



**INTERNAL AUDIT REPORT  
OF  
KHAGARIJAN COLLEGE  
NAGAON::ASSAM**

**FOR THE PERIOD  
FROM 01/04/2022 TO 31/03/2023**

**Audit Conducted By  
Samir Das & Associates  
Chartered Accountants**

**ADP Road, Opp. Holy Angel School, Christianpatty, Nagaon, Assam**

**Phone: 03672-231646(O),9435062992(M)**

**E-Mail: [casamirdas@gmail.com](mailto:casamirdas@gmail.com)**

**UDIN:-24054429BKCWUK2047**

  
**Principal  
Khagarijan College  
Nagaon (Assam)**

**KHAGARIJAN COLLEGE**

**NAGAON :: ASSAM**

**Summary Receipts & Payments Accounts for the Period from 01-04-2022 TO 31-03-2023**

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received				Fund Transfer	Total	Expenditure		Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other	Bank Interest			Expenses	Bank Charges			
1	AID Fund	2,344.30	-	100.00	-	64.00	-	2,508.30	-	141.60	-	2,366.70	2,508.30
2	Building Fund	2,331.16	-	-	-	50.00	-	2,381.16	-	112.10	-	2,269.06	2,381.16
3	COC Fund	6,01,501.55	-	-	-	9,194.00	-	6,10,695.55	6,09,725.00	17.70	-	952.85	6,10,695.55
4	Computer Fund	3,18,307.86	-	7,79,738.40	0.99	7,039.00	-	11,05,086.25	6,70,286.00	27.76	-	4,34,772.49	11,05,086.25
5	Common Room Fund	2,980.60	-	-	-	84.00	-	3,064.60	-	129.80	-	2,934.80	3,064.60
6	Cultural Fund	34,590.60	-	5,650.00	-	427.00	50,000.00	90,667.60	82,036.00	188.80	-	8,442.80	90,667.60
7	Examination Fund	3,50,366.55	-	25,200.00	-	10,035.00	-	3,85,601.55	23,200.00	129.80	-	3,62,271.75	3,85,601.55
8	Extention Education Fund	2,34,454.60	-	21,300.00	-	6,775.00	-	2,62,529.60	26,528.00	194.70	-	2,35,806.90	2,62,529.60
9	Game Fund	2,95,392.80	-	3,05,200.00	-	11,886.00	1,00,000.00	7,12,478.80	2,00,219.00	162.25	3,00,000.00	2,12,097.55	7,12,478.80
10	General Fund	1,93,377.98	64,37,148.00	4,17,340.00	-	19,691.00	4,00,000.00	74,67,556.98	25,85,627.00	1,922.22	1,00,000.00	47,80,007.76	74,67,556.98
11	Hostal Fund	56,001.00	-	43,500.00	-	865.00	-	1,00,366.00	85,686.00	495.60	-	14,184.40	1,00,366.00
12	Library Fund	3,32,959.15	-	22,600.00	-	7,452.00	-	3,63,011.15	1,94,619.50	182.90	-	1,68,208.75	3,63,011.15
13	Magazine Fund	5,85,576.00	-	1,30,800.00	-	17,977.00	-	7,34,353.00	72,610.00	135.70	2,00,000.00	4,61,607.30	7,34,353.00
14	NSS Fund	1,41,214.10	44,500.00	3,360.00	-	4,410.00	-	1,93,484.10	41,020.00	-	-	1,52,464.10	1,93,484.10
15	PG Fund	40,037.38	-	2,95,350.00	-	1,331.00	-	3,36,718.38	3,12,817.00	364.93	-	23,536.45	3,36,718.38
16	Poor Fund	1,14,618.40	-	5,650.00	-	3,310.00	-	1,23,578.40	7,000.00	159.30	-	1,16,419.10	1,23,578.40
17	Registration Fund	69,863.54	-	21,840.00	-	2,315.00	-	94,018.54	-	112.10	-	93,906.44	94,018.54
18	RUSA Fund	7,24,724.58	-	-	28,631.00	20,374.00	-	7,73,729.58	42,453.00	2.66	-	7,31,273.92	7,73,729.58
19	Scholarship Fund	2,48,015.66	-	100.00	-	6,364.00	-	2,54,479.66	1,30,583.00	177.00	-	1,23,719.66	2,54,479.66
20	Social Fund	24,673.60	-	-	-	685.00	-	25,358.60	10,000.00	129.80	-	15,228.80	25,358.60
21	Union Fund	5,390.30	-	11,300.00	-	271.00	50,000.00	66,961.30	61,687.00	247.80	-	5,026.50	66,961.30
22	Xerox Fund	7,432.80	-	-	-	214.00	-	7,646.80	-	59.00	-	7,587.80	7,646.80
23	UGC Fund	24,496.05	-	-	10.00	730.00	-	25,236.05	-	70.80	-	25,165.25	25,236.05
		<b>44,10,650.56</b>	<b>64,81,648.00</b>	<b>20,89,028.40</b>	<b>28,641.99</b>	<b>1,31,543.00</b>	<b>6,00,000.00</b>	<b>1,37,41,511.95</b>	<b>51,56,096.50</b>	<b>5,164.32</b>	<b>6,00,000.00</b>	<b>79,80,251.13</b>	<b>1,37,41,511.95</b>

