

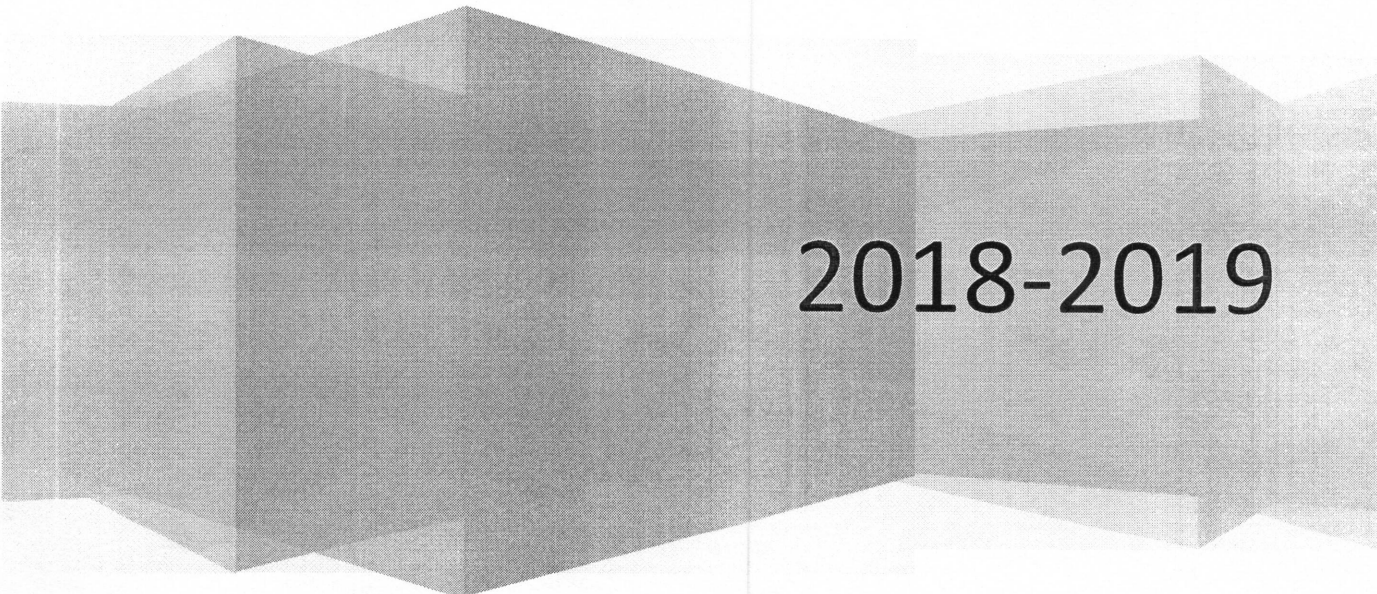
DESHBANDHU MAHAVIDYALAYA

AUDIT REPORT

NEHA SARAWGI

Chartered Accountant

27, Kalupara Lane, Salkia, Howrah – 711 106



2018-2019



NEHA SARAWGI
Chartered Accountants

27, Kalu Para Lane
Bandhaghat, Salkia
Howrah – 711106

Tele: +91 9831008528 / 9903 107 446

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of **Deshbandhu Mahavidyalaya** ("the School") which comprise the Balance Sheet as at March 31, 2019, the Statement of Income & Expenditure and Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the School. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the School as at March 31, 2019;



- (b) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date; and
- (c) in case of the Receipts and Payments Account of the actual receipts and payments for the year ended on that

Emphasis of Matter Paragraph

We emphasis the following matters relating to the Financial Statement:

1. We were unable to reconcile collection of fees from different courses against number of students and deposit of the same at the bank.
2. The BRS of the college had cheques outstanding for a period more than the period of acceptance as per the Negotiable Instruments Act. The same were on our recommendation and implementation transferred to income of the Financial Year 2018-19.
3. Weak Internal Control system has been identified during the course of audit, in relation to collection of fees and there reconciliation, etc. has been informed to the management and asked to prepare a necessary action plan for the same and implement it.
4. College made transaction excess of Rs 10,000.00 through Cash or bearer cheque instead of crossed cheque.
5. Travelling voucher maintained without proper supporting documents.
6. **Deficit** for the year 2018-2019 **after Depreciation Rs 1640735.11** but Before Depreciation **Deficit** balance of **Rs 250173.11**. So the College have Cash loss.

