

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of "DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA of Chakshyampur, Paschim Medinipur, WB as at 31<sup>st</sup> March 2022 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 31<sup>st</sup> March, 2022 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: 24/04/2024  
Place: Kolkata



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

  
(N.P. GHOSH)  
Proprietor  
Membership No. 010829  
UDIN No:24010829BKIMOV2014

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

Balance Sheet as at 31st March, 2022

FUNDS & LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>General Fund</u>			<u>Fixed Assets</u>		
As per last A/c	1,81,41,422.32		As per Schedule- "C"		9,23,58,485.17
Less: Excess of Expenditure Over Income	14,34,735.13	1,67,06,687.19	<u>Fixed Deposit [Schedule "E"]</u>		
			with VCC Bank Ltd.	6,95,522.78	
			with SBI Debra Bank	24,24,167.00	31,19,689.78
<u>Corpus Donation From D.E.D.S.</u>			<u>Provident Fund A/c</u>		
As per last A/c	3,10,50,365.57	2,96,99,306.72	As per Schedule "B"		1,19,41,230.00
Less: Depn. For the year	13,51,058.85		<u>Sundry Advances</u>		
			As per Schedule- "F"		5,55,820.00
<u>Subsidiary Funds</u>			<u>TDS [Recoverable]</u>		
As per Schedule "A"		5,19,36,202.64	As per last A/c		45,731.00
<u>Security Deposit</u>			<u>Loan to Alumni Association</u>		
[From Cashier]			Loan paid during the year		25000.00
As per last a/c		23,764.00	<u>Cash &amp; Bank Balances</u>		
<u>Provident Fund A/c</u>			As per Schedule- "D"		
As per Schedule "B"		1,19,41,230.00	Cash at Bank		26,00,956.60
			Cash in Hand		18,926.00
<u>Current Liabilities</u>					
Audit Fees					
As per last A/c	21,464.00				
[For 2021-22]	10,732.00				
	32,196.00				
Less: Paid	10,732.00	21,464.00			
<u>Earnest Money</u>					
As per last A/c		3,37,184.00			
		<u>11,06,65,838.55</u>			<u>11,06,65,838.55</u>

In Terms of our separate report of even date

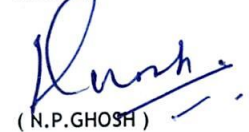
1]Schedule A, B,C, D, E, F & Annexure "A" forming part of the Accounts.



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:24010829BKIMOV2014

Date : 24/04/2024  
Place : Kolkata

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

GENERAL FUND (FINANCIAL YEAR 21-22)

