

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 2021 and also the annexed "Income and Expenditure Account & "Receipts & Payments" for the year ended on that date.

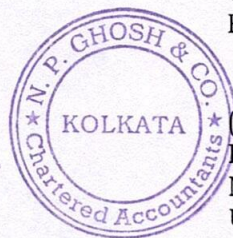
These financial statements are the responsibility of the Management. Our responsibility is to express opinion on these financial statements based on our audit.

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, 2021 and
 - ii) In the case of Income and Expenditure Account, the excess of Income over Expenditure of the College for the year ended on that date.

Date: 04/04/2024
Place: Kolkata



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

(N.P. GHOSH)
Proprietor
Membership No. 010829
UDIN No: 24010829BKIMOU7861

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


Balance Sheet as at 31st March, 2021

FUNDS & LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>General Fund</u> As per last A/c	1,69,07,487.06		<u>Fixed Assets</u> As per Schedule- "C"		8,54,94,326.46
Add: Excess of Income Over Expenditure	12,33,935.26	1,81,41,422.32	<u>Fixed Deposit [Schedule "E"]</u> with VCC Bank Ltd.	6,79,178.86	
			with SBI Debra Bank	23,66,321.00	30,45,499.86
<u>Corpus Donation From D.E.D.S.</u> As per last A/c	3,25,12,782.56		<u>Provident Fund A/c</u> As per Schedule "B"		93,17,666.00
Less: Depn. For the year	14,62,416.99	3,10,50,365.57	<u>Sundry Advances</u> As per last A/c		3,08,820.00
<u>Subsidiary Funds</u> As per Schedule "A"		4,61,83,079.42	<u>TDS [Recoverable]</u> As per last A/c		45,731.00
<u>Security Deposit</u> [From Cashier] As per last a/c		23,764.00	<u>Cash & Bank Balances</u> As per Schedule- "D"		68,55,871.99
<u>Provident Fund A/c</u> As per Schedule "B"		93,17,666.00	Cash at Bank		7,030.00
<u>Current Liabilities</u>			Cash in Hand		
Audit Fees As per last A/c	21,464.00				
[For 2020-21]	10,732.00				
	32,196.00				
Less: Paid	10,732.00	21,464.00			
<u>Earnest Money</u> As per Schedule- "F"		3,37,184.00			
		10,50,74,945.31			10,50,74,945.31

In Terms of our separate report of even date

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

Date : 04/04/2024
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:24010829BKIMOU7861

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>EXPENDITURE</u>	<u>GENERAL FUND [FINANCIAL YEAR 20-21]</u>		<u>AMOUNT</u>
	<u>AMOUNT</u>	<u>INCOME</u>	
To Professional Fees	18880.00	By Academic Fees	66200.00
" Advertisement	30499.36	" Admission Fees	64050.00
" Admission fees refund	187344.96	" Adv Pay Re-cover[SACT& ASTT.PROF.]	2136225.00
" Advance Payment	133600.00	" Advertisement	5000.00
" Audit Fees	10732.00	" Library Fine	616.00
" Bank Charge	1003.00	" Computer Processing Charge	663802.00
" Assesment Fees	24004.72	" Transfer fees	7550.00
" Contingency	84558.36	" Diploma Course fees	19000.00
" Electric Bill	8087.00	" VU Exam fees	64717.00
" Evaluation Charge	24702.00	" Bank Interest	300.00
" Inspection Charge	20004.72	" Contingency	2500.00
" Honorarium	14514.16	" Donation	17490.00
" Kanyashree remuneration	3835.00	" Tender Form Fee	24000.00
" Musroom Culture	5995.00	" Tuition Fees	168130.00
" News Paper	3215.00	" TDS Collection	9981.00
" Pay For Exam Duty	45165.00	" Electri Bill	5000.00
" Postage	705.00	" Govt Grant(UBA)	50000.00
" PG Sitting Allowance	2000.00	" Kanyashree remuneration	1080.00
" Printing	4220.00	" Miscellaneous Fees	600.00
" Refreshment	66005.00	" Lease Money	90000.00
" Remuneration B.VOC	68516.00	" Musroom Sale	550.00
" Remuneration Guest Lecturer	1097100.00	" Venue Centre Fees	100550.00
" Remuneration NTS Casual	2769500.00	" Transferred from UGC Fund	182000.00
" Repair & Maintance	13789.00	" Transferred from Development Fund	2310000.00
" Remuneration to PG Visiting Faculty	36504.36	" Transferred from Online Admission Fund	1827614.00
" Remuneration to UG Visiting Faculty	40783.04	" FD Interest	71807.86
" Stationary Goods	13951.00		
" Subject Affiliation	5002.36		
" Travelling Allowances	101380.00		
" Tuition fees refund to Govt.	536680.00		
" VU regn. Fees	230745.96		
" VU Exam fees	639966.08		
" Depreciation	411839.52		
" Excess of Income over Expenditure	1233935.26		

