

AUDIT REPORTS

2019-2020 to 2023-2024



NALBARI COMMERCE COLLEGE

P.O.: Chowkbazar, Dist.: Nalbari

State: Assam, Pin: 781334

Website: www.nccnalbari.in

Email ID: principalncccollege1979@gmail.com

AUDITORS' REPORT

Name of the Organization :: **NALBARI COMMERCE COLLEGE**
Address **CHOWK BAZAR :: JAPARKUCHI**
DIST: NALBARI, ASSAM-781334

Period of Audit :: Financial year 2019-2020
Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) Library Fund
- 3) Students Union Fund
- 4) Examination Fund
- 5) Tuition Fund
- 6) Scouts & Guides Fund
- 7) Magazine Fund



Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari Commerce College, P.O : Chowk Bazar, Nalbari-781334 (Assam) as on 31st March, 2020 for the period ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with accounting standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Basis of 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 in accordance with the Code of Ethics issued by the 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.

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We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .
2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, gives the information in the manner so required and gives a true and fair view conformity with the accounting principles generally accepted in India .

Notes and Observations:

1. Disclaimer :

- i. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
- ii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .

2. Book of accounts:

1. The College maintains only cash Book as its Book of prime entries .

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November , 2024

Place:Guwahati

Udin: 24059309BKAKSZ6676



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Date: 2024.12.06 17:37:33 +05'30'

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

GENERAL FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 21615

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST DAY OF MARCH , 2020

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|---|----------------|--|----------------|
| Opening Balance | | Salary & Remuneration | 1,367,050.00 |
| Cash at Bank | 2,638,364.38 | Remuneration to KK Handique Co Ordinator | 14,000.00 |
| | | Travelling & Conveyance | 65,560.00 |
| Fees received from Students | 2,621,110.00 | Expenditure for GB Meeting | 8,260.00 |
| Grants in aid from Govt. of Assam | | Electricity bill paid | 98,521.00 |
| For B.VOC Course | 3,600,000.00 | Electrical installation | 178,720.00 |
| Excursion grant | 100,000.00 | Contingencies expenditure | 97,170.00 |
| Grants for Girls Common Room | 100,000.00 | Website expenditure | 20,590.00 |
| Grants received under fee Weaver | 1,815,892.00 | Cost of fire extingwiser | 20,000.00 |
| Received from APDCL exam | 2,000.00 | Advertisement expenses | 64,007.00 |
| Interview Fee received from B.VOC Faculty | 8,000.00 | Construction committee meeting expenses | 105,318.62 |
| Sales Proceed | 426,650.00 | Stationery expenses | 74,935.00 |
| Registration fee | 7,400.00 | Computer expenditure | 604,725.00 |
| Interest accrued on Bank Deposit | 142,163.00 | Telephone & Internet expenses | 10,656.00 |
| Misc received | 20,057.62 | Printing & stationery | 104,370.00 |
| | | Construction of Building | 2,990,500.00 |
| | | Foundation day expenses | 71,300.00 |
| | | Furniture & fixture | 92,000.00 |
| | | B.Voc Course indspection expenditure | 8,200.00 |
| | | Excursion expenditure | 100,000.00 |
| | | Reparing of Water Cooler | 43,130.00 |
| | | Registration | 36,800.00 |
| | | Reparing of Building | 29,350.00 |
| | | Fee paid to Gauhati University | 54,480.00 |
| | | Television purchase for Girls' Common Room | 35,000.00 |
| | | Closing Balance | |
| | | Cash at Bank | 5,186,994.38 |
| TOTAL | 11,481,637.00 | TOTAL | 11,481,637.00 |

As per our report of even date attached

For,
M/S N.N.DAS & CO
Chartered Accountants
F. R. NO. 301008E

Piyali Ghosal
(CA PIYALI GHOSAL)
Partner



MEMBERSHIP NO.059309
Dated: 19th November 2024
Place: Guwahati

Udin'. - 24059309 BKAKS Z6676

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

LIBRARY FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038344

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2020

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | |
|-------------------------------------|----------------|---------------------------------------|------------|
| Opening Balance | | Purchases of Books | 195,366.00 |
| Cash at Bank | 356,604.80 | News paper & Periodicals | 28,258.00 |
| Interest received | 14,658.00 | Computer assessories | 7,400.00 |
| Trf received from Gen A/c No. 21615 | | Internet & Telephone charges expenses | 8,866.00 |
| Fee received | 154,900.00 | Repearing & maintainance | 4,700.00 |
| | | Purchase of UPS with Battery | 18,600.00 |
| | | Closing Balance | |
| | | Cash at Bank | 262,972.80 |
| TOTAL RS. | 526,162.80 | TOTAL RS. | 526,162.80 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24050300BKAKSZ6676



NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

UNION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038348

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2020

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|---|----------------|----------------------------|----------------|
| Opening Balance | | College week expenses | 59,400.00 |
| Cash at Bank | 186,906.00 | Freshmen social expenses | |
| Interest received | 11,274.00 | Fareh man Social | 83,000.00 |
| Fund transfer from Scouts & Guides fund | 18,170.00 | Purchases of Blazer | 30,800.00 |
| Fee received | 203,200.00 | Students Election | 860.00 |
| | | Fair wall | 2,000.00 |
| | | Wall Signboard making cost | 9,600.00 |
| | | Printing & Stationery | 1,450.00 |
| | | Closing Balance | |
| | | Cash at Bank | 232,440.00 |
| TOTAL | 419,550.00 | TOTAL | 419,550.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24059300BKAKSZ6676



NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

EXAM FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038345

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2020

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|--------------------|----------------|--|----------------|
| Opening Balance | | | |
| Cash at Bank | 995,076.40 | Expenditure in connection with H.S & B.Com Examination (Including printing & Others) | 856,731.00 |
| Interest received | 54,433.00 | Examination fee paid to Gauhati University | 138,120.00 |
| Exam fees received | 1,576,830.00 | Travellin & Conveyance | 14,270.00 |
| | | Fee paid to ASHC | 164,250.00 |
| | | Misc | 11.80 |
| | | Closing Balance | |
| | | Cash at Bank | 1,452,956.60 |
| TOTAL | 2,626,339.40 | TOTAL | 2,626,339.40 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin!-24050300 BKAKS Z 6676

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

TUTION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038346

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2020

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------|----------------|-----------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 1,018,302.00 | | |
| Interest received | 54,727.00 | | |
| Fee received | 430,800.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 1,503,829.00 |
| TOTAL | 1,503,829.00 | TOTAL | 1,503,829.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal
(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24050309BKAKSI6676

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

SCOUTS AND GUIDES FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038349

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2020

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------|----------------|-----------------------------------|----------------|
| Opening Balance | | Contingency expenditure | 10,462.00 |
| Cash at Bank | 145,335.00 | Expenditure in connection with | |
| | | Scouting activities | 40,297.00 |
| Interest received | 11,158.00 | Basic training course expenditure | 7,000.00 |
| Fee received | 22,030.00 | Travelling & Conveyance | 3,310.00 |
| | | Refreshment | 2,590.00 |
| | | Fund transfer to Union Fund | 18,170.00 |
| | | Cost of Scouts Dress | 8,300.00 |
| | | Closing Balance | |
| | | Cash at Bank | 88,394.00 |
| TOTAL | 178,523.00 | TOTAL | 178,523.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24050300BKAKSZ6676

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

MAGAZINE FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038347

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2020

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------|----------------|------------------------|----------------|
| Opening Balance | | Wall magazine expenses | 8,900.00 |
| Cash at Bank | 385,457.00 | | |
| Interest received | 20,232.00 | | |
| Fee received | 152,400.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 549,189.00 |
| TOTAL | 558,089.00 | TOTAL | 558,089.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Uin:- 2405030 DBKAKS2676

AUDITORS' REPORT

Name of the Organization :: **NALBARI COMMERCE COLLEGE**
Address **CHOWK BAZAR :: JAPARKUCHI**
DIST: NALBARI, ASSAM-781334

Period of Audit :: Financial year 2020-2021

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) Library Fund
- 3) Students Union Fund
- 4) Examination Fund
- 5) Tuition Fund
- 6) Scouts & Guides Fund
- 7) Magazine Fund



Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari Commerce College, P.O : Chowk Bazar, Nalbari-781334 (Assam) as on 31st March, 2021 for the period ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with accounting standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Basis of 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 in accordance with the Code of Ethics issued by the 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.

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Responsibilities of Management and Those Changed with Governance for the Financial Statements::

Management is responsible for the preparation of these financial statements that given a true and fair view of the state of affairs and results of operations of the **Nalbari Commerce College ,Chowk bazar ,Nalbari , Assam-781334** 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 financial statements that given a true and fair view and free from material misstatement , whether due to fraud or error .

Responsibilities for the Audit of the Financial Statements ::

The objectives are to obtain reasonable assurance about whether the financial statements as a whole free from material misstatement , whether due to fraud or error , and to issue an auditor's report is 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 are considered material if , individually or in the aggregate , they could reasonable by expected to influence the economic decisions of users taken on the basis of these financial statements .

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements . The procedures selected depend on the auditor's judgment , including the assessment of the risks of material misstatement of the financial statements , whether due to fraud or error . In making those risk assessment , the auditor consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management , as well as evaluating the overall presentation of the financial statements . As far as going concern concept is concern , it all depends on the scheme and policy of the Government .



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We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .
2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, gives the information in the manner so required and gives a true and fair view conformity with the accounting principles generally accepted in India .

Notes and Observations:

1. Disclaimer :

- i. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
- ii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .

2. Book of accounts:

1. The College maintains only cash Book as its Book of prime entries .

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November , 2024

Place: Guwahati



Digitally signed by BASANTA KALITA

Date: 2024.12.06 17:38:25 +05'30'

Udin :- 24059309BKAK TA8240

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

GENERAL FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 21615

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST DAY OF MARCH , 2021

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---------------------------------------|----------------|----------------------------------|----------------|
| Opening Balance | | Salary & Remuneration | 1,231,140.00 |
| Cash at Bank | 5,186,994.38 | Electricity bill paid | 101,411.00 |
| | | Travelling & Conveyance | 12,830.00 |
| Addmission fee received from Students | 5,840.00 | Fee paid to Gauhati University | 92,516.00 |
| Sales Proceed | 22,600.00 | Electrification expenses | 12,260.00 |
| Registration fee | 37,700.00 | Website expenditure | 34,090.00 |
| Certificate fee | 2,300.00 | Senitization expenses | 6,660.00 |
| Sales of Prospectus | 56,000.00 | Stationery expenses | 24,150.00 |
| Grants received under fee Weaver | 4,209,935.00 | Computer expenditure | 128,390.00 |
| Interest accrued on Bank Deposit | 78,960.00 | Telephone & Internet expenses | 19,608.00 |
| | | Printing & stationery | 6,900.00 |
| | | Civil construction Cost | 58,423.90 |
| | | Foundation day expenses | 3,120.00 |
| | | Furniture & fixture | 35,800.00 |
| | | Wter Supply connection | 21,940.00 |
| | | NSS accounts opening | 1,000.00 |
| | | Legal Charges & Professional fee | 52,000.00 |
| | | Contingencies expenditure | 34,375.00 |
| | | Closing Balance | |
| | | Cash at Bank | 7,723,715.38 |
| TOTAL | 9,600,329.38 | TOTAL | 9,600,329.38 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal
(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:-24059309BKAKTA8240

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

LIBRARY FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038344

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2021

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------|----------------|---------------------------------------|----------------|
| Opening Balance | | Purchases of Books | 64,400.00 |
| Cash at Bank | 262,972.80 | News paper & Periodicals | 9,980.00 |
| Interest received | 2,587.00 | Computer assessories | 1,840.00 |
| | | Internet & Telephone charges expenses | 11,865.00 |
| Fee recedived | 9,300.00 | Printing & stationery | 2,700.00 |
| Cution fee | 5,600.00 | Computer Purchase | 82,600.00 |
| | | | |
| | | Closing Balance | |
| | | Cash at Bank | 107,074.80 |
| TOTAL RS. | 280,459.80 | TOTAL RS. | 280,459.80 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal
(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24059303BKAK TA 8240

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

UNION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038348

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2021

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|--------------------------------|----------------|-----------------------------|----------------|
| Opening Balance | | Teachers Day expenses | 1,900.00 |
| Cash at Bank | 232,440.00 | Union body expenses | 1,400.00 |
| Interest received | 7,444.00 | Debate Compitation expenses | 8,190.00 |
| Fund transfer from SC I/C Fund | | Misc expenses | 121,519.20 |
| Fee received | 200.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 107,074.80 |
| TOTAL | 240,084.00 | TOTAL | 240,084.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:-24059309BKAKTA8240



NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

EXAM FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038345

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2021

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|--------------------|----------------|--|----------------|
| Opening Balance | | | |
| Cash at Bank | 1,452,956.60 | Expenditure in connection with H.S & B.Com Examination (Including printing & Others) | 107,685.00 |
| Interest received | 49,110.00 | Examination fee paid to Gauhati University | 80,968.00 |
| Exam fees received | 443,230.00 | Travellin & Conveyance | 6,800.00 |
| | | Fee paid to ASHC | 119,200.00 |
| | | Computer printer toner purchase | 2,700.00 |
| | | Closing Balance | |
| | | Cash at Bank | 1,627,943.60 |
| TOTAL | 1,945,296.60 | TOTAL | 1,945,296.60 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24050300BKAKTA8240

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

TUTION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038346

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2021

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------|----------------|-----------------------------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 1,503,829.00 | Amount transfer to Govt. of Assam | 396,564.00 |
| Interest received | 43,289.00 | | |
| Fee received | 840.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 1,151,394.00 |
| TOTAL | 1,547,958.00 | TOTAL | 1,547,958.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24050309BKAKTA8240



NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

SCOUTS AND GUIDES FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038349

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2021

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------|----------------|-----------------|----------------|
| Opening Balance | 88,394.00 | | |
| Cash at Bank | | | |
| Interest received | 2,855.00 | | |
| | | Closing Balance | 91,249.00 |
| | | Cash at Bank | |
| TOTAL | 91,249.00 | TOTAL | 91,249.00 |

As per our report of even date attached

For,
M/S N.N.DAS & CO
Chartered Accountants
F. R. NO. 301008E

Piyali Ghosal
(CA PIYALI GHOSAL)

Partner
MEMBERSHIP NO.059309
Dated: 19th November 2024
Place: Guwahati



Udin:-24050300BKAKTA8240

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

MAGAZINE FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038347

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2021

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------|----------------|-----------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 549,189.00 | | |
| Interest received | 17,739.00 | | |
| Fee received | 150.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 567,078.00 |
| TOTAL | 567,078.00 | TOTAL | 567,078.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24059300BKAKTA 8240

AUDITORS' REPORT

Name of the Organization :: **NALBARI COMMERCE COLLEGE**
Address **CHOWK BAZAR :: JAPARKUCHI**
DIST: NALBARI , ASSAM-781334

Period of Audit :: Financial year 2021-22

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) Library Fund
- 3) Students Union Fund
- 4) Examination Fund
- 5) Tuition Fund
- 6) Scouts & Guides Fund
- 7) Magazine Fund



Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari Commerce College , P.O : Chowk Bazar , Nalbari-781334 (Assam) as on 31st March , 2022 for the period ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College . Our responsibility is to express an opinion on these Financial Statements based on our audit .

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the financial statements. . An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Basis of 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 in accordance with the Code of Ethics issued by the 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 .

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

Management is responsible for the preparation of these financial statements that given a true and fair view of the state of affairs and results of operations of the **Nalbari Commerce College ,Chowk bazar ,Nalbari , Assam-781334** 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 financial statements that given a true and fair view and free from material misstatement , whether due to fraud or error .

Responsibilities for the Audit of the Financial Statements ::

The objectives are to obtain reasonable assurance about whether the financial statements as a whole free from material misstatement , whether due to fraud or error , and to issue an auditor's report which 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 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 .

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements . The procedures selected depend on the auditor's judgment , including the assessment of the risks of material misstatement of the financial statements , whether due to fraud or error . In making those risk assessment , the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management , as well as evaluating the overall presentation of the financial statements . As far as going concern concept is concerned , it all depends on the scheme and policy of the Government .



(3)

We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .
2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. In our opinion and to the best of our information and according to the explanation gives to us , the said accounts ,subject to the notes and observations furnished herein below, given the information in the manner so required and gives a true and fair view conformity with the accounting principles generally accepted in India .

Notes and Observations:

1. Disclaimer :

- i. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
- ii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .

2. Book of accounts:

1. The College maintains only cash Book as its Book of prime entries .

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November , 2024

Place: Guwahati



Digitally signed by BASANTA KALITA
Date: 2024.12.06 17:39:14 +05'30'

Udin:- 24050309BKAKTB2000

NALBARI COMMERCE COLLEGE**P.O: CHOWK BAZAR DIST::NALBARI****ASSAM-781334****GENERAL FUND****ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 21615****RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST DAY OF MARCH, 2022**

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---|----------------------|--|----------------------|
| Opening Balance | | Salary & Remuneration | 1,248,745.00 |
| Cash at Bank | 7,723,715.48 | Electricity bill paid | 101,368.00 |
| | | Travelling & Conveyance | 62,015.00 |
| Admission fee received from Students | 1,392,790.00 | Interview expenditure | 60,000.00 |
| Sales Proceed | 1,000.00 | Electrification expenses | 31,317.00 |
| Application fee received | 20,000.00 | Website expenditure | 17,500.00 |
| Interest accrued on Bank Deposit | 104,782.00 | Exp. in connection with inauguration of Gate | 17,580.00 |
| Registration fee | 49,900.00 | Computer repairing expenses | 13,420.00 |
| Grants received from Govt. of Assam (DHE) | | Telephone & Internet expenses | 18,171.00 |
| For B.VOC Course | 800,000.00 | Printing & stationery | 61,010.00 |
| Other fee | 3,000.00 | Transfer to :: | - |
| | | Library fund | 187,200.00 |
| | | Tuition fee fund | 101,000.00 |
| | | Examination Fund | 165,120.00 |
| | | Union fund | 234,000.00 |
| | | Magazine fund | 140,400.00 |
| | | Scouts & Guides fund | 28,080.00 |
| | | Foundation day expenses | 2,690.00 |
| | | Furniture & fixture | 304,590.00 |
| | | Earth filling cost | 81,800.00 |
| | | Repairs & Renovation of Building | 707,560.20 |
| | | Expenditure for GB Meeting | 33,070.00 |
| | | Cost of advertisement | 72,246.00 |
| | | Miscellaneous expenses | 65,165.00 |
| | | Cost of Construction of Gate | 137,305.00 |
| | | Engineering cost | 6,000.00 |
| | | Gardening expenses | 15,000.00 |
| | | Legal Charges & Professional fee | 65,000.00 |
| | | Contingencies expenditure | 24,751.00 |
| | | Wages | 137,370.00 |
| | | Dismantling of wooden shed | 13,500.00 |
| | | Expenditure for water supply system | 42,507.00 |
| | | Fee paid to ASHC | 49,900.00 |
| | | Refreshment expenses | 1,260.00 |
| | | Purchase of Paver Block | 47,250.00 |
| | | Repairing Charges of Photostate machine | 16,000.00 |
| | | Expenses for in House Project | 18,400.00 |
| | | Closing Balance | |
| | | Cash at Bank | 5,766,897.48 |
| TOTAL | 10,095,187.48 | TOTAL | 10,095,187.48 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:-24050300BKAK TB2000

