

## ***Abhishek Paul***

A.C.A, B.Com. (Hons.)

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## **Abhishek Paul and Company**

**Chartered Accountants**

26, Kalidas Patitundi Lane,

Ground Floor,

Kolkata – 700 026, W.B.

[Near Jatin Das Park Metro Station]

### **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 **31<sup>st</sup> March, 2020** 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) The College have been granting unsecured loans, in various installments, to its approved staff till the time they start receiving their salary. After their salaries are being fixed & they start receiving them, such loans are being refunded to the college part by part from time to time. This entire transaction are being done without considering any interest thereon. In our opinion there is Loss of Interest of the College.

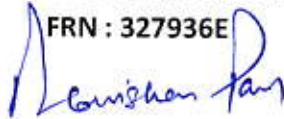


2) We have not found any insurance in the name of the college, whether it is fire insurance or burglary insurance. Considering the size of the college & the amount of assets that it holds, we are of the opinion that insurance is must for the college.

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**

**PLACE : KOLKATA**

**DATED : 20.10.2020**

**UDIN : 20304327AAAADA7738**





# MANIKCHAK COLLEGE

PAN-AAABM5411B

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

## RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO <u>OPENING BALANCE</u>		BY TRAVELLING EXPENSES .	47059.00
- CASH IN HAND	1.00	BY REFRESHMENT EXPENSES	20714.00
<b><u>BANK BALANCE</u></b>		BY ELECTRICAL EXPENSES .	104002.00
- <b>UNITED BANK OF INDIA</b>	704810.50	BY UGB EXAMINATION FEES (GOVT.) .	4531760.00
MATHURAPUR BRANCH		BY REGISTRATION FEES ,	477561.00
S.B.A/C.NO.0471010433310		BY AFFILIATION FEES .	25113.00
- <b>MALDA DISTRICT CENTRAL</b>	1983252.00	BY SOCIAL & CULTURAL EXPENSES .	336438.00
<b>CO-OP. BANK LTD.</b>		BY HONORARIUM TO T.S. & N.T.S. .	1053500.00
MANIKCHAK BRANCH		BY BANK CHARGES ,	4161.50
S.B.A/C.NO.103001063946		BY MISCELLANEOUS EXPENSES .	112476.00
- <b>MALDA DISTRICT CENTRAL</b>	28097.10	BY NORMAL CONSTRUCTION EXPENSES .	15620.00
<b>CO-OP. BANK LTD.</b>		BY YPC EXP. (DISTRICT COLLEGE LEVEL) .	327694.00
MANIKCHAK BRANCH		BY CC TV (WITH ACCESSORIES) //	110522.00
S.B.A/C.NO.103003377496 (NSS)		BY INTERNET EXPENSES .	80384.91
IFSC : WBSCOMALD12		BY PROJECTOR //	96408.00
- <b>FIXED DEPOSIT</b>		BY ADVERTISEMENT EXPENSES .	18547.00
<b>MALDA DISTRICT CENTRAL</b>	1873508.00	BY PRINTING & XEROX EXPENSES .	19430.00
<b>CO-OP. BANK LTD.</b>		BY DIESEL EXPENSES FOR GENERATOR .	51305.00
- A/C.NO.103002718677	5000000.00	BY OFFICE STATIONARY EXPENSES ,	25665.00
- A/C.NO.103003642219		BY NSS PROGRAMME EXPENSES .	20000.00
<b>UNITED BANK OF INDIA</b>	7500000.00	BY TUTION FEES PAID TO GOVERNMENT .	1879725.00
- A/C.NO.0471100493611		BY ADMISSION EXPENSES .	58652.00
TO ADMISSION FEES	1150250.00	BY ANNUAL MAINTENANCE CHARGES .	49459.00
TO TUTION FEES	3759450.00	BY UGB EXAMINATION EXPENSES .	12688.00
TO DEVELOPMENT FEES	1992100.00	BY GAME & SPORTS EXPENSES .	108272.00
TO REGISTRATION FEES	521600.00	BY IDENTITY CARD EXPENSES .	32400.00
TO GAME & SPORTS FEES	246450.00	BY AUDIT FEES (OUSTANDING PAID)	21464.00
TO LIBRARY FEES	295740.00	BY AUDIT EXPENSES (TA, FOODING ETC.) .	26145.00
TO MAGAZINE FEES	246450.00	BY INTERNAL AUDIT FEES .	11000.00
TO ELECTRIC FEES	784540.00	BY LAPTOP PURCHASE //	22167.00
TO COMMON ROOM FEES	156070.00	BY BOX (SPEAKER) //	8897.00
TO IDENTITY CARD FEES	147870.00	BY COLLEGE CAMPUS MAINTENANCE .	105217.00
TO SOCIAL & CULTURAL FEES	336830.00	BY POSTAGE EXPENSES .	221.00
TO LIBRARY CAUTION MONEY FEES	285400.00	BY NEWS PAPER EXPENSES .	6461.00
TO COLLEGE EXAMINATION FEES	492900.00	BY TELEPHONE EXPENSES .	2596.20
TO UGB EXAMINATION FEES	4533240.00		
TO LATE ADMISSION FEES	4000.00		
TO REFUND MONEY FROM STUDENT	2100.00		