Date: 04-05-2024  
Place: Nagaon

In terms of our Separate reports of even date  
For Samir Das & Associates  
Chartered Accountants

*Over signed*  
*[Signature]*  
**Principal  
Khagarijan College  
Nagaon (Assam)**



*[Signature]*  
Samir Das  
Proprietor  
M.No:-054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**



SL NO:-	CONTENTS OF THE REPORT	PAGE NO.
1	AID FUND	1
2	BUILDING FUND	2
3	COC FUND	3
4	COMPUTER FUND	4
5	COMMON ROOM FUND	5
6	CULTURAL FUND	6
7	EXAMINATION FUND	7
8	EXTENTION EDUCATION FUND	8
9	GAME FUND	9
10	GENERAL FUND	10
11	HOSTEL FUND	11
12	LIBRARY FUND	12
13	MAGAZINE FUND	13
14	NSS FUND	14
15	PG FUND	15
16	POOR FUND	16
17	REGISTRATION FUND	17
18	RUSA FUND	18
19	SCHOLARSHIP FUND	19
20	SOCIAL FUND	20
21	UNION FUND	21
22	UGC FUND	22
23	XEROX FUND	23

*Commissioned*  
  
**Principal  
Khagarijan College  
Nagaon (Assam)**



## AUDITORS REPORT

We have audited the financial statements of "KHAGARIJAN COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments Account for 01-04-2022 to 31-03-2023, for the following funds from the books of accounts and notes to the financial statements, including a summary of significant accounting policies.

1.AID Fund, 2.Building Fund, 3.COC Fund, 4. Computer Fund, 5.Common Room Fund, 6.Cultural Fund, 7.Examination Fund, 8.Extention Education Fund, 9.Game Fund, 10.General Fund, 11.Hostal Fund, 12. Library Fund, 13.Magazine Fund, 14.NSS Fund, 15.PG Fund, 16.Poor Fund,17.Registration Fund, 18, Rusa Fund, 19.Scholarship Fund, 20.Social Fund, 21.Union Fund, 22. UGC Fund, 23. Xerox Fund

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2022 to 31-03-2023, in accordance with the Accounting Standards issued by the ICAI. Subjected to following observation:-

- a) The Scope of our audit is only to the extent of sample checking of the financial expenditures Made under the scheme and we have not conducted the physical verification of the Implementation of scheme works executed at the field.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Confersigned

B. D.

Principal  
Khagarjan College  
Nagaon (Assam)





Those charged with governance are responsible for overseeing the entity's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion .The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:-04-05-2024

Place:-Nagaon

UDIN:-24054429BKCWUK2047

*Confession*  
*[Signature]*  
**Principal  
Khagarjan College  
Nagaon (Assam)**



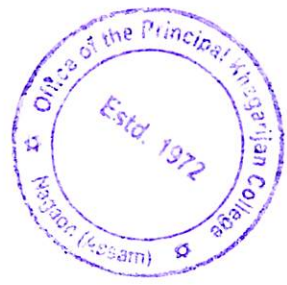
For Samir Das & Associates  
Chartered Accountants



*[Signature]*  
Samir Das  
Proprietor  
M.No:-054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**AID FUND**



**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charge	141.60
Cash in Hand	0.00		
<b>Cash at Bank</b>			
PNB (A/c No. 0031013172414)	2,344.30		
To Savings Bank Interest	64.00		
To Fess Received	100.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013172414)	2,366.70
	<b>2,508.30</b>		<b>2,508.30</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

