

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

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

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

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

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

E-Mail: casamirdas@gmail.com



AUDITORS REPORT

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

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

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

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

Basis for Opinion

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

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

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

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



Countersigned

[Signature]
Principal
Khagarijan College
Nagaon (Assam)





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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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


Date:-09-06-2023

Place:-Nagaon

UDIN:-23054429BGQLNL1071

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M.No:-054429



Confer signed
Rai
Principal
Khagarijan College
Nagaon (Assam)

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

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

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Conafersigned
Bain

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON (ASSAM)**

ANNEXURE-I

OBSERVATION/SUGGESTION/COMMENT FORMING PART OF AUDITOR REPORT

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

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

Date: 09-06-2023
Place: Nagaon

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M. No. 054429



Countersigned
Boris
Principal
Khagarijan College
Nagaon (Assam)

KHAGARIJAN COLLEGE

NAGAON :: ASSAM

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

| Sl. No. | Particulars (Name of Fund) | Opening Balance | Received | | | | Fund Transfer | Total | Expenditure | | Fund Transfer | Closing Balance | Total |
|---------|-------------------------------|---------------------|---------------------|---------------------|-------------------|------------------|---------------------|---------------------|---------------------|-----------------|---------------------|---------------------|---------------------|
| | | | Govt. | Admission | Other | Bank Interest | | | Expenses | Bank Charges | | | |
| | | | | | | | | | | | | | |
| 1 | AID Fund | 2,188.50 | - | - | - | 76.00 | - | 2,264.50 | - | 0.50 | - | 2,264.00 | 2,264.50 |
| 2 | Building Fund | 87,838.56 | - | 131,400.00 | - | 3,411.00 | - | 222,649.56 | 134,871.00 | - | - | 87,778.56 | 222,649.56 |
| 3 | COC Fund | 676,131.25 | - | - | - | 20,794.00 | - | 696,925.25 | - | 0.50 | 550,000.00 | 146,924.75 | 696,925.25 |
| 4 | Common Room Fund | 26,957.00 | - | 8,760.00 | - | 1,166.00 | - | 36,883.00 | - | - | - | 36,883.00 | 36,883.00 |
| 5 | Cultural Fund | 70,781.00 | - | 77,000.00 | - | 3,450.00 | - | 151,231.00 | 80,000.00 | - | - | 71,231.00 | 151,231.00 |
| 6 | Examination Fund | 307,462.95 | - | 33,400.00 | - | 3,400.00 | - | 344,262.95 | 27,310.00 | - | 250,000.00 | 66,952.95 | 344,262.95 |
| 7 | Extention Education Fund | 75,158.00 | - | 8,760.00 | - | 2,194.00 | - | 86,112.00 | - | 118.00 | 70,000.00 | 15,994.00 | 86,112.00 |
| 8 | Game Fund | 14,993.20 | - | 77,000.00 | - | 2,031.00 | - | 94,024.20 | 88,800.00 | - | - | 5,224.20 | 94,024.20 |
| 9 | General Fund | 313,817.28 | 2,671,182.00 | 763,150.00 | 230,750.00 | 11,489.00 | 1,220,000.00 | 5,210,388.28 | 2,634,533.00 | 472.00 | - | 2,575,383.28 | 5,210,388.28 |
| 10 | Hostal Fund | 14,741.00 | - | 102,400.00 | - | 705.00 | - | 117,846.00 | 71,119.00 | 4.50 | - | 46,722.50 | 117,846.00 |
| 11 | Library Fund | 16,463.25 | - | 32,120.00 | - | 663.00 | - | 49,246.25 | 46,693.00 | - | - | 2,553.25 | 49,246.25 |
| 12 | Magazine Fund | 302,126.40 | - | 100,100.00 | - | 5,870.00 | - | 408,096.40 | 64,555.00 | - | 240,000.00 | 103,541.40 | 408,096.40 |
| 13 | NSS Fund | 1,002.00 | 89,000.00 | - | - | 851.00 | - | 90,853.00 | 58,501.50 | - | - | 32,351.50 | 90,853.00 |
| 14 | PG Fund | 321,700.00 | - | 737,440.00 | - | 9,559.00 | - | 1,068,699.00 | 478,811.00 | 226.00 | 200,000.00 | 389,662.00 | 1,068,699.00 |
| 15 | Poor Fund | 130,440.80 | - | 8,760.00 | - | 2,365.00 | - | 141,565.80 | - | - | 100,000.00 | 41,565.80 | 141,565.80 |
| 16 | Registration Fund | 109,865.96 | - | 123,450.00 | - | 8,636.00 | 190,000.00 | 431,951.96 | 417,832.16 | 96.60 | - | 14,023.20 | 431,951.96 |
| 17 | Scholarship Fund | 218,013.86 | - | - | - | 7,740.00 | - | 225,753.86 | - | 121.00 | - | 225,632.86 | 225,753.86 |
| 18 | Social Fund | 59,125.00 | - | 61,600.00 | - | 3,237.00 | - | 123,962.00 | 55,000.00 | - | - | 68,962.00 | 123,962.00 |
| 19 | Union Fund | 48,197.70 | - | 77,000.00 | - | 2,261.00 | - | 127,458.70 | 105,907.00 | - | - | 21,551.70 | 127,458.70 |
| 20 | Xerox Fund | 6,039.80 | - | 18,465.00 | - | 184.00 | - | 24,688.80 | 14,540.00 | - | - | 10,148.80 | 24,688.80 |
| | | 2,689,681.01 | 2,760,182.00 | 2,203,740.00 | 230,750.00 | 90,082.00 | 1,410,000.00 | 9,378,753.01 | 4,103,025.66 | 1,039.10 | 1,410,000.00 | 3,864,688.25 | 9,378,753.01 |

