

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

**FOR THE PERIOD  
FROM 01/04/2023 TO 31/03/2024**

**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)**

*Kaen*  
**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 01-04-2023 to 31-03-2024, 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. Xerox Fund.23.UGC Fund.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2023 to 31-03-2024, 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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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:- 24-01-2025

Place:-Nagaon


UDIN:-25054429BMHYIM6687

For Samir Das & Associates  
Chartered Accountants



  
Samir Das  
Proprietor

M No:-054429

  
Principal  
Khagarijan College  
Nagaon :: Assam

A.D.P. Road (Opp. Holy Angel School), Nagaon-782001 (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: 24-01-2025  
Place: Nagaon

  
**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 01-04-2023 TO 31-03-2024**

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	2,366.70	-	-	-	64.00	-	2,430.70	-	-	-	2,430.70	2,430.70
2	Building Fund	2,269.06	-	-	-	83.00	-	2,352.06	-	17.70	-	2,334.36	2,352.06
3	COC Fund	952.85	-	-	-	27.00	-	979.85	-	-	-	979.85	979.85
4	Commerce Fund	4,34,772.49	-	7,01,753.00	-	11,800.00	-	11,48,325.49	8,01,194.44	442.50	-	3,46,688.55	11,48,325.49
5	Common Room Fund	2,934.80	-	-	-	86.00	44,100.00	47,120.80	-	-	-	47,120.80	47,120.80
6	Cultural Fund	8,442.80	-	81,980.00	-	2,076.00	80,050.00	1,72,548.80	1,19,730.00	257.26	50,000.00	2,561.54	1,72,548.80
7	Examination Fund	3,62,271.75	-	27,600.00	-	17,834.00	11,96,600.00	16,04,305.75	5,245.00	-	5,32,000.00	10,67,060.75	16,04,305.75
8	Extention Education Fund	2,35,806.90	10,000.00	16,800.00	-	8,976.00	1,60,100.00	4,31,682.90	2,06,261.00	5.90	-	2,25,416.00	4,31,682.90
9	Game Fund	2,12,097.55	-	2,35,765.00	-	9,769.00	5,15,000.00	9,72,631.55	2,29,431.00	106.20	2,00,000.00	5,43,094.35	9,72,631.55
10	General Fund	47,80,007.76	32,17,140.00	6,48,693.00	57,559.00	33,770.00	11,00,000.00	98,37,169.76	50,07,279.76	982.94	34,86,190.00	13,42,717.06	98,37,169.76
11	Hostal Fund	14,184.40	-	1,47,500.00	-	1,309.00	-	1,62,993.40	1,48,202.00	5.32	-	14,786.08	1,62,993.40
12	Library Fund	1,68,208.75	-	39,945.00	-	10,227.00	5,84,800.00	8,03,180.75	2,29,176.00	135.70	-	5,73,869.05	8,03,180.75
13	Magazine Fund	4,61,607.30	-	1,32,380.00	-	17,337.00	8,00,000.00	14,11,324.30	2,800.00	-	4,00,000.00	10,08,524.30	14,11,324.30
14	NSS Fund	1,52,464.10	-	6,278.00	-	4,614.00	92,130.00	2,55,486.10	73,465.00	23.60	-	1,81,997.50	2,55,486.10
15	PG Fund	23,536.45	-	2,99,470.00	-	2,356.00	2,00,000.00	5,25,362.45	2,63,903.00	27.18	-	2,61,432.27	5,25,362.45
16	Poor Fund	1,16,419.10	-	5,700.00	-	5,989.00	1,89,050.00	3,17,158.10	38,555.00	-	-	2,78,603.10	3,17,158.10
17	Registration Fund	93,906.44	-	82,176.00	-	7,836.00	2,76,160.00	4,60,078.44	4,57,090.00	76.70	-	2,911.74	4,60,078.44
18	RUSA Fund	7,31,273.92	-	-	-	19,998.00	-	7,51,271.92	-	-	-	7,51,271.92	7,51,271.92
19	Scholarship Fund	1,23,719.66	-	-	-	3,415.00	-	1,27,134.66	-	-	-	1,27,134.66	1,27,134.66
20	Social Fund	15,228.80	-	-	-	445.00	-	15,673.80	-	-	-	15,673.80	15,673.80
21	Union Fund	5,026.50	-	14,258.00	-	3,314.00	2,04,200.00	2,26,798.50	34,639.00	-	65,000.00	1,27,159.50	2,26,798.50
22	Xerox Fund	7,587.80	-	-	-	222.00	-	7,809.80	-	-	-	7,809.80	7,809.80
23	UGC Fund	25,165.25	7,50,000.00	-	-	2,231.00	-	7,77,396.25	17,000.00	5.90	7,09,000.00	51,390.35	7,77,396.25
		<b>79,80,251.13</b>	<b>39,77,140.00</b>	<b>24,40,298.00</b>	<b>57,559.00</b>	<b>1,63,778.00</b>	<b>54,42,190.00</b>	<b>2,00,61,216.13</b>	<b>76,33,971.20</b>	<b>2,086.90</b>	<b>54,42,190.00</b>	<b>69,82,968.03</b>	<b>2,00,61,216.13</b>