*Confessioned*  
*[Signature]*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**BUILDING FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	112.10
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 1481917850)	2,331.16		
To Savings Bank Interest	50.00	By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481917850)	2,269.06
	<b>2,381.16</b>		<b>2,381.16</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:-04-05-2024  
Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Confession*  
*Ri*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**BUILDING FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT
Bank Balance as per Cash Book	2,269.06
Add :- Bank Interest not entry in cash book (25-02-2023)	16.00
	2,285.06
Less:- Bank Charge not entry in cash book (16-03-2023)	17.70
	2,267.36
Bank Balance as per Pass Book SBI A/C No. 34997214959 as on 31-03-2023	<b>2,267.36</b>

  
**Principal  
Khagarijan College  
Nagaon (Assam)**





**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Remuneration Paid to Co-ordinator	18,000.00
Cash in Hand	0.00	By Bank Charges	17.70
<b>Cash at Bank</b>		By Books Purchase	14,745.00
PNB (A/c No. 0031013099245)	6,01,501.55	By S.S. Technologi	5,70,900.00
To Saving Bank Interest	9,194.00	By Material Purchase	6,080.00
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013099245)	952.85
	<b>6,10,695.55</b>		<b>6,10,695.55</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024  
Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429

*Confirmed*  
*Di*

**Principal  
Khagarijan College  
Nagaon (Assam)**



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMON ROOM FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	129.80
Cash in Hand	0.00		
<b>Cash at Bank</b>		By <b>Closing Balance:</b>	
CBI (A/c No. 1481915025)	2980.60	Cash in Hand	0.00
To Bank Interest	84.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481915025)	2,934.80
	<b>3,064.60</b>		<b>3,064.60</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:-04-05-2024  
Place:-Nagaon



  
Samir Das  
Proprietor  
M. No. 054429

*Confessioned  
B*

Principal  
Khagarijan College  
Nagaon (Assam)



**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMPUTER FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 to 31/03/2023**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Remuneration & Salary	3,62,666.00
Cash in Hand	0.00	By Exam Fees paid to GU	34,000.00
<b>Cash at Bank</b>		By Affiliation Fees paid to GU	2,02,780.00
Punjan National Bank	3,18,307.86	By BCA, PGDCA Permission Fees	32,340.00
(SB A/c No. 2059010028769)		By Net Skill Foundation	38,500.00
To Bank Interest	7,039.00	By Bank Charges	27.76
To Fees Received	7,79,738.40		
To Misc. Received	0.99	By <b>Closing Balance:-</b>	
		Cash in Hand	-
		<b>Cash at Bank</b>	
		Punjan National Bank	
		(SB A/c No. 2059010028769)	4,34,772.49
	<b>11,05,086.25</b>		<b>11,05,086.25</b>

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024

Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Confessioned*  
*Bair*  
**Principal  
Kaharijan College  
Nagaon (Assam)**

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**CULTURAL FUND**

**RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	188.80
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Cultural & Social Prog. Exp	82036.00
CBI (A/c No. 3048808002)	34,590.60		
To Saving Bank Interest	427.00		
To Fees Received	5,650.00		
To <b>Fund transferred From</b>			
Game Fund	50,000.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 3048808002)	8,442.80
	<b>90,667.60</b>		<b>90,667.60</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024

Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Sanjay Singh*  
*Bin*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXAMINATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**


RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Remuneration Paid	18,500.00
Cash in Hand	0.00	By Refreshments	4,700.00
<b>Cash at Bank</b>		By Bank Charges	129.8
CBI (A/c No. 1481915003)	3,50,366.55		
To Fees Received	25,200.00		
To Savings Bank Interest	10,035.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243476	3,62,271.75
	<b>3,85,601.55</b>		<b>3,85,601.55</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024  
Place:-Nagaon



  
Samir Das  
Proprietor  
M. No. 054429



*Confession*  
*RS*

**Principal  
Khagerijan College  
Nagaon (Assam)**

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXTENTION EDUCATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Membership Subscription Fee (ICT Academy)	20,650.00
Cash in Hand	-	By Bank charges	194.70
<b>Cash at Bank</b>		By Programme Exp	5,878.00
SBI A/C No. 34997214959	2,34,454.60		
To Fees received	21,300.00	By <b>Closing Balance</b>	
To Savings Bank Interest	6,775.00	Cash in Hand	-
		<b>Cash at Bank</b>	
		SBI A/C No. 34997214959	2,35,806.90
	<b>2,62,529.60</b>		<b>2,62,529.60</b>

