



INTERNAL QUALITY ASSURANCE CELL (IQAC)

Katahguri College

Tuktuki, Nagaon, Assam- PIN-782123

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

Website:https://katahguricollege.org.in



Ref. No.....

CRITERIA-4

Infrastructure and Learning Resources

4.4 Maintenance of Campus Infrastructure

4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years.

4.4.1.1 Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years

➤ Audited income and expenditure statement of the institution to be signed by CA for and counter signed by the competent authority.

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

Ref. No.....

Date :

Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) = A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) =B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) =C	Other expenses excluding Salary (INR in Lakh) = D	Total expenditure excluding Salary (INR in Lakh) = (E=A+B+C+D)
2018-19	3.34	8.31	3.89	0.02	15.56
2019-20	7.29	5.53	4.86	1.13	18.81
2020-21	3.84	2.66	0.65	0.40	7.55
2021-22	7.53	3.97	0.35	2.22	14.07
2022-23	4.77	6.39	2.56	0.08	14.00

Date:-07-06-2024
Place:-Nagaon


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

KATAIGURI 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	2,21,147.30	-	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	-	-	5,707.23	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	-	-	-	40,238.50	2,07,801.50
6	Central Fund	40,545.50	-	142,900.00	1,125.00	23,231.00	2,07,801.50	1,67,563.00	-	-	-	17,310.50	2,06,245.50
7	Festival Fund	88,228.50	-	10,995.00	2,259.00	5,808.00	2,06,245.50	1,88,935.00	-	-	-	12,110.50	25,510.50
8	Student Aid Fund	13,175.50	-	6,150.00	377.00	5,808.00	25,510.50	13,400.00	-	-	700.00	21,005.50	56,982.50
9	Student Union Fund	31,548.50	-	13,000.00	818.00	11,616.00	56,982.50	35,277.00	-	-	7,500.00	76,814.50	1,64,814.50
10	Magazine Fund	77,286.50	-	85,350.00	2,178.00	-	1,64,814.50	80,500.00	-	-	-	3,770.50	67,597.50
11	Sports & Game Fund	14,798.50	-	43,700.00	899.00	8,200.00	67,597.50	63,827.00	-	-	-	17,77,756.41	24,80,304.21
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	24,31,654.94	42,86,291.46
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

Audited income = 9,95,832'90

Total expenditure for maintenance of physical facilities and academic support facilities = 8,76,293'72

[Signature]
Principal
KATAIGURI 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
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Ref. No.....

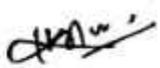
Date :

Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) - A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) - B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) - C	Other expenses excluding Salary (INR in Lakh) - D	Total expenditure excluding Salary (INR in Lakh) - (E=A+B+C+D)
2018-19	3.34	8.31	3.89	0.02	15.56
2019-20	7.29	5.53	4.86	1.13	18.81
2020-21	3.84	2.66	0.65	0.40	7.55
2021-22	7.53	3.97	0.35	2.22	14.07
2022-23	4.77	6.39	2.56	0.08	14.00

Date:-07-06-2024

Place:-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 01-04-2022 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
KATAGURI COLLEGE
Dist Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants


Samir Das
Proprietor
M.No:-054429

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

DEVELOPMENT FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>	0.00	By Earth Filling	3,600.00
Cash in Hand		By Hardware & Matrials Purchases	1,63,663.00
<u>Cash at Bank</u>		By Labour Payment	41,770.00
SBI(A/C NO:-40477353681)	82,172.50	By <u>Printing & Stationery</u>	9,450.00
		By Electrical Equipment	93,275.00
To Bank Interest	1,419.00	By Library Soul & Commission	35,580.00
		By <u>Printing & Stationery</u>	13,178.00
		By <u>TA/DA</u>	385.00
To Fees Received	1,98,974.00	By Fare Charges	1,050.00
		By <u>Repairing & Maintances Exp.</u>	18,678.72
To <u>Fund Received From :-</u>		By Computer & Accessories	25,500.00
General Fund	1,27,774.00	By <u>Closing Balance:-</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI(A/C NO:-40477353681)	4,209.78
	4,10,339.50		4,10,339.50

