



INTERNAL QUALITY ASSURANCE CELL

Katahguri College

Tuktuki, Nagaon, Assam- PIN-782123

Email:- iqackatahguricollege@gmail.com/katahguricollege@gmail.com

Website:<https://katahguricollege.org.in>



Ref. No.....

Date.....

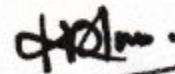
CRITERIA-4

Infrastructure and Learning Resources

4.2 Library as a Learning Resource

4.2.1 Library is automated with digital facilities using Integrated Library Management System (ILMS), adequate subscriptions to e-resources and journals are made. The library is optimally used by the faculty and students

➤ Additional Information.


Principal
Katahguri College
Dist. Nagaon (Assam)



**KATAHGURI
COLLEGE
NAGAON : ASSAM
ESTD: 1988**



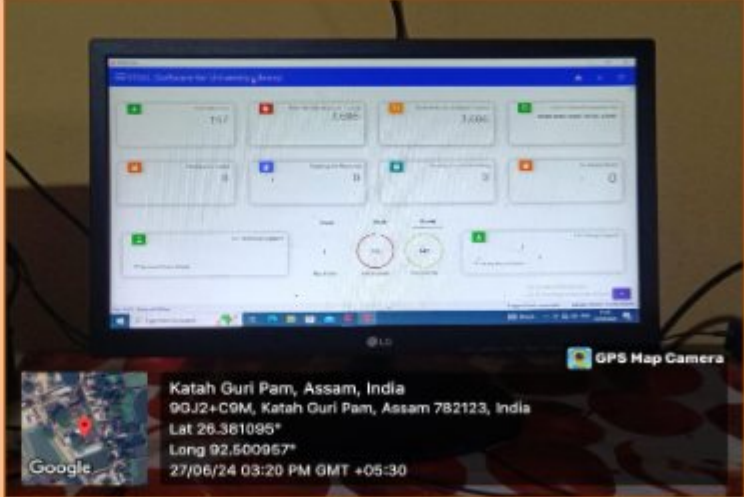
Sl. No	Description	Photo
1	Central Library.	 <p>A photograph showing the entrance to the Central Library. The doorway is framed by wooden doors, and a sign above the entrance reads 'CENTRAL LIBRARY'. The interior shows bookshelves and a table.</p> <p><small>GPS Map Camera</small> Katahguri Pam, Assam, India 75, Katahguri, Katahguri Pam, Assam 782123, India Lat 26.380690° Long 92.500915° 23/06/24 01:50 PM GMT +05:30</p>
2	Computer for Library Administration.	 <p>A photograph of a computer workstation. A monitor displays a blue screen, a keyboard is in front of it, and a mouse is to the right. The desk is covered with a red and white patterned cloth.</p> <p><small>GPS Map Camera</small> Katahguri Pam, Assam, India 90J2+C9W, Katahguri Pam, Assam 782123, India Lat 26.380676° Long 92.500477° 23/06/24 03:16 PM GMT +05:30</p>
3	Library E-corner.	 <p>A photograph of the Library E-corner. Several people are seated at computer workstations, using the computers. The room has yellow walls and wooden doors.</p> <p><small>GPS Map Camera</small> Katahguri Pam, Assam, India 90J2+C9W, Katahguri Pam, Assam 782123, India Lat 26.380885° Long 92.500889° 08/07/24 03:42 PM GMT +05:30</p>


Principal
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Dist. Nagaon (Assam)



KATAHGURI COLLEGE

NAGAON : ASSAM
ESTD: 1988

4	Book shelf	 <p>Katahguri Pam, Assam, India 9GJ2+C9W, Katahguri Pam, Assam 782123, India Lat 26.380867° Long 92.500662° 08/07/24 01:24 PM GMT +05:30</p>
5	Book shelf	 <p>Katahguri Pam, Assam, India 9GJ2+C9W, Katahguri Pam, Assam 782123, India Lat 26.380879° Long 92.500668° 08/07/24 01:24 PM GMT +05:30</p>
6	Upgraded Library Software to SOUL 3.0	 <p>Katahguri Pam, Assam, India 9GJ2+C9M, Katahguri Pam, Assam 782123, India Lat 26.361095° Long 92.500957° 27/06/24 03:20 PM GMT +05:30</p>