In terms of our separate report of even date

**For Samir Das & Associates**  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

Date:- 04-05-2024  
Place:-Nagaon



*Confession*  
*Bi*  
**Principal**  
**Khagarijan College**  
**Nagaon (Assam)**

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GAME FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Labour Payment	4,950.00
Cash in Hand	0.00	By Fuel Exp.	50.00
<b>Cash at Bank</b>		By Bank Charges	162.25
CBI (A/c No. 148194995)	2,95,392.80	By College Week Exp.	1,58,094.00
To Saving Bank Interest	11,886.00	By Competition & Tournaments Exp.	20,605.00
To Fees Received	3,05,200.00	By Sports Goods	8,920.00
		By Material Purchase	4,600.00
To <b>Fund transferred From :-</b>		By Affiliation Fee	3,000.00
General Fund	1,00,000.00	By <b>Fund transferred to :-</b>	
		Cultural Fund	50,000.00
		Union Fund	50,000.00
		General Fund	2,00,000.00
		By <b>Closing Balance:</b>	
		Cash in Hand	-
		<b>Cash at Bank</b>	
		CBI (A/c No. 148194995)	2,12,097.55
	<b>7,12,478.80</b>		<b>7,12,478.80</b>

In terms of our separate report of even date

Date:- 04-05-2024  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Confession*  
*Bin*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Salary & Remuneration	14,54,469.00
Cash in Hand	0.00	By Materials Purchase	1,02,277.00
<b>Cash at Bank</b>		By Electric Equipment	81,365.00
SBI A/C No. 10965243090	29,669.98	By Repairing & maintenance	58,376.00
FD	1,63,708.00	By Advocate Payment	5,000.00
To Savings Bank Interest	19,691.00	By Planation	55870.00
To Fees Received	4,17,340.00	By Labour Payment	145140.00
		By Online Software Renewal	31220.00
		By Printing & Stationery	50166.00
		By Municiparty Tax	1384.00
		By Refreshment	36876.00
		By GST Payment	2200.00
To Fund received from Higher Education	64,37,148.00	By Bank Charges	1922.22
		By Affiliation Fee paid to GU	88560.00
By <b>Fund Transferred From</b>		By Electric Bill	259018.00
Games Fund	2,00,000.00	By Telephone & Internet	22016.00
Magazine Fund	2,00,000.00	By Computer Associates	16550.00
		by Diesel	44660.00
		By DA & TA	19010.00
		By Postage Exp.	3000.00
		By College Week Celebration	30570.00
		By Constancy Fees	24200.00
		By Audit Fees	34200.00
		By Furniture Purchases	19500.00
		By <b>Fund Transferred</b>	
		Game Fund	100000.00
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243090	46,16,299.76
		FD	1,63,708.00
	<b>74,67,556.98</b>		<b>74,67,556.98</b>

In terms of our separate report of even date

Date:- 04-05-2024

Place:-Nagaon



*Confession*  
*Bi*  
**Principal  
Khagarijan College  
Nagaon (Assam)**



For Samir Das & Associates  
Chartered Accountants

*Samir Das*  
Samir Das  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**BANK RECONCILIATION STATEMENT**

Particulars	Amount	Amount
Bank Balance as per Cash Book		46,16,299.76
Add:-Cheque issued but not clear		
Ch. No. 341028 dat. 03-02-2022	5,000.00	
Ch. No. 838917 dat. 30-11-2019	2,500.00	
Ch. No. 838919 dat. 30-11-2019	2,500.00	
Ch. No. 265233 dat. 01-09-2020	4,000.00	
Ch. No. 139362 dat. 02-03-2021	4,500.00	
		18,500.00
Bank Balance as per Pass Book SBI A/C No. 10965243090 as on 31-03-2023		46,34,799.76

  
**Principal  
Khagarijan College  
Nagaon (Assam)**



**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**HOSTEL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 to 31/03/2023**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Repairing & Maintenance	5,500.00
Cash in Hand	0.00	By Furniture Purchase	9,000.00
<b>Cash at Bank</b>		By Canteen Rent	19,500.00
Punjan National Bank		By Bank Charges	495.60
(SB A/c No. 2059010028769)	56,001.00	By Misc. Exp	1,290.00
To Bank Interest	865.00	By Electrical goods	7,100.00
To Fees Received	43,500.00	By Materials Purchase	14,916.00
		By Labour Payment	16,900.00
		By Fair Charges	180.00
		By Payment to Plumber	11,300.00
		By <b>Cash at Bank</b>	
		Punjan National Bank	
		(SB A/c No. 2059010028769)	14,184.40
	<b>1,00,366.00</b>		<b>1,00,366.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024  
Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Confirmation*  
*B. S.*  
Principal  
Kaharajan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Online Portal Renuwal & Meml	12,500.00
Cash in Hand	0.00	By Repairing & Maintanance	1,750.00
<b>Cash at Bank</b>		By Electrical Equipments	29,900.00
CBI (A/c No. 1481915014)	3,32,959.15	By Book Purchase	54,100.50
		By Printing & Stationery	44,459.00
		By Bank Charges	182.90
To Saving Bank Interest	7,452.00	By Computer Assoceries	38,480.00
		By News Paper Bill	300.00
		By Misc. Exp.	1,680.00
To Fees Received	22,600.00	By Magazine	11,450.00
		By <b>Closing Balance:</b>	
		Cash in Hand	-
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915014)	1,68,208.75
	<b>3,63,011.15</b>		<b>3,63,011.15</b>

In terms of our separate report of even date

Date:-04-05-2024  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Confirmed*  
*Bu*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		1,68,208.75
Add:- Bank Interest for the year 2019	1,517.00	
Add:- Opening Balance difference	760.00	
		2,277.00
Bank Balance as per Pass Book CBI (A/c No. 1481915014)		<b>1,70,485.75</b>

  
Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**MAGAZINE FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By College Week Exp.	610.00
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Bank Charges	135.70
CBI (A/c No. 1481914984)	5,85,576.00	By Printing & Stationery	72,000.00
To Fees Received	1,30,800.00	By <b>Fund Transferred from</b>	
		General Fund	2,00,000.00
To Savings Bank Interest	17,977.00	By <b>Closing Balance:</b>	
		Cash in Hand	-
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914984)	4,61,607.30
	<b>7,34,353.00</b>		<b>7,34,353.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

Date:- 04-05-2024  
Place:-Nagaon

*Confession*  
*Bir*  
Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**MAGAZINE FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		4,61,607.30
Less:- Opening Balance Difference	1,050.00	
Less: Bank Charges ( F.Y. 2020-21)	8.85	
		1,058.85
Bank Balance as per Pass Book CBI (A/c No. 1481914984)		<b>4,60,548.45</b>

  
Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**NSS FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Furniture Purchase	20700.00
Cash in Hand	0.00	By Refreshment	440.00
<b>Cash at Bank</b>		By NIC Programme Exp	6000.00
SBI A/C No. 34997217428	1,41,214.10	By Programme Exp	12820.00
		By Misc. Expense	1060.00
To Fees Received	3,360.00		
To Received from G.U.	44,500.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
To Savings Bank Interest	4,410.00	<b>Cash at Bank</b>	
		SBI A/C No. 34997217428	1,52,464.10
	<b>1,93,484.10</b>		<b>1,93,484.10</b>

In terms of our separate report of even date

Date:- 04-05-2024  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Confession  
Done*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**PG FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 to 31/03/2023**

<b>RECEIPTS</b>	<b>AMOUNT</b>	<b>PAYMENT</b>	<b>AMOUNT</b>
To <b>Opening Balance:-</b>		By Salary & Remuneration Paid	1,93,545.00
Cash in Hand	0.00	By News paper Bill	1,280.00
<b>Cash at Bank</b>		By Registration & Enrolment Fees Paid to GU	24,300.00
Punjan National Bank		By Bank Charge	364.93
(SB A/c No. 2059010028769)	40,037.38	By DA & TA	795.00
		By Books & Periodicals	10,447.00
		By Affiliation Fee	81,110.00
To Bank Interest	1,331.00	By Misc. Exp (Rice, Tea etc.)	640.00
		By Printing & Stationery	700
To Fees Received	2,95,350.00	By <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Punjan National Bank	
		(SB A/c No. 2059010028769)	23,536.45
	<b>3,36,718.38</b>		<b>3,36,718.38</b>

In terms of our separate report of even date

Date:- 04-05-2024  
Place:- Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Confer signed*  
*Bain*  
Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**POOR FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charge	159.30
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Medical Treatment for Poor Student	7,000.00
CBI (A/c No. 1481914951)	1,14,618.40		
To Fees Received	5,650.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
To Bank Interest	3,310.00	CBI (A/c No. 1481914951)	1,16,419.10
	<b>1,23,578.40</b>		<b>1,23,578.40</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:-04-05-2024  
Place:-Nagaon



*Samir Das*  
Samir Das  
Proprietor  
M. No. 054429



*Confession*  
*Bain*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**REGISTRATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	112.10
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 1481914973)	69,863.54		
To Savings Bank Interest	2,315.00	By <b>Closing Balance:</b>	
To Fees Received	21,840.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914973)	93,906.44
	<b>94,018.54</b>		<b>94,018.54</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024  
Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Confession*  
*Bai*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**RUSA FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Construction & Renovation	
Cash in Hand	-	By Labour Cess	17,638.00
<b>Cash at Bank</b>		By Bank Charges	2.66
PNB (A/c No. 2059010045553)	7,24,724.58	By GST Payment	4,344.00
By Misc. Receipts	28,631.00	By Income Tax Paid	2,172.00
To Bank Interest	20,374.00	By Forest Royalty	18,299.00
		By Computer & Accessories	
		By <b>Closing Balance:</b>	
		Cash in Hand	-
		<b>Cash at Bank</b>	
		PNB (A/c No. 2059010045553)	7,31,273.92
	<b>7,73,729.58</b>		<b>7,73,729.58</b>

In terms of our separate report of even date

Date:- 04-05-2024  
Place:-Nagaon



*Consent*  
*Bain*  
Principal  
Khagarijan College  
Nagaon (Assam)



For Samir Das & Associates  
Chartered Accountants

*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Undishbursement scholarship	1,30,583.00
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Bank charges	177.00
PNB (A/c No. 31010118699)	2,48,015.66		
To Savings Bank Interest	6,364.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
To Fees Received	100.00	<b>Cash at Bank</b>	
		PNB (A/c No. 31010118699)	1,23,719.66
	<b>2,54,479.66</b>		<b>2,54,479.66</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024  
Place:-Nagaon

*Confession*  
*Ban*  
Principal  
Khagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SOCIAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Swaraswati Puja Exp	10,000.00
Cash in Hand	0.00	By Bank Charges	129.80
<b>Cash at Bank</b>			
CBI (A/c No. 1481914962)	24,673.60		
To Savings Bank Interest	685.00	By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914962)	15,228.80
	<b>25,358.60</b>		<b>25,358.60</b>


In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024

Place:-Nagaon



  
**Samir Das**  
Proprietor  
M. No. 054429



*Countersigned*  
*Bein*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	70.80
Cash in Hand	0.00		
<b>Cash at Bank</b>			
Central Bank (A/c No. 3021556916)	24,496.05		
To Savings Bank Interest	730.00		
To Misc. Received	10.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Central Bank (A/c No. 3021556916)	25,165.25
	<b>25,236.05</b>		<b>25,236.05</b>

In terms of our separate report of even date

Date:- 04-05-2024  
Place:-Nagaon

*Quadrassion*  
*Ben*  
Principal  
Khagarijan College  
Nagaon (Assam)



For Samir Das & Associates  
Chartered Accountants

*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UNION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Printing & Stationery	2058.00
Cash in Hand	0.00	By Blezer Purchase	24629.00
<b>Cash at Bank</b>		By Bank Charges	247.80
CBI (A/c No. 1481915036)	5,390.30	By Frershers Socialo exp.	35000.00
To <b>Fund Transferred from</b>			
Game Fund	50,000.00	By <b>Closing Balance:</b>	
To Savings Bank Interest	271.00	Cash in Hand	0.00
To Fees Received	11,300.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481915036)	5,026.50
	<b>66,961.30</b>		<b>66,961.30</b>

In terms of our separate report of even date

Date:- 04-05-2024  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

*Confession  
Bai*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**XEROX FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	59.00
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 3176891696 )	7,432.80		
To Savings Bank Interest	214.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 3176891696 )	7,587.80
	<b>7,646.80</b>		<b>7,646.80</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 04-05-2024  
Place:-Nagaon



*Samir Das*  
Samir Das  
Proprietor  
M. No. 054429



*Confirmation*  
*Bois*  
Principal  
Khagarijan College  
Nagaon (Assam)