7888762.86

7888762.86



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

Date : 04/04/2024
Place : Kolkata



For N.P.GHOSH & CO
CHARTERED ACCOUNTANTS

(N.P.GHOSH)
Proprietor
Membership No. 010829
UDIN No: 24010829BKIMOU7861

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

LIBRARY C.M. FUND [FINANCIAL YEAR 20-21]
Receipts & Payments A/c during the Financial Year 2020-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	33138.60	By Closing Balance	375189.60
Bank	0.00	Bank	800.00
Cash		Cash	
" Library CM Fees	33138.60		
" Laboratory CM Fees	600.00		
" Bank Interest	200.00		
" Transferred from Online Fund	4751.00		
	337300.00		
	<u>375989.60</u>		<u>375989.60</u>

CGCIC FUND [FINANCIAL YEAR 20-21]
Receipts & Payments A/c during the Financial Year 2020-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	194117.00	By Bank Charges	430897.00
Bank	100.00	" Closing Balance	100.00
Cash		Bank	
" Bank Interest	9752.00	Cash	
" Transferred from Development Fund	227500.00		
	<u>431469.00</u>		<u>431469.00</u>

SOCIAL FUND [FINANCIAL YEAR 20-21]
Receipts & Payments A/c during the Financial Year 2020-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	268418.41	By VU Sports Fees	51579.44
Bank	1358.00	" S. Puja Expenses	110639.00
Cash		" Decorator	7740.00
" Common Room Fees	269776.41	" Contingency	4460.00
" Festival Fees	30.00	" Refreshment	1081.00
" Game & Sports Fees	32100.00	" Bank Charges	4.72
" Identity Card Fees	780.00	" Printing	77322.00
" Magazine Fees	12850.00	" Furniture & Fixtures	121250.00
" Poor-Aid Fees	90.00	" Stationery Goods	43100.00
" Social Fees	12800.00	" Computer Purchased	30679.00
" Union Fees	75.00	" Stone Purchased	47600.00
" Athletic Fees	300.00	" Closing Balance	
" Bank Interest	76080.00	Bank	373548.25
" Transferred from Development Fund	9338.00	Cash	2026.00
" Transferred from Online Admission Fund	10000.00		
	<u>446810.00</u>		<u>375574.25</u>
	<u>871029.41</u>		<u>871029.41</u>



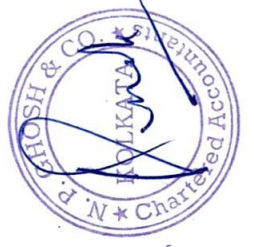
[Signature]

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

ONLINE ADMISSION FUND [FINANCIAL YEAR 20-21]
Receipts & Payments A/c during the Financial Year 2020-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	79934.96		
Bank	0.00		
Cash			
" Academic Fees	79934.96	By Bank Charges	
" Admission Fees	160200.00	" Billdesk	
" Athletic Fees	171100.00	" PayTM	
" Building Fees	171720.00	" Transferred to Social Fund	
" College Exam Fees	2800.00	" Transferred to Development Fund	
" Common Room Fees	143100.00	" Transferred to General Fund	
" Computer Fees	21580.00	" Transferred to Library CM Fund	
" Development Fees	1431000.00	" Closing Balance	
" Diploma Course Fees	8000.00	Bank	100538.41
" Electric Fees	251000.00	Cash	0.00
" Festival Fees	71550.00		
" Form Fees	1.00		
" Fine Fees	8.00		
" Hostel Cooking,service & Maintenance	8000.00		
" Hostel Fooding	6400.00		
" Hostel Seat Rent	1600.00		
" Identity Card Fees	28620.00		
" Lab Fees	759300.00		
" Lab Maint. Fees	21000.00		
" Lab CM Fees	104200.00		
" Lab Improvement Fees	1045500.00		
" Library CM Fees	217600.00		
" Library Fees	253400.00		
" Magazine Fees	64740.00		
" Poor-Aid Fees	28620.00		
" PG Academic Fees	44000.00		
" PG Admission Fees	17600.00		
" PG Course Fees	126000.00		
" PG Library Fees	22000.00		
" Receipt Charges	43160.00		
" Seminar Fees	53950.00		
" Seminar Library Fees	1800.00		
" Session Charges	129480.00		
" Social Fees	53950.00		
" Student Health Home	10790.00		
" Tuition Fees	397390.00		
" Univ Registration	302120.00		
" Form Sale	303166.00		
" Bank Collection	1.15		
" VU Exam Fees	26000.00		
" VU MarkSheet Fees	559500.00		
" SBI Online AD 9521	7284726.30		
	<u>14642407.41</u>		<u>14642407.41</u>



