

AUDITOR'S REPORT

We have Audited the attached Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts of **Manikchak College, P.O.-Mathurapur, Dist-Malda**, for the year ended on **31st March, 2022** along with schedules and annexure thereto produced before us.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The College Management is responsible for the preparation and presentation of these standalone financial statements that gives a true & fair view of the financial position. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the College and for preventing and detecting frauds and other irregularities, selection & application of adequate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true & fair view and are free from material misstatement, whether due to fraud or error.

In our opinion and to the best of our information and according to the explanations given to us, we report that the said Balance Sheet, Income & Expenditures Account and Receipts & Payments Account and the schedules & annexure produced before us, are in agreement with the Books of Accounts maintained by the collage subject to the following findings, that we thought reasonable to state in our reports :

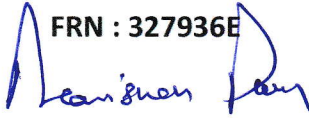
- 1) There is a minority hostel attached to the college. This is to bring to the knowledge of the proper officer in charge, that an annual salary of Rs 3,70,000/- is paid to the staffs of the hostel during the FY 2021-2022, although there is not a single student available. Proper steps to be taken to avoid any unnecessary flow of fund.
- 2) We have not found any insurance in the name of the college, whether it is fire insurance or burglary insurance. Considering the size of the college & the amount of assets that it holds, we are of the opinion that insurance is must for the college.



3) We have not found any fire safety measures like fire extinguishers, immediate evacuation plan or disaster recovery plan in the college.

