



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**

**Criterion: VI Metric No: 6.5.2**

6.5.2: Quality assurance initiatives of the institution include:

1. Regular meeting of Internal Quality Assurance Cell (IQAC); quality improvement initiatives identified and implemented
2. Academic and Administrative Audit (AAA) and follow-up action taken
3. Collaborative quality initiatives with other institution(s)
4. Participation in NIRF and other recognized rankings
5. Any other quality audit/accreditation recognized by state, national or international agencies such as NAAC, NBA etc.

(Quality Audit Reports/Certificate as applicable and valid for the assessment period)

Principal  
Khagarijan College  
Principal  
Khagarijan College  
Nagaon (Assam)



## Local Audit Report Khagarijan College, Nagaon, Assam

12  
6/4/2022

GOVERNMENT OF ASSAM  
OFFICE OF THE ASSISTANT DIRECTOR OF AUDIT (LOCAL FUND), ASSAM  
NAGAON CIRCLE, NAGAON, ASSAM.

No. ADN/INTIMATION/2021-22/43 Dated Nagaon, the 6/4/2022

To, ✓  
The Principal,  
Khagarijan College.

Subject: AUDIT INTIMATION

Reference: Order No. DAT&B/01/2021-22/141; Dated Guwahati, the 21<sup>st</sup> March/2022 of the Director of Audit (Local Fund), Assam, Guwahati-06.

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Sir/Madam,

I have the honour to intimate you that the Audit Officer (Local Fund), Assam, Nagaon will intimate you in due course and visit your office to commence the Audit of your accounts from 12.03.2022 (tentative date) as per the Annual Audit Action Plan for the year 2022-2023, Audit Period from 01.04.2017 to 31.03.2021.

You are therefore, requested to keep ready all the relevant auditable records (as per the requisition list enclosed herewith) to produce before the Audit Officer for check.

No. deferment/cancellation of audit programme will be accepted unless the request comes through the Government since it affects our Annual Audit Action Planning as well as man power management.

We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team similar to the facilities available for the personnel of the organization.

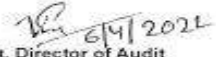
In course of audit, our audit team shall request for information and documents, indicating the expected time within which these may be provided. We expect that the documents held by auditee should be available within the same day.

Please acknowledge the receipt.

This is for favour of your kind information and necessary action.

Enclosure:  
One requisition list.

Yours faithfully,

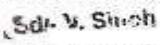
  
Asstt. Director of Audit  
(L.F.), Assam, Nagaon Circle, Nagaon

Memo No. ADN/INTIMATION/2021-22/

Dated Nagaon, the .....

Copy forwarded for favour of information & necessary action to:

1. The Director of Audit, (Local Fund), Assam, Guwahati-06.
3. Sni/Smti ..... Audit Officer (L/F), Assam, Camp: .....

  
Sdr. V. Singh  
Asstt. Director of Audit  
(L.F.), Assam, Nagaon Circle, Nagaon

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The Local Audit has conducted for the Financial Year from 2017-18 to 2020-21 by the Director of Audit (Local Fund).

  
Principal  
Khagarijan College  
Nagaon (Assam)

**INTERNAL AUDIT REPORT**

**2017-18 TO 2021-22**



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

**FOR THE PERIOD  
FROM 01/04/2017 TO 31/03/2018**

**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)**

  
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 01-04-2017 to 31-03-2018, 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 01-04-2017 to 31-03-2018, 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.



(Counter signed)  
  
 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:-23054429BGQLNK2956



Compsigned

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Principal

Khagarijan College  
Nagaon (Assam)

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

For Samir Das & Associates  
Chartered Accountants



  
Samir Das  
Proprietor  
M.No:-054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

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*Countersigned*

*Devi*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE**

**NAGAON :: ASSAM**

**Summary Receipts & Payments Accounts for the Period from 01-04-2017 TO 31-03-2018**

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received					Total	Expenditure		Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other	Bank Interest	Fund Transfer		Expenses	Bank Charges			
1	AID Fund	58,511.00	-	-	-	679.00	-	59,190.00	57,000.00	1.50	-	2,188.50	59,190.00
2	Building Fund	14,313.56	-	1,99,395.00	-	3,545.00	-	2,17,253.56	1,29,415.00	-	-	87,838.56	2,17,253.56
3	COC Fund	1,87,777.00	-	-	-	6,939.00	4,90,000.00	6,84,716.00	8,580.00	4.75	-	6,76,131.25	6,84,716.00
4	Common Room Fund	12,214.00	-	13,920.00	-	823.00	-	26,957.00	-	-	-	26,957.00	26,957.00
5	Cultural Fund	86,168.00	-	79,800.00	-	5,125.00	-	1,71,093.00	1,00,312.00	-	-	70,781.00	1,71,093.00
6	Examination Fund	60,251.95	-	56,760.00	-	2,557.00	2,50,000.00	3,69,568.95	62,106.00	-	-	3,07,462.95	3,69,568.95
7	Extention Education Fund	58,655.00	-	13,920.00	-	2,583.00	-	75,158.00	-	-	-	75,158.00	75,158.00
8	Game Fund	2,340.20	-	79,800.00	-	1,573.00	-	83,713.20	68,720.00	-	-	14,993.20	83,713.20
9	General Fund	3,85,275.28	27,64,005.00	15,03,255.00	-	24,036.00	2,02,000.00	48,78,571.28	34,72,409.00	345.00	10,92,000.00	3,13,817.28	48,78,571.28
10	Hostal Fund	7,974.00	-	52,400.00	-	556.00	-	60,930.00	46,104.00	85.00	-	14,741.00	60,930.00
11	Library Fund	24,633.25	-	58,190.00	-	1,679.00	-	84,502.25	68,039.00	-	-	16,463.25	84,502.25
12	Magazine Fund	92,347.40	-	1,03,740.00	-	6,039.00	1,00,000.00	3,02,126.40	-	-	-	3,02,126.40	3,02,126.40
13	NSS Fund	-	-	1,000.00	-	2.00	-	1,002.00	-	-	-	1,002.00	1,002.00
14	PG Fund	1,80,759.50	-	6,85,010.00	-	8,302.00	2,02,000.00	10,76,071.50	5,52,163.00	208.50	2,02,000.00	3,21,700.00	10,76,071.50
15	Poor Fund	63,744.80	-	13,920.00	-	2,776.00	50,000.00	1,30,440.80	-	-	-	1,30,440.80	1,30,440.80
16	Registration Fund	62,168.70	-	1,82,965.00	-	5,187.00	-	2,50,320.70	1,40,453.84	0.90	-	1,09,865.96	2,50,320.70
17	Scholarship Fund	2,10,052.11	-	-	-	7,962.00	-	2,18,014.11	-	0.25	-	2,18,013.86	2,18,014.11
18	Social Fund	45,289.00	-	63,960.00	-	3,036.00	-	1,12,285.00	53,160.00	-	-	59,125.00	1,12,285.00
19	Union Fund	56,970.70	-	79,800.00	-	3,143.00	-	1,39,913.70	91,716.00	-	-	48,197.70	1,39,913.70
20	Xerox Fund	6,039.80	-	18,465.00	-	184.00	-	24,688.80	14,540.00	-	-	10,148.80	24,688.80
		<b>15,07,185.75</b>	<b>27,64,005.00</b>	<b>30,44,075.00</b>	<b>-</b>	<b>86,726.00</b>	<b>12,94,000.00</b>	<b>86,89,628.75</b>	<b>47,05,301.84</b>	<b>645.90</b>	<b>12,94,000.00</b>	<b>26,89,681.01</b>	<b>86,89,628.75</b>

Date: 09/6/23  
Place: Nagaon

In terms of our Separate reports of even date



*Confersigned*

*Dr*

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: 09/06/23  
Place: Nagaon




*Over signed*  
*Bain*

Principal  
Khagarijan College  
Nagaon (Assam)

**For Samir Das & Associates**  
Chartered Accountants



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**AID FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Audit Fees	13,800.00
Cash in Hand	0.00	By Mason Payment	22,200.00
<b>Cash at Bank</b>		By Labour Payment	21000.00
PNB (A/c No. 0031013172414)	58,511.00	By Bank Charges	1.50
To Savings Bank Interest	679.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013172414)	2,188.50
	<b>59,190.00</b>		<b>59,190.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

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



*Confersigned*  
*Ben*

Principal  
Khagarijan College  
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**BUILDING FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Labour payment	72,250.00
Cash in Hand	0.00	By Mason Payment	48,100.00
<b>Cash at Bank</b>		By Cost of Electric Goods	7,265.00
CBI (A/c No. 1481917850)	14,313.56	By Fitting Charges	1,800.00
To Fees Received	1,99,395.00		
To Savings Bank Interest	3,545.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481917850)	87,838.56
	<b>2,17,253.56</b>		<b>2,17,253.56</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

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



*Counter signed*

*Bai*

Principal  
Khagarijan College  
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	4.75
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Salary & Remuneration	3,350.00
PNB (A/c No. 0031013099245)	1,87,777.00	By Printing & Stationery	230.00
To <b>Fund Transferred from</b>		By Converter	5,000.00
General Fund	4,90,000.00	By <b>Closing Balance:</b>	
To Saving Bank Interest	6,939.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013099245)	6,76,131.25
	<b>6,84,716.00</b>		<b>6,84,716.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

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



*Confessed*  
*Rain*  
Principal  
Khagarijan College  
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMON ROOM FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 1481915025)	12214.00		
To Bank Interest	823.00	By <b>Closing Balance:</b>	
		Cash in Hand	
To Fees Received	13,920.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481915025)	26,957.00
	<b>26,957.00</b>		<b>26,957.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Confessioned*  
*Ban*

Principal  
Khagarijan College  
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**CULTURAL FUND**

**RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Printing & Stationery	312.00
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Cultural Prog. Exp	1,00,000.00
CBI (A/c No. 3048808002)	86,168.00		
To Saving Bank Interest	5,125.00	By <b>Closing Balance:</b>	
To Fees received	79,800.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 3048808002)	70,781.00
	<b>1,71,093.00</b>		<b>1,71,093.00</b>

In terms of our separate report of even date

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



*Comfsigned*  
*Das*  
Principal  
Khagarijan College  
Nagaon (Assam)



**For Samir Das & Associates**  
Chartered Accountants  
*Samir Das*  
Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE**  
**NAGAON : ASSAM**

**EXTENTION EDUCATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**


RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand			
<b>Cash at Bank</b>			
SBI A/C No. 34997214959	15,994.00		
To <b>Fund Transferred from</b>			
General Fund	70,000.00		
To Fund received from Govt.	36,000.00	By <b>Closing Balance</b>	
To Fees received	51,300.00	Cash in Hand	
To Savings Bank Interest	3,671.00	<b>Cash at Bank</b>	
		SBI A/C No. 34997214959	1,76,965.00
	<b>1,76,965.00</b>		<b>1,76,965.00</b>

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



*Confessioned*  
*Benid*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXAMINATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Examination Exp.	20,650.00
Cash in Hand	0.00	By Printing & Stationery	16,016.00
<b>Cash at Bank</b>		By Software Renuwal	25,440.00
CBI (A/c No. 1481915003)	60,251.95		
To Fees Received	56,760.00		
To <b>Fund Transferred from</b>		By <b>Closing Balance:</b>	
General Fund	2,50,000.00	Cash in Hand	0.00
To Savings Bank Interest	2,557.00	<b>Cash at Bank</b>	
		SBI A/C No. 10965243476	3,07,462.95
	<b>3,69,568.95</b>		<b>3,69,568.95</b>

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



*Counter signed*

*Principal*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GAME FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Sports Goods	17,720.00
Cash in Hand	0.00	By Furniture Purchase	8,000.00
<b>Cash at Bank</b>		By College Week Exp.	42,000.00
CBI (A/c No. 148194995)	2,340.20	By Renewal Sports Affiliation Fee	1,000.00
To Saving Bank Interest	1,573.00	By <b>Closing Balance:</b>	
To Fees Received	79,800.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 148194995)	14,993.20
	<b>83,713.20</b>		<b>83,713.20</b>

