



OFFICE OF THE PRINCIPAL
KHAGARIJAN COLLEGE

P.O : Chotahaibor, Nagaon(Assam), PIN:-782003

ESTD: 1972

Office-03672-230085, Mobile:9864403390, 8638726781

E-mail:khagarijancollege1@gmail.com

Ref.No :-

Date: -

From,

Dr. Ramesh Nath, M.Sc, B.Ed, Ph.D

Principal & Secretary

Supporting Document for
Self Study Report: 2023

Extended Profile: 3.1

Expenditure excluding salary component year wise during the last five years
(INR in lakhs)

Audit Statement 2018-2019

Principal

Khagarijan College

Principal
Khagarijan College
Nagaon (Assam)

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

**FOR THE PERIOD
FROM 01/04/2018 TO 31/03/2019**

**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



AUDITORS REPORT

We have audited the financial statements of "KHAGARIJAN COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments Account for 01-04-2018 to 31-03-2019, 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.Common Room Fund, 5.Cultural Fund, 6.Examination Fund, 7.Extention Education Fund, 8.Game Fund, 9.General Fund, 10.Hostal Fund, 11. Library Fund, 12.Magazine Fund, 13.NSS Fund, 14.PG Fund, 15.Poor Fund,16.Registration Fund, 17.Scholarship Fund, 18.Social Fund, 19.Union Fund,20. Xerox Fund

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2018 to 31-03-2019, in accordance with the Accounting Standards issued by the ICAI. Subjected to following observation:-

- b) 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.



Countersigned

Bein
Principal
Khagarijan 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:-09-06-2023

Place:-Nagaon

UDIN:-23054429BGQLNL1071

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M.No:-054429

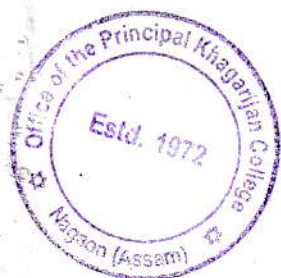


Confer signed
Rai
Principal
Khagarijan College
Nagaon (Assam)

A.D.P. Road (Opp. Holy Angel School), Nagaon-782001 (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

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Conafersigned
Bain

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON (ASSAM)**

ANNEXURE-I

OBSERVATION/SUGGESTION/COMMENT FORMING PART OF AUDITOR REPORT

We report the following as observation/suggestion/comment to our Audit Report:-

1. Receipts & Payments has been prepared following cash basis of accounting
2. Bank Balance are as per the books of the Institution and subject to reconciliation.

Date: 09-06-2023
Place: Nagaon

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M. No. 054429



Countersigned
Boris
Principal
Khagarijan College
Nagaon (Assam)

KHAGARIJAN COLLEGE

NAGAON :: ASSAM

Summary Receipts & Payments Accounts for the Period from 01-04-2018 TO 31-03-2019

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	2,188.50	-	-	-	76.00	-	2,264.50	-	0.50	-	2,264.00	2,264.50
2	Building Fund	87,838.56	-	131,400.00	-	3,411.00	-	222,649.56	134,871.00	-	-	87,778.56	222,649.56
3	COC Fund	676,131.25	-	-	-	20,794.00	-	696,925.25	-	0.50	550,000.00	146,924.75	696,925.25
4	Common Room Fund	26,957.00	-	8,760.00	-	1,166.00	-	36,883.00	-	-	-	36,883.00	36,883.00
5	Cultural Fund	70,781.00	-	77,000.00	-	3,450.00	-	151,231.00	80,000.00	-	-	71,231.00	151,231.00
6	Examination Fund	307,462.95	-	33,400.00	-	3,400.00	-	344,262.95	27,310.00	-	250,000.00	66,952.95	344,262.95
7	Extention Education Fund	75,158.00	-	8,760.00	-	2,194.00	-	86,112.00	-	118.00	70,000.00	15,994.00	86,112.00
8	Game Fund	14,993.20	-	77,000.00	-	2,031.00	-	94,024.20	88,800.00	-	-	5,224.20	94,024.20
9	General Fund	313,817.28	2,671,182.00	763,150.00	230,750.00	11,489.00	1,220,000.00	5,210,388.28	2,634,533.00	472.00	-	2,575,383.28	5,210,388.28
10	Hostal Fund	14,741.00	-	102,400.00	-	705.00	-	117,846.00	71,119.00	4.50	-	46,722.50	117,846.00
11	Library Fund	16,463.25	-	32,120.00	-	663.00	-	49,246.25	46,693.00	-	-	2,553.25	49,246.25
12	Magazine Fund	302,126.40	-	100,100.00	-	5,870.00	-	408,096.40	64,555.00	-	240,000.00	103,541.40	408,096.40
13	NSS Fund	1,002.00	89,000.00	-	-	851.00	-	90,853.00	58,501.50	-	-	32,351.50	90,853.00
14	PG Fund	321,700.00	-	737,440.00	-	9,559.00	-	1,068,699.00	478,811.00	226.00	200,000.00	389,662.00	1,068,699.00
15	Poor Fund	130,440.80	-	8,760.00	-	2,365.00	-	141,565.80	-	-	100,000.00	41,565.80	141,565.80
16	Registration Fund	109,865.96	-	123,450.00	-	8,636.00	190,000.00	431,951.96	417,832.16	96.60	-	14,023.20	431,951.96
17	Scholarship Fund	218,013.86	-	-	-	7,740.00	-	225,753.86	-	121.00	-	225,632.86	225,753.86
18	Social Fund	59,125.00	-	61,600.00	-	3,237.00	-	123,962.00	55,000.00	-	-	68,962.00	123,962.00
19	Union Fund	48,197.70	-	77,000.00	-	2,261.00	-	127,458.70	105,907.00	-	-	21,551.70	127,458.70
20	Xerox Fund	6,039.80	-	18,465.00	-	184.00	-	24,688.80	14,540.00	-	-	10,148.80	24,688.80
		2,689,681.01	2,760,182.00	2,203,740.00	230,750.00	90,082.00	1,410,000.00	9,378,753.01	4,103,025.66	1,039.10	1,410,000.00	3,864,688.25	9,378,753.01