**KATAHGURI
COLLEGE**
NAGAON : ASSAM
ESTD: 1988

7

Scanner cum
Printer






8

Xerox Machine




Principal
Katahguri College
Dist. Nagaon (Assam)



9	Wi-Fi Router	 <p>Katahguri Pam, Assam, India 9GJ2+C9W, Katahguri Pam, Assam 782123, India Lat 26.380806° Long 92.500549° 02/07/24 07:11 PM GMT +05:30</p>
10	Teachers Reading Room.	 <p>Katahguri Pam, Assam, India 9GJ2+C9M, Katahguri Pam, Assam 782123, India Lat 26.38114° Long 92.501104° 05/07/24 05:07 PM GMT +05:30</p>
11	Students Reading Room.	 <p>Katahguri Pam, Assam, India 12, Katahguri, Katahguri Pam, Assam 782123, India Lat 26.38106° Long 92.501167° 29/06/24 12:13 PM GMT +05:30</p>



**KATAHGURI
COLLEGE**
NAGAON : ASSAM
ESTD: 1988

**12 Students Reading
Room.**




Principal
Katahguri College
Dist. Nagaon (Assam)



OFFICE OF THE PRINCIPAL

KATAHGURI COLLEGE

Tuktuki, Nagaon : Assam, Pin- 782123

Dr. Khairul Islam, M.A, M.Phil, Ph.D
Principal & Secretary

Phone No. (03672) 262018
Mob. : 94351-61275, 91014-38469


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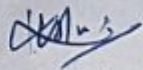
Date :

4.2.1 Annual expenditure of purchase of books/e-books and subscription to journal /e-journals year wise during last five years. (INR in Lakhs)

Sl.No	YEAR	BOOKS in Rs-	MAGAZINE in Rs-	NEWS PAPER In Rs-	TOTAL
1.	2018-19	112315.00	2971.00 Donated	5121.00	120407.00
2.	2019-20	18351.00	13183.00	4381.00	35915.00
3.	2020-21	6730.00	1680.00	1244.00	9654.00
4.	2021-22	12920	630.00	1289.00	14569.00
5.	2022-23	77735.00	79855.00	6712.00	164302.00

Total- 344847.00


Librarian
Katahguri College
Dist. Nagaon


Signature of Principal
Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)



AUDITORS REPORT

We have audited the financial statements of "KATAHGURI COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments (Revised) Account for 01-04-2018 to 31-03-2019, for the following funds from the books of accounts and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2018 to 31-03-2019, in accordance with the Accounting Standards issued by the ICAI.

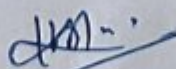
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)





Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

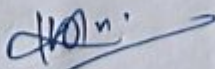
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:- 25-06-2024

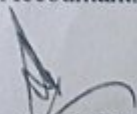
Place:-Nagaon

UDIN:-24054429BKCWWY4503


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants


Samir Das
Proprietor
M.No:-054429

**KATAHGURI COLLEGE
KATAHGURI, NAGAON (ASSAM)**

RECEIPTS & PAYMENT (REVISED) ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31-03-2019

