



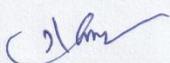
**Annual Accounts of
Golaghat Purbanchalik College**
For the financial Year 2024-2025.

Receipts:

• Cash at Bank	:	2,48,308.04
• Cash in hand	:	1,070.00
To Admission & Examination Fees Grant	:	30,000.00
To Interest on Bank Deposits	:	2,661.00
To TEA Garden Deposit	:	38,833.00
To Donation Received	:	3,67,400.00
To Fee Waiver	:	14,06,956.00
To Game Fund	:	50,750.00
To Magazine Fund	:	55,550.00
To Union Fund	:	34,300.00
To Examination Fund	:	22,345.000
To Contribution from Principal	:	2,00,000.00
To Contribution from NRL for Building	:	4,00,000.00
Total	:	28,58,173.04

Payments:

By Administrative Expense	:	1,24,210.00
By Honorium to Staff	:	43,000.00
By Travelling/DA Allowances	:	34,830.00
By Collage Building Fund	:	1,29,889.00
By NAAC Assessment Cost	:	6,39,700.00
By Admission & Exam Fund	:	81,580.00
By Allumini Registration cost	:	15,000.00
By Audit Fees/Consultancy fees	:	26,000.00
By Sports Day Celebration Cost	:	23,489.00
By Contribution Return to Principal	:	17,500.00
By NRL Building Fund	:	3,00,000.00
By Infrastructure Development	:	2,61,731.52
By Capital Expenses	:	6,25,275.00
By Closing Balance (Cash at Bank)	:	535,968.51
Total	:	28,58,173.04


(Dr. Haren Hazarika)
Principal
Golaghat Pubanchalik College
Principal
Golaghat Purbanchalik College
Hatyekhoma - 785626

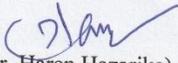
**Annual Accounts of
Golaghat Purbanchalik College**
For the financial Year 2024-2025.



<u>Income :</u>	By Admission & Examination Fees Grant	:	52,345.00.
	By Interest on Bank Deposits	:	2661.00
	By Tea Garden Deposit	:	38,833.00
	By Donation Received	:	3,67,400.00
	By Fees Waiver	:	14,06,956.00
	By Game Fund	:	50,750.00
	By Magazine Fund	:	55,550.00
	By Union Fund	:	34,300.00
	Total	:	20,08,795.00

<u>Expenditure:</u>	To administrative Expenses	:	1,24,210.00
	To Honorium to Staff	:	43,000.00
	To College Building Fund	:	1,29,889.00
	To NAAC Assessment Cost	:	6,39,700.00
	To Infrastructure development	:	2,61,731.52
	To Travelling T.A/DA Exp.Fund	:	34,830.00
	To Admission & Exam Fund	:	81,580.00
	To Audit Fees/Consultancy Fees	:	26000.00
	To Sports Day Celebration Cost	:	23,849.00
	To depreciation Cost	:	82350.00
	To Allumini Registration Cost	:	15000.00
	Total	:	14,61,779.53

Surplus : 20,08,795.00 – 14,61,779.53
= 5,47,015.47


(Dr. Haren Hazarika)

Principal
Golaghat Pubanchalik College

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Hatiyekhowa - 785626

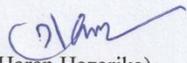


**Annual Accounts of
Golaghat Purbanchalik College**
For the financial Year 2024-2025.

Balance Sheet:

Assets: Fixed Assets	:	11,46,882.00
Investment	:	5,05,000.00
Current Assets	:	5,35,968.51
Total	:	21,87,850.51

Liabilities : Capital Account	:	15,63,059.51
Loans	:	6,24,791.00
Total	:	21,87,850.51


(Dr. Haren Hazarika)
Principal
Golaghat Pubanchalik College
Principal
Golaghat Purbanchalik College
Hatyekhona - 785626



SATYAJIT MAZUMDER

CHARTERED ACCOUNTANT

Address: Kennedy Park, Mariani -785634 (Assam)

Email : casatyajitmazumder@gmail.com

Ph No. : +91-8420514623/ 8638478100

AUDITORS REPORT

We have audited the attached Balance Sheet (General Fund, Library Fund, Admission Fund & Examination Fund) of **GOLAGHAT PURBANCHALIK COLLEGE**, Situated at **P.O.: HATIAKHOWA**, [here in after referred as Institution] Golaghat, Assam as on 31st March, 2025 and the annexed Receipt & Payment Account, Income & Expenditure Account for the year ended on that date, which are in agreement with the books of account maintained by the Institution.

