

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

**FOR THE PERIOD
FROM 01/04/2022 TO 31/03/2023**

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

Das
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

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

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

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UDIN:-23054429BGQLNF1270

Das
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

**AUDITORS REPORT**

We have audited the financial statements of "NAGAON GNDG COMMERCE COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments Account for 01-04-2022 to 31-03-2023. 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 01-04-2022 to 31-03-2023, 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

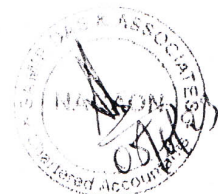
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance 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.


PRINCIPAL
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NAGAON :ASSAM.



SAMIR DAS & ASSOCIATES

Chartered Accountants

C.A.I. FIRM REGN. NO. 319167E



Ph: (03672) 231646 (Office),

9435062992 (M)

Fax No. 03672231646

E-mail: casamirdas@gmail.com

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:- 05-06-2023


Place:- Nagaon

UDIN:-23054429BGQLNF1270


PRINCIPAL
NAGAON GNUG
COMMERCE COLLEGE
NAGAON : ASSAM


For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M.No:-054429

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

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PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE

NAGAON :: ASSAM

Summary Receipts & Payments Accounts for the Period from 01-04-2022 TO 31-03-2023

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	13,142.00	-	33,500.00	-	854.00	-	47,496.00	-	-	-	47,496.00	47,496.00
2	BBA Fund	7,89,455.50	-	12,42,560.00	-	30,957.00	-	20,62,972.50	5,61,066.00	112.00	-	15,01,794.50	20,62,972.50
3	Centre Fund	4,56,497.24	-	12,76,850.00	-	11,324.00	-	17,44,671.24	9,28,000.00	-	-	8,16,670.24	17,44,671.24
4	College Fund	3,52,965.59	-	1,400.00	2,85,616.00	8,995.00	10,17,824.00	16,66,800.59	16,23,843.00	-	-	42,957.59	16,66,800.59
5	Development Fund	53,925.20	-	1,25,000.00	-	5,420.00	1,97,750.00	3,82,095.20	1,70,598.00	-	-	2,11,497.20	3,82,095.20
6	Development Work Fund	18,165.35	-	-	-	495.00	-	18,660.35	-	-	-	18,660.35	18,660.35
7	Examination Fund	3,25,476.07	-	11,82,880.00	-	10,098.00	79,100.00	15,97,554.07	6,38,524.00	-	-	9,59,030.07	15,97,554.07
8	Extension Education Fund	2,46,145.00	-	-	-	6,550.00	-	2,52,695.00	7,200.00	-	-	2,45,495.00	2,52,695.00
9	Development Fund	2,52,305.50	-	-	-	5,120.00	-	2,57,425.50	2,08,507.00	-	-	48,918.50	2,57,425.50
10	Fees Collection Fund	7,74,030.06	-	18,98,431.00	-	-	67,501.00	27,39,962.06	12,37,164.00	649.00	-	15,02,149.06	27,39,962.06
11	Fees Fund	-	-	12,45,434.01	-	10,622.00	-	12,56,056.01	-	-	9,92,200.00	2,63,856.01	12,56,056.01
12	Game Fund	1,61,239.00	-	-	-	4,450.00	78,200.00	2,43,889.00	83,516.00	-	-	1,60,373.00	2,43,889.00
13	Hostel Fund	8,72,148.00	-	3,84,700.00	-	19,788.00	-	12,76,636.00	5,27,714.00	265.50	-	7,48,656.50	12,76,636.00
14	Infrastructure Development Fund	2,057.60	-	-	-	56.00	-	2,113.60	-	-	-	2,113.60	2,113.60
15	Library Fund	2,48,978.62	-	-	595.00	7,579.00	79,100.00	3,36,252.62	58,017.00	-	-	2,78,235.62	3,36,252.62
16	Magazine Fund	6,95,768.50	-	-	-	20,337.00	1,17,300.00	8,33,405.50	2,440.00	-	-	8,30,965.50	8,33,405.50
17	NSS Fund	4,71,440.00	44,500.00	-	-	11,556.00	11,865.00	5,39,361.00	1,37,173.00	-	20,000.00	3,82,188.00	5,39,361.00
18	NSS Unit Fund	-	-	-	-	-	20,000.00	20,000.00	-	-	-	20,000.00	20,000.00
19	Rama Niyas Fund	22,079.00	-	-	-	589.00	-	22,668.00	13,970.00	-	-	8,698.00	22,668.00
20	Registration Fund	2,98,890.50	-	54,400.00	-	13,099.00	2,45,210.00	6,11,599.50	53,720.00	-	-	5,57,879.50	6,11,599.50
21	RUSA Fund	-	-	-	-	-	-	50,00,000.00	49,99,501.00	-	-	499.00	50,00,000.00
22	Scholarship Fund	39,631.50	-	-	-	1,081.00	-	40,712.50	-	-	-	40,712.50	40,712.50
		60,94,340.23	50,44,500.00	74,45,155.01	2,86,211.00	1,68,970.00	19,13,850.00	2,09,53,026.24	1,12,50,954.00	1,026.50	10,12,200.00	86,88,845.74	2,09,53,026.24