Report on Other Legal and Regulatory Requirements

1. We give in the Annexure a statement on the matters specified in paragraph 6 of the appointment letter issued by the Director of Public Instruction.
2. We report that:
 - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (b) In our opinion proper books of account as required by law have been kept by the school so far as appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Income & Expenditure and Receipts and Payments Account dealt with by this Report are in agreement with the books of account;

For CA NEHA SARAWGI
CHARTERED ACCOUNTANTS

Neha Sarawgi

Neha Sarawgi
Proprietor

Membership Number: 300239

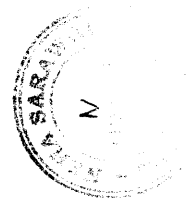
UDIN: 22300239AK1F0V 5468

Date: 11/04/2022



Deshbandhu Mahavidyalaya
Balance sheet
AS AT 31ST March, 2019

Liabilities	Sch	Amounts(Rs)	Assets	Sch	Amounts(Rs)
Capital Account	1		Fixed Assets	4	
University Grant (B.U)		56,71,635.00	Auditorium Building Fund		4,29,560.00
Auditorium Fund		8,39,557.84	Building Fund		12,37,735.00
Building Fund		29,43,543.40	Canteen Building Fund		4,756.00
C.A.C.E Fund		5,000.00	Common Room Building Fund		50,268.00
Canteen Building Fund		12,253.12	Development Fund		61,553.00
Common Room Building Fund		1,67,416.31	Drinking water Equipment Fund		38,976.00
Development Fund		22,62,180.49	Furniture Fund		2,65,614.00
Furniture Fund		50,174.00	Laboratory Fund		9,21,584.00
General Fund		87,74,126.84	Library Fund		2,05,087.00
Laboratory Fund		12,62,945.95	Minor Research Project		2,15,024.00
Library Fund		13,56,066.87	Office Equipment Fund		10,61,148.00
N.S.S. Grant		3,26,731.00	Sports Equipment Fund		43,326.00
Scholarship Fund		20,000.00	State Govt. Grant		1,07,558.49
Sports Equipment Fund		16,033.00	UGC Grant		4,26,774.00
State Govt. Grant		4,03,132.51	Women Hostel 2 Building fund		18,84,223.00
Student's Health Home		2,21,441.10	Women Hostel Building fund		4,30,997.00
Student Aid Fund		2,13,990.00	Battery for Generator		3,901.00
Student welfare		1,61,606.70	C.C. Tv Camera and Biometrics machine		1,37,100.00
Women Hostel 2 Building fund		23,98,330.60	Smart Board		1,98,823.00
Women Hostel Building fund		13,29,711.83	Investment	5	
Loan Liabilities	2		Fixed Deposit		1,71,87,007.25
Loan from Tic		885.00	Provident Fund Investment		1,92,15,962.00
Current Liabilities	3		Current Assets	6	
Other Liabilities		96,096.00	Loans & Advances		1,53,858.00
Salary Allowance Net		5,023.38	Security Deposit(CLW) for Medical Treatment		5,000.00
Provident Fund		1,82,34,474.00	Festival Adv.		2,54,475.00
			Loan against PF recoverable		14,421.00
			Cash in Hand		264.00
			Bank Balances		22,17,360.20
Total		4,67,72,354.94	Total		4,67,72,354.94



Income and expenditures A/c for the year ended 31/3/2019			
Particulars of Expenditures	Amounts	Particulars of income	Amounts
Direct expenses		Direct Income	
Establishment Expenses	3698776.50	Admission Fees	105255.00
Depreciation	1390562.00	Building Fee	79927.00
Office Expenses	5346.00	Canteen Charges	41240.00
Fee payment Refund	610.00	Centre Fees Recd.	279300.00
		Centre Fee	122850.00
		Costion Money Fee	200.00
Indirect Expenses		Cost of Admin. form	95640.00
Advertisement Exps.	12180.00	Cost of I-card	6930.00
Bank Chg.	7159.62	Development Fee	353942.00
Center Fee Exps.	262297.00	Electric Charges	96160.00
Student Welfare Exps.	815.00	Exam fee	52120.00
Tds Deducted From Fd Interest Income	119756.00	Games Fee	41435.00
		Generator Charges	41160.00
		Library Cossain Money	75140.00
		Library Fee	69670.00
		Misc. Fee	74160.00
		Onine Processing Fee	12450.00
		Practical Exam Fee	12900.00
		Reg. Fee	107700.00
		Review Fee	4800.00
		Saraswati Puja Subscription	61760.00
		Session Fee	86150.00
		student Aid Fund	55030.00
		Student Union Fee	120260.00
		Transfer fee	600.00
		Tution Fee	389105.00
		University Exam Fee	337450.00
		Other Income	33094.00
		Spot Assesment Fee	18040.00
		Indirect Income	
		Interest on FD	977034.00
		Interest Received From Bank	90965.00
		Misc Income	14300.01
			3856767.01
		Deficit Balance	1640735.11
		(Excess of exp. Over Income)	
	5497502.12		5497502.12



