

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, 2021** 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 2020-2021, although there is not a single student available. Proper steps to be taken to avoid any unnecessary flow of fund.

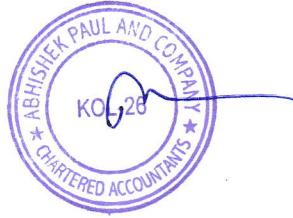
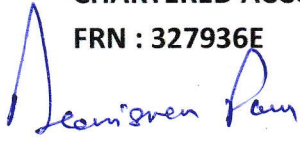
2) We have not found any insurance in the name of the college, whether it is fire insurance or burglary insurance. Considering the size of the college & the amount of assets that it holds, we are of the opinion that insurance is must for the college.



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 : 24304327BKAOPZ7064

PLACE : KOLKATA

DATED : 27.06.2024

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, 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO <u>OPENING BALANCE</u>		BY TRAVELLING EXPENSES	15265.00
- CASH IN HAND	98.00	BY REFRESHMENT EXPENSES	29197.00
<u>BANK BALANCE</u>		BY ELECTRICAL EXPENSES	85748.00
- UNITED BANK OF INDIA	3174931.89	BY UGB EXAMINATION FEES (GOVT.)	1789050.00
(PUNJAB NATIONAL BANK)		BY SOCIAL & CULTURAL EXPENSES	1471.00
MATHURAPUR BRANCH		BY HONORARIUM TO T.S. & N.T.S.	722500.00
S.B.A/C.NO.0471010433310		BY BANK CHARGES	247.40
		BY MISCELLANEOUS EXPENSES	27542.00
- MALDA DISTRICT CENTRAL	4810941.00	BY YPC PRIZE MONEY EXPENSES	100000.00
CO-OP. BANK LTD.		BY EXTERNAL AUDIT FEES (2019-2020)	14000.00
MANIKCHAK BRANCH		BY EXTERNAL AUDIT EX.(T.A.,FOODING ETC.)	32200.00
S.B.A/C.NO.103001063946		BY INTERNET EXPENSES	120208.00
		BY ADVERTISEMENT EXPENSES	8820.00
- MALDA DISTRICT CENTRAL	12447.74	BY PRINTING & XEROX EXPENSES	8170.00
CO-OP. BANK LTD.		BY DIESEL EXPENSES FOR GENERATOR	10351.00
MANIKCHAK BRANCH		BY OFFICE STATIONARY EXPENSES	13803.00
S.B.A/C.NO.103003377496 (NSS)		BY NSS PROGRAMME EXPENSES	9999.00
IFSC : WBSCOMALD12		BY TUTION FEES PAID TO GOVERNMENT	834750.00
- FIXED DEPOSIT		BY ANNUAL MAINTENANCE CHARGES	41536.00
MALDA DISTRICT CENTRAL		BY EXAM DUTY EXPENSES (UGB)	11000.00
CO-OP. BANK LTD.		BY CONSTRUCTION EXPENSES	338835.00
- A/C.NO.103002718677	2013075.00	BY STUDENT LIBRARY CARD EXPENSES	34375.00
- A/C.NO.103003642219	5372475.00	BY SCRUTINY EXPENSES (STUDENTS)	75530.00
UNITED BANK OF INDIA		BY NEWS PAPER EXPENSES	528.00
- A/C.NO.0471100493611	7939054.30	BY REPAIRING AND MAINTENANCE OF COLLEGE CAMPUS	104630.00
TO ADMISSION FEES	1261000.00	BY POSTAGE & COURIER EXPENSES	777.00
TO TUTION FEES	3166800.00	BY FESTIVAL ADVANCE EXPENSES	8000.00
TO DEVELOPMENT FEES	2017600.00	BY DONET EX. TO GOVT FOR COVID-19	200000.00
TO REGISTRATION FEES	515400.00	BY BANK CHARGES WITH NSS ACCOUNT	68.00
TO GAME & SPORTS FEES	252200.00	BY ADVANCE GIVEN TO STAFF	241000.00
TO LIBRARY FEES	302640.00	BY COLLEGE CAMPUS MAINTENANCE	66550.00
TO MAGAZINE FEES	252200.00	BY TELEPHONE EXPENSES	212.00
TO ELECTRIC FEES	807040.00	BY REASSESSMENT/REVIEW EXPENSES	47600.00
TO COMMON ROOM FEES	151320.00	BY FURNITURE PURCHASE	13500.00
TO IDENTITY CARD FEES	151320.00	BY FIXED DEPOSIT (M.D.C.C.O.BANK)	
TO SOCIAL & CULTURAL FEES	353080.00	- A/C.NO.103003642219	5747225.00
TO LIBRARY CAUTION MONEY FEES	257700.00	BY FIXED DEPOSIT (UBI) (PNB)	
TO COLLEGE EXAMINATION FEES	504400.00	- A/C.NO.0471100493611	8451566.07
TO UGB EXAMINATION FEES	3732330.00	BY CLOSING BALANCE	
TO APPLICATION FEES	169000.00	- CASH IN HAND (MAIN ACCOUNT)	19603.00
TO SCRUTINY FEE (STUDENTS)	171940.00	- CASH IN HAND (NSS ACCOUNT)	1.00
TO HOLD AMOUNT (2019-2020) PNB	108485.00		
TO RE-ASSESSMENT CHARGES	3400.00		
TO RETURN EXAMINATION FEE FROM UGB	8880.00		
TO YPC RETURN AMOUNT FROM MDCCB	60000.00		
TO LOAN REFUND FROM COLLEGE STAFF	699800.00		



