

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

AB-15, Sector-I, Salt Lake City,  
Kolkata – 700064  
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### 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 2023 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.

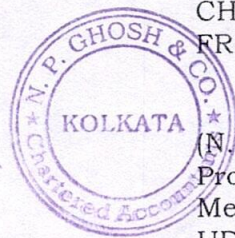
b] The Balance Sheet, Income and Expenditure Account dealt with the report are in agreement with the books of accounts.

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, 2023 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: 15/05/2024  
Place: Kolkata



For N.P. GHOSH & CO  
CHARTERED ACCOUNTANTS  
FRN No 306141E  
(N.P. GHOSH)  
Proprietor  
Membership No. 010829  
UDIN No:24010829BKIMOW7136

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

Balance Sheet as at 31st March, 2023

FUNDS & LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>General Fund</b>			<b>Fixed Assets</b>		
As per last A/c	16706687.19		As per Schedule- "C"		98772822.13
Add: Transferred from Corpus Donation D.E.D.S. Fund	29699306.72				
	46405993.91		<b>Fixed Deposit [Schedule "E"]</b>		
Less: Excess of Expenditure Over Income	4059254.65	42346739.26	with VCC Bank Ltd.	710961.11	
			with SBI Debra Bank	1166498.00	1877459.11
<b>Corpus Donation From D.E.D.S.</b>					
As per last A/c	29699306.72		<b>Provident Fund A/c</b>		
Less: Transferred to General Fund	29699306.72	NIL	As per Schedule "B"		14734370.00
<b>Subsidiary Funds</b>			<b>Sundry Advances</b>		
As per Schedule "A"		60879244.13	As per Schedule- "F"		425120.00
<b>Security Deposit</b>			<b>TDS [Recoverable]</b>		
[From Cashier]			As per last A/c		45731.00
As per last a/c		23,764.00	<b>Loan to Alumni Association</b>		
			As per last A/c		25000.00
<b>Provident Fund A/c</b>			<b>Cash &amp; Bank Balances</b>		
As per Schedule "B"		14734370.00	As per Schedule- "D"		
			Cash at Bank		2463168.15
			Cash in Hand		9827.00
<b>Current Liabilities</b>					
<b>Audit Fees</b>					
As per last A/c	21464.00				
[For 2022-23]	10732.00	32196.00			
<b>Earnest Money</b>					
As per Schedule- "G"		337184.00			
		118353497.39			118353497.39

In Terms of our separate report of even date

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

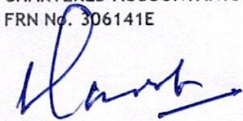


Principal and DDO  
Debra Thana Sahid Kshudiram  
Smriti Mahavidyalaya  
P.O.- Chakshyampur - 721124  
Paschim Medinipur

