

**DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA
GANGARAMCHAK, CHAKSHYAMCHAK, PASCHIM MEDINIPUR**

**AUDIT REPORT
FOR THE YEAR : 2019 -2020**

N.P.GHOSH & CO.
Chartered Accountants
AB - 15, SECTOR -1, SALT LAKE, KOLKATA - 700064
MOBILE No . 9831118955

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of "DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA of Chakshyampur, Paschim Medinipur, WB as at 31st March 2020 and also the annexed "Income and Expenditure Account & "Receipts & Payments" for the year ended on that date.

These financial statements are the responsibility of the Management. Our responsibility is to express opinion on these financial statements based on our audit.

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

3. We further report that: -

a] We have obtained all the information and explanations which to the best of our knowledge and belief was necessary for the purpose of our audit.

b] The Balance Sheet, Income and Expenditure Account dealt with the report are in agreement with the books of accounts.

c] In our opinion and to the best of our information and according to explanations given to us, the statements read with notes thereon, give a true and fair view:

i] In the case of Balance Sheet of the state of affairs as at 31st March, 2020 and

ii] In the case of Income and Expenditure Account, the excess of Expenditure over Income of the College for the year ended on that date.

Date: 27/09/2021
Place: Kolkata



For N.P. GHOSH & CO
CHARTERED ACCOUNTANTS
FRN No. 306141E

(N.P. GHOSH)
Proprietor
Membership No. 010829
UDIN No:21010829AAAAAB9550

Debra Thana Sahid Kshudiram Smriti Mahavidyalaya
Gangaramchak, Chakshyampur, Paschim Medinipur

Balance Sheet as at 31st March, 2020

<u>FUNDS & LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
General Fund			<u>Fixed Assets</u>		7,78,74,517.48
As per last A/c	1,57,57,618.67		As per Schedule- C		
Add: Excess of Income Over Expen	11,49,865.39	1,69,07,487.06	Fixed Deposit [Schedule "D"]	6,63,476.00	
			with VCC Bank Ltd.		
			with SBI Debra Bank	23,10,216.00	29,73,692.00
Corpus Donation From D.E.D.S.					
As per last A/c	3,40,99,328.29	3,25,12,782.56	Provident Fund A/c		69,58,067.00
Less: Depn. For the year	15,86,545.73		As per Schedule "B"		
<u>Subsidiary Funds</u>		3,63,51,894.44	<u>Sundry Advances</u>		3,08,820.00
As per Schedule "A"			As per last A/c		
Security Deposit			<u>TDS [Recoverable]</u>	31,170.00	
[From Cashier]			As per last A/c	14,561.00	45,731.00
As per last a/c		23,764.00	Add: Deducted this year		
Provident Fund A/c		69,58,067.00	<u>Cash & Bank Balances</u>		
As per Schedule "B"			As per Schedule- E		47,05,979.58
			Cash at Bank		4,968.00
			Cash in Hand		
<u>Current Liabilities</u>					
Audit Fees					
[For 2018-19]	10,732.00				
[For 2019-20]	10,732.00				
Earnest Money		1,17,783.00			
As per last A/c	96,319.00				
		9,28,71,778.06			9,28,71,775.06

In Terms of our separate report of even date

1) Schedule A, B, C, D, E & Annexure "A" forming part of the Accounts.

Date : 27/09/2021
Place : Kolkata

Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O. - Chakshyampur - 721124
Paschim Medinipur



For N.P. GHOSH & CO
CHARTERED ACCOUNTANTS
FRN No. 306141E

[N.P. GHOSH]
Proprietor
Membership No. 010829
UDIN No: 21010829AAAAAB9550

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

UDIN No. 010106798AAAAA000000

Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
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Paschim Medinipur

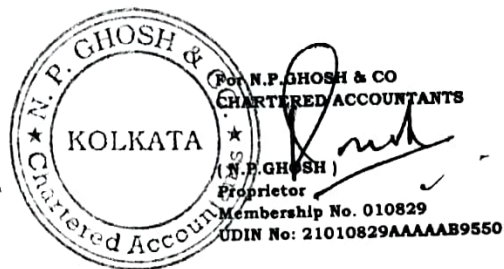
Debra Thana Sahid Kshudiram Smriti Mahavidyalaya
Gangaramchak, Chakshyampur, Paschim Medinipur