*In terms of our Separate reports of even date*

Date: 24-10-2025

Place: Nagaon

*Bein*  
**Principal**  
**Khagarijan College**  
**Nagaon :: Assam**



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

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**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**AID FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opaning Balance</u>			
Cash In Hand	-		
<u>Cash at Bank</u>			
PNB ( A/c No :-003101372414)	2,366.70		
To, Saving Bank Interest	64.00		
		By, <u>Closing Balance</u>	
		Cash In Hand	-
		<u>Cash at Bank</u>	
		PNB ( A/c No :-003101372414)	2,430.70
	<b>2,430.70</b>		<b>2,430.70</b>


In terms of our Separate Report on even date

For Samir Das & Associatiates  
Charterd Accountants

Date :-24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**BUILDING FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opaning Balance</u>		By, Bank Charges	17.70
Cash In Hand	-		
<u>Cash at Bank</u>			
CBI ( A/c No :-1481917850)	2,269.06		
To, Saving Bank interest	83.00		
		By, <u>Closing Balance</u>	
		Cash In Hand	-
		<u>Cash at Bank</u>	
		CBI ( A/c No :-1481917850)	2,334.36
	<b>2,352.06</b>		<b>2,352.06</b>


In terms of our Separate Report on even date

For Samir Das & Associatiates  
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Date :- 24-01-2025  
Place: Nagaon

  
**Principal  
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Nagaon :: Assam**



  
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M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**COC FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opening Balance</u>			
Cash In Hand	-		
<u>Cash at Bank</u>			
PNB ( A/c No :-0031013099245)	952.85		
To, Saving Bank interest	27.00	By, <u>Closing Balance</u>	
		Cash In Hand	-
		<u>Cash at Bank</u>	
		PNB ( A/c No :-0031013099245)	979.85
	<b>979.85</b>		<b>979.85</b>


In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :- 24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**COMMERCE FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, <b>Opening Balance :-</b>		By, Salary & Remuneration	5,67,200.00
Cash in Hand	0.00	By, Printing & Stationary	11,350.00
<b>Cash at Bank :-</b>		By, Furniture Purchase	4,400.00
SBI (A/C No. 41587497280)	0.00	By, Bank Charge	442.50
PNB (A/C No. 2059010050829)	4,34,772.49	By, Paid to G.U.	2,09,959.44
To, Fees Received	7,01,753.00	By, Refreshment	510.00
To, Bank Interest	11,800.00	By, Exam Expenses	5,000.00
		By, Repairing & Maintenance	2,775.00
		By, <b>Closing Balance :-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank :-</b>	
		SBI (A/C No. 41587497280)	3,45,404.06
		PNB (A/C No. 2059010050829)	1,284.49
	<b>11,48,325.49</b>		<b>11,48,325.49</b>