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

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


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)




Samir Das
Proprietor
M. No. 054429

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

NSS FUND

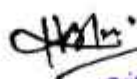
RECEIPTS & PAYMENTS (REVISED) ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>		By <u>Printing & Stationary</u>	3,600.00
Cash in Hand		By Remuneration Exp	6,000.00
<u>Cash at Bank</u>			
SBI (SB A/c 40477349530)	9,068.50		
To Bank Interest	182.00		
To Fees Receipts	3,690.00		
To <u>Fund Received From :-</u>		By <u>Closing Balance:-</u>	
General Fund	3,485.00	Cash in Hand	0.00
		<u>Cash at Bank</u>	
		SBI (SB A/c 40477349530)	6,825.50
	16,425.50		16,425.50

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

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

REGISTRATION FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:- Cash in Hand Cash at Bank SBI (SB A/c 40477196025)	73,979.50	By Registration Fees Payment (G.U.)	7,480.00
To Bank Interest	4,153.00		
To Fees Receipts	44,150.00		
To Fund Received From :- General Fund	72,018.00	By Closing Balance:- Cash in Hand	0.00
		Cash at Bank Fees Receipts	1,86,820.50
	1,94,300.50		1,94,300.50

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.

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

C.F. FUND

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

Receipts	Amount	Payments	Amount
To, Opening Balance :-		By, Refreshments	19,579.50
Cash in Hand		By, TA/DA	36,600.00
Cash at Bank	40,545.50	By, Fuel & Gas Exp.	590.00
SBI(A/C NO:-377313362977)		By, Printing & Stationery	88,815.00
To, Bank Interest	1,125.00	By, Celebration Exp.	6,758.00
To, Fees Received	1,42,900.00	By, Cloths Exp.	2,537.00
To Fund Received From :-		By, Labour Exp.	300.00
General Fund	23,231.00	By, Postal Exp.	113.50
		By, Carring Charges	2,500.00
		By, Misc. Exp.	3,710.00
		By, Advertisements	500.00
		By, Khajna Payments	5,460.00
		By, Sports Association	100.00
		By, Closing Balance :-	
		Cash in Hand	
		Cash at Bank	40,238.50
		SBI(A/C NO:-377313362977)	
	2,07,801.50		2,07,801.50

In terms of our separate report of even date

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

[Signature]
Principal
KATAHGURI COLLEGE
Dist Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants



[Signature]
Samir Das
Proprietor
M. No. 054429

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

FESTIVAL FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By Day & Divas Exp.	99,905.00
Cash in Hand	0.00	By TA/DA	8,010.00
Cash at Bank		By Fuel & Gas Exp	3,800.00
SBI(A/C NO:-40457270912)	88,228.50	By Labour Payments	3,100.00
		By Carring Charges	450.00
To Bank Interest	2,259.00	By Refreshments	64,889.00
		By Fare Charges	1,700.00
To Fees Received	1,09,950.00	By Printing & Stationery	2,000.00
		By Advertisments	4,371.00
To Fund Received From :-		By Misc. Exp.	710.00
General Fund	5,808.00	By Closing Balance:-	
		Cash in Hand	-
		Cash at Bank	
		SBI(A/C NO:-40457270912)	17,310.50
	2,06,245.50		2,06,245.50

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

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

STUDENT AID FUND

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

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
To	Opening Balance:- Cash in Hand Cash at Bank SBI(A/C NO:-40457265765)	13,175.50	By	Student Fees Refund	13,400.00
To	Bank Interest	377.00			
To	Fees Receipts	6,150.00	By	Closing Balance:- Cash in Hand	0.00
To	Fund Received From :- General Fund	5808.00		Cash at Bank SBI(A/C NO:-40457265765)	12,110.50
		25,510.50			25,510.50