In terms of our Separate reports of even date



Signature
 PRINCIPAL
 NAGAON GNDG
 COMMERCE COLLEGE
 NAGAON, ASSAM

Date: 05-06-2023
 Place: Nagaon

NAGAON GNDG COMMERCE COLLEGE

NAGAON :: ASSAM

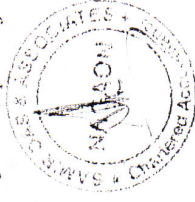
Summary Receipts & Payments Accounts for the Period from 01-04-2022 TO 31-03-2023

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received			Fund Transfer	Total	Expenditure		Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other			Bank Interest	Expenses			
23	Self Financing Fund	29,432.50	-	-	-	-	30,235.50	-	-	-	30,235.50	30,235.50
24	Social Fund	2,81,076.56	-	-	-	78,200.00	3,66,938.56	95,020.00	-	-	2,71,918.56	3,66,938.56
25	Student Union Fund	6,33,171.84	46,64,818.00	-	-	1,85,600.00	54,96,339.84	4,89,338.00	2.36	11,85,225.00	38,21,774.48	54,96,339.84
26	Student Welfare Fund	4,06,003.00	-	-	-	19,775.00	4,36,960.00	61,000.00	-	-	3,75,960.00	4,36,960.00
27	UGC Fund	8,893.00	-	1.00	-	-	9,137.00	-	-	-	9,137.00	9,137.00
		74,52,917.13	97,09,318.00	74,45,155.01	2,86,212.00	21,97,425.00	2,72,92,637.14	1,18,96,312.00	1,028.86	21,97,425.00	1,31,97,871.28	2,72,92,637.14

Date: 05-06-2023

Place - Nagaon

In terms of our Separate reports of even date



[Handwritten Signature]

PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

ALUMNI ASSOCIATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
○ Opening Balance: Cash in Hand	0.00		
Cash at Bank SBI A/C No.34997216253	13,142.00		
○ Fees Received	33,500.00	By Closing Balance: Cash in Hand	
○ Savings Bank Interest	854.00	Cash at Bank SBI A/C No.34997216253	47,496.00
	47,496.00		47,496.00

In terms of our separate report of even date

Date: -05-06-2023

Place: -Nagaon

For Samir Das & Associates
Chartered Accountants



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

Samir Das
Proprietor

M. No. 054429

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

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

BBA FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Registration fees paid to GU	9,520.00
Cash in Hand	0.00	By Books & Preodicals	3,120.00
Cash at Bank		By Inspection Charges	12,580.00
SBI A/C No. 34997223656	7,89,455.50	By Refreshment	8,681.00
		By TA/DA	3700.00
		By Furniture Purchase	4800.00
To Fees Received	12,42,560.00	By Printing & Stationery	22185.00
		By Affiliation Fees Paid to GU	6050.00
To Savings Bank Interest	30,957.00	By Postal & Courier	402.00
		By Computer & Assoceries	2500.00
		By Salary & Remuneration	460408.00
		By Car hire charges	7000.00
		By Examination Fees paid to Gu	6300.00
		By Repairing & Maintanace	13820.00
		By Bank Charges	112.00
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997223656	15,01,794.50
	20,62,972.50		20,62,972.50

In terms of our separate report of even date

Date: -05-06-2023
Place: -Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

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NAGAON GNDG
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NAGAON ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

