



গোলাঘাট বাণিজ্য মহাবিদ্যালয়  
যোগেশ্বর চত মৌলবনী বাটচৰা

# GOLAGHAT COMMERCE COLLEGE

Jyoti Nagar, Golaghat, Assam 785621

<https://golaghatcommercecollege.org>

**THIRD CYCLE NAAC ACCREDITATION 2022**

## Criterion 4

**4.4.1 Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years(INR in Lakhs)**

*Submitted to*



**NATIONAL ASSESSMENT AND  
ACCREDITATION COUNCIL**



# GOLAGHAT COMMERCE COLLEGE

Jyoti Nagar, Golaghat, Assam, Pin -785621

(NAAC - B)

Dr. Utpal Sarma

M.Sc., Ph. D.

Principal

☎ 03774 285065(O)

Mob. : 94359 35234

Email : utpalsarmagic@rediffmail.com

pcomm\_glt@bsnl.in

principalgcc1972@gmail.com

No. GCC/259/22-23

Date 14/07/2022

## EXTRACT OF INFRASTRUCTURE MAINTENANCE DETAILS FROM 2016-2017 TO 2020-2021

| YEAR      | Expenditure on Maintenance of academic facilities (excluding salary for human resources) (INR) | Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR) |
|-----------|--|--|
| 2016-2017 | 3409548  | 1245974  |
| 2017-2018 | 6413614  | 1426131  |
| 2018-2019 | 5645712  | 1699462  |
| 2019-2020 | 5135161  | 1475928  |
| 2020-2021 | 1176814  | 1126370  |

The above said amounts have been extracted from the Receipts and Payments Account of Golaghat Commerce College, Golaghat, Assam. The same have been attached as proof and the relevant account heads have been highlighted respectively.

For, M/s SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants



*Shraavan*  
14/07/2022  
(SHRAVAN AGARWALLA)  
Proprietor  
Membership Number 063204  
F.R.N.- 325744E


*Utpal Sarma*  
14/7/2022

(Dr. Utpal Sarma)  
Principal  
Golaghat Commerce College  
Golaghat - 785621

### AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **COMMERCE SECTION** of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2017**. This financial statement is the Responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
    - (a) in the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2017** in respect of Commerce Section.

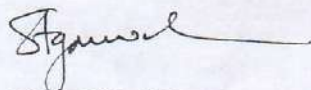


  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 24-08-2018.  
Place : Golaghat.



For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants

  
(**SHRAVAN KUMAR AGARWALLA**)  
Proprietor.  
M. No.: 063204.  
F.R.N.325744E .

GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM

RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2017

| RECEIPTS                   |              | AMOUNT (')     | PAYMENTS  | AMOUNT (')     |
|----------------------------|--------------|----------------|---|----------------|
| <u>To Opening Balances</u> |              |                |   |                |
| Cash in Hand               | NIL          |                | By Miscellaneous Exps.                                | 1,25,576.00    |
| Cash at Bank               | 42,47,476.57 | 42,47,476.57   | By LIC Premium to Student <i>Academic</i>             | 58,221.40      |
|                            |              |                | By Student Union <i>Academic</i>                      | 5,79,276.00    |
| <u>To Admission Fees</u>   |              | 1,04,81,554.08 | By Electricity Expenses                               | 6,65,954.00    |
| <u>To Examination Fees</u> |              | 73,15,454.63   | By Magazine <i>Academic</i>                           | 82,690.00      |
| <u>To Bank Interest</u>    |              | 5,34,488.00    | By Audit Fees   | 34,261.00      |
|                            |              |                | By Advertisement                                      | 1,97,490.00    |
|                            |              |                | By Library Books                                      | 2,22,464.00    |
|                            |              |                | By Sound Box & Music System                           | 9,550.00       |
|                            |              |                | By Wages  | 3,05,840.00    |
|                            |              |                | By Registration Fees & Others (A.H.S.E.C & D.U)       | 6,91,288.00    |
|                            |              |                | By Refreshment <i>→ Academic</i>                      | 1,04,615.00    |
|                            |              |                | By Farewall   | 37,490.00      |
|                            |              |                | By Repair & Maintenance Computer                      | 1,09,835.00    |
|                            |              |                | By Examination Fees (A.H.S.E.C & D.U) <i>Academic</i> | 17,05,586.44   |
|                            |              |                | By Gardening  | 20,830.00      |
|                            |              |                | By Remuneration (Exam)                                | 8,31,855.00    |
|                            |              |                | By Telephone Expenses                                 | 46,045.00      |
|                            |              |                | By Bank Charges                                       | 665.69         |
|                            |              |                | By T.A/ D.A   | 2,90,774.00    |
|                            |              |                | By ID Card <i>Academic</i>                            | 1,27,500.00    |
|                            |              |                | By Repair & Maintenance                               | 3,93,760.00    |
|                            |              |                | By Building Construction Expenses                     | 6,54,097.00    |
|                            |              |                | By Printing & Stationery <i>Academic</i>              | 1,51,740.00    |
|                            |              |                | By Festival Expenses                                  | 1,79,650.00    |
|                            |              |                | By Workshop/Seminar Expenses <i>Academic</i>          | 13,247.00      |
|                            |              |                | By Salary   | 21,62,439.00   |
|                            |              |                | <u>By Closing Balances</u>                            |                |
|                            |              |                | Cash in Hand  | NIL            |
|                            |              |                | Cash at Bank  | 1,27,76,233.75 |
|                            |              |                | (As Per Schedule "A")                                 | 1,27,76,233.75 |
|                            |              | 2,25,78,973.28 |   | 2,25,78,973.28 |