Date : 15/05/2024  
Place : Kolkata



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




( N.P.GHOSH )  
Proprietor  
Membership No. 010829  
UDIN No:24010829BKIMOW7136

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	GENERAL FUND		PAYMENTS	AMOUNT	AMOUNT
	AMOUNT	AMOUNT			
To Opening Balance			By Internal Audit Fees		29500.00
Bank	1950707.39		" Green Audit Fees		5000
Cash	14903.00	1965610.39	" Advertisement		10400.00
" Academic Fees		3214926.00	" Admission Fees Refund		184497.04
" Admission Fees		161650.00	" Advance Payment		176550.00
" Automotive Skill Council Fees		63952.00	" Bank Charge		5055.71
" BCA Due Fees		5200.00	" Gas Refilling		1850.00
" Library Fine		15546.00	" Contingency		229670.00
" Computer Processing Charge		1145284.00	" Cultural Programme		2055.00
" PG Processing Charge		10500.00	" Furniture & Fixture		4500.00
" PG Course Fees		81000.00	" Electric Goods		6515.00
" VU Exam fees		2099983.00	" Bonus		144000.00
" Diploma Course fees		8000.00	" Fuel		5099.00
" Advance Pay Recovery		357550.00	" Honorarium		50208.00
" Donation		8900.00	" Labour Charge		52005.00
" Tender Form Fee		2500.00	" Misc. Expenses		2000.00
" Advertisement Fees		65500.00	" Decoration		69200.00
" Tuition Fees		2794495.00	" Labour Charge Electrical Work		7800.00
" Bank Collection		130.00	" Labour Charge Cleaning		268890.00
" VU Regn. Fees		1760.00	" Remuneration Library Staff		64900.00
" Govt .Grant (ICPR)		20000.00	" PG Evaluation Charges		7600.00
" Venue Centre Fees		107050.00	" PG Centre Fees		10604.72
" PG VU Regn. Fees		1400.00	" Newspaper		9130.00
" Reprographic Facility		268.00	" PPF Casual NTS		279000.00
" Self Defence Course		9920.00	" PG Paper setting Allowance		13611.80
" VU Marksheet Fees		1900.00	" Remuneration other Exam		68460.00
" VU Practical Fees		720.00	" Postage		674.00
" WBCS Competitive Training Fees		49500.00	" PG Sitting Allowances		8000.00
" Documentary Making Regn. Fees		12700.00	" Printing		20732.00
" Electric Bill		7820.00	" Refreshment		738501.00
" Lease Money		111310.00	" Remuneration B.Voc		445070.80
" Misc collection		1475.00	" Repair & Maintenance		8970.00
" Mushroom Sale		4110.00	" Remuneration NTS Casual		3063000.00
" NAAC Reimbursement Fees		15370.00	" Remuneration for Exam		2500.00
" Scrape Sales		70775.00	" Remuneration to PG Visiting Faculty		105750.00
" Seminar Regn Fees		90252.00	" Remuneration to UG Visiting Faculty		12750.00
" Tender Earnest Money Deposit		126921.00	" Stationary Goods		27813.00
" Vermicompost		100.00	" Remuneration V Faculty Geography		9500.00
" Automobile Servicing collection		3955.00	" Remuneration V Faculty Santali		195757.08
" Transferred from Online Fund		871390.00	" Scrutiny Charges		38443.00
" Transferred from Development Fund		2350000.00	" Tender M Refund		126921.00
" Transferred from Hostel Fund		15000.00	" Travelling Allowances		213061.00
" Transferred from Social Fund		85000.00	" Exam Fees (B.Voc)		37764.72
			" Labour Charge Garden		116850.00
			" Diary Purchased		680.00
			" Labour Charges Hostel		50425.00
			" NAAC Fees		327633.00
			" Mushroom Culture		9700.00
			" Remuneration Daily Wages		223415.00
			" Remuneration V Faculty BMLT		199047.20
			" Remuneration V Faculty Music		4000.00
			" Freight Charges		50480.00
			" Remuneration V Faculty Sanskrit		6250.00
			" Mutation & Others		48935.00
			" Consultancy Charges		60500.00
			" WBCS Expenses		3778.00
			" Vermicompost		4500.00
			" Plant / Saplings		10820.00
			" Tuition Fees Refund to Govt.		1428675.00
			" VU Regn. Fees		267003.60
			" PG Enlistment Fees		33604.72
					9609605.39
		15959422.39			

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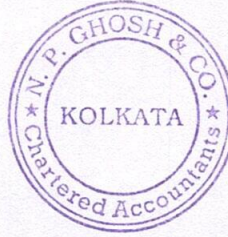


c/f	15959422.39	c/f	9609605.39
		" Videography	40000.00
		" Puja Exgaratia	24300.00
		" Sound	6900.00
		" Seminar Documentary Expenses	29043.00
		" VU Culture Meet Fees	3425.00
		" Self Defence Expenses	9120.00
		" VU Yoga Meet Expenses	4920.00
		" VU PG Regn Fees	1262.36
		" VU Athletic Expenses	7673.00
		" Fertiliser	1540.00
		" Land Surveyor Charges	6000.00
		" Remuneration External	2250.00
		" VU Exam Fees(UG)	2124141.64
		" VU Sports Fees	3390.00
		" VU Affiliation ,Semester & Annual Fees	92814.16
		" VU Regn, Delay Fees	900.00
		" VU Computer Processing Fees	1065921.16
		" Venue Centre Fees	4402.36
		" Youth Parliament Expenses	6090.00
		" VU Marksheet Fees	6820.00
		" Transferred to Development Fund	1055000.00
		" Transferred to Hostel Fund	15000.00
		" Transferred to Social Fund	85000.00
		Closing Balance	
		Bank	1748829.32
		Cash	5075.00
	<u>15959422.39</u>		<u>1753904.32</u>
			<u>15959422.39</u>

Date : 15/05/2024  
Place : Kolkata



Principal and DDO  
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Smriti Mahavidyalaya  
P.O.- Chakshyampur - 721124  
Paschim Medinipur