TO OTHER INCOME FROM NEFT (PNB)	36.00		
TO BANK INTEREST RECEIVED FROM			
U.B.I. (PNB) S.B.A/C.NO.0471010433310	187769.00	- UNITED BANK OF INDIA	13903807.49
M.D.C.C.O.BANK, S.B.A/C.NO.103001063946	206062.00	(PUNJAB NATIONAL BANK) -	
M.D.C.C.O.BANK, S.B.A/C.NO.103003377496	136.00	MATHURAPUR BRANCH	
TO INTEREST RECEIVED FROM FIXED DEPOSIT		S.B.A/C.NO.0471010433310	
M.D.C.C.O.BANK, A/C.NO.103003642219	374750.00	IFSC CODE : UTBIOMAM987	
M.D.C.C.O.BANK, A/C.NO.103002718677	35447.00	- MALDA DISTRICT CENTRAL	6454089.00
UBI, A/C.NO.0471100493611	512511.77	CO-OP. BANK LTD.	
		MANIKCHAK BRANCH	
		S.B.A/C.NO.103001063946	
		IFSC CODE : WBSCOMALD12	
		- MALDA DISTRICT CENTRAL	2515.74
		CO-OP. BANK LTD.	
		MANIKCHAK BRANCH	
		S.B.A/C.NO.103003377496	
		IFSC : WBSCOMALD12	
	39586269.70		39586269.70

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

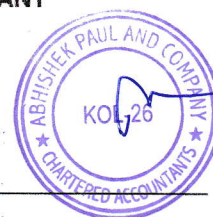
(ABHISHEK PAUL)

Name in full of the Signatory

ICAI Membership Number of the Signatory.

M. No. - 304327

F.R.N. 327936E



UDIN : 24304327 BKAOPZ7064

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, 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO TRAVELLING EXPENSES	15265.00	BY ADMISSION FEES	1261000.00
TO REFRESHMENT EXPENSES	29197.00	BY TUTION FEES	3166800.00
TO ELECTRICAL EXPENSES	85748.00	BY DEVELOPMENT FEES	2017600.00
TO UGB EXAMINATION FEES (GOVT.)	1789050.00	BY REGISTRATION FEES	515400.00
TO DIESEL EXPENSES FOR GENERATOR	10351.00	BY GAME & SPORTS FEES	252200.00
TO SOCIAL & CULTURAL EXPENSES	1471.00	BY LIBRARY FEES	302640.00
TO HONORARIUM TO T.S. & N.T.S.	722500.00	BY MAGAZINE FEES	252200.00
TO EXTERNAL AUDIT FEE (2019-20)	14000.00	BY ELECTRIC FEES	807040.00
TO EXTERNAL AUDIT EX. (TA, FOODING)	32200.00	BY COMMON ROOM FEES	151320.00
TO BANK CHARGES	247.40	BY IDENTITY CARD FEES	151320.00
TO MISCELLANEOUS EXPENSES	27542.00	BY SOCIAL & CULTURAL FEES	353080.00
TO INTERNET EXPENSES	120208.00	BY LIBRARY CAUTION MONEY FEES	257700.00
TO ADVERTISEMENT EXPENSES	8820.00	BY COLLEGE EXAMINATION FEES	504400.00
TO PRINTING & XEROX EXPENSES	8170.00	BY UGB EXAMINATION FEES	3732330.00
TO OFFICE STATIONERY EXPENSES	13803.00	BY RETURN EXAMINATION FEES FROM UGB	8880.00
TO EXAM DUTY EXPENSES (UGB)	11000.00	BY APPLICATION FEES	169000.00
TO TELEPHONE EXPENSES	212.00	BY SCRUTINY FEE (STUDENTS)	171940.00
TO TUTION FEES PAID TO GOVERNMENT	834750.00	BY RE-ASSESSMENT CHARGES	3400.00
TO AUDIT FEE (F.Y.2020-2021)	10732.00	BY YPC RETURN AMOUNT FROM MDCCB	60000.00
TO STUDENT IDENTITY CARD EXPENSES	34375.00	BY OTHER INCOME (NEFT-PNB)	36.00
TO ANNUAL MAINTENANCE CHARGES	41536.00	BY INTEREST FROM FIXED DEPOSIT	
TO CONSTRUCTION EXPENSES	338835.00	M.D.C.C.O.BANK,	374750.00
		A/C.NO.103003642219	
TO COLLEGE CAMPUS MAINTENANCE EXP.	66550.00	M.D.C.C.O.BANK,	35447.00
		A/C.NO.103002718677	
TO POSTAGE & COURIER EXPENSES	777.00	PNB (UBI), A/C.NO.0471100493611	550950.77