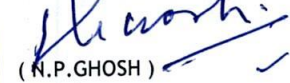
<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Audit Fees	10732.00	By Academic Fees	1932710.00
" Green Audit Fees	17000.00	" Admission Fees	102200.00
" Advertisement	5107.00	" Automotive Skill Council Fees	18400.00
" Admission fees refund	301912.84	" B. VOC Supple Fees	2400.00
" Bank Charge	2977.43	" Library Fine	334.00
" Contingency	127688.00	" Computer Processing Charge	1528918.00
" Diploma Course Fees	22515.00	" PG Academic Fees	1000.00
" Electric Bill	1549.00	" PG Course Fees	118500.00
" Electrical Goods	250.00	" VU Exam fees	373116.00
" Exam Fess B.Voc	56011.80	" Bank Collection	220.00
" Fuel	9102.00	" Donation	122000.00
" Inspection Charge	60204.72	" Tender Form Fee	5000.00
" Labour Charge	154085.00	" Lease Money	62000.00
" Hardware	1279.00	" Tuition Fees	661820.00
" Labour Charges Electrical Work	6300.00	" Musroom Sale	880.00
" Labour Charges Cleaning	107164.00	" VU Regn Fees	1480.00
" Remuneration Library Staff	28180.00	" Scrap & etc. Sales	51045.00
" Laboratory Equipments	2580.00	" Venue Centre Fees	77000.00
" Maintenance Charges	400.00	" Transferred from Library CM Fund	200000.00
" News Paper	2078.00	" Transferred from CGCIC Fund	200000.00
" PPF Casual Staff	89400.00	" Transferred from Online Admission Fund	3630342.00
" PG Paper Setting Allowance	25223.60	" Transferred from Development Fund	49000.00
" Pay For Exam Duty	58800.00	" Interest on FD	74189.92
" Postage	600.00	" Excess of Expenditure over Income	1434735.13
" PG Sitting Allowance	6002.36		
" Printing	17720.00		
" Refreshment	107827.00		
" Remuneration B. VOC	163000.00		
" Repair & Maintance	100.00		
" Remuneration NTS Casual	3336020.00		
" Remuneration for Exam	48000.00		
" Remuneration to PG Visiting Faculty	97502.36		
" Remuneration to UG Visiting Faculty	246092.04		
" Stationary Goods	9115.00		
" Remuneration PG Paper Setter	3702.36		
" Training Charges	17004.72		
" Travelling Allowances	138578.00		
" Tuition fees refund to Govt.	469245.00		
" VU regn. Fees	265185.96		
" VU Exam Fees (PG)	8112.00		
" VU Exam Fess (UG)	1259070.40		
" VU Sports Fees	1410.00		
" VU Affiliation, Semester & Annual Fees	80811.80		
" VU Exam Fees Reurn	624.00		
" VU Computer Processing Fees	1665690.16		
" Transferred to Development Fund	1234000.00		
" Depreciation	381337.50		
	<u>10647290.05</u>		<u>10647290.05</u>



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



For N. P. GHOSH & CO  
CHARTERED ACCOUNTANTS

  
( N. P. GHOSH )

Proprietor  
Membership No. 010829  
UDIN No:24010829BKIMOV2014

Date : 24/04/2024  
Place : Kolkata

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS		GENERAL FUND		PAYMENTS	
	AMOUNT	AMOUNT		AMOUNT	AMOUNT
To Opening Balance			By Green Audit Fees		17000.00
" Bank	3355109.94		" Audit Fees		10732.00
" Cash	88.00	3355197.94	" Advertisement		5107.00
" Academic Fees		1932710.00	" Admission fees refund		301912.84
" Admission Fees		102200.00	" Advance Payment		340000.00
" Automotive Skill Council Fees		18400.00	" Bank Charge		2977.43
" B. VOC Supple Fees		2400.00	" Contingency		127688.00
" Library Fine		334.00	" Diploma Course Fees		22515.00
" Computer Processing Charge		1528918.00	" Electric Bill		1549.00
" PG Academic Fees		1000.00	" Electrical Goods		250.00
" PG Course Fees		118500.00	" Exam Fess B.Voc		56011.80
" VU Exam fees		373116.00	" Fuel		9102.00
" Bank Collection		220.00	" Inspection Charge		60204.72
" Advance Pay Recovery		103000.00	" Labour Charge		154085.00
" Donation		122000.00	" Loan to Alumni Association		25000.00
" Tender Form Fee		5000.00	" Hardware		1279.00
" Lease Money		62000.00	" Labour Charges Electrical Work		6300.00
" Tuition Fees		661820.00	" Labour Charges Cleaning		107164.00
" Musroom Sale		880.00	" Remuneration Library Staff		28180.00
" VU Regn Fees		1480.00	" Laboratory Equipments		2580.00
" Scrap & etc. Sales		51045.00	" Maintenance Charges		400.00
" Venue Centre Fees		77000.00	" News Paper		2078.00
" Transferred from Library CM Fund		200000.00	" PPF Casual Staff		89400.00
" Transferred from CGCIC Fund		200000.00	" PG Paper Setting Allowance		25223.60
" Transferred from Online Admission Fund		3630342.00	" Pay For Exam Duty		58800.00
" Transferred from Development Fund		34000.00	" Postage		600.00
" Transferred from Social Fund		15000.00	" PG Sitting Allowance		6002.36
			" Printing		17720.00
			" Refreshment		107827.00
			" Remuneration B. VOC		163000.00
			" Repair & Maintance		100.00
			" Remuneration NTS Casual		3336020.00
			" Remuneration for Exam		48000.00
			" Remuneration to PG Visiting Faculty		97502.36
			" Remuneration to UG Visiting Faculty		246092.04
			" Stationary Goods		9115.00
			" Remuneration PG Paper Setter		3702.36
			" Training Charges		17004.72
			" Travelling Allowances		138578.00
			" Tuition fees refund to Govt.		469245.00
			" VU regn. Fees		265185.96
			" VU Exam Fees (PG)		8112.00
			" VU Exam Fess (UG)		1259070.40
			" VU Sports Fees		1410.00
			" VU Affiliation, Semester & Annual Fees		80811.80
			" VU Exam Fees Reurn		624.00
			" VU Computer Processing Fees		1665690.16
			" Transferred to Development Fund		1234000.00
			" Closing Balance		
			Bank	1950707.39	
			Cash	14903.00	1965610.39
		<u>12596562.94</u>			<u>12596562.94</u>