TO APPLICATION FEES	381700.00	BY REPAIRING & MAINTENANCE	65138.00
TO SCRUTINY FEE (STUDENTS)	122520.00	BY SCRUTINY EXPENSES (STUDENTS)	122240.00
TO RE-ASSESSMENT CHARGES	76200.00	BY SPECIAL LECTURE EXPENSES	3000.00
TO ADVANCE REFUND FROM COLLEGE STAFF	471000.00	BY REASSESSMENT/REVIEW EXPENSES	32000.00
TO GOVT GRANT FOR YPC (COLLEGE DIST.LEVEL)	452500.00	BY SEMINAR EXPENSES	29122.00
TO UGB GRANT FOR N.S.S.	3997.64	BY LOAN & ADVANCES	985800.00
TO OTHER INCOME (NEFT-UBI)	83162.00	BY MAGAZINE & WALL MAGAZINE	168726.00
<b>TO BANK INTEREST RECEIVED FROM</b>		BY SCIENCE FAIR & MODEL EXPENSES	5453.00
U.B.I., S.B.A/C.NO.0471010433310		BY TDS RETURN FILLING FEES	2200.00
M.D.C.C.O.BANK, S.B.A/C.NO.103001063946	143323.00	BY PURCHASE OF LIBRARY BOOKS	60617.00
M.D.C.C.O.BANK, S.B.A/C.NO.103003377496	421.00	BY FURNITURE PURCHASE	12980.00
<b>TO INTEREST RECEIVED FROM FIXED DEPOSIT</b>		BY PLANTATION EXPENSES	16078.00
M.D.C.C.O.BANK, A/C.NO.103003642219	372475.00	BY MACHINERY PURCHASE	35650.00
M.D.C.C.O.BANK, A/C.NO.103002718677	139567.00	BY REFUND FEE TO STUDENT	34800.00
UBI, A/C.NO.0471100493611	439054.30	BY STUDENT FEES HOLD IN BANK	108485.00
		<b>BY FIXED DEPOSIT (M.D.C.C.O.BANK)</b>	
		- A/C.NO.103003642219	5372475.00
		- A/C.NO.103002718677	2013075.00
		<b>BY FIXED DEPOSIT (UNITED BANK OF INDIA)</b>	
		- A/C.NO.0471100493611	7939054.30
		<b>BY CLOSING BALANCE</b>	
		- CASH IN HAND	98.00
		- <b>UNITED BANK OF INDIA</b>	3174931.89
		MATHURAPUR BRANCH	
		S.B.A/C.NO.0471010433310	
		IFSC CODE : UTBIOMAM987	
		- <b>MALDA DISTRICT CENTRAL</b>	4810941.00
		<b>CO-OP. BANK LTD.</b>	
		MANIKCHAK BRANCH	
		S.B.A/C.NO.103001063946	
		IFSC CODE : WBSCOMALD12	
		- <b>MALDA DISTRICT CENTRAL</b>	12447.74
		<b>CO-OP. BANK LTD.</b>	
		MANIKCHAK BRANCH	
		S.B.A/C.NO.103003377496	
		IFSC : WBSCOMALD12	
	<b>34829036.54</b>		<b>34829036.54</b>