In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :- 24-01-2025  
Place: Nagaon

*Bai*  
**Principal  
Khagarijan College  
Nagaon :: Assam**



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

**KHAGARIJAN COLLEGE  
NOGAON (ASSAM)**

**COMMON ROOM FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opening Balance</b>			
Cash In Hand	-		
<b>Cash at Bank</b>			
CBI (A/c No :-1481915025)	2,934.80		
To, Saving Bank Interest	86.00		
To, <b>Received From Fund :</b>		By, <b>Closing Balance</b>	
General Fund	44,100.00	Cash In Hand	-
		<b>Cash at Bank</b>	
		CBI (A/c No :-1481915025)	47,120.80
	<b>47,120.80</b>		<b>47,120.80</b>

In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants


Date :- 24-01-2025

Place: Nagaon



**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**CULTURAL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opaning Balance</b>		By, Cultural & Social Prog. Exp	77,730.00
Cash In Hand	-	By, Bank Charge	257.26
<b>Cash at Bank</b>		By, College Week Exp	12,000.00
CBI (A/c No :-3048808002)	8,442.80	By, Festival Exp.	30,000.00
		By, <b>Fund Transfer To -</b>	
		Game Fund	50,000.00
To, Fees Received	81,980.00		
To, Saving Bank interest	2,076.00		
		By, <b>Closing Balance</b>	
To, <b>Fund Transfer From -</b>		Cash In Hand	-
Poor Fund	80,050.00	<b>Cash at Bank</b>	
		CBI (A/c No :-3048808002)	2,561.54
<b>TOTAL :</b>	<b>1,72,548.80</b>		<b>1,72,548.80</b>

In terms of our Separate Report on even date


For Samir Das & Associatiates  
Charterd Accountants

Date :- 24-01-2025

Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**EXAMINATION FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opaning Balance</u> Cash In Hand	-	By, Electrical Exp	5,245.00
<u>Cash at Bank</u> CBI (A/c No :-1481915003)	3,62,271.75	By, <u>Fund Transfer To</u> General Fund	5,00,000.00
To, Fees Received	27,600.00	Registration Fund	32,000.00
To, Saving Bank Interest	17,834.00		
To, <u>Fund Transfer From</u> General Fund	9,96,600.00	By, <u>Closing Balance</u> Cash In Hand	-
UGC Fund	2,00,000.00	<u>Cash at Bank</u> CBI (A/c No :-1481915003)	10,67,060.75
	<b>16,04,305.75</b>		<b>16,04,305.75</b>

In terms of our Separate Report on even date


For Samir Das & Associatiates  
Charterd Accountants

Date :- 24-01-2025

Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
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M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**EXTENTION EDUCATION FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opening Balance</b>		By, Payments for NAAC	30,000.00
Cash In Hand	-	By, Membership Subscription Fee ( ICT Academy)	29,168.00
<b>Cash at Bank</b>		By, Bank Charge	5.90
CBI (A/c No. 1482014096)	2,35,806.90	By, Programme Exp.	45,865.00
To, Fees Received	16,800.00	By, Materials Purchase	21,839.00
To, Saving Bank interest	8,976.00	By, Blood Donation Camp Exp.	10,000.00
To, Fund received for Blood Donation Camp	10,000.00	By, Printing & Stationary	295.00
To, <b>Fund Transfer From: -</b>		By, Lan Connectivity Exp.	15,151.00
General Fund	1,60,100.00	By, Computer & Associations Purchase	44,573.00
		By, Plantation Exp.	9,370.00
		By, <b>Closing Balance</b>	
		Cash In Hand	-
		<b>Cash at Bank</b>	
		CBI (A/c No. 1482014096)	2,25,416.00
	<b>4,31,682.90</b>		<b>4,31,682.90</b>