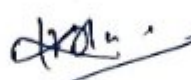
RECEIPTS	AMOUNT	PAYMENT	AMOUNT
Opening Balance:-		By Staff Salary	12,58,600.00
Cash in Hand	0.00	By Exam Exppenses	1,56,195.00
Cash at Bank		By Printing & Stationary	1,51,114.00
SBI (SB A/c 11865082966)	4,06,818.11	By TA/DA	1,82,063.00
SBI (SB A/c 30470598044)	55,840.85	By Earth Filling	1,17,500.00
Bank Interest	12,285.00	By Electrical Bill	27,499.00
		By Bank Charges	1,416.00
Fees Receipts	25,21,500.00	By Advetisment	1,000.00
Fishery Receipt	35,000.00	By Electric Goods	1,19,105.00
		By Miscellaneous	2,06,699.00
		By Repairing & Maintainance	1,55,397.00
		By Matrial Purchases	41,533.00
		By Furniture purchase	55,995.00
		By Celebrations	22,980.00
		By Enrolment Fees	2,07,300.00
		By Book Purchase	1,12,315.00
		By Closing Balance:-	
		Cash in Hand	18995.00
		Cash at Bank	
		SBI (SB A/c 11865082966)	1,88,664.11
		SBI (SB A/c 30470598044)	7,073.85
	30,31,443.96		30,31,443.96

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)

Date:- 25-06-2024
Place:- Nagaon



AUDITORS REPORT

We have audited the financial statements of "KATAHGURI COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments Account (Revised) for 01-04-2019 to 31-03-2020, for the following funds from the books of accounts and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2019 to 31-03-2020, in accordance with the Accounting Standards issued by the ICAI

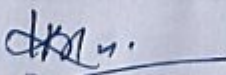
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)





Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

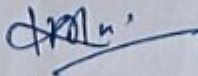
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

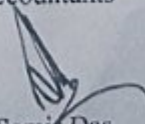
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:- 19/09/2023
Place:-Nagaon
UDIN:-23054429BGQLUE9105


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M.No:-054429

KATAHGURI COLLEGE
KATAHGURI, NAGAON (ASSAM)

RECEIPTS & PAYMENT (REVISED) ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31-03-2020

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>		By Hardware Exp	6,86,281.00
Cash in Hand	18,995.00	By Staff Salary	11,74,000.00
<u>Cash at Bank</u>		By Exam exp	2,960.00
SBI (SB A/c 11865082966)	1,88,664.11	By Printing & Stationary	36,229.00
SBI (SB A/c 30470598044)	7,073.85	By Labour Payment	3,57,620.00
To Bank Interest	7,520.00	By TA/DA	1,81,450.00
		By Earth filling	13,300.00
To Fees Receipts	26,99,200.00	By Liabrary books	18,351.00
To IDOL Fees Receipts	1,50,000.00	By Electrical Bill	23,924.00
To Fishery Receipt	62,001.00	By Bank Charge	2,177.10
		By Donation	1,11,175.00
		By Electric Goods	28,580.00
		By Miscellaneous	65,527.00
		By Day & Divas	1,41,150.00
		By Advocate Fees	5,300.00
		By Furniture purchase	24,610.00
		By Paper Bill	17,564.00
		By Repairing & Maintenance	10,710.00
		By Fees	1,55,720.00
		By <u>Closing Balance:-</u>	
		Cash in Hand	-
		<u>Cash at Bank</u>	
		SBI (SB A/c 11865082966)	74,678.61
		SBI (SB A/c 30470598044)	2,147.25
	31,33,453.96		31,33,453.96

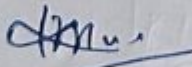
In terms of our separate report of even date

For Samir Das & Associates

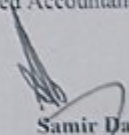
Chartered Accountants

Date:-19-09-2023

Place:-Nagaon


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)




Samir Das
Proprietor
M. No. 054429

**AUDITORS REPORT**

We have audited the financial statements of "KATAHGURI COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments Account for 01-04-2020 to 31-03-2021, for the following funds from the books of accounts and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2020 to 31-03-2021, in accordance with the Accounting Standards issued by the ICAI.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)





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Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

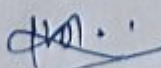
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:- 19-09-2023