14642407.41


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

G.P.F. FUND	
Receipts & Payments A/c during the Financial Year 2020-2021	
RECEIPTS	AMOUNT
To Opening Balance	
Bank	6958067.00
Cash	0.00
" P.F. Interest	
" P.F. Deposit	
	1812000.00
	9317666.00

PAYMENTS	AMOUNT
By P.F. Withdrawal	
Closing Balance	9317666.00
Bank	
Cash	0.00
	9317666.00



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 - A

CLOSING BALANCE OF SUBSIDIARY FUND AS ON 31/03/2021										
Sl No	Particulars	Opening Balance As on 01/04/2020	Adjustment of Depreciation	Depreciation for the year	Adjustment	Collections	Interest	Grant Received	Expenditure	Closing Balance As on 31/03/2021
1	DEVELOPMENT FUND	18866479.39	NIL	1,974,990.22	NIL	1225570.00	61,021.00	NIL	2699237.00	15478843.17
2	HOSTEL FUND	73473.33	NIL	4,993.47	NIL	NIL	2,946.00	NIL	NIL	71425.86
3	U.G.C. FUND	8251101.98	NIL	505,797.99	NIL	NIL	1,539.00	NIL	182000.00	7564842.99
4	GRANT-IN-AID FUND	6193151.05	NIL	1,062,754.68	NIL	54489376.00	0.00	9708716.00	54490025.00	14838463.37
5	LIBRARY C.M. FUND	1671436.00	NIL	NIL	NIL	800.00	4,751.00	NIL	NIL	1676987.00
6	CGCIC FUND	543845.00	NIL	NIL	NIL	NIL	9,752.00	NIL	472.00	553125.00
7	SOCIAL FUND	672472.73	NIL	57,996.95	NIL	135105.00	9,338.00	NIL	295926.16	462992.62
8	ONLINE ADMISSION FUND	79934.96	NIL	NIL	NIL	14562472.45	0.00	NIL	9106008.00	5536399.41
		36351894.44	NIL	3606533.31	NIL	70413323.45	89,347.00	9708716.00	66773668.16	46183079.42



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 - B

G.P.F. STATEMENT FOR THE YEAR 2020-2021

Sl. No.	Name	Opening Balance As on 01/04/2020	Deposit	Recovery of Advance	Interest	Withdrawal	Closing Balance As on 31/03/2021
1	Dr. Rupa Dasgupta	151356.00	136000.00	0.00	7865.00	0.00	295221.00
2	Dr. Gopal Chandra Bera	77965.00	0.00	0.00	12642.00	0.00	90607.00
3	Dr. Sutapa Pal	0.00	0.00	0.00	38502.00	0.00	38502.00
4	Bipasha Majumder (De)	542261.00	61000.00	0.00	41425.00	0.00	644686.00
5	Arpita Tipathi	532673.00	68000.00	0.00	40149.00	0.00	640822.00
6	Koyel Ghosh	532963.00	71000.00	0.00	40688.00	0.00	644651.00
7	Dasahrat Halder	569155.00	90000.00	0.00	42524.00	0.00	701679.00
8	Saikat Chakraborty	451513.00	70000.00	0.00	33201.00	0.00	554714.00
9	Pradip Kr. Paul	375921.00	56000.00	0.00	28243.00	0.00	460164.00
10	Barun Chakraborty	374779.00	56000.00	0.00	28153.00	0.00	458932.00
11	Subrata Panda	352736.00	56000.00	0.00	26406.00	0.00	435142.00
12	Avijit Das	215750.00	35000.00	0.00	15808.00	0.00	266558.00
13	Sridam Kr. Patar	213179.00	33000.00	0.00	16120.00	0.00	262299.00
14	Soumendra Nath Dey	188930.00	22000.00	0.00	14457.00	0.00	225387.00
15	Kamal Krishna Mahata	188930.00	22000.00	0.00	14457.00	0.00	225387.00
16	Ajoy Bardolai	146978.00	22000.00	0.00	11132.00	0.00	180110.00
17	Pramila Mahata	159978.00	34000.00	0.00	11646.00	0.00	205624.00
18	Pankaj Kanti Sarkar	222617.00	58000.00	0.00	15577.00	0.00	296194.00
19	Bivas Biswas	3358.00	0.00	0.00	723.00	0.00	4081.00
20	Debasish Chakraborty	115720.00	34000.00	0.00	8138.00	0.00	157858.00

