

INTERNAL AUDIT REPORT
OF
NAGAON GNDG COMMERCE COLLEGE
NAGAON::ASSAM

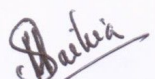
FOR THE PERIOD
FROM 01/04/2023 TO 31/03/2024

Audit Conducted By
Samir Das & Associates
Chartered Accountants

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


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PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

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**AUDITORS REPORT**

We have audited the financial statements of “**NAGAON GNDG COMMERCE 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. Alumni Association Fund, 2.BBA Fund, 3.Centre Fund, 4.College Fund, 5.Development Fund, 6.Development Work Fund, 7.Examination Fund, 8.Extension Education Fund, 9.Faculty Development Fund, 10. Fees Collection Fund, 11. Fees Fund 12.Game Fund, 13.Hostel Fund, 14. Infrastructure Development Fund, 15. Library Fund, 16.Magazine Fund, 17.NSS Fund, 18. NSS Unit Fund 19.Ratna Niyas Fund, 20.Registration Fund, 21.RUSA Fund, 22.Scholarship Fund, 23. Self Financing Fund, 24.Social Fund, 25.Student Welfare Fund, 26.Student Union Fund, 27.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:- 03-06-2024

Place:-Nagaon

UDIN:-24054429BKCWVJ1283

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M.No:-054429

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NAGAON GNDG COMMERCE COLLEGE

NAGAON :: ASSAM

Summary Receipts & Payments account 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	Alumni Association Fund	47,496.00	-	21,700.00	-	1,646.00	-	70,842.00	5,900.00	-	-	64,942.00	70,842.00
2	BBA Fund	15,01,794.50	-	8,89,860.00	-	39,839.00	-	24,31,493.50	10,67,029.00	317.86	-	13,64,146.64	24,31,493.50
3	Centre Fund	8,16,670.24	-	4,94,540.00	-	17,555.00	-	13,28,765.24	6,92,549.00	-	-	6,36,216.24	13,28,765.24
4	College Fund	42,957.59	-	22,900.00	2,83,006.00	29,813.00	38,86,260.00	42,64,936.59	21,22,658.00	153.22	-	21,42,125.37	42,64,936.59
5	Development Fund	2,11,497.20	-	-	-	13,385.00	8,13,000.00	10,37,882.20	2,26,397.00	2.36	-	8,11,482.84	10,37,882.20
6	Development Work Fund	18,660.34	-	-	-	510.00	-	19,170.34	-	-	-	19,170.34	19,170.34
7	Examination Fund	9,59,030.07	-	7,93,700.00	-	11,555.00	3,25,200.00	20,89,485.07	16,23,988.00	90.86	-	4,65,406.21	20,89,485.07
8	Extention Education Fund	2,45,495.00	10,000.00	-	-	6,424.00	-	2,61,919.00	48,005.00	-	-	2,13,914.00	2,61,919.00
9	Faculty Development Fund	48,918.50	-	-	-	1,337.00	-	50,255.50	-	-	-	50,255.50	50,255.50
10	Fees Collection Fund	15,02,149.06	-	2,08,000.00	-	-	78,700.00	17,88,849.06	10,49,081.00	1,631.36	-	7,38,136.70	17,88,849.06
11	Fees Fund	2,63,856.01	-	14,99,641.01	-	38,339.00	78,700.00	18,80,536.02	1,20,000.00	4,714.10	14,38,550.00	3,17,271.92	18,80,536.02
12	Game Fund	1,60,373.00	-	-	-	3,914.00	67,900.00	2,32,187.00	55,630.00	-	-	1,76,557.00	2,32,187.00
13	Hostel Fund	7,48,656.50	-	3,93,400.00	-	21,729.00	-	11,63,785.50	3,74,584.00	-	-	7,89,201.50	11,63,785.50
14	Infrastructure Development Fund	2,113.60	-	-	-	56.00	-	2,169.60	-	-	-	2,169.60	2,169.60
15	Library Fund	2,78,235.62	-	-	1,969.00	9,659.00	3,92,100.00	6,81,963.62	2,09,553.00	-	-	4,72,410.62	6,81,963.62
16	Magazine Fund	8,30,965.50	-	-	-	20,756.00	1,09,850.00	9,61,571.50	1,72,230.00	-	-	7,89,341.50	9,61,571.50
17	NSS Fund	3,82,188.00	-	-	-	10,480.00	62,160.00	4,54,828.00	30,488.00	-	-	4,24,340.00	4,54,828.00
18	NSS Unit Fund	20,000.00	-	-	-	-	-	20,000.00	-	-	-	20,000.00	20,000.00
19	Ratna Niyas Fund	8,698.00	-	-	-	238.00	-	8,936.00	-	-	-	8,936.00	8,936.00
20	Registration Fund	5,57,879.50	-	1,99,240.00	-	19,639.00	7,05,375.00	14,82,133.50	3,43,660.00	-	-	11,38,473.50	14,82,133.50
21	RUSA Fund	499.00	50,00,000.00	-	-	-	-	50,00,499.00	50,00,499.00	-	-	-	50,00,499.00
22	Scholarship Fund	40,712.50	-	-	-	1,113.00	-	41,825.50	-	-	-	41,825.50	41,825.50
23	Self Financing Fund	30,235.50	-	-	-	826.00	-	31,061.50	-	-	-	31,061.50	31,061.50
24	Social Fund	2,71,918.56	-	-	-	7,320.00	67,900.00	3,47,138.56	52,043.00	-	-	2,95,095.56	3,47,138.56
25	Student Union Fund	38,21,774.48	22,47,240.00	-	-	11,410.00	2,36,550.00	63,16,974.48	3,97,005.00	267.86	54,32,995.00	4,86,706.62	63,16,974.48
26	Student Welfare Fund	3,75,960.00	-	-	-	10,463.00	47,850.00	4,34,273.00	1,09,000.00	-	-	3,25,273.00	4,34,273.00
27	UGC Fund	9,137.00	-	-	-	250.00	-	9,387.00	-	-	-	9,387.00	9,387.00
		1,31,97,871.27	72,57,240.00	45,22,981.01	2,84,975.00	2,78,256.00	68,71,545.00	3,24,12,868.28	1,37,00,299.00	7,177.62	68,71,545.00	1,18,33,846.66	3,24,12,868.28