CENTRE FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Remuneration Paid	8,56,837.00
Cash in Hand	0.00	By Car Hire Charges	11,100.00
Cash at Bank		By Printing & Stationery	29,022.00
SBI A/C No. 34997218182	4,56,497.24	By Refreshment	18,362.00
		By Repairing & Maintenance	3,000.00
		By TA & DA	5,040.00
To Saving Bank Interest	11,324.00	By Examination Exp	1,800.00
		By Refreshment	2,840.00
To Fees Received	12,76,850.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997218182	8,16,670.24
	17,44,671.24		17,44,671.24

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 05-06-2023
Place:- Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429

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PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

COLLEGE FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Labour Payment	1,000.00
Cash in Hand	0.00	By Audit Fees	11,800.00
<u>Cash at Bank</u>		By Contingency Expenses	88,785.00
SBI A/C No. 10965242961	3,52,965.59	By Printing & Stationery	7,400.00
		By Electrical Equipment	10,930.00
To Admission Fees Received	1,400.00	By GSLI Matured Payment to (DR. S.R. Mahanta)	26,498.00
To Savings Bank Interest	8,995.00	By Diesel	2,000.00
To Application Fees	3,440.00	By Salary to Staff	9,15,474.00
To House Rent	1,81,120.00	By Telephone & Internet Bill	36,975.00
To Hostel Fees received	3,900.00	By T.A & DA	8,440.00
To GSLI Amount Received from LIC Guwhati	70,456.00	By Misc. Exp.	6,050.00
To Certificate Fees Received	26,700.00	By Affilitation Fees	6,840.00
To <u>Fund Transferred From</u>		By Car Hire Charges	3,500.00
Fees Fund (ICICI Bank A/c)	2,99,300.00	By Repairing & Maintenance	500.00
Student Union Fund	7,18,524.00	By Electricity Bill	4,55,582.00
		By Renuwal of Admission portal	25,000.00
		By Refreshment	15,919.00
		By Meeting Exp	1,150.00
		By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI A/C No. 10965242961	42,957.59
	16,66,800.59		16,66,800.59

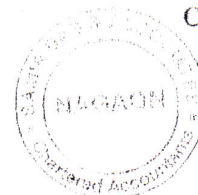
In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-05-06-2023

Place:-Nagaon

Das
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Proprietor
M. No. 054429

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

DEVELOPMENT FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Building Construction	1,38,818.00
Cash in Hand	0.00		
Cash at Bank		By Printing & Stationery	15,340.00
SBI A/C No. 10965243487	53,925.20	By Furniture Purchase	7000.00
		By Audit Fees	9440.00
To Savings Bank Interest	5,420.00		
To Fund Transferred from			
Fees Fund (ICICI Bank A/c)	73,000.00		
Student Union Fund	1,24,750.00		
To MLA Fund Received	1,25,000.00		
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 10965243487	2,11,497.20
	3,82,095.20		3,82,095.20

In terms of our separate report of even date


For Samir Das & Associates
Chartered Accountants

Date - 05-06-2023

Place - Nagaon



Samir Das
Proprietor
M. No. 054429


**PRINCIPAL
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NAGAON : ASSAM**

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

DEVELOPMENT WORK FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 35407974994	18,165.35		
To Savings Bank Interest	495.00		
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 35407974994	18,660.35
	18,660.35		18,660.35

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date: -05-06-2023

Place: -Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429

Barua
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**NAGAON GNDG COMMERCE COLLEGE
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EXAMINATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Examination Fee Paid to GU	5,91,511.00
Cash in Hand	0.00		
Cash at Bank		By Printing & Stationery	16,615.00
SBI A/C No. 10965243476	3,25,476.07	By Car Hire Charges	7,600.00
To Fees Received	11,82,880.00	By TA/DA	4,820.00
To Savings Bank Interest	10,098.00	By Rcmuneration	17,000.00
To Funf Transferred from		By Misc.Exp	978.00
Fees Fund (ICICI Bank A/c)	29,200.00		
Student Union Fund	49,900.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 10965243476	9,59,030.07
	15,97,554.07		15,97,554.07

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 05-06-2023

Place:-Nagaon



Samir Das
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M. No. 054429

Principa
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NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

EXTENTION EDUCATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By TA & DA	400.00
Cash in Hand	0.00	By Car Hire Charges	3500.00
Cash at Bank		By Refreshment	300.00
SBI A/C No. 34997214959	2,46,145.00	By Flood Relief Distribution Exp.	3000.00
To Savings Bank Interest	6,550.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997214959	2,45,495.00
	2,52,695.00		2,52,695.00