In terms of our Separate reports of even date

Date: 09-06-2023

Place: Nagaon



Counfersigned
Bain
Principal
Khagarijan College
Nagaon (Assam)



**AUDITORS REPORT**

We have audited the financial statements of "KHAGARIJAN COLLEGE, NAGAON, ASSAM", which comprise the **Receipts & Payments Account** of UGC Fund for 01/04/2018 to 31/03/2019, from the books of accounts and the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01/04/2018 to 31/03/2019, in accordance with the Accounting Standards issued by the ICAI. Subjected to following observation:-

- b) 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.



Counter signed

Bai

Principal
Khagarijan College
Nagaon (Assam)



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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:- 09-06-2023

Place:-Nagaon

UDIN:-23054429BGQLNQ6915



Countersigned
Bain
Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M.No:-054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

AID FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Bank Charges	0.50
Cash in Hand	0.00		
Cash at Bank			
PNB (A/c No. 0031013172414)	2,188.50		
To Savings Bank Interest	76.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		PNB (A/c No. 0031013172414)	2,264.00
	2,264.50		2,264.50

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023
Place:-Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429



Confersigned
Bain
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

BUILDING FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Construction & Renovation	130,021.00
Cash in Hand	0.00	By Mason Payment	4,850.00
Cash at Bank			
CBI (A/c No. 1481917850)	87,838.56		
To Fees Received	131,400.00		
To Savings Bank Interest	3,411.00	By Closing Balance:	
		Cash in Hand	
		Cash at Bank	
		CBI (A/c No. 1481917850)	87,778.56
	222,649.56		222,649.56

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

Date:- 09-06-2023
Place:-Nagaon



Conferred
Das
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

COC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Bank Charges	0.50
Cash in Hand	0.00		
Cash at Bank		By Fund Transferred to	
PNB (A/c No. 0031013099245)	676,131.25	General Fund	550,000.00
To Saving Bank Interest	20,794.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		PNB (A/c No. 0031013099245)	146,924.75
	696,925.25		696,925.25

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 06-09-2023

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429



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Das
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

COMMON ROOM FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
CBI (A/c No. 1481915025)	26957.00		
To Bank Interest	1166.00		
To Fees Received	8,760.00		
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481915025)	36,883.00
	36,883.00		36,883.00

In terms of our separate report of even date

**For Samir Das & Associates
Chartered Accountants**

Date:- 09-06-2023

Place:-Nagaon



Co-subscribed
Rain
**Principal
Khagarijan College
Nagaon (Assam)**



[Signature]
Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

CULTURAL FUND

RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance: Cash in Hand Cash at Bank CBI (A/c No. 3048808002)	70,781.00	By College Week Exp	30000.00
To Saving Bank Interest	3,450.00	By Cultural Prog. Exp	50000.00
To Fees received	77,000.00	By Closing Balance: Cash in Hand Cash at Bank CBI (A/c No. 3048808002)	71,231.00
	151,231.00		151,231.00