In terms of our Separate reports of even date

For Samir Das & Associates

Chartered Accountants

Date: 03-06-2024

Place - Nagaon



Samir Das
Proprietor
M.No:-054429

Principal
**PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :: ASSAM**

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

ALUMNI ASSOCIATION FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand	0.00	By Furniture Purchases	5900.00
<u>Cash at Bank</u>			
SBI A/C No.34997216253	47,496.00		
To Fees Received	21,700.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
To Savings Bank Interest	1,646.00	<u>Cash at Bank</u>	
		SBI A/C No.34997216253	64,942.00
	70,842.00		70,842.00

In terms of our separate report of even date


Date:-03-06-2024

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429


PRINCIPAL
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BBA FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Refreshment	4,891.00
Cash in Hand	0.00	By TA/DA	2080.00
<u>Cash at Bank</u>		By Furniture Purchase	191852.00
SBI A/C No. 34997223656	15,01,794.50	By Printing & Stationery	11015.00
		By Affiliation Fees Paid to GU	15140.00
		By Computer & Accessories	3300.00
To Fees Received	8,89,860.00	By Salary & Remuneration	471385.00
		By Labour Payment	10980.00
To Savings Bank Interest	39,839.00	By GST payment	3848.00
		By Car hire charges	14000.00
		By Electrical Equipment	302068.00
		By Examination Fees paid to G.U.	36470.00
		By Bank Charges	317.86
		By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI A/C No. 34997223656	13,64,146.64
	24,31,493.50		24,31,493.50