In terms of our Separate Report on even date

Date :- 24-01-2025  
Place: Nagaon

*Bee*  
**Principal  
Khagarijan College  
Nagaon :: Assam**

For Samir Das & Associatiates  
Charterd Accountants



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

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**GAMES FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 To 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opening Balance</b>		By, Refreshments	2,520.00
Cash In Hand	-	By, Repairing & Instalment Expenses	6,000.00
<b>Cash at Bank</b>		By, Sports Material Purchase	1,05,530.00
SBI (A/c No. 1481914995)	2,12,097.55	By, Bank Charge	106.20
To, Saving Bank Interest	9,769.00	By, Printing & Stationery	1,881.00
To, Fees Received	2,35,765.00	By, College Week Exp	60,150.00
		By, Competition & Tournaments Exp.	53,350.00
To, <b>Fund Transferred from :-</b>		By, <b>Fund Transferred to :-</b>	
Union Fund	65,000.00	General Fund	2,00,000.00
General Fund	4,00,000.00	By, <b>Closing Balance</b>	
Cultural Fund	50,000.00	Cash In Hand	-
		<b>Cash at Bank</b>	
		SBI (A/c No. 1481914995)	5,43,094.35
	<b>9,72,631.55</b>		<b>9,72,631.55</b>


In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :- 24-01-2025  
Place: Nagaon

  
**Principal**  
**Khagarijan College**  
**Nagaon :: Assam**



  
Samir Das  
Proprietor  
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**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**GENERAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, <b>Opening Balance :-</b>		By, Salary & Remuneration	16,23,857.00
Cash in Hand	0.00	By, NAAC Expenses	7,21,564.32
<b>Cash at Bank :-</b>		By, Petrol & Diesel	33,645.00
SBI (A/C No :- 10965243090)	46,16,299.76	By, Repairing & Maintenance	18,612.00
FD	1,63,708.00	By, Refreshment	1,00,106.00
To, Miscellaneous Received (Cheque)	18,500.00	By, Carrying Charge	1,300.00
To, Bank Interest	33,770.00	By, Labour Charge	1,67,920.00
To, Fees Received	6,48,693.00	By, TA/DA	66,565.00
To, <b>Fund Transferred From</b>		By, Electrical Equipment	2,04,360.00
Games Fund	2,00,000.00	By, Cloth Purchase	48,194.00
Examination Fund	5,00,000.00	By, Computer & Accessories	3,93,914.00
Magazine Fund	4,00,000.00	By, Construction	2,00,640.00
To, Received from Application Fees	1,800.00	By, Electricity Bill	3,59,711.00
To, Received from NAAC	37,259.00	By, Telephone & Internet	29,640.00
To, Received from Director of Higher Education	32,17,140.00	By, Earth Filling	1,48,300.00
		By, Hardware Exp.	2,02,412.00
		By, Furniture Purchase	32,700.00
		By, Consultancy Fees	14,700.00
		By, Medical Equipment Purchase	9,370.00
		By, Printing & Stationary	1,29,308.00
		By, Plantation	8,200.00
		By, Audit Fees	1,35,249.44
		By, Online Software Renewal & Barcode	1,17,049.00
		By, Water Filter Purchase	14,847.00
		By, Festival Exp.	33,920.00
		By, Meeting Exp.	9,000.00
		By, Tuition Fees	1,82,196.00
		By, Bank Charge	982.94
		By, <b>Fund Transferred</b>	
		Library Fund	5,84,800.00
		NSS Fund	92,130.00
		Poor Fund	80,050.00
		Union Fund	2,04,200.00
		Education Fund	1,60,100.00
		Cultural Fund	80,050.00
		Examination Fund	9,96,600.00
		Registration Fund	2,44,160.00
		Common Room Fund	44,100.00
		Games Fund	4,00,000.00
		Magazine Fund	6,00,000.00
		By, <b>Closing Balance :-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank :-</b>	
		SBI (A/C No :- 10965243090)	11,79,009.06
		FD	1,63,708.00
	<b>98,37,169.76</b>		<b>98,37,169.76</b>