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

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

STUDENT UNION FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>	0.00	By TA/DA	2,000.00
Cash in Hand		By Printing & Stationary	6,380.00
<u>Cash at Bank</u>		By <u>Fund Transfer To :-</u>	
SBI (SB A/c 40457066009)	31,548.50	Sports & Games Fund	700.00
To Bank Interest	818.00	By Cloth Purchases	26,897.00
To Fees Receipts	13,000.00	By <u>Closing Balance:-</u>	
To <u>Fund Receveid From :-</u>		Cash in Hand	0.00
General Fund	11,616.00	<u>Cash at Bank</u>	
		SBI (SB A/c 40457066009)	21,005.50
	56,982.50		56,982.50

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

**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 <u>Opening Balance:</u>		By <u>College Magazine</u>	77000.00
Cash in Hand	0.00		
<u>Cash at Bank</u>		By <u>Printing & Stationery</u>	3500.00
SBI A/C No. 40457263371	77,286.50		
To Fees	85,350.00	By <u>Fund Trasfered To :-</u>	
		Sports & Games Fund	7500.00
To Savings Bank Interest	2,178.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		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


Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)




Samir Das
Proprietor
M. No. 054429

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

SPORTS & GAME FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>		By Sports Matrials Purchases	10,350.00
Cash in Hand	0.00	By Refreshment Exp.	11,497.00
<u>Cash at Bank</u>		By Printing & Stationery	10,380.00
SBI(A/C NO:-40457260074)	14,798.50	By Caring Charge	1,000.00
To Bank Interest	899.00	By Cloth Purchases	970.00
To Fees Received	43,700.00	By Furniture Purchase	11,210.00
To <u>Fund Received From :-</u>		By Pize Item Purchases	15,900.00
Magazin Fund	7,500.00	By TA/DA	2,320.00
Student Union Fund	700.00	By Repairing & Maintances Exp.	200.00
		By <u>Closing Balance:-</u>	
		Cash in Hand	
		<u>Cash at Bank</u>	
		SBI(A/C NO:-40457260074)	3,770.50
	67,597.50		67,597.50

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

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

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



(Signature)
Samir Das
Proprietor
M. No. 054429

**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 <u>Repairing & maintenance</u>	13,300.00
		By Postal Charge	997.80
		By <u>Printing & Stationery</u>	71,902.00
To Savings Bank Interest	2,894.00	By Labour Payment	4,200.00
To Delhi IRD Accounts	50,000.00	By <u>Wages</u>	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 <u>Awareness Programe</u>	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 <u>TA/DA</u>	1,16,825.00
		By <u>Celebration</u>	6,684.00
		By <u>Misc. Exp</u>	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

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

(Signature)
Principal
KATAHGURI COLLEGE
Dist Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants



(Signature)
Samir Das
Proprietor
M. No. 054429

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	938.00	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	-	79,500.00	895.00	-	90,545.50	50,000.00	-	-	-	40,545.50	90,545.50
7	Festival Fund	-	-	1,17,516.00	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	337.00	-	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	44,907.00	-	22,64,596.36	15,28,892.80	8,383.00	-	-	7,27,320.56	22,64,596.36

Date: 13-02-2024
Place: Nagon

Audited income = 1917583.00

In terms of our Separate report of even date

Total expenditure for maintenance & physical facilities and academic support facilities = 419058.00

[Signature]
Principal
KATAHGURI COLLEGE
Dist. Nagon (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

Ref. No.....