**FOR ABHISHEK PAUL AND COMPANY
CHARTERED ACCOUNTANTS**

FRN : 327936E



ABHISHEK PAUL

PROPRIETOR

MEM NO. : 304327

UDIN : 24304327BKAOQA5303



PLACE : KOLKATA

DATED : 27.06.2024

MANIKCHAK COLLEGE

VILLAGE-MATHURAPUR, P.O.:MATHURAPUR, P.S.-MANIKCHAK, DIST:- MALDA, PIN-732203

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO OPENING BALANCE		BY TRAVELLING EXPENSES	32598.00
- CASH IN HAND (Main Account)	19603.00	BY REFRESHMENT EXPENSES	43433.00
- CASH IN HAND (NSS)	1.00	BY ELECTRIC BILL EXPENSES	129591.00
- PNB (MATHURAPUR BRANCH)	13903807.49	BY ELECTRICAL EXPENSES	21135.00
S.B.A/C.NO.0471010433310		BY UGB EXAMINATION FEES	6423830.00
- MDCCB (MANIKCHAK BRANH)	6454089.00	BY ANNUAL MAINTENANCE CHARGES	52176.00
S.B.A/C.NO.103001063946		BY FURNITURE PURCHASE	160370.00
- MDCCB (MANIKCHAK BRANH)	2515.74	BY SOCIAL & CULTURAL EXPENSES	41155.00
S.B.A/C.NO.103003377496 (NSS)		BY REMUNERATION TO T.S. & N.T.S.	904900.00
- FIXED DEPOSIT		BY COLLEGE CAMPUS MAINTENANCE	56596.00
- PNB (MATHURAPUR BRANCH)		BY BANK CHARGES	123.40
A/C.NO.0471100493611	1.00	BY AFFILIATION EXPENSES	50089.00
A/C.NO.047120PU00000553 (Current F/Y)		BY INTERNET EXPENSES	217144.00
- MDCCB (MANIKCHAK BRANH)		BY ADVERTISEMENT EXPENSES	21736.00
A/C.NO.103003642219	5747225.00	BY BOOK PURCHASE	1920.00
TO ADMISSION FEES	1683750.00	BY OFFICE STATIONERY EXPENSES	156523.00
TO TUTION FEES	4190100.00	BY EXAM DUTY EXPENSES (UGB)	806272.00
TO DEVELOPMENT FEES	2694000.00	BY TUTION FEES PAID TO GOVT.	2794950.00
TO REGISTRATION FEES	556600.00	BY PRINTER PURCHASE	9950.00
		BY COMPUTER MAINTENANCE EX.	10386.00
TO GAME & SPORTS FEES	336750.00	BY INTERNAL AUDIT EX. (T.A,FOODING ETC)	6000.00
TO LIBRARY FEES	404100.00	BY CONSTRUCTION EXPENSES	2031574.00
TO MAGAZINE FEES	336750.00	BY DIESEL EXPENSES	12380.00
TO ELECTRIC FEES	1077600.00	BY STUDENT IDENTITY CARD EXPENSES	33750.00
TO COMMON ROOM FEES	202050.00	BY SCRUTINEY FEE EXPENSES	101040.00
TO IDENTITY CARD FEES	202050.00	BY CC TV PURCHASE	29055.00
TO SOCIAL & CULTURAL FEES	471450.00	BY REPAIR AND MAINTENANCE OF COLLEGE CAMPUS	204015.00
TO LIBRARY CAUTION MONEY FEES	278300.00	BY POSTAGE & COURIER EXPENSES	855.00
TO UGB EXAMINATION FEES	4471670.00	BY ESTIMATE EXPENSES	18000.00
TO COLLEGE EXAMINATION FEES	673500.00	BY GST EXPENSES	27304.00
TO INSTITUTION FEES (INCLD. SCRUTINY)	537280.00	BY MISCELLANEOUS EXPENSES	38461.00
TO GST AMOUNT (Deposit by Cash)	4949.00	BY NORMAL CONSTRUCTION EXPENSES	20000.00
TO INVIGILATORS DUTYS FOR UGB EXAM	302040.00	BY PROJECTOR PURCHASE	191880.00
TO ADJUST AMOUNT FROM UGB EXAM	26000.00	BY REGISTRATION FEES EXPENSES	1077060.00
TO LOAN REFUND FROM COLLEGE STAFF	151000.00	BY BANK CHARGES FROM NSS ACCOUNT	68.00
TO REMUNERATION FOR HOSTEL STAFF	370000.00	BY REFUND MONEY EXPENSES	12500.00
TO OTHER INCOME FROM NEFT (PNB)	39952.84	BY REMUNERATION TO HOSTEL STAFF	185000.00



TO BANK INTEREST RECEIVED FROM		BY TDS	13653.00
PNB,S.B.A/C NO.0471010433310	363927.00	BY TDS FOR CASH WITHDRAWAL	14721.00
MDCC,S.B.A/C NO.103001063946	180683.00	BY TDS RETURN FILLING EXPENSES	12000.00
MDCC,S.B.A/C NO.103003377496 (NSS)	88.00	BY STUDENT DAY CELEBRATION EXPENSES	9850.00
		BY WEBSITE MAINTENANCE EXPENSES	260265.00
TO INTEREST RECEIVED FROM FD		BY CLOSING BALANCE	
MDCC A/C.NO.103003642219	322677.00	- CASH IN HAND (MAIN ACCOUNT)	226000.00
PNB A/C.NO.047120PU00000553	295526.00	- CASH IN HAND (NSS ACCOUNT)	1.00
PNB A/C.NO.0471100493611	446525.00	- PNB (MATHURAPUR BRANCH)	10619789.93
		S.B.A/C.NO.0471010433310	
		- MDCCB (MANIKCHAK BRANH)	3851971.00
		S.B.A/C.NO.103001063946	
		- MDCCB (MANIKCHAK BRANH)	2535.74
		S.B.A/C.NO.103003377496 (NSS)	
		- FIXED DEPOSIT	
		- MDCCB (MANIKCHAK BRANH)	6069902.00
		A/C.NO.103003642219	
		- PNB (MATHURAPUR BRANCH)	446526.00
		A/C.NO.0471100493611	
		- PNB (MATHURAPUR BRANCH)	9295526.00
		A/C.NO.047120PU00000553	
	46746560.07		46746560.07

ABHISHEK PAUL & COMPANY
CHARTERED ACCOUNTANTS
26, KALIDAS PATITUNDI LANE
GROUND FLOOR
KOLKATA-700026
WEST BENGAL

Place : KOLKATA
Date :

FOR ABHISHEK PAUL & COMPANY
CHARTERED ACCOUNTANTS

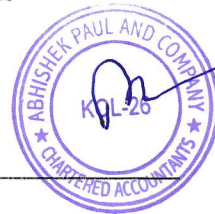
Abhishek Paul

(ABHISHEK PAUL)

Name in full of the Signatory
ICAI Membership Number of the Signatory.