In terms of our separate report of even date

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

For Samir Das & Associates  
Chartered Accountants



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



*Conferred*  
*Bai*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Salary & Remuneration	12,89,824.00
Cash in Hand	0.00	By Electric Equipment	1,27,871.00
<b>Cash at Bank</b>		By Repairing & maintenance	26,555.00
SBI A/C No. 10965243090	2,21,567.28	By Programme Exp	1,500.00
FD A/c	1,63,708.00	By Book & Periodicals	49995.00
To Savings Bank Interest	24,036.00	By Labour Payment	14129.00
To Fees Received	12,81,205.00	By Online Software Renuwal	6300.00
To Amount Received from Govt. Of Assam	26,49,185.00	By Printing & Stationery	112812.00
To Amount Received From Application Form	1,68,400.00	By Telephone Bill	64764.00
To <b>Fund Transferred From</b>		By Refreshment	7020.00
PG Fund	2,02,000.00	By Bank Charges	345.00
To Amount Received From NAAC	1,14,820.00	By Tax Consaltancy Charges	4200.00
To, Amount received For Excursion	50,000.00	By Misc. Exp	295.00
To Amount Received from students as a Fine	3,650.00	By Registration Fee paid to GU	351323.00
		By Electric Bill	173644.00
		By Cost Of Prospectuse	35000.00
		By Computer Assoceries	40216.00
		By Desiel	3291.00
		By Excursion Expenditure	150000.00
		By College Foundation Day	16000.00
		By Tuition Fees Paid To DHE	866796.00
		By Fair Charges	2620.00
		By DA & TA	18684.00
		By Meeting Exp	7670.00
		By Furniture Purchase	23600.00
		By <b>Fund Transferred</b>	
		C.O.C. Fund	490000.00
		PG Fund	202000.00
		Examination Fund	250000.00
		Magazine Fund	100000.00
		Poor Fund	50000.00
		By Inspection Charges	6250.00
		By Earth Filling	62050.00
		By Audit Fees	10000.00
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243090	150109.28
		FD A/c	1,63,708.00
	<b>48,78,571.28</b>		<b>48,78,571.28</b>

In terms of our separate report of even date

Date:-09-06-2023

Place:-Nagaon



*Conafersigned*

*Bain*

Principal  
Khagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**HOSTEL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 to 31/03/2018**

	RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To	<b>Opening Balance:-</b>		By News Paper Bill	1,604.00
	Cash in Hand		By Canteen Rent	37,800.00
	<b>Cash at Bank:</b>		By Telephone Bill	3,000.00
	Punjan National Bank		By Electricity Bill	1,200.00
	(SB A/c No. 2059010035060)	7,974.00	By Causion money	2,500.00
To	Bank Interest	556.00	By Bank Charges	85.00
To	Fees Received	52,400.00	By <b>Closing Balance:-</b>	
			Cash in Hand	0.00
			<b>Cash at Bank:</b>	
			Punjan National Bank	14,741.00
			(SB A/c No. 2059010035060)	
		<b>60,930.00</b>		<b>60,930.00</b>

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



*Counter signed*

*Barin*

Principal  
Kahagarijan College  
Nagaon (Assam)



For Samir Das & Associates  
Chartered Accountants

*Samir Das*  
Samir Das

Proprietor

M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Newspaper Bill	17,014.00
Cash in Hand	0.00	By Magazine	1,404.00
<b>Cash at Bank</b>		By Printing & Stationery	573.00
CBI (A/c No. 1481915014)	24,633.25	By Book Purchses	49,048.00
To Saving Bank Interest	1,679.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
To Fees Received	58,190.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481915014)	16,463.25
	<b>84,502.25</b>		<b>84,502.25</b>

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*  
*Baid*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**MAGAZINE FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 1481914984)	92,347.40		
To <b>Fund Transferred from</b>			
General fund	1,00,000.00		
To Fees Received	1,03,740.00	By <b>Closing Balance:</b>	
To Savings Bank Interest	6,039.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914984)	3,02,126.40
	<b>3,02,126.40</b>		<b>3,02,126.40</b>

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



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**NSS FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand	0.00		
<b>Cash at Bank</b>			
UBI (A/c No. 2059010042626 )	0.00		
To Savings Bank Interest	2.00	By <b>Closing Balance:</b>	
To Fees Received	1,000.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		UBI (A/c No. 2059010042626 )	1,002.00
	<b>1,002.00</b>		<b>1,002.00</b>

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



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Principal  
Khagarijan College  
Nagaon (Assam)

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**PG FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 to 31/03/2018**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Salary Paid	2,10,687.00
Cash in Hand	0.00	By Printing & Stationery	32,518.00
<b>Cash at Bank:</b>		By Registration & Enrolment Fees Paid to GU	97,462.00
Punjan National Bank (SB A/c No. 2059010028769)	1,80,759.50	By News Paper Bill	873.00
To Bank Interest	8,302.00	By Remuneration	10,500.00
To Fees Received	6,85,010.00	By Exam Centre Fees paid	29,840.00
To <b>Fund Transferred from</b> General Fund	2,02,000.00	By DA & TA	15,395.00
		By Books & Periodicals	43,702.00
		By Misc. Exp	115.00
		By Bank Charges	208.50
		By <b>Fund Transferred to</b> General Fund	2,02,000.00
		By Furniture Purchase	40,238.00
		By Labour Payment	7,800.00
		By Construction Materials	8,280.00
		By Electricity Bill	54,753.00
		By <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank:</b>	
		Punjan National Bank (SB A/c No. 2059010028769)	3,21,700.00
	<b>10,76,071.50</b>		<b>10,76,071.50</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

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



*Countersigned*  
*Bain*

Principal  
Kahagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**POOR FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 1481914951)	63,744.80		
To <b>Fund Transferred from</b>			
General Fund	50,000.00		
To Fees Received	13,920.00	By <b>Closing Balance:</b>	
To Bank Interest	2,776.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914951)	1,30,440.80
	<b>1,30,440.80</b>		<b>1,30,440.80</b>

In terms of our separate report of even date

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

For Samir Das & Associates  
Chartered Accountants



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



*Samir Das*  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**REGISTRATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Registration Fees paid to G.U.	1,37,123.84
Cash in Hand	0.00	By Bank Charges	0.90
<b>Cash at Bank</b>		By DA & TA	3330.00
CBI (A/c No. 1481914973)	62,168.70	By <b>Closing Balance:</b>	
To Savings Bank Interest	5,187.00	Cash in Hand	0.00
To Fees Received	1,82,965.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481914973)	1,09,865.96
	<b>2,50,320.70</b>		<b>2,50,320.70</b>

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



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

**NAGAON KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank charges	0.25
Cash in Hand	0.00		
<b>Cash at Bank</b>		By <b>Closing Balance:</b>	
PNB (A/c No. 31010118699)	2,10,052.11	Cash in Hand	
To Savings Bank Interest	7,962.00	<b>Cash at Bank</b>	
		PNB (A/c No. 31010118699)	2,18,013.86
	<b>2,18,014.11</b>		<b>2,18,014.11</b>

In terms of our separate report of even date

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



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



**For Samir Das & Associates**  
Chartered Accountants

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

NAGAON KHAGARIJAN COLLEGE  
NAGAON : ASSAM

SCHOLARSHIP FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		2,18,013.86
Add: Excess Show in Pass Book	288.00	
		288.00
Bank Balance as per Pass Book CBI (A/c No. 0031010118699) as on 31-03-2018		<b>2,18,301.86</b>

*Co-ordinator*  
*Bin*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SOCIAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Swaraswati Puja Exp	47,160.00
Cash in Hand	0.00	By Sankardev Tithi Celebration	6,000.00
<b>Cash at Bank</b>			
CBI (A/c No. 1481914962)	45,289.00		
To Savings Bank Interest	3,036.00	By <b>Closing Balance:</b>	
To Fees Received	63,960.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914962)	59,125.00
	<b>1,12,285.00</b>		<b>1,12,285.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants



*(Signature)*  
**Samir Das**  
Proprietor  
M. No. 054429

Date:- 09-06-2023

Place:-Nagaon



*(Signature)*  
*(Signature)*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UNION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Blezer Purchase	15516.00
Cash in Hand	0.00	By Flood Relief Exp.	30000.00
<b>Cash at Bank</b>		By Freshers Social Programme	25000.00
CBI (A/c No. 1481915036)	56,970.70	By College Week Exp	20000.00
To Savings Bank Interest	3,143.00	By Printing & Stationery	700.00
To Fees Received	79,800.00	By Misc. Exp (Gamcha)	500.00
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915036)	48,197.70
	<b>1,39,913.70</b>		<b>1,39,913.70</b>

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



*Countersigned*

*Bein*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**XEROX FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Tonner	2,080.00
Cash in Hand	0.00		
To <b>Cash at Bank</b>		By Computer & Assoceeries	12,460.00
CBI (A/c No. 3176891696 )	6,039.80		
To Savings Bank Interest	184.00		
To Fees Received	18,465.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 3176891696 )	10,148.80
	<b>24,688.80</b>		<b>24,688.80</b>

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



*Comfessigned*  
*Bein*

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 01/04/2017 to 31/03/2018, 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 01/04/2017 to 31/03/2018, 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.

Confirmation  
Date

**Principal  
Khagarijan College  
Nagaon : Assam**



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	380.55
Cash in Hand	0.00	By Martials Purchases	15,45,493.00
<b>Cash at Bank</b>		By Labour Payment	4,22,300.00
Central bank (A/c No. 3021556916)	28,11,290.00	By Printing & Stationary	45248.00
		By Payments For NAAC	1000.00
To Savings Bank Interest	73,537.00	By Educational Tour Exp.	52000.00
		By Meeting Exp.	46000.00
		By Electronic Equipment	56450.00
		By Book Purchases	111253.00
		By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		Central bank (A/c No. 3021556916)	6,04,702.45
	<b>28,84,827.00</b>		<b>28,84,827.00</b>

In terms of our separate report of even date

Date:- 09-06-2023

Place:- Nagaon



*Compassion  
Bair*

Principal  
Khagarijan College  
Nagaon (Assam)



For Samir Das & Associates  
Chartered Accountants

*Samir Das*  
Proprietor



**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](mailto: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*  
Samir Das  
Proprietor  
M.No:-054429



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

<b>SL NO:-</b>	<b>CONTENTS OF THE REPORT</b>	<b>PAGE NO.</b>
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7	EXTENTION EDUCATION FUND	7
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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.