The Management of the Institute is responsible for these financial statements prepared on the basis of books of account maintained and for such internal control as the Institute determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Management is also responsible for overseeing the entity's financial reporting process. Our responsibility is to express opinion on these financial statements based on our audit.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the Institution so far as it appears from our examination of the books of accounts. We report the followings:

We conducted our audit in accordance with auditing standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Institution as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said account gives a true and fair view:

- i) in case of the Balance Sheet of the state of affairs of the Institution as on 31st March, 2025; and
- ii) in the case of the Income & Expenditure Accounts of the excess of Income over Expenditure of the Institution for the year ended on the afore-stated date.
- iii) In the case of Receipt and Payment Account of the total receipts and payments of the Institution for the year ended on the afore-stated date.

Place : Mariani

Date : 27.05.2025

UDIN : 25320718BMGXZS2027

Satyajit Mazumder
Chartered Accountant

MRN: 320718

Principal
Golaghat Purbanchalik College
Hatiyekhowa - 785626

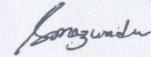
GOLAGHAT PURBANCHALIK COLLEGE
GOLAGHAT: ASSAM

*Schedule forming part of the Balance Sheet as on 31.03.2025 Income & Expenditure Account
for the year ended on the referred date.*

SIGNIFICANT ACCOUNTING POLICIES AND OTHER DISCLOSURES:

1. **Basis of Accounting:** The financial statements are prepared on historical cost convention and in accordance with generally accepted accounting principles unless stated otherwise. Preparations of the financial statements require the management to make estimate and assumptions regarding assets, liabilities as at the date of the financial statements. Management believes that these estimates and assumptions are reasonable and prudent. The system of accounting is consistent and adopted on the principle of going concern.
2. **Fixed Assets:** Fixed assets have been stated at cost less accumulated depreciation. The depreciation on fixed assets is provided in accordance with the rates specified in Income Tax Act, 1961 on written down value method. Depreciation is charged @ 100% or 50% of the rates basis on assets acquired, sold, disposed of during the year on or before or after 30th September.
3. **Revenue Recognition:** Income and expenditure are generally recognized and accounted for on actual receipt and payment basis.
4. **Prior Period & Extra-Ordinary Item:** No material prior period and extra-ordinary item has been debited or credited to the Income & Expenditure Account for the year
5. **Effect of change in the Accounting Policy:** The material change in the accounting policies during the financial year in comparison to the immediate previous year.
6. **Event Occurring After The Balance Sheet Date:** There is no material event occurred after the Balance Sheet date, which may have bearing on the going concern principle.