In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :- 24-01-2025  
Place: Nagaon

  
**Principal**  
**Khagarijan College**  
**Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGORIJAN COLLEGE  
NAGAON (ASSAM)**

**HOSTEL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opening Balance</b>		By, Salary & Remuneration Paid	50,500.00
Cash In Hand	-	By, Printing & Stationary	7,528.00
<b>Cash at Bank</b>		By, Misc. Exp	6,809.00
PNB (A/c No. 2059010035060)	14,184.40	By, Electrical Equipment	23,400.00
To, Saving Bank Interest	1,309.00	By, Repairing & Maintenance	27,000.00
To, Fees Received	1,47,500.00	By, Furniture Exp.	12,600.00
		By, Water Filter Purchase	20,365.00
		By, Bank Charge	5.32
		By, <b>Closing Balance</b>	
		Cash In Hand	-
		<b>Cash at Bank</b>	
		PNB (A/c No. 2059010035060)	14,786.08
	<b>1,62,993.40</b>		<b>1,62,993.40</b>

In terms of our separate audit report on even date


Date :- 24-01-2025

Place :- Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**

For Samir Das & Associates  
Chartered Accountants



  
Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**LIBRARY FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opening Balance</b>		By, Book Purchase	1,05,648.00
Cash In Hand	-	By, Printing & Stationery	15,203.00
<b>Cash at Bank</b>		By, Bank Charge	135.70
CBI (A/c No. 1481915014)	1,68,208.75	By, Computer & Accessories	89,360.00
To, Fees Received	39,945.00	By, Online Portal Renewal & Software	11,700.00
To, Saving Bank Interest	10,227.00	By, Misc. Exp	7,265.00
To, <b>Fund Transfer From</b>			
General Fund	5,84,800.00		
		By, <b>Closing Balance</b>	
		Cash In Hand	-
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915014)	5,73,869.05
	<b>8,03,180.75</b>		<b>8,03,180.75</b>

In terms of our Separate Report on even date

Date :- 24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**

For Samir Das & Associates  
Chartered Accountants



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**LIBRARY FUND**

**BANK RECONCILIATION STATEMENT**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Bank Balance as per Cash Book		5,73,869.05
Add:- Bank Interest for the yaer ended	1,517.00	
Add :- Openig Balance difference	760.00	
		2,277.00
Bank Balance as per Pass Book CBI (A/c No. 1481915014)		5,76,146.05

  
**Principal  
Khagarijan College  
Nagaon :: Assam**

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**MEGAZINE FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opening Balance</u> Cash In Hand	-	By, Day & Divas Exp.	2,800.00
<u>Cash at Bank</u> CBI (A/c No. 1481914984)	4,61,607.30	By, <u>Fund Transfer To -</u> General Fund	4,00,000.00
To, Fees Received	1,32,380.00		
To, Saving Bank Interest	17,337.00		
To, <u>Fund Transfer From -</u> General Fund	6,00,000.00	By, <u>Closing Balance</u> Cash In Hand	-
UGC Fund	2,00,000.00	<u>Cash at Bank</u> CBI (A/c No. 1481914984)	10,08,524.30
	<b>14,11,324.30</b>		<b>14,11,324.30</b>


In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :- 24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)  
MEGAZINE FUND**

**BANK RECONCILATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		10,08,524.30
Less : - Opening Balance Difference	1,050.00	
Lees : Bank Charges ( F.Y. 2020-2021)	8.85	
		1,058.85
Bank Balance as per Pass Book CBI (A/c No. 1481914984)		<b>10,07,465.45</b>