For N.P.GHOSH & CO  
CHARTERED ACCOUNTANTS

(N.P.GHOSH)  
Proprietor  
Membership No. 010829  
UDIN No:24010829BKIMOW7136

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Tc Internal Audit Fees	29500.00	By Academic Fees	3214926.00
" Green Audit Fees	5000.00	" Admission Fees	161650.00
" Advertisement	10400.00	" Automotive Skill Council Fees	63952.00
" Admission Fees Refund	184497.04	" B. VOC Supple Fees	5200.00
" Bank Charge	5055.71	" Library Fine	15546.00
" Gas Refilling	1850.00	Computer Processing Charge	1145284.00
" Contingency	229670.00	" PG Processing Charge	10500.00
Cultural Programme	2055.00	" PG Course Fees	81000.00
" Bonus	144000.00	" VU Exam fees	2099983.00
" Fuel	5099.00	" Diploma Course fees	8000.00
" Honorarium	50208.00	" Donation	8900.00
" Labour Charge	52005.00	" Tender Form Fee	2500.00
" Misc. Expenses	2000.00	" Advertisement Fees	65500.00
" Decoration	69200.00	" Tuition Fees	2794495.00
" Labour Charge Electrical Work	7800.00	" Bank Collection	130.00
" Labour Charge Cleaning	268890.00	" VU Regn. Fees	1760.00
" Remuneration Library Staff	64900.00	" Govt .Grant (ICPR)	20000.00
" PG Evaluation Charges	7600.00	" Venue Centre Fees	107050.00
" PG Centre Fees	10604.72	" PG VU Regn. Fees	1400.00
" Newspaper	9130.00	" Reprographic Facility	268.00
" PPF Casual NTS	279000.00	" Self Defence Course	9920.00
" PG Paper setting Allowance	13611.80	" VU Marksheet Fees	1900.00
" Remuneration other Exam	68460.00	" VU Practical Fees	720.00
" Postage	674.00	" WBCS Competitive Training Fees	49500.00
" PG Sitting Allowances	8000.00	" Documentary Making Regn. Fees	12700.00
" Printing	20732.00	" Electric Bill	7820.00
" Refreshment	738501.00	" Lease Money	111310.00
" Remuneration B.Voc	445070.80	" Misc collection	1475.00
" Repair & Maintenance	8970.00	" Mushroom Sale	4110.00
" Remuneration NTS Casual	3063000.00	" NAAC Reimbursement Fees	15370.00
" Remuneration for Exam	2500.00	" Scrape Sales	70775.00
" Remuneration to PG Visiting Faculty	105750.00	" Seminar Regn Fees	90252.00
" Remuneration to UG Visiting Faculty	12750.00	" Vermicompost	100.00
" Stationary Goods	27813.00	" Automobile Servicing collection	3955.00
" Remuneration V Faculty Geography	9500.00	" FD Interest	106425.33
" Remuneration V Faculty Santali	195757.08		
" Scrutiny Charges	38443.00	" Excess of Expenditure Over Income	4059254.65
" Travelling Allowances	213061.00		
" Exam Fees (B.Voc)	37764.72		
" Labour Charge Garden	116850.00		
" Diary Purchased	680.00		
" Labour Charges Hostel	50425.00		
" NAAC Fees	327633.00		
" Mushroom Culture	9700.00		
" Remuneration Daily Wages	223415.00		
" Remuneration V Faculty BMLT	199047.20		
" Remuneration V Faculty Music	4000.00		
" Freight Charges	50480.00		
" Remuneration V Faculty Sanskrit	6250.00		
" Mutation & Others	48935.00		
" Consultancy Charges	60500.00		
" WBCS Expenses	3778.00		
" Vermicompost	4500.00		
" Plant / Saplings	10820.00		
" Tuition Fees Refund to Govt.	1428675.00		
" VU Regn. Fees	267003.60		
" PG Enlistment Fees	33604.72		
" Videography	40000.00		
" Puja Exgaratia	24300.00		
" Sound	6900.00		
" Seminar Documentary Expenses	29043.00		
" VU Culture Meet Fees	3425.00		
" Self Defence Expenses	9120.00		
	<u>9407907.39</u>		<u>14353630.98</u>

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



	B/F	9407907.39	B/F	14353630.98
" VU Yoga Meet Expenses		4920.00		
" VU PG Regn Fees		1262.36		
" VU Athletic Expenses		7673.00		
" Fertiliser		1540.00		
" Land Surveyor Charges		6000.00		
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" VU Computer Processing Fees		1065921.16		
" Venue Centre Fees		4402.37		
" Youth Parliament Expenses		6090.00		
" VU Marksheet Fees		6820.00		
" Provision for Audit Fees		10732.00		
" Depreciation		1606866.90		

14353630.98

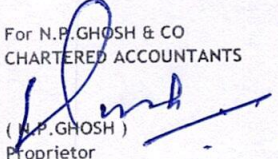
14353630.98

Date : 15/05/2024  
Place : Kolkata



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CHARTERED ACCOUNTANTS  
  
( N. P. GHOSH )  
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UDIN No:24010829BKIMOW7136