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



Conferred signed
Bain
Principal
Khagarijan College
Nagaon (Assam)



[Signature]
Samir Das
Proprietor
M. No. 054429

For Samir Das & Associates
Chartered Accountants

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

EXAMINATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Examination Exp.	9,300.00
Cash in Hand	0.00	By Printing & Stationery	7,650.00
Cash at Bank		By Salary & Remuneration	10,360.00
CBI (A/c No. 1481915003)	307,462.95	By Fund Transferred to	
		General Fund	200,000.00
		Registration Fund	50,000.00
To Fund Received	33,400.00		
To Savings Bank Interest	3,400.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 10965243476	66,952.95
	344,262.95		344,262.95

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Date:-09-06-2023

Place:-Nagaon



Conf. signed

Rain

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

EXTENTION EDUCATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Bank charges	118.00
Cash in Hand	0.00		
<u>Cash at Bank</u>		By <u>Fund Transferred from</u>	
SBI A/C No. 34997214959	75,158.00	General Fund	70000.00
To Fees received	8,760.00	By <u>Closing Balance</u>	
To Savings Bank Interest	2,194.00	Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI A/C No. 34997214959	15,994.00
	86,112.00		86,112.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon

*Conferred
Bain*

Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GAME FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By College Week	53,000.00
Cash in Hand	0.00	By Participation In USTM Univercity For College week	20,000.00
Cash at Bank		By Affiliation Fee	1,000.00
CBI (A/c No. 148194995)	14,993.20	By Inter College Youth Festival	5300.00
		By Inter College Kabaddi compitition exp	9,500.00
To Saving Bank Interest	2,031.00	By Closing Balance:	
		Cash in Hand	0.00
To Fees Received	77,000.00	Cash at Bank	
		CBI (A/c No. 148194995)	5,224.20
	94,024.20		94,024.20

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon

Countersigned

Bain

Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GENERAL FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Salary & Remuneration	1,660,452.00
Cash in Hand	0.00	By Electric Equipment	93,589.00
Cash at Bank		By Repairing & maintenance	1,400.00
SBI A/C No. 10965243090	150,109.28	By Programme Exp	3,250.00
FD A/c	163,708.00	By Book & Periodicals	400.00
To Savings Bank Interest	11,489.00	By Labour Payment	2800.00
To Fees Received	763,150.00	By Online Software Renuwal	1500.00
To Excees Amount received	30,050.00	By Printing & Stationery	79369.00
To Fund received from Heigher Education	2,671,182.00	By Advertisements Exp.	36895.00
To Amount Received From Aplication Form	200,700.00	By Telephone Bill	57570.00
To Fund Transferred From		By Refreshment	11108.00
Examination Fund	750,000.00	By Bank Charges	472.00
Magazine Fund	350,000.00	By Misc. Exp	320.00
Poor Fund	120,000.00	By Registration Fee paid to GU	86555.00
		By Enviroments Practicals exp.	14800.00
		By Toner	15400.00
		By Admission Fees Refund	2440.00
		By Electric Bill	230923.00
		By Computer Assoceries	25700.00
		By Desiel	4299.00
		By Excursion Expenditure	100000.00
		By Sanitarition Programme	500.00
		By Fair Charges	1050.00
		By DA & TA	42086.00
		By Meeting Exp	1829.00
		By Furniture Purchase	16048.00
		By Earth Filling	124250.00
		By, Advocated fees	20000.00
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 10965243090	2,411,675.28
		FD A/c	163,708.00
	5,210,388.28		5,210,388.28

In terms of our separate report of even date

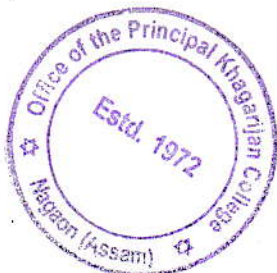
For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023
Place:-Nagaon

Confersigned
Das
Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429



**KAHAGARIJAN COLLEGE
NAGAON : ASSAM**

HOSTEL FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 to 31/03/2019

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By Canteen Rent	41,700.00
Cash in Hand	0.00	By Telephone & Cable bill	3,999.00
Cash at Bank:		By Labour Payment	1,500.00
Punjan National Bank	14,741.00	By Electrical goods	22,920.00
(SB A/c No. 2059010035060)		By Causion money	1,000.00
		By Bank Charges	4.50
To Bank Interest	705.00	By Closing Balance:-	
		Cash in Hand	0.00
To Fees Received	102,400.00	Cash at Bank:	
		Punjan National Bank	46,722.50
		(SB A/c No. 2059010035060)	
	117,846.00		117,846.00