In terms of our separate report of even date

Date: - 05-06-2023

Place: -Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

Barua
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

FACULTY DEVELOPMENT FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Salary & Remuneration	2,08,507.00
Cash in Hand	0.00		
Cash at Bank		By Closing Balance:	
SBI A/C No. 34997219414	2,52,305.50	Cash in Hand	-
To Saving Bank Interest	5,120.00	Cash at Bank	
		SBI A/C No. 34997219414	48,918.50
	2,57,425.50		2,57,425.50

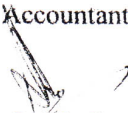
In terms of our separate report of even date


For Samir Das & Associates
Chartered Accountants

Date: - 05-06-2023

Place: -Nagaon




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 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Building Materials	1,696.00
Cash in Hand	0.00	By Laboratory Equipments	1,45,948.00
Cash at Bank		By Furniture Purchase	33,400.00
SBI CA A/C No. 35321357640	7,74,030.06	By Bank Charge	649.00
		By Labour Payment	2,500.00
To Fees Received	18,98,431.00	By Salary & Remuneration	9,90,920.00
		By Exam fees Paid	58,500.00
To Fund Transferred from		By Printing & Stationery	4,200.00
Student Union Fund	67,501.00		
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI CA A/C No. 35321357640	15,02,149.06
	27,39,962.06		27,39,962.06

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date: - 05-06-2023

Place: - Nagaon



Samir Das
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M. No. 054429

Daiba
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 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		By Fund Transferred to:	
Cash in Hand	-	College Fund	2,99,300.00
Cash at Bank		Registration Fund	90,520.00
ICICI Bank (A/c No. 070701001448)	-	Development Fund	73,000.00
Savings Bank Interest	10,622.00	Library Fund	29,200.00
Fees received	12,45,434.01	Examination Fund	29,200.00
		NSS Fund	4,380.00
		Magazine Fund	1,17,300.00
		Student Union Fund	1,85,600.00
		Game Fund	78,200.00
		Social Fund	78,200.00
		Student Welfare Fund	7,300.00
		By Closing Balance:	
		Cash in Hand	
		Cash at Bank	
		ICICI Bank (A/c No. 070701001448)	2,63,856.01
	12,56,056.01		12,56,056.01

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

15-06-2023
Nagaon



Samir Das
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M. No. 054429

Barua
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

GAME FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

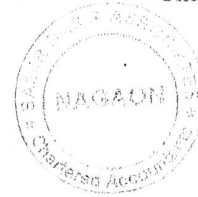
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By College Week Exp.	78,836.00
Cash in Hand	0.00		
Cash at Bank		By Refreshment	4,680.00
SBI A/C No. 34997201535	1,61,239.00		
To Fund Transferred from		By Closing Balance:	
Fees Fund (ICICI Bank A/c)	78,200.00	Cash in Hand	0.00
		Cash at Bank	
To Saving Bank Interest	4,450.00	SBI A/C No. 34997201535	1,60,373.00
	2,43,889.00		2,43,889.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants


Date: - 05-06-2023

Place: Nagaon



Samir Das
Proprietor

M. No. 054429


PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

HOSTEL FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Salary & Remuneration	2,11,878.00
Cash in Hand	0.00	By Printing & Stationery	70,165.00
Cash at Bank		By Materials Purchase for Construction	2,06,200.00
SBI A/C No. 34997212941	8,72,148.00	By Labour Payment	10,000.00
		By News Paper Bill	4,931.00
To Fees Received	3,84,700.00	By Electrical Equipments	6,880.00
		By Refreshment	1,000.00
To Savings Bank Interest	19,788.00	By Bank Charges	265.50
		By Tonner	700.00
		By Furniture Purchase	15960.00
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997212941	7,48,656.50
	12,76,636.00		12,76,636.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date: 05-06-2023

Place: Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429

Principals
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

INFRASTRUCTURE DEVELOPMENT FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u> Cash in Hand	0.00		
<u>Cash at Bank</u> SBI A/C No. 34955574091	2,057.60	By <u>Closing Balance:</u> Cash in Hand	0.00
To Savings Bank Interest	56.00	<u>Cash at Bank</u> SBI A/C No. 34955574091	2,113.60
	2,113.60		2,113.60

In terms of our separate report of even date

For Samir Das & Associates
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Samir Das
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PRINCIPAL
NAGAON GNDG
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NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