*Principal*  
Golaghat Commerce College  
Golaghat, Assam

Date : 24.08.2018  
Place : GOLAGHAT



In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants

*Shraavan*  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor  
M.No.: 063204.  
F.R.N.-325744E

### AUDITOR'S REPORT

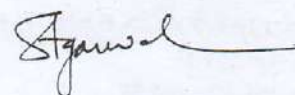
1. We have audited the attached **Receipt & Payment Accounts** in respect of **COMMERCE SECTION** of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2018**. This financial statement is the Responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
    - (a) in the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2018** in respect of Commerce Section.

  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 30-06-2018.  
Place : Golaghat.



For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants



(**SHRAVAN KUMAR AGARWALLA**)  
Proprietor.  
M. No.: 063204.  
F.R.N.325744E

GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM  
RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2018

| RECEIPTS                                |                | AMOUNT (')     | PAYMENTS  | AMOUNT (')     |
|---|----------------|----------------|---|----------------|
| To Opening Balances                     |                |                |   |                |
| Cash in Hand                            | NIL            |                | By Miscellaneous Exps.  | 87,098         |
| Cash at Bank                            | 1,27,76,233.75 | 1,27,76,233.75 | By LIC Premium to Student <i>Academic</i>                       | 15,037         |
| To Received From Asstt. Prop. Interview |                |                | By Student Union <i>Academic</i>                                | 6,70,881       |
| To Admission Fees                       |                | 1,00,500.00    | By Electricity Expenses   | 7,40,049       |
| To Examination Fees                     |                | 57,06,661.08   | By Magazine <i>Academic</i>                                     | 1,13,512       |
| To SD Money                             |                | 40,89,446.75   | By Advertisement  | 1,70,398       |
| To Bank Interest                        |                | 55,000.00      | By Library Books  | 1,56,476       |
| To Received From DHE                    |                | 4,26,775.81    | By Wages  | 12,73,648      |
| To Received From Govt                   |                | 50,000.00      | By Registration Fees & Others (A.H.S.E.C & D.U) <i>Academic</i> | 12,27,370      |
|   |                | 50,00,000.00   | By Refreshment  | 1,35,297.1     |
|   |                |                | By Farewall   | 40,558.1       |
|   |                |                | By Repair & Maintance Computer                                  | 1,11,907.1     |
|   |                |                | By Examination Fees (A.H.S.E.C & D.U) <i>Academic</i>           | 40,62,909.4    |
|   |                |                | By Remuneration (Exam)  | 8,44,363.0     |
|   |                |                | By Telephone Expenses   | 49,113.0       |
|   |                |                | By Bank Charges   | 1,412.4        |
|   |                |                | By T.A/ D.A   | 3,27,574.0     |
|   |                |                | By ID Card <i>Academic</i>                                      | 1,51,580.0     |
|   |                |                | By Repair & Maintenance   | 5,25,062.0     |
|   |                |                | By Building Construction Expenses                               | 37,67,189.0    |
|   |                |                | By Printing & Stationery <i>Academic</i>                        | 1,55,390.0     |
|   |                |                | By Festival Expenses  | 1,79,650.0     |
|   |                |                | By Workshop/Seminar Expenses <i>Academic</i>                    | 16,935.0       |
|   |                |                | By Salary   | 27,79,783.0    |
|   |                |                | By Closing Balances   |                |
|   |                |                | Cash in Hand  | NIL            |
|   |                |                | Cash at Bank  | 1,06,01,425.50 |
|   |                |                | (As Per Schedule "A")   | 1,06,01,425.50 |
|   |                | 2,82,04,617.39 |   | 2,82,04,617.39 |