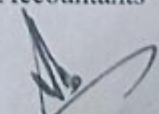
Place:-Nagaon

UDIN:-23054429BGQLRO4750


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M.No:-054429

**KATAHGURI COLLEGE
KATAHGURI, NAGAON (ASSAM)**

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-			
Cash in Hand		By Earth Filing	14,490.00
General Cash	0.00	By Staff Salary	7,97,400.00
		By Misc	34,286.00
		By Printing & Stationary	54,002.00
		By Labour Payment	1,14,408.00
Cash at Bank		By TA/DA	1,77,997.00
SBI (SB A/c 11865082966)	74,678.00	By Inspection	7,440.00
SBI (SB A/c 30470598044)	2,147.00	By Construction	1,98,389.00
To Bank Interest	5,013.00	By Electrical Bill	14,929.00
To Fees Receipts	17,30,950.00	By Books Purchases	6,730.00
To Fishery Receipt	77,000.00	By Electronic Goods	30,910.00
		By Audit Fees	40,000.00
		By Exam Fees Exp.	5,145.00
		By Furniture Purchases	56,800.00
		By Closing Balance:-	
		Cash in Hand	
		General Cash	0.00
		Cash at Bank	
		SBI (SB A/c 11865082966)	3,34,655.00
		SBI (SB A/c 30470598044)	2,207.00
	18,89,788.00		18,89,788.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants


Samir Das
Proprietor
M. No. 054429



Date:- 19-09-2023
Place:- Nagaon

K. Jagendra Mohanta

President
Katahguri College
Governing Body

[Signature]

Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)

**AUDITORS REPORT**

We have audited the financial statements of "KATAHGURI COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments (Revised) Account for 01-04-2021 to 31-03-2022, for the following funds from the books of accounts and notes to the financial statements, including a summary of significant accounting policies.

1.TuitionFund, 2.Development Fund, 3.Library Fund, 4.NSS Fund, 5.RegistrationFund, 6.Cental Fund, 7.Festival Fund, 8.Student Aid Fund Fund, 9.Student Union Fund, 10. Magazine Fund, 11. Sports & Game Fund, 12. General Fund.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2021 to 31-03-2022, in accordance with the Accounting Standards issued by the ICAI.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)





Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

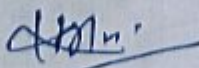
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

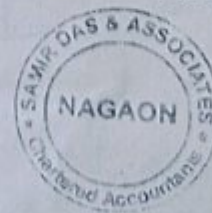
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:- 13-02-2024

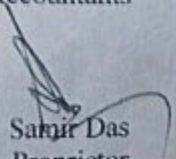
Place:-Nagaon

UDIN:-24054429BKCWSP8608


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants


Samir Das
Proprietor

M.No:-054429

A.D.P. Road (Opp. Holy Angel School), Nagaon-782001 (Assam)

KATAHGURI COLLEGE

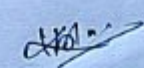
NAGAON, ASSAM

Summary Receipts & Payments Accounts for the Period from 01/04/2021 TO 31/03/2022

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received			Fund Transfer	Total	Expenditure			Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other			Expenses	Bank Charges	Other Fund Transfer			
1	Tuition Fund	-	-	2,18,880.00	2,356.00	0.00	2,21,236.00	0.00	88.50	-	-	2,21,147.50	2,21,236.00
2	Development Fund	-	-	3,11,620.00	3,045.00	-	3,14,665.00	2,31,873.00	619.50	-	-	82,172.50	3,14,665.00
3	Library Fund	2,207.25	-	60,400.00	640.00	-	63,247.25	-	6,436.00	-	-	56,811.25	63,247.25
4	NSS Fund	-	-	9,060.00	97.00	-	9,157.00	-	88.50	-	-	9,068.50	9,157.00
5	Registration Fund	-	-	1,81,850.00	958.00	0.00	1,82,788.00	1,08,720.00	88.50	-	-	73,979.50	1,82,788.00
6	Central Fund	10,150.50	-	79500.00	895.00	-	90,545.50	50,000.00	-	-	-	40,545.50	90,545.50
7	Festival Fund	-	-	117516.00	801.00	-	1,18,317.00	30,000.00	88.50	-	-	88,228.50	1,18,317.00
8	Student Aid Fund	-	-	15,100.00	164.00	-	15,264.00	2,000.00	88.50	-	-	13,175.50	15,264.00
9	Student Union Fund	-	-	31,300.00	357.00	-	31,637.00	-	88.50	-	-	31,548.50	31,637.00
10	Magazine Fund	-	-	76,500.00	875.00	-	77,375.00	-	88.50	-	-	77,286.50	77,375.00
11	Sports & Game Fund	-	-	49,900.00	487.00	-	50,387.00	35,500.00	88.50	-	-	14,798.50	50,387.00
12	General Fund	3,34,655.61	0.00	7,21,150.00	34,172.00	-	10,89,977.61	1070799.80	619.50	-	-	18,558.31	10,89,977.61
TOTAL		3,47,813.36	-	18,72,776.00	44,807.00	-	22,64,596.36	15,28,892.80	8,383.00	-	-	7,27,320.56	22,64,596.36