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

DEVELOPMENT FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To Opening Balance			By Advance Payment		228400.00
Bank	351251.25		Advertisement		28853.00
Cash	<u>202.00</u>	351453.25	Plant /Sapling		40525.00
" Building Fees		740200.00	Fertilizer		1350.00
" College Exam Fees		121950.00	Honorarium		500.00
" Development Fees		1213500.00	Bank Charge		973.50
" Electric Fees		265700.00	Hardware		81502.00
" Lab. Imp. Fees		1029110.00	Library Books		151034.44
" Lab Maint. Fees		1149048.00	GST Account		35627.80
" Laboratory Fees		1057000.00	Cement		96610.00
" Library Fees		276330.00	Computer & Computer Goods		547700.00
" Education Consultancy Fees		84200.00	Computer Purchased		920680.00
" Receipt Charges		48220.00	Contingency		292777.72
" Seminar Library Fees		196800.00	Electric Bill		417258.00
" Seminar Fees		56400.00	Electrical Goods		426698.00
" Session Charges		145140.00	Fuel		49550.00
" Student Health Home		12140.00	Furniture & Fixture	1114560.00	
" Donation		11500.00	Decorator		8000.00
" Fixed Deposit Matured		1348656.00	Lab Materials & Chemicals		253903.00
" FDR Interest		0.00	Lab. Equipments		796232.08
" Bank Interest		28335.00	Labour Charge		396130.00
" Advance Pay Recovery		234400.00	Maintenance Charge		120695.08
" Transferred from Online Admission Fund		4720405.00	Repair & Maintenance		1224976.36
" Transferred from Library CM Fund		300000.00	Network Charges		220788.00
" Transferred from General Fund		1055000.00	Labour Charge Building Construction		750217.00
" Transferred from Social Fund		350000.00	Supervision Charge		60000.00
" Transferred from Hostel Fund		100000.00	AC Machine		390800.00
" Transferred from CGCIC Fund		250000.00	Printing		200273.00
			Refrigerator		42000.00
			Refreshment		5050.00
			Sand purchase		75000.00
			Fright Charge		9300.00
			Software Maintenance Charge		139247.72
			Software Purchased		100304.72
			Stationary goods		248288.00
			Smart Board Device		728553.00
			Departmental Excursion		10000.00
			Stone Purchased		83663.00
			Travelling Expenses		3080.00
			Journal Purchase		4000.00
			Vermi Compost		3310.00
			Musical Instrument		22200.00
			Income Tax Pay		17808.00
			Mushroom Culture		9900.00
			Cess Pay		19946.00
			Labour Charge colour		1027301.00
			LCD projector		420063.00
			JCB Earth Work		1800.00
			Plumbing Goods		161272.00
			Newspaper		6070.00
			VU Sports Fees		30814.72
			Water Purifier		36400.00
			Wooden Work		14700.00
			Labour Charge for Electrical Work		59285.00
			Labour Charges Garden		70405.00
			Labour Charges Plumbing		15690.00
			Museum Expenses		28765.00
			Fund Transferred to CGCIC Fund		281125.00
			Fund Transferred to Social Fund		40000.00
			Fund Transferred to General Fund		2350000.00
			Fund Transferred to Hostel Fund		
			Closing Balance		
			Bank	222522.11	
			Cash	1010.00	223532.11
		<u>15145487.25</u>			<u>15145487.25</u>



Principal and DDO  
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Smriti Mahavidyalaya  
P.O.- Chakshyampur - 721124  
Paschim Medinipur



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

HOSTEL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To Opening Balance			By Travelling Expenses		2000.00
Bank	61661.00		Advance Pay		465000.00
Cash	<u>100.00</u>	61761.00	Hostel Expenses		418298.00
" Bank Interest		2629.00	Repair & Maintenance		310.00
" Hostel Cooking Serving & Maintenance		335600.00	Contingency		667.00
" Hostel Fooding		280000.00	Hardware		1000.00
" Hostel Seat Rent		70000.00	Fund Transferred to General Fund		15000.00
" Advance Pay Recovery		415000.00	Fund Transferred to Development Fund		100000.00
" Transferred from General Fund		15000.00	Closing Balance		
			Bank	177290.00	
			Cash	<u>425.00</u>	<u>177715.00</u>
		<u>1179990.00</u>			<u>1179990.00</u>

U.G.C. FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To Opening Balance			By Withdrawals		100.00
Bank	3123.60		Closing Balance		
Cash	<u>1257.00</u>	4380.60	Bank	3107.60	
" Bank Interest		84.00	Cash	<u>1357.00</u>	4464.60
" Withdrawals		100.00			
		<u>4564.60</u>			<u>4564.60</u>