Deshbandhu Mahavidyalaya RECEIPTS AND PAYMENT ACCOUNT For the year ended 31st March, 2019					
Receipts	Amounts (Rs)	Amounts (Rs)	Payments	Amounts (Rs)	Amounts (Rs)
Opening Balances b/d			Loan From TIC		16347.00
Cash in Hand		15000.00			
BOI Chittaranjan (16879)	1513185.39		Professional Tax		83740.00
BOI, CRN, SB Building Fund 8637	70793.00		TDS Deduction		1929702.00
BOI, CRN, SB Canteen Fund 8629	3188.00		Hindustan Printer		68635.00
BOI, CRN, SB Dev.Fund 8639	150449.00		Jaya Traders		26500.00
BOI, CRN, SB exam. Fund 8636	39802.46		Other Liabilities		975765.00
BOI, CRN, SB Lab.Fund 8628	9509.30		Salary & Allowance		28652656.00
BOI, CRN, SB Library Fund 8638	664587.00				
BOI, CRN, SB Saraswati puja comm 3191	84419.00		Furniture Fund		29200.00
BOI, CRN, SB Student welfare 8630	86875.00		Laboratory Fund		498326.00
BOI, CRN, UGC SB 3192	199556.52		Office Equipment Fund		4188.00
BOI, NSS, SB 6477	91465.00		Sports Equipment		24000.00
SBI Asansol (95922)Gen. C/A	1027990.40		UGC Grant		210178.00
SBI Gen. C/A	235310.24		C.C. Tv Camera and Biometrics machine		161294.00
Treasury-II	78459.00	4255589.31			
			Loans & Advances		135300.00
Loan From TIC		1611.00	Provident Fund Investment		1640753.00
			Festival Adv.		209000.00
Provident Fund		1640753.00	Allowance to Staff		31892.00
Professional Tax		83740.00			
Paypacket		28622656.00	Fees & Fines		2410.00
Contribution to Co-operative Fund		692112.00	Direct Expenses		
TDS Deduction		1929702.00	Casual Staff	1404800	
GSLI		27151.00	Annual Function & culturak programme	318370	
			Canteen subsidy	30000	
Advances to staff Recd.		241892.00	Centre Fee Exps.	126030	
Festival Advance		100150.00	Data Entry Charges	6025	
			Diesel	8668	
			Electrical Equipment	12922	
Direct Income			Electricity Expenses	57616	
Fees & Fines	2460584.00		Exam Fee payment	227005	
Admission Fee	3900.00		Honorarium	60000	
Center Fess Recd.	279300.00		Internet Chg.	35846	
Other Income	33094.00	2776878.00	Journal Subscription	5900	
			Labour Chg.	9800	
Indirect Income			Misc. Expenses	6500	
Interest Recd.		90965.00	Newspaper, Magazine & Periodicals	6009	
Salary Adj.		169018.00	Online Chg.	3988	
Misc Income		10300.01	Postage & Telegram Chg.	704	
			Printing & Stationary	33920	
			Processing Chg.	5770	
			Professional Fees	7550	
			Registration Fees	95550	
			Remuneration for Guest Lecture	334108	
			Repair & Maint.	14915	
			Review Fees	6600	
			Software Repair	48314	
			Tea & Tiffin Exps.	25840	
			Telephone & Telegraph chg.	44874	
			Travelling & Conveyance Exps.	96840	
			Tuition Fee (50% of payment)	248597.50	3283061.50
			Fee Payment		610.00
			Office exps.		4866.00
			Salary Adj.		169018.00
			Indirect Expenses		
			Bank Chg.	7159.62	
			Advertisement exns	12180	
			Center Fee	262297	
			Student welfare Exps.	815	282451.62
			Cash in Hand		264.00
			BOI Chittaranjan (16879)	43,343.78	
			BOI, CRN, SB Building Fund 8637	73,303.00	
			BOI, CRN, SB Canteen Fund 8629	736.00	
			BOI, CRN, SB Dev.Fund 8639	1,55,784.00	
			BOI, CRN, SB exam. Fund 8636	41,213.46	
			BOI, CRN, SB Lab.Fund 8628	9,846.30	
			BOI, CRN, SB Library Fund 8638	6,80,110.00	
			BOI, CRN, SB Saraswati puja comm 3191	87,412.00	
			BOI, CRN, SB Student welfare 8630	89,117.00	
			BOI, CRN, UGC SB 3192	1,46,632.52	
			BOI, NSS, SB 6477	85,238.00	
			SBI Asansol (95922)Gen. C/A	5,44,491.90	
			SBI Gen. C/A	2,54,532.24	
			Treasury-II	5,600.00	2217360.20
		40657517.32			40657517.32