*[Signature]*  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 30.06.2018  
Place : GOLAGHAT



In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants

*[Signature]*  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor  
M.No : 063204.  
F.R.N.-325744E

### AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **COMMERCE SECTION** of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2019**. This financial statement is the Responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
    - (a) in the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2019** in respect of Commerce Section.

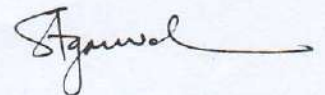


  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 25-06-2019.  
Place : Golaghat.



For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants



(SHRAVAN KUMAR AGARWALLA)

Proprietor.

M. No. 063204






4.1.4/4.4.1/4.2

### AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **COMMERCE SECTION** of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2020**. This financial statement is the Responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
    - (a) in the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2020** in respect of Commerce Section.

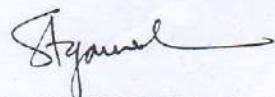


  
Principal  
Golaghat Commerce College  
Golaghat, Assam

For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants



Date : 11-04-2022.  
Place : Golaghat.

  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor.  
M. No.: 063204.  
F.R.N.325744E

GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM

RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2020

| RECEIPTS              |              | AMOUNT (₹)     | PAYMENTS  | AMOUNT (₹)     |
|-----------------------|--------------|----------------|---|----------------|
| To Opening Balances   |              |                | By Miscellaneous Exps.  | 1,67,082.00    |
| Cash in Hand          | NIL          |                | By LIC Premium to Student <i>Academic</i>                       | 12,864.00      |
| Cash at Bank          | 61,73,356.00 | 61,73,356.00   | By Student Union <i>Academic</i>                                | 5,99,269.00    |
| To Admission Fees     |              |                | By Electricity Expenses   | 10,87,298.00   |
| To FD Money Received  |              | 1,10,75,383.60 | By Magazine <i>Academic</i>                                     | 64,927.00      |
| To Bank Interest      |              | 19,71,167.00   | By FD Money Deposit   | 16,78,882.00   |
| To Received From GSLI |              | 3,16,663.00    | By Advertisement  | 79,809.00      |
|                       |              | 1,97,902.00    | By Library Books  | 36,788.00      |
|                       |              |                | By Wages  | 10,27,786.00   |
|                       |              |                | By Registration Fees & Others (A.H.S.E.C & D.U) <i>Academic</i> | 18,67,897.00   |
|                       |              |                | By Refreshment  | 1,40,983.00    |
|                       |              |                | By Repair & Maintenance Computer                                | 1,10,342.00    |
|                       |              |                | By Examination Fees (A.H.S.E.C & D.U) <i>Academic</i>           | 22,98,882.00   |
|                       |              |                | By Remuneration (Exam)  | 4,29,980.00    |
|                       |              |                | By Telephone Expenses   | 26,778.00      |
|                       |              |                | By Bank Charges   | 3,359.00       |
|                       |              |                | By T. A/ D. A   | 1,32,878.00    |
|                       |              |                | By ID Card  | 1,47,982.00    |
|                       |              |                | By Repair & Maintenance   | 2,49,854.00    |
|                       |              |                | By Building Construction Expenses                               | 18,12,111.00   |
|                       |              |                | By Printing & Stationery <i>Academic</i>                        | 2,16,340.00    |
|                       |              |                | By Festival Expenses  | 94,386.00      |
|                       |              |                | By Workshop/Seminar Expenses <i>Academic</i>                    | 74,982.00      |
|                       |              |                | By Salary   | 22,81,062.00   |
|                       |              |                | By Closing Balances   |                |
|                       |              |                | Cash in Hand  | NIL            |
|                       |              |                | Cash at Bank  | 50,91,950.60   |
|                       |              |                | (As Per Schedule "A")   | 50,91,950.60   |
|                       |              | 1,97,34,471.60 |   | 1,97,34,471.60 |



*[Signature]*  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 11/04/2022  
Place : GOLAGHAT



In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants

*[Signature]*  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor  
M.No. 063204  
F.R.N.-325744E  
UDIN 22063204AGUWTP4033

4.1.4/4.4.2/4.2

### AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2021**.

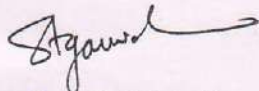
This financial statement is the responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
- (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
- (a) In the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2021**.