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

**Place : KOLKATA**  
**Date : 20.10.2020**

**FOR ABHISHEK PAUL & COMPANY**  
**CHARTERED ACCOUNTANTS**

*Abhishek Paul*



Signature of the Auditor/Partner of the Audit Firm  
**( ABHISHEK PAUL )**

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

**M. No.- 304327**  
**F.R.N. 327936E**  
**UDIN : 20304327AAAADA7738**



# MANIKCHAK COLLEGE

PAN-AAABM5411B

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

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO TRAVELLING EXPENSES	47059.00	BY ADMISSION FEES	1150250.00
TO REFRESHMENT EXPENSES	20714.00	BY TUTION FEES	3759450.00
TO ELECTRICAL EXPENSES	104002.00	BY DEVELOPMENT FEES	1992100.00
TO UGB EXAMINATION FEES (GOVT.)	4531760.00	BY REGISTRATION FEES	521600.00
TO DIESEL EXPENSES FOR GENERATOR	51305.00	BY GAME & SPORTS FEES	246450.00
TO REGISTRATION FEES	477561.00	BY LIBRARY FEES	295740.00
TO SOCIAL & CULTURAL EXPENSES	336438.00	BY MAGAZINE FEES	246450.00
TO HONORARIUM TO T.S. & N.T.S.	1053500.00	BY ELECTRIC FEES	784540.00
TO AFFILIATION FEES	25113.00	BY COMMON ROOM FEES	156070.00
TO BANK CHARGES	4161.50	BY IDENTITY CARD FEES	147870.00
TO MISCELLANEOUS EXPENSES	112476.00	BY SOCIAL & CULTURAL FEES	336830.00
TO INTERNET EXPENSES	80384.91	BY LIBRARY CAUTION MONEY FEES	285400.00
TO ADVERTISEMENT EXPENSES	18547.00	BY COLLEGE EXAMINATION FEES	492900.00
TO NORMAL CONSTRUCTION EXPENSES	15620.00	BY UGB EXAMINATION FEES	4533240.00
TO PRINTING & XEROX EXPENSES	19430.00	BY LATE ADMISSION FEES	4000.00
TO OFFICE STATIONERY EXPENSES	25665.00	BY REFUND MONEY FROM STUDENT	2100.00
TO TELEPHONE EXPENSES	2596.20	BY APPLICATION FEES	381700.00
TO TUTION FEES PAID TO GOVERNMENT	1879725.00	BY SCRUTINY FEE (STUDENTS)	122520.00
TO AUDIT EXPENSES (T.A., FOODING ETC.)	26145.00	BY RE-ASSESSMENT CHARGES	76200.00
TO INTERNAL AUDIT FEES	11000.00	BY GOVT GRANT FOR YPC (DIST.LEVEL)	452500.00
TO AUDIT FEE (F.Y.2019-2020)	10732.00	BY UGB GRANT FOR N.S.S.	3997.64
TO ADMISSION EXPENSES	58652.00	BY OTHER INCOME (NEFT-UBI)	83162.00
TO ANNUAL MAINTENANCE CHARGES	49459.00		
TO UGB EXAMINATION EXPENSES	12688.00		
TO IDENTITY CARD EXPENSES	32400.00		
TO COLLEGE CAMPUS MAINTENANCE EXP.	105217.00		
TO GAME & SPORTS EXPENSES	108272.00	BY INTEREST FROM FIXED DEPOSIT	
TO SEMINAR EXPENSES	29122.00	M.D.C.C.O.BANK, A/C.NO.103003642219	372475.00
TO TDS RETURN FILLING FEES	2200.00	M.D.C.C.O.BANK, A/C.NO.103002718677	139567.00
TO POSTAGE EXPENSES	221.00	UBI, A/C.NO.0471100493611	489461.30
TO NEWS PAPER PURCHASE	6461.00	BY BANK INTEREST RECEIVED FROM	
TO REASSESSMENT/REVIEW EXPENSES	32000.00	UNITED BANK OF INDIA	98458.00
		S.B.A/C.NO.0471010433310	
TO SCRUTINY EXPENSES (STUDENTS)	122240.00	MALDA DISTRICT CENTRAL	143323.00
		CO-OP. BANK LTD.	
TO SPECIAL LECTURE EXPENSES	3000.00	S.B.A/C.NO.103001063946	
TO REPAIR & REPLACEMENT EXPENSES	65138.00	MALDA DISTRICT CENTRAL	421.00
		CO-OP. BANK LTD.	
TO MAGAZINE & WALL MAGAZINE	168726.00	S.B.A/C.NO.103003377496	