Countersigned  
*Bai*  
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:-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 <b>Opening Balance:</b>		By Bank Charges	0.50
Cash in Hand	0.00		
<b>Cash at Bank</b>			
PNB (A/c No. 0031013172414)	2,188.50		
To Savings Bank Interest	76.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013172414)	2,264.00
	<b>2,264.50</b>		<b>2,264.50</b>

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

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

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 06-09-2023

Place:-Nagaon



*Comd signed*

*Baw*

Principal  
Khagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429

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

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)**



**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 <b>Opening Balance:</b> Cash in Hand <b>Cash at Bank</b> 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 <b>Closing Balance:</b> Cash in Hand <b>Cash at Bank</b> CBI (A/c No. 3048808002)	71,231.00
	<b>151,231.00</b>		<b>151,231.00</b>

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

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon



*Conf. resigned*  
*Rain*  
Principal  
Khagarijan College  
Nagaon (Assam)



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

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

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 <b>Opening Balance:</b>		By College Week	53,000.00
Cash in Hand	0.00	By Participation In USTM Univercity For College week	20,000.00
<b>Cash at Bank</b>		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 compitation exp	9,500.00
To Saving Bank Interest	2,031.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
To Fees Received	77,000.00	<b>Cash at Bank</b>	
		CBI (A/c No. 148194995)	5,224.20
	<b>94,024.20</b>		<b>94,024.20</b>

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 <b>Opening Balance:</b>		By Salary & Remuneration	1,660,452.00
Cash in Hand	0.00	By Electric Equipment	93,589.00
<b>Cash at Bank</b>		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 <b>Fund Transferred From</b>		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 <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243090	2,411,675.28
		FD A/c	163,708.00
	<b>5,210,388.28</b>		<b>5,210,388.28</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

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

*Confer signed*

*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 <b>Opening Balance:-</b>		By Canteen Rent	41,700.00
Cash in Hand	0.00	By Telephone & Cable bill	3,999.00
<b>Cash at Bank:</b>		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 <b>Closing Balance:-</b>	
		Cash in Hand	0.00
To Fees Received	102,400.00	<b>Cash at Bank:</b>	
		Punjan National Bank	46,722.50
		(SB A/c No. 2059010035060)	
	<b>117,846.00</b>		<b>117,846.00</b>

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



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

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*  
*Principal*  
**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)		<b>3,313.25</b>



*B. S. D.*  
Principal  
Khagarijan College  
Nagaon (Assam)

**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 <b>Opening Balance:</b>		By <b>Fund Transferred from</b>	
Cash in Hand		General fund	240000.00
<b>Cash at Bank</b>		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 <b>Closing Balance:</b>	
To Savings Bank Interest	5,870.00	Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914984)	103,541.40
	<b>408,096.40</b>		<b>408,096.40</b>

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



*Conferred 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)		<b>102,491.40</b>



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



**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 <b>Opening Balance:</b>		By Bank Charges	1.50
Cash in Hand	0.00		
<b>Cash at Bank</b>		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 <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		UBI (A/c No. 2059010042626 )	32,351.50
	<b>90,853.00</b>		<b>90,853.00</b>

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



*Counter signed*  
*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**

<b>RECEIPTS</b>	<b>AMOUNT</b>	<b>PAYMENT</b>	<b>AMOUNT</b>
To <b>Opening Balance:-</b>		By Salary Paid	286,903.00
Cash in Hand	0.00	By Printing & Stationery	10,732.00
<b>Cash at Bank</b>		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 <b>Fund Transferred to</b>	
		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 <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Punjan National Bank	389,662.00
		(SB A/c No. 2059010028769)	
	<b>1,068,699.00</b>		<b>1,068,699.00</b>

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

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

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



*Confersigned*  
*Samir*  
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
	<b>225,753.86</b>		<b>225,753.86</b>

In terms of our separate report of even date

**For Samir Das & Associates**  
Chartered Accountants

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



*Conferred signed*  
*Prin*  
Principal  
Khagarijan College  
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**BANK RECONCILIATION STATEMENT**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
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		<b>225,920.86</b>

*Countersigned*

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Principal  
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 <b>Opening Balance:</b>		By Swaraswati Puja Exp	40,000.00
Cash in Hand	0.00		
<b>Cash at Bank</b>		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 <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914962)	68,962.00
	<b>123,962.00</b>		<b>123,962.00</b>

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



*Consented*  
*Bain*  
Principal  
Khagarijan College  
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 <b>Opening Balance:</b>		By Blezer Purchase	30000.00
Cash in Hand		By Meeting Exp.	5907.00
<b>Cash at Bank</b>		By Freshers Social Programme	70000.00
CBI (A/c No. 1481915036)	48,197.70		
To Savings Bank Interest	2,261.00	By <b>Closing Balance:</b>	
To Fees Received	77,000.00	Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915036)	21,551.70
	<b>127,458.70</b>		<b>127,458.70</b>

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



*Coauthored*  
*Bain*  
Principal  
Khagarijan College  
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 <u>Opening Balance:</u>		By Golden Jubilee Celebration	
Cash in Hand		By Tonner	2,200.00
<u>Cash at Bank</u>		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 <u>Closing Balance:</u>	
		Cash in Hand	0.00
To Fees Received	11,724.00	<u>Cash at Bank</u>	
		CBI (A/c No. 3176891696 )	6,761.80
	<b>22,204.80</b>		<b>22,204.80</b>

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 <b>Opening Balance:</b>		By Martials Purchases	19,53,045.00
Cash in Hand	0.00	By Labour Payment	5,62,825.00
<b>Cash at Bank</b>		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 <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		Central bank (A/c No. 3021556916)	10,75,678.45
	<b>36,46,562.45</b>		<b>36,46,562.45</b>

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
<b><u>Add:-Cheque issued But not Clear</u></b>	
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



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



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


**FOR THE PERIOD  
FROM 01/04/2019 TO 31/03/2020**

**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)**

  
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 01-04-2019 to 31-03-2020, 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.Commerce 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 01-04-2019 to 31-03-2020, 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.



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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:-23054429BGQLNM3390



*Confer signed*

*Bois*

Principal  
Khagarijan College

A.P. Road (Opposite to Angel School), Nagaon-782001 (Assam)

For Samir Das & Associates  
Chartered Accountants



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	COMMERCE 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
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16	POOR FUND	16
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19	SCHOLARSHIP FUND	19
20	SOCIAL FUND	20
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23	UGC FUND	23



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Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE**

**NAGAON (ASSAM)**

**F.Y. 20219-20**

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: 9/6/23  
Place: Nagaon




*Confessed*

*Bai*

Principal  
Khagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



  
Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE**

**NAGAON :: ASSAM**

**Summary Receipts & Payments Accounts for the Period from 01-04-2019 TO 31-03-2020**

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	2,264.00	-	-	-	80.00	-	2,344.00	121.00	-	-	2,223.00	2,344.00
2	Building Fund	87,778.56	-	-	-	2,494.00	-	90,272.56	67,056.00	-	-	23,216.56	90,272.56
3	COC Fund	1,46,924.75	-	-	-	19,900.00	5,50,000.00	7,16,824.75	-	1.00	-	7,16,823.75	7,16,824.75
4	Commerce Fund	-	-	54,594.00	-	-	-	54,594.00	-	1.00	-	54,593.00	54,594.00
5	Common Room Fund	36,883.00	-	-	-	1,277.00	-	38,160.00	1,679.00	-	-	36,481.00	38,160.00
6	Cultural Fund	71,231.00	-	44,050.00	-	2,465.00	-	1,17,746.00	97,137.00	-	-	20,609.00	1,17,746.00
7	Examination Fund	66,952.95	-	57,330.00	6,157.00	-	2,84,290.00	4,14,729.95	5,807.00	-	2,00,000.00	2,08,922.95	4,14,729.95
8	Extention Education Fund	15,994.00	-	51,300.00	-	3,671.00	1,06,000.00	1,76,965.00	-	-	-	1,76,965.00	1,76,965.00
9	Game Fund	5,224.20	-	88,100.00	-	2,115.00	-	95,439.20	74,552.00	-	-	20,887.20	95,439.20
10	General Fund	25,75,383.28	18,55,762.00	21,26,700.00	21,210.00	46,244.00	-	66,25,299.28	36,43,099.00	1,824.50	18,47,778.00	11,32,597.78	66,25,299.28
11	Hostal Fund	46,722.50	-	21,700.00	-	1,329.00	-	69,751.50	35,196.00	4.50	-	34,551.00	69,751.50
12	Library Fund	2,553.25	-	1,02,600.00	-	2,881.00	1,49,288.00	2,57,322.25	25,358.95	2.95	-	2,31,960.35	2,57,322.25
13	Magazine Fund	1,03,541.40	-	1,30,500.00	-	9,000.00	2,40,000.00	4,83,041.40	600.00	-	2,00,000.00	2,82,441.40	4,83,041.40
14	NSS Fund	32,351.50	-	15,390.00	-	1,206.00	10,800.00	59,747.50	26,000.00	4.50	-	33,743.00	59,747.50
15	PG Fund	3,89,662.00	-	3,88,290.00	-	12,481.00	2,00,000.00	9,90,433.00	4,97,550.00	155.50	2,00,000.00	2,92,727.50	9,90,433.00
16	Poor Fund	41,565.80	-	25,650.00	-	2,503.00	1,18,000.00	1,87,718.80	-	-	1,09,000.00	78,718.80	1,87,718.80
17	Registration Fund	14,023.20	-	1,18,500.00	-	3,340.00	3,79,400.00	5,15,263.20	5,720.00	0.70	1,90,000.00	3,19,542.50	5,15,263.20
18	RUSA Fund	-	1,00,00,000.00	-	2,64,910.00	-	-	1,02,64,910.00	15,00,439.00	-	-	87,64,471.00	1,02,64,910.00
19	Scholarship Fund	2,25,632.86	-	-	-	8,028.00	-	2,33,660.86	-	121.00	-	2,33,539.86	2,33,660.86
20	Social Fund	68,962.00	-	-	-	2,346.00	-	71,308.00	26,400.00	-	-	44,908.00	71,308.00
21	Union Fund	21,551.70	-	89,750.00	-	1,493.00	-	1,12,794.70	94,926.00	-	-	17,868.70	1,12,794.70
22	Xerox Fund	6,761.80	-	-	-	241.00	-	7,002.80	-	-	-	7,002.80	7,002.80
23	UGC Fund	10,75,678.45	-	-	12,206.00	-	7,09,000.00	17,96,884.45	17,73,631.00	212.40	-	23,041.05	17,96,884.45
		50,37,642.20	1,18,55,762.00	33,14,454.00	3,04,483.00	1,23,094.00	27,46,778.00	2,33,82,213.20	78,75,271.95	2,328.05	27,46,778.00	1,27,57,835.20	2,33,82,213.20

Date: 09-06-2023  
Place: Nagaon

In terms of our Separate reports of even date



*Countersigned*  
*Bar*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**AID FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Bank Charges	121.00
Cash in Hand	0.00		
<u>Cash at Bank</u>			
PNB (A/c No. 0031013172414)	2,264.00		
To Savings Bank Interest	80.00		
		By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		PNB (A/c No. 0031013172414)	2,223.00
	<b>2,344.00</b>		<b>2,344.00</b>

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*

*Bein*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**BUILDING FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Construction & Renovation	57,056.00
Cash in Hand	0.00	By Mason Payment	10,000.00
<b>Cash at Bank</b>			
CBI (A/c No. 1481917850)	87,778.56		
To Fees Received			
To Savings Bank Interest	2,494.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481917850)	23,216.56
	<b>90,272.56</b>		<b>90,272.56</b>

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



*Confirmed*  
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Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	1.00
Cash in Hand			
<b>Cash at Bank</b>			
PNB (A/c No. 0031013099245)	1,46,924.75		
To <b>Fund Transferred from</b>		By <b>Closing Balance:</b>	
General Fund	5,50,000.00	Cash in Hand	0.00
To Saving Bank Interest	19,900.00	<b>Cash at Bank</b>	
		PNB (A/c No. 0031013099245)	7,16,823.75
	<b>7,16,824.75</b>		<b>7,16,824.75</b>

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



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

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMERCE FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 to 31/03/2020**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>		By Bank Charges	1.00
Cash in Hand	0.00		
<u>Cash at Bank</u>		By <u>Closing Balance:-</u>	
Punjan National Bank	0.00	Cash in Hand	0.00
(SB A/c No. 2059010050829)		<u>Cash at Bank</u>	
To Bank Interest	0.00	Punjan National Bank	
To Fees Received	54,594.00	(SB A/c No. 2059010050829)	54,593.00
	<b>54,594.00</b>		<b>54,594.00</b>

In terms of our separate report of even date

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

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
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M. No. 054429



*Countersigned*

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Principal  
Kahagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMON ROOM FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand			
<u>Cash at Bank</u>			
CBI (A/c No. 1481915025)	36883.00	By Printing & Stationery	1679.00
To Bank Interest	1277.00		
		By <u>Closing Balance:</u>	
		Cash in Hand	
		<u>Cash at Bank</u>	
		CBI (A/c No. 1481915025)	36,481.00
	<b>38,160.00</b>		<b>38,160.00</b>

In terms of our separate report of even date

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

For Samir Das & Associates  
Chartered Accountants



Samir Das  
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Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**CULTURAL FUND**

**RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Musical Instrument Furchase	3500.00
Cash in Hand			
<u>Cash at Bank</u>		By Printing & Stationery	637.00
CBI (A/c No. 3048808002)	71,231.00		
To Saving Bank Interest	2,465.00	By Cultural Prog. Exp	93000.00
To Fees received	44,050.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		CBI (A/c No. 3048808002)	20,609.00
	<b>1,17,746.00</b>		<b>1,17,746.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Samir Das*  
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Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXAMINATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Examination Exp.	2,000.00
Cash in Hand		By Printing & Stationery	307.00
<b>Cash at Bank</b>		By Remuneration	3,500.00
CBI (A/c No. 1481915003)	66,952.95	By <b>Fund Transferred to</b>	
		UGC Fund	2,00,000.00
To Fees Received	57,330.00		
To <b>Fund Transferred from</b>			
General Fund	2,34,290.00		
Registration Fund	50,000.00		
To Savings Bank Interest	6,157.00	By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243476	2,08,922.95
	<b>4,14,729.95</b>		<b>4,14,729.95</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Samir Das*  
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M. No. 054429

*Countersigned*  
*Bain*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXTENTION EDUCATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand			
<b>Cash at Bank</b>			
SBI A/C No. 34997214959	15,994.00		
To <b>Fund Transferred from</b>			
General Fund	1,06,000.00		
To Fees received	51,300.00	By <b>Closing Balance</b>	
To Savings Bank Interest	3,671.00	Cash in Hand	
		<b>Cash at Bank</b>	
		SBI A/C No. 34997214959	1,76,965.00
	<b>1,76,965.00</b>		<b>1,76,965.00</b>

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



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Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GAME FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Sports Goods	30,000.00
Cash in Hand		By College Week Exp.	43,052.00
<b>Cash at Bank</b>		By Affiliation Fee	1,000.00
CBI (A/c No. 148194995)	5,224.20	By Refreshments	500.00
To Saving Bank Interest	2,115.00	By <b>Closing Balance:</b>	
To Fees Received	88,100.00	Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 148194995)	20,887.20
	<b>95,439.20</b>		<b>95,439.20</b>

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*

*Beu*

Principal  
Khagarijan College  
Nagaon (Assam)





**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Salary & Remuneration	17,65,157.00
Cash in Hand	0.00	By Musical Instruments	5,500.00
<b>Cash at Bank</b>		By Electric Equipment	1,27,125.00
SBI A/C No. 10965243090	24,11,675.28	By Repairing & maintenance	27,667.00
FD A/C	1,63,708.00	By Programme Exp	3,285.00
To Savings Bank Interest	46,244.00	By Book & Periodicals	1714.00
To Fees Received	19,42,200.00	By Interview Exp.	90000.00
To Excess Amount received	10,710.00	By Labour Payment	24740.00
To Amount Received from Govt. Of Assam	1,00,000.00	By Online Software Renewal	3600.00
To Fund received from Higher Education	1,77,288.00	By Printing & Stationery	153628.00
To Amount Received From Application Form	1,84,500.00	By Membership Fess paid to ICT Academy	29500.00
To Refund of Salary	10,500.00	By Postages	1500.00
To Amount Received From DHE	15,78,474.00	By Telephone Bill	25644.00
		By Refreshment	8252.00
		By Bank Charges	1824.50
		By Tax Consultancy Charges	9000.00
		By Misc. Exp	1830.00
		By registration Fee paid to GU	780079.00
		By Electric Bill	215358.00
		By Computer Assoceries	53417.00
		By Desiel	8564.00
		By Excursion Expenditure	100000.00
		By Fair Charges	310.00
		By DA & TA	60525.00
		By Meeting Exp	28647.00
		By Furniture Purchase	50032.00
		By <b>Fund Transferred</b>	
		C.O.C. Fund	550000.00
		PG Fund	200000.00
		Examination Fund	234290.00
		Magazine Fund	150000.00
		Poor Fund	68000.00
		Library Fund	149288.00
		Extention Education Fund	106000.00
		Registration Fund	379400.00
		NSS Fund	10800.00
		By Course fees paid to KKHSU	2025.00
		By Sports Goods	21000.00
		By Audit Fees	15000.00
		By Advocated fees	5000.00
		By Inspection Charges	25000.00
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243090	9,68,889.78
		FD A/C	1,63,708.00
	<b>66,25,299.28</b>		<b>66,25,299.28</b>

In terms of our separate report of even date

Date:-09-06-2020  
Place:-Nagaon



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

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**BANK RECONCILIATION STATEMENT**

Particulars	Amount	Amount
Bank Balance as per Cash Book		9,68,889.78
Ch. No. 838965 dat. 31-01-2020	4000	
Ch. No. 265075 dat. 02-03-2020	6700	
Ch. No. 265081 dat. 02-03-2020	4000	
Ch. No. 265090 dat. 02-03-2020	3276	
Ch. No. 838917 dat. 30-11-2019	2500	
Ch. No. 838919 dat. 30-11-2019	2500	
		22,976.00
Bank Balance as per Pass Book (SBI A/C No. 10965243090) Date. 31-03-2020		9,91,865.78



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**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**HOSTEL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 to 31/03/2020**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Canteen Rent	24,400.00
Cash in Hand	0.00	By Bank Charges	4.50
<b>Cash at Bank</b>		By Paid to Causion Money	4,000.00
Punjan National Bank	46,722.50	By Payment to Plumber	4,100.00
(SB A/c No. 2059010028769)		By Misc. Exp (Curtain.)	500.00
To Bank Interest	1,329.00	By Telephone Bill	396.00
To Fees Received	21,700.00	By Refreshment Exp (Hostal)	1,800.00
		By <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Punjan National Bank	34,551.00
		(SB A/c No. 2059010028769)	
	<b>69,751.50</b>		<b>69,751.50</b>

In terms of our separate report of even date

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

For Samir Das & Associates  
Chartered Accountants



*Samir Das*

Samir Das  
Proprietor  
M. No. 054429



*Countersigned*

*Bai*

Principal  
Kahagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Library Membership Fees	5,902.95
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Newspaper Bill	19456
CBI (A/c No. 1481915014)	2,553.25	By Bank Charges	2.95
To Saving Bank Interest	2,881.00		
To Fees Received	1,02,600.00		
To <b>Fund Transferred from</b>		By <b>Closing Balance:</b>	
General Fund	1,49,288.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915014)	2,31,960.35
	<b>2,57,322.25</b>		<b>2,57,322.25</b>

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



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Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**MAGAZINE FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By <b>Fund Transferred from</b>	
Cash in Hand	0.00	UGC Fund	200000.00
<b>Cash at Bank</b>		By Printing & stationary	
CBI (A/c No. 1481914984)	1,03,541.40	By Quize Compitation	600.00
To <b>Fund Transferred from</b>			
General fund	1,50,000.00		
Registration Fund	90,000.00	By <b>Closing Balance:</b>	
To Fees Received	1,30,500.00	Cash in Hand	0.00
To Savings Bank Interest	9,000.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481914984)	2,82,441.40
	<b>4,83,041.40</b>		<b>4,83,041.40</b>

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



*Confessioned*

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Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE**  
**NAGAON : ASSAM**  
**MAGAZINE FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		2,82,441.40
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
<b>Bank Balance as per Pass Book CBI (A/c No. 1481914984)</b>		<b>2,81,391.40</b>



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**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**NSS FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Labour Payment	500.00
Cash in Hand		By Bank Charges	4.50
<b>Cash at Bank</b>		By National NSS Day	5000.00
UBI (A/c No. 2059010042626 )	32,351.50	By Furniture Purchase	10500.00
		By Refreshment	10000.00
To Fund Transfer from General Fund	10,800.00		
To Savings Bank Interest	1,206.00	By <b>Closing Balance:</b>	
To Fees Received	15,390.00	Cash in Hand	
		<b>Cash at Bank</b>	
		UBI (A/c No. 2059010042626 )	33,743.00
	<b>59,747.50</b>		<b>59,747.50</b>

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



*Confessed*

*Bai*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KAHAGARIJAN COLLEGE**  
NAGAON : ASSAM

**PG FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 to 31/03/2020**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Salary Paid	3,76,036.00
Cash in Hand		By Printing & Stationery	15,412.00
<b>Cash at Bank</b>		By Registration & Enrolment Fees Paid to GU	13,152.00
Punjan National Bank	3,89,662.00	By Remuneration	7,000.00
(SB A/c No. 2059010028769)		By Exam Centre Fees paid	37,899.00
To Bank Interest	12,481.00	By DA & TA	8,792.00
To Fees Received	3,88,290.00	By Books & Periodicals	17,520.00
To <b>Fund Transferred from</b>		By Examination Fees Paid to GU	6,170.00
General Fund	2,00,000.00	By Bank Charges	155.50
		By <b>Fund Transferred to</b>	
		UGC Fund	2,00,000.00
		By News paper Bill	3,370.00
		By Misc. Exp (Rice, Tea etc.)	6,199.00
		By Car Hire Charges	6,000.00
		By <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Punjan National Bank	2,92,727.50
		(SB A/c No. 2059010028769)	
	<b>9,90,433.00</b>		<b>9,90,433.00</b>

In terms of our separate report of even date

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



*Countersigned*  
*Bin*

Principal  
Kahagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**POOR FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To <u>Opening Balance:</u>			<u>Fund Transferred to</u>		
Cash in Hand		0.00	UGC Fund		1,09,000.00
<u>Cash at Bank</u>					
CBI (A/c No. 1481914951)		41,565.80			
To <u>Fund Transferred from</u>					
General Fund		68,000.00			
Registration Fund		50,000.00			
To Fees Received		25,650.00			
To Bank Interest		2,503.00	By <u>Closing Balance:</u>		
			Cash in Hand		0.00
			<u>Cash at Bank</u>		
			CBI (A/c No. 1481914951)		78,718.80
		<b>1,87,718.80</b>			<b>1,87,718.80</b>

In terms of our separate report of even date

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

For Samir Das & Associates  
Chartered Accountants



*Countersigned*  
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Principal  
Khagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**REGISTRATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Registration Fees paid to G.U.	5,000.00
Cash in Hand	0.00	By Bank Charges	0.70
<b>Cash at Bank</b>		By DA & TA	720.00
CBI (A/c No. 1481914973)	14,023.20	By <b>Fund Transferred to</b>	
To <b>Fund Transferred From</b>		Magazine Fund	90000.00
General Fund	3,79,400.00	Examination Fund	50000.00
To Savings Bank Interest	3,340.00	Poor Fund	50000.00
To Fees Received	1,18,500.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914973)	3,19,542.50
	<b>5,15,263.20</b>		<b>5,15,263.20</b>

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*  
*Paul*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**RUSA FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Construction & Renovation	3,92,000.00
Cash in Hand	0.00		
<b>Cash at Bank</b>		By GST Payment	30439.00
PNB (A/c No. 2059010045553)	-		
By RUSA Fund received	1,00,00,000.00	By Computer Assoceries	1078000.00
To Bank Interest	2,64,910.00		
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 2059010045553)	87,64,471.00
	<b>1,02,64,910.00</b>		<b>1,02,64,910.00</b>

In terms of our separate report of even date

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

For Samir Das & Associates  
Chartered Accountants



*Confersigned*

*[Signature]*

Principal  
Khagarijan College  
Nagaon (Assam)



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

**NAGAON KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank charges	121.00
Cash in Hand	0.00		
<b>Cash at Bank</b>			
PNB (A/c No. 31010118699)	2,25,632.86		
To Savings Bank Interest	8,028.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 31010118699)	2,33,539.86
	<b>2,33,660.86</b>		<b>2,33,660.86</b>

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



*Confirmed*  
*Ben*

Principal  
Khagarijan College  
Nagaon (Assam)

**NAGAON KHAGARIJAN COLLEGE**

**NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**BANK RECONCILIATION STATEMENT**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Bank Balance as per Cash Book		2,33,539.86
Add: Excess Show in Pass Book	288.00	288.00
Bank Balance as per Pass Book CBI (A/c No. 0031010118699) as on 31-03-2020		<b>2,33,827.86</b>



*[Handwritten Signature]*  
Principal  
Khagarijan College  
Nagaon (Assa

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SOCIAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Swaraswati Puja Exp	25,000.00
Cash in Hand		By Sankardev Tithi Celebration	1,400.00
<b>Cash at Bank</b>			
CBI (A/c No. 1481914962)	68,962.00		
To Savings Bank Interest	2,346.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914962)	44,908.00
	<b>71,308.00</b>		<b>71,308.00</b>