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



For N.P. GHOSH & CO  
CHARTERED ACCOUNTANTS

(N.P. GHOSH)  
Proprietor  
Membership No. 010829  
UDIN No:24010829BKIMOV2014

Date : 24/04/2024  
Place : Kolkata

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

**DEVELOPMENT FUND [21-22]**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	Advance Pay		226000.00
	Bank	2122651.19			Advertisement		95112.00
	Cash	<u>2749.00</u>	2125400.19		Asset		52736.00
"	Building Fees		596730.00	"	Brick Purchased		110000.00
"	College Exam Fees		63900.00	"	Bio-Gas palnt		108966.00
"	Development Fees		638945.00	"	Bank Charges		973.50
"	Electric Fees		121750.00	"	Honorarium		1700.00
"	Lab. Imp. Fees		510580.00	"	Library Books		427997.60
"	Lab Maint. Fees		384200.00	"	GST Amount		50650.16
"	Laboratory Fees		265410.00	"	Cement Purchased		97500.00
"	Library Fees		156400.00	"	Computer & Computer Goods		926401.00
"	Receipt Charges		40.00	"	Contingency		118216.00
"	Seminar Library Fees		137600.00	"	Electric Bill		150784.00
"	Seminar Fees		50.00	"	Electrical Goods		307203.00
"	Session Charges		120.00	"	Fuel		7205.00
"	Student Health Home		10.00	"	Furniture & Fixtures		1070707.00
"	Bank Interest		46960.00	"	Hardware		194538.00
"	Education Consultancy Fees		140000.00	"	Lab. Material & Equipments		1119215.00
"	Donation		130000.00	"	Labour Charges		142810.00
"	Electric Bill		870.00	"	Maintenance Expenses		57875.08
"	Advance Pay Recovery		226000.00	"	Repair & Maintenance		192007.00
"	Transferred from Online Admission Fund		6733870.00	"	Network Charges		208327.00
"	Transferred from Library CM Fund		300000.00	"	Building Construction Labour Charges		3602732.00
"	Transferred from General Fund		1234000.00	"	Supervision Charges		220000.00
"	Transferred from Social Fund		140000.00	"	AC Machine		228000.00
				"	Diary Purchased		32850.00
				"	Printing		135661.00
				"	Refreshment		7781.00
				"	Sand Purchased		85200.00
				"	Sports Equipment		357420.00
				"	Software Maintenance Charges		29403.72
				"	Software Purchased		377994.16
				"	Stationery Goods		256933.00
				"	Soil Purchased		62000.00
				"	Sound System		2199.00
				"	Stone Purchased		663739.00
				"	Travelling Expenses		1950.00
				"	Vetting Charges		11950.00
				"	Xerox Machine		49654.72
				"	Labour Charges Colour		559452.00
				"	Income Tax Paid		278918.00
				"	Plan & Estimate Cost		31500.00
				"	Cess Paid		28357.00
				"	Labour Charges Garden		14900.00
				"	LCD Projector		285264.00
				"	JCB Earth Work		19000.00
				"	Cultural Program		10000.00
				"	Fund Transferred to CGCIC Fund		231600.00
				"	Fund Transferred to Social Fund		310000.00
				"	Fund Transferred to General Fund		34000.00
				"	Fund Transferred to Hostel Fund		6000.00
				"	Closing Balance		
					Bank	351251.25	
					Cash	<u>202.00</u>	351453.25
			<u>13952835.19</u>				<u>13952835.19</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**