For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants



Date : 13-05-2022.  
Place : Golaghat.

  
(CA SHRAVAN AGARWALLA)  
Proprietor.  
M. No.: 063204.  
F.R.N.325744E  
UDIN : 22063204AIXMZH5105

GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM

RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2021

| RECEIPTS                          | AMOUNT (₹)     | PAYMENTS  | AMOUNT (₹)     |
|-----------------------------------|----------------|---|----------------|
| To Opening Balances               |                | By Miscellaneous Exps.                                | 17,780.00      |
| Cash in Hand                      | NIL            | By LIC Premium to Student <i>Academic</i>             | 45,197.60      |
| Cash at Bank                      | 50,91,950.60   | By Student Union <i>Academic</i>                      | 3,22,544.00    |
|                                   |                | By Electricity Expenses                               | 4,15,861.00    |
|                                   |                | By Magazine <i>Academic</i>                           | 80,000.00      |
| To Fees Received                  | 67,29,591.06   | By Advertisement                                      | 42,924.00      |
| To Bank Interest                  | 1,38,638.00    | By Wages <i>Academic</i>                              | 1,24,410.00    |
| To Grant received from Govt. Fund | 25,00,000.00   | By Registration Fees & Others (A.H.S.E.C & D.U)       | 62,500.00      |
|                                   |                | By CC Camera  | 1,24,000.00    |
|                                   |                | By Laptop Purcahse                                    | 43,000.00      |
|                                   |                | By Nursery  | 20,000.00      |
|                                   |                | By Fuel Purchase                                      | 30,900.00      |
|                                   |                | By Software Maintance                                 | 1,29,506.00    |
|                                   |                | By Meeting Expenses                                   | 6,100.00       |
|                                   |                | By Medicine   | 7,300.00       |
|                                   |                | By Refreshment  | 60,110.00      |
|                                   |                | By Repair & Maintenance Computer                      | 91,450.00      |
|                                   |                | By Repair & Maintance Electrical Works                | 52,735.00      |
|                                   |                | By Examination Fees (A.H.S.E.C & D.U) <i>Academic</i> | 5,16,000.00    |
|                                   |                | By Remuneration (Exam)                                | 39,700.00      |
|                                   |                | By Telephone Expenses                                 | 2,13,555.00    |
|                                   |                | By Bank Charges                                       | 1,037.95       |
|                                   |                | By T. A/ D. A   | 69,775.00      |
|                                   |                | By Postage  | 12,324.00      |
|                                   |                | By Repair & Maintenance                               | 36,263.00      |
|                                   |                | By Building Construction Expenses                     | 2,05,949.00    |
|                                   |                | By Printing & Stationery <i>Academic</i>              | 1,43,128.00    |
|                                   |                | By Festival Expenses                                  | 95,000.00      |
|                                   |                | By Workshop/Seminar Expenses <i>Academic</i>          | 7,445.00       |
|                                   |                | By Salary   | 27,37,985.00   |
|                                   |                | By Closing Balances                                   |                |
|                                   |                | Cash in Hand  | NIL            |
|                                   |                | Cash at Bank  | 87,05,700.11   |
|                                   |                | (As Per Schedule "A")                                 | 87,05,700.11   |
|                                   | 1,44,60,179.66 |   | 1,44,60,179.66 |

In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants



(SHRAVAN AGARWALLA)

Proprietor

M.No.: 063204.

F.R.N.-325744E

UDIN : 22063204AIXMZH5105

Date : 13-05-2022  
Place : GOLAGHAT

*[Signature]*  
18/7/2022


Principal  
Golaghat Commerce College  
Golaghat, Assam, India



### AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **COMMERCE SECTION** of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2017**. This financial statement is the Responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
    - (a) in the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2017** in respect of Commerce Section.

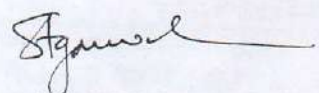


  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 24-08-2018.  
Place : Golaghat.