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020
GENERAL FUND [FINANCIAL YEAR 19-20]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Audit Fees & Expenses	36,720.00	By Academic Fees (UG)	19,10,100.00
Advertisement	11,378.00	Admission Fees	80,650.00
Admission Fees Refund	1,69,453.07	Advertisement	44,900.00
Bank Charges	5,340.98	Library Fine	29,048.00
Contingency	2,55,521.00	Academic Fees (PG)	40,000.00
Decoration State Level Sports	77,000.00	College Exam Fees (PG)	8,000.00
Electrical Goods	1,750.00	Course Fees (PG)	60,000.00
Evaluation Charges	1,200.00	VU Fees	
Fuel	21,730.00	VU Exam Fees (PG)	16,000.00
Garden Expenses	9,835.00	VU Exam Fees (UG)	22,28,512.00
Gas Refilling	2,639.00	VU Re-Exam Fees	8,980.00
GST Paid	19,514.72	VU RTI Fees	6,000.00
Hardware	7,464.00	VU Pract. Fees	6,610.00
Honorarium	22,450.00	VU Reg. Delay Fees	800.00
Hostel Expenses	15,995.00	Tuition Fees	21,19,667.00
Kanyashree Remuneration	15,200.00	Pluck Charges	21,400.00
Maintenance Charges	10,500.00	Donation	12,870.00
Misc. Fees Return	400.00	Electric Bill	2,570.00
Newspaper	9,330.00	Evaluation Charges	24,702.00
Salary Overdrawn Refund	58,451.00	Govt. Grant (ICPR, Seminar)	20,000.00
Paper Setting Allowance (PG)	1,600.00	GST Collection	19,509.00
Pay for Exam Duty	2,96,662.00	Kanyashree Remuneration	15,200.00
Postage	393.00	Misc. Fees	3,955.00
PG Centre Fees	2,000.00	Salary Overdrawn	58,451.00
Printing	46,689.00	Scrap Sale	5,800.00
Refreshment	2,02,955.00	Seminar Registration Fees (ICPR)	26,400.00
Remuneration Others (Visiting)	6,000.00	Venture Centre Fees	3,92,766.00
Remuneration Guest Lecturer	35,79,222.00	Transferred from Social Fund	2,29,950.00
Remuneration NTS Casual	28,13,062.00	Transferred from Development Fund	49,10,000.00
Bonus to NTS Casual	1,16,200.00	Transferred from Grant-in-Aid Fund	2,75,625.00
Sitting Allowances (PG)	2,000.00	Transferred from Online Admission Fund	11,94,437.53
Remuneration to PG Visiting Faculty	46,500.00	Accrued Interest on FD	1,30,739.00
Remuneration to UG Visiting Faculty	42,000.00		
Scrutiny Charges	35,012.00		
Stationery Goods	15,806.00		
State Level Goods	17,370.00		
Stone-chips Purchased	2,900.00		
Tender E.M. Refund	71,495.00		
Travelling Expenses	2,65,154.00		
Tuition Fees Refund to Govt.	7,40,482.00		
VU Fees			
VU Affiliation Annual & Semester Fees	3,92,528.32		
VU Re-Exam Fees	3,845.00		
VU Regn. Fees	2,56,518.60		
VU Exam Fees	21,58,567.08		
VU RTI Fees	7,640.00		
Transferred to CCGIC Fund	2,23,300.00		
Transferred to Social Fund	2,20,000.00		
Audit Fees	10,732.00		
Depreciation	4,35,271.37		
Excess of Income over Expenditure	11,49,865.39		
	<u>1,39,03,641.53</u>		<u>1,39,03,641.53</u>

Date : 27/09/2021
Place : Kolkata

(Signature)
Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O. - Chakshyampur - 721124
Paschim Medinipur



**Debra Thana Sahid Kshudiram Smriti Mahavidyalaya
Gangaramchak, Chakshyampur, Paschim Medinipur**

DEVELOPMENT FUND [FINANCIAL YEAR 19-20]

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Electric Bill	5,94,115.00	
Bank	44,15,206.06		Labour Charges	4,60,033.00	
Cash	3,063.00	44,18,269.06	Contingency	1,41,209.95	
Building Fees		5,72,200.00	Lab Materials & Chemicals	1,97,068.00	
College Exam Fees		79,050.00	Computer Goods	89,739.00	
Development Fees		7,91,870.00	Stationery Goods	76,173.00	
Electric Fees		1,58,300.00	Hardware	4,16,607.00	
Lab Insp. Fees		5,56,350.00	Advance Payment	1,72,600.00	
Lab Maint. Fees		6,00,600.00	Books Purchased	4,46,541.00	
Laboratory Fees		3,53,700.00	Advertisement	93,526.00	
Library Fees		1,58,600.00	Bank Charges	619.50	
Library Fees (PG)		20,000.00	Computer Purchased	4,39,194.00	
Receipt Charges		31,540.00	Water Purifier	9,500.00	
Seminar Library Fees		1,24,800.00	Newspaper	8,700.00	
Seminar Fees		40,275.00	Sports Expenses	18,150.00	
Session Charges		94,800.00	TA	4,180.00	
Student Health Home		7,880.00	Refreshment	17,165.00	
Advertisement		24,322.00	Software Maintenance Charges	48,005.90	
Advance Recovery		92,480.00	Electrical Goods	4,60,271.00	
Bank Interest		88,164.00	Cement Purchased	75,566.00	
Donation		1,07,000.00	Printing	40,818.00	
Electric Bill		4,672.00	Sound System	3,475.00	
FD Matured		6,06,382.00	Cultural Programme	8,190.00	
Lease Money		55,080.00	Furniture & Fixtures	6,29,440.00	
Seminar Registration Fees		5,300.00	Garden Expenses	15,181.00	
Transferred from Library CM Fund		8,00,000.00	Generator Purchased	5,23,000.00	
Transferred from Online Admission Fund		38,09,061.00	Hostel Expenses	5,000.00	
Transferred from UGC Fund		8,00,000.00	Maintenance Expenses	1,16,075.00	
Transferred from CGCIC Fund		5,00,000.00	Sand Purchased	80,271.00	
			Computer & Computer Goods	66,996.00	
			Sports Equipment	7,584.00	
			Lab. Equipment	5,44,984.72	
			Refrigerator	1,65,400.00	
			Labour Charges Building Construction	3,17,707.00	
			AC Machine	2,53,750.00	
			Software Purchased	64,900.00	
			Software	88,500.00	
			Paid to NSS	11,620.00	
			Transferred to General Fund	49,10,000.00	
			Transferred to UGC Fund	10,97,174.00	
			Transferred to Hostel Fund	50,000.00	
			Closing Balance		
			Bank	21,30,450.99	
			Cash	1,215.00	21,31,665.99
		<u>1,49,00,695.06</u>			<u>1,49,00,695.06</u>

HOSTEL FUND [FINANCIAL YEAR 19-20]

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Advance Payment	44,000.00	
Bank	6,178.00		Bank Charges	141.00	
Cash	0.00	6,178.00	Contingency	100.00	
Bank Interest		832.00	Gas Refilling Fees	3,590.00	
Hostel Cooking, service & Maintenance		34,000.00	Travelling Expenses	2,500.00	
Hostel Fooding		30,300.00	Closing Balance		
Hostel Seat Rent		8,400.00	Bank	79,369.00	
Transferred from Development Fund		50,000.00	Cash	10.00	79,379.00
		<u>1,29,710.00</u>			<u>1,29,710.00</u>