Details of Fixed Assets & Calculation of Depreciation_2018-2019

Block No	Particulars	Rate	Opening WDV	Addition		Deduction	Gross Block	Depreciation	Closing WDV
				More than 180 days	Less than 180 days				
1	Land	0%	-	-	-	-	-	-	-
2	Auditorium Building A/C	10%	4,77,289.00	-	-	-	4,77,289.00	47,729.00	4,29,560.00
	Building A/C	10%	13,75,261.00	-	-	-	13,75,261.00	1,37,526.00	12,37,735.00
	Canteen Building A/C	10%	5,285.00	-	-	-	5,285.00	529.00	4,756.00
	Common Room Building A/C	10%	55,853.00	-	-	-	55,853.00	5,585.00	50,268.00
	Furniture & Fittings A/C	10%	1,72,645.00	52,400.00	3,300.00	-	2,28,345.00	22,835.00	2,05,510.00
	Renovation of Building (State Grant) A/C	10%	1,19,509.49	-	-	-	1,19,509.49	11,951.00	1,07,558.49
	Sintex Water Tank A/C	10%	21,602.00	-	-	-	21,602.00	2,160.00	19,442.00
	Solar Light/ Fan Assets	10%	14,670.00	-	-	-	14,670.00	1,467.00	13,203.00
	Women Hostel Building 2 A/C	10%	20,93,581.00	-	-	-	20,93,581.00	2,09,358.00	18,84,223.00
	Women Hostel Building A/C	10%	4,78,886.00	-	-	-	4,78,886.00	47,889.00	4,30,997.00
			-	-	-	-	-	-	-
3	Air Conditioner A/C	15%	55,292.00	-	-	-	55,292.00	8,294.00	46,998.00
	Battery For Generator	15%	4,590.00	-	-	-	4,590.00	689.00	3,901.00
	Drinking Water Equipment A/C	15%	22,981.00	-	-	-	22,981.00	3,447.00	19,534.00
	Electric Fan	15%	38,560.00	-	-	-	38,560.00	5,784.00	32,776.00
	Electric Installation A/C	15%	4,99,737.00	-	-	-	4,99,737.00	74,961.00	4,24,776.00
	Electric Pump A/C	15%	5,304.00	-	-	-	5,304.00	796.00	4,508.00
	Equipment, Glassware & Chemicals (MRP)	15%	1,80,484.00	-	-	-	1,80,484.00	27,073.00	1,53,411.00
	Laboratory Equipment A/C	15%	5,85,891.00	3,09,916.00	1,88,410.00	-	10,84,217.00	1,62,633.00	9,21,584.00
	Office Equipment A/C	15%	4,46,592.00	1,82,378.00	51,810.00	-	6,80,780.00	1,02,117.00	5,78,663.00
	Printer A/C	15%	1,958.00	-	-	-	1,958.00	294.00	1,664.00
	Printer (Office Equip. Fund Assets) A/C	15%	58,056.00	-	-	-	58,056.00	8,708.00	49,348.00
	Projector	15%	32,151.00	-	-	-	32,151.00	4,823.00	27,328.00
	Samsung LED TV	15%	1,591.00	-	-	-	1,591.00	239.00	1,352.00
	CCTV Camera & Biometric Machine	15%	-	1,61,294.00	-	-	1,61,294.00	24,194.00	1,37,100.00
	Smart Board	15%	2,33,909.00	-	-	-	2,33,909.00	35,086.00	1,98,823.00
	Sports Equipment A/C	15%	26,972.00	24,000.00	-	-	50,972.00	7,646.00	43,326.00
	Stabilizer A/C	15%	2,871.00	-	-	-	2,871.00	431.00	2,440.00
	Xerox Canon Machine A/C	15%	61,995.00	-	-	-	61,995.00	9,299.00	52,696.00
			-	-	-	-	-	-	-
5	Books & Journals A/C	40%	1,50,638.00	1,37,841.00	1,87,887.00	-	4,76,366.00	1,90,546.00	2,85,820.00
	Books & Journals (MRP) A/C	40%	87,689.00	15,000.00	-	-	1,02,689.00	41,076.00	61,613.00
	Computer HDD A/C	40%	2,355.00	-	-	-	2,355.00	942.00	1,413.00
	Computer & Peripherals Purchase A/C	40%	29,785.00	39,019.00	51,066.00	-	1,19,870.00	47,948.00	71,922.00
	Library Books A/C	40%	3,41,812.00	-	-	-	3,41,812.00	1,36,725.00	2,05,087.00
	Software A/C	40%	1,454.00	-	23,000.00	-	24,454.00	9,782.00	14,672.00
			76,87,248.49	9,21,848.00	5,05,473.00	-	91,14,569.49	13,90,562.00	77,24,007.49