For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants

  
(**SHRAVAN KUMAR AGARWALLA**)  
Proprietor.  
M. No.: 063204.  
F.R.N.325744E

GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM  
RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2017

| RECEIPTS            | AMOUNT (₹)     | PAYMENTS   | AMOUNT (₹)     |
|---------------------|----------------|--|----------------|
| To Opening Balances |                |  |                |
| Cash in Hand        | NIL            | By Miscellaneous Exps.                           | 1,25,576.00    |
| Cash at Bank        | 42,47,476.57   | By LIC Premium to Student                        | 58,221.40      |
|                     |                | By Student Union                                 | 5,79,276.00    |
| To Admission Fees   |                | By Electricity Expenses <i>Physical</i>          | 6,65,954.00    |
| To Examination Fees | 1,04,81,554.08 | By Magazine                                      | 82,690.00      |
| To Bank Interest    | 73,15,454.63   | By Audit Fees                                    | 34,261.00      |
|                     | 5,34,488.00    | By Advertisement                                 | 1,97,490.00    |
|                     |                | By Library Books                                 | 2,22,464.00    |
|                     |                | By Sound Box & Music System <i>Physical</i>      | 9,550.00       |
|                     |                | By Wages   | 3,05,840.00    |
|                     |                | By Registration Fees & Others (A.H.S.E.C & D.U)  | 6,91,288.00    |
|                     |                | By Refreshment                                   | 1,04,615.00    |
|                     |                | By Farewall                                      | 37,490.00      |
|                     |                | By Repair & Maintenance Computer <i>Physical</i> | 1,09,835.00    |
|                     |                | By Examination Fees (A.H.S.E.C & D.U)            | 17,05,586.44   |
|                     |                | By Gardening <i>Physical</i>                     | 20,830.00      |
|                     |                | By Remuneration (Exam)                           | 8,31,855.00    |
|                     |                | By Telephone Expenses <i>Physical</i>            | 46,045.00      |
|                     |                | By Bank Charges                                  | 665.69         |
|                     |                | By T.A/ D.A                                      | 2,90,774.00    |
|                     |                | By ID Card                                       | 1,27,500.00    |
|                     |                | By Repair & Maintenance <i>Physical</i>          | 3,93,760.00    |
|                     |                | By Building Construction Expenses                | 6,54,097.00    |
|                     |                | By Printing & Stationery                         | 1,51,740.00    |
|                     |                | By Festival Expenses                             | 1,78,650.00    |
|                     |                | By Workshop/Seminar Expenses                     | 13,247.00      |
|                     |                | By Salary  | 21,62,439.00   |
|                     |                | By Closing Balances                              |                |
|                     |                | Cash in Hand                                     | NIL            |
|                     |                | Cash at Bank                                     | 1,27,76,233.75 |
|                     |                | (As Per Schedule "A")                            | 1,27,76,233.75 |
|                     | 2,25,78,973.28 |  | 2,25,78,973.28 |



*AA*  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 24.08.2018  
Place : GOLAGHAT



In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants

*Shraavan*  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor  
M.No.: 063204.  
F.R.N.-325744E

### AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **COMMERCE SECTION** of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2018**. This financial statement is the Responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
    - (a) in the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2018** in respect of Commerce Section.

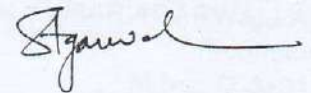


  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 30-06-2018.  
Place : Golaghat.



For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants



(**SHRAVAN KUMAR AGARWALLA**)  
Proprietor.  
M.No.: 063204.  
F.R.N.325744E

GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM  
RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2018