Page-1



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

Total-2

21	Sk Sarfaraj Ali	145303.00	51000.00	0.00	9966.00	0.00	206269.00
22	Arup Dolai	53270.00	22000.00	0.00	3705.00	0.00	78975.00
23	Abhishek Maity	53270.00	22000.00	0.00	3705.00	0.00	78975.00
24	Nepal Dolai	66270.00	24000.00	0.00	4250.00	0.00	94520.00
25	Santanu Samai	78771.00	24000.00	0.00	5210.00	0.00	107981.00
26	Sk Mohammad Rafi	78771.00	34000.00	0.00	5210.00	0.00	117981.00
27	Mahadev Murmu	53270.00	22000.00	0.00	3705.00	0.00	78975.00
28	Krishna Bhattacharya	53270.00	22000.00	0.00	3705.00	0.00	78975.00
29	Mithun Banerjee	81594.00	44000.00	0.00	5434.00	0.00	131028.00
30	Sanjukta Sahoo	94594.00	56000.00	0.00	5948.00	0.00	156542.00
31	Soumya Kanti Hota	75044.00	44000.00	0.00	4915.00	0.00	123959.00
32	Sunirmal Dolai	101993.00	55000.00	0.00	6792.00	0.00	163785.00
33	Gobinda Das	158821.00	68000.00	0.00	10521.00	0.00	237342.00
34	Mrinal Kanti Saren	88044.00	56000.00	0.00	5429.00	0.00	149473.00
35	Beetoshok Singha	72861.00	54000.00	0.00	4742.00	0.00	131603.00
36	Avishek Musib	85125.00	55000.00	0.00	5456.00	0.00	145581.00
37	Partha Pratim Pramanik	67793.00	64000.00	0.00	4340.00	0.00	136133.00
38	Jaydev Dey	117241.00	60000.00	0.00	6710.00	0.00	183951.00
39	S. Khahar	16000.00	44000.00	0.00	0.00	0.00	60000.00
40	Biplab Dutta	0.00	67000.00	0.00	0.00	0.00	67000.00
Total ()		6958067.00	1812000.00	0.00	547599.00	0.00	9317666.00



[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**

SCHEDULE - C

FIXED ASSETS SCHEDULE AS ON 31ST MARCH 2021

Sl No	Particulars	W.D.V. As on 01/04/2020	Addition During the Year	Total	Rate of Depreciation	Depreciation	W.D.V As on 31/03/2021
1	Land	13002738.00		13002738.00	0.00	0.00	13002738.00
2	Womens' Hostel Building Construction	9015399.61		9015399.61	0.05	450769.98	8564629.63
3	Building	45343270.99	11278409.00	56621679.99	0.05	2831084.00	53790595.99
4	Sports' Equipment	86644.63		86644.63	0.10	8664.46	77980.17
5	Furniture & Fixture	2418168.22	679150.00	3097318.22	0.10	309731.82	2787586.40
6	Library Books	1006649.82	53166.00	1059815.82	0.15	158972.37	900843.45
7	Computer & Computer Goods	1450200.04	274794.00	1724994.04	0.40	68997.62	1034996.42
8	Software	111583.68	195402.08	306985.76	0.40	122794.30	184191.46
9	Laboratory Equipments	2001795.67	619677.72	2621473.39	0.15	393221.01	2228252.38
10	Aquaguard & Water Purifier	78603.14		78603.14	0.15	11790.47	66812.67
11	Table Oven	3115.42		3115.42	0.10	311.54	2803.88
12	Projector	14379.60		14379.60	0.15	2156.94	12222.66
13	Mike Set	8500.06		8500.06	0.15	1275.01	7225.05
14	Xerox Machine	9695.41		9695.41	0.15	1454.31	8241.10
15	Refrigerator	142942.53		142942.53	0.15	21441.38	121501.15
16	Generator	600290.57		600290.57	0.15	90043.59	510246.98
17	Tank	2361898.83		2361898.83	0.15	354284.82	2007614.01
18	Sound System	2953.75		2953.75	0.15	443.06	2510.69
19	AC Machine	215687.51		215687.51	0.15	32353.13	183334.38
	Total ()	77874517.48	13100598.80	90975116.28		5480789.82	85494326.46