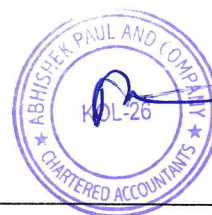
TO NEWS PAPER PURCHASE	528.00	BY BANK INTEREST RECEIVED FROM	
TO REASSESSMENT/REVIEW EXPENSES	47600.00	PNB, (UBI)	187769.00
		S.B.A/C.NO.0471010433310	
TO SCRUTINY FEE EXPENSES (STUDENTS)	75530.00	MALDA DISTRICT CENTRAL	206062.00
		CO-OP. BANK LTD.	
TO REPAIR & REPLACEMENT EXPENSES	104630.00	S.B.A/C.NO.103001063946	
TO FESTIVAL ADVANCE EXPENSES	8000.00	MALDA DISTRICT CENTRAL	136.00
		CO-OP. BANK LTD.	
TO DONET EX. TO GOVT. FOR COVID-19	200000.00	S.B.A/C.NO.103003377496	
TO BANK CHARGES FROM NSS ACCOUNT	68.00		
TO YPC PRIZE MONEY EXPENSES	100000.00		
TO NSS PROGRAMME EXPENSES	9999.00		
TO DEPRECIATION	458508.52		
TO EXCESS OF INCOME OVER EXPENDITURE	10271197.85		
	15493400.77		15493400.77

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)

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MANIKCHAK COLLEGE

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

BALANCE SHEET AS ON 31.03.2021

LIABILITIES		AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT			FIXED ASSETS	
BALANCE AS PER LAST YEAR	30614595.14		LAND (511 DEC.) (RS.KHATIAN 1)	2820676.00
ADD : EXCESS OF INCOME	10271197.85		(MOUJA : NIRANJANPUR)	
OVER EXPENDITURE		40885792.99	(PLOT NO.621, 625, 626, 622)	
OUTSTANDING LIABILITIES			COMPUTER & ACCESSORIES	131883.91
AUDIT FEES PAYABLE (F.Y.19-20)	10732.00		FURNITURE & FIXTURE	1292249.62
AUDIT FEES PAYABLE (F.Y.20-21)	10732.00	21464.00	MACHINERY	1216693.38
			PROJECTOR	69654.78
			LIBRARY BOOKS	
			OPENING BALANCE	472446.00
			ADD: DURING THE YEAR	-
			FIXED DEPOSIT	14198791.07
			LOANS AND ADVANCES	
			OPENING BALANCE	694800.00
			ADD: THIS YEAR	241000.00
				935800.00
			LESS: AMOUNT REFUND	699800.00
				236000.00
			Tax Deducted at Source	50407.00
			ADD: TDS (F.Y.2020-2021)	38439.00
				88846.00
			CASH AND BANK BALANCE	
			MALDA DISTRICT CENTRAL	2515.74
			CO-OP. BANK LTD.	
			MANIKCHAK BRANCH	
			S.B.A/C.NO.103003377496	
			IFSC CODE : WBSCOMALD12	



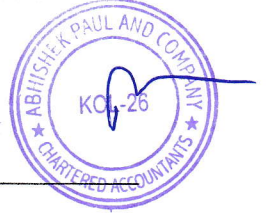
	MALDA DISTRICT CENTRAL CO-OP. BANK LTD. MANIKCHAK BRANCH S.B.A/C.NO.103001063946 IFSC CODE : WBSCOMALD12	6454089.00	
	UNITED BANK OF INDIA MATHURAPUR BRANCH S.B.A/C.NO.0471010433310 IFSC CODE : UTBI0MAM987	13903807.49	
	CASH IN HAND	19604.00	20380016.23
	40907256.99		40907256.99

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

Place : KOLKATA
Date :

FOR ABHISHEK PAUL & COMPANY
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