**HOSTEL FUND [21-22]**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	Travelling Expenses		500.00
	Bank	82315.00			Stationery Goods		480.00
	Cash	<u>10.00</u>	82325.00		Advance Pay		70000.00
"	Bank Interest		2346.00		Electrical Goods		930.00
"	Hostel Cooking Serving & Maintenance		32000.00		Hostel Expenses		80000.00
"	Hostel Fooding		25600.00		Repair & Maintenance		800.00
"	Hostel Seat Rent		6200.00		Closing Balance		
"	Advance Pay Recovery		60000.00		Bank	61661.00	
"	Transferred from Development Fund		<u>6000.00</u>		Cash	<u>100.00</u>	61761.00
			<u>214471.00</u>				<u>214471.00</u>

**U.G.C. FUND [21-22]**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	Closing Balance		
	Bank	3039.60			Bank	3123.60	
	Cash	<u>1257.00</u>	4296.60		Cash	<u>1257.00</u>	4380.60
"	Bank Interest		84.00				
			<u>4380.60</u>				<u>4380.60</u>

**GRANT-IN-AID FUND [21-22]**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	Pay & Allowances to TS & NTS Paid		21945886.00
	Bank	12583.00			Arrear		53588.00
	Cash	<u>0.00</u>	12583.00		P. Tax for TS & NTS & SACT		202010.00
"	Pay & Allowance for TS & NTS		27503051.00		Income Tax for TS & NTS		1614120.00
"	Arrear for TS & NTS		56088.00		Provident Fund for TS & NTS Deposited		0.00
"	Pay & Allowance for SACT		22634342.00		College Co-operative Fund		1918585.00
"	Provident Fund Interest (2020-2021)		0.00		Pay & Allowance for SACT		22511292.00
"	PF Transfer from RNLKWC		229396.00		Bank Charges		649.00
			<u>50435460.00</u>		Provident Fund Interest (2020-2021) Deposited		0.00
					Closing Balance		
					Bank	11834.00	
					Cash	<u>100.00</u>	11934.00
							<u>48258064.00</u>

**LIBRARY C.M. FUND [21-22]**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	Library Books		270085.60
	Bank	375189.60			Transferred to Development Fund		300000.00
	Cash	<u>800.00</u>	375989.60		Transferred to General Fund		200000.00
"	Library CM Fees		200.00		Closing Balance		
"	Laboratory CM Fees		400.00		Bank	8398.00	
"	Bank Interest		5794.00		Cash	<u>1400.00</u>	9798.00
"	Transferred from Online Fund		<u>397500.00</u>				
			<u>779883.60</u>				<u>779883.60</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**

**CGCIC FUND [21-22]**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	Transferred to General Fund		200000.00
	Bank	430897.00		"	Bank Charges		431.00
	Cash	<u>100.00</u>	430997.00	"	Computer Purchased		77630.00
"	Bank Interest		14206.00	"	Computer & Computer Goods		198933.00
"	Computer Fees		200.00	"	Laboratory Equipments		155184.50
"	Transferred from Development Fund		231600.00	"	Closing Balance		
					Bank	44524.50	
					Cash	<u>300.00</u>	44824.50
			<u>677003.00</u>				<u>677003.00</u>