In terms of our separate report of even date

For Samir Das & Associates

Chartered Accountants

Date:-03-06-2024

Place:-Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429

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NAGAON : ASSAM

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NAGAON : ASSAM

CENTRE FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Remuneration Paid	5,29,270.00
Cash in Hand	0.00	By Car Hire Charges	17,500.00
Cash at Bank		By Printing & Stationery	40,127.00
SBI A/C No. 34997218182	8,16,670.24	By Refreshment	51,916.00
		By Repairing & Maintenance	5,020.00
		By TA & DA	5,670.00
To Saving Bank Interest	17,555.00	By Examination Exp	8,500.00
		By Electrical Equipment	10,800.00
		By Contingency Exp.	12,000.00
		By Labour Payment	11,746.00
To Fees Received	4,94,540.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997218182	6,36,216.24
	13,28,765.24		13,28,765.24

In terms of our separate report of even date

For Samir Das & Associates

Chartered Accountants

Date:- 03-06-2024

Place:-Nagaon



Samir Das
Proprietor

M. No. 054429

Principals

PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

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NAGAON : ASSAM

COLLEGE FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Audit Fees	25,000.00
Cash in Hand	0.00	By Printing & Stationery	49,424.00
<u>Cash at Bank</u>		By Advertisement Exp.	21,122.00
SBI A/C No. 10965242961	42,957.59	By Salary to Staff	11,61,887.00
		By Telephone & Internet Bill	34,981.00
To Certificate Fees Received	22,900.00	By T.A & DA	16,040.00
To Savings Bank Interest	29,813.00	By I Card	24,800.00
To House Rent	2,27,605.00	By Affiliation Fees	46,180.00
To GSLI Amount Received from	51,351.00	By Electricity Bill	5,46,406.00
LIC Guwahati		By Renewal of Admission portal	30,000.00
		By Refreshment	77,439.00
To <u>Fund Transferred From</u>		By Bank Charge	153.22
Fees Fund (ICICI Bank A/c) (Admission Fees)	5,89,200.00	By Payment for NAAC	35,230.00
Student Union Fund (Admission Fees)	32,97,060.00	By Insurance Exp.	38,149.00
		By College Song Composing & Recording	16,000.00
To Sale of Vermin Compost Product	980.00	By <u>Closing Balance:</u>	
To Sale of Admission Form	3,070.00	Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI A/C No. 10965242961	21,42,125.37
	42,64,936.59		42,64,936.59

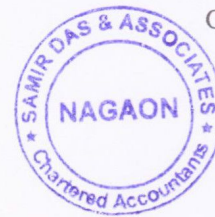
In terms of our separate report of even date

Date:-03-06-2024

Place:-Nagaon

For Samir Das & Associates

Chartered Accountants



Proprietor

Samir Das

M. No. 054429

Principal
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NAGAON : ASSAM

DEVELOPMENT FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Building Construction	2,23,397.00
Cash in Hand	0.00		
<u>Cash at Bank</u>		By GST payment	3000.00
SBI A/C No. 10965243487	2,11,497.20	By Bank Charge	2.36
To Savings Bank Interest	13,385.00		
To <u>Fund Transferred from</u>		By <u>Closing Balance:</u>	
Fees Fund (ICICI Bank A/c) (Admission Fees)	1,12,500.00	Cash in Hand	0.00
Student Union Fund (Admission Fees)	7,00,500.00	<u>Cash at Bank</u>	
		SBI A/C No. 10965243487	8,11,482.84
	10,37,882.20		10,37,882.20

In terms of our separate report of even date

Date:- 03-06-2024

Place:-Nagaon


For Samir Das & Associates

Chartered Accountants



Samir Das
Proprietor

M. No. 054429


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DEVELOPMENT WORK FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 35407974994	18,660.34		
		By Closing Balance:	
To Savings Bank Interest	510.00	Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 35407974994	19,170.34
	19,170.34		19,170.34