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



*Confessed  
Recd*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**



**UNION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance:</b>		By Repairing & Maintance	1100.00
Cash in Hand	0.00	By Blezer Purchase	21890.00
<b>Cash at Bank</b>		By Freshers Social Programme	68000.00
CBI (A/c No. 1481915036)	21,551.70	By Refeshmests	1000.00
		By Misc. Exp.	340.00
Savings Bank Interest	1,493.00	By Plantation Exp.	1500.00
		By Printing & Stationery	1096.00
Fees Received	89,750.00		
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915036)	17,868.70
	<b>1,12,794.70</b>		<b>1,12,794.70</b>

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

*Confusion*

*Be*

**Principal  
Khagarijan College  
Nagaon : Assam**

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**XEROX FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand			
<b>Cash at Bank</b>			
CBI (A/c No. 3176891696 )	6,761.80	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
To Savings Bank Interest	241.00	CBI (A/c No. 3176891696 )	7,002.80
	<b>7,002.80</b>		<b>7,002.80</b>

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



*Consigned*  
*Bein*  
Principal  
Khagarijan Coller  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance:</b>		By Bank Charges	212.40
Cash in Hand	0.00	By Martials Purchases	13,74,614.00
<b>Cash at Bank</b>		By Labour Payment	3,95,630.00
Central bank (A/c No. 3021556916)	10,75,678.45	By Oil Payment	1,500.00
To Savings Bank Interest	12,206.00	By Fair Charge	1,150.00
		By Printing & Stationary	737.00
<b>To Fund Transfer from</b>			
Poor Fund	1,09,000.00		
Examination Fund	2,00,000.00		
Magazine Fund	2,00,000.00		
P.G. Fund	2,00,000.00		
		By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		Central bank (A/c No. 3021556916)	23,041.05
	<b>17,96,884.45</b>		<b>17,96,884.45</b>

In terms of our separate report of even date

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



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

For Samir Das & Associates  
Chartered Accountants



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**BANK RECOILITATION STSTEMENT**

Particular	Amount
Bank Balance as per Cash book	23,041.05
<b><u>Add:-Cheque issued But not Clear</u></b>	
Cheque no.50406      Date:-29-11-2018	630.00
Bank Blance as per Pass Book Central bank (A/c No. 3021556916) as on 31-03-2020	23,671.05



  
Principal  
Khagarijan College  
Nagaon (Assam)



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

**FOR THE PERIOD  
FROM 01/04/2020 TO 31/03/2021**

**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)**

A handwritten signature in blue ink, appearing to read "Samir Das".

**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 01-04-2020 to 31-03-2021, 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.Commerce 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 01-04-2020 to 31-03-2021, 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.



Comptroller

Bair

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:-23054429BGQLBGQLNR6799



Countersigned  
Bai



For Samir Das & Associates  
Chartered Accountants  
  
Samir Das  
Proprietor  
M.No:-054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

<b>SL NO:-</b>	<b>CONTENTS OF THE REPORT</b>	<b>PAGE NO.</b>
1	AID FUND	1
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4	COMMERCE FUND	4
5	COMMON ROOM FUND	5
6	CULTURAL FUND	6
7	EXAMINATION FUND	7
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11	HOSTEL FUND	11
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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
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Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE**  
**NAGAON :: ASSAM**

**Summary Receipts & Payments Accounts for the Period from 01-04-2020 TO 31-03-2021**

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received			Fund Transfer	Total	Expenditure		Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other			Bank Interest	Expenses			
1	AID Fund	2,223.00	-	-	-	-	2,295.00	17.70	-	-	2,277.30	2,295.00
2	Building Fund	23,216.56	-	-	-	-	23,498.56	-	21,200.00	-	2,298.56	23,498.56
3	COC Fund	7,16,823.75	-	-	-	-	10,35,154.75	35.40	1,50,000.00	3,00,000.00	5,85,119.35	10,35,154.75
4	Commerce Fund	54,593.00	-	2,40,780.77	-	-	2,97,182.77	35.90	74,080.00	-	2,23,066.87	2,97,182.77
5	Common Room Fund	36,481.00	-	-	-	-	37,130.00	-	34,200.00	-	2,930.00	37,130.00
6	Cultural Fund	20,609.00	-	-	-	-	68,852.00	-	-	-	68,852.00	68,852.00
7	Examination Fund	2,08,922.95	-	-	-	-	4,39,578.95	-	6,000.00	1,50,000.00	3,03,578.95	4,39,578.95
8	Extension Education Fund	1,76,965.00	-	-	-	-	3,75,995.00	-	42,000.00	1,00,000.00	2,33,995.00	3,75,995.00
9	Game Fund	20,887.20	-	-	-	-	1,16,739.20	-	17,180.00	-	99,559.20	1,16,739.20
10	General Fund	11,32,597.78	39,40,482.00	3,03,800.00	26,455.00	6,50,000.00	60,78,117.78	973.50	22,91,458.08	15,82,960.00	22,02,726.20	60,78,117.78
11	Hostal Fund	34,551.00	-	18,800.00	-	-	54,218.00	867.00	21,150.00	-	32,853.40	54,218.00
12	Library Fund	2,31,960.35	-	-	-	-	4,29,135.35	6,775.00	46,899.00	-	3,82,236.35	4,29,135.35
13	Magazine Fund	2,82,441.40	-	-	-	-	5,32,735.40	7,494.00	6,200.00	-	4,26,535.40	5,32,735.40
14	NSS Fund	33,743.00	80,100.00	-	-	-	1,44,003.00	1,600.00	40,900.00	1,00,000.00	1,03,067.10	1,44,003.00
15	PG Fund	2,92,727.50	-	62,500.00	-	-	3,63,654.50	8,427.00	1,58,185.00	-	2,05,229.38	3,63,654.50
16	Poor Fund	78,718.80	-	-	-	-	1,28,349.80	2,031.00	30,000.00	-	98,349.80	1,28,349.80
17	Registration Fund	3,19,542.50	-	-	-	-	3,23,438.50	3,896.00	2,93,402.96	-	30,035.34	3,23,438.50
18	RUSA Fund	87,64,471.00	-	-	-	-	90,21,020.00	2,56,549.00	57,20,389.00	-	33,00,577.58	90,21,020.00
19	Scholarship Fund	2,33,539.86	-	-	-	-	2,40,995.86	7,456.00	-	-	2,40,960.46	2,40,995.86
20	Social Fund	44,908.00	-	-	-	-	1,41,451.00	1,343.00	57,050.00	-	84,401.00	1,41,451.00
21	Union Fund	17,868.70	-	-	-	-	1,13,555.70	487.00	9,410.00	-	1,04,145.70	1,13,555.70
22	UGC Fund	23,041.05	-	-	-	-	23,780.05	739.00	-	-	23,780.05	23,780.05
23	Xerox Fund	7,002.80	-	-	-	-	7,220.80	218.00	-	-	7,220.80	7,220.80
		<b>1,27,57,835.20</b>	<b>40,20,582.00</b>	<b>6,25,880.77</b>	<b>26,455.00</b>	<b>22,32,960.00</b>	<b>2,00,18,101.97</b>	<b>1,642.14</b>	<b>90,19,704.04</b>	<b>22,32,960.00</b>	<b>87,63,795.79</b>	<b>2,00,18,101.97</b>

In terms of our Separate reports of even date

Date: 09-06-2023

Place: Nagaon

*Confession*

*Bois*

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*  
*Bis*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**AID FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	17.70
Cash in Hand	0.00		
<b>Cash at Bank</b>			
PNB (A/c No. 0031013172414)	2,223.00		
To Savings Bank Interest	72.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013172414)	2,277.30
	<b>2,295.00</b>		<b>2,295.00</b>

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*

*Bini*

Principal  
Khagarijan College  
Nagaon

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**BUILDING FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand	0.00	By Mason Payment	12,000.00
<b>Cash at Bank</b>			
CBI (A/c No. 1481917850)	23,216.56	By Labour Payment	9200
To Fees Received		By <b>Closing Balance:</b>	
To Savings Bank Interest	282.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481917850)	2,298.56
	<b>23,498.56</b>		<b>23,498.56</b>

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



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

*Countersigned*

*Bai*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Computer & Assoceries	1,50,000.00
Cash in Hand			
<b>Cash at Bank</b>		<b>Fund Transferred to</b>	
PNB (A/c No. 0031013099245)	7,16,823.75	General Fund	3,00,000.00
		By Bank charges	35.40
To Saving Bank Interest	18,331.00		
To <b>Fund Transferred from</b>		By <b>Closing Balance:</b>	
General Fund	3,00,000.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013099245)	5,85,119.35
	<b>10,35,154.75</b>		<b>10,35,154.75</b>

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

*Consigned*

*Ben*  
Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COC FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		5,85,119.35
Less:- Fund Received from General Fund (Ch. No. 139389, dat. 30-	3,00,000.00	
		3,00,000.00
Bank Balance as per Pass Book PNB (A/c No. 0031013099245) as on 31-03-2021		<b>2,85,119.35</b>

*Confirmed*

*Prin*

Principal  
Khagarijan College  
Nagaon (Assam)



**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMERCE FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 to 31/03/2021**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Salary & Remuneration	74,080.00
Cash in Hand			
<b>Cash at Bank</b>		By Bank Charges	35.90
Punjan National Bank	54,593.00		
(SB A/c No. 2059010050829)		By <b>Closing Balance:-</b>	
To Bank Interest	1,809.00	Cash in Hand	
		<b>Cash at Bank</b>	
To Fees Received	2,40,780.77	Punjan National Bank	
		(SB A/c No. 2059010050829)	2,23,066.87
	<b>2,97,182.77</b>		<b>2,97,182.77</b>

In terms of our separate report of even date  
For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon

*Countersigned*

*Bevi*

Principal  
Kahagarijan College  
Nagaon (Assam)



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

**NAGAON KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMON ROOM FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Labour Payment	14200.00
Cash in Hand		By Repairing & Maintenance	20000.00
<b>Cash at Bank</b>			
CBI (A/c No. 1481915025)	36481.00		
To Bank Interest	649.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915025)	2,930.00
	<b>37,130.00</b>		<b>37,130.00</b>

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

*Cover signed*  
*Bois*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**CULTURAL FUND**

**RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021**

RECIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 3048808002)	20,609.00		
To <b>Fund Transferred from</b>			
Cultural Fund	47,600.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
To Saving Bank Interest	643.00	<b>Cash at Bank</b>	
		CBI (A/c No. 3048808002)	68,852.00
	<b>68,852.00</b>		<b>68,852.00</b>

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



*Countersigned*

*Bisul*

Principal  
Khagarijan College  
Nagaon (Assam)



**For Samir Das & Associates**  
Chartered Accountants

*Samir Das*  
Proprietor

M. No. 054429

**KHAGARIJAN COLLEGE**

**NAGAON : ASSAM**

**CULTURAL FUND**

**BANK RECONCILIATION STATEMENT**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Bank Balance as per Cash Book		68,852.00
Less:- Fund Received from General Fund (Ch. No. 139391, dat. 30-	47,600.00	
		47,600.00
Bank Balance as per Pass Book CBI (A/c No. 1481914951) as on 31-03-2021		<b>21,252.00</b>



Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXAMINATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Remuneration	6,000.00
Cash in Hand	0.00	By <b>Fund Transferred to</b>	
<b>Cash at Bank</b>		General Fund	1,50,000.00
CBI (A/c No. 1481915003)	2,08,922.95		
To Savings Bank Interest	5,456.00		
To <b>Fund Transferred From</b>		By <b>Closing Balance:</b>	
General Fund	245200	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243476	3,03,578.95
	<b>4,59,578.95</b>		<b>4,59,578.95</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon

*Confessioned*

*Ben*

Principal  
Khagarijan College,  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXAMINATION FUND**

**BANK RECONCILIATION STATEMENT**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Bank Balance as per Cash Book		3,03,578.95
Less:- Fund Received from General Fund (Ch. No. 139393, 139400 dat. 30-03-2021)	2,45,200.00	2,45,200.00
Bank Balance as per Pass Book SBI A/C No. 10965243476 as on 31-03-2021		<b>58,378.95</b>