Current year depreciation for Rs.54,80,789.82 has been charged to different Accounts as follows:

- | | |
|--------------------------------------|-------------------|
| 1] Income & Expenditure | 411839.52 |
| 2] Corpus Donation from D.E.D.S Fund | 1462416.99 |
| 3] Subsidiary Funds [Schedule A] | 3606533.31 |
| | <u>5480789.82</u> |



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
STATEMENT OF CASH & BANK BALANCES

Sl No	Particulars	Cash at Bank 31.03.2021	Cash in Hand 31.03.2021	Postal A/c No. or Name of the Bank with No
1	DEVELOPMENT FUND	2122651.19	2749.00	DEBRA SBI-A/C 11360266481
2	HOSTEL FUND	82315.00	10.00	BCK VCC 602104010865
3	U.G.C. FUND	3039.60	1257.00	DEBRA SBI-A/C 32172655920
4	GRANT-IN-AID FUND	12583.00	0.00	DEBRA SBI-A/C 31583067437
5	LIBRARY C.M. FUND	375189.60	800.00	DEBRA SBI-A/C 11360266492
6	CGCIC FUND	430897.00	100.00	BCK VCC 602104008798
7	SOCIAL FUND	373548.25	2026.00	DEBRA SBI-A/C 11360266549
8	ONLINE ADMISSION FUND	100538.41	0.00	DEBRA SBI-A/C AD 9521
9	GENERAL FUND	3355109.94	88.00	DEBRA SBI-A/C 11360261267
		6855871.99	7030.00	



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-E

Fixed Deposit with Banks		FY 20-21	
Sl No	Particulars	Amount	Amount
1]	<u>With VCC Banks</u> As per last A/c Add: Interest Credited Less: Matured	663,476.00 15,702.86 679,178.86 Nil	679,178.86
2]	<u>With SBI Debra Branch</u> As per last A/c Less: Matured Add: Interest Accrued	23,10,216.00 Nil 23,10,216.00 56,105.00	23,66,321.00
			30,45,499.86

[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

SCHEDULE-F

<u>Earnest Money Refundable</u>		<u>2020-2021</u>
As per last A/c		96319.00
Add: Received during the Year		16,19,483.00
		17,15,802.00
Less: Refunded during the Year		13,78,618.00
		3,37,184.00



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



Annexure-A

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

Notes and observation for the year 2020-2021

1. General Fund:

The excess of income over expenditure Rs.12,33,935.26 for the year 2020-2021 has been transferred to General Fund and the General Fund balance stands Rs.1,81,41,422.32

2. Fixed Asset Register

A Fixed Asset Register is maintained by the College. We have test checked the Register. The rates of depreciation are as per the decision of management.

3. TDS on Fixed Deposit


No TDS has been deducted by the Bank and a written declaration has been given by the Bank.

4. Cash-in-hand

Cash-in-hand Rs.9375.00 was physically verified by us on 20/03/2024 at 11 A.M. and found correct. It has been certified by the Head of the Institution (Certificate enclosed).

5. Government Grants and UGC Grants received during the year 2020-2021

A certified list of Government Grants and UGC Grants received during the year 2020-2021 are enclosed.


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



Contd - 2

6. Adjustment of Depreciation

Depreciation charged on Fixed Assets as shown in Schedule-C amounting to Rs.54,80,789.82 has been charged to different funds in following ways:

- a] Depreciation charged to General Fund amounting Rs.4,11,839.52 as reflected in Income & Expenditure Account.
- b] Depreciation amounting to Rs.36,06,533.31 has been charged to different funds in accordance with assets proportioned and classified as per Schedule related to Subsidiary Funds.
- c] Balance amount Rs. 14,62,416.99 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.




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

Date: 04/04/2024
Place: Kolkata



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



(N.P. GHOSH)
Proprietor
Membership No. 010829
UDIN No: 24010829BKIMOU7861