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

LIBRARY FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038344

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2022

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------------------------|----------------|---------------------------------------|----------------|
| Opening Balance | | Purchases of Books | 85,600.00 |
| Cash at Bank | 107,074.80 | News paper & Periodicals | 7,300.00 |
| Interest received | 8,329.60 | Travelling & Conveyance | 4,400.00 |
| Trf received from Gen A/c No. 21615 | 187,200.00 | Internet & Telephone charges expenses | 11,670.00 |
| Fee received | 110,800.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 304,434.40 |
| TOTAL RS. | 413,404.40 | TOTAL RS. | 413,404.40 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24050300 B KAK TB 2000

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

UNION FUND

ASSAM CO OPERATIVE APEX BANK, NALBARI A/C NO. 221042010038348

| RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2022 | | | |
|---|----------------|----------------------------------|----------------|
| RECEIPT | | PAYMENT | |
| | AMOUNTs(In Rs) | | AMOUNTs(In Rs) |
| Opening Balance | | Student meet | 29,150.00 |
| Cash at Bank | 107,074.80 | Misc expenses | 9,377.00 |
| Interest received | 13,590.00 | Games expenses | 700.00 |
| Fund transfer from General fund | 234,000.00 | Student Election expenses | 7,050.00 |
| Fee received | 232,326.00 | Printing & Stationery | 7,664.00 |
| | | Name plate of Union body members | 3,050.00 |
| | | Cost of Blazer | 32,230.00 |
| | | Misc expenses | 193,335.40 |
| | | Closing Balance | |
| | | Cash at Bank | 304,434.40 |
| TOTAL | 586,990.80 | TOTAL | 586,990.80 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E



Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24050300 BKAKTB 2000

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

EXAM FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038345

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2022

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---------------------------------|----------------|--|----------------|
| Opening Balance | | Expenditure in connection with H.S & B.Com Examination (Including printing & Others) | 276,929.24 |
| Cash at Bank | 1,627,943.60 | Examination fee paid to Gauhati University | 124,950.00 |
| | | Travelling & Conveyance | 8,960.00 |
| Interest received | 28,805.00 | Fee paid to ASHC | 71,400.00 |
| | | Computer printer toner purchase | 750.00 |
| Exam fees received | 1,056,410.00 | | |
| Fund transfer from General fund | 165,120.00 | | |
| A/C NO. 21615 | | | |
| | | Closing Balance | |
| | | Cash at Bank | 2,395,289.36 |
| TOTAL | 2,878,278.60 | TOTAL | 2,878,278.60 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24059309BKAKTB 2000



NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

TUTION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038346
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2022

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---------------------------------|----------------|-----------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 1,151,394.00 | Salary | 101,000.00 |
| Interest received | 65,517.00 | | |
| Fee received | 226,074.00 | | |
| Fund transfer from General Fund | 166,165.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 1,508,150.00 |
| TOTAL | 1,609,150.00 | TOTAL | 1,609,150.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24050303BKAKTB2060

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

SCOUTS AND GUIDES FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038349

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2022

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---------------------------------|----------------|-----------------|----------------|
| Opening Balance | | | |
| Cash at Bank | - | | |
| Interest received | 91,249.00 | | |
| Fund transfer from General Fund | 3,412.00 | | |
| Fee received | 28,080.00 | | |
| | 10,680.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 133,421.00 |
| TOTAL | 133,421.00 | TOTAL | 133,421.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24050300BKAKTB2000

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI
ASSAM-781334

MAGAZINE FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038347

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2022

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---------------------------------|----------------|-----------------------------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 567,078.00 | Advance folr printing of Magazine | 30,000.00 |
| Interest received | 21,752.00 | | |
| Fee received | 171,000.00 | | |
| Fund transfer from General Fund | 140,400.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 870,230.00 |
| TOTAL | 900,230.00 | TOTAL | 900,230.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E



Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24050300BKAKTB2000

AUDITORS' REPORT

Name of the Organization :: **NALBARI COMMERCE COLLEGE**
Address **CHOWK BAZAR :: JAPARKUCHI**
DIST: NALBARI , ASSAM-781334

Period of Audit :: Financial year 2022-23
Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) Library Fund
- 3) Students Union Fund
- 4) Examination Fund
- 5) Tuition Fund
- 6) Scouts & Guides Fund
- * 7) B.VOC Fund
- * 8) Golden Jubilee Fund
- (9) Magazine Fund



Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari Commerce College , P.O : Chowk Bazar , Nalbari-781334 (Assam) as on 31st March , 2023 for the period ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College . Our responsibility is to express an opinion on these Financial Statements based on our audit .

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the financial statements. . An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Basis of 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 in accordance with the Code of Ethics issued by the 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 .

Contd...1/2

(2)

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

Management is responsible for the preparation of these financial statements that given a true and fair view of the state of affairs and results of operations of the **Nalbari Commerce College ,Chowk bazar ,Nalbari , Assam-781334** 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 financial statements that given a true and fair view and free from material misstatement , whether due to fraud or error .

Responsibilities for the Audit of the Financial Statements ::

The objectives are to obtain reasonable assurance about whether the financial statements as a whole free from material misstatement , whether due to fraud or error , and to issue an auditor's report is 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 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 .

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements . The procedures selected depend on the auditor's judgment , including the assessment of the risks of material misstatement of the financial statements , whether due to fraud or error . In making those risk assessment , the auditor consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management , as well as evaluating the overall presentation of the financial statements . As far as going concern concept is concern , it all depends on the scheme and policy of the Government .



(3)

We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .
2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, giveg the information in the manner so required and giveg a true and fair view conformity with the accounting principles generally accepted in India .

Notes and Observations:

1. Disclaimer :

- i. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
- ii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .

2. Book of accounts:

1. The College maintains only cash Book as its Book of prime entries .

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November , 2024

Place: Guwahati



Digitally signed by BASANTA KALITA

Date: 2024.12.06 17:39:58 +05'30'

Udin: -24050300BKAKTC 03 05

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

GENERAL FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 21615

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST DAY OF MARCH , 2023

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---|----------------|---|----------------|
| Opening Balance | | Salary & Remuneration | 127,000.00 |
| Cash at Bank | 5,766,897.28 | Electricity bill paid | 113,633.00 |
| | | Travelling & Conveyance | 42,400.00 |
| Admission fee received from Students | 4,638,871.00 | Advertisement expenses | 52,056.00 |
| Application fee received | 593,740.00 | Electrification expenses | 172,180.00 |
| Interest accrued on Bank Deposit | 211,240.00 | Maintainance cost of Water Supply | 19,370.00 |
| Grants received from Govt. of Assam (DHE) | 2,837,543.00 | Cost of CC Camera & accessories | 622,402.00 |
| Other fee | 18,053.00 | Computer purchase | 51,490.00 |
| Registration fee for National Seminner | 61,000.00 | Telephone & Internet expenses | 23,687.00 |
| | | Printing & stationery | 157,310.00 |
| | | Fund transfer to :- | |
| | | Library fund | 144,996.00 |
| | | Tuition fee fund | 490,902.00 |
| | | Examination fund | 72,126.00 |
| | | B.Voc fund | 969,000.00 |
| | | Scouts & Guides fund | 19,949.00 |
| | | Furniture & fixture | 225,620.00 |
| | | Interview expenditure | 243,845.00 |
| | | Civil construction Cost & Other expenditure | 2,911,980.01 |
| | | Expenditure for GB Meeting | 11,500.00 |
| | | Semminar expenses | 83,290.00 |
| | | Examination expenses | 36,910.00 |
| | | Contingencies expenditure | 93,528.00 |
| | | Wages | 122,620.00 |
| | | Mechinery expenses | 38,420.00 |
| | | Closing Balance | |
| | | Cash at Bank | 7,281,130.29 |
| TOTAL | 14,127,344.28 | TOTAL | 14,127,344.28 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24050309BKAK TC 9395

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI
ASSAM-781334

LIBRARY FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038344

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2023

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------------------------|----------------|---------------------------------------|----------------|
| Opening Balance | | Purchases of Books | 26,736.00 |
| Cash at Bank | 304,434.40 | News paper & Periodicals | 6,310.00 |
| Interest received | 10,871.00 | Travelling & Conveyance | 16,100.00 |
| Trf received from Gen A/c No. 21615 | 144,996.00 | Internet & Telephone charges expenses | 13,418.00 |
| Cution fee | 18,000.00 | Furniture & Fixture | 34,000.00 |
| | | Professional fee | 10,430.00 |
| | | Printing & stationery | 4,590.00 |
| | | Closing Balance | |
| | | Cash at Bank | 366,717.40 |
| TOTAL RS. | 478,301.40 | TOTAL RS. | 478,301.40 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24059309BKPK TC 9395

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

UNION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038348

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2023

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------|-------------------|-----------------------------|-------------------|
| Opening Balance | | Student Union activitie | 15,000.00 |
| Cash at Bank | 304,434.40 | Sports equipments | 20,190.00 |
| | | College week expenses | 50,327.00 |
| Interest received | 27,469.00 | Girls Common room items | 4,300.00 |
| | | Reparing & Maiuntainance | 4,100.00 |
| | | Quiz Competation | 3,900.00 |
| Fee received | 224,000.00 | Expenses for Youth festival | 7,000.00 |
| | | Freshmen social expenses | 40,000.00 |
| | | Cost of Blazer | 38,500.00 |
| | | Womens Day expenses | 4,100.00 |
| | | Misc expenses | 1,769.00 |
| | | Closing Balance | |
| | | Cash at Bank | 366,717.40 |
| TOTAL | 555,903.40 | TOTAL | 555,903.40 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:-24050309BKAKTC9395