**Details of Fees Collection for 2018-2019
(as per details provide by management)**

Head of fees	Amounts
Admission Fees	105255.00
Building Fee	79927.00
Canteen Charges	41240.00
Centre Fees Recd.	279300.00
Centre Fee	122850.00
Costion Money Fee	200.00
Cost of Admin. form	95640.00
Cost of I-card	6930.00
Development Fee	353942.00
Electric Charges	96160.00
Exam fee	52120.00
Games Fee	41435.00
Generator Charges	41160.00
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Session Fee	86150.00
student Aid Fund	55030.00
Student Union Fee	120260.00
Transfer fee	600.00
Tution Fee	389105.00
University Exam Fee	337450.00
Other Income	33094.00
Spot Assesement Fee	18040.00
Total	2774468.00



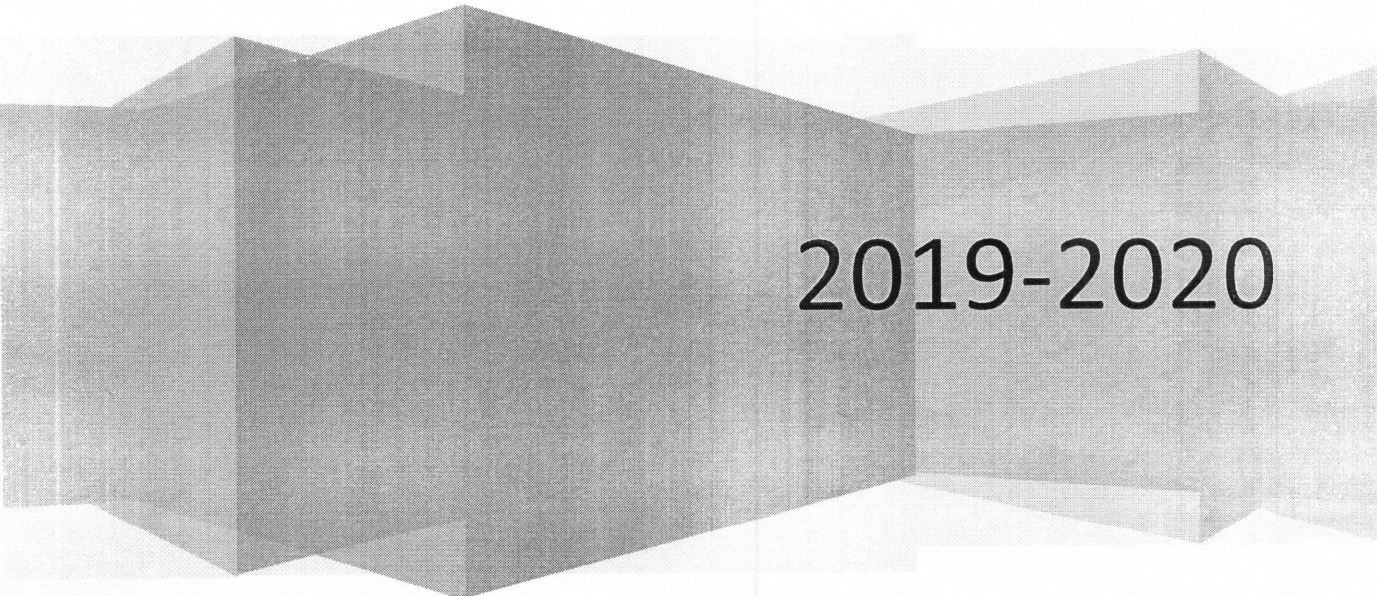
DESHBANDHU MAHAVIDYALAYA

AUDIT REPORT

NEHA SARAWGI

Chartered Accountant

27, Kalupara Lane, Salkia, Howrah – 711 106



2019-2020



NEHA SARAWGI
Chartered Accountants

27, Kalu Para Lane
Bandhaghat, Salkia
Howrah – 711106
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Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of **Deshbandhu Mahavidyalaya** ("the School") which comprise the Balance Sheet as at March 31, 2020, the Statement of Income & Expenditure and Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the School. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the School as at March 31, 2020;