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXTENTION EDUCATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Education Software	30000
Cash in Hand	0.00	By Printing & Stationery	12,000.00
<b>Cash at Bank</b>		By <b>Fund Transferred from</b>	
SBI A/C No. 34997214959	1,76,965.00	General Fund	100000.00
To Savings Bank Interest	3,830.00	By <b>Closing Balance</b>	
		Cash in Hand	0.00
To <b>Fund Transferred from</b>		<b>Cash at Bank</b>	
General Fund	1,95,200.00	SBI A/C No. 34997214959	2,33,995.00
	<b>3,75,995.00</b>		<b>3,75,995.00</b>

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



*Confirmed*

*Boi*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXTENTION EDUCATION FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		2,33,995.00
Less:- Fund Received from General Fund (Ch. No. 139394, 139399 dat. 30-03-2021)	1,95,200.00	1,95,200.00
Bank Balance as per Pass Book SBI A/C No. 34997214959 as on 31-03-2021		<b>38,795.00</b>



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Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GAME FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b> Cash in Hand		By Sports Goods	
<b>Cash at Bank</b> CBI (A/c No. 148194995)	20,887.20	By Earth Filling	3,300.00
		By College Week Exp.	13,880.00
To Saving Bank Interest	652.00	By Affiliation Fee	
To <b>Fund Transferred from</b> General Fund	95200	By Inter College Youth Festival	
		By Refreshments	
		By <b>Closing Balance:</b> Cash in Hand	
		<b>Cash at Bank</b> CBI (A/c No. 148194995)	99,559.20
	<b>1,16,739.20</b>		<b>1,16,739.20</b>

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*

*Bir*  
Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GAME FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		99,559.20
Less:- Fund Received from General Fund (Ch. No. 139393, dat. 30-	95,200.00	
		95,200.00
Bank Balance as per Pass Book CBI (A/c No. 1481914951) as on 31-03-2021		<b>4,359.20</b>



A handwritten signature in blue ink, appearing to be "S. S. S.", written over the printed name of the Principal.

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Salary & Remuneration	13,95,753.00
Cash in Hand	0.00	By Electric Equipment	76,778.00
<b>Cash at Bank</b>		By Repairing & maintenance	80,168.00
SBI A/C No. 10965243090	9,68,889.78	By Programme Exp	6,140.00
FD	1,63,708.00	By Plantation	1020.00
To Savings Bank Interest	24,783.00	By Labour & Mason Payment	113850.00
To Fees Received	4,300.00	By Printing & Stationery	77791.00
To Excess Amount received		By Postages	1500.00
To Amount Received from Govt. Of Assam	39,40,482.00	By Telephone Bill	6031.00
To Fund received from Heigher Education		By Refreshment	46185.00
To Amount Received From Application Form	1,77,500.00	By GST Payment	2000.00
To <b>Fund Transferred From</b>		By Bank Charges	973.50
COC Fund	1,00,000.00	By TV Recharges	400.00
Education Extraction Fund	1,00,000.00	By Misc. Exp	21463.00
Magazine Fund	1,00,000.00	By Toner	4900.00
Poor Fund	3,50,000.00	By Electric Bill	173768.00
To Fees received from Interview	1,22,000.00	By Computer Assoceries	75683.00
To Amount received from DC Against Covid-19	26,455.00	By Desiel & Fuel	12458.00
		By Affiliation Fees	2025.00
		By Fair Charges	310.00
		By Tax Consatacy Charges	6200.00
		By DA & TA	100110.00
		By Meeting Exp	6505.00
		By Furniture Purchase	
		By Advertisements	45470.08
		By <b>Fund Transferred</b>	
		C.O.C. Fund	300000.00
		NSS Fund	28560.00
		Examination Fund	245200.00
		Magazine Fund	242800.00
		Poor Fund	47600.00
		Library Fund	190400.00
		Extention Education Fund	195200.00
		Games Fund	95200.00
		Cultural Fund	47600.00
		Union Fund	95200.00
		Social Fund	95200.00
		By Audit Fees	2950.00
		By Advocated fees	20000.00
		By Inspection Charges	12000.00
		By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243090	20,39,018.20
		FD	1,63,708.00
	<b>60,78,117.78</b>		<b>60,78,117.78</b>

In terms of our separate report of even date

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



*Countersigned*  
*R. B. J.*  
Principal  
Khagarijan College  
Nagaon (Assam)



For Samir Das & Associates  
Chartered Accountants

*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE**  
**NAGAON : ASSAM**

**BANK RECONCILIATION STATEMENT**

Particulars	Amount	Amount
Bank Balance as per Cash Book for April 2018		20,39,018.20
Ch. No. 139387 dat. 30-03-2021	190400	
Ch. No. 139388 dat. 30-03-2021	28560	
Ch. No. 139389 dat. 30-03-2021	47600	
Ch. No. 139390 dat. 30-03-2021	142800	
Ch. No. 139391 dat. 30-03-2021	47600	
Ch. No. 139392 dat. 30-03-2021	95200	
Ch. No. 139393 dat. 30-03-2021	95200	
Ch. No. 139394 dat. 30-03-2021	95200	
Ch. No. 139396 dat. 30-03-2021	95200	
Ch. No. 139397 dat. 30-03-2021	300000	
Ch. No. 139398 dat. 30-03-2021	100000	
Ch. No. 139399 dat. 30-03-2021	100000	
Ch. No. 139400 dat. 30-03-2021	150000	
Ch. No. 139362 dat. 02-03-2021	4500	
Ch. No. 139401 dat. 02-03-2021	5900	
Ch. No. 265233 dat. 01-09-2020	4000	
Ch. No. 838917 dat. 30-11-2019	2500	
Ch. No. 838919 dat. 30-11-2019	2500	
		15,07,160.00
Bank Balance as per Pass Book		35,46,178.20



*[Handwritten Signature]*

Principal  
Khagarijan College  
Nagaon (Assam)



**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**HOSTEL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 to 31/03/2021**

	RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To. <b>Opening Balance:-</b>			By Repairing & Maintenance	4,350.00
Cash in Hand			By Canteen Rent	15,000.00
<b>Cash at Bank</b>			By Bank Charges	214.60
Punjan National Bank		34,551.00	By Labour Payment	1,800.00
(SB A/c No. 2059010028769)				
To Bank Interest		867.00	By <b>Closing Balance:-</b>	
			Cash in Hand	0.00
To Fees Received		18,800.00	<b>Cash at Bank</b>	
			Punjan National Bank	32,853.40
			(SB A/c No. 2059010028769)	
		<b>54,218.00</b>		<b>54,218.00</b>

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

*Consigned*

*Bain*  
Principal  
Kahagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Library Repairing	7,650.00
Cash in Hand		By Newspaper Bill	16,302.00
<b>Cash at Bank</b>		By Printing & Stationery	1,212.00
CBI (A/c No. 1481915014)	2,31,960.35	By Computer Assoceries	19,850.00
		By Book Purchses	1,885.00
To Saving Bank Interest	6,775.00	By <b>Closing Balance:</b>	
		Cash in Hand	
To <b>Fund Transferred from</b>		<b>Cash at Bank</b>	
Library fund	1,90,400.00	CBI (A/c No. 1481915014)	3,82,236.35
	<b>4,29,135.35</b>		<b>4,29,135.35</b>

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



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		3,82,236.35
Add:- Bank Interest for the year 2019	1,517.00	
Add:- Opening Balance difference in 2013-14 Cask Book	760.00	
		2,277.00
		3,84,513.35
Less:- Received from General Fund (Ch. No. 139387, dat. 30-03-2021)		1,90,400.00
Bank Balance as per Pass Book CBI (A/c No. 1481915014)		<b>1,94,113.35</b>



A handwritten signature in blue ink, appearing to be "D. S. S.", written in a cursive style.

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**MAGAZINE FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To <u>Opening Balance:</u></b>		<b>By <u>Fund Transferred from</u></b>	
Cash in Hand	0.00	General Fund	100000.00
<b><u>Cash at Bank</u></b>		<b>By Printing &amp; stationary</b>	1700.00
CBI (A/c No. 1481914984)	2,82,441.40	<b>By Essay Compitation</b>	4500.00
To Savings Bank Interest	7,494.00	<b>By <u>Closing Balance:</u></b>	
<b>To <u>Fund Transferred from</u></b>		Cash in Hand	0.00
General Fund	2,42,800.00	<b><u>Cash at Bank</u></b>	
		CBI (A/c No. 1481914984)	4,26,535.40
	<b>5,32,735.40</b>		<b>5,32,735.40</b>

In terms of our separate report of even date

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

**For Samir Das & Associates**  
Chartered Accountants



*Confersigned*  
*Bein*

Principal  
Khagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE**  
**NAGAON : ASSAM**  
**MAGAZINE FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		4,26,535.40
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	
Less :- Excess Deposit in Bank	1,400.00	
		1,050.00
		4,25,485.40
Less: Bank Charges		8.85
Less :-Amount Received from General Fund (Ch. No. 139390, 139398 dat. 30-03-2021)	2,42,800.00	
		2,42,800.00
Bank Balance as per Pass Book CBI (A/c No. 1481914984) dat. 31-03-2021		<b>1,82,676.55</b>



*Bai*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**NSS FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Honorarium	24000.00
Cash in Hand	0.00	By Bank Charges	35.90
<b>Cash at Bank</b>		By Misc. Expenes (Gamcha)	4220.00
UBI (A/c No. 2059010042626 )	33,743.00	By Furniture Purchase	11900.00
		By Refreshment	780.00
To Fund Received from GU	80,100.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
To Savings Bank Interest	1,600.00	<b>Cash at Bank</b>	
To <b>Fund Transferred</b>		UBI (A/c No. 2059010042626 )	1,03,067.10
General Fund	28,560.00		
	<b>1,44,003.00</b>		<b>1,44,003.00</b>

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

*Consented*  
*Rain*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**NSS FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		1,03,067.10
Less: Amount received from General Fund	28,560.00	
		28,560.00
Bank Balance as per Pass Book UBI (A/c No. 2059010042626 ) as on 31-03-2021		<b>74,507.10</b>



A handwritten signature in blue ink, appearing to be "Bai".

Principal  
Khagarijan College  
Nagaon (Assam)

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**PG FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 to 31/03/2021**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Salary Paid	1,28,909.00
Cash in Hand		By Registration & Enrolment Fees Paid to	2,145.00
<b>Cash at Bank</b>		By DA & TA	3,480.00
Punjan National Bank	2,92,727.50	By Books & Periodicals	700.00
(SB A/c No. 2059010028769)		By Bank Charges	240.12
		By News paper Bill	1,930.00
To Bank Interest	8,427.00	By Misc. Exp (Rice, Tea etc.)	340.00
		By Car Hire Charges	3,500.00
To Fees Received	62,500.00	By Refreshment Exp	1,160.00
		By Labour & Mason Payment	10,200.00
		By Rairing & Maintenance	5,821.00
		By <b>Closing Balance:-</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		Punjan National Bank	2,05,229.38
		(SB A/c No. 2059010028769)	
	<b>3,63,654.50</b>		<b>3,63,654.50</b>

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

*Consignee*

*Bai*

Principal  
Kahagarijan College  
Nagaon (Assam)





**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**POOR FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By, Paid to Poor Students	30,000.00
Cash in Hand	0.00		
To <b>Cash at Bank</b>			
CBI (A/c No. 1481914951)	78,718.80		
To Bank Interest	2,031.00		
To <b>Fund Transferred from</b>		By <b>Closing Balance:</b>	
General Fund	47,600.00	Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914951)	98,349.80
	<b>1,28,349.80</b>		<b>1,28,349.80</b>

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*

*Prin*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**POOR FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		98,349.80
Less:- Fund Received from General Fund (Ch. No. 139389, dat. 30-03-2021)	47,600.00	47,600.00
Bank Balance as per Pass Book CBI (A/c No. 1481914951) as on 31-03-2021		<b>50,749.80</b>



  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**REGISTRATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b> Cash in Hand <b>Cash at Bank</b> CBI (A/c No. 1481914973)	3,19,542.50	By Registration Fees paid to G.U.  By Bank Charges	2,93,402.96  0.20
To Savings Bank Interest	3,896.00	By <b>Closing Balance:</b> Cash in Hand <b>Cash at Bank</b> CBI (A/c No. 1481914973)	30,035.34
	<b>3,23,438.50</b>		<b>3,23,438.50</b>