Principal and DDO
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U.G.C. FUND [FINANCIAL YEAR 19-20]

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Advertisement		58,684.00
Bank	34,72,056.60		- Bricks Purchased		1,87,500.00
Cash	1,377.00	34,73,433.60	- Cement Purchased		2,73,000.00
Bank Interest		64,312.00	- Rod Purchased		9,75,458.00
Govt. Grant (UGC Womens Hostel)		8,00,000.00	- Hardware Materials Purchased		27,442.00
Transferred from Development Fund		10,97,174.00	- Labour Charges for Construction		63,200.00
			- Supervision Charges		1,84,000.00
			- Stone chips Purchased		60,587.00
			- Contingency		1,61,836.00
			- Electrical Goods		3,10,190.00
			- Sand Purchased		3,20,541.00
			- Printing		120.00
			- Wooden Work		1,31,180.00
			- Transferred to Development Fund		8,00,000.00
			- Building		2,67,767.00
			- Labour Charges Building Construction		14,28,657.00
			- Closing Balance		
			Bank	1,83,500.60	
			Cash	1,257.00	1,84,757.60
		<u>54,34,919.60</u>			<u>54,34,919.60</u>

GRANT-IN-AID FUND [FINANCIAL YEAR 19-20]

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Pay & Allowances to TS & NTS Paid		2,12,16,352.00
Bank	13,881.00		- Arrear for TS & NTS Paid		12,915.00
Cash	0.00	13,881.00	- Pay & Allowances to PTT Paid		39,58,207.00
- Pay & Allowance for TS & NTS		2,12,16,352.00	- P. Tax for TS & NTS Deposited		79,180.00
- Arrear for TS & NTS		12,915.00	- P. Tax for PTT Deposited		25,990.00
- Pay & Allowance for PTT		39,58,207.00	- Income Tax Deposited for TS & NTS		6,04,660.00
- P. Tax for TS & NTS Deducted		79,180.00	- Provident Fund for TS & NTS Deposited		11,32,000.00
- P. Tax for PTT Deducted		25,990.00	- Bank Charges		649.00
- Income Tax Deducted for TS & NTS		6,04,660.00	- Construction of Comp. Sc. & BCA Lab		6,40,452.00
- Provident Fund for TS & NTS Received		11,32,000.00	- Computer & Computer Goods		17,556.00
- Provident Fund Interest (2018-2019)		4,98,850.00	- Computer Purchased		3,41,992.00
- Govt. Grant (MP LAD)		10,00,000.00	- Transferred to General Fund		2,75,625.00
- Govt. Grant (State Level Sports & Games)		2,75,625.00	- Provident Fund Interest (2018-2019) Deposited		4,98,850.00
			- Closing Balance		
			Bank	13,232.00	
			Cash	0.00	13,232.00
		<u>2,88,17,660.00</u>			<u>2,88,17,660.00</u>

LIBRARY C.M. FUND [FINANCIAL YEAR 19-20]

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Transferred to Development Fund		8,00,000.00
Bank	5,00,002.60		- Closing Balance		
Cash	0.00	5,00,002.60	Bank	33,138.60	
- Library CM Fees		2,24,100.00	Cash	0.00	33,138.60
- Laboratory CM Fees		99,100.00			
- Bank Interest		9,936.00			
		<u>8,33,138.60</u>			<u>8,33,138.60</u>

CGIC FUND [FINANCIAL YEAR 19-20]

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Bank Charges		420.00
Bank	4,51,593.00		- Transferred to Development Fund		5,00,000.00
Cash	100.00	4,51,693.00	- Closing Balance		
- Bank Interest		19,644.00	Bank	1,94,117.00	
- Transferred from General Fund		2,23,300.00	Cash	100.00	1,94,217.00
		<u>6,94,637.00</u>			<u>6,94,637.00</u>

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SOCIAL FUND (FINANCIAL YEAR 19-20)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By VU Sports Fees		1,20,815.06
Bank	55,880.97		S. Puja Expenses		1,60,000.00
Cash	950.00	56,530.97	Cultural Programme		4,07,819.00
Common Room Fees		15,800.00	Postage		631.00
Festival Fees		39,400.00	Prize Expenses		8,659.00
Game & Sports Fees		96,780.00	TA		7,930.00
Identity Card Fees		16,180.00	Contingency		14,796.00
Magazine Fees		47,340.00	Sports Expenses		11,192.00
Poor Aid Fees		15,790.00	Refreshment		14,790.00
Social Fees		39,125.00	Bank Charges		265.50
Union Fees		2,31,600.00	Printing		37,942.00
Advance Recovery		2,40,000.00	Advance Payment		3,41,000.00
Bank Interest		15,904.00	Furniture & Fixtures		37,800.00
Transferred from General Fund		2,20,000.00	College Programme		4,000.00
Transferred from Online Admission Fund		7,17,120.00	Sports Equipment		26,895.00
			Stationery Goods		27,060.00
			Computer Purchased		30,249.00
			Transferred to General Fund		2,29,950.00
			Closing Balance		
			Bank	2,68,418.41	
			Cash	1,358.00	2,69,776.41
		17,51,569.97			17,51,569.97