| RECEIPTS                                |                | AMOUNT (₹)     | PAYMENTS  | AMOUNT (₹)     |
|---|----------------|----------------|---|----------------|
| To Opening Balances                     |                |                |   |                |
| Cash in Hand                            | NIL            |                | By Miscellaneous Exps.                          | 87,098         |
| Cash at Bank                            | 1,27,76,233.75 | 1,27,76,233.75 | By LIC Premium to Student                       | 15,037         |
| To Received From Asstt. Prop. Interview |                |                | By Student Union                                | 6,70,881       |
| To Admission Fees                       | 1,00,500.00    |                | By Electricity Expenses <i>Physical</i>         | 7,40,049       |
| To Examination Fees                     | 57,06,661.08   |                | By Magazine                                     | 1,13,512       |
| To SD Money                             | 40,89,446.75   |                | By Advertisement                                | 1,70,398       |
| To Bank Interest                        | 55,000.00      |                | By Library Books                                | 1,56,476       |
| To Received From DHE                    | 4,26,775.81    |                | By Wages  | 12,73,648      |
| To Received From Govt                   | 50,000.00      |                | By Registration Fees & Others (A.H.S.E.C & D.U) | 12,27,370      |
|   |                |                | By Refreshment                                  | 1,35,297.1     |
|   |                |                | By Farewall                                     | 40,558.1       |
|   |                |                | By Repair & Maintance Computer <i>Physical</i>  | 1,11,907.0     |
|   |                |                | By Examination Fees (A.H.S.E.C & D.U)           | 40,62,909.4    |
|   |                |                | By Remuneration (Exam)                          | 8,44,363.0     |
|   |                |                | By Telephone Expenses <i>Physical</i>           | 49,113.0       |
|   |                |                | By Bank Charges                                 | 1,412.4        |
|   |                |                | By T.A/ D.A                                     | 3,27,574.0     |
|   |                |                | By ID Card                                      | 1,51,580.0     |
|   |                |                | By Repair & Maintenance <i>Physical</i>         | 5,25,062.0     |
|   |                |                | By Building Construction Expenses               | 37,67,189.0    |
|   |                |                | By Printing & Stationery                        | 1,55,390.0     |
|   |                |                | By Festival Expenses                            | 1,79,650.0     |
|   |                |                | By Workshop/Seminar Expenses                    | 16,935.0       |
|   |                |                | By Salary                                       | 27,79,783.0    |
|   |                |                | By Closing Balances                             |                |
|   |                |                | Cash in Hand.                                   | NIL            |
|   |                |                | Cash at Bank                                    | 1,06,01,425.50 |
|   |                |                | (As Per Schedule "A")                           |                |
|   |                | 2,82,04,617.39 |   | 2,82,04,617.39 |



*[Signature]*  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 30.06.2018  
Place : GOLAGHAT



In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants

*[Signature]*  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor  
M.No.: 063204  
F.R.N.-325744E



### AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **COMMERCE SECTION** of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2019**. This financial statement is the Responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
    - (a) in the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2019** in respect of Commerce Section.




  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 25-06-2019.  
Place : Golaghat.



For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants

  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor.  
M. No. 063204

GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM  
RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2019

| RECEIPTS                                | AMOUNT (₹)     | PAYMENTS   | AMOUNT (₹)     |
|---|----------------|--|----------------|
| To Opening Balances                     |                | By Miscellaneous Exps.                           | 2,40,982.00    |
| Cash in Hand                            | NIL            | By LIC Premium TO Student                        | 16,404.00      |
| Cash at Bank                            | 1,06,01,425.50 | By Student Union                                 | 6,70,967.00    |
| To Received from Asstt. Prop. Interview | 5,000.00       | By Electricity Expenses <i>Physical</i>          | 12,40,987.00   |
| To Admission Fees                       | 89,09,412.00   | By Magazine                                      | 74,036.00      |
| To SD Money                             | 8,155.00       | By Advertisement                                 | 1,32,040.00    |
| To Bank Interest                        | 3,54,373.00    | By Library Books                                 | 42,687.00      |
| To Received From GSLI                   | 2,99,684.00    | By Wages   | 8,45,640.00    |
|   |                | By Registration Fees & others (A.H.S.E.C & D.U)  | 22,77,894.00   |
|   |                | By Refreshment                                   | 1,64,987.00    |
|   |                | By Repair & Maintenance Computer <i>Physical</i> | 74,934.00      |
|   |                | By Examination Fees (A.H.S.E.C & D.U)            | 20,99,825.00   |
|   |                | By Remuneration (Exam)                           | 8,49,340.00    |
|   |                | By Telephone Expenses <i>Physical</i>            | 24,778.00      |
|   |                | By Bank Charges                                  | 1,466.50       |
|   |                | By T.A/ D.A                                      | 3,67,884.00    |
|   |                | By ID Card                                       | 1,37,742.00    |
|   |                | By Repair & Maintenance <i>Physical</i>          | 3,58,763.00    |
|   |                | By Building Construction Expenses                | 16,07,782.00   |
|   |                | By Printing & Stationery                         | 2,67,782.00    |
|   |                | By Festival Expenses                             | 1,47,805.00    |
|   |                | By Workshop/Seminar Expenses                     | 32,604.00      |
|   |                | By Salary  | 23,27,364.00   |
|   |                | By Closing Balances                              |                |
|   |                | Cash in Hand                                     | NIL            |
|   |                | Cash at Bank                                     | 61,73,356.00   |
|   |                | (As Per Schedule "A")                            | 61,73,356.00   |
|   | 2,01,78,049.50 |  | 2,01,78,049.50 |



In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants

Date : 25.06.2019  
Place : GOLAGHAT

*AS*  
Principal  
Golaghat Commerce College  
Golaghat, Assam




*Shrawan*  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor  
M.No.: 063204.  
F.R.N.-325744E

4.1.4/4.4.1/4.2

### AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **COMMERCE SECTION** of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2020**. This financial statement is the Responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) In our opinion, proper books of accounts have been maintained by the Institution.
  - (iii) the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - (iv) in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
    - (a) in the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2020** in respect of Commerce Section.