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*

*Bai*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**RUSA FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Construction & Renovation	41,20,031.00
Cash in Hand	0.00	By Bank Charges	53.42
<b>Cash at Bank</b>		By GST Payment	100358.00
PNB (A/c No. 2059010045553)	87,64,471.00	By Books & Periodicals	1500000.00
To Bank Interest	2,56,549.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 2059010045553)	33,00,577.58
	<b>90,21,020.00</b>		<b>90,21,020.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

*Comptroller*

*B. W.*

Principal  
Khagarijan College  
Nagaon (Assam)

Date:- 09-06-2023

Place:-Nagaon

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SOCIAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand		By Swaraswati Puja Exp	57,050.00
<b>Cash at Bank</b>			
CBI (A/c No. 1481914962)	44,908.00		
To <b>Fund Transferred from</b>		By <b>Closing Balance:</b>	
General Fund	95,200.00	Cash in Hand	
		<b>Cash at Bank</b>	
To Savings Bank Interest	1,343.00	CBI (A/c No. 1481914962)	84,401.00
	<b>1,41,451.00</b>		<b>1,41,451.00</b>


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



*Confession*

*Prin*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE**  
**NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank charges	35.40
Cash in Hand	0.00		
<b>Cash at Bank</b>		By <b>Closing Balance:</b>	
PNB (A/c No. 31010118699)	2,33,539.86	Cash in Hand	
To Savings Bank Interest	7,456.00	<b>Cash at Bank</b>	
		PNB (A/c No. 31010118699)	2,40,960.46
	<b>2,40,995.86</b>		<b>2,40,995.86</b>

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



*Cover assigned*

*Bain*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**BANK RECONCILIATION STATEMENT**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Bank Balance as per Cash Book		2,40,960.46
Add: Excess Show in Pass Book	288.00	288.00
Bank Balance as per Pass Book CBI (A/c No. 0031010118699) as on 31-03-2021		<b>2,41,248.46</b>



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UNION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Advertisements	2200.00
Cash in Hand	0.00		
To <b>Cash at Bank</b>		By Freshers Social Programme	4710.00
CBI (A/c No. 1481915036)	17,868.70	By Printing & Stationery	2500.00
To <b>Fund Transferred From</b>		By <b>Closing Balance:</b>	
General Fund	95,200.00	Cash in Hand	0.00
To Savings Bank Interest	487.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481915036)	1,04,145.70
	<b>1,13,555.70</b>		<b>1,13,555.70</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:-  
Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429

*Confersigned*



*Bow*  
Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**XEROX FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance:</b>			
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 3176891696 )	7,002.80		
		<b>By Closing Balance:</b>	
<b>To Savings Bank Interest</b>	218.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 3176891696 )	7,220.80
	<b>7,220.80</b>		<b>7,220.80</b>

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*

*Ban*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By	
Cash in Hand	0.00		
<b>Cash at Bank</b>			
Central bank (A/c No. 3021556916)	23,041.05		
To Savings Bank Interest	739.00		
		By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		Central bank (A/c No. 3021556916)	23,780.05
	<b>23,780.05</b>		<b>23,780.05</b>

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



*Countersigned*

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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**BANK RECOILITATION STSTEMENT**

Particular	Amount
Bank Balance as per Cash book	23,780.05
<b><u>Add:-Cheque issued But not Clear</u></b>	
Cheque no.50406      Date:-29-11-2018	630.00
Bank Blance as per Pass Book Central bank (A/c No. 3021556916) as on 31-03-2021	24,410.05



  
Principal  
Khagarijan College  
Nagaon (Assam)



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

**FOR THE PERIOD  
FROM 01/04/2021 TO 31/03/2022**

**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)**

  
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 01-04-2021 to 31-03-2022, 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.Commerce 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.Registratation 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 01-04-2021 to 31-03-2022, in accordance with the Accounting Standards issued by the ICAI. Subjected to following observation:-

- c) 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

Rain  
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.

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon

UDIN:-23054429BGQLNS9288



*Confession signed*  
*Ravi*  
Principal  
Khagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M.No:-054429

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

**KHAGARIJAN COLLEGE**

**NAGAON :: ASSAM**

**Summary Receipts & Payments Accounts for the Period from 01-04-2021 TO 31-03-2022**

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received				Fund Transfer	Total	Expenditure			Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other	Bank Interest			Expenses	Others Fund Transferred	Bank Charges			
1	AID Fund	2,277.30	-	-	-	67.00	-	2,344.30	-	-	-	-	2,344.30	2,344.30
2	Building Fund	2,298.56	-	-	-	68.00	-	2,366.56	-	-	35.40	-	2,331.16	2,366.56
3	COC Fund	5,85,119.35	-	-	-	16,453.00	-	6,01,572.35	-	-	70.80	-	6,01,501.55	6,01,572.35
4	Commerce Fund	2,23,066.87	-	5,78,973.99	-	6,371.00	-	8,08,411.86	4,90,104.00	-	-	-	3,18,307.86	8,08,411.86
5	Common Room Fund	2,930.00	-	-	-	86.00	-	3,016.00	-	-	35.40	-	2,980.60	3,016.00
6	Cultural Fund	68,852.00	-	13,400.00	-	1,374.00	-	83,626.00	49,000.00	-	35.40	-	34,590.60	83,626.00
7	Examination Fund	3,03,578.95	-	59,720.00	44,000.00	8,103.00	-	4,15,401.95	21,000.00	44,000.00	35.40	-	3,50,366.55	4,15,401.95
8	Extention Education Fund	2,33,995.00	-	26,800.00	-	6,375.00	-	2,67,170.00	32,680.00	-	35.40	-	2,34,454.60	2,67,170.00
9	Game Fund	99,559.20	-	3,41,600.00	-	5,664.00	-	4,46,823.20	36,395.00	-	35.40	1,15,000.00	2,95,392.80	4,46,823.20
10	General Fund	22,02,726.20	-	9,88,500.00	-	26,801.00	1,00,000.00	33,18,027.20	30,96,812.00	-	1,037.22	26,800.00	1,93,377.98	33,18,027.20
11	Hostal Fund	32,853.40	-	48,000.00	-	1,137.00	-	81,990.40	25,954.00	-	35.40	-	56,001.00	81,990.40
12	Library Fund	3,82,236.35	-	53,600.00	-	10,326.00	-	4,46,162.35	1,13,156.00	-	47.20	-	3,32,959.15	4,46,162.35
13	Magazine Fund	4,26,535.40	-	1,46,400.00	-	13,441.00	-	5,86,376.40	765.00	-	35.40	-	5,85,576.00	5,86,376.40
14	NSS Fund	1,03,067.10	-	61,440.00	68.00	3,597.00	-	1,68,172.10	26,822.00	-	136.00	-	1,41,214.10	1,68,172.10
15	PG Fund	2,05,229.38	-	1,03,335.00	-	2,868.00	-	3,11,432.38	2,71,395.00	-	-	-	40,037.38	3,11,432.38
16	Poor Fund	98,349.80	-	13,400.00	-	2,904.00	-	1,14,653.80	-	-	35.40	-	1,14,618.40	1,14,653.80
17	Registration Fund	30,035.34	-	42,560.00	-	1,239.00	-	73,834.34	3,900.00	-	70.80	-	69,863.54	73,834.34
18	RUSA Fund	33,00,577.58	-	-	-	75,613.00	-	33,76,190.58	17,89,707.00	8,61,169.00	590.00	-	7,24,724.58	33,76,190.58
19	Scholarship Fund	2,40,960.46	-	-	-	7,126.00	-	2,48,086.46	-	-	70.80	-	2,48,015.66	2,48,086.46
20	Social Fund	84,401.00	-	-	-	1,585.00	26,800.00	1,12,786.00	88,077.00	-	35.40	-	24,673.60	1,12,786.00
21	Union Fund	1,04,145.70	-	26,800.00	-	2,153.00	15,000.00	1,48,098.70	1,42,673.00	-	35.40	-	5,390.30	1,48,098.70
22	UGC Fund	23,780.05	-	-	-	716.00	-	24,496.05	-	-	-	-	24,496.05	24,496.05
23	Xerox Fund	7,220.80	-	-	-	212.00	-	7,432.80	-	-	-	-	7,432.80	7,432.80
		<b>87,63,795.79</b>	-	<b>25,04,528.99</b>	<b>44,068.00</b>	<b>1,94,279.00</b>	<b>1,41,800.00</b>	<b>1,16,48,471.78</b>	<b>61,88,440.00</b>	<b>9,05,169.00</b>	<b>2,412.22</b>	<b>1,41,800.00</b>	<b>44,10,650.56</b>	<b>1,16,48,471.78</b>

Date: 09-06-2023

Place: Nagaon

In terms of our Separate reports of even date



*Courtesy signed*  
*Bai*  
Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

SL NO:-	CONTENTS OF THE REPORT	PAGE NO.
1	AID FUND	1
2	BUILDING FUND	2
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4	COMMERCE FUND	4
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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
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19	SCHOLARSHIP FUND	19
20	SOCIAL FUND	20
21	UNION FUND	21
22	XEROX FUND	22
23	UGC FUND	23

*Countersigned*

*B. S. D.*  
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*  
  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**AID FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand	0.00		
<u>Cash at Bank</u>			
PNB (A/c No. 0031013172414)	2,277.30		
To Savings Bank Interest	67.00		
		By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		PNB (A/c No. 0031013172414)	2,344.30
	2,344.30		2,344.30

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**

**BUILDING FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	35.40
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 1481917850)	2,298.56		
To Savings Bank Interest	68.00	By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481917850)	2,331.16
	<b>2,366.56</b>		<b>2,366.56</b>


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



*Consented*  
  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	70.80
Cash in Hand	0.00		
<b>Cash at Bank</b>			
PNB (A/c No. 0031013099245)	5,85,119.35		
To Saving Bank Interest	16,453.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013099245)	6,01,501.55
	<b>6,01,572.35</b>		<b>6,01,572.35</b>

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



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

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMERCE FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2021 to 31/03/2022**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Remuneration & Salary	3,21,856.00
Cash in Hand	0.00	By Furniture Purchase	18,600.00
<b>Cash at Bank</b>		By Repairing & Maintenance	19,208.00
Punjan National Bank	2,23,066.87	By Printing & Stationery	1,820.00
(SB A/c No. 2059010028769)		By Affiliation Fees paid to GU	1,10,460.00
		By BCA, PGDCA Permission Fees	18,160.00
To Bank Interest	6,371.00		
To Fees Received	5,78,973.99	By <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Punjan National Bank	
		(SB A/c No. 2059010028769)	3,18,307.86
	<b>8,08,411.86</b>		<b>8,08,411.86</b>

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Countersigned*

*Bai*  
Principal  
Kahagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMON ROOM FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	35.40
Cash in Hand	0.00		
<b>Cash at Bank</b>		By <b>Closing Balance:</b>	
CBI (A/c No. 1481915025)	2930.00	Cash in Hand	
To Bank Interest	86.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481915025)	2,980.60
	<b>3,016.00</b>		<b>3,016.00</b>

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



*Co-safersigned*

*Ravi*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**CULTURAL FUND**

**RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Golden Jubilee Celebration	43000.00
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Bank Charges	35.40
CBI (A/c No. 3048808002)	68,852.00	By Prog. Exp	6000.00
To Saving Bank Interest	1,374.00	By <b>Closing Balance:</b>	
To Fees received	13,400.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 3048808002)	34,590.60
	<b>83,626.00</b>		<b>83,626.00</b>

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*

*Bain*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXAMINATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Examination Exp.	21,000.00
Cash in Hand	0.00		
To <b>Cash at Bank</b>		By Bank Charges	35.40
CBI (A/c No. 1481915003)	3,03,578.95		
To Fees Received	59,720.00	By <b>Fund Transferred to</b>	
		Cycle Stand Fund	44,000.00
To <b>Fund Transferred from</b>			
Cycle Stand Fund	44,000.00		
To Savings Bank Interest	8,103.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243476	3,50,366.55
	<b>4,15,401.95</b>		<b>4,15,401.95</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Countersigned*