- (b) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date; and
- (c) in case of the Receipts and Payments Account of the actual receipts and payments for the year ended on that

Emphasis of Matter Paragraph

We emphasize the following matters relating to the Financial Statement:

1. We were unable to reconcile collection of fees from different courses against number of students and deposit of the same at the bank.
2. Weak Internal Control system has been identified during the course of audit, in relation to collection of fees and there reconciliation, etc. has been informed to the management and asked to prepare a necessary action plan for the same and implement it.
3. Travelling voucher maintained without proper supporting documents.
4. **Surplus Balance** for the year 2019-2020 **after Depreciation Rs 6069.14** but Before Depreciation **Surplus** balance of **Rs 1241196.14**.

Report on Other Legal and Regulatory Requirements

1. We give in the Annexure a statement on the matters specified in paragraph 6 of the appointment letter issued by the Director of Public Instruction.
2. We report that:
 - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (b) In our opinion proper books of account as required by law have been kept by the school so far as appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Income & Expenditure and Receipts and Payments Account dealt with by this Report are in agreement with the books of account;

**For CA NEHA SARAWGI
CHARTERED ACCOUNTANTS**

Neha Sarawgi

Neha Sarawgi

Proprietor

Membership Number: 300239

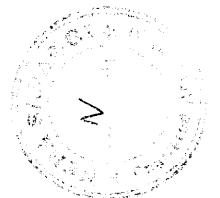
UDIN: 22300239 ANZH PH 2197

Date: 15/07/2022



Deshbandhu Mahavidyalaya
Balance sheet
AS AT 31ST March, 2020

Liabilities	Sch	Amounts(Rs)	Assets	Sch	Amounts(Rs)
Capital Account	1		Fixed Assets	4	
University Grant (B.U)		57,01,635.00	Auditorium Building Fund		3,86,604.00
Auditorium Fund		8,39,557.84	Building Fund		11,13,961.00
Building Fund		29,43,543.40	Canteen Building Fund		4,280.00
C.A.C.E Fund		5,000.00	Common Room Building Fund		45,241.00
Canteen Building Fund		12,253.12	Development Fund		52,980.00
Common Room Building Fund		1,67,416.31	Drinking water Equipment Fund		34,102.00
Development Fund		22,62,180.49	Furniture Fund		2,36,048.00
Furniture Fund		50,174.00	Laboratory Fund		7,83,346.00
General Fund		87,80,195.98	Library Fund		1,23,052.00
Laboratory Fund		12,62,945.95	Minor Research Project		1,80,480.00
Library Fund		13,56,066.87	Office Equipment Fund		9,16,754.00
N.S.S. Grant		3,26,731.00	Sports Equipment Fund		36,827.00
Scholarship Fund		20,000.00	State Govt. Grant		96,802.49
Sports Equipment Fund		16,033.00	UGC Grant		4,65,516.00
State Govt. Grant		4,03,132.51	Women Hostel 2 Building fund		16,95,801.00
Student's Health Home		2,21,441.10	Women Hostel Building fund		3,87,897.00
Student Aid Fund		2,13,990.00	Battery for Generator		3,316.00
Student welfare		1,61,606.70	C.C. Tv Camera and Biometrics machine		1,16,535.00
Women Hostel 2 Building fund		23,98,330.60	Smart Board		1,69,000.00
Women Hostel Building fund		13,29,711.83	Investment	5	
Loan Liabilities	2		Fixed Deposit		1,84,41,260.25
Loan from Tic		15,701.00	Provident Fund Investment		2,15,13,652.00
Current Liabilities	3		Current Assets	6	
Other Liabilities		68,580.38	Loans & Advances		1,85,717.00
Salary Allowance Net		25,194.00	Security Deposit(CLW) for Medical		5,000.00
Provident Fund		2,05,32,164.00	Treatment		3,38,475.00
			Festival Adv.		14,421.00
			Loan against PF recoverable		238.00
			Cash in Hand		
			Bank Balances		13,91,279.34
			Advance to Staff		3,75,000.00
Total		4,91,13,585.08	Total		4,91,13,585.08