Date :

Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) - A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) - B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) - C	Other expenses excluding Salary (INR in Lakh) - D	Total expenditure excluding Salary (INR in Lakh) = (A+B+C+D)
2018-19	3.34	8.31	3.89	0.02	15.56
2019-20	7.29	5.53	4.86	1.13	18.81
2020-21	3.84	2.66	0.65	0.40	7.55
2021-22	7.53	3.97	0.35	2.22	14.07
2022-23	4.77	6.39	2.56	0.08	14.00

Date:-07-06-2024

Place:-Nagaon


Signature of 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
KATAHURI COLLEGE
Dist Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

Samir Das
Proprietor

M.No:-054429

KATAHGURI COLLEGE
KATAHGURI, NAGAON (ASSAM)

REGISTRATION FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>		By, Registration Fees Payment (G.U.)	1,08,720.00
Cash in Hand	-	By, Bank Charge	88.50
<u>Cash at Bank</u>		By <u>Closing Balance:-</u>	
SBI (SB A/c 40477196025)	-	Cash in Hand	-
To Bank Interest	938.00	<u>Cash at Bank</u>	
To Fees Receipts	1,81,850.00	SBI (SB A/c 40477196025)	73,979.50
	1,82,788.00		1,82,788.00

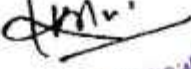
In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M. No. 054429

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


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 :-		By, Refreshments	18,331.00
Cash in Hand		By, TA/DA	21,630.00
Cash at Bank		By, Fuel & Gas Exp.	2,050.00
SBI(A/C NO:-377313362977)	10,150.50	By, Printing & Stationery	4,441.00
To. Bank Interest	895.00	By, Celebration Exp.	1,314.00
To. Fees Received	79,500.00	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
KATAHGURI, NAGAON,(ASSAM)**

FESTIVAL FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By Day & Divas Exp.	23,300.00
Cash in Hand	-	By TA/DA	1,200.00
Cash at Bank	-	By, Misc. Exp.	900.00
SBI(A/C NO:-40457270912)	-	By, Bank Charge	88.50
To Bank Interest	801.00	By, Bank Charge	88.50
To Fees Received	1,17,516.00	By, Fare Charges	2,350.00
		By, Refreshments	2,250.00
		By Closing Balance:-	
		Cash in Hand	-
		Cash at Bank	
		SBI(A/C NO:-40457270912)	88,228.50
	1,18,317.00		1,18,317.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

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

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



(Signature)
Samir Das
Proprietor
M. No. 054429

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

SPORTS & GAME FUND

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>		By PVC Card Printing	6,514.00
Cash in Hand	-	By Sports Matrials Purchases	15,035.00
<u>Cash at Bank</u>		By Refreshment Exp.	7,471.00
SBI(A/C NO:-40457260074)	-	By Printing & Stationery	1,080.00
To Bank Interest	487.00	By Fare Charges	5,400.00
To Fees Received	49,900.00	By Bank Charge	88.50
		By <u>Closing Balance:-</u>	
		Cash in Hand	-
		<u>Cash at Bank</u>	
		SBI(A/C NO:-40457260074)	14,798.50
	50,387.00		50,387.00

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

(Signature)
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 <u>Opening Balance:-</u>		By Sports Material	800.00
Cash in Hand	-	By Salary & Remuneration	1,21,600.00
<u>Cash at Bank</u>		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
		By Postal Charge	674.00
To Savings Bank Interest	5,826.00	By Printing & Stationery	63122.00
To Fees Received	7,21,150.00	By Labour Payment	14730.00
To Fishery Receipts	28,000.00	By Wages	182450.00
To Other Receipts	346.00	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-renewal	35000.00
		By Misc. Exp	12634.00
		By Register	50543.00
		By Refreshment	2105.00
		By Paper Bill	1919.00
		By <u>Closing Balance:-</u>	
		Cash in Hand	-
		<u>Cash at Bank</u>	
		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