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

EXAM FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038345

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2023

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---------------------------------|----------------|--|----------------|
| Opening Balance | | Expenditure in connection with H.S & B.Com Examination (Including printing & Others) | 795,092.58 |
| Cash at Bank | 2,395,289.36 | Examination fee paid to Gauhati University | 762,730.00 |
| | | Travelling & Conveyance | 1,360.00 |
| Interest received | 90,440.00 | Fee paid to ASHC | 153,900.00 |
| | | Computer printer toner purchase | |
| Fee received | 2,182,201.00 | Fixed deposit | 1,300,000.00 |
| Fund transfer from General fund | | Transfer to Golden Jubilee fund | 98,100.00 |
| A/C NO. 21615 | 72,126.00 | Bank Charges | 94.00 |
| | | Closing Balance | |
| | | Cash at Bank | 1,628,779.78 |
| TOTAL | 4,740,056.36 | TOTAL | 4,740,056.36 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Uin:- 24050300 BK AK TC 9395

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

TUTION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038346
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2023

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---------------------------------|---------------------|-----------------|---------------------|
| Opening Balance | | Fixed deposit | 300,000.00 |
| Cash at Bank | 1,508,150.00 | Salary | 234,738.00 |
| | | Misc expenses | 5,695.00 |
| Interest received | 47,908.00 | | |
| Fee received | 32,600.00 | | |
| Fund transfer from General Fund | 490,902.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 1,539,127.00 |
| TOTAL | 2,079,560.00 | TOTAL | 2,079,560.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:-24050300BKAK 0305

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

SCOUTS AND GUIDES FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038349

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2023

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---------------------------------|----------------|----------------------|----------------|
| Opening Balance | | Refreshment | 5,630.00 |
| Cash at Bank | 133,421.00 | Plantation | 12,190.00 |
| | | NSS Camp expenditure | 14,800.00 |
| Interest received | 4,202.00 | Blood Donation camp | 10,000.00 |
| Fund transfer from General Fund | 19,949.00 | | |
| Fee received | 11,950.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 126,902.00 |
| TOTAL | 169,522.00 | TOTAL | 169,522.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24059309 BKAK TC0305



NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

B VOC FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010042342

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2023

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------------------------|-------------------|---------------------------------|-------------------|
| Opening Balance | 0 | Bank Charges | 94.40 |
| Interest received | 159.00 | | |
| Trf received from Gen A/c No. 21615 | 969,000.00 | | |
| | | Closing Balance Cash at Bank | 969,064.60 |
| TOTAL | 969,159.00 | TOTAL | 969,159.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:-24050300BKAK TC 0395



NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

GOLDEN JUBLEE FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010042050

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2023

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------|----------------|-----------------|----------------|
| Opening Balance | | | |
| Cash at Bank | - | | |
| Interest received | 1,101.00 | | |
| Fee received | 110,200.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 111,301.00 |
| TOTAL | 111,301.00 | TOTAL | 111,301.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024.

Place: Guwahati



Udin:- 24059369BKAK 9395

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

MAGAZINE FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038347

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2023

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------|----------------|---------------------------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 870,230.00 | Cost of magazine(Final Payment) | 70,000.00 |
| Interest received | 12,678.00 | | |
| Fee received | 182,546.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 995,454.00 |
| TOTAL | 1,065,454.00 | TOTAL | 1,065,454.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E



Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24059300 BKAK7C 9395

AUDITORS' REPORT

Name of the Organization :: **NALBARI COMMERCE COLLEGE**
Address **CHOWK BAZAR :: JAPARKUCHI**
DIST: NALBARI, ASSAM-781334

Period of Audit :: Financial year 2023-24

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) Library Fund
- 3) Students Union Fund
- 4) Examination Fund
- 5) Tuition Fund
- 6) Scouts & Guides Fund
- 7) B.VOC Fund
- 8) Golden Jubilee Fund

(9) Magazine Fund



Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari Commerce College, P.O : Chowk Bazar, Nalbari-781334 (Assam) as on 31st March, 2024 for the period ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with accounting standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Basis of 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 in accordance with the Code of Ethics issued by the 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.

Contd...1/2

Handwritten signature

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

Management is responsible for the preparation of these financial statements that given a true and fair view of the state of affairs and results of operations of the **Nalbari Commerce College ,Chowk bazar ,Nalbari , Assam-781334** 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 financial statements that give a true and fair view and free from material misstatement , whether due to fraud or error .

Responsibilities for the Audit of the Financial Statements ::

The objectives are to obtain reasonable assurance about whether the financial statements as a whole free from material misstatement , whether due to fraud or error , and to issue an auditor's report is 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 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 .

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements . The procedures selected depend on the auditor's judgment , including the assessment of the risks of material misstatement of the financial statements , whether due to fraud or error . In making those risk assessment , the auditor consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management , as well as evaluating the overall presentation of the financial statements . As far as going concern concept is concern , it all depends on the scheme and policy of the Government .



(3)

We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .
2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, giveg the information in the manner so required and giveg a true and fair view conformity with the accounting principles generally accepted in India .

Notes and Observations:

1. Disclaimer :

- i. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
- ii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .

2. Book of accounts:

1. The College maintains only cash Book as its Book of prime entries .

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November , 2024

Place: Guwahati



Digitally signed by BASANTA KALITA

Date: 2024.12.06 17:40:44 +05'30'

Udin!-24059309BKAKTE3665

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

GENERAL FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 21615

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|---|----------------------|--|----------------------|
| Opening Balance | | Salary | 846,200.00 |
| Cash at Bank | 7,281,130.00 | TA & DA | 106,070.00 |
| | | Interview expenses | 32,500.00 |
| Received from Higher education of free waiver | 7,292,137.00 | Work shop expenses | 9,880.00 |
| | | Electricals expenses & electrical bill paid | 729,106.00 |
| Misc receipt | 6,474.00 | Affiliation fees | 233,730.00 |
| | | Games & sports expenses | 23,050.00 |
| Fees received | 3,517,484.00 | Stationery items purchases | 482,840.00 |
| | | Telephone bill | 3,040.00 |
| | | GB Meeting expenses | 8,140.00 |
| | | Sundry expenses | 29,500.00 |
| Loan amount received | 60,000.00 | Supply of computer parts | 232,660.00 |
| | | Misc expenses | 13,396.00 |
| Interest received | 255,115.00 | Labour / Wages paid | 45,300.00 |
| | | Paid to registrar GU for registration & enrolment | 72,760.00 |
| | | Professional fees paid | 20,000.00 |
| | | Construction expenses | 167,765.00 |
| | | Internet bill paid | 2,103.00 |
| | | Furniture & fixture | 438,090.00 |
| | | Advertisement expenses | 31,574.00 |
| | | Printing & stationery | 64,340.00 |
| | | MRP A/c | 12,130.00 |
| | | Publication of two national seminar | 25,000.00 |
| | | News paper | 6,180.00 |
| | | Water | 11,450.00 |
| | | Refreshment | 65,825.00 |
| | | FD with HDFC bank | 1,000,000.00 |
| | | Expenses of Arts Strem | 70,590.00 |
| | | Green Audit report | 65,000.00 |
| | | Festival expenses | 87,955.00 |
| | | Loan paid | 60,000.00 |
| | | Bank charges | 889.00 |
| | | Trf to Tution Fund | 405,408.00 |
| | | Trf to SC GC Fund | 48,690.00 |
| | | Trf to Library Fund | 324,050.00 |
| | | Trf to Magzine Fund | 115,850.00 |
| | | Trf to Union Fund | 218,600.00 |
| | | Trf to Exam Fund | 1,296,490.00 |
| | | Trf to Golden Jublee Fund | 109,300.00 |
| | | Trf to B voc Fund | 162,500.00 |
| | | Cultural expenses | 170,400.00 |
| | | Plantation expenses | 8,300.00 |
| | | Repairing expenses | 90,038.00 |
| | | Reimbursement | 50,000.00 |
| | | Alumni association registration | 5,000.00 |
| | | Paid to registrar AHSEC for registration & enrolment | 37,100.00 |
| | | Closing Balance | |
| | | Cash at Bank | 10,373,551.00 |
| TOTAL | 18,412,340.00 | TOTAL | 18,412,340.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal
(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:-24050309BKAK TE 3665

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

LIBRARY FUND

ASSAM CO OPERATIVE APEX BANK, NALBARI A/C NO. 221042010038344

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------------------------|----------------|---|----------------|
| Opening Balance | | Purchases of books & journal | 104,319.40 |
| Cash at Bank | 366,717.40 | News paper bill | 7,080.00 |
| Interest received | 15,860.00 | Refreshment TA DA expenses | 1,150.00 |
| Trf received from Gen A/c No. 21615 | 324,050.00 | Electricals expenses | 29,140.00 |
| Admission fees received | 2,701.00 | Computer repairing installation charges | 50,200.00 |
| Coution money received | 89,400.00 | Internet expenses | 9,008.00 |
| | | Closing Balance | |
| | | Cash at Bank | 597,831.00 |
| TOTAL RS. | 798,728.40 | TOTAL RS. | 798,728.40 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24050300BKAKTE 3665

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

UNION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038348

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2024

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------------------------|----------------|--------------------------|----------------|
| Opening Balance | | College week expenses | 59,300.00 |
| Cash at Bank | 366,717.40 | Freshmen social expenses | 72,000.00 |
| | | Refreshment expenses | 1,300.00 |
| Interest received | 19,319.00 | Purchases of blazer | 43,450.00 |
| Fee received | 221,886.60 | Games & sports | 6,330.00 |
| Trf received from Gen A/c No. 21615 | 218,600.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 644,143.00 |
| TOTAL | 826,523.00 | TOTAL | 826,523.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E



Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:-24059309BKAK TE 3665

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

EXAM FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038345

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2024

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------------------------|---------------------|--|---------------------|
| Opening Balance | | Bank charges | 94.00 |
| Cash at Bank | 1,628,779.78 | Amount paid to the registrar / controller of GU for Exam fees | 946,553.00 |
| | | IC fees paid to office staff | 59,800.00 |
| Interest received | 66,003.00 | Refreshment | 4,460.00 |
| | | Remuneration | 507,000.00 |
| Trf received from Gen A/c No. 21615 | 1,296,490.00 | TA | 10,440.00 |
| | | Honorarium | 1,500.00 |
| Exam fees received | 1,779,992.04 | Expenses for exam | 486,242.00 |
| | | Trf to Golden Jubilee A/c 42050 | 236,500.00 |
| Remuneration received | 25,240.00 | Amount paid to secretary AHSEC for exam fees | 72,300.00 |
| | | Closing Balance | |
| | | Cash at Bank | 2,471,615.82 |
| TOTAL | 4,796,504.82 | TOTAL | 4,796,504.82 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udh:- 24050309BKAKTE3665

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

TUTION FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038346

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2024

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------------------------|---------------------|-----------------|---------------------|
| Opening Balance | | Salary | 17,400.00 |
| Cash at Bank | 1,539,127.60 | | |
| Interest received | 56,887.00 | | |
| Trf received from Gen A/c No. 21615 | 405,408.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 1,984,022.60 |
| TOTAL | 2,001,422.60 | TOTAL | 2,001,422.60 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal
(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:- 24059309BKAKTE3665

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

SCOUTS AND GUIDES FUND ACCOUNTS

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010038349

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2024

| RECEIPT | AMOUNTS(In Rs) | PAYMENT | AMOUNTS(In Rs) |
|-------------------------------------|----------------|-----------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 126,902.00 | | |
| Interest received | 4,984.00 | | |
| Trf received from Gen A/c No. 21615 | 48,690.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 180,576.00 |
| TOTAL | 180,576.00 | TOTAL | 180,576.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E



Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin: - 24050309 BKAK TE3665

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

B VOC FUND

ASSAM CO OPERATIVE APEX BANK, NALBARI A/C NO. 221042010042342

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2024

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|--|---------------------|---|---------------------|
| Opening Balance | | Salary | 800,000.00 |
| Cash at Bank | 969,064.60 | Remuneration paid to resource person for training skill development | 74,025.00 |
| Interest received | 19,886.00 | Advertisement expenses | 2,835.00 |
| Trf received from Gen A/c No. 21615 | 162,500.00 | Interview expenses | 12,500.00 |
| Admission Fees received | 29,251.00 | Paid to G.U for affiliation fees | 83,720.00 |
| Neft received for NICB 2.0 Courses Training under NIELIJ | 300,960.00 | Bank charges | 18.88 |
| Neft received for skill development | 75,600.00 | Payment for internet | 943.00 |
| | | Remuneration paid to resource person for training of NICB2.0 courses under NIELET | 247,935.00 |
| | | Closing Balance | |
| | | Cash at Bank | 335,284.72 |
| TOTAL | 1,557,261.60 | TOTAL | 1,557,261.60 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati

Udin:- 24059309 BK AK TE 3665



NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

GOLDEN JUBILEE FUND

ASSAM CO OPERATIVE APEX BANK,NALBARI A/C NO. 221042010042050

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH , 2024

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|-------------------------------------|----------------|-----------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 111,301.00 | | |
| Interest received | 8,880.00 | | |
| Trf received from Gen A/c No. 21615 | 109,300.00 | | |
| Trf received from Exam Fund | 236,500.00 | | |
| Collection from KK Handique | 1,600.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 467,581.00 |
| TOTAL | 467,581.00 | TOTAL | 467,581.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:-24050300BKAK TE3665

NALBARI COMMERCE COLLEGE

P.O: CHOWK BAZAR DIST::NALBARI

ASSAM-781334

MAGAZINE FUND

ASSAM CO OPERATIVE APEX BANK, NALBARI A/C NO. 221042010038347

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

| RECEIPT | AMOUNTs(In Rs) | PAYMENT | AMOUNTs(In Rs) |
|--|----------------|-----------------|----------------|
| Opening Balance | | | |
| Cash at Bank | 995,454.00 | | |
| Interest received | 31,630.00 | | |
| Trf received from Gen A/c No. 21615 (for admission) | 115,850.00 | | |
| | | Closing Balance | |
| | | Cash at Bank | 1,142,934.00 |
| TOTAL | 1,142,934.00 | TOTAL | 1,142,934.00 |

As per our report of even date attached

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 19th November 2024

Place: Guwahati



Udin:-24050309BKAKTE3665



UNIVERSITY GRANTS COMMISSION
BAHADURSHAH ZAFAR MARG
NEW DELHI-110002

FD Diary No. 392
Dated: 16.5.2019

No.F.2-25/2018(NSQF)

May, 2019

The Under Secretary (FD-III)
University Grants Commission
Bahadur Shah Zafar Marg
New Delhi-110 002.

23 MAY 2019

Subject: Release of Grants-in-aid to Nalbari Commerce College, Japarkuchi PO- Chowkbazar, District-Nalbari-781 334(Assam) for the year 2019-2020 under the Scheme of B.Voc Degree Programme.

Sir,

In supersession to this office earlier sanction letter of eve No. dated 13.2.2019, I am directed to convey the sanction of the University Grants Commission for payment of grant of an 'on account grant' of Rs. 32,90,800/- (Rupees Thirty Two Lakh Ninety Thousand Eight Hundred Only) for the year 2018-2019 towards B.Voc Degree Programme Scheme to the Principal, Nalbari Commerce College, Japarkuchi PO- Chowkbazar, District-Nalbari-781 334(Assam) for the Revenue/Capital expenditure to be incurred during 2019-2020 as follows:

| Budget Head | Head of Account | Total Allocation | Grant already released | Grant is now being sanctioned for 1 st Instalment | Amount to be released for 2019-20 General Category 76% 1 st Instalment | Total Grant paid as so far |
|---|-----------------|----------------------|------------------------|--|---|----------------------------|
| Non-Recurring (A) | | | | | | |
| Start-up Assistance (Setting up of Laboratories/ workshops facilities, procurement of teaching and learning materials including Courseware, machineries/equipment and renovation of buildings) | 3 (D) (35) | 15,00,000/- | ----- | 7,50,000/- | 5,70,000/- | 5,70,000/- |
| Recurring (B) | | | | | | |
| Faculty and Staff | 3 (D) (31) | 25,50,000/- | ----- | 10,20,000/- | 7,75,200/- | 7,75,200/- |
| Operative/Training Cost (Transportation, field visits, industrial visit, curriculum development, preparation of materials, organizing seminars/ workshop/ faculty training programme, web creation, honorarium for guest/visiting faculty / resources persons, contractual lab staff, meeting and contingency/ consumables, assessment fee of sector skill councils and other miscellaneous expenses) | 3 (D) (31) | 64,00,000/- | ----- | 25,60,000/- | 19,45,600/- | 19,45,600/- |
| Total (A+B) | | 1,04,50,000/- | | 43,30,000/- | 32,90,800/- | 32,90,800/- |

- Grant is being released 50% Non-Recurring & 40% of Recurring head from the total allocation.

Total amount to be released:- Rs. 32,90,800/- (Rupees Thirty Two Lakh Ninety Thousand Eight Hundred Only).

- The sanctioned amount is debit to Head of Account 3 (D) 35 & 31 and is valid for during the financial year 2019-2020 only.
- The University/Institution shall ensure that all the payments of approved items to the beneficiaries/vendors shall be made only through the Expenditure Advance Transfer (EAT) Module of PFMS.
- The amount of the Grant shall be drawn by the Under Secretary (Drawing and Disbursing Officer) UGC on the Grants-in-aid bill and shall be disbursed to and credited to the Principal, Nalbari Commerce College, Japarkuchi PO- Chowkbazar, District-Nalbari-781 334(Assam) for the year 2019-2020 through Electronic mode as per the following details:

| | | |
|---|---|---|
| a) Details (Name & Address) of Account Holder | : | Principal, Nalbari Commerce College, Japarkuchi PO- Chowkbazar, District-Nalbari-781 334(Assam) |
| b) Account No | : | 3370101004060 |
| c) Name & address of Bank branch | : | Canara Bank, Nalbari Branch, (Assam) |
| d) IFSC Code | : | CNRB0003370 |
| e) MICR Code | : | 781015202 |
| f) Type of Account | : | Saving Bank Account |

- The Grant is Subject to the adjustment on the basis of Utilization Certificate in the prescribed proforma submitted by the College/Institution.
- The College / Institution shall maintain proper accounts of the expenditure out of the Grants which shall be utilized only on the



UTILIZATION CERTIFICATE

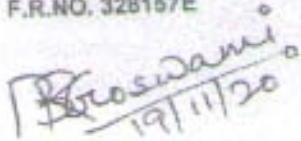
It is Certified that the grant of Rs. 32,90,800.00 (Rupees Thirty two lakh ninety thousand eight hundred) only released by the the University Grants Commission vide letter No. F.2-25/2018(NSQF) dated 23rd May, 2019 and out of the total sanction amount an amount of Rs.19,11,345.00 (Nineteen lakh eleven thousand three hundred forty five) only has been utilized by the college as per details given in the attached statement (As per Annexure D) and the balance amount an amount of Rs. 13,80,334.00 (Thirteen lakh eighty thousand three hundred thirty four) only (including bank interest) at Bank account, the terms and conditions have been fulfilled by the college and the grant has been utilized for the purpose for which it was sanctioned.

It is further certified that inventories of permanent and semi-permanent assets created/acquired wholly or mainly out of the grants given by the UGC as indicated in the enclosed statement are being maintained in the prescribed form and are being kept-up-date and these assets have not disposed off, encumbered or utilized for any other purpose.

If as a result of check or audit objection, some irregularity is noticed at a later stage, the college will refund the objected amount.

For,

M/S BRIJ GOSWAMI & COMPANY
Chartered Accountants
F.R.NO. 328157E


19/11/20


[CA BRIJ RAJ GOSWAMI]
PROPRIETOR

MEMBERSHIP NO. 305186

Dated :Guwahati

The 19th November, 2020




Principal /c cum Secretary
Nalbari Commerce College
Nalbari : Assam

STATEMENT OF INCOME AND EXPENDITURE IN RESPECT OF GRANT-IN-AID TO NALBARI
 COMMERCE COLLEGE NALBARI, ASSAM-781334 FOR THE YEAR 2019-20 FOR B.VOC DEGREE
 PROGRAMME VIDE UNIVERSITY GRANTS COMMISSION SANCTION LETTER NO. F.2-25/2018(NSQF)
 DATED 23/05/2019

| INCOME | AMOUNTS | EXPENDITURE | AMOUNTS |
|--|---------------------|--|---------------------|
| Opening Balance (Cash at Bank) | 0 | 1. Setting up Item if Lab/workshop facilities/Procurement of teaching & learning Material, Machinery/ Equipment's | 6,04,414.00 |
| Grant-in-aid from University Grants Commission -25/2018(NSQF) DATED 23/05/2019 | 32,90,800.00 | 2. Salary & Remuneration to faculty & Staff | 4,91,500.00 |
| Bank interest received | 879.00 | 3. Operative cost, Training and other Academic programme | 8,15,431.00 |
| | | 4. Closing Balance Canara Bank, Nalbari Branch A/C No, 3370101004060 | 13,80,334.00 |
| TOTAL | 32,91,679.00 | TOTAL | 32,91,679.00 |

For,

M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO. 328157E

Brij Goswami
19/11/20

[CA BRIJ RAJ GOSWAMI]
PROPRIETOR

MEMBERSHIP NO. 305186

Dated: Guwahati

The 19th November, 2020



[Signature]

Principal i/c cum Secretary
 Nalbari Commerce College
 Nalbari: Assam



ज्ञान-विज्ञान विमुक्तये

UTILIZATION CERTIFICATE

It is Certified that the grant of Rs. 32,90,800.00 (Rupees Thirty two lakh ninety thousand eight hundred) only released by the the University Grants Commission vide letter No. F.2-25/2018(NSQF) dated 23rd May, 2019 and out of the total sanction amount an amount of Rs.8,47,873.00 (Eight lakh forty-seven thousand eight hundred seventy three) only has been utilized by the college authority during the financial year 2020-21 as per details given in the attached statement *(As per Annexure D)[Rs. 19,11,345.00 (Nineteen lakh eleven thousand three hundred forty five) expenses during the year 2019-20]* and the unspent balance an amount of Rs. 5,80,060.00 (Five lakh eighty thousand sixty) only (including bank interest) at Bank account , the terms and conditions have been fulfilled by the college and the grant has been utilized for the purpose for which it was sanctioned.

It is further certified that inventories of permanent and semi-permanent assets created/acquired wholly or mainly out of the grants given by the UGC as indicated in the enclosed statement are being maintained in the prescribed form and are being kept-up-date and these assets have not disposed off, encumbered or utilized for any other purpose.

If as a result of check or audit objection , some irregularity is noticed at a later stage , the college will refund the objected amount .

For,

N.N.DAS & CO

CHARTERED ACCOUNTANTS

F. R. NO.301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner
MEMBERSHIP NO. 059309
UDIN:21059309AAAAAR5568
Place :: Guwahati
Date :: 05th July, 2021



[Signature]
Principal i/c cum Secretary
Nalbari Commerce College
Nalbari : Assam

AUDITED STATEMENT OF INCOME AND EXPENDITURE IN RESPECT OF GRANT-IN-AID TO NALBARI
COMMERCE COLLEGE NALBARI, ASSAM-781334 FOR THE YEAR 2020-21 FOR B.VOC DEGREE
PROGRAMME VIDE UNIVERSITY GRANTS COMMISSION SANCTION LETTER NO. F.2-25/2018(NSQF)
DATED 23/05/2019

| INCOME | AMOUNTS | EXPENDITURE | AMOUNTS |
|--|---------------------|--|---------------------|
| 1. Opening Balance Canara Bank, Nalbari Branch A/C No, 3370101004060 | 13,80,334.00 | 1. Setting up Item if Lab/workshop facilities/Procurement of teaching & learning Material, Machinery/ Equipment's | NIL |
| 2. Bank interest received | 47,599.00 | 2. Salary & Remuneration to faculty & Staff | 4,70,012.00 |
| | | 3. Operative cost, Training and other Academic programme | 3,77,661.00 |
| | | 10. Closing Balance Canara Bank, Nalbari Branch A/C No, 3370101004060 | 5,80,060.00 |
| TOTAL | 14,27,933.00 | TOTAL | 14,27,933.00 |

N.DAS & CO

CHARTERED ACCOUNTANTS

R. NO.301008E

Piyali Ghosal

(PIYALI GHOSAL)

Charter
MEMBERSHIP NO. 059309
IN: 21059309AAAAHR5568
ce :: Guwahati
te :: 05th July, 2021



[Signature]

Principal i/c cum Secretary
Nalbari Commerce College
Nalbari : Assam



ज्ञान-विज्ञान विमुक्तये

UTILIZATION CERTIFICATE

It is Certified that the grant of Rs. 32,90,800.00 (Rupees Thirty two lakh ninety thousand eight hundred) only released by the the University Grants Commission vide letter No. F.2-25/2018(NSQF) dated 23rd May, 2019 as per details given in the attached statement (*As per Annexure D*) for the purpose of which it was sanctioned and all the terms and conditions have been fulfilled by the college and the grant has been utilized for the purpose for which it was sanctioned.

It is further certified that inventories of permanent and semi-permanent assets created/acquired wholly or mainly out of the grants given by the UGC as indicated in the enclosed statement are being maintained in the prescribed form and are being kept-up-date and these assets have not disposed off, encumbered or utilized for any other purpose.

If as a result of check or audit objection, some irregularity is noticed at a later stage, the college will refund the objected amount.

For,

N.N.DAS & CO

CHARTERED ACCOUNTANTS

F. R. NO.301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner
MEMBERSHIP NO. 059309
UDIN: 22059309BGEJBQ6059
Place :: Guwahati
Date :: 26th December, 2022



[Signature]

Principal cum Secretary
Nalbari Commerce College,
Nalbari, Assam

AUDITED STATEMENT OF INCOME AND EXPENDITURE IN RESPECT OF GRANT-IN-AID TO
NALBARI COMMERCE COLLEGE NALBARI, ASSAM-781334 FOR B.VOC DEGREE PROGRAMME
VIDE UNIVERSITY GRANTS COMMISSION SANCTION LETTER NO. F.2-25/2018(NSQF) DATED
23/05/2019

FO THE PERIOD FROM 29/01/2020 TO 31/03/2022

| INCOME | AMOUNTS(In Rs) | EXPENDITURE | AMOUNTS(In Rs) |
|--|---------------------|---|---------------------|
| 1. Grant-in-aid from University Grants Commission for B.VOC Degree Programme | 32,90,800.00 | 1. Setting up item of Lab/Workshop facilities/Procurement of teaching & learning Materials . Machinery/Equipments | 6,04,414.00 |
| 2. Bank interest received | 63,710.00 | 2. Salary & Remuneration to Faculty & Staff | 14,09,428.00 |
| | | 3. Operating Cost, Training and other Academic Programme | 13,40,346.00 |
| | | 4. Closing Balance Canara Bank, Nalbari Branch A/C No, 3370101004060 | 322.00 |
| TOTAL | 33,54,510.00 | TOTAL | 33,54,510.00 |

For,

N.N.DAS & CO

CHARTERED ACCOUNTANTS

F. R. NO.301003E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner
MEMBERSHIP NO. 059309
UDIN: 22059309BGEJBQ6059
Place :: Guwahati
Date :: 26th December, 2022



[Signature]

Principal cum Secretary
Nalbari Commerce College
Nalbari, Assam

OFFICE OF THE MISSION DIRECTOR
RASHTRIYACHHETAKAR SHIKSHA ABHIYAN, ASSAM
KAMHUPARA, GUWAHATI-781019
Email ID: rusaassam@gmail.com, rusa-assam@assam.gov.in
Phone No. 0361-2382626, Website www.rusa.assam.gov.in

No. ARUSA/PIM/12/2019/261623

19 June 2019

To, The Mission Director, RUSA, Assam
Rashtriya Chhetakarak Shiksha Abhiyan, Guwahati
Kamhupara, Guwahati-781019

From, The Mission Director, RUSA, Assam
Rashtriya Chhetakarak Shiksha Abhiyan, Guwahati

Subject: Release of 10% share of Central Share and 10% of State Share to National Commission of Employment & Skill Development (NCESD) for the purpose of skill development.

Reference is made to the letter dated 12.06.2019 from the Mission Director, RUSA, Assam, Guwahati, dated 12.06.2019, regarding the release of 10% share of Central Share and 10% of State Share to National Commission of Employment & Skill Development (NCESD) for the purpose of skill development. The approved fund of Rs. 10.00 crore out of Rs. 10.00 crore RUSA 20 will be released soon.

The college authority shall implement the schemes/projects given below after release of the fund.

| College ID | Project ID | Component Name | Sub Component | Name of Project | Financial Value proposed by the College | Total Physical Value | Total Area to be built upon (sq.m) | 1% Instrument of fund to the Project (8-88 to be released) Rs in Lakh |
|------------|-------------------|-----------------------------------|------------------|-------------------------|---|--|------------------------------------|---|
| 17276 | 2.0 C-17276-01-83 | Infrastructure Grants to Colleges | New Construction | Classroom Block | 1.00 crore | 4 nos. of classrooms, 2 nos. of toilets, 1 no. of elevator | 432 sq.m | 40.00 |
| | 2.0 C-17276-02-84 | | Renovation | Academic Building | 5.00 Lakh | tiles work, paint job | | 5.00 |
| | 2.0 C-17276-02-87 | | | Hostel | 4.00 Lakh | paint job, tiles works | | 4.00 |
| | 2.0 C-17276-02-89 | | | Toilet | 2.00 Lakh | PVC door frames, tiles work, ceiling works, paint job, sanitary & water supply | | 2.00 |
| | 2.0 C-17276-02-90 | | | Classroom | 10.00 Lakh | tiles work (at 1st & 2nd floors), ceiling works | | 10.00 |
| | 2.0 C-17276-02-85 | | | Administrative Building | 2.5 Lakh | Electrical wiring | | 2.5 |
| | 2.0 C-17276-02-88 | | | Library | 6.5 Lakh | tiles work, electrical works | | 6.5 |
| | 2.0 C-17276-03-95 | | Equipment | Sports | 5.00 | | | 5.00 |
| | 2.0 C-17276-03-96 | | | Computers | 20.00 | | | 20.00 |
| | 2.0 C-17276-03-97 | | | Laboratory | 5.00 | | | 5.00 |

For the Mission Director, RUSA, Assam
For the Mission Director, RUSA, Assam
For the Mission Director, RUSA, Assam
For the Mission Director, RUSA, Assam

No. ARUSA/FAA/3/2019/15 /1355

Dated Guwahati the 17th June, 2019

From : Dr. Deepak Majumdar, IAS,
The Secretary to the Govt of Assam
Higher Education Department cum Mission Director,
Rashtriya Uchchatar Siksha Abhiyan,
Kahilipara, Guwahati-19

Subject : Fund for Infrastructure Grants to 62. (Sixty Two) Colleges of Assam, under
Rashtriya Uchchatar Siksha Abhiyan (RUSA) – under RUSA 2.0 as 1st
installment.

To : The Principal
Nalbari Commerce College, Nalbari

Sir/Madam,

I am pleased to release an amount of Rs. 1,00,00,000/- (Rupees One Crore Only)
(Rs. 90,00,000/- as Central Share and Rs. 10,00,000/- as State Share) to each of the following 62
colleges for creation of new facilities, renovation/upgradation of existing facilities and new
equipments/facilities as per the approved list of schemes as the First Instalment as approved by
the Govt. of India under RUSA 2.0 and out of the amount released by the Govt. of Assam.

| Sl. No. | Name of the College | Central share | State share | Total |
|---------|--|---------------|-------------|---------------|
| 1 | Sibsagar College, Sivasagar | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 2 | BH College, Barpeta | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 3 | Gurucharan College, Cachar | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 4 | B Barooah College, Kamrup Metropolitan | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 5 | Dibru College, Dibrugarh | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 6 | Arya Vidyapeeth College, Kamrup Metropolitan | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 7 | Kamrup College, Nalbari | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 8 | MNC Balika Mahavidyalay, Nalbari | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |

| | | | | |
|----|---|-------------|-------------|---------------|
| 9 | Lakhimpur Girls College, Lakhimpur | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 10 | Nalbari Commerce College, Nalbari | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 11 | Tengakhat College, Dibrugarh | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 12 | Womens College, Tinsukia | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 13 | DHS Kanoi College, Dibrugarh | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 14 | Dhing College, Nagaon | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 15 | Nagaon GNDG Commerce College, Nagaon | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 16 | Jorhat Kendriya Mahavidyalaya, Jorhat | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 17 | BHB College, Barpeta | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 18 | Baosi Banikanta Kakati College, Barpeta | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 19 | Moirabari College, Morigaon | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 20 | Nabajyoti College, Kalgachia, Barpeta | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 21 | Jagiroad College, Morigaon | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 22 | RG Baruah College, Kamrup Metropolitan | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 23 | Barama College, Baksa | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 24 | Mankachar College, South Salmara, Mankachar | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 25 | Amguri College, Sivasagar | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 26 | Barnagar College, Barpeta | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 27 | Tinsukia College, Tinsukia | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 28 | Bijni College, Chirang | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 29 | Kakojan College, Jorhat | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 30 | Science College Kokrajhar, Kokrajhar | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 31 | CKB Commerce College, Jorhat | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |
| 32 | Mariani College, Jorhat | 90,00,000/- | 10,00,000/- | 1,00,00,000/- |

FORM GFR-12-C

[See Rule 239]

UTILIZATION CERTIFICATE

(For State Governments)

Certified that out of Rs.1,50,00,000.00 (One crore fifty lakh) of grants sanctioned in favour of Nalbari Commerce College, Nalbari, Assam-781334 Under the Ministry/Department Letter No. given in the margin

| SL No | Letter No and Date | Amounts(in Rs) |
|-------|---|-----------------------|
| 1 | 1 st Instalment Released letter No, ARUSA/FAA/3/2019/15/1855 dated 17/06/2019) | 1,00,00,000.00 |
| 2 | 2 nd instalment Released letter No, ARUSA-120127/7/2022-FAA-RUSA/2708 dated 15/Nov,2022) | 45,00,000.00 |
| 3 | Stare Share (Matching) transfer online | 5,00,000.00 |
| | TOTAL | 1,50,00,000.00 |

and Rs.**NIL** on account of unspent balance of the previous year and the sanction amount has been fully utilized (As per audited statement of expenditure attach herewith) for the purpose of which it was sanctioned and that the balance of Rs. NIL only remaining unutilized at the end of the year has been surrendered to government (vide no. **Nil** dated)/ will be adjusted towards the grants payable during the next year .

Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kinds of checks exercised

1. PFMS Expenditures Statement.
2. Expenditure Vouchers against the Head of the Scheme.
3. Bank Payment Statement as per record.
4. The Submitted Scheme Documents.

For,M/S BRIJ GOSWAMI & COMPANY
Chartered Accountants
F.R.NO. 328157E

Brij Goswami
26/6/23

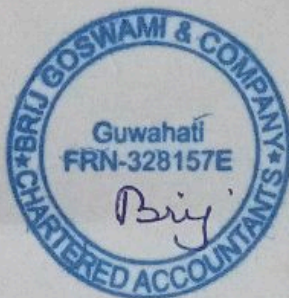
[CA BRIJ RAJ GOSWAMI]
PROPRIETOR

MEMBERSHIP NO. 305186

UDIN :: 23305186BGQOZ6089

Place :: Guwahati

Date :: 26/06/2023



AUDITED STATEMENT OF INCOME AND EXPENDITURE OF NALBARI COMMERCE COLLEGE IN RESPECT OF GRANTS IN AID
RECEIVED FROM RASTRIYA UCHACHATAR SHKSHA ABHIYAN FOR INFRASTRUCTURE GRANTS VIDE SANCTION LETTER NO.
ARUSA/PIM/12/2019/26 1623 dated 19th June,2019

| RECEIPTS | AMOUNTS(In Rs) | PAYMENTS | AMOUNTS (In Rs) |
|--|-----------------------|---|-----------------------|
| ARUSA/PIM/12/2019/26 1623 dated 19 th June,2019 (1 st Instalment Released letter No, ARUSA/FAA/3/2019/15/1855 dated 17/06/2019) | 1,00,00,000.00 | Infrascture Development (New Construction) Construction of new Class Room | 87,29,690.00 |
| 02 nd instalment received (Released letter No, ARUSA-120127/7/2022-FAA-RUSA/2708 dated 15/Nov,2022) | 45,00,000.00 | Infrascture Development (Renovatation) Library Building | 6,21,859.00 |
| Matching State Share | 5,00,000.00 | Academic Building | 4,78,409.00 |
| Tender fee & earnest money | 63,500.00 | Class Room | 9,56,940.00 |
| Bank interest | 4,18,352.00 | Toile facility | 1,91,424.00 |
| | | Hostel Building | 3,82,633.00 |
| | | Administrative Building | 2,66,488.00 |
| | | Purchase of Sports Equipments | 4,99,865.00 |
| | | Purchase of Computer & accessories | 25,44,889.00 |
| | | Bank Charges | 1,732.00 |
| | | Service Charges paid to Housefed | 3,83,923.00 |
| | | Contingencies expenses | 8,400.00 |
| | | Fund transfer to RUSA Single Nodal A/C | 4,15,600.00 |
| TOTAL | 1,54,81,852.00 | TOTAL | 1,54,81,852.00 |

For,M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO. 328157E

Brij Goswami
26/6/23

[CA BRIJ RAJ GOSWAMI]

PROPRIETOR

MEMBERSHIP NO. 305186

UDIN :: 23305186BGQOZ6089

Place :: Guwahati

Date:: 26/06/2023



FORM GFR-12-C

[See Rule 239]

UTILIZATION CERTIFICATE

(For State Governments)

Certified that out of Rs.1,50,00,000.00 (One crore fifty lakh) of grants sanctioned in favour of Nalbari Commerce College, Nalbari, Assam-781334 Under the Ministry/Department Letter No. given in the margin

| SL No | Letter No and Date | Amounts(in Rs) |
|-------|---|-----------------------|
| 1 | 1 st Instalment Released letter No, ARUSA/FAA/3/2019/15/1855 dated 17/06/2019) | 1,00,00,000.00 |
| 2 | 2 nd instalment Released letter No, ARUSA-120127/7/2022-FAA-RUSA/2708 dated 15/Nov,2022) | 45,00,000.00 |
| 3 | Stare Share (Matching) transfer online | 5,00,000.00 |
| | TOTAL | 1,50,00,000.00 |

and Rs.NIL on account of unspent balance of the previous year and the sanction amount has been fully utilized (As per audited statement of expenditure attach herewith) for the purpose of which it was sanctioned and that the balance of Rs. NIL only remaining unutilized at the end of the year has been surrendered to government (vide no. Nil dated)/ will be adjusted towards the grants payable during the next year .

Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kinds of checks exercised

1. PFMS Expenditures Statement.
2. Expenditure Vouchers against the Head of the Scheme.
3. Bank Payment Statement as per record.
4. The Submitted Scheme Documents.

For, M/S BRIJ GOSWAMI & COMPANY
Chartered Accountants
F.R.NO. 328157E

Brij Goswami
26/6/23
[CA BRIJ RAJ GOSWAMI]
PROPRIETOR
MEMBERSHIP NO. 305186
UDIN :: 23305186BQQDZ6089
Place :: Guwahati
Date :: 26/06/2023



[Signature]
Principal cum Secretary
Nalbari Commerce College,
Nalbari, Assam

AUDITED STATEMENT OF INCOME AND EXPENDITURE OF NALBARI COMMERCE COLLEGE IN RESPECT OF GRANTS IN AID RECEIVED FROM RASTRIYA UCHACHATAR SHIKSHA ABHIYAN FOR INFRASTRUCTURE GRANTS VIDE SANCTION LETTER NO. ARUSA/PIM/12/2019/26 1623 dated 19th June, 2019

| RECEIPTS | AMOUNTS(In Rs) | PAYMENTS | AMOUNTS (In Rs) |
|---|-----------------------|--|-----------------------|
| ARUSA PIM/12/2019/26 1623 dated 19 th June, 2019 (1 st Instalment Released letter No. ARUSA/FAA/3/2019/15/1855 dated 17/06/2019) | 1,00,00,000.00 | Infrastructure Development (New Construction) Construction of new Class Room | 87,29,690.00 |
| 02 nd instalment received (Released letter No. ARUSA-120127/7/2022-FAA-RUSA/2708 dated 15/Nov, 2022) | 45,00,000.00 | Infrastructure Development (Renovation) Library Building | 6,21,859.00 |
| Matching State Share | 5,00,000.00 | Academic Building | 4,78,409.00 |
| Tender fee & earnest money | 63,500.00 | Class Room | 9,56,940.00 |
| Bank interest | 4,18,352.00 | Toile facility | 1,91,424.00 |
| | | Hostel Building | 3,82,633.00 |
| | | Administrative Building | 2,66,488.00 |
| | | Purchase of Sports Equipments | 4,99,865.00 |
| | | Purchase of Computer & accessories | 25,44,889.00 |
| | | Bank Charges | 1,732.00 |
| | | Service Charges paid to Housefed | 3,83,923.00 |
| | | Contingencies expenses | 8,400.00 |
| | | Fund transfer to RUSA Single Nodal A/C | 4,15,600.00 |
| TOTAL | 1,54,81,852.00 | TOTAL | 1,54,81,852.00 |

For, M/S BRIJ GOSWAMI & COMPANY
Chartered Accountants
F.R.NO. 328157E

Brij Goswami
26/6/23

[CA BRIJ RAJ GOSWAMI]
PROPRIETOR
MEMBERSHIP NO. 305186
UDIN :: 23305186BGQOZ6089
Place :: Guwahati
Date:: 26/06/2023



[Signature]
Principal cum Secretary
Nalbari Commerce College,
Nalbari, Assam





Office of the Principal
NALBARI COMMERCE COLLEGE

P.O.: CHOWKBAZAR, DIST: NALBARI, PIN- 781334

An ISO 9001:2015 Certified Institution

Ref: NCC/10(A)24/492

Date: 30 March, 2024

From
Dr. Basanta Kalita, M.A., Ph.D.
Principal cum Secretary

Website: www.nccnalbari.in
E-mail: principalncccollege1979@gmail.com
Phone: 7086182199 (M)

To
The Managing Director
RUSA, Assam, Guwahati- 19

Subject: Submission of report on the utilization of fund under 'Mother Sanction'.

Ref: Letter No. ARUSA-14012/125/2022-PIM/3783 dtd. 29th March, 2024

Sir,

In reference to the subject and your letter stated above I have the honour to submit a report on the utilization of fund under 'Mother Sanction' against the RUSA 2.0 Scheme in the prescribed format as stated below.

| Name of the College: Nalbari Commerce College, Nalbari (C-17276) | | | | | | | |
|--|---|-----------------------------------|---|---|---|---|---|
| Project Name | Project ID | Approved amount under the Project | Received Amount in Mother Sanction (March 2024) | Utilized Amount in Mother Sanction (March 2024) | Total Received Amount under the Project (Gross till date) | Total Utilized Amount under the Project (Gross till date) | Fund to be received under the Project (Gross till date) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Infrastructure Grants to Colleges | 2.0GCPRN B197904/1 C/01/83 (Sub Component: New Construction) | 10000000.00 | 1000000.00 | 899269.00 | 10000000.00 | 9899269.00 | 0.00 |

This is for your kind information and necessary action.
With sincere regards.

Yours faithfully

Digitally signed by BASANTA KALITA
Date: 2024.03.30 19:29:51 -07'00'

Principal
Nalbari Commerce College
Nalbari, Assam

Audited Utilization Certificate

(For the financial year: 2024-2025)

Name of Institute: **NALBARI COMMERCE COLLEGE, NALBARI (ASSAM)**

Name of the Scheme under which Grant was sanction: **Impact Lecture**

| AICTE Sanction Order No. & Date under which Grant was sanctioned | Amount Sanction (Rs.) | CERTIFICATE |
|--|---|---|
| 26 February, 2024 | Rs.20, 000/- (Rupees Twenty Thousand) only. | Certified that out of the grant-in-aid of Rs. 20000/- (Twenty Thousands) only sanctioned by the AICTE during the Financial Year 2023-24 as per letter mentioned in the margin, Rs. 20000 (2023-2024) on account of unspent balance of previous year + Rs. NIL on account of Interest, a sum of Rs. 20000/- has been utilized for the purpose for which it was sanctioned, and the balance of Rs. NIL remained unutilized at the end of the year 2024-2025 |

Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised:

1. Audited Annual Accounts of the Institute
2. Receipt & Payment Account of the Institute
3. Periodical Progress Report of the Institute

[Signature of Chartered Accountant]

Name of CA : Brij Goswami & Company

Membership No. : 305186

Full Address : Roodraksh, 5th Floor, 501 & 502 B,
G.S. Road, Bhangagarh, Guwahati- 781005 (Assam)

[with seal]

(mandatory for self financing institutes)

[Signature of Head of the Institute]

Name : Dr. Basanta Kalita

Designation : Principal

Full Address : Nalbari Commerce College
PO: Chowkbazar, Nalbari, Assam-781334

[with seal]

(mandatory for all institutes)

[Signature of the Finance Officer]

Name : _____

Designation : _____

Full Address : _____

[with seal]

(Govt./Govt.Aided/University & whatever applicable)

Place : Nalbari, Assam

Date : 11 July, 2024

Statement of Expenditure

(For the financial year: 2024-2025)

Name of Institute: NALBARI COMMERCE COLLEGE, NALBARI (ASSAM)

IIC ID: IC202218256

Name of the Scheme under which Grant is approved: Impact Lecture

Expenditure Details

| Session-1 | | |
|--|--|----------------------------------|
| Date: | 9 April, 2024 & 16 May, 2024 | |
| | Expert Name | Honorarium Amount (In Rs) |
| Lecture 1 (9 April, 2024) | 1. Mr. Rajib Kumar Lahkar 2. Mr. Dipak Baishya | Rs.3000/- |
| Lecture 2 (16 May, 2024) | 1. Mr. Siddharth Devnath 2. Mr. Arunav Bhagabati | Rs.3000/- |
| TA/DA | Lecture 1 1. Mr. Rajib Kumar Lahkar 2. Mr. Dipak Baishya Lecture 2 1. Mr. Siddharth Devnath 2. Mr. Arunav Bhagabati | Rs.6000/- |
| Venue related expenditure including food and snacks | | Rs.8000/- |
| Total | | Rs. 20000/- |
| Total Amount | Rs. 20000/- (Rupees Twenty Thousand Only) | |

Certified that I have satisfied myself that the conditions on which the amount was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose of which it was sanctioned.

Kinds of checks exercised:

1. Expenditure is as per the guideline of the Impact lecture scheme (Online mode)
2. Event Report, Receipts/Bills, transaction proof, Copy of Institute PAN Card along with mandate form is also submitted online (IIC Portal) and have to be submitted by post
3. TDS must be deducted by the institute before releasing honorarium amount to the experts as per income tax act (10%)

[Signature of Chartered Accountant*/Finance Officer
/Registrar**/Govt. Auditor**]**

Name of CA: Brij Goswami & Company

Membership No.: 305186

Full Address: Roodraksh, 5th Floor, 501 & 502 B,
G.S. Road, Bhangagarh, Guwahati- 781005 (Assam)

[with seal]

Place: Nalbari, Assam

Date: 11 July, 2024

*In case of private institutions/self-financing Institutions

*In case of Government Institutions

Digitally signed by BASANTA KALITA

Date: 2024.07.11 17:05:42 +05'30'

[Signature of Head of the Institute]

Name: Dr. Basanta Kalita

Designation: Principal

Full Address: Nalbari Commerce College
PO: Chowkbazar, Nalbari, Assam-781334

[with seal]