Satyajit Mazumder
Chartered Accountant



MRN: 320718



Principal
Golaghat Purbanchalik College
Hatiyekhowa - 785626

GOLAGHAT PURBANCHALIK COLLEGE

Hatiakhowa, Golaghat, Assam

Receipts and Payments Account for the year ended 31st March 2025

Receipts	Amount (Rs)	Payments	Amount (Rs)
To Opening Balance		By Administrative Expenses	1,24,210.00
- Cash at Bank	2,48,308.04	" Bank Charge	437.86
- Cash in hand	1,070.00	" Computer Maintenance	7,200.00
" Admission & Exmination Fees Grant	30,000.00	" Electricity Charges	5,000.00
" Interest on Bank Deposits	2,661.00	" Electrification repairs	16,302.00
" Tea Garden Deposit	38,833.00	" Repair & Maintenance	95,894.00
" Donation Received	3,67,400.00	" Labour Wages	1,050.00
" Fee Waiver	14,06,956.00	" Honorium to Staff	43,000.00
" Game Fund	50,750.00	" Library Fund	6,200.00
" Magazine Fund	55,550.00	" Travelling/DA Allowances Exp	34,830.00
" Union Fund	34,300.00	" Exam Fund	1,000.00
" Examination Fund	22,345.00	" College Building Fund	1,29,889.01
" Contribution from Principal	2,00,000.00	" NAAC Assessment Cost	6,39,700.00
" Contribution from NRL for Building	4,00,000.00	" College Road repairs cost	14,996.66
		" General Expenses	5,682.00
		" Girls Hostel road repairs cost	37,350.00
		" Printing & Stationery	22,490.00
		" Admission Fund	80,580.00
		" News paper & Periodicals	40,129.00
		" Registration Fees Cost	1,500.00
		" Certificate Expenses	1,200.00
		" Allumini Registration Cost	15,000.00
		" Audit Fees/Consultancy Fees	26,000.00
		" Tea Garden Exp	6,300.00
		" Sports Day Celebration Cost	23,489.00
		" Contribution Return to Principal	17,500.00
		" NRL Building Fund	3,00,000.00
		" Capital Expenses	
		- College Building	20,880.00
		- Furniture & Fixtures	70,035.00
		- Software Installation	2,000.00
		- Computer System	20,000.00
		- Books & Periodicals	49,300.00
		- CC TV Camera	10,000.00
		- College Canteen Building	74,160.00
		- College Gate	1,28,045.00
		- Cost of Projector	44,000.00
		- Laptop	14,155.00
		- Library Building	1,52,200.00
		- Printer & Scanner	13,000.00
		- Website Development	27,500.00
		By Closing Balance	
		- Cash at Bank	5,35,968.51
		- Cash in hand	-
Total	28,58,173.04	Total	28,58,173.04

Date : 27.05.2025

Place : Mariani

UDIN : 25320718BMGXZS2027

Satyajit Mazumder
Chartered Accountant

S. Mazumder

MRN: 320718

[Signature]
Principal
Golaghat Purbanchalik College
Hatiakhowa - 785628

GOLAGHAT PURBANCHALIK COLLEGE

Hatiakhowa, Golaghat, Assam

Income & Expenditure Accounts for the year ended 31st March 2025

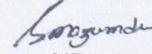
Expenditure	Amount (Rs)	Income	Amount (Rs)
To Administrative Expenses	1,24,210.00	By Admission & Exmination Fees Grant	52,345.00
" Bank Charge	437.86	" Interest on Bank Deposits	2,661.00
" Computer Maintenance	7,200.00	" Tea Garden Deposit	38,833.00
" Electricity Charges	5,000.00	" Donation Received	3,67,400.00
" Electrification repairs	16,302.00	" Fees Waiver	14,06,956.00
" Repair & Maintenance	95,894.00	" Game Fund	50,750.00
" Labour Wages	1,050.00	" Magazine Fund	55,550.00
" Honorium to Staff	43,000.00	" Union Fund	34,300.00
" Library Fund	6,200.00		
" Travelling/DA Allowances Exp	34,830.00		
" Exam Fund	1,000.00		
" College Building Fund	1,29,889.01		
" NAAC Assessment Cost	6,39,700.00		
" College Road repairs cost	14,996.66		
" General Expenses	5,682.00		
" Girls Hostel road repairs cost	37,350.00		
" Printing & Stationery	22,490.00		
" Admission Fund	80,580.00		
" News paper & Periodicals	40,129.00		
" Registration Fees Cost	1,500.00		
" Certificate Expenses	1,200.00		
" Allumini Registration Cost	15,000.00		
" Audit Fees/Consultancy Fees	26,000.00		
" Tea Garden Exp	6,300.00		
" Sports Day Celebration Cost	23,489.00		
" Depreciation	82,350.00		
" Surplus (Excess of Income Over expenditure)	5,47,015.47		
Total	20,08,795.00	Total	20,08,795.00

Date : 27.05.2025

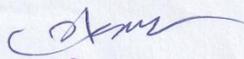
Place : Mariani

UDIN : 25320718BMGXZS2027

Satyajit Mazumder
Chartered Accountant



MRN: 320718


Principal
Golaghat Purbanchalik College
Hatiyekhowa - 785626

GOLAGHAT PURBANCHALIK COLLEGE
Hatiakhowa, Golaghat, Assam

Annexure : "A"