For Samir Das & Associates
Chartered Accountants

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

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



(Signature)
Samir Das
Proprietor

**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:-		By Earth Filing	14,490.00
Cash in Hand		By Staff Salary	7,97,400.00
General Cash	0.00	By Misc	34,286.00
		By Printing & Stationary	54,002.00
		By Labour Payment	1,14,408.00
Cash at Bank		By TADA	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
	5,013.00	By Electrical Bill	14,929.00
To Bank Interest	17,30,950.00	By Books Purchases	6,730.00
To Fees Receipts	77,000.00	By Electronic Goods	30,910.00
To Fishery Receipt		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

Audited income = 18,12,963.00

For Samir Das & Associates
Chartered Accountants

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

Total expenditure for maintenance of
physical facilities and academic
support facilities = 3,16,510.00



Samir Das
Proprietor
M. No. 054429

K. Jagendra Mahanta

President
Katahguri College
Governing Body

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

Ref. No.....

Date :

Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) - A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) -B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) -C	Other expenses excluding Salary (INR in Lakh) - D	Total expenditure excluding Salary (INR in Lakh) - (A + B + C + D)
2018-19	3.34	8.31	3.89	0.02	15.56
2019-20	7.29	5.53	4.86	1.13	18.81
2020-21	3.84	2.66	0.65	0.40	7.55
2021-22	7.53	3.97	0.35	2.22	14.07
2022-23	4.77	6.39	2.56	0.08	14.00

Date:-07-06-2024

Place:-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 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.

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:-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 (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	18995.00	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		31,33,453.96

In terms of our separate report of even date

Audited income = 29,18,721'00

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

[Signature]
Principal
KATAHGURI COLLEGE
Dist Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

[Signature]
Samir Das
Proprietor
M. No. 054429

Total expenditure for maintenance of physical facilities and academic support facilities = 10,15,931'00



OFFICE OF THE PRINCIPAL
KATAHGURI COLLEGE

Tuktuki, Nagaon : Assam, Pin- 782123

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

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

Ref. No.....

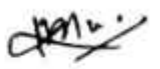
Date :

Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in lakh) - A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) - B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) - C	Other expenses excluding Salary (INR in Lakh) - D	Total expenditure excluding Salary (INR in Lakh) - (A+B+C+D)
2018-19	3.34	8.31	3.89	0.02	15.56
2019-20	7.29	5.53	4.86	1.13	18.81
2020-21	3.84	2.66	0.65	0.40	7.55
2021-22	7.53	3.97	0.35	2.22	14.07
2022-23	4.77	6.39	2.56	0.08	14.00

Date:-07-06-2024

Place:-Nagaon


Signature of Principal
KATAHGURI COLLEGE
Dist Nagaon (Assam)

**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

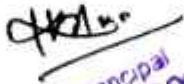
Basis for Opinion

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,

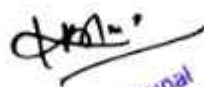
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting 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
NAYAGURI 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
To Opening Balance:-	0.00	By Staff Salary	12,58,600.00
Cash in Hand		By Exam Expenses	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
To Bank Interest	12,285.00	By Electrical Bill	27,499.00
		By Bank Charges	1,416.00
		By Advtisement	1,000.00
To Fees Receipts	25,21,500.00	By Electric Goods	1,19,105.00
To Fishery Receipt	35,000.00	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

Audited income = 25,68,785 '00

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

[Signature]
Principal
KATAHGURI COLLEGE
Dist Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

[Signature]
Samir Das
Proprietor
M. No. 054429

*Total expenditure for maintainance of
physical facilities and academic
Support facilities = 11,94,063 '00*



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

Ref. No.....

Date :

Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) - A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) =B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) =C	Other expenses excluding Salary (INR in Lakh) = D	Total expenditure excluding Salary (INR in Lakh) = (E = A+B+C+D)
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Date:-07-06-2024

Place:-Nagaon


Signature of Principal
Principal
KATAHGURI COLLEGE
Dist Nagaon (Assam)

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Principal
KATAHGURI COLLEGE
Dist. Nagaon (Assam)





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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