



OFFICE OF THE PRINCIPAL
MADHAB CHOUDHURY COLLEGE
BARPETA:: ASSAM :: PIN-781301

Phone: 03665 299966 (L)
7099701958 (M)

E-mail: mccharpeta@rediffmail.com
Website: www.mccollege.edu.in

Ref. No.....

Dated Barpeta the

From: **Dr. Prakash Sarma, M.A. Ph.D.**

Principal, Madhab Choudhury College, Barpeta-781301

Supporting Document
Metric No 4.2.3.

Expenditure for purchase of books/e-books and subscription to journals/e- journals during
the year 2023-2024


Principal,
Madhab Choudhury College
Barpeta

Supporting document for 4.2.3

Library resources	If yes, details of memberships/subscriptions	Expenditure on subscription for the resources (INR in lakhs))	Total Library Expenditure	Link to the relevant document
Books		1.632	1.632	
Journals		0.434	0.434	
e – journals	N-LIST	0.059	0.059	
e-books				
<i>e-ShodhSindhu</i>				
<i>Shodhganga</i>				
Databases				
Local and / or Remote access to e- resources (Specify)				

*NB-Data for the session 2023-2024 according to CA Audit

NLIST upgradation:



Information and Library Network Centre

(An Autonomous Inter-University Centre of UGC)

सूचना एवं पुस्तकालय नेटवर्क केन्द्र

(विश्वविद्यालय अनुदान आयोग का स्वायत्त अंतर विश्वविद्यालय केन्द्र)

National Library and Information Services Infrastructure of Scholarly Content (N-LIST)

Invoice

Ref No.: INF/N-LIST/2023/5692

Date: 2023-04-04

Invoice No.: NLIST/23-24/59

College GST No.: 18SHLM00864D1DU

College GST State Code: AS [18]

Name and Address of Subscriber

To
The Principal
Madhab Choudhury College
Barpeta
Barpeta
Assam - 781301

SR. No.	Membership Fee	Period of Membership	Amount In Rs
1	N-LIST Annual Membership Fee	April 2023 to March 2024	5,000.00
		CGST@0.00%	0.00
		SGST@0.00%	0.00
		IGST@18.00%	900.00
		Total	5,900.00

Rupees Five Thousand Nine Hundred Only

GSTIN: 24AAAT11480J1ZS

TDS is not applicable on annual membership fee.

Sincerely Yours

Ashok Kumar Rai
Scientist-E(CS)

----- Cut Here -----

N-LIST MEMBERSHIP FEE RECEIPT

Receipt Date: 2023-04-04

Receipt No: 5454

Received with thanks from Madhab Choudhury College, Barpeta, Assam

A sum of Rupees Five Thousand Nine Hundred Only by Cheque No/DD No/RTGS No.
SBIVN00028202309401485983 Dated 2023-04-04 drawn on VAN Transaction Payable at Gandhinagar
Gujarat towards N-LIST Annual Membership Fee for the financial year 2023-24.

Rs. 5900

Sincerely Yours

Administrative Officer(Finance)

This receipt is valid on realization of Cheque and DD.

Subject to Gandhinagar(Gujarat) jurisdiction only

Online Printed Date : 2025-02-07 11:49:28

INFLIBNET Ref No : INF/N-LIST/2023/5692

GSTIN. 24AAAT11480J1ZS.

Infocity, P.B. No. 4, Gandhinagar - 382007, Gujarat, INDIA

इन्फोसीटी, पो.बो. नं. ४, गांधीनगर - ३८२००७, गुजरात (भारत)

Ph.: +91-79-23268000, Fax : +91-79-23268222, <http://www.inflibnet.ac.in>

AUDIT REPORT

Of

M C COLLEGE

LIBRARY FUND
Barpeta, Assam - 781301

FOR THE YEAR 31st MARCH 2024

AUDITOR:

RAJESH R AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

2nd Floor, Canara Bank Building

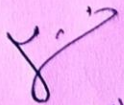
Opposite Tourist Lodge

Near ASTC Bus Stand (Muri Bazar)

Barpeta Road, Assam - 781315

Mob No: 9864197825

E-Mail: carajesh.agarwal@icai.org


Principal,
Madhab Choudhury College
Barpeta

Rajesh R Agarwal & Associates
Chartered Accountants
2nd Floor, Canara Bank Building
Near ASTC Bus Stand (Muri Bazar)
Barpeta Road, Dist. - Barpeta, Assam
Pin Code - 781315
Mobile: +91 9864197825
Telephone: 03666-291134
e-mail id: carajesh.agarwal@icai.org

AUDITORS' REPORT

We have audited the accompanying financial statements of **LIBRARY FUND** of M C College, Barpeta, Assam - 781301 which comprises the attached Receipt & Payment Account of FY 2023-24 and other explanatory information.