GRANT-IN-AID FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>RECEIPTS</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		23158126.00
Bank	11834.00		Arrear of TS & NTS		989613.00
Cash	<u>100.00</u>	11934.00	P. Tax for TS & NTS & SACT		206268.00
" Pay & Allowance for TS & NTS		28919883.00	Income Tax for TS & NTS		2113948.00
" Arrear for TS & NTS		1110721.00	Provident Fund for TS & NTS Deposited		2035500.00
" Pay & Allowance for SACT		24136454.00	College Co-operative Fund		1696097.00
" Arrear for SACT		1319540.00	Pay & Allowance for SACT		24011814.00
" Provident Fund Interest (2020-2021)		761849.00	Arrear of SACT		1275232.00
" Govt. Grant		3519600.00	Bank Charges		649.00
			Provident Fund Interest (2020-2021) Deposited		761849.00
			Building Renovation		1692489.00
			Books for Library		500000.00
			Laboratory Equipments		1327111.00
			Closing Balance		
			Bank	11185.00	
		<u>59779981.00</u>	Cash	<u>100.00</u>	<u>11285.00</u>
					<u>59779981.00</u>

LIBRARY C.M. FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To Opening Balance			By Transferred to Development Fund		300000.00
Bank	8398.00		Closing Balance		
Cash	<u>1400.00</u>	9798.00	Bank	47230.00	
" Library CM Fees		510.00	Cash	<u>10.00</u>	47240.00
" Laboratory CM Fees		1100.00			
" Bank Interest		1332.00			
" Transferred from Online Fund		334500.00			
		<u>347240.00</u>			<u>347240.00</u>



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Paschim Medinipur



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

**SOCIAL FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

	<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		163253.88
	Bank	6624.45		"	S.Puja Expenses		82181.00
	Cash	<u>664.00</u>	7288.45	"	Sports Equipments		6050.00
"	Common Room Fees		24330.00	"	Prize Expenses		11960.00
"	Festival Fees		61175.00	"	Rail Concession Ticket Purchase		636.00
"	Identity C		24450.00	"	TA		2600.00
"	Magazine Fees		72750.00	"	Contingency		32222.00
"	Poor Aid Fees		24330.00	"	Annual Sports Expenses		72121.00
"	Social Fees		56375.00	"	Refreshment		10165.00
"	Games & Sports fees		400.00	"	Viswakarma Puja Expenses		13762.00
"	Athletic Fees		145440.00	"	Printing		22960.00
"	Bank Interest		4655.00	"	Advance Payment		381300.00
"	Bank Collection		35940.00	"	VU Athletic Expenses		6436.00
"	Advance Pay Recovery		375000.00	"	Cultural Programme		381031.00
"	Transferred from Online Admission Fund		730925.00	"	VU Cultural Meet		1000.00
"	Transferred from Development Fund		40000.00	"	Memorial Prize Expenses		5950.00
"	Transferred from General Fund		85000.00	"	VU PG Sports fees		962.36
				"	Fund Transferred to Development Fund		350000.00
				"	Fund Transferred to General Fund		85000.00
					Closing Balance		
					Bank	57918.21	
					Cash	<u>550.00</u>	58468.21
			<u>1688058.45</u>				<u>1688058.45</u>

**ONLINE ADMISSION FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

	<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>		<u>PAYMENTS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To	Opening Balance			By	Bank Charges		649.00
	Bank	162832.41		"	Fund Transferred to General Fund		871390.00
	Cash	<u>0.00</u>	162832.41	"	Fund Transferred to Development Fund		4720405.00
"	Academic Fees		224100.00	"	Fund Transferred to Library CM Fund		334500.00
"	Admission Fees		246700.00	"	Fund Transferred to Social Fund		730925.00
"	Athletic f		218200.00	"	Closing Balance		
"	Building fees		14800.00		Bank	126655.41	
"	College Exam Fees		218200.00		Cash	<u>0.00</u>	126655.41
"	Common Room Fees		65460.00				
"	Computer Fees		272750.00				
"	Development Fees		1091000.00				
"	Electric Fees		436400.00				
"	Festival Fees		218200.00				
"	Identity Card Fees		65460.00				
"	Lab Fees CBCS		876000.00				
"	Lab Maintenance Fees		54600.00				
"	Lab CM Fees		105900.00				
"	Lab Improvement Fees		844000.00				
"	Library CM Fees		220200.00				
"	Library Fees		268540.00				
"	Magazine Fees		65460.00				
"	PG Academic Fees		50000.00				
"	PG Admission Fees		20000.00				
"	PG Course Fees		87000.00				
"	PG Library Fees		25000.00				
"	Poor Aid Fees		21820.00				
"	Receipt Charge		43640.00				
"	Seminar Fees		54550.00				
"	Seminar Library fees		6500.00				
"	Session Charge		130920.00				
"	Social Fees		54550.00				
"	Std. Health Home		10910.00				
"	Tuition Fees		305350.00				
"	Univ Registration		305480.00				
"	MISC		2.00				
			<u>6784524.41</u>				<u>6784524.41</u>