**SOCIAL FUND [21-22]**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	VU Sports Fees		88871.80
	Bank	373548.25		"	S. Puja Expenses		355631.00
	Cash	<u>2026.00</u>	375574.25	"	TA		400.00
"	Common Room Fees		20.00	"	Contingency		17385.00
"	Festival Fees		31900.00	"	Refreshment		15279.00
"	Game & Sports Fees		0.00	"	Cultural Program		39359.00
"	Identity Card Fees		12780.00	"	Printing		19872.00
"	Magazine Fees		60.00	"	Furniture & Fixtures		658697.00
"	Poor-Aid Fees		12770.00	"	Stationery Goods		14500.00
"	Social Fees		50.00	"	Building Const Labour Charges		11465.00
"	Union Fees		0.00	"	Transferred to Development Fund		140000.00
"	Athletic Fees		76560.00	"	Transferred to General Fund		15000.00
"	Bank Interest		8502.00	"	Advance Pay		100000.00
"	Transferred from Development Fund		310000.00	"	Sports Expenses		11988.00
"	Transferred from Online Admission Fund		567520.00	"	Closing Balance		
"	Advance Pay Recovery		100000.00		Bank	6624.45	
					Cash	<u>664.00</u>	7288.45
			<u>1495736.25</u>				<u>1495736.25</u>

**G.P.F. FUND [21-22]**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	P.F. Withdrawal		142647.00
	Bank	9317666.00		"	Closing Balance		
	Cash	<u>0.00</u>	9317666.00		Bank	11941230.00	
"	P.F. Interest		588815.00		Cash	<u>0.00</u>	11941230.00
"	P.F. Deposit		2177396.00				<u>12083877.00</u>
			<u>12083877.00</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

ONLINE ADMISSION FUND [21-22]

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	<u>RECEIPT:</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	Bank Charges		24322.00
	Bank	100538.41		"	Billdesk		9781088.00
	Cash	<u>0.00</u>	100538.41	"	PayTM		1611087.00
"	Academic Fees		1777200.00	"	Transferred to Social Fund		567520.00
"	Admission Fees		203450.00	"	Transferred to Development Fund		6733870.00
"	Athletic Fees		200520.00	"	Transferred to General Fund		3630342.00
"	Building Fees		455400.00	"	Transferred to Library CM Fund		397500.00
"	College Exam Fees		167100.00	"	Closing Balance		
"	Common Room Fees		23360.00		Bank	162832.41	
"	Computer Fees		233600.00		Cash	<u>0.00</u>	162832.41
"	Development Fees		1671000.00				
"	Diploma Course Fees		6400.00				
"	Electric Fees		338750.00				
"	Festival Fees		83550.00				
"	Automative Skill Council Fees		12000.00				
"	Fine Fees		6.00				
"	Hostel Cooking,service & Maintenance		12000.00				
"	Hostel Fooding		9600.00				
"	Hostel Seat Rent		2400.00				
"	Identity Card Fees		33420.00				
"	Lab Fees		1098550.00				
"	Lab Maint. Fees		390200.00				
"	Lab CM Fees		131900.00				
"	Lab Improvement Fees		1333650.00				
"	Library CM Fees		236000.00				
"	Library Fees		356500.00				
"	Magazine Fees		70080.00				
"	Poor-Aid Fees		33420.00				
"	PG Accademic Fees		163000.00				
"	PG Admission Fees		27200.00				
"	PG Course Fees		268500.00				
"	PG Library Fees		66500.00				
"	Receipt Charges		46720.00				
"	Seminar Fees		58400.00				
"	Seminar Library Fees		121800.00				
"	Session Charges		140160.00				
"	Social Fees		58400.00				
"	Student Health Home		11680.00				
"	Tuition Fees		876210.00				
"	Univ Registration		327040.00				
"	Computer Processing Charges		9100.00				
"	VU Exam Fees		361082.00				
"	SBI Online AD 9521		11392175.00				
			<u>22908561.41</u>				<u>22908561.41</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 - A