In terms of our Separate reports of even date

Date: 09-06-2023

Place: Nagaon



Counfersigned
Bain
Principal
Khagarijan College
Nagaon (Assam)





AUDITORS REPORT

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

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

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

Basis for Opinion

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

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

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

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



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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429



Confersigned
Bain
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

BUILDING FUND

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

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

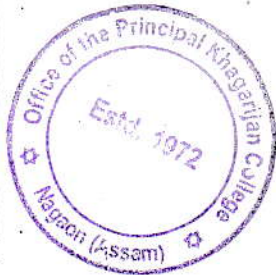
In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

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



Conferred
Das
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

COC FUND

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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 06-09-2023

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429



Comd signed

Das
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

COMMON ROOM FUND

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

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

In terms of our separate report of even date

**For Samir Das & Associates
Chartered Accountants**

Date:- 09-06-2023

Place:-Nagaon



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



[Signature]
Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

CULTURAL FUND

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

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

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



Conferred
Bain
Principal
Khagarijan College
Nagaon (Assam)



[Signature]
Samir Das
Proprietor
M. No. 054429

For Samir Das & Associates
Chartered Accountants

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

EXAMINATION FUND

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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon



Conf. signed
Rain
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 01-04-2018 TO 31-03-2019

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants


Date:-09-06-2023

Place:-Nagaon

Conferred
Bain

Principal
Khagarijan College
Nagaon (Assam)




Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GAME FUND

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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon

Countersigned

Bain

Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GENERAL FUND

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

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

In terms of our separate report of even date

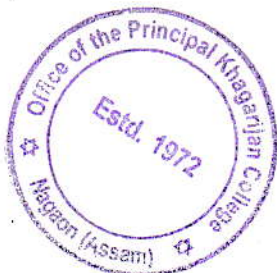
For Samir Das & Associates
Chartered Accountants

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

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

In terms of our separate report of even date

Date:-09-06-2023

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das

Proprietor

M. No. 054429



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Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

LIBRARY FUND



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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

Date:- 09-06-2023

Place:-Nagaon

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) | | 3,313.25 |



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**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

MAGAZINE FUND

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

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

In terms of our separate report of even date

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)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

MAGAZINE FUND

BANK RECONCILIATION STATEMENT

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



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**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

NSS FUND

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

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

In terms of our separate report of even date

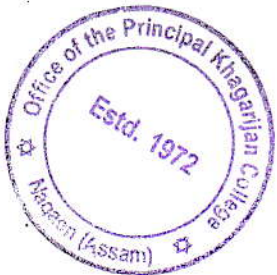
For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429



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Principal
Khagarijan College
Nagaon (Assam)

**KAHAGARIJAN COLLEGE
NAGAON : ASSAM**

PG FUND

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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon

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Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

POOR FUND

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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429



Countersigned

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Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

REGISTRATION FUND

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

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

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429



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[Signature]
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SCHOLARSHIP FUND

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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon

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Principal

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Khagarijan College
Nagaon (Assam)



Samir Das
Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SCHOLARSHIP FUND

BANK RECONCILIATION STATEMENT

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

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**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SOCIAL FUND

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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

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



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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



Consented

[Signature]

Principal
Khagarijan College
Nagaon (Assam)



[Signature]
Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UGC FUND

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

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

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

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

Countersigned
Bai
Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UGC FUND

BANK RECOILITATION STSTEMENT

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



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