ONLINE ADMISSION FUND (FINANCIAL YEAR 19-20)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Unadjusted Billdesk		118.09
Bank	50,000.05		Billdesk		57,83,864.91
Cash	0.00	50,000.05	PayTM		1,24,593.00
Academic Fees		65,802.00	Billdesk Hostel		28,000.00
Admission Fees		1,12,050.00	SBI Online AD 9521		3,23,200.00
Athletic Fees		1,34,460.00	Transferred to Social Fund		7,17,120.00
Building Fees		3,600.00	Transferred to Development Fund		38,09,061.00
College Exam Fees		1,12,050.00	Transferred to General Fund		11,94,437.53
Common Room Fees		22,410.00	Closing Balance		
Computer Fees		2,24,100.00	Bank	79,934.96	
Development Fees		11,20,500.00	Cash	0.00	79,934.96
Electric Fees		2,24,100.00			
Festival Fees		56,025.00			
Hostel Cooking, service & Maintenance		14,000.00			
Hostel Fooding		11,200.00			
Hostel Seat Rent		2,801.00			
Identity Card Fees		22,410.00			
Lab Fees		6,87,500.00			
Lab Maint. Fees		7,000.00			
Lab CM Fees		99,200.00			
Lab Improvement Fees		6,92,050.00			
Library CM Fees		2,24,100.00			
Library Fees		2,24,100.00			
Magazine Fees		67,230.00			
Poor-Aid Fees		22,410.00			
Receipt Charges		44,820.00			
Seminar Fees		56,025.00			
Seminar Library Fees		1,100.00			
Session Charges		1,34,460.00			
Social Fees		56,025.00			
Student Health Home		11,205.00			
Tuition Fees		2,99,720.00			
Union Fees		3,36,150.00			
Univ Registration		3,13,740.00			
Form Sale		4,99,201.00			
Unadjusted PayTM		25,627.53			
PayTM		9,404.47			
SBI Online AD 9521		60,73,753.44			
		1,20,60,329.49			1,20,60,329.49

G.P.F. FUND (FINANCIAL YEAR 19-20)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By P.F. Withdrawal		1689680.00
Bank	7016897.00		Closing Balance		
Cash	0.00	7016897.00	Bank	6958067.00	
P.F. Interest		498850.00	Cash	0.00	6958067.00
P.F. Deposit		1132000.00			
		8647747.00			8647747.00

Dr. Debra Thana Sahid Kshudiram
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SCHEDULE - A

CLOSING BALANCE OF SUBSIDIARY FUND AS ON 31/03/2020

Sl No	Particulars	Opening Balance As on 01/04/2019	Adjustment of Depreciation	Depreciation for the year	Adjustment	Collections	Interest	Grant Received	Expenditure	Closing Balance As on 31/03/2020
1	DEVELOPMENT FUND	1,82,34,151.82	NIL	19,71,507.08	NIL	96,95,400.00	88,164.00	NIL	71,79,729.35	1,88,66,479.39
2	HOSTEL FUND	-38,471.39	NIL	5,256.28	NIL	1,22,700.00	832.00	NIL	6,331.00	73,473.33
3	U.G.C. FUND	76,76,828.01	NIL	5,87,212.03	NIL	10,97,174.00	64,312.00	8,00,000.00	8,00,000.00	82,51,101.98
4	GRANT-IN-AID FUND	58,87,271.95	NIL	6,93,471.90	NIL	2,51,87,474.00	NIL	12,75,625.00	2,54,63,748.00	61,93,151.05
5	LIBRARY C.M. FUND	21,38,300.00	NIL	NIL	NIL	3,23,200.00	9,936.00	NIL	8,00,000.00	16,71,436.00
6	CGCIC FUND	8,01,321.00	NIL	NIL	NIL	2,23,300.00	19,644.00	NIL	5,00,420.00	5,43,845.00
7	SOCIAL FUND	2,74,859.44	NIL	38,636.15	NIL	14,39,135.00	15,904.00	NIL	10,18,789.56	6,72,472.73
8	ONLINE ADMISSION FUND	50,000.05	NIL	NIL	NIL	1,20,10,329.44	NIL	NIL	1,19,80,394.53	79,934.96
		3,50,24,260.88	NIL	32,96,083.44	NIL	5,00,98,712.44	1,98,792.00	20,75,625.00	4,77,49,412.44	3,63,51,894.44