CLOSING BALANCE OF SUBSIDIARY FUND AS ON 31/03/2022

Particulars	Opening Balance As on 01/04/2021	Adjustment of Depreciation	Depreciation for Year	Adjustment	Collections	Interest	Grant Received	Expenditure	Closing Balance As on 31/03/2022
DEVELOPMENT FUND	15478843.17	0.00	3029190.41	0.00	11554475.00	46960.00	0.00	1422750.50	22628337.26
HOSTEL FUND	71425.86	0.00	4743.79	0.00	69800.00	2346.00	0.00	82710.00	56118.07
U.G.C. FUND	7564842.99	0.00	447830.46	0.00	0.00	84.00	0.00	0.00	7117096.53
GRANT-IN-AID FUND	14838463.37	0.00	958864.66	0.00	51011692.00	0.00	0.00	51012341.00	13878949.71
LIBRARY C.M. FUND	1676987.00	0.00	40512.84	0.00	398100.00	5794.00	0.00	500000.00	1540368.16
CGCIC FUND	553125.00	0.00	133902.88	0.00	231800.00	14206.00	0.00	200431.00	464797.12
SOCIAL FUND	462992.62	0.00	113026.44	0.00	1011660.00	8502.00	0.00	718285.80	651842.38
ONLINE ADMISSION FUND	5536399.41	0.00	0.00	0.00	22808023.00	0.00	0.00	22745729.00	5598693.41
	46183079.42	0.00	4728071.48	0.00	87085550.00	77892.00	0.00	76682247.30	51936202.64



*(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 - B**

**G.P.F. STATEMENT FOR THE YEAR 2021-2022**

Sl. No.	Name	Opening Balance As on 01/04/2021	Deposit	Recovery of Advance	Interest	Withdrawal	Closing Balance As on 31/03/2022
1	Dr. Rupa Dasgupta	295221.00	373396.00	0.00	15565.00	0.00	684182.00
2	Dr. Gopal Chandra Bera	90607.00	0.00	0.00	6433.00	97040.00	0.00
3	Dr. Sutapa Pal	38502.00	0.00	0.00	2734.00	41236.00	0.00
4	Bipasha Majumder (De)	644686.00	66000.00	0.00	43310.00	0.00	753996.00
5	Arpita Tipathi	640822.00	72000.00	0.00	42800.00	0.00	755622.00
6	Koyel Ghosh	644651.00	78000.00	0.00	42871.00	0.00	765522.00
7	Dasahrat Halder	701679.00	96000.00	0.00	46228.00	0.00	843907.00
8	Saikat Chakraborty	554714.00	72000.00	0.00	36669.00	0.00	663383.00
9	Pradip Kr. Paul	460164.00	60000.00	0.00	30429.00	0.00	550593.00
10	Barun Chakraborty	458932.00	60000.00	0.00	30342.00	0.00	549274.00
11	Subrata Panda	435142.00	60000.00	0.00	28653.00	0.00	523795.00
12	Avijit Das	266558.00	36000.00	0.00	17568.00	0.00	320126.00
13	Sridam Kr. Patar	262299.00	36000.00	0.00	17283.00	0.00	315582.00
14	Soumendra Nath Dey	225387.00	24000.00	0.00	15109.00	0.00	264496.00
15	Kamal Krishna Mahata	225387.00	24000.00	0.00	15109.00	0.00	264496.00
16	Ajoy Bardolai	180110.00	24000.00	0.00	11894.00	0.00	216004.00
17	Pramila Mahata	205624.00	46000.00	0.00	13250.00	0.00	264874.00
18	Pankaj Kanti Sarkar	296194.00	60000.00	0.00	18770.00	0.00	374964.00
19	Bivas Biswas	4081.00	0.00	0.00	290.00	4371.00	0.00
20	Debasish Chakraborty	157858.00	36000.00	0.00	9859.00	0.00	203717.00
21	Sk Sarfaraj Ali	206269.00	54000.00	0.00	12622.00	0.00	272891.00
22	Arup Dolai	78975.00	24000.00	0.00	4714.00	0.00	107689.00
23	Abhishek Maity	78975.00	24000.00	0.00	4714.00	0.00	107689.00
24	Nepal Dolai	94520.00	24000.00	0.00	5800.00	0.00	124320.00
25	Santanu Samai	107981.00	24000.00	0.00	6755.00	0.00	138736.00
26	Sk Mahammad Rafi	117981.00	46000.00	0.00	7028.00	0.00	171009.00
27	Mahadev Murmu	78975.00	24000.00	0.00	4714.00	0.00	107689.00
28	Krishna Bhattacharya	78975.00	24000.00	0.00	4714.00	0.00	107689.00
29	Mithun Banerjee	131028.00	49000.00	0.00	7516.00	0.00	187544.00
30	Sanjukta Sahoo	156542.00	60000.00	0.00	8872.00	0.00	225414.00
31	Soumya Kanti Hota	123959.00	49000.00	0.00	7014.00	0.00	179973.00
32	Sunirmal Dolai	163785.00	60000.00	0.00	9395.00	0.00	233180.00
33	Gobinda Das	237342.00	72000.00	0.00	14153.00	0.00	323495.00
34	Mrinal Kanti Saren	149473.00	60000.00	0.00	8370.00	0.00	217843.00
35	Beetoshok Singha	131603.00	60000.00	0.00	7119.00	0.00	198722.00
36	Avishek Musib	145581.00	60000.00	0.00	8103.00	0.00	213684.00
37	Partha Pratim Pramanik	136133.00	72000.00	0.00	7003.00	0.00	215136.00
38	Jaydev Dey	183951.00	60000.00	0.00	10783.00	0.00	254734.00
39	S. Khahar	60000.00	48000.00	0.00	2473.00	0.00	110473.00
40	Biplab Dutta	67000.00	60000.00	0.00	1787.00	0.00	128787.00
Total (')		9317666.00	2177396.00	0.00	588815.00	142647.00	11941230.00



**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 2022**

Sl No	Particulars	W.D.V. As on 01/04/2021	Addition During the Year	Total	Rate of Depreciation	Depreciation	W.D.V As on 31/03/2022
1	Land	13002738.00		13002738.00	0.00	0.00	13002738.00
2	Womens' Hostel Building Construction	8564629.63		8564629.63	0.05	428231.48	8136398.15
3	Building	53790595.99	6881513.24	60672109.23	0.05	3033605.46	57638503.77
4	Sports' Equipment	77980.17	357420.00	435400.17	0.10	43540.02	391860.15
5	Furniture & Fixture	2787586.40	1729404.00	4516990.40	0.10	451699.04	4065291.36
6	Library Books	900843.45	698083.20	1598926.65	0.15	239839.00	1359087.65
7	Computer & Computer Goods	1034996.42	1202964.00	2237960.42	0.40	895184.17	1342776.25
8	Software	184191.46	615724.88	799916.34	0.40	319966.54	479949.80
9	Laboratory Equipments	2228252.38	1274399.50	3502651.88	0.15	525397.78	2977254.10
10	Aquaguard & Water Purifier	66812.67		66812.67	0.15	10021.90	56790.77
11	Table Oven	2803.88		2803.88	0.10	280.39	2523.49
12	Projector	12222.66	285264.00	297486.66	0.15	44623.00	252863.66
13	Mike Set	7225.05		7225.05	0.15	1083.76	6141.29
14	Xerox Machine	8241.10	49654.72	57895.82	0.15	8684.37	49211.45
15	Refrigerator	121501.15		121501.15	0.15	18225.17	103275.98
16	Generator	510246.98		510246.98	0.15	76537.05	433709.93
17	Tank	2007614.01		2007614.01	0.15	301142.10	1706471.91
18	Sound System	2510.69	2199.00	4709.69	0.15	706.45	4003.24
19	AC Machine	183334.37	228000.00	411334.37	0.15	61700.16	349634.21
	<b>Total ( )</b>	<b>85494326.46</b>	<b>13324626.54</b>	<b>98818953.00</b>		<b>6460467.83</b>	<b>92358485.17</b>

Current year depreciation for Rs. 64,60,467.83 has been charged to different Accounts as follows:

- 1] Income & Expenditure 381337.50
- 2] Corpus Donation from D.E.D.S Fund 1351058.85
- 3] Subsidiary Funds [ Schedule A] 4728071.48

6460467.83



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

<u>Sl No</u>	<u>Particulars</u>	<u>Cash at Bank</u> 31.03.2022	<u>Cash in Hand</u> 31.03.2022	<u>Postal A/c No or</u> <u>Name of the Bank with No</u>	
1	DEVELOPMENT FUND	351251.25	202.00	DEBRA SBI-A/C	11360266481
2	HOSTEL FUND	61661.00	100.00	BCK VCC	602104010865
3	U.G.C. FUND	3123.60	1257.00	DEBRA SBI-A/C	32172655920
4	GRANT-IN-AID FUND	11834.00	100.00	DEBRA SBI-A/C	31583067437
5	LIBRARY C.M. FUND	8398.00	1400.00	DEBRA SBI-A/C	11360266492
6	CGCIC FUND	44524.50	300.00	BCK VCC	602104008798
7	SOCIAL FUND	6624.45	664.00	DEBRA SBI-A/C	11360266549
8	ONLINE ADMISSION FUND	162832.41	0.00	DEBRA SBI-A/C	AD 9521
9	GENERAL FUND	1950707.39	14903.00	DEBRA SBI-A/C	11360261267
		<u>2600956.60</u>	<u>18926.00</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

Schedule-E  
FIXED DEPOSIT WITH BANK  
FY-2021-2022  
WITH SBI DEBRA BRANCH

<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>
As per Last A/c		2366321.00
Add: Interest Credited		57846.00
		<u>2424167.00</u>
Less: Matured		0.00
Closing Balance	[A]	<u>2424167.00</u>

WITH VCC Bank

<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>
As per Last A/c		679178.86
Add: Interest Credited		16343.92
		<u>695522.78</u>
Less: Matured		0.00
Closing Balance	[B]	<u>695522.78</u>
Total Closing Balance	[A+B]	<u>3119689.78</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-F

Sundry Advances

2021-2022

As per last A/c

308820.00

Add: Paid during the year-General Fund-21-22

340000.00

648820.00

Add: Paid through Subsidiary Fund-21-22


10000.00

658820.00

Less: Recovery-General Fund 21-22

103000.00

555820.00

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



**N.P.Ghosh & Co.**  
(Chartered Accountants)  
N.P. Ghosh, B. Com, F.C.A.

AB-15, Sector-I, Salt Lake City,  
Kolkata – 700064  
Residence: (033)23371531  
Mobile: 9831118955  
E-Mail: nitai\_1232000@yahoo.com

**Annexure-A**

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

**Notes and observation for the year 2021-2022**

**1. General Fund:**

The excess of Expenditure over Income Rs.14,34,735.13 for the year 2021-2022 has been transferred to General Fund and the General Fund balance stands Rs.1,67,06,687.19

**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.9,481.00 was physically verified by us on 18/04/2024 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 2021-2022**

A certified list of Government Grants and UGC Grants received during the year 2021-2022 are enclosed.

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



## 6. Adjustment of Depreciation

Depreciation charged on Fixed Assets as shown in Schedule-C amounting to Rs.64,60,467.83 has been charged to different funds in following ways:

- a] Depreciation charged to General Fund amounting Rs.3,81,337.50 as reflected in Income & Expenditure Account.
- b] Depreciation amounting to Rs.47,28,071.48 has been charged to different funds in accordance with assets proportioned and classified as per Schedule related to Subsidiary Funds.
- c] Balance amount Rs. 13,51,058.85 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.

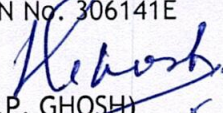


Principal and DDO  
Debra Thana Sahid Kshudiram  
Smriti Mahavidyalaya  
P.O.- Chakshyampur - 721124  
Paschim Medinipur

Date: 24/04/2024  
Place: Kolkata



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

  
(N.P. GHOSH)  
Proprietor  
Membership No. 010829  
UDIN No: 24010829BKIMOV2014