M. No.- 304327

F.R.N. 327936E



UDIN : 24304327BKA00A5303

MANIKCHAK COLLEGE

VILLAGE-MATHURAPUR, P.O.:MATHURAPUR, P.S.-MANIKCHAK, DIST:- MALDA, PIN-732203

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO TRAVELLING EXPENSES	32598.00	BY ADMISSION FEES	1683750.00
TO REFRESHMENT EXPENSES	43433.00	BY TUTION FEES	4190100.00
TO ELECTRIC BILL EXPENSES	129591.00	BY DEVELOPMENT FEES	2694000.00
TO ELECTRICAL MAINTENANCE EXPENSES	21135.00	BY REGISTRATION FEES	556600.00
TO UGB EXAMINATION FEES	✓ 6423830.00	BY GAME & SPORTS FEES	336750.00
TO ANNUAL MAINTENANCE CHARGES	52176.00	BY LIBRARY FEES	404100.00
TO AUDIT FEES (F.Y.2021-2022)	10732.00	BY MAGAZINE FEES	336750.00
TO SOCIAL & CULTURAL EXPENSES	41155.00	BY ELECTRIC FEES	1077600.00
TO REMUNERATION TO T.S. & N.T.S.	904900.00	BY COMMON ROOM FEES	202050.00
TO COLLEGE CAMPUS MAINTENANCE	56596.00	BY IDENTITY CARD FEES	202050.00
TO BANK CHARGES	123.40	BY SOCIAL & CULTURAL FEES	471450.00
TO MISCELLANEOUS EXPENSES	38461.00	BY LIBRARY CAUTION MONEY FEES	278300.00
TO INTERNET EXPENSES	217144.00	BY UGB EXAMINATION FEES	4471670.00
TO ADVERTISEMENT EXPENSES	21736.00	BY COLLEGE EXAMINATION FEES	673500.00
TO ESTIMATE EXPENSES	18000.00	BY INSTITUTION FEES (INCLD. SCRUTINY)	537280.00
TO OFFICE STATIONERY EXPENSES	156523.00	BY GST AMOUNT (Deposit by Cash)	4949.00
TO EXAM DUTY EXPENSES (UGB)	/806272.00	BY INVIGILATORS DUTYS FOR UGB EXAM	302040.00
TO TUTION FEES PAID TO GOVT.	2794950.00	BY ADJUST AMOUNT FROM UGB EXAM	26000.00
TO AFFILIATION FEES EXPENSES	50089.00	BY REMUNERATION FOR HOSTEL STAFF	370000.00
TO INTERNAL AUDIT EX. (T.A,FOODING ETC)	6000.00	BY OTHER INCOME FROM NEFT (PNB)	39952.84
TO CONSTRUCTION EXPENSES	2031574.00	BY <u>BANK INTEREST RECEIVED FROM</u>	
TO DIESEL EXPENSES	12380.00	PNB,S.B.A/C NO.0471010433310	363927.00
TO STUDENT IDENTITY CARD EXPENSES	33750.00	MDCC,S.B.A/C NO.103001063946	180683.00
TO SCRUTINEY FEE EXPENSES	101040.00	MDCC,S.B.A/C NO.103003377496	88.00
TO GST EXPENSES	27304.00	BY <u>INTEREST RECEIVED FROM FD</u>	
TO REPAIR & REPLACEMENT EXPENSES	204015.00	MDCC A/C.NO.103003642219	322677.00
TO POSTAGE & COURIER EXPENSES	855.00	PNB A/C.NO.0471100493611	491178.00
TO NORMAL CONSTRUCTION EXPENSES	20000.00	PNB A/C.NO.047120PU00000553	325079.00



