

Abhishek Paul

F.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 **31st March, 2023** 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 2022-2023, 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 : 24304327BKAOQB5095



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, 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO OPENING BALANCE		BY TRAVELLING EXPENSES	57075.00
CASH IN HAND (Main Account)	226000.00	BY REFRESHMENT EXPENSES	42990.00
CASH IN HAND (NSS)	1.00	BY ELECTRIC BILL EXPENSES	268001.00
PNB (MATHURAPUR BRANCH)	10619789.93	BY ELECTRICAL MAINTENANCE EXPENSES	18797.00
S.B.A/C.NO.0471010433310		BY UGB EXAMINATION FEES	7701920.00
MDCCB (MANIKCHAK BRANCH)	3851971.00	BY ANNUAL MAINTENANCE CHARGES	52176.00
S.B.A/C.NO.103001063946		BY FURNITURE PURCHASE	613144.00
MDCCB (MANIKCHAK BRANCH)	2535.74	BY SOCIAL & CULTURAL EXPENSES	733000.00
S.B.A/C.NO.103003377496 (NSS)		BY REMUNERATION TO T.S. & N.T.S.	1311620.00
FIXED DEPOSIT		BY COLLEGE CAMPUS MAINTENANCE	110195.00
PNB (MATHURAPUR BRANCH)		BY BANK CHARGES	749.23
A/C.NO.0471100493611	8898091.07	BY ACADEMIC ACTIVITY EXPENSES	207962.00
PNB (MATHURAPUR BRANCH)		BY INTERNET EXPENSES	210427.00
A/C.NO.047120PU00000553	9295526.00	BY DONATION EXPENSES	25000.00
MDCCB (MANIKCHAK BRANCH) (F.D.)		BY ADVERTISEMENT EXPENSES	9240.00
A/C.NO.103003642219	6069902.00	BY BOOK PURCHASE EXPENSES	838194.00
TO ADMISSION FEES	1507500.00	BY OFFICE STATIONERY EXPENSES	102964.00
TO TUITION FEES	3747900.00	BY DPI SPORTS EXPENSES	237775.00
TO DEVELOPMENT FEES	2412000.00	BY TUITION FEES PAID TO GOVT.	1922700.00
TO REGISTRATION FEES	490800.00	BY COMPUTER PURCHASE	20250.00
		BY COMPUTER MAINTENANCE EX.	24700.00
TO GAME & SPORTS FEES	301500.00	BY INTERNAL AUDIT EX. (T.A,FOODING ETC)	15000.00
TO LIBRARY FEES	361800.00	BY CONSTRUCTION EXPENSES	960735.00
TO MAGAZINE FEES	301500.00	BY DIESEL EXPENSES	39187.00
TO ELECTRIC FEES	964800.00	BY STUDENT IDENTITY CARD EXPENSES	54180.00
TO COMMON ROOM FEES	180900.00	BY SCRUTINY FEE EXPENSES	55670.00
TO IDENTITY CARD FEES	180900.00	BY CC TV PURCHASE	72825.00
TO SOCIAL & CULTURAL FEES	422100.00	BY REPAIR AND MAINTENANCE	116588.00
TO LIBRARY CAUTION MONEY FEES	245400.00	BY EXTERNAL EXAMINATION EXPENSES	933181.00
TO COLLEGE EXAMINATION FEES	603000.00	BY LIBRARY EXPENSES (I. CARD)	27087.00
TO UGB EXAMINATION FEES	7701920.00	BY GST EXPENSES	26081.00
TO INSTITUTION FEES (INCLD. SCRUTINY)	641930.00	BY MISCELLANEOUS EXPENSES	46908.00
TO YPC FOR COLLEGE	8000.00	BY NAAC EXPENSES	383511.80
TO MALDA TREASURY NEFT	1000.00	BY PROJECTOR PURCHASE	31000.00
TO RE-ASSESSMENT FEES	800.00	BY REGISTRATION FEES EXPENSES	493696.90
TO PRIMARY TET- 2022	21750.00	BY BANK CHARGES FROM NSS ACCOUNT	208.00
TO WB JOINT ENTRANCE EXAM. 2022	113795.00	BY REFUND FEE TO STUDENT	145850.00
TO LOAN REFUND (COLLEGE STAFF)	85000.00	BY REMUNERATION TO HOSTEL STAFF	374000.00
TO REMUNERATION FOR HOSTEL STAFF	189000.00	BY TDS EXPENSES	13040.00
TO NSS FUND FROM UGB	45000.00	BY MAGAZINE EXPENSES	82000.00
TO OTHER INCOME FROM NEFT (PNB)	310089.00	BY TDS RETURN FILLING EXPENSES	12000.00
TO P.Tax Received	1606.00	BY SCURITY GUARD SERVICE EXPENSES	104329.00
		BY CO-CORRICULAR ACTIVITY EXPENSES	5700.00
TO BANK INTEREST RECEIVED		BY WEBSITE MAINTENANCE EXPENSES	132817.00
PNB,S.B.A/C NO.0471010433310	369394.00	BY BLOOD DONATION CAMP EXPENSE (NSS)	9,980.00
MDCC,S.B.A/C NO.103001063946	132480.00	BY COLLEGE EXAMINATION EXPENSES	38900.00
MDCC,S.B.A/C NO.103003377496(NSS)	266.00	BY RE-ASSESSMENT EXPENSES	800.00
TO INTEREST RECEIVED FROM FD		BY RENOVATION EXPENSES (MEETING ROOM)	1581300.00
MDCC A/C.NO.103003642219	340793.00	BY SPORTS EXPENSES	115000.00
PNB A/C.NO.047120PU00000553	489833.00	BY YPC EXPENSES (COLLEGE)	8165.00
PNB A/C.NO.0471100493611	484523.00	By T.D.S. U/S. 194N	8929.00
PNB A/C.NO.047120PU00003071	23387.00	By P. Tax Paid	1606.00