*Prin*  
Principal  
Khagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXTENTION EDUCATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Online Education Software Licenc	10,000.00
Cash in Hand	-	By Meeting Exp.	8,415.00
<b>Cash at Bank</b>		By Printing & Stationery	1,165.00
SBI A/C No. 34997214959	2,33,995.00	By Bank charges	35.40
		By Program Exp	13,100.00
To Fees received	26,800.00	By <b>Closing Balance</b>	
		Cash in Hand	-
To Savings Bank Interest	6,375.00	<b>Cash at Bank</b>	
		SBI A/C No. 34997214959	2,34,454.60
	<b>2,67,170.00</b>		<b>2,67,170.00</b>

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



*Confessed*

*Das*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GAME FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Sports Goods	24,545.00
Cash in Hand	0.00	By Favicol	7,000.00
<b>Cash at Bank</b>		By Bank Charges	35.40
CBI (A/c No. 148194995)	99,559.20	By Sorai Purchase	4850
		By <b>Fund transferred to</b>	
To Saving Bank Interest	5,664.00	Union Fund	15,000.00
		General Fund	1,00,000.00
To Fees Received	3,41,600.00		
		By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 148194995)	2,95,392.80
	<b>4,46,823.20</b>		<b>4,46,823.20</b>

In terms of our separate report of even date

**For Samir Das & Associates**  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Countersigned*

*Principal*  
Principal  
Khagarijan College  
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Salary & Remuneration	13,52,344.00
Cash in Hand	0.00	By Materials Purchase	1,47,093.00
<b>Cash at Bank</b>		By Electric Equipment	2,58,106.00
SBI A/C No. 10965243090	20,39,018.20	By Repairing & maintenance	1,11,398.00
FD	1,63,708.00	By Advocate Payment	17,500.00
To Savings Bank Interest	26,801.00	By Planation	19060.00
To Fees Received	9,71,500.00	By Converter	550.00
To Fund received from Heigher Education	17,000.00	By Labour Payment	88680.00
By <b>Fund Transferred From</b>		By Online Software Renuwal	31860.00
Games Fund	1,00,000.00	By Printing & Stationery	137889.00
		By Telephone Bill	4390.00
		By Refreshment	60845.00
		By GST Payment	5350.00
		By Bank Charges	1037.22
		By Misc. Exp (Gamcha)	18640.00
		By Affiliation Fee paid to GU	175620.00
		By Electric Bill	197830.00
		By Telephone Bill	17019.00
		By Computer Assoceries	29970.00
		by Desiel	33400.00
		By Registration & Enrolment Fee	306064.00
		By World Globe Purchase	1299.00
		By Membership in ITC Accademy	20650.00
		By Fair Charges	50.00
		By Tonner	2250.00
		By TDS Payment	8200.00
		By DA & TA	29240.00
		By Meeting Exp	6500.00
		By Furniture Purchase	13560.00
		By Republic Day Celebration	1455.00
		By <b>Fund Transferred</b>	
		Social Fund	26800.00
		By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243090	29,669.98
		FD	1,63,708.00
	<b>33,18,027.20</b>		<b>33,18,027.20</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:-  
Place:-Nagaon



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



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**BANK RECONCILIATION STATEMENT**

Particulars	Amount	Amount
Bank Balance as per Cash Book for Feb		29,669.98
Ch. No. 341028 dat. 03-02-2022		5,000.00
Ch. No. 341076 dat. 28-03-2022		4,200.00
Ch. No. 838917 dat. 30-11-2019		2500
Ch. No. 838919 dat. 30-11-2019		2500
Ch. No. 265233 dat. 01-09-2020		4,000.00
Ch. No. 139362 dat. 02-03-2021		4,500.00
Bank Balance as per Pass Book		52,369.98



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Principal  
Khagarijan College  
Nagaon (Assam)

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**HOSTEL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2021 to 31/03/2022**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Repairing & Maintenance	3,600.00
Cash in Hand		By Furniture Purchase	3,304.00
<b>Cash at Bank</b>		By Canteen Rent	15,300.00
Punjan National Bank	32,853.40	By Bank Charges	35.40
(SB A/c No. 2059010028769)		By Misc. Exp	1,520.00
To Bank Interest	1,137.00	By Electrical goods	2,230.00
To Fees Received	48,000.00	By <b>Cash at Bank</b>	
		Punjan National Bank	56,001.00
		(SB A/c No. 2059010028769)	
	<b>81,990.40</b>		<b>81,990.40</b>

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



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Principal  
Khagarijan College  
Nagaon (Assam)

**For Samir Das & Associates**  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand		By Online Portal Renuwal	16,000.00
<b>Cash at Bank</b>		By Library Repairing	3,162.00
CBI (A/c No. 1481915014)	3,82,236.35	By Newspaper Bill	8144
		By Magazine	3716
		By Printing & Stationery	76,084.00
To Saving Bank Interest	10,326.00	By Bank Charges	47.20
		By Computer Assoceries	6,050.00
To Fees Received	53,600.00		
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915014)	3,32,959.15
	<b>4,46,162.35</b>		<b>4,46,162.35</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Countersigned*

*San*  
Principal  
Khagarijan College  
Nagaon (Assam)



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**MAGAZINE FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Printing & Stationery	765.00
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Bank Charges	35.40
CBI (A/c No. 1481914984)	4,26,535.40		
 		By <b>Closing Balance:</b>	
To Fees Received	1,46,400.00	Cash in Hand	0.00
To Savings Bank Interest	13,441.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481914984)	5,85,576.00
	<b>5,86,376.40</b>		<b>5,86,376.40</b>

in terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



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



**For Samir Das & Associates**  
Chartered Accountants

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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**NSS FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	136.00
Cash in Hand	0.00	By Furniture Purchase	
<b>Cash at Bank</b>		By Printing & Stationery	142.00
SBI A/C No. 34997217428	1,03,067.10	By Refreshment	1680.00
To Fund Received	61,440.00	By NSS Programme Exp	25000.00
To GPA Received	68.00	By <b>Closing Balance:</b>	
To Savings Bank Interest	3,597.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 34997217428	1,41,214.10
	<b>1,68,172.10</b>		<b>1,68,172.10</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



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



*Samir Das*  
Proprietor  
M. No. 054429



**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**PG FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2021 to 31/03/2022**

<b>RECEIPTS</b>	<b>AMOUNT</b>	<b>PAYMENT</b>	<b>AMOUNT</b>
To <b>Opening Balance:-</b>		By Salary Paid	2,52,000.00
Cash in Hand	0.00	By News paper Bill	1,155.00
<b>Cash at Bank</b>		By Registration & Enrolment Fees Paid to GU	3,250.00
Punjan National Bank	2,05,229.38	By Exam Centre Fees paid to NC	5,935.00
(SB A/c No. 2059010028769)		By DA & TA	7,650.00
		By Books & Periodicals	900.00
To Bank Interest	2,868.00	By Misc. Exp (Rice, Tea etc.)	505.00
To Fees Received	1,03,335.00	By <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Punjan National Bank	40,037.38
		(SB A/c No. 2059010028769)	
	<b>3,11,432.38</b>		<b>3,11,432.38</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon

*Countersigned*

*Principal*  
Principal  
Kahagarijan College  
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**POOR FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charge	35.40
Cash in Hand	0.00		
<b>Cash at Bank</b>			
CBI (A/c No. 1481914951)	98,349.80		
To Fees Received	13,400.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
To Bank Interest	2,904.00	CBI (A/c No. 1481914951)	1,14,618.40
	<b>1,14,653.80</b>		<b>1,14,653.80</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon

*Cover signed*

*Principal*  
Principal  
Khagarijan Coll  
Nagaon (A



*Samir Das*  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**REGISTRATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Registration Fees paid to G.U.	3,900.00
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Bank Charges	70.80
CBI (A/c No. 1481914973)	30,035.34		
To Savings Bank Interest	1,239.00	By <b>Closing Balance:</b>	
		Cash in Hand	
To Fees Received	42,560.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481914973)	69,863.54
	<b>73,834.34</b>		<b>73,834.34</b>

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



*(Confersigned)*  
*Prin*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**RUSA FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Construction & Renovation	15,87,960.00
Cash in Hand	0.00	By Labour Cess	50,179.00
<b>Cash at Bank</b>		By Bank Charges	590.00
PNB (A/c No. 2059010045553)	33,00,577.58	By GST Payment	58261.00
		By Income Tax Paid	68439.00
		By Forest Royalty	24868.00
		By <b>Fund Returned</b>	
		RUSA SNA A/c	861169.00
To Bank Interest	75,613.00	By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		PNB (A/c No. 2059010045553)	7,24,724.58
	<b>33,76,190.58</b>		<b>33,76,190.58</b>

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



*Countersigned*

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Principal  
Khagarijan College  
Nagaon (Assam)



**For Samir Das & Associates**  
Chartered Accountants

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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SOCIAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Golden Jubilee Celebration	46,000.00
Cash in Hand	0.00	By Swaraswati Puja Exp	39,677.00
<b>Cash at Bank</b>		By Sankardev Tithi Celebration	2,400.00
CBI (A/c No. 1481914962)	84,401.00	By Bank Charges	35.40
To Savings Bank Interest	1,585.00	By <b>Closing Balance:</b>	
To Fees Received	26,800.00	Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914962)	24,673.60
	<b>1,12,786.00</b>		<b>1,12,786.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



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



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand	0.00		
To <b>Cash at Bank</b>			
PNB (A/c No. 31010118699)	2,40,960.46	By Bank charges	70.80
To Savings Bank Interest	7,126.00	By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		PNB (A/c No. 31010118699)	2,48,015.66
	<b>2,48,086.46</b>		<b>2,48,086.46</b>

In terms of our separate report of even date

**For Samir Das & Associates**  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



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



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**BANK RECONCILIATION STATEMENT**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Bank Balance as per Cash Book		2,48,015.66
Add: Excess Show in Pass Book	288.00	
		288.00
<b>Bank Balance as per Pass Book CBI (A/c No. 0031010118699)</b>		<b>2,48,303.66</b>



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Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UNION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By TA	4000.00
Cash in Hand	0.00	By Misc. Exp (Gamcha)	580.00
<b>Cash at Bank</b>		By Printing & Stationery	2593.00
CBI (A/c No. 1481915036)	1,04,145.70	By College Week Exp	11000.00
		By Bank Charges	35.40
To <b>Fund Transferred from</b>		By Frershers Socialo exp.	124500.00
General Fund	15,000.00		
To Savings Bank Interest	2,153.00	By <b>Closing Balance:</b>	
To Fees Received	26,800.00	Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915036)	5,390.30
	<b>1,48,098.70</b>		<b>1,48,098.70</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:-  
Place:-Nagaon



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



*Samir Das*  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance:</b>		By	
Cash in Hand	0.00		
<b>Cash at Bank</b>			
Central bank (A/c No. 3021556916)	23,780.05		
<b>To Savings Bank Interest</b>	716.00	By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		Central bank (A/c No. 3021556916)	24,496.05
	<b>24,496.05</b>		<b>24,496.05</b>

In terms of our separate report of even date

Date:-  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Comfersigned*

*Ben*  
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	24,496.05
<b>Add:-Cheque issued But not Clear</b>	
Cheque no.50406      Date:-29-11-2018	630.00
Bank Blance as per Pass Book Central bank (A/c No. 3021556916) as on 31-03-2022	25,126.05



*Confessioned*

*Rai*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**XEROX FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b> Cash in Hand <b>Cash at Bank</b> CBI (A/c No. 3176891696 )	7,220.80	By Golden Jubilee Celebration By Swaraswati Puja Exp By Sankardev Tithi Celebration By Bank Charges	
To Savings Bank Interest	212.00	By <b>Closing Balance:</b> Cash in Hand	0.00
To Fees Received		<b>Cash at Bank</b> CBI (A/c No. 3176891696 )	7,432.80
	<b>7,432.80</b>		<b>7,432.80</b>

In terms of our separate report of even date

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

*Confirmed*

*Bein*  
Principal  
Khagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



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