Statement Showing Fixed Assets forming Part of Balance Sheet as on 31st March 2025

SI No.	Particulars	W.D.V as on 01.04.24	Addition	Sale/ Discard	Total	Rate of Dep.	Depreciation Amount	W.D.V as on 31.03.2025
01	Almirah	15,304.00	-	-	15,304.00	10%	1,530.00	13,774.00
02	Black Board	2,152.00	-	-	2,152.00	10%	215.00	1,937.00
03	Ceiling Fan	12,266.00	-	-	12,266.00	10%	1,227.00	11,039.00
04	College Building	3,80,820.00	20,880.00	-	4,01,700.00	5%	19,563.00	3,82,137.00
05	Desk & Bench	47,830.00	-	-	47,830.00	10%	4,783.00	43,047.00
06	Plastic Chair	1,195.00	-	-	1,195.00	10%	120.00	1,075.00
07	Table & Chair	7,174.00	-	-	7,174.00	10%	717.00	6,457.00
08	Water Filter	2,152.00	-	-	2,152.00	10%	215.00	1,937.00
09	Furniture & Fixtures	62,822.00	70,035.00	-	1,32,857.00	10%	9,784.00	1,23,073.00
10	Books & Periodicals (Library)	18,706.00	49,300.00	-	68,006.00	10%	4,336.00	63,670.00
11	Software	27,020.00	2,000.00	-	29,020.00	40%	11,208.00	17,812.00
12	Sports Equipments	8,086.00	-	-	8,086.00	10%	809.00	7,277.00
13	Computer System	12,112.00	20,000.00	-	32,112.00	40%	8,845.00	23,267.00
14	Cost of Carpet	6,318.00	-	-	6,318.00	10%	632.00	5,686.00
15	CC TV Camera	-	10,000.00	-	10,000.00	10%	500.00	9,500.00
16	College Canteen Building	-	74,160.00	-	74,160.00	5%	1,854.00	72,306.00
17	College Gate	-	1,28,045.00	-	1,28,045.00	5%	3,201.00	1,24,844.00
18	Cost of Projector	-	44,000.00	-	44,000.00	10%	2,200.00	41,800.00
19	Laptop	-	14,155.00	-	14,155.00	40%	2,831.00	11,324.00
20	Library Building	-	1,52,200.00	-	1,52,200.00	5%	3,805.00	1,48,395.00
21	Printer & Scanner	-	13,000.00	-	13,000.00	40%	2,600.00	10,400.00
22	Website Development	-	27,500.00	-	27,500.00	10%	1,375.00	26,125.00
	TOTAL :	6,03,957.00	6,25,275.00	-	12,29,232.00	-	82,350.00	11,46,882.00

Note :- Depreciation charged on the assets purchased during the year @ 50% of the rate of depr.

Satyajit Mazumder
Chartered Accountant

Satyajit Mazumder

MRN: 320718

Satyajit Mazumder

Principal
Golaghat Purbanchalik College
Hatiyekhowa - 785626

GOLAGHAT PURBANCHALIK COLLEGE
Hatiakhowa, Golaghat, Assam

Balance sheet as on 31st March 2025

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capital Account		<u>FIXED ASSETS</u>	
- Balance b/d	10,16,044.04	- Annexure A	11,46,882.00
Add : Surplus (Excess of Income Over Expenditure)	5,47,015.47	Investment :	
	15,63,059.51	- IB/FD	2,05,000.00
Loans (Liability)		- NRL Building Fund	3,00,000.00
" Contribution from Principal	2,24,791.00	Current Assets, Loans & Advance	
" Contribution from NRL for Building	4,00,000.00	By Closing Balance	
		- Cash at Bank	5,35,968.51
		- Cash in hand	-
Total	21,87,850.51	Total	21,87,850.51

Date : 27.05.2025

Place : Mariani

UDIN : 25320718BMGXZS2027

Satyajit Mazumder
Chartered Accountant

Satyajit Mazumder

MRN: 320718

[Signature]
Principal
Golaghat Purbanchalik College
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