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G.P.F. FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
To	Opening Balance			By	P.F. Withdrawal		4209.00
	Bank	11941230.00		"	Closing Balance	14734370.00	
	Cash	<u>0.00</u>	11941230.00		Bank	<u>0.00</u>	14734370.00
"	P.F. Interest		761849.00		Cash		
"	P.F. Deposit		<u>2035500.00</u>				<u>14738579.00</u>
			<u>14738579.00</u>				

CGCIC FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
To	Opening Balance			By	Transferred to Development Fund		250000.00
	Bank	44524.50		"	Bank Charges		593.00
	Cash	<u>300.00</u>	44824.50	"	Honorarium		9500.00
"	Bank Interest		3374.00	"	Closing Balance	68430.50	
"	Computer Fees		500.00		Bank	<u>1300.00</u>	69730.50
"	Transferred from Development Fund		<u>281125.00</u>		Cash		<u>329823.50</u>
			<u>329823.50</u>				



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Gangaramchak, Chakshyampur, Paschim Medinipur

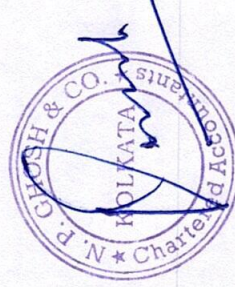
**SCHEDULE - A**

**CLOSING BALANCE OF SUBSIDIARY FUND AS ON 31/03/2023**

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	22628337.26	0.00	3896655.95	0.00	6407238.00	28335.00	0.00	1774867.54	23392386.77
HOSTEL FUND	56118.07	0.00	4506.60	0.00	685600.00	2629.00	0.00	422275.00	317565.47
U.G.C. FUND	7117096.53	0.00	404603.62	0.00	100.00	84.00	0.00	100.00	6712576.91
GRANT-IN-AID FUND	13878949.71	0.00	1237547.32	0.00	56248447.00	0.00	3519600.00	56249096.00	16160353.39
LIBRARY C.M. FUND	1540368.16	0.00	34435.91	0.00	1610.00	1332.00	0.00	0.00	1508874.25
CGCIC FUND	464797.12	0.00	86161.14	0.00	500.00	3374.00	0.00	10093.00	372416.98
SOCIAL FUND	651842.38	0.00	99113.20	0.00	445190.00	4655.00	0.00	807240.24	195333.94
ONLINE ADMISSION FUND	5598693.41	0.00	0.00	0.00	6621692.00	0.00	0.00	649.00	12219736.41
	51936202.64	0.00	5763023.74	0.00	70410377.00	40409.00	3519600.00	59264320.78	60879244.12



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

**SCHEDULE - B**  
**G.P.F. STATEMENT FOR THE YEAR 2022-2023**

Sl. No. Name	Opening Balance As on 01/04/2022	Deposit	Recovery of Advance	Interest	Withdrawal	Closing Balance As on 31/03/2023
1 Dr. Rupa Dasgupta	684182.00	144000.00	0.00	28103.00	0.00	856285.00
2 Dr. Gopal Chandra Bera	0.00	0.00	0.00	2860.00	2860.00	0.00
3 Dr. Sutapa Pal	0.00	0.00	0.00	1220.00	1220.00	0.00
4 Bipasha Majumder (De)	753996.00	70500.00	0.00	50989.00	0.00	875485.00
5 Arpita Tipathi	755622.00	84000.00	0.00	50874.00	0.00	890496.00
6 Koyel Ghosh	765522.00	96000.00	0.00	51346.00	0.00	912868.00
7 Dasahrat Halder	843907.00	96000.00	0.00	56221.00	0.00	996128.00
8 Saikat Chakraborty	663383.00	84000.00	0.00	44327.00	0.00	791710.00
9 Pradip Kr. Paul	550593.00	66000.00	0.00	36781.00	0.00	653374.00
10 Barun Chakraborty	549274.00	60000.00	0.00	36687.00	0.00	645961.00
11 Subrata Panda	523795.00	60000.00	0.00	34878.00	0.00	618673.00
12 Avijit Das	320126.00	36000.00	0.00	21340.00	0.00	377466.00
13 Sridam Kr. Patar	315582.00	36000.00	0.00	21018.00	0.00	372600.00
14 Soumendra Nath Dey	264496.00	24000.00	0.00	17852.00	0.00	306348.00
15 Kamal Krishna Mahata	264496.00	24000.00	0.00	17852.00	0.00	306348.00
16 Ajoy Bardolai	216004.00	24000.00	0.00	14409.00	0.00	254413.00
17 Pramila Mahata	264874.00	48000.00	0.00	16974.00	0.00	329848.00
18 Pankaj Kanti Sarkar	374964.00	72000.00	0.00	24311.00	0.00	471275.00
19 Bivas Biswas	0.00	0.00	0.00	129.00	129.00	0.00
20 Debasis Chakraborty	203717.00	36000.00	0.00	13075.00	0.00	252792.00
21 Sk Sarfaraj Ali	272891.00	54000.00	0.00	17295.00	0.00	344186.00
22 Arup Dolai	107689.00	24000.00	0.00	6719.00	0.00	138408.00
23 Abhishek Maity	107689.00	24000.00	0.00	6719.00	0.00	138408.00
24 Nepal Dolai	124320.00	24000.00	0.00	7900.00	0.00	156220.00
25 Santanu Samai	138736.00	24000.00	0.00	8923.00	0.00	171659.00
26 Sk Mahammad Rafi	171009.00	48000.00	0.00	10309.00	0.00	229318.00
27 Mahadev Murmu	107689.00	24000.00	0.00	6719.00	0.00	138408.00
28 Krishna Bhattacharya	107689.00	24000.00	0.00	6719.00	0.00	138408.00
29 Mithun Banerjee	187544.00	54000.00	0.00	11395.00	0.00	252939.00
30 Sanjukta Sahoo	225414.00	60000.00	0.00	13693.00	0.00	299107.00
31 Soumya Kanti Hota	179973.00	54000.00	0.00	10857.00	0.00	244830.00
32 Sunirmal Dolai	233180.00	60000.00	0.00	14244.00	0.00	307424.00
33 Gobinda Das	323495.00	72000.00	0.00	20195.00	0.00	415690.00
34 Mrinal Kanti Saren	217843.00	60000.00	0.00	13155.00	0.00	290998.00
35 Beetosok Singha	198722.00	60000.00	0.00	11798.00	0.00	270520.00
36 Avishek Musib	213684.00	60000.00	0.00	12860.00	0.00	286544.00
37 Partha Pratim Pramanik	215136.00	72000.00	0.00	12502.00	0.00	299638.00
38 Jaydev Dey	254734.00	60000.00	0.00	15775.00	0.00	330509.00
39 S. Khahar	110473.00	57000.00	0.00	5994.00	0.00	173467.00
40 Biplab Dutta	128787.00	60000.00	0.00	6832.00	0.00	195619.00
Total (')	1194130.00	2035500.00	0.00	761849.00	4209.00	14734370.00