Principal
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim Medinipur



**Debra Thana Sahid Kshudiram Smriti Mahavidyalaya
Gangaramchak, Chakshyampur, Paschim Medinipur**

SCHEDULE - B

G.P.F. STATEMENT FOR THE YEAR 2019-2020

Sl. No.	Name	Opening Balance As on 01/04/2019	Deposit	Recovery of Advance	Interest	Withdrawal	Closing Balance As on 31/03/2020
1	Dr. Rupa Dasgupta	54,438.00	96,000.00	0.00	918.00	0.00	1,51,356.00
2	Dr. Gopal Chandra Bera	9,99,554.00	0.00	0.00	77,965.00	9,99,554.00	77,965.00
3	Dr. Sutapa Pal	6,04,147.00	0.00	0.00	42,933.00	6,47,080.00	0.00
4	Bipasha Majumder (De)	4,71,059.00	36,000.00	0.00	35,202.00	0.00	5,42,261.00
5	Arpita Tipathi	4,51,105.00	48,000.00	0.00	33,568.00	0.00	5,32,673.00
6	Koyel Ghosh	4,63,279.00	36,000.00	0.00	33,684.00	0.00	5,32,963.00
7	Dasahrat Halder	4,74,292.00	60,000.00	0.00	34,863.00	0.00	5,69,155.00
8	Salkat Chakraborty	3,64,758.00	60,000.00	0.00	26,755.00	0.00	4,51,513.00
9	Pradip Kr. Paul	3,16,754.00	36,000.00	0.00	23,167.00	0.00	3,75,921.00
10	Barun Chakraborty	3,15,695.00	36,000.00	0.00	23,084.00	0.00	3,74,779.00
11	Subrata Panda	2,95,247.00	36,000.00	0.00	21,489.00	0.00	3,52,736.00
12	Avijit Das	1,73,298.00	30,000.00	0.00	12,452.00	0.00	2,15,750.00
13	Sridam Kr. Patar	1,81,770.00	18,000.00	0.00	13,409.00	0.00	2,13,179.00
14	Soumendra Nath Dey	1,64,605.00	12,000.00	0.00	12,325.00	0.00	1,88,930.00
15	Kamal Krishna Mahata	1,64,605.00	12,000.00	0.00	12,325.00	0.00	1,88,930.00
16	Ajoy Bardolai	1,25,688.00	12,000.00	0.00	9,290.00	0.00	1,46,978.00
17	Pramila Mahata	1,26,688.00	24,000.00	0.00	9,290.00	0.00	1,59,978.00
18	Pankaj Kanti Sarkar	1,63,485.00	48,000.00	0.00	11,132.00	0.00	2,22,617.00
19	Bivas Biswas	43,046.00	0.00	0.00	3,358.00	43,046.00	3,358.00
20	Debasish Chakraborty	86,037.00	24,000.00	0.00	5,683.00	0.00	1,15,720.00
21	Sk Sarfaraj Ali	1,02,824.00	36,000.00	0.00	6,479.00	0.00	1,45,303.00
22	Arup Dolai	38,761.00	12,000.00	0.00	2,509.00	0.00	53,270.00
23	Abhishek Maity	38,761.00	12,000.00	0.00	2,509.00	0.00	53,270.00
24	Nepal Dolai	39,761.00	24,000.00	0.00	2,509.00	0.00	66,270.00
25	Santanu Samai	51,761.00	24,000.00	0.00	3,010.00	0.00	78,771.00
26	Sk Mahammad Rafi	51,761.00	24,000.00	0.00	3,010.00	0.00	78,771.00
27	Mahadev Murmu	38,761.00	12,000.00	0.00	2,509.00	0.00	53,270.00
28	Krishna Bhattacharya	38,761.00	12,000.00	0.00	2,509.00	0.00	53,270.00
29	Mithun Banerjee	54,380.00	24,000.00	0.00	3,214.00	0.00	81,594.00
30	Sanjukta Sahoo	55,380.00	36,000.00	0.00	3,214.00	0.00	94,594.00
31	Soumya Kanti Hota	48,304.00	24,000.00	0.00	2,740.00	0.00	75,044.00
32	Sunirmal Dolai	67,975.00	30,000.00	0.00	4,018.00	0.00	1,01,993.00
33	Gobinda Das	1,04,709.00	48,000.00	0.00	6,112.00	0.00	1,58,821.00
34	Mrinal Kanti Saren	49,304.00	36,000.00	0.00	2,740.00	0.00	88,044.00
35	Beetoshek Singha	46,279.00	24,000.00	0.00	2,582.00	0.00	72,861.00
36	Avishek Musib	52,865.00	30,000.00	0.00	2,260.00	0.00	85,125.00
37	Partha Pratim Pramanik	42,000.00	24,000.00	0.00	1,793.00	0.00	67,793.00
38	Jaydev Dey	55,000.00	60,000.00	0.00	2,241.00	0.00	1,17,241.00
39	S. Khahar	0.00	16,000.00	0.00	0.00	0.00	16,000.00
Total (')		70,16,897.00	11,32,000.00	0.00	4,98,850.00	16,89,680.00	69,58,067.00

Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim Medinipur

**Debra Thana Sahid Kshudiram Smriti Mahavidyalaya
Gangaramchak, Chakshyampur, Paschim Medinipur**

SCHEDULE-D

Fixed Deposit with Banks

Sl No	Particulars	Amount	Amount
1]	<u>With VCC Banks</u>		
	As per last A/c	6,22,697.00	
	Add: Interest Credited	40,779.00	6,63,476.00
2]	<u>With SBI Debra Branch</u>		
	As per last A/c	28,41,199.00	
	Less: Matured on 7.1.2020	6,06,382.00	
		22,34,817.00	
	Add: Interest Accrued	75,399.00	23,10,216.00
			29,73,692.00


 Principal and DDO
 Debra Thana Sahid Kshudiram
 Smriti Mahavidyalaya
 P.O - Chakshyampur - 721124
 Paschim Medinipur



**Debra Thana Sahid Kshudiram Smriti Mahavidyalaya
Gangaramchak, Chakshyampur, Paschim Medinipur**

SCHEDULE - C

FIXED ASSETS SCHEDULE AS ON 31ST MARCH 2020

Sl No	Particulars	W.D.V. As on 01/04/2019	Addition During the Year	Total	Rate of Depreciation	Depreciation	W.D.V. As on 31/03/2020
1	Land	1,30,02,738.00		1,30,02,738.00	0.00	0.00	1,30,02,738.00
2	Womens' Hostel Building Construction	94,89,894.33		94,89,894.33	0.05	4,74,494.72	90,15,399.61
3	Building	4,03,90,453.94	73,39,305.00	4,77,29,758.94	0.05	23,86,487.95	4,53,43,270.99
4	Sports' Equipment	61,792.81	34,479.00	96,271.81	0.10	9,627.18	86,644.63
5	Furniture & Fixture	20,19,613.58	6,67,240.00	26,86,853.58	0.10	2,68,685.36	24,18,168.22
6	Library Books	7,23,459.91	4,60,834.00	11,84,293.91	0.15	1,77,644.09	10,06,649.82
7	Computer & Computer Goods	14,31,274.06	9,85,726.00	24,17,000.06	0.40	9,66,800.02	14,50,200.04
8	Software	32,572.80	1,53,400.00	1,85,972.80	0.40	74,389.12	1,11,583.68
9	Laboratory Equipments	16,13,001.01	7,42,052.72	23,55,053.73	0.15	3,53,258.06	20,01,795.67
10	Aquaguard & Water Purifier	82,974.28	9,500.00	92,474.28	0.15	13,871.14	78,603.14
11	Table Oven	3,461.58		3,461.58	0.10	346.16	3,115.42
12	Projector	16,917.18		16,917.18	0.15	2,537.58	14,379.60
13	Mike Set	10,000.07		10,000.07	0.15	1,500.01	8,500.06
14	Xerox Machine	11,406.36		11,406.36	0.15	1,710.95	9,695.41
15	Refrigerator	2,767.68	1,65,400.00	1,68,167.68	0.15	25,225.15	1,42,942.53
16	Generator	1,83,224.20	5,23,000.00	7,06,224.20	0.15	1,05,933.63	6,00,290.57
17	Tank	27,78,704.51		27,78,704.51	0.15	4,16,805.68	23,61,898.83
18	Sound System	0.00	3,475.00	3,475.00	0.15	521.25	2,953.75
19	AC Machine	0.00	2,53,750.00	2,53,750.00	0.15	38,062.50	2,15,687.50
	Total (')	7,18,54,256.30	1,13,38,161.72	8,31,92,418.02		53,17,900.54	7,78,74,517.48