  
**Principal  
Khagarijan College  
Nagaon :: Assam**

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**NSS FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opening Balance</b>		By, Furniture Purchase	9,250.00
Cash In Hand	-	By, Programme Exp	54,975.00
<b>Cash at Bank</b>		By, Misc. Expense	8,154.00
PNB ( A/c No :-2059010042626)	1,52,464.10	By, Printing & Stationary	1,086.00
To, Bank Interest	4,614.00	By, Bank Charge	23.60
To, Fees Received	6,278.00		
		By, <b>Closing Balance</b>	
To, <b>Fund Transfer From</b>		Cash In Hand	
General Fund	92,130.00	<b>Cash at Bank</b>	
		PNB ( A/c No :-2059010042626)	1,81,997.50
	<b>2,55,486.10</b>		<b>2,55,486.10</b>

In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :- 24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGORIJAN COLLEGE  
NAGAON (ASSAM)**

**PG FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opening Balance</u> Cash In Hand <u>Cash at Bank</u> PNB ( A/c No :-2059010028769)	23,536.45	By, Salary & Remuneration By, G.U. Registration Fees By, Furniture Purchase By, Newspaper Bill By, Book Purchase	1,64,170.00 65,830.00 4,200.00 2,310.00 12,018.00
To, Fees Received	2,99,470.00	By, Computer & Accessories	8,100.00
To, Saving Bank Interest	2,356.00	By, Bank Charge By, Printing & Stationery	27.18 5,075.00
To, <u>Fund Transferred From :-</u> UGC Fund	2,00,000.00	By, Material Purchase By, Canteen Exp	1,950.00 250.00
		By, <u>Closing Balance</u> Cash In Hand <u>Cash at Bank</u> PNB ( A/c No :-2059010028769)	-  2,61,432.27
	<b>5,25,362.45</b>		<b>5,25,362.45</b>


In terms of our separate audit report on even date

Date :- 24-01-2025  
Place :- Nagaon

  
Principal  
Khagarijan College  
Nagaon :: Assam

For Samir Das & Associates  
Chartered Accountants



  
Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**POOR FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opening Balance</u>		By, Help to poor Student	38,555.00
Cash In Hand	-		
<u>Cash at Bank</u>			
CBI (A/c No :-1481914951)	1,16,419.10		
To, Saving Bank Interest	5,989.00		
To, Fees Received	5,700.00		
To, <u>Fund Transfer From -</u>		By, <u>Closing Balance</u>	
Cultural Fund	80,050.00	Cash In Hand	-
UGC Fund	1,09,000.00	<u>Cash at Bank</u>	
		CBI (A/c No :-1481914951)	2,78,603.10
	3,17,158.10		3,17,158.10

In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :- 24-01-2025

Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
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**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**REGISTRATION FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opaning Balance</u>		By, Bank Charges	76.70
Cash In Hand	-	By, Registration & Enrollment Fees Paid To G.U	4,57,090.00
<u>Cash at Bank</u>			
CBI (A/c No. 1481914973)	93,906.44		
To, Fees Received	82,176.00		
To, Saving Bank Interest	7,836.00		
To, <u>Fund Transfer From</u>		By, <u>Closing Balance</u>	
Registration Fund	2,44,160.00	Cash In Hand	-
Examination Fund	32,000.00	<u>Cash at Bank</u>	
		CBI (A/c No. 1481914973)	2,911.74
	4,60,078.44		4,60,078.44


In terms of our Separate Report on even date

For Samir Das & Associatiates  
Chartered Accountants

Date :-24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**RUSA FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opaning Balance</u>			
Cash In Hand	-		
Cash at Bank			
PNB (A/c No. 2059010045553)	7,31,273.92		
To, Bank interest	19,998.00	By, <u>Closing Balance</u>	
		Cash In Hand	-
		Cash at Bank	
		PNB (A/c No. 2059010045553)	7,51,271.92
	<b>7,51,271.92</b>		<b>7,51,271.92</b>

