



OFFICE OF THE PRINCIPAL  
**KHAGARIJAN COLLEGE**

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

ESTD: 1972

Office-03672-230085, Mobile:9864403390, 8638726781

E-mail:khagarijancollege1@gmail.com

Ref.No :-

Date: -

From,  
Dr. Ramesh Nath, M.Sc, B.Ed, Ph.D  
Principal & Secretary

Supporting Document for  
Self Study Report: 2023  
Extended Profile: 3.1

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

Audit Statement 2021-2022

Principal  
Khagarijan College  
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>-</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



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



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

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*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.

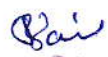
Date: 09-06-2023  
Place: Nagaon

**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



*Consent signed*  
  
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



*Consigned*  
*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 <b>Remuneration &amp; Salary</b>	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
To Bank Interest	6,371.00	By BCA, PGDCA Permission Fees	18,160.00
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

Date:- 09-06-2023

Place:-Nagaon



*Countersigned*

*Prin*  
Principal  
Khagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



**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 <b>Salary &amp; Remuneration</b>	<b>13,52,344.00</b>
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*  
*B. P. 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



*Consigned*

*Ban*  
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



*Countersigned*

*Bein*  
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*

*Ban*  
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
 		<b>Cash at Bank</b>	
To Savings Bank Interest	13,441.00	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

**For Samir Das & Associates**  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



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



*[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*  
*Babu*  
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 <b>Salary Paid</b>	<b>2,52,000.00</b>
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**  
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
To Bank Interest	2,904.00	<b>Cash at Bank</b>	
		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

*Co-counter 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)*  
*Samir*  
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>	
		<u>RUSA SNA A/c</u>	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

**For Samir Das & Associates**  
Chartered Accountants



*Countersigned*

*Das*

Principal  
Khagarijan College  
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SOCIAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 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

Date:- 09-06-2023

Place:-Nagaon



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

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand	0.00		
<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*

*Beit*  
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>	
		Cash in Hand	
To Fees Received	26,800.00	<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



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



*Comfsigned*  
*Beu*  
Principal  
Khagarijan College  
Nagaon (A--)

**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		
To Savings Bank Interest	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



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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*  
Proprietor  
M. No. 054429