Income and expenditures A/c for the year ended 31/3/2020			
Particulars of Expenditures	Amounts	Particulars of income	Amounts
Direct expenses		Direct Income	
Establishment Expenses	2752898.00		
Depreciation	1235127.00	Fees & Fines	3148755.00
Office Expenses	12636.00		
Exam Fees Expenses	101217.00		
		Indirect Income	
Indirect Expenses		Interest on FD	1380581.00
Advertisement Exps.	41607.00	Interest Received From Bank	65657.00
Bank Chg.	118562.86	Misc Income	15000.00
Center Fee Exps.	118280.00		
Digital Signature & E-Tendering Expenses	18000.00		
Tds Deducted From Fd Interest Income	126328.00		
Legal Matter Charges	16500.00		
Practical Examination Expenses	2768.00		
Software Maintenance	60000.00		
	4603923.86		
Sulplus Balance	6069.14		
(Excess of Income Over Expenses)			
	4609993.00		4609993.00

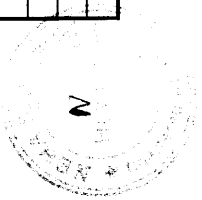


Deshbandhu Mahavidyalaya					
RECEIPTS AND PAYMENT ACCOUNT					
For the year ended 31st March, 2020					
Receipts	Amounts (Rs)	Amounts (Rs)	Payments	Amounts (Rs)	Amounts (Rs)
Opening Balances b/d			Loan From TIC		184.00
Cash in Hand		264.00	Hindustan Printer		3,03,541.00
BOI Chittaranjan (16879)	43,343.78		Mukul Kamela		32,500.00
BOI, CRN, SB Building Fund 8637	73,303.00		Other Liabilities		6,91,100.00
BOI, CRN, SB Canteen Fund 8629	736.00		Salary & Allowance		2,69,19,502.00
BOI, CRN, SB Dev.Fund 8639	1,55,784.00		Minor Resarch Project Assets A/c		15,427.00
BOI, CRN, SB exam. Fund 8636	41,213.46		Office Equipement Fund Assets		17,800.00
BOI, CRN, SB Lab.Fund 8628	9,846.30		UGC Grant		22,894.00
BOI, CRN, SB Library Fund 8638	6,80,110.00		Provident Fund Investment		15,48,931.00
BOI, CRN, SB Saraswati puja comm 3191	87,412.00		Loans & Advances (Assets)		55,000.00
BOI, CRN, SB Student welfare 8630	89,117.00		Loans & Advances		3,75,000.00
BOI, CRN, UGC SB 3192	1,46,632.52		Receivables a/c		1,75,000.00
BOI, NSS, SB 6477	85,238.00		Fees & Fines		1,03,180.00
SBI Asansol (95922)Gen. C/A	5,44,491.90		Establishment Expenses		27,34,757.00
SBI Gen. C/A	2,54,532.24		Office Expenses		12,636.00
Treasury-II	5,600.00	22,17,360.20	University Exam Fee Expenses		1,01,217.00
			Interest Received		567.00
UGC Grant A/c		30,000.00			
Loan From TIC		15,000.00	Bank Chg.		1,18,562.86
Other Liabilities		22,133.00	Advertisement exps.		41,607.00
Salary & Allowance		2,92,33,555.00	Center Fee Expenses		3,52,380.00
Receivables		20,000.00	Digital Signature & E-tendering		18,000.00
Establishment Expenses		5,000.00	Legal Matter Charges		16,500.00
Fees & Fines		32,51,935.00	Practical Examination Conducting Expenses		2,768.00
Interest Recd.		66,224.00	Software Maintenance		60,000.00
Centre Fee Expenses		2,34,100.00			
Misc Income		15,000.00	Cash in Hand		238.00
			BOI Chittaranjan (16879)	3,02,951.92	
			BOI, CRN, SB Building Fund 8637	75,855.00	
			BOI, CRN, SB Canteen Fund 8629	762.00	
			BOI, CRN, SB Dev.Fund 8639	1,61,183.00	
			BOI, CRN, SB exam. Fund 8636	42,649.46	
			BOI, CRN, SB Lab.Fund 8628	10,189.30	
			BOI, CRN, SB Library Fund 8638	2,53,538.00	
			BOI, CRN, SB Saraswati puja comm 3191	90,456.00	
			BOI, CRN, SB Student welfare 8630	92,220.00	
			BOI, CRN, UGC SB 3192	1,49,608.52	
			BOI, NSS, SB 6477	63,021.00	
			SBI Asansol (95922)Gen. C/A	62,507.90	
			SBI Gen. C/A	55,543.24	
			Treasury-II	30,794.00	13,91,279.34
		3,51,10,571.20			3,51,10,571.20