LIBRARY FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Books Purchase	3,520.00
Cash in Hand	0.00	By News Paper Bill	22,326.00
Cash at Bank		By Printing & Stationery	10221.00
SBI A/C No. 10965243679	2,48,978.62	By Computer & Assoceries	16050.00
		By Annual Membership Fees Paid	5900.00
To Fund Transferred from			
Fees Fund (ICICI Bank A/c)	29,200.00		
Student Union Fund	49,900.00		
To Fine received from Students	595.00	By Closing Balance:	
		Cash in Hand	0.00
To Savings Bank Interest	7,579.00	Cash at Bank	
		SBI A/C No. 10965243679	2,78,235.62
	3,36,252.62		3,36,252.62

In terms of our separate report of even date

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Place: -Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

Principle
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON (ASSAM)

LIBRARY FUND

BANK RECONCILIATION STATEMENT

Particulars	Amount	Amount
As per Cash Book Balance		2,78,235.62
<u>Add:- Cheque paid but not Cleared</u> Cheque No:-934316 (Date:-10-01-2023)	1,969.00	
		1,969.00
As per Bank Pass Book Balance as on 31-03-2023, SBI A/c No.:- 10965243679		2,80,204.62

Daihua

PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

MAGAZINE FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Printing & Stationery	2440.00
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997211357	6,95,768.50		
To Fund Transferred from		By Closing Balance:	
Fees Fund (ICICI Bank A/c)	1,17,300.00	Cash in Hand	0.00
To Savings Bank Interest	20,337.00	Cash at Bank	
		SBI A/C No. 34997211357	8,30,965.50
	8,33,405.50		8,33,405.50

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date: 05-06-2023

Place: Nagaon



Samir Das
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M. No. 054429

Basanta
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

NSS FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Independent Day celebration	7,665.00
Cash in Hand	-	By International Yuga Day Celebration	8,828.00
Cash at Bank		By Misc. Expenes (Heavy plustic)	3,200.00
SBI A/C No. 34997217428	4,71,440.00	By Labour payment	9,500.00
		By Furniture Purchase	85,500.00
To Fund Received from G.U.	44,500.00	By Printing & Stationery	14,405.00
To Savings Bank Interest	11,556.00	By Refreshment	7,000.00
		By NSS Programme	1,075.00
To Fund Transferred from			
Fees Fund (ICICI Bank A/c)	4,380.00	By Fund Transferred :	
Student Union Fund	7,485.00	NSS Unit Fund A/c	20,000.00
		By Closing Balance:	
		Cash in Hand	-
		Cash at Bank	
		SBI A/C No. 34997217428	3,82,188.00
	5,39,361.00		5,39,361.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date: - 05-06-2023
Place: Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429

Principal
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

NSS UNIT FUND A/c

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

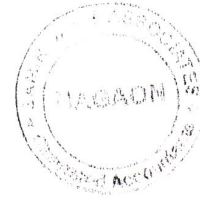
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 41752686699	0.00		
To Fund Transferred :		By Closing Balance:	
NSS Unit Fund A/c	20000.00	Cash in Hand	
		Cash at Bank	
		SBI A/C No. 41752686699	20,000.00
	20,000.00		20,000.00

In terms of our separate report of even date

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For Samir Das & Associates
Chartered Accountants



Samir Das
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M. No. 054429

Das
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**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

RATNA NIYAS FUND

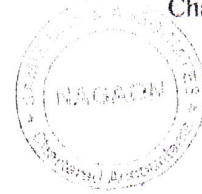
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Programme Exp	13,970.00
Cash in Hand	0.00		
Cash at Bank		By Closing Balance:	
SBI A/C No. 34997214370	22,079.00	Cash in Hand	0.00
To Savings Bank Interest	589.00	Cash at Bank	
		SBI A/C No. 34997214370	8,698.00
	22,668.00		22,668.00

In terms of our separate report of even date

Date:- 05-06-2023
Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

Principals
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON :ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

REGISTRATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Registration Fees paid to G.U.	53,720.00
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997213773	2,98,890.50		
To Fund Transferred from			
Fees Fund (ICICI Bank A/c)	90,520.00		
Student Union Fund	1,54,690.00		
To Savings Bank Interest	13,099.00	By Closing Balance:	
To Fees Received	54,400.00	Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997213773	5,57,879.50
	6,11,599.50		6,11,599.50

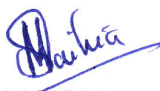
In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 05-06-2023
Place:-Nagaon



Samir Das
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PRINCIPAL
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NAGAON : ASSAM

NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM

RUSA FUND A/c

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Construction & Renovation	4999501.00
Cash in Hand	0.00		
Cash at Bank			
Canara Bank (A/c No. 110013358400)	0.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		Canara Bank (A/c No. 110013358400)	499.00
To Fund Received from RUSA	50,00,000.00		
	50,00,000.00		50,00,000.00

In terms of our separate report of even date

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For Samir Das & Associates
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Principals
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NAGAON ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

SCHOLARSHIP FUND

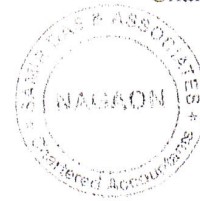
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997218830	39,631.50		
To Savings Bank Interest	1,081.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34997218830	40,712.50
	40,712.50		40,712.50

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 05-06-2023
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Samir Das
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Barua
PRINCIPAL
NAGAON GNDG
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NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

SELF FINANCING FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

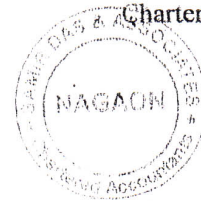
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997215465	29,432.50		
To Savings Bank Interest	803.00	By Closing Balance:	
		Cash in Hand	
		Cash at Bank	
		SBI A/C No. 34997215465	30,235.50
	30,235.50		30,235.50

In terms of our separate report of even date

For Samir Das & Associates
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Date:- 05-06-2023

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Das
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NAGAON :ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

SOCIAL FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Sankar Dev Tithi Expenses	7,270.00
Cash in Hand	0.00		
Cash at Bank		By Purchase of Electric Equipments	42750.00
SBI A/C No. 10965242972	2,81,076.56	By Saraswati pooja Exp.	45000.00
To Savings Bank Interest	7,662.00		
To Fund Transferred from		By Closing Balance:	
Fees Fund (ICICI Bank A/c)	78,200.00	Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 10965242972	2,71,918.56
	3,66,938.56		3,66,938.56

In terms of our separate report of even date

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For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

Principals
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NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

STUDENT WELFARE FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Repairing & maintenance	61000.00
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 34997212248	4,06,003.00		
To Savings Bank Interest	11,182.00	By Closing Balance:	
		Cash in Hand	0.00
To, Fund Transferred from		Cash at Bank	
Fees Fund (ICICI Bank A/c)	7,300.00	SBI A/C No. 34997212248	3,75,960.00
Student Union Fund	12,475.00		
	4,36,960.00		4,36,960.00

In terms of our separate report of even date

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For Samir Das & Associates
Chartered Accountants



Samir Das
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M. No. 054429

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

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

STUDENT UNION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Printing & Stationery	31,249.00
Cash in Hand	0.00	By Furniture Purchase	2,60,781.00
Cash at Bank		By Materials Purchase for Constriction	31,078.00
SBI A/C No. 34996856089	6,33,171.84	By Electric Equipments	21,770.00
To Savings Bank Interest	12,750.00	By Workshop Exp.	6,229.00
To Fund Received from D.H.E Assam	46,64,818.00	By College prog. Exp	1,900.00
To Fund Transferred from		By Labour Payments	5,800.00
Fees Fund (ICICI Bank A/c)	1,85,600.00	By Fund Transferred:	
		College Fund	7,18,524.00
		Fees Collection Fund	67,501.00
		Registration fund	1,54,690.00
		Development Fund	1,24,750.00
		Library fund	49,900.00
		Examination Fund	49,900.00
		NSS Fund	7,485.00
		Student Welfare Fund	12,475.00
		By Bank Charges	2.36
		By Sports Goods	1,111.00
		By Freshmen Social Exp	1,00,000.00
		By Blazer Purchase	28,500.00
		By TA & DA	920.00
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 34996856089	38,21,774.48
	54,96,339.84		54,96,339.84

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-05-06-2023

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429

Samir Das
PRINCIPAL
NAGAON GNDG
COMMERCE COLLEGE
NAGAON : ASSAM

**NAGAON GNDG COMMERCE COLLEGE
NAGAON : ASSAM**

UGC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
SBI A/C No. 31948221194	8,893.00		
To Savings Bank Interest	243.00	By Closing Balance:	
		Cash in Hand	0.00
To Misc. Receipts	1.00	Cash at Bank	
		SBI A/C No. 31948221194	9,137.00
	9,137.00		9,137.00

In terms of our separate report of even date

Date:- 05-06-2023
Place:-Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

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