	BY FIXED DEPOSIT	
	MDCCB (MANIKCHAK BRANH)	6410695.00
	A/C.NO.103003642219	
	PNB (MATHURAPUR BRANCH)	9382614.07
	A/C.NO.0471100493611	
	PNB (MATHURAPUR BRANCH)	9785359.00
	A/C.NO.047120PU00000553	
	PNB (MATHURAPUR BRANCH)	7523387.00
	A/C.NO.047120PU00003071	
	BY CLOSING BALANCE	
	PNB (MATHURAPUR BRANCH)	
	S.B.A/C.NO.0471010433310	4297963.00
	MDCCB (MANIKCHAK BRANCH)	
	S.B.A/C.NO.103001063946	3307453.00
	MDCCB (MANIKCHAK BRANCH)	
	S.B.A/C.NO.103003377496 (NSS)	37613.74
	S.B.I. A/c.No.41779853130	500000.00
	CASH IN HAND (NSS ACCOUNT)	1.00
	CASH IN HAND (MAIN ACCOUNT)	243.00
	61644482.74	61644482.74

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 : 24304327BKA00B5095

MANIKCHAK COLLEGE

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

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO TRAVELLING EXPENSES	57075.00	BY ADMISSION FEES	1507500.00
TO REFRESHMENT EXPENSES	42990.00	BY TUTION FEES	3747900.00
TO ELECTRIC BILL EXPENSES	268001.00	BY DEVELOPMENT FEES	2412000.00
TO ELECTRICAL EXPENSES	18797.00	BY REGISTRATION FEES	490800.00
TO UGB EXAMINATION FEES	7701920.00	BY GAME & SPORTS FEES	301500.00
TO ANNUAL MAINTENANCE CHARGES	52176.00	BY LIBRARY FEES	361800.00
TO SOCIAL & CULTURAL EXPENSES	733000.00	BY MAGAZINE FEES	301500.00
TO REMUNERATION TO T.S. & N.T.S.	1311620.00	BY ELECTRIC FEES	964800.00
TO COLLEGE CAMPUS MAINTENANCE	110195.00	BY COMMON ROOM FEES	180900.00
TO BANK CHARGES	749.23	BY IDENTITY CARD FEES	180900.00
TO ACADEMIC ACTIVITY EXPENSES	207962.00	BY SOCIAL & CULTURAL FEES	422100.00
TO INTERNET EXPENSES	210427.00	BY LIBRARY CAUTION MONEY FEES	245400.00
TO DONATION EXPENSES	25000.00	BY COLLEGE EXAMINATION FEES	603000.00
TO ADVERTISEMENT EXPENSES	9240.00	BY UGB EXAMINATION FEES	7701920.00
TO OFFICE STATIONERY EXPENSES	102964.00	BY INSTITUTION FEES (INCLD. SCRUTINY)	641930.00
TO DPI SPORTS EXPENSES	237775.00	BY YPC FOR COLLEGE	8000.00
TO TUTION FEES PAID TO GOVT.	1922700.00	BY MALDA TREASURY NEFT	1000.00
TO COMPUTER MAINTENANCE EX.	24700.00	BY REASSESSMENT FEES	800.00
TO INTERNAL AUDIT EX. (T.A.FOODING ETC)	15000.00	BY PRIMARY TET- 2022	21750.00
TO CONSTRUCTION EXPENSES	960735.00	BY WB JOINT ENTRANCE EXAM, 2022	113795.00
TO SECURITY GUARD SERVICE EXPENSES	104329.00	BY REMUNERATION FOR HOSTEL STAFF	189000.00
TO DIESEL EXPENSES	39187.00	BY NSS FUND FROM UGB	45000.00
TO STUDENT IDENTITY CARD EXPENSES	54180.00	BY OTHER INCOME FROM NEFT (PNB)	310089.00
TO SCRUTINEY FEE EXPENSES	55670.00		
TO REPAIR AND MAINTENANCE	116588.00	BY <u>BANK INTEREST RECEIVED FROM</u>	
TO EXTERNAL EXAMINATION EXPENSES	933181.00	PNB,S.B.A/C NO.0471010433310	369394.00
TO LIBRARY EXPENSES	27087.00	MDCC,S.B.A/C NO.103001063946	132480.00
TO GST EXPENSES	26081.00	MDCC,S.B.A/C NO.103003377496 (NSS)	266.00
TO MISCELLANEOUS EXPENSES	46908.00		
TO NAAC EXPENSES	383511.80		
TO REGISTRATION FEES EXPENSES	493696.90		
TO BANK CHARGES FROM NSS ACCOUNT	208.00	BY <u>INTEREST RECEIVED FROM FD</u>	
TO REFUND FEE TO STUDENT	145850.00	MDCC A/C.NO.103003642219	428049.68
TO REMUNERATION TO HOSTEL STAFF	374000.00	PNB A/C.NO.047120PU00000553	538817.00
TO TDS EXPENSES	13040.00	PNB A/C.NO.0471100493611	532975.00
TO MAGAZINE EXPENSES	82000.00	PNB A/C.NO.047120PU00003071	25726.00
TO TDS RETURN FILLING EXPENSES	12000.00		
TO CO-CORRICULAR ACTIVITY EXPENSES	5700.00	BY Interest on Security Deposit	
TO WEBSITE MAINTENANCE EXPENSES	132817.00	(As per 26AS)	14270.00
TO BLOOD DONATION CAMP EXPENSES(NSS)	9980.00		
TO COLLEGE EXAMINATION EXPENSES	38900.00		
TO REASSESMENT EXPENSES	800.00		
TO RENOVATION EXPENSES (MEETING ROOM)	1581300.00		
TO SPORTS EXPENSES	115000.00		
TO YPC EXPENSES (COLLEGE)	8165.00		
TO AUDIT FEES (F.Y.2022-2023)	10732.00		
TO DEPRECIATION ON ASSETS	448088.30		
TO EXCESS OF INCOME OVER EXPENDITURE	3523335.45		
	22795361.68		22795361.68