In terms of our Separate report of even date

Date: 15-02-2024
Place - Nagaon


 Principal
 KATAHGURI COLLEGE
 Dist. Nagaon (Assam)



**KATAHGURI COLLEGE
KATAHGURI, NAGAON (ASSAM)**

LIBRARY FUND

RECEIPTS & PAYMENTS (REVISED) ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022


RECEIPTS		AMOUNT	PAYMENT		AMOUNT
To	Opening Balance:-		By	Bank charge	236.00
	Cash in Hand	0.00			
	Cash at Bank		By	Books	6,200.00
	SBI (SB A/c No.30470598044)	2,207.25			
To	Bank Interest	640.00	By	Closing Balance:-	
				Cash in Hand	0.00
To	Fees Receipts	60,400.00		Cash at Bank	
				SBI (SB A/c No.30470598044)	56,811.25
		63,247.25			63,247.25

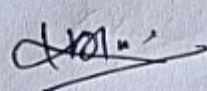
In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 13-02-2024
Place:-Nagaon




Samir Das
Proprietor
M. No. 054429


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)

**KATAHGURI COLLEGE
KATAHGURI, NAGAON,(ASSAM)**

C.F. FUND

RECEIPTS & PAYMENTS (REVISED) ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

Receipts	Amount	Payments	Amount
To. Opening Balance :- Cash in Hand	-	By, Refreshments	18,331.00
Cash at Bank SBI(A/C NO:-377313362977)	10,150.50	By, TA/DA	21,630.00
To. Bank Interest	895.00	By, Fuel & Gas Exp.	2,050.00
To. Fees Received	79,500.00	By, Printing & Stationery	4,441.00
		By, Celebration Exp.	1,314.00
		By, Cloths Exp.	1,500.00
		By, Books Purchase	690.00
		By, Postal Exp.	44.00
		By, Closing Balance :- Cash in Hand	-
		Cash at Bank SBI(A/C NO:-377313362977)	40,545.50
	90,545.50		90,545.50

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 13-02-2024

Place:-Nagaon



Samir Das
Proprietor
M. No. 054429

Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)

**KATAHGURI COLLEGE
NAGAON : ASSAM**

GENERAL FUND

RECEIPTS & PAYMENTS (REVISED) ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:-		By Sports Material	800.00
Cash in Hand	-	By Salary & Remuneration	1,21,600.00
Cash at Bank		By Bank Charge	619.50
SBI(A/C NO:-11865082966)	3,34,655.61	By Electric Equipment	1,08,821.00
		By Repairing & maintenance	1,600.00
To Savings Bank Interest	5,826.00	By Postal Charge	674.00
To Fees Received	7,21,150.00	By Printing & Stationery	63122.00
To Fishery Receipts	28,000.00	By Labour Payment	14730.00
To Other Receipts	346.00	By Wages	182450.00
		By Furniture Purchase	13836.00
		By Registration Fees	102900.00
		By Electric Bill	13118.00
		By Books	6030.00
		By Hardware Exp.	185928.80
		By TA/DA	152989.00
		By Software-renuwal	35000.00
		By Misc. Exp	12634.00
		By Register	50543.00
		By Refreshment	2105.00
		By Paper Bill	1919.00
		By Closing Balance:-	
		Cash in Hand	-
		Cash at Bank	
		SBI(A/C NO:-11865082966)	18,558.31
	10,89,977.61		10,89,977.61