TO REGISTRATION FEES EXPENSES	1077060.00	
TO REMUNERATION TO HOSTEL STAFF	185000.00	
TO REFUND MONEY EXPENSES	12500.00	
TO TDS EXPENSES	13653.00	
TO TDS CASH WITHDRAWN EXPENSES	14721.00	
TO BANK CHARGES FROM NSS ACCOUNT	68.00	
TO TDS RETURN FILLING EXPENSES	12000.00	
TO STUDENT DAY CELEBRATION EXPENSES	9850.00	
TO WEBSITE MAINTENANCE EXPENSES	260265.00	
TO DEPRECIATION	403586.58	
TO EXCESS OF INCOME OVER EXPENDITURE	4297457.87	
	20542523.84	20542523.84

ABHISHEK PAUL & COMPANY
CHARTERED ACCOUNTANTS
 26, KALIDAS PATITUNDI LANE
 GROUND FLOOR
 KOLKATA-700026
 WEST BENGAL

Place : KOLKATA
 Date :

FOR ABHISHEK PAUL & COMPANY
CHARTERED ACCOUNTANTS

(Signature)

(ABHISHEK PAUL)

Name in full of the Signatory
 ICAI Membership Number of the Signatory.

M. No.- 304327

F.R.N. 327936E



UDIN : **24304327BKA08A5303**

MANIKCHAK COLLEGE

VILLAGE-MATHURAPUR, P.O.-MATHURAPUR, P.S.-MANIKCHAK, DIST:- MALDA, PIN-732203

BALANCE SHEET AS ON 31.03.2022

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL ACCOUNT			FIXED ASSETS		
BALANCE AS PER LAST YEAR	40885792.99		LAND (511 DEC.) (RS.KHATIAN 1)		2820676.00
ADD : EXCESS OF INCOME			(MOUJA : NIRANJANPUR)		
OVER EXPENDITURE	4297457.87	45183250.86	(PLOT NO.621, 625, 626, 622)		
OUTSTANDING LIABILITIES			COMPUTER & ACCESSORIES		95399.15
AUDIT FEES PAYABLE (F.Y.19-20)	10732.00		FURNITURE & FIXTURE		1315376.16
AUDIT FEES PAYABLE (F.Y.20-21)	10732.00	32196.00	MACHINERY		1061065.25
AUDIT FEES PAYABLE (F.Y.21-22)	10732.00		PROJECTOR		236695.56
			LIBRARY BOOKS		
			OPENING BALANCE	472446.00	
			ADD: DURING THE YEAR	1920.00	474366.00
			FIXED DEPOSIT		24263519.07
			LOANS AND ADVANCES		
			OPENING BALANCE	236000.00	
			ADD: THIS YEAR	-	
				236000.00	
			LESS: AMOUNT REFUND	151000.00	85000.00
			Tax Deducted at Source	88846.00	
			ADD: TDS (F.Y.2021-2022)	74206.00	163052.00
			CASH AND BANK BALANCE		
			MALDA DISTRICT CENTRAL	2535.74	
			CO-OP. BANK LTD. (NSS)		
			MANIKCHAK BRANCH		
			S.B.A/C.NO.103003377496		
			MALDA DISTRICT CENTRAL	3851971.00	
			CO-OP. BANK LTD.		
			MANIKCHAK BRANCH		
			S.B.A/C.NO.103001063946		



		PNB (UBI) MATHURAPUR BRANCH S.B.A/C.NO.0471010433310	10619789.93	
		CASH IN HAND	226001.00	14700297.67
	45215446.86			45215446.86

ABHISHEK PAUL & COMPANY
CHARTERED ACCOUNTANTS
 26, KALIDAS PATITUNDI LANE
 GROUND FLOOR
 KOLKATA-700026
 WEST BENGAL

Place : KOLKATA
Date :

FOR ABHISHEK PAUL & COMPANY
CHARTERED ACCOUNTANTS

Abhishek Paul



(ABHISHEK PAUL)

Name in full of the Signatory
 ICAI Membership Number of the Signatory.

M. No.- 304327
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