Current year depreciation for Rs.53,17,900.54 has been charged to different Accounts as follows:

- 1] Income & Expenditure** Rs.4,35,271.37 ✓
- 2] Corpus Donation from D.E.D.S Fund** Rs.15,86,545.73 ✓
- 3] Subsidiary Funds [Schedule A]** Rs.32,96,083.44 ✓
- Rs.53,17,900.54**


Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim Medinipur



Debra Thana Sahid Kshudiram Smriti Mahavidyalaya
Gangaramchak, Chakshyampur, Paschim Medinipur

SCHEDULE-E

STATEMENT OF CASH & BANK BALANCES

Sl No	Particulars	Cash at Bank 31.03.2020	Cash in Hand 31.03.2020	Postal A/c No or Name of the Bank with No
1	DEVELOPMENT FUND	2130450.99	1215.00	DEBRA SBI-A/C 11360266481
2	HOSTEL FUND	79369.00	10.00	BCK VCC 602104010865
3	U.G.C. FUND	183500.60	1257.00	DEBRA SBI-A/C 32172655920
4	GRANT-IN-AID FUND	13232.00	0.00	DEBRA SBI-A/C 31583067437
5	LIBRARY C.M. FUND	33138.60	0.00	DEBRA SBI-A/C 11360266492
6	CGCIC FUND	194117.00	100.00	BCK VCC 602104008798
7	SOCIAL FUND	268418.41	1358.00	DEBRA SBI-A/C 11360266549
8	ONLINE ADMISSION FUND	79934.96	0.00	DEBRA SBI-A/C AD 9521
9	GENERAL FUND	1723818.02	1028.00	DEBRA SBI-A/C 11360261267
		4705979.58	4968.00	

Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim Medinipur

Prakash & Co
Chartered Accountants
Prakash B Com, F.C.A.

AH 18, Sector 4, Salt Lake City,
Kolkata - 700064
Residence: (033) 23371831
Mobile: 9831118988
E-Mail: nitai_1232000@yahoo.com

**Debra Thana Sahid Kshudiram Smriti Mahavidyalaya
Gangaramchak, Chakshyampur, Paschim Medinipur**

Annexure-A

Notes and observation for the year 2019-2020

1 General Fund

The excess of income over expenditure Rs.11,49,865.39 for the year 2019-2020 has been transferred to General Fund and the General Fund balance stands Rs.1,69,07,487.06

2 Fixed Asset Register

During the course of our audit, it is observed that the preparation of Asset register is still in progress. As per response received from Governing Body of the Institute that it will take some more time to prepare the same due to Covid Pandemic and various restrictions imposed by Government Authorities.

3 TDS on Fixed Deposit

As per Income Tax Act, Bank has deducted TDS for Rs.45,731.00 [31,170(18-19) + 14,561(19-20)] on interest on Fixed Deposit. Necessary steps should be taken for obtaining exemption certificate from the Income Tax Department.

4 Cash-in-hand Rs.10,560.00 on 22/11/2021 at 11 AM has been physically verified by us and found correct. It has been certified by the Head of the Institution (Certificate enclosed).

5. Govt Grants and UGC Grants received during the year 2019-2020

A certified list of Govt Grants and UGC Grants received during the year 2019-2020 are enclosed.


Principal and DDO
Debra Thana Sahid Kshudiram
Gangaramchak, Chakshyampur,
Paschim Medinipur - 751124
P.O. Chakshyampur



Adjustment of Depreciation

Depreciation charged on Fixed Assets as shown in Schedule-C amounting to Rs 53,17,900.54 has been charged to different funds in following ways:

a) Depreciation charged to General Fund amounting Rs.4,35,271.37 as reflected in Income & Expenditure Account.

b) Depreciation amounting to Rs.32,96,083.44 has been charged to different funds in accordance with assets proportioned and classified as per Schedule related to Subsidiary Funds

c) Balance amount Rs. 15,86,545.73 has been charged to Corpus Fund as Corpus Donation from DEDS as reflected in Balance Sheet. The detailed list was not available for our verification.

7 Lastly, we convey our sincere thanks to the Principal of the College, Members of the Governing Body, and the staff of the College for their sincere work to complete the audit of the College.

Date: 27/09/2021
Place: Kolkata



For N.P. GHOSH & CO
CHARTERED ACCOUNTANTS
FRN No. 306141E

(N.P. GHOSH)
Proprietor
Membership No. 010829
UDIN No:21010829AAAAAB9550


Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim Medinipur



DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAY

(Government Aided, NAAC Accredited College, affiliated to Vidyasagar University)

P.O.: CHAKSHYAMPUR ★ DIST.- PASCHIM MEDINIPUR ★ PIN- 721124 ★ W.B. ★ IND

Date 22-07-2021

CASH BALANCE

Cash Balance Rs. 10560/=

(Rupees Ten Thousand Five Hundred Sixty Only)

As on 22/07/2021 at 11.00 a.m.