TO PLANTATION EXPENSES	16078.00	
TO REFUND FEE TO STUDENT	34800.00	
TO SCIENCE FAIR & MODEL EXPENSES	5453.00	
TO YPC EXP. (DISTRICT COLLEGE LEVEL)	327694.00	
TO DEPRECIATION	560996.28	
TO NSS PROGRAMME EXPENSES	20000.00	
TO EXCESS OF INCOME OVER EXPENDITURE	6704023.05	
	<b>17318774.94</b>	<b>17318774.94</b>

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

**Place : KOLKATA**  
**Date : 20.10.2020**

**FOR ABHISHEK PAUL & COMPANY**  
**CHARTERED ACCOUNTANTS**

*Abhishek Paul*



Signature of the Auditor/Partner of the Audit Firm

**( ABHISHEK PAUL )**

Name in full of the Signatory

ICAI Membership Number of the Signatory.

**M. No.- 304327**

**F.R.N. 327936E**

**UDIN : 20304327AAAADA7738**

# MANIKCHAK COLLEGE

PAN-AAABM5411B

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

## BALANCE SHEET AS ON 31.03.2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>CAPITAL ACCOUNT</u></b>		<b><u>FIXED ASSETS</u></b>	
BALANCE AS PER LAST YEAR	23910572.09	LAND (511 DEC.) (RS.KHATIAN 1)	2820676.00
ADD : EXCESS OF INCOME	6704023.05	(MOUJA : NIRANJANPUR)	
OVER EXPENDITURE	30614595.14	(PLOT NO.621, 625, 626, 622)	
<b><u>OUTSTANDING LIABILITIES</u></b>		<b><u>COMPUTER &amp; ACCESSORIES</u></b>	219806.52
AUDIT FEES PAYABLE (F.Y.19-20)	10732.00	<b><u>FURNITURE &amp; FIXTURE</u></b>	1422332.91
		<b><u>MACHINERY</u></b>	1431403.98
		PROJECTOR	81946.80
		<b><u>LIBRARY BOOKS</u></b>	
		OPENING BALANCE	411829.00
		ADD: DURING THE YEAR	60617.00
			472446.00
		<b><u>FIXED DEPOSIT</u></b>	15324604.30
		<b><u>LOANS AND ADVANCES</u></b>	
		Tax Deducted at Source	50407.00
		OPENING BALANCE	180000.00
		ADD: THIS YEAR	985800.00
			1165800.00
		LESS: AMOUNT REFUND	471000.00
			694800.00
		STUDENT FEES HOLD IN BANK (UBI)	108485.00
		<b><u>CASH AND BANK BALANCE</u></b>	
		MALDA DISTRICT CENTRAL	12447.74
		CO-OP. BANK LTD.	
		MANIKCHAK BRANCH	
		S.B.A/C.NO.103003377496	
		IFSC CODE : WBSCOMALD12	

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	MALDA DISTRICT CENTRAL CO-OP. BANK LTD. MANIKCHAK BRANCH S.B.Á/C.NO.103001063946 IFSC CODE : WBSC0MALD12	4810941.00	
	UNITED BANK OF INDIA MATHURAPUR BRANCH S.B.A/C.NO.0471010433310 IFSC CODE : UTBI0MAM987	3174931.89	
	CASH IN HAND	98.00	7998418.63
	<b>30625327.14</b>		<b>30625327.14</b>

**ABHISHEK PAUL & COMPANY**  
**CHARTERED ACCOUNTANTS**  
26, KALIDAS PATITUNDI LANE  
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WEST BENGAL

**Place : KOLKATA**  
**Date : 20.10.2020**

**FOR ABHISHEK PAUL & COMPANY**  
**CHARTERED ACCOUNTANTS**

*Abhishek Paul*



Signature of the Auditor/Partner of the Audit Firm  
**( ABHISHEK PAUL )**

Name in full of the Signatory

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