In terms of our separate report of even date

Date:-13-02-2024
Place:-Nagaon

Samir Das
Principal
KATAHGURI COLLEGE
Dist Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor

**AUDITORS REPORT**

We have audited the financial statements of "KATAHGURI COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments (Revised) Account for 01-04-2022 to 31-03-2023, for the following funds from the books of accounts and notes to the financial statements, including a summary of significant accounting policies.

1.TuitionFund, 2.Development Fund, 3.Library Fund, 4.NSS Fund, 5.RegistrationFund, 6.Cental Fund, 7.Festival Fund, 8.Student Aid Fund Fund, 9.Student Union Fund, 10. Magazine Fund, 11. Sports & Game Fund, 12. General Fund.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2022 to 31-03-2023, in accordance with the Accounting Standards issued by the ICAI.

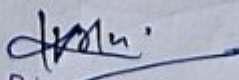
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)





Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

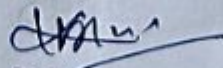
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

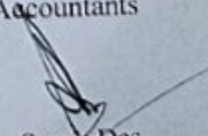
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:- 13-02-2024
Place:-Nagaon
UDIN:-24054429BKCWSQ5221


Principal
KATAHGURI COLLEGE
Dist Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M.No:-054429

KATAHGURI COLLEGE

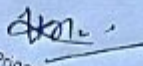
NAGAON, ASSAM

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

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received			Fund Transfer	Total	Expenditure			Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other			Expenses	Bank Charges	Other Fund Transfer			
1	Tuition Fund	2,21,147.50	-	95,880.00	6,862.00	26,796.00	3,50,685.50	71,600.00	-	-	-	2,79,085.50	3,50,685.50
2	Development Fund	82,172.50	-	1,98,974.00	1,419.00	1,27,774.00	4,10,339.50	4,06,129.72	-	-	-	4,209.78	4,10,339.50
3	Library Fund	56,811.25	-	24,600.00	642.00	23,231.00	1,05,284.25	99,400.00	177.00	-	-	5,707.25	1,05,284.25
4	NSS Fund	9,068.50	-	3,690.00	182.00	3,485.00	16,425.50	9,600.00	-	-	-	6,825.50	16,425.50
5	Registration Fund	73,979.50	-	44,150.00	4,153.00	72,018.00	1,94,300.50	7,480.00	-	-	-	1,86,820.50	1,94,300.50
6	Central Fund	40,545.50	-	142,900.00	1,125.00	23,231.00	2,07,801.50	1,67,563.00	-	-	-	40,238.50	2,07,801.50
7	Festival Fund	88,228.50	-	10,995.00	2,259.00	5,808.00	2,06,245.50	1,88,935.00	-	-	-	17,310.50	2,06,245.50
8	Student Aid Fund	13,175.50	-	6,150.00	377.00	5,808.00	25,510.50	13,400.00	-	-	-	12,110.50	25,510.50
9	Student Union Fund	31,548.50	-	13,000.00	818.00	11,616.00	56,982.50	35,277.00	-	-	700.00	21,005.50	56,982.50
10	Magazine Fund	77,286.50	-	85,350.00	2,178.00	-	1,64,814.50	80,500.00	-	-	7,500.00	76,814.50	1,64,814.50
11	Sports & Game Fund	14,798.50	-	43,700.00	899.00	8,200.00	67,597.50	63,827.00	-	-	-	3,770.50	67,597.50
12	General Fund	18,558.31	22,55,171.00	1,22,680.00	83,894.90	-	24,80,304.21	378,989.80	560.00	23,231.00	2,99,767.00	17,77,756.41	24,80,304.21
TOTAL		7,27,320.56	22,55,171.00	8,91,024.00	1,04,808.90	3,07,967.00	42,86,291.46	15,22,701.52	737.00	23,231.00	3,07,967.00	24,31,654.94	42,86,291.46