Denomination

500 x 19	=	9500/-
200 x 4	=	800/-
100 x 2	=	200/-
10 x 6	=	60/-
Total Rs.	=	10560/-

Ans

Cashier

Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya

Ans

Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim Medinipur



Principal
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim Medinipur

DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA

Govt. Grant Received in the financial year 2019-2020

Memo No. & Date

20-CGA dt-17.4.19
359-CGA dt-21.5.19
445-CGA dt-10.6.19
713-CGA dt-21.8.19
820-CGA dt-28.08.19
1602-CGA dt -13.01.2020
2'14-CGA dt-12.3.2020

State Govt. Sports Grant

720(Sancs)/EH/P/CS/1G-26/2000(PT)
Date - 07/01/2020

Central Govt. Seminar Grant

F.No.12-1/2019/P&R/ICPR/13
Dated - 14/11/2019

UGC Grant

Non Drawal

Purpose

Pay & Allow TS,NTS & PTT
Pay & Allow TS,NTS & PTT
Pay & Allow of Late Sk Sajjat Hossain
Arrear NTS (P.K.Paul)
Pay & Allow TS,NTS & PTT
Bonus NTS & PTT
Pay & Allow TS,NTS & PTT
Pay & Allow New Appointed S. Kahar

XII Plan Building Construction

Reason (Non withdrawl of Sanc. Amt. of
Lt S.Hossain & P.Chakraborty)

Period

March'2019
Apr'19 to July'19
For June '2017
July'2017 to March'2019
Aug' 2019 to Dec'2019
Bonus 2018-2019
Jan'20 ti Mar'20
July'2019 to March'2020

Organising District & State
level inter college sports
and games 2019 - 2020

Periodic Lecture

Women's Hostel (1st Floor)

Amount

1760344
7489387
12280
12915
9684141
128000
5680598
456338

25224003

275625

275625

20000

20000

800000

800000

36529

Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
Chakshyampur - 721101
Paschim Medinipur

[illegible]

DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA
Chakshyampur : Paschim Medinipur : 721124

50 % Tuition Fees Returned to Govt.

<u>Date</u>	<u>Period</u>	<u>Amount Rs.</u>
30/07/2019	March'2019 to June'2019	491814.00
06/01/2019	July'2019 to November'2019	248668.00
Total Rs.		<u>740482.00</u>



Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O. - Chakshyampur - 721124
Paschim Medinipur

T.R. FORM NO.-7

[See sub-rule (2)(b) of T.R.3.06]

Form for Deposit of money in the account of GOVERNMENT OF WEST BENGAL

Name of the Bank & Branch: S.B.I, Kharagpur Railway Stn. Br.

(a) Name of the Treasury: Kharagpur

(b) Treasury Code:

M I F

Account Code:

0 2 0 2 0 1 1 0 3 0 0 3 2 7

(14- Digits must be filled up properly)

Detail Head of Account: 50% Tuition fees return from Debra Thana S.K.S.

Mahavidyalaya for the period July 2019 to November 2019

(a) Amount: Rs.

2,48,668/-

(b) In Words: Rupees: Two lac forty-eight thousand six hundred sixty-eight only

By whom tendered - Name & Address: DEBRA THANA S.K.S. MAHAVIDYALAYA.

P.O.-CHAKSHYAMPUR, DIST-PASCHIM MID, PIN-721124

Name / Designation & Address of the Departmental Officer on whose behalf / favour money is paid:

S.D.O.

Kharagpur.

(a) Particulars & Authority of Deposit:

(b) T.V. No. & Date of A.C. Bill:

Accounts Officer by whom adjustable:

Accountant General (A&E), West Bengal.

entified

Sub-Divisional Officer (Kharagpur)

D.D.O. and Administrator

Debra Thana S.K.S. Mahavidyalaya

Paschim Medinipur-721124

Signature of Departmental / Treasury Officer

Principal,
Debra Thana Sahid Khudiram
Smriti Mahavidyalaya
P.O.-Chakshyampur-721124
Paschim Medinipur.

Depositor's Signature

Treasury Receipted Challan No. CH/125703055 / CH 00025

Bank Scroll Serial No.

received payment.

Receipt by Bank / Treasury

Signature with seal of the Bank.

PRADIP KUMAR RAY
USER ID- 5899036
CASH / TRANSFER

06 JAN 2020

RECEIVED / PAID
Initial Powered By
SBI KCR RAY, STN. BR.

Receipt of Challan relating to refund of unspent amount of A.C. Bill

Principal and DDO
Debra Thana Sahid Khudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim MedinipurSHRADHA SARITA KHALKHO
USER ID- 6213138
CASH / TRANSFER

06 JAN 2020

RECEIVED / PAID
Initial Powered By

T.R.FORM NO.-7

[See sub-rule (2)(b) of T.R.3.06]

For Deposit of money in the account of GOVERNMENT OF WEST BENGAL.

Name of the Bank & Branch: S.B.I., Kharagpur Railway Stn. Br.

Name of the Treasury: Kharagpur

Treasury Code: M I F

Account Code: 0 2 0 2 0 1 1 0 3 0 0 3 2 7

(14- Digits must be filled up properly)

Detail Head of Account: 50% Tuition Fees return from Debra Thana S.K.S. Mahavidyalaya for the period March '2019 to June 2019

(a) Amount : Rs. 4,91,814/-

(b) In Words: Rupees: Four lac. ninety-one thousand eight hundred fourteen only

By whom tendered - Name & Address: DEBRA THANA S.K.S. MAHAVIDYALAYA.
P.O. - CHAKSHYAMPUR, DIST- PASCHIM MEDINIPUR.