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**DEBRA THANA SAHID KSHUDIRAM SMRITI MAHAVIDYALAYA**

GANGARAMCHAK : CHAKSHYAMPUR : PASCHIM MEDINIPUR

**SCHEDULE - C  
FIXED ASSETS SCHEDULE AS ON 31ST MARCH 2023**

Particulars	W.D.V. As on 01/04/2022	Addition During the Year	Total	Rate of Depreciation	Depreciation	W.D.V As on 31/03/2023
Land	13002738.00		13002738.00	0.00	0.00	13002738.00
Womens' Hostel Building Construction	8136398.15		8136398.15	0.05	406819.91	7729578.24
Building	57638503.77	5914938.36	63553442.13	0.05	3177672.11	60375770.02
Sports' Equipment	391860.15	6050.00	397910.15	0.10	39791.02	358119.14
Furniture & Fixture	4065291.36	1133760.00	5199051.36	0.10	519905.14	4679146.22
Library Books	1359087.65	651034.44	2010122.09	0.15	301518.31	1708603.78
Computer & Computer Goods	1342776.25	1468380.00	2811156.25	0.40	1124462.50	1686693.75
Software	479949.80	100304.72	580254.52	0.40	232101.81	348152.71
Laboratory Equipments	2977254.10	2377246.08	5354500.18	0.15	803175.03	4551325.15
Aquaguard & Water Purifier	56790.77	36400.00	93190.77	0.15	13978.62	79212.15
Table Oven	2523.49		2523.49	0.10	252.35	2271.14
Projector	252863.66	420063.00	672926.66	0.15	100939.00	571987.66
Mike Set	6141.29		6141.29	0.15	921.19	5220.10
Xerox Machine	49211.45		49211.45	0.15	7381.72	41829.73
Refrigerator	103275.98	42000.00	145275.98	0.15	21791.40	123484.58
Generator	433709.93		433709.93	0.15	65056.49	368653.44
Tank	1706471.91		1706471.91	0.15	255970.79	1450501.12
Sound System	4003.24		4003.24	0.15	600.49	3402.75
AC Machine	349634.21	390800.00	740434.21	0.15	111065.13	629369.08
Electrical Goods	0.00	492498.00	492498.00	0.15	73874.70	418623.30
Smart Board Device	0.00	728553.00	728553.00	0.15	109282.95	619270.05
Musical Instruments	0.00	22200.00	22200.00	0.15	3330.00	18870.00
<b>Total ( )</b>	<b>92358485.17</b>	<b>13784227.60</b>	<b>106142712.76</b>		<b>7369890.63</b>	<b>98772822.13</b>

Current year depreciation for Rs.7369890.63 has been charged to different Accounts as follows:

1] Income & Expenditure	1606866.90
2] Subsidiary Funds [ Schedule A]	5763023.73
	<u>7369890.63</u>



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Gangaramchak, Chakshyampur, Paschim Medinipur

SCHEDULE-D  
STATEMENT OF CASH & BANK BALANCES  
FY: 2022-2023

Sl No	Particulars	Cash at Bank 31.03.2023	Cash in Hand 31.03.2023	Postal A/c No or Name of the Bank with No
1	DEVELOPMENT FUND	222522.11	1010.00	DEBRA SBI-A/C 11360266481
2	HOSTEL FUND	177290.00	425.00	BCK VCC 602104010865
3	U.G.C. FUND	3107.60	1357.00	DEBRA SBI-A/C 32172655920
4	GRANT-IN-AID FUND	11185.00	100.00	DEBRA SBI-A/C 31583067437
5	LIBRARY C.M. FUND	47230.00	10.00	DEBRA SBI-A/C 11360266492
6	CGCIC FUND	68430.50	1300.00	BCK VCC 602104008798
7	SOCIAL FUND	57918.21	550.00	DEBRA SBI-A/C 11360266549
8	ONLINE ADMISSION FUND	126655.41	0.00	DEBRA SBI-A/C AD 9521
9	GENERAL FUND	1748829.32	5075.00	DEBRA SBI-A/C 11360261267
		2463168.15	9827.00	




*[Signature]*  
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Schedule-E  
FIXED DEPOSIT WITH BANK  
FY-2022-2023  
WITH SBI DEBRA BRANCH

<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>
As per Last A/c		2424167.00
Add: Interest Credited		50180.00
		<u>2474347.00</u>
Less: Matured		1307849.00
Closing Balance [A]		<u><u>1166498.00</u></u>

<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>
As per Last A/c		695522.78
Add: Interest Credited		56245.33
		<u>751768.11</u>
Less: Matured		40807.00
Closing Balance [B]		<u><u>710961.11</u></u>
Total Closing Balance [A+B]		<u><u>1877459.11</u></u>

  
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SCHEDULE-F

<u>Sundry Advances</u>	<u>2022-2023</u>
As per last A/c	555820.00
Add: Paid during the year-General Fund-22-23	<u>176550.00</u>
	732370.00
Add: Paid through Subsidiary Fund-22-23	<u>50300.00</u>
	782670.00
Less: Recovery-General Fund 22-23	<u>357550.00</u>
	<u>425120.00</u>



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SCHEDULE-G  
FY: 2022-2023

<u>Earnest Money</u>	<u>Amount</u>
As per last A/c	337184
Add: Received during the Year	<u>126921</u>
	464105
Less: Refunded during the Year	<u>126921</u>
	<u>337184</u>



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**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 2022-2023**

**1. General Fund:**

The excess of Expenditure over Income Rs.40,59,254.65 for the year 2022-2023 has been transferred to General Fund and the General Fund balance stands Rs.4,23,46,739.26

**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 the 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.6,340.00 was physically verified by us on 03/05/2024 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 2022-2023**

Government Grants are checked and found in order. A certified list of Government Grants and UGC Grants received during the year 2022-2023 are enclosed.

  
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Paschim Medinipur



## 6. Library Books

Library Books were checked on random basis and found in order. A list of Books which was duly certified by the principal of the College is enclosed.

## 7. Adjustment of Depreciation

Depreciation charged on Fixed Assets as shown in Schedule-C amounting to Rs.73,69,890.63 has been charged to different funds in following ways:

a] Depreciation charged to General Fund amounting Rs.16,06,866.90 as reflected in Income & Expenditure Account.

b] Depreciation amounting to Rs.57,63,023.73 has been charged to different funds in accordance with assets proportioned and classified as per Schedule related to Subsidiary Funds.

## 8. Relinquishment of Corpus Donation from D.E.D.S Fund on 31.3.2023

The Corpus Donation from DEEDS Fund has been created in 2010. Since, no monetary transactions happened in the Fund except charging of depreciation. The Corpus Donation from DEEDS Fund only existed in the Books.

Hence, the said Fund and balances existed have been transferred to General Fund by forming a Governing Body resolution on 31.3.2023.

The Corpus Donation from DEEDS Fund has been closed on 31.3.2023 and the balance existed on the Fund i.e.; on 31.03.2023 Rs.2,96,99,306.72 has been transferred to General Fund.

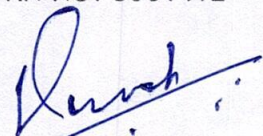
9. Lastly, we convey our sincere thanks to the Principal of the College, Members of the Governing Body, and the staff of the College for their sincere work to complete the audit of the College.

Date: 15/05/2024  
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: 24010829BKIMOW7136