Details of Fixed Assets & Calculation of Depreciation_2019-2020

Block No	Particulars	Rate	Opening WDV	Addition		Deduction	Gross Block	Depreciation	Closing WDV
				More than 180 days	Less than 180 days				
1	Land	0%	-			-	-	-	-
2	Auditorium Building A/C	10%	4,29,560.00			-	4,29,560.00	42,956.00	3,86,604.00
	Building A/C	10%	12,37,735.00			-	12,37,735.00	1,23,774.00	11,13,961.00
	Canteen Building A/C	10%	4,756.00			-	4,756.00	476.00	4,280.00
	Common Room Building A/C	10%	50,268.00			-	50,268.00	5,027.00	45,241.00
	Furniture & Fittings A/C	10%	2,05,510.00			-	2,05,510.00	20,551.00	1,84,959.00
	Renovation of Building (State Grant)A/C	10%	1,07,558.49			-	1,07,558.49	10,756.00	96,802.49
	Sintex Water Tank A/C	10%	19,442.00			-	19,442.00	1,944.00	17,498.00
	Solar Light/ Fan Assets	10%	13,203.00			-	13,203.00	1,320.00	11,883.00
	Women Hostel Building 2 A/C	10%	18,84,223.00			-	18,84,223.00	1,88,422.00	16,95,801.00
	Women Hostel Building A/C	10%	4,30,997.00			-	4,30,997.00	43,100.00	3,87,897.00
3	Air Conditioner A/C	15%	46,998.00			-	46,998.00	7,050.00	39,948.00
	Battery For Generator	15%	3,901.00			-	3,901.00	585.00	3,316.00
	Drinking Water Equipment A/C	15%	19,534.00			-	19,534.00	2,930.00	16,604.00
	Electric Fan	15%	32,776.00			-	32,776.00	4,916.00	27,860.00
	Electric Installation A/C	15%	4,24,776.00			-	4,24,776.00	63,716.00	3,61,060.00
	Electric Pump A/C	15%	4,508.00			-	4,508.00	676.00	3,832.00
	Equipment, Glassware & Chemicals (MRP)	15%	1,53,411.00	12,127.00	3,300.00	-	1,68,838.00	25,326.00	1,43,512.00
	Laboratory Equipment A/C	15%	9,21,584.00			-	9,21,584.00	1,38,238.00	7,83,346.00
	Office Equipment A/C	15%	5,78,663.00			-	5,78,663.00	86,799.00	4,91,864.00
	Printer A/C	15%	1,664.00			-	1,664.00	250.00	1,414.00
	Printer (Office Equip. Fund Assets) A/C	15%	49,348.00		17,800.00	-	67,148.00	10,072.00	57,076.00
	Projector	15%	27,328.00			-	27,328.00	4,099.00	23,229.00
	Samsung LED TV	15%	1,352.00			-	1,352.00	203.00	1,149.00
	CCTV Camera & Biometric Machine	15%	1,37,100.00			-	1,37,100.00	20,565.00	1,16,535.00
	Smart Board	15%	1,98,823.00			-	1,98,823.00	29,823.00	1,69,000.00
	Sports Equipment A/C	15%	43,326.00			-	43,326.00	6,499.00	36,827.00
	Stabilizer A/C	15%	2,440.00			-	2,440.00	366.00	2,074.00
	Xerox Canon Machine A/C	15%	52,696.00			-	52,696.00	7,904.00	44,792.00
5	Books & Journals A/C	40%	2,85,820.00			-	2,85,820.00	1,14,328.00	1,71,492.00
	Books & Journals (MRP) A/C	40%	61,613.00			-	61,613.00	24,645.00	36,968.00
	Computer HDD A/C	40%	1,413.00			-	1,413.00	565.00	848.00
	Computer & Peripherals Purchase A/C	40%	71,922.00	1,09,700.00	2,08,441.00	-	3,90,063.00	1,56,025.00	2,34,038.00
	Library Books A/C	40%	2,05,087.00			-	2,05,087.00	82,035.00	1,23,052.00
	Software A/C	40%	14,672.00		8,294.00	-	22,966.00	9,186.00	13,780.00
			77,24,007.49	1,21,827.00	2,37,835.00	-	80,83,669.49	12,35,127.00	68,48,542.49





DESHABANDHU MAHAVIDYALAYA

**CHITTARANJAN, DIST – PASCHIM BARDDHAMAN,
WEST BENGAL, PIN – 713331**

INTERNAL AUDIT REPORT

for the Period: 2020 - 2021

2021 - 2022

2022 - 2023

Raj Giri & Associates

Cost Accountants

Asansol, Paschim