In terms of our Separate report of even date

Date- 13-02-2024
Place - Nagaon


 Principal
 KATAHGURI COLLEGE
 Dist. Nagaon (Assam)



**KATAHGURI COLLEGE
KATAHGURI, NAGAON (ASSAM)**

LIBRARY FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By TA/DA	19,400.00
Cash in Hand	0.00	By Books Purchases	76,000.00
Cash at Bank		By Internet Exp	4,000.00
SBI (SB A/c No.30470598044)	56,811.25	By Bank Charge	177.00
To Bank Interest	642.00		
To Fees Receipts	24,600.00		
To Fund Received From :-		By Closing Balance:-	
General Fund	23,231.00	Cash in Hand	0.00
		Cash at Bank	
		SBI (SB A/c No.30470598044)	5,707.25
	1,05,284.25		1,05,284.25

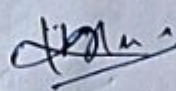
In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-
Place:-Nagaon




Samir Das
Proprietor
M. No. 054429


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)

**KATAHGURI COLLEGE
NAGAON : ASSAM
MAGAZINE FUND**

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By College Magazine	77000.00
Cash in Hand	0.00		
Cash at Bank		By Printing & Stationery	3500.00
SBI A/C No. 40457263371	77,286.50		
To Fees	85,350.00	By Fund Trasfered To :-	
		Sports & Games Fund	7500.00
To Savings Bank Interest	2,178.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 40457263371	76,814.50
	1,64,814.50		1,64,814.50

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 13-02-2024
Place:-Nagaon



Samir Das
Samir Das
Proprietor
M. No. 054429

AKM
Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)

**KATAHGURI COLLEGE
NAGAON : ASSAM**

GENERAL FUND

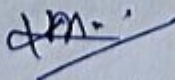
RECEIPTS & PAYMENTS (REVISED) ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Constnution	3,000.00
Cash in Hand	-	By Salary & Remuneration	51,600.00
<u>Cash at Bank</u>		By Bank Charge	560.00
SBI A/C No. 11865082966	18,558.31	By Electric Equipment	18,550.00
		By Repairing & maintenance	13,300.00
		By Postal Charge	997.80
		By Printing & Stationery	71,902.00
To Savings Bank Interest	2,894.00	By Labour Payment	4,200.00
To Delhi IRD Accounts	50,000.00	By Wages	1,058.00
To Reimbersment by HE Govt. of India	22,05,171.00	By Furniture Purchase	1,775.00
To Other receipts	0.90	By Awareness Programe	17,618.00
To Fees received	1,22,680.00	By Electric Bill	17,910.00
To Fishery receipts	81,000.00	By Books	1,735.00
		By Hardware Exp.	21,708.00
		By TA/DA	1,16,825.00
		By Celebration	6,684.00
		By Misc. Exp	2,040.00
		By Register	3,900.00
		By Refreshment	120.00
		By Paper Bill	9,567.00
		By Honorarium	14,500.00
		By <u>Fund Transfer To :-</u>	
		Tuition Fund	26,796.00
		Developments Fund	1,27,774.00
		Library Fund	23,231.00
		Examination Fund	23,231.00
		NSS Fund	3,485.00
		Registration Fund	72,018.00
		Central Fund	23,231.00
		Festival Fund	5,808.00
		Student Aid Fund	5,808.00
		Student Union Fund	11,616.00
		By <u>Closing Balance:</u>	
		<u>Cash in Hand</u>	
		General Cash	54.60
		<u>Cash at Bank</u>	
		SBI A/C No. 11865082966	17,77,701.81
	24,80,304.21		24,80,304.21

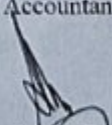
In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 13-02-2024
Place:-Nagaon


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)




Samir Das
Proprietor
M. No. 054429