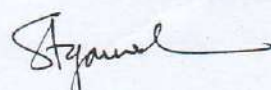


  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 11-04-2022.  
Place : Golaghat.



For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants

  
(**SHRAVAN KUMAR AGARWALLA**)  
Proprietor.  
M. No.: 063204.  
F.R.N.325744E

GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM  
RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2020

| RECEIPTS              |              | AMOUNT (₹)     | PAYMENTS   | AMOUNT (₹)     |
|-----------------------|--------------|----------------|--|----------------|
| To Opening Balances   |              |                |  |                |
| Cash in Hand          | NIL          |                | By Miscellaneous Exps.                           | 1,67,082.00    |
| Cash at Bank          | 61,73,356.00 | 61,73,356.00   | By LIC Premium to Student                        | 12,864.00      |
|                       |              |                | By Student Union                                 | 5,99,269.00    |
| To Admission Fees     |              |                | By Electricity Expenses <i>Physical</i>          | 10,87,298.00   |
| To FD Money Received  |              | 1,10,75,383.60 | By Magazine                                      | 64,927.00      |
| To Bank Interest      |              | 19,71,167.00   | By FD Money Deposit                              | 16,78,882.00   |
| To Received From GSLI |              | 3,16,663.00    | By Advertisement                                 | 79,809.00      |
|                       |              | 1,97,902.00    | By Library Books                                 | 36,788.00      |
|                       |              |                | By Wages   | 10,27,786.00   |
|                       |              |                | By Registration Fees & Others (A.H.S.E.C & D.U)  | 18,67,897.00   |
|                       |              |                | By Refreshment                                   | 1,40,983.00    |
|                       |              |                | By Repair & Maintenance Computer <i>Physical</i> | 1,10,342.00    |
|                       |              |                | By Examination Fees (A.H.S.E.C & D.U)            | 22,98,882.00   |
|                       |              |                | By Remuneration (Exam)                           | 4,29,980.00    |
|                       |              |                | By Telephone Expenses <i>Physical</i>            | 26,778.00      |
|                       |              |                | By Bank Charges                                  | 3,359.00       |
|                       |              |                | By T.A/ D.A                                      | 1,32,878.00    |
|                       |              |                | By ID Card                                       | 1,47,982.00    |
|                       |              |                | By Repair & Maintenance <i>Physical</i>          | 2,49,854.00    |
|                       |              |                | By Building Construction Expenses                | 18,12,111.00   |
|                       |              |                | By Printing & Stationery                         | 2,16,340.00    |
|                       |              |                | By Festival Expenses                             | 94,386.00      |
|                       |              |                | By Workshop/Seminar Expenses                     | 74,982.00      |
|                       |              |                | By Salary  | 22,81,062.00   |
|                       |              |                | By Closing Balances                              |                |
|                       |              |                | Cash in Hand                                     | NIL            |
|                       |              |                | Cash at Bank                                     | 50,91,950.60   |
|                       |              |                | (As Per Schedule "A")                            | 50,91,950.60   |
|                       |              | 1,97,34,471.60 |  | 1,97,34,471.60 |



*[Signature]*  
Principal  
Golaghat Commerce College  
Golaghat, Assam

Date : 11/04/2022  
Place : GOLAGHAT



In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES  
Chartered Accountants

*[Signature]*  
(SHRAVAN KUMAR AGARWALLA)  
Proprietor  
M.No. : 063204  
F.R.N. -325744E  
UDIN 22063204AGUWTP4033

## AUDITOR'S REPORT

1. We have audited the attached **Receipt & Payment Accounts** in respect of **GOLAGHAT COMMERCE COLLEGE**, Golaghat for the year ending on **31<sup>st</sup> March, 2021**.