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 :

MANIKCHAK COLLEGE

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

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		FIXED ASSETS	
BALANCE AS PER LAST YEAR 45183250.86		LAND (511 DEC.) (RS.KHATIAN 1)	2820676.00
ADD : EXCESS OF INCOME 3523335.45		(MOUJA : NIRANJANPUR)	
OVER EXPENDITURE		(PLOT NO.621, 625, 626, 622)	
ADD: SECURITY DEPOSIT		COMPUTER & ACCESSORIES	69389.49
(As per Electricity Board) 249247.00	48955833.31	FURNITURE & FIXTURE	1736618.14
OUTSTANDING LIABILITIES		MACHINERY	964117.96
AUDIT FEES PAYABLE (F.Y.19-20) 10732.00		PROJECTOR	227541.23
AUDIT FEES PAYABLE (F.Y.20-21) 10732.00		LIBRARY BOOKS	
AUDIT FEES PAYABLE (F.Y.21-22) 10732.00	42928.00	OPENING BALANCE 474366.00	
AUDIT FEES PAYABLE (F.Y.21-22) 10732.00		ADD: DURING THE YEAR 838194.00	1312560.00
P.TAX 1606.00		FIXED DEPOSIT	33102055.07
LESS: P.TAX PAID 1606.00	-	SECURITY DEPOSIT (ELECTRICITY BOARD)	
PROVIDENT FUND 2872529.00		Interest on Security Deposit Receivable	249247.00
ADD: THIS YEAR 797100.00			11416.00
3669629.00		PROVIDENT FUND 2872529.00	
ADD: INTEREST 231924.00	3901553.00	ADD: THIS YEAR 797100.00	
		3669629.00	
		ADD: INTEREST 231924.00	3901553.00
		LOANS AND ADVANCES	
		OPENING BALANCE 85000.00	
		ADD: THIS YEAR -	
		85000.00	
		LESS: AMOUNT REFUND 85000.00	
		Tax Deducted at Source 163052.00	
		ADD: TDS (F.Y.2022-2023) 187031.68	350083.68
		TDS (SECURITY DEPOSIT)	2854.00
		TDS U/S 194N	8929.00
		CASH AND BANK BALANCE	
		MALDA DISTRICT CENTRAL	37613.74
		CO-OP. BANK LTD. (NSS)	
		MANIKCHAK BRANCH	
		S.B.A/C.NO.103003377496	



		MALDA DISTRICT CENTRAL CO-OP. BANK LTD. MANIKCHAK BRANCH S.B.A/C.NO.103001063946	3307453.00	
		PNB (UBI) MATHURAPUR BRANCH S.B.A/C.NO.0471010433310	4297963.00	
		S.B.I. A/c.No.41779853130	500000.00	
		CASH IN HAND	244.00	8143273.74
	52900314.31			52900314.31

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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