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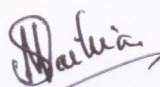
For Samir Das & Associates
Chartered Accountants

Date:-03-06-2024

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Samir Das
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EXAMINATION FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Examination Fee Paid to GU	14,07,020.00
Cash in Hand	0.00	By Printing & Stationery	4,176.00
Cash at Bank		By Car Hire Charges	3,500.00
SBI A/C No. 10965243476	9,59,030.07	By TA/DA	2,440.00
		By GST payment	3,388.00
		By Remuneration	15,800.00
To Fees Received	7,93,700.00	By Bank Charge	90.86
		By Misc. Exp.	21,623.00
To Savings Bank Interest	11,555.00	By Electrical Equipment	1,66,041.00
To Funf Transferred from			
Fees Fund (ICICI Bank A/c) (Admission Fees)	45,000.00		
Student Union Fund (Admission Fees)	2,80,200.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 10965243476	4,65,406.21
	20,89,485.07		20,89,485.07

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 03-06-2024

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429

Principal
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**NAGAON GNDG COMMERCE COLLEGE
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EXTENTION EDUCATION FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By International Day against Drug Abuse	10,000.00
Cash in Hand	0.00		
Cash at Bank		By Internet Exp.	34,005.00
SBI A/C No. 34997214959	2,45,495.00	By Medical Camp Exp.	4,000.00
To Savings Bank Interest	6,424.00	By Closing Balance:	
		Cash in Hand	0.00
To Fund Received from International Day against Drug Abuse (Govt. of Assam)	10,000.00	Cash at Bank	
		SBI A/C No. 34997214959	2,13,914.00
	2,61,919.00		2,61,919.00

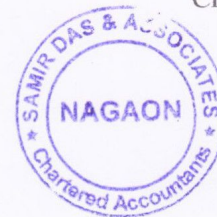
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Date:- 03-06-2024

Place:-Nagaon

For Samir Das & Associates

Chartered Accountants



Samir Das
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M. No. 054429

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**PRINCIPAL
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FACULTY DEVELOPMENT FUND

RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2023 TO 31-03-2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance: Cash in Hand	0.00		
Cash at Bank SBI A/C No. 34997219414	48,918.50	By Closing Balance: Cash in Hand	-
To Saving Bank Interest	1,337.00	Cash at Bank SBI A/C No. 34997219414	50,255.50
	50,255.50		50,255.50


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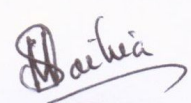
Date:- 03-06-2024

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M. No. 054429


**PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM**

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

FEES COLLECTION FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand	0.00	By Laboratory Equipments	4,708.00
<u>Cash at Bank</u>			
SBI CA A/C No. 35321357640	15,02,149.06	By Bank Charge	1,631.36
To Fees Received	2,08,000.00	By Salary & Remuneration	7,05,153.00
To <u>Fund Transferred from</u>		By Exam fees Paid	3,39,220.00
Student Union Fund (Admission Fees)	78,700.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI CA A/C No. 35321357640	7,38,136.70
	17,88,849.06		17,88,849.06

In terms of our separate report of even date


For Samir Das & Associates
Chartered Accountants

Date:- 03-06-2024

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429


**PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM**

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

FEES FUND (ICICI Bank) A/c

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		By Fund Transferred to:	
Cash in Hand	-	College Fund	5,89,200.00
Cash at Bank		Registration Fund	1,42,800.00
ICICI Bank (A/c No. 070701001448)	2,63,856.01	Development Fund	1,12,500.00
Savings Bank Interest	38,339.00	Library Fund	50,500.00
Fees received	14,99,641.01	Examination Fund	45,000.00
Fund Transfer from		NSS Fund	7,850.00
Student Union Fund (Admission Fees)	78,700.00	Magazine Fund	1,09,850.00
		Student Union Fund	2,36,550.00
		Game Fund	67,900.00
		Social Fund	67,900.00
		Student Welfare Fund	8,500.00
		By: Bank Charge	4,714.10
		By: SSR Fees, GST, Other Exp.	1,20,000.00
		By Closing Balance:	
		Cash in Hand	-
		Cash at Bank	
		ICICI Bank (A/c No. 070701001448)	3,17,271.92
	18,80,536.02		18,80,536.02