This financial statement is the responsibility of the College's management. Our responsibility is to express an opinion on these financial statement based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
- we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - In our opinion, proper books of accounts have been maintained by the Institution.
  - the Receipt & Payment Account dealt with by this report is in agreement with the books of account;
  - in our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view in conformity with the accounting principles generally accepted:
- (a) In the case of the Receipt & Payment Accounts, of the transactions for the year ended on **31-03-2021**.

For **SHRAVAN AGARWALLA & ASSOCIATES**  
Chartered Accountants



*Shraavan*

(CA SHRAVAN AGARWALLA)  
Proprietor.  
M. No.: 063204.  
F.R.N.325744E  
UDIN : 22063204AIXMZHS105

Date : 13-05-2022.  
Place : Golaghat.

*M. Samanta*  
18/7/2022  
Principal  
Golaghat Commerce College  
Golaghat, Assam, India



GOLAGHAT COMMERCE COLLEGE  
GOLAGHAT :: ASSAM  
RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDING 31st MARCH 2021

| RECEIPTS                          | AMOUNT (₹)     | PAYMENTS   | AMOUNT (₹)     |
|-----------------------------------|----------------|--|----------------|
| <u>To Opening Balances</u>        |                | By Miscellaneous Exps.                                 | 17,780.00      |
| Cash in Hand                      | NIL            | By LIC Premium to Student                              | 45,197.60      |
| Cash at Bank                      | 50,91,950.60   | By Student Union                                       | 3,22,544.00    |
|                                   |                | By Electricity Expenses <i>Physical</i>                | 4,15,861.00    |
|                                   |                | By Magazine  | 80,000.00      |
| To Fees Received                  | 67,29,591.06   | By Advertisement                                       | 42,924.00      |
| To Bank Interest                  | 1,38,638.00    | By Wages   | 1,24,410.00    |
| To Grant received from Govt. Fund | 25,00,000.00   | By Registration Fees & Others (A.H.S.E.C & D.U)        | 62,500.00      |
|                                   |                | By CC Camera <i>Physical</i>                           | 1,24,000.00    |
|                                   |                | By Laptop Purchase <i>Physical</i>                     | 43,000.00      |
|                                   |                | By Nursery <i>Physical</i>                             | 20,000.00      |
|                                   |                | By Fuel Purchase                                       | 30,900.00      |
|                                   |                | By Software Maintance <i>Physical</i>                  | 1,29,508.00    |
|                                   |                | By Meeting Expenses                                    | 6,100.00       |
|                                   |                | By Medicine  | 7,300.00       |
|                                   |                | By Refreshment   | 60,110.00      |
|                                   |                | By Repair & Maintenance Computer <i>Physical</i>       | 91,450.00      |
|                                   |                | By Repair & Maintance Electrical Works <i>Physical</i> | 52,735.00      |
|                                   |                | By Examination Fees (A.H.S.E.C & D.U)                  | 5,16,000.00    |
|                                   |                | By Remuneration (Exam)                                 | 39,700.00      |
|                                   |                | By Telephone Expenses <i>Physical</i>                  | 2,13,555.00    |
|                                   |                | By Bank Charges  | 1,037.95       |
|                                   |                | By T.A/D.A   | 69,775.00      |
|                                   |                | By Postage   | 12,324.00      |
|                                   |                | By Repair & Maintenance <i>Physical</i>                | 36,263.00      |
|                                   |                | By Building Construction Expenses                      | 2,05,949.00    |
|                                   |                | By Printing & Stationery                               | 1,43,128.00    |
|                                   |                | By Festival Expenses                                   | 95,000.00      |
|                                   |                | By Workshop/Seminar Expenses                           | 7,445.00       |
|                                   |                | By Salary  | 27,37,985.00   |
|                                   |                | <u>By Closing Balances</u>                             |                |
|                                   |                | Cash in Hand   | NIL            |
|                                   |                | Cash at Bank   | 87,05,700.11   |
|                                   |                | (As Per Schedule "A")                                  | 87,05,700.11   |
|                                   | 1,44,60,179.66 |  | 1,44,60,179.66 |

In terms of our report of the even date  
For SHRAVAN AGARWALLA & ASSOCIATES

Chartered Accountants

*Shravan*

(SHRAVAN AGARWALLA)

Proprietor

M.No.: 063204.

F.R.N.-325744E

UDIN : 22063204AIXMZH5105



Date : 13-05-2022  
Place : GOLAGHAT

*S. Barua*  
18/7/2022  
Principal  
Golaghat Commerce College  
Golaghat, Assam, India