In terms of our separate report of even date

Date:-09-06-2023

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429



Co-subscribed
Ban
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

LIBRARY FUND



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Newspaper Bill	20,727.00
Cash in Hand	0.00	By Printing & Stationery	23,128.00
Cash at Bank		By Book Purchases	2,838.00
CBI (A/c No. 1481915014)	16,463.25	By Closing Balance:	
To Saving Bank Interest	663.00	Cash in Hand	0.00
To Fees Received	32,120.00	Cash at Bank	
		CBI (A/c No. 1481915014)	2,553.25
	49,246.25		49,246.25

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429

Ce. Khagarijan
DK
Principal
Khagarijan College
Nagaon : Assam

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

LIBRARY FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		2,553.25
Add:- Opening Balance difference in 2013-14 Cash Book	760.00	
		760.00
Bank Balance as per Pass Book CBI (A/c No. 1481915014)		3,313.25



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**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

MAGAZINE FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Fund Transferred from	
Cash in Hand		General fund	240000.00
Cash at Bank		By Printing & stationary	63905.00
CBI (A/c No. 1481914984)	302,126.40	By Peticipation in Compitation	650.00
To Fees Received	100,100.00	By Closing Balance:	
To Savings Bank Interest	5,870.00	Cash in Hand	
		Cash at Bank	
		CBI (A/c No. 1481914984)	103,541.40
	408,096.40		408,096.40

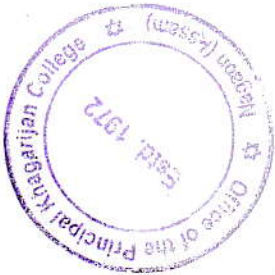
In terms of our separate report of even date

Date:-09-06-2023
Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429



Comfere signed
Rani
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

MAGAZINE FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		103,541.40
Add :- Chque deposit but not Credited in Bank (01-08-2015)	1,690.00	
Add :- C/B Difference in 2014-15 cash Book	760.00	
	2,450.00	
Less :- Excess Deposit in Bank	1,400.00	
		1,050.00
Bank Balance as per Pass Book CBI (A/c No. 1481914984)		102,491.40



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**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

NSS FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Bank Charges	1.50
Cash in Hand	0.00		
Cash at Bank		By NSS Programme Exp	58500.00
UBI (A/c No. 2059010042626)	1,002.00		
To Fund Received from GU	89,000.00		
To Savings Bank Interest	851.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		UBI (A/c No. 2059010042626)	32,351.50
	90,853.00		90,853.00

In terms of our separate report of even date

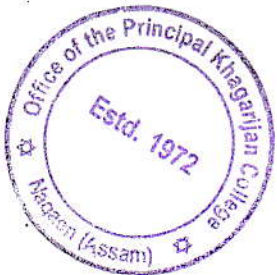
For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429



Countersigned
Rain
Principal
Khagarijan College
Nagaon (Assam)

**KAHAGARIJAN COLLEGE
NAGAON : ASSAM**

PG FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 to 31/03/2019

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By Salary Paid	286,903.00
Cash in Hand	0.00	By Printing & Stationery	10,732.00
Cash at Bank		By Registration & Enrolment Fees Paid to GU	73,604.00
Punjan National Bank	321,700.00	By Computer & Assoceries *	5,000.00
(SB A/c No. 2059010028769)		By Remuneration	2,000.00
To Bank Interest	9,559.00	By Exam Centre Fees paid	22,165.00
To Fees Received	737,440.00	By DA & TA	11,142.00
		By Books & Periodicals	21,598.00
		By Electrical goods	12,250.00
		By Examination Fees Paid to GU	6,264.00
		By Bank Charges	226.00
		By Fund Transferred to	
		General Fund	200,000.00
		By News paper Bill	1,555.00
		By Furniture Purchase	16,925.00
		By Labour Payment	2,300.00
		By Misc. Exp	520.00
		By Car Hire Charges	3,230.00
		By Refreshment Exp	1,270.00
		By Construction Materials	1,353.00
		By Closing Balance:-	
		Cash in Hand	0.00
		Cash at Bank	
		Punjan National Bank	389,662.00
		(SB A/c No. 2059010028769)	
	1,068,699.00		1,068,699.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon

Confer signed

Bai

Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

POOR FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		<u>Fund Transferred to</u>	
Cash in Hand	0.00	General Fund	50,000.00
<u>Cash at Bank</u>		Registration Fund	50,000.00
CBI (A/c No. 1481914951)	130,440.80		
To Fees Received	8,760.00	By <u>Closing Balance:</u>	
To Bank Interest	2,365.00	Cash in Hand	0.00
		<u>Cash at Bank</u>	
		CBI (A/c No. 1481914951)	41,565.80
	141,565.80		141,565.80

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429



Countersigned

Rain

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

REGISTRATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Registration Fees paid to G.U.	415,602.16
Cash in Hand			
Cash at Bank		By Bank Charges	96.60
CBI (A/c No. 1481914973)	109,865.96	By DA & TA	2230.00
To Fund Transferred From			
General Fund	190,000.00		
To Savings Bank Interest	8,636.00	By Closing Balance:	
To Fees Received	123,450.00	Cash in Hand	
		Cash at Bank	
		CBI (A/c No. 1481914973)	14,023.20
	431,951.96		431,951.96

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429



Confer signed
Principal
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SCHOLARSHIP FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand	0.00		
<u>Cash at Bank</u>			
PNB (A/c No. 31010118699)	218,013.86	By Bank charges	121.00
To Savings Bank Interest	7,740.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		PNB (A/c No. 31010118699)	225,632.86
	225,753.86		225,753.86

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon

Conferred signed

Principal

Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SCHOLARSHIP FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		225,632.86
Add: Excess Show in Pass Book	288.00	
		288.00
Bank Balance as per Pass Book CBI (A/c No. 0031010118699) as on 31-03-2019		225,920.86

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Khagarijan College
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SOCIAL FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Swaraswati Puja Exp	40,000.00
Cash in Hand	0.00		
Cash at Bank		By Refreshment	15,000.00
CBI (A/c No. 1481914962)	59,125.00		
To Savings Bank Interest	3,237.00		
To Fees Received	61,600.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481914962)	68,962.00
	123,962.00		123,962.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429



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Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UNION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Blezer Purchase	30000.00
Cash in Hand		By Meeting Exp.	5907.00
Cash at Bank		By Freshers Social Programme	70000.00
CBI (A/c No. 1481915036)	48,197.70		
To Savings Bank Interest	2,261.00	By Closing Balance:	
		Cash in Hand	
To Fees Received	77,000.00	Cash at Bank	
		CBI (A/c No. 1481915036)	21,551.70
	127,458.70		127,458.70

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Date:- 09-06-2023
Place:-Nagaon



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Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

XEROX FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Golden Jubilee Celebration	
Cash in Hand		By Tonner	2,200.00
Cash at Bank		By Printing & Stationery	13,243.00
CBI (A/c No. 3176891696)	10,148.80	By Bank Charges	
		By Refreshment	
To Savings Bank Interest	332.00	By Closing Balance:	
		Cash in Hand	0.00
To Fees Received	11,724.00	Cash at Bank	
		CBI (A/c No. 3176891696)	6,761.80
	22,204.80		22,204.80

In terms of our separate report of even date

**For Samir Das & Associates
Chartered Accountants**

Date:- 09-06-2023

Place:-Nagaon



Consented

[Signature]

Principal
Khagarijan College
Nagaon (Assam)



[Signature]
Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UGC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Martials Purchases	19,53,045.00
Cash in Hand	0.00	By Labour Payment	5,62,825.00
Cash at Bank		By Fair Charge	600.00
Central bank (A/c No. 3021556916)	6,04,702.45	By Refreshment Exp*	6731.00
To Savings Bank Interest	41,860.00	By Metting Exp.	5000.00
To Grant Received from UGC	30,00,000.00	By Book Purchases	42683.00
		By Closing Balance:	
		Cash in Hand	
		Cash at Bank	
		Central bank (A/c No. 3021556916)	10,75,678.45
	36,46,562.45		36,46,562.45

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023
Place:-Nagaon

Countersigned
Bai
Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UGC FUND

BANK RECOILITATION STSTEMENT

Particular	Amount
Bank Balance as per Cash book	10,75,678.45
<u>Add:-Cheque issued But not Clear</u>	
Cheque	Date:-
50434	29-03-2019
50439	30-03-2019
50436	30-03-2019
50435	30-03-2019
50440	30-03-2019
50437	30-03-2019
50441	30-03-2019
50444	30-03-2019
50438	30-03-2019
50442	30-03-2019
50445	30-03-2019
50406	29-11-2018
	8,46,249.00
Bank Blance as per Pass Book Central bank (A/c No. 3021556916) as on 31-03-2019	19,21,927.45



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