Management is responsible for the preparation of these financial statements in accordance with existing law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the unit's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that, if any, the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanation given to us, subject to our observations, if any, the financial statements of the Library Fund for the year ended March 31, 2024 is prepared, in all material respects, in accordance with law of India.

For,
Rajesh R Agarwal & Associates
Chartered Accountants
FRN 326810E



CA. Rajesh Agarwal
Partner

Memb. No. 066503
UDIN : 25066503BMJHTZ8120

Date : 31/01/2025
Place : Barpeta Road



Rajesh R Agarwal & Associates
Chartered Accountants
2nd Floor, Canara Bank Building
Near ASTC Bus Stand (Muri Bazar)
Barpeta Road, Dist. - Barpeta, Assam
Pin Code - 781315
Mobile: +91 9864197825
Telephone: 03666-291134
e-mail id: carajesh.agarwal@icai.org

**NOTES ON ACCOUNTS FORMING PART OF OUR AUDIT REPORT DATED 31.01.2025 OF
LIBRARY FUND OF M C COLLEGE, BARPETA, ASSAM -781301, FOR THE YEAR ENDED
31ST MARCH 2024.**

1. The Management follows cash basis of accounting while preparing books of account.
2. Cash book is maintained chronologically according to date and also balanced regularly.
3. Ledger books have not been maintained by the college.
4. Trial balance should be prepared at regular intervals. Preparation of Trial Balance at Regular Intervals results in early detection of errors and completion of accounting system.
5. Bank Reconciliation Statement should be prepared by the College at regular intervals and any difference should be accounted in the books of accounts. The amounts appearing in the reconciliation statement as on 31.03.2024 has to be effected in the books of accounts.
6. At Times some payments have been made in cash/bearer cheque. In our opinion payments should be made by account payee cheque only.
7. Vouchers are maintained properly, serially numbered, signed and stamped by proper authority. Some of the vouchers are on plain papers and are not printed.
8. Physical verification in respect of the expenses incurred and assets purchased have not been done by us.
9. We have conducted our audit on test check basis.

For,
Rajesh R Agarwal & Associates
Chartered Accountants
FRN 326810E



Rajesh Agarwal

CA. Rajesh Agarwal
Partner
Memb. No. 066503

Date : 31/01/2025
Place : Barpeta Road

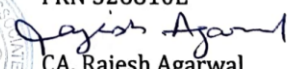
MADHAB CHOUDHURY COLLEGE
Barpeta, Assam - 781301

RECEIPTS AND PAYMENTS ACCOUNT OF LIBRARY FUND
FOR THE YEAR ENDED 31st MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		By Bank Charge	498.00
Cash in Hand		By Newspaper, Megazines & Journal	43400.00
Cash at Bank	394374.99	By Labour & Wages	0.00
(SBI A/c No. 11057344581)		By Travelling Expenses	0.00
To Fees Collected	0.00	By Telephone & Internet	13063.00
To Bank Interest	13148.00	By Printing & Stationery	15880.00
		By Electrical Expenses	45200.00
		By Repairs & Maintenance	550.00
		By Miscellaneous Expenses	700.00
		By Construction Material	19800.00
<u>To Inter-Branch Transfer</u>		By Purchase of Equipments/Machinery	0.00
Govt Fund	308782.00	By Purchase of Furniture	1630.00
Admission Fund	156700.00	By Books	163216.00
		By Salary & Remuneration	24038.00
		By Library Subscripition	0.00
		<u>By Closing Balance</u>	
		Cash in Hand	0.00
		Cash at Bank	545029.99
		(SBI A/c No. 11057344581)	
	873004.99		873004.99

Date : 31/01/2025
Place : Barpeta Road


Principal,
Madhab Choudhury College
Barpeta


For,
Rajesh R Agarwal & Associates
Chartered Accountants
FRN 326810E

CA. Rajesh Agarwal
Partner
Memb No 066503



MADHAB CHOUDHURY COLLEGE
Barpeta, Assam - 781301

LIBRARY FUND
BANK RECONCILIATION STATEMENT AS ON 31st MARCH 2024
SBI A/c No. 11057344581

PARTICULARS				
Bank Balance as per cash Book				545029.99
<u>Add Cheque issued but not presented</u>				
Ch No	Particulars	Amount		
925091	Excess amount recorded in Cash book	115.00		
925098	Library Books	5000.00		5115.00
<u>Add: Bank Charges debited in the Cash Book but not in Bank Pass Books</u>				
	Date			
	19.09.2023	177.00		
	16.12.2023	144.00		
	Total	321.00		321.00
<u>Less Cheque Issued But Not Recorded</u>				
Date	Ch No	Particulars	Amount	
	Total		0.00	0.00
Bank Balance as per Pass Book				550465.99


 Principal,
 Madhab Choudhury College
 Barpeta