In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :-24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**SCHOLARSHIP FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opening Balance</b> Cash In Hand	-		
<b>Cash at Bank</b> PNB (A/c No. 0031010118699)	1,23,719.66		
To, Saving Bank interest	3,415.00	By, <b>Closing Balance</b> Cash In Hand	-
		<b>Cash at Bank</b> PNB (A/c No. 0031010118699)	1,27,134.66
	<b>1,27,134.66</b>		<b>1,27,134.66</b>

In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :-24-01-2025

Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)  
SCHOLARSHIP FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		1,27,134.66
Add :- Excess show in Pass Book	288.00	288.00
Bank Balance as per Pass Book PNB (A/c No. 0031010118699)		1,27,422.66

  
Principal  
Khagarijan College  
Nagaon :: Assam

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**SOCIAL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opening Balance</u>			
Cash In Hand	-		
<u>Cash at Bank</u>			
CBI (A/c No. 1481914962)	15,228.80		
To, Saving Bank interest	445.00	By, <u>Closing Balance</u>	
		Cash In Hand	-
		<u>Cash at Bank</u>	
		CBI (A/c No. 1481914962)	15,673.80
	<b>15,673.80</b>		<b>15,673.80</b>


In terms of our Separate Report on even date

Date :- 24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**

For Samir Das & Associates  
Chartered Accountants



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

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**UNION FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opaning Balance</u>		By, Printing & Stationery	1,650.00
Cash In Hand		By, Cloth Purchase	32,989.00
<u>Cash at Bank</u>		By, <u>Fund Transfer To :-</u>	
CBI (A/c No. 1481915036)	5,026.50	Game Fund	65,000.00
To, Saving Bank Interest	3,314.00		
To, Fees Received	14,258.00		
To, <u>Fund Transfer From :-</u>		By, <u>Closing Balance</u>	
General Fund	2,04,200.00	Cash In Hand	-
		<u>Cash at Bank</u>	
		CBI (A/c No. 1481915036)	1,27,159.50
	<b>2,26,798.50</b>		<b>2,26,798.50</b>

In terms of our Separate Report on even date

For Samir Das & Associatiates  
Chartered Accountants

Date :-24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
M.No. 054429

**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**XEROX FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <u>Opening Balance</u>			
Cash In Hand	-		
<u>Cash at Bank</u>			
CBI (A/c No.3176891696)	7,587.80		
To, Bank interest	222.00	By, <u>Closing Balance</u>	
		Cash In Hand	-
		<u>Cash at Bank</u>	
		CBI (A/c No.3176891696)	7,809.80
	<b>7,809.80</b>		<b>7,809.80</b>


In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :-24-01-2025  
Place: Nagaon

  
**Principal  
Khagarijan College  
Nagaon :: Assam**



  
Samir Das  
Proprietor  
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**KHAGARIJAN COLLEGE  
NAGAON (ASSAM)**

**UGC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 01-04-2023 TO 31-03-2024**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, <b>Opening Balance :-</b>		By, Labour Payment	17,000.00
Cash in Hand	0.00	By, Bank Charge	5.90
<b>Cash iat Bank :-</b>		By, <b>Fund Transferred :-</b>	
Central Bank (A/c No. 3021556916)	25,165.25	<b>(Refund of Loan taken in F.Y. 2019-20)</b>	
		Examination Fund	2,00,000.00
To, Bank Interest	2,231.00	Magazine Fund	2,00,000.00
To, UGC Grant Received	7,50,000.00	Poor Fund	1,09,000.00
		P.G. Fund	2,00,000.00
		By, <b>Closing Balance :-</b>	
		Cash in Hand	0.00
		<b>Cash iat Bank :-</b>	
		Central Bank (A/c No. 3021556916)	51,390.35
	<b>7,77,396.25</b>		<b>7,77,396.25</b>

In terms of our Separate Report on even date

For Samir Das & Associates  
Chartered Accountants

Date :-24-01-2025  
Place: Nagaon

*Devi*  
**Principal  
Khagarijan College  
Nagaon :: Assam**



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