Name, Designation & Address of the Departmental Officer on whose behalf / favour money is paid:

S.D.O.
Kharagpur

(a) Particulars & Authority of Deposit:

(b) T.V. No. & Date of A.C. Bill:

Accounts Officer by whom adjustable: Accountant General (A&E), West Bengal.

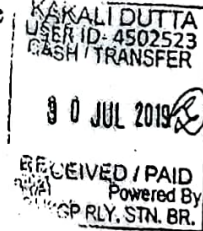
Verified

Sub-Divisional Officer (Kharagpur)
D.D.O. and Administrator
Debra Thana S.K.S. Mahavidyalaya
Paschim Medinipur-721124

Principal,
Debra Thana Sahid Khudiram
Smriti Mahavidyalaya
P.O.-Chakshyampur-721124
Paschim Medinipur

Signature of Departmental / Treasury Officer

Depositor's Signature



Date:

Treasury Received Challan No. 800 30

Received payment.

Bank Scroll Serial No.

Receipt by Bank / Treasury

Date:

Signature with seal of the Bank.

Principal and DDO
Debra Thana Sahid Khudiram
Smriti Mahavidyalaya
P.O. - Chakshyampur - 721124
Paschim Medinipur

* In respect of Challan relating to refund of unspent amount of A.C. Bill

**DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA**

(Government Aided, NAAC Accredited College, affiliated to Vidyasagar University)

P.O.: CHAKSHYAMPUR ★ DIST.- PASCHIM MEDINIPUR ★ PIN- 721124 ★ W.B. ★ INDIA

Date _____

Non – Drawal Certificate

This is to certify that an amount of Rs. 36,529/= (Thirty-six thousand five hundred twenty-nine only) has not been drawn and lying as a surplus amount in the Head of Account 2202-03-104-00-001-36-00-V due to death of Late Prahallad Chakraborty (Part-time teacher) and non withdrawal of claim amount of Late Sk. Sajjad Hossain within the financial year 2019-2020.

Dr. Rupa DasguptaPrincipal
PrincipalDebra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O. Chakshyampur- 721124
Paschim Medinipur**Mr. Vaibhav Chaudhary**S.D.O. (KGP) and DDO
Sub-Divisional Officer (Kharagpur)
And Administrator
D.D.G. and AdministratorDebra Thana S.K.S. Mahavidyalaya
Paschim Medinipur-721124

Head of account 2202-03-104-00-001-36-00-V,
show balance in amounting Rs. 36529 = 00 (Thirty six thousand
five hundred twenty nine) only, to Kharagpur Treasury
allotment Register in financial year 2019-2020.

Principal and DDO
Debra Thana Sahid Kshudiram
Smriti Mahavidyalaya
P.O.- Chakshyampur - 721124
Paschim Medinipur
Addl. Treasurer
Kharagpur 8/08/2020

DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA

(Government Aided, NAAC Accredited College, affiliated to Vidyasagar University)

P.O.: CHAKSHYAMPUR ★ DIST.- PASCHIM MEDINIPUR ★ PIN- 721124 ★ W.B. ★ INDIA

Ref. No. _____

Date _____

Student s' Information

Total No. of Students of the Session 2019-2020

1st Semester = 2095 students

Male 851, Female = 1244, General-1469 (M 498 + F-971)

SC = 226 (M-100 + F-126), ST= 223 (M-189+ F-34)

OBC(A) = 77(M-30+47), OBC(B)-90(M-29+F-61),

GEN-PH-5(M-2+F-3), SC-PH-02 (M-1+F-1), ST-PH-01(F-01)

OBC(A) PH-01(M-1), OBC-(B) -PH- 01(M-1)

3rd Semester = 964 students

Male-494, Female-470, General- 626(M-301 + F-325),

SC= 153 (M-102 + F-51), ST=84 (M-55 + F-29),

OBC-A = 65 (M-13+ F-52), OBC-B = 35(M-22+ F-13)

GEN-PH = 01(Male)

5th Semester = 70 students

Male - 47, Female - 23, GEN - 48 (M-32 + F-16),

SC = 12(M-8+F-4), ST = 5 (M-3+F-2)

OBC-A = 5 (M-4+F-1)

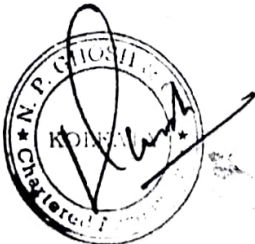
3rd Year = 644 students

Male-271, Female-373, General-498(M-203+F-295)

SC=103(M-43+F-60), ST=23(M-18+F-05)

OBC-A=12(M-04+F-08), OBC-B= 06(M-2+F-4)

GEN-(PH) =02(M-1+F-1),



Principal
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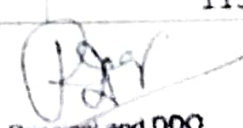
DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA

(Government Aided, NAAC Accredited College, affiliated to Vidyasagar University)

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Total Number of Books during 2019 – 2020

Sl. No	Subject	No. of Books
1	Environmental Science	90
2	Botany	60
3	Geography	567
4	Mathematics	597
5	Computer Science	401
6	Chemistry	292
7	History	1033
8	English	1310
9	Sanskrit	1193
10	Education	1005
11	Nutrition	100
12	Bengali	2321
13	Physics	580
14	Philosophy	892
15	Political Science	270
16	Physical Education	238
17	physiology	106
18	Music	70
19	Economics	8
20	Library Science	6
21	BMLT	51
22	Others	19
23	Santali	154
	Total number of books	11363



Principal and DDO
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