In terms of our separate report of even date

Date: 03-06-2024

Place: Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Principal
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

GAME FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By College Week Exp.	39,500.00
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997210535	1,60,373.00	By TA DA	16,130.00
To Fund Transfer from		By Closing Balance:	
Fees Fund (ICICI Bank)A/c (Admission Fees)	67,900.00	Cash in Hand	
		Cash at Bank	
To Saving Bank Interest	3,914.00	SBI A/C No. 34997210535	1,76,557.00
	2,32,187.00		2,32,187.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 03-06-2024

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429

Principal
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NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

HOSTEL FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Salary & Remuneration	2,22,296.00
Cash in Hand	0.00	By Printing & Stationery	8,165.00
Cash at Bank		By Materials Purchase for Construction	19,200.00
SBI A/C No. 34997212941	7,48,656.50	By Labour Payment	52,415.00
		By News Paper Bill	5,858.00
To Fees Received	3,93,400.00	By Electrical Equipments	30,950.00
		By Misc Exp.	3,200.00
To Savings Bank Interest	21,729.00	By Furniture Purchase	32500.00
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997212941	7,89,201.50
	11,63,785.50		11,63,785.50

In terms of our separate report of even date

Date:-03-06-2024

Place:-Nagaon

For Samir Das & Associates

Chartered Accountants



[Signature]

Samir Das

Proprietor

M. No. 054429

[Signature]
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

INFRASTRUCTURE DEVELOPMENT FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34955574091	2,113.60	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
To Savings Bank Interest	56.00	SBI A/C No. 34955574091	2,169.60
	2,169.60		2,169.60

In terms of our separate report of even date

For Samir Das & Associates

Chartered Accountants

Date:- 03-06-2024

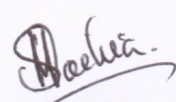
Place:-Nagaon



Samir Das

Proprietor

M. No. 054429


PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

LIBRARY FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Books Purchase	13,680.00
Cash in Hand	0.00	By News Paper Bill	23,002.00
Cash at Bank		By Printing & Stationery	27,620.00
SBI A/C No. 10965243679	2,78,235.62	By Computer & Assoceries	25,750.00
		By Books & Journal	22,800.00
		By Furniture Repairing	96,701.00
To Fund Transferred from			
Fees Fund (ICICI Bank A/c) (Admission Fees)	50,500.00		
Student Union Fund (Admission Fees)	3,41,600.00		
To Misc Receipts (Ch. Return No.934316)	1,969.00	By Closing Balance:	
		Cash in Hand	0.00
To Savings Bank Interest	9,659.00	Cash at Bank	
		SBI A/C No. 10965243679	4,72,410.62
	6,81,963.62		6,81,963.62

In terms of our separate report of even date

For Samir Das & Associates

Chartered Accountants



Samir Das
Proprietor

M. No. 054429

Date: - 03-06-2024

Place: - Nagaon

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PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

MAGAZINE FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Printing & Stationery	1,72,230.00
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997211357	8,30,965.50		
To Fund Transferred from			
Fees Fund (ICICI Bank A/c) (Admission Fees)	1,09,850.00		
To Savings Bank Interest		By Closing Balance:	
	20,756.00	Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997211357	7,89,341.50
	9,61,571.50		9,61,571.50

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date: -03-06-2024

Place: -Nagaon



Samir Das
Proprietor
M. No. 054429

Principal
**PRINCIPAL
NAGAON GNDG
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NAGAON : ASSAM**

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

NSS FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance:</u>		By Independent Day celebration	8,808.00
Cash in Hand	-		
<u>Cash at Bank</u>		By NSS Programme	21,680.00
SBI A/C No. 34997217428	3,82,188.00		
<u>To Savings Bank Interest</u>	10,480.00		
<u>To Fund Transferred from</u>			
Fees Fund (ICICI Bank A/c) (Admission Fees)	7,850.00		
Student Union Fund (Admission Fees)	54,310.00		
		By <u>Closing Balance:</u>	
		Cash in Hand	-
		<u>Cash at Bank</u>	
		SBI A/C No. 34997217428	4,24,340.00
	4,54,828.00		4,54,828.00

In terms of our separate report of even date

Date - 03-06-2024

Place - Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Principal
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NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

NSS UNIT FUND A/c

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand	0.00		
<u>Cash at Bank</u>			
SBI A/C No. 41752686699	20000.00	By <u>Closing Balance:</u>	
		Cash in Hand	
		<u>Cash at Bank</u>	
		SBI A/C No. 41752686699	20,000.00
	20,000.00		20,000.00

In terms of our separate report of even date


For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Date:- 03-06-2024

Place:-Nagaon


PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

RATNA NIYAS FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997214370	8,698.00	By Closing Balance:	
		Cash in Hand	0.00
To Savings Bank Interest	238.00	Cash at Bank	
		SBI A/C No. 34997214370	8,936.00
	8,936.00		8,936.00

In terms of our separate report of even date

Date:- 03-06-2024

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Principa
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

REGISTRATION FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Registration Fees paid to G.U.	3,39,320.00
Cash in Hand	0.00		
Cash at Bank		By T.A. & D.A.	4,340.00
SBI A/C No. 34997213773	5,57,879.50		
To Fund Transferred from			
Fees Fund (ICICI Bank A/c) (Admission Fees)	1,42,800.00		
Student Union Fund (Admission Fees)	5,62,575.00		
To Savings Bank Interest	19,639.00	By Closing Balance:	
		Cash in Hand	0.00
To Fees Received	1,99,240.00	Cash at Bank	
		SBI A/C No. 34997213773	11,38,473.50
	14,82,133.50		14,82,133.50

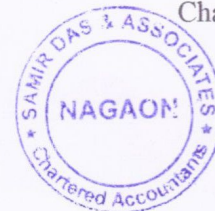
In terms of our separate report of even date

Date: - 03-06-2024

Place: -Nagaon

For Samir Das & Associates

Chartered Accountants



Samir Das
Proprietor

M. No. 054429

Principal

PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

RUSA FUND A/c

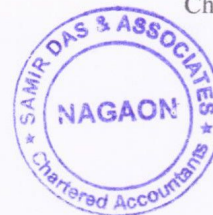
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Construction & Renovation	5000000.00
Cash in Hand	0.00	By Transfer from SNA A/c (Canara Bank A/c)	499.00
Cash at Bank		By Closing Balance:	
Canara Bank (A/c No. 110013358400)	499.00	Cash in Hand	0.00
To Fund Received from RUSA	50,00,000.00		
	50,00,499.00		50,00,499.00


In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date: - 03-06-2024
Place: - Nagaon



Samir Das
Proprietor
M. No. 054429


PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

SCHOLARSHIP FUND

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

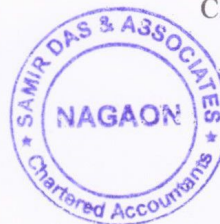
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997218830	40,712.50		
To Savings Bank Interest	1,113.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997218830	41,825.50
	41,825.50		41,825.50

In terms of our separate report of even date

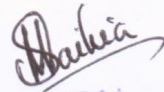
For Samir Das & Associates
Chartered Accountants

Date: - 03-06-2024

Place: - Nagaon



Samir Das
Proprietor
M. No. 054429


PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

SELF FINANCING FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance:</u>			
Cash in Hand	0.00		
<u>Cash at Bank</u>			
SBI A/C No. 34997215465	30,235.50		
<u>To Savings Bank Interest</u>	826.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI A/C No. 34997215465	31,061.50
	31,061.50		31,061.50

In terms of our separate report of even date

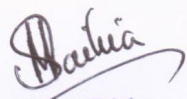
For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Date: - 03-06-2024

Place: Nagaon


PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

SOCIAL FUND

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

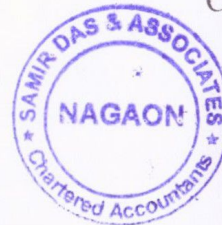
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand	0.00		
<u>Cash at Bank</u>		By Fastivale Exp.	50513.00
SBI A/C No. 10965242972	2,71,918.56		
		By World Enviroment day Exp.	1530.00
To Savings Bank Interest	7,320.00		
To, <u>Fund Transferred from</u>		By <u>Closing Balance:</u>	
Fees Fund (ICICI Bank A/c)	67,900.00	Cash in Hand	
(Admission Fees)		<u>Cash at Bank</u>	
		SBI A/C No. 10965242972	2,95,095.56
	3,47,138.56		3,47,138.56

In terms of our separate report of even date

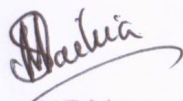
Date:-03-06-2024

Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
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M. No. 054429


PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

STUDENT UNION FUND

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By GST payment	1,000.00
Cash in Hand	0.00	By Furniture Purchase	1,96,000.00
<u>Cash at Bank</u>		By Materials Purchase for Constriction	12,350.00
SBI A/C No. 34996856089	38,21,774.48	By College Week Exp	48,110.00
To Savings Bank Interest	11,410.00	By Freshmen Social Exp	1,04,355.00
To Fund Received from D.H.E Assam	22,47,240.00	By Inter College prog. Exp	1,800.00
To <u>Fund Transferred from</u>		By Blazer Purchase	23,950.00
Fees Fund (ICICI Bank A/c)	2,36,550.00	By <u>Fund Transferred:</u>	
(Admission Fees)		College Fund	32,97,060.00
		Fees Collection Fund	78,700.00
		Registration fund	5,62,575.00
		Development Fund	7,00,500.00
		Library fund	3,41,600.00
		Examination Fund	2,80,200.00
		NSS Fund	54,310.00
		Student Welfare Fund	39,350.00
		Fees Fund (A/c (ICICI Bank)	78,700.00
		By Bank Charges	267.86
		By Audit Fees	9,440.00
		By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI A/C No. 34996856089	4,86,706.62
	63,16,974.48		63,16,974.48

In terms of our separate report of even date

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Place:-Nagaon

For Samir Das & Associates

Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Principia
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

STUDENT WELFARE FUND

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

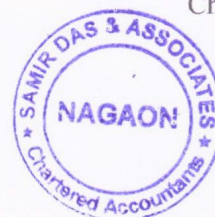
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand	0.00		
<u>Cash at Bank</u>		By Electrical Equipment	1,09,000.00
SBI A/C No. 34997212248	3,75,960.00		
To Savings Bank Interest	10,463.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
To, <u>Fund Transferred from</u>		<u>Cash at Bank</u>	
Fees Fund (ICICI Bank A/c) (Addmission Fees)	8,500.00	SBI A/C No. 34997212248	3,25,273.00
Student Union Fund (Admission Fees)	39,350.00		
	4,34,273.00		4,34,273.00

In terms of our separate report of even date

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For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Principia
PRINCIPAL
NAGAON GNDG
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NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

UGC FUND

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

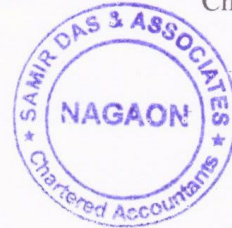
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand	0.00		
<u>Cash at Bank</u>			
SBI A/C No. 31948221194	9,137.00		
To Savings Bank Interest	250.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI A/C No. 31948221194	9,387.00
	9,387.00		9,387.00

In terms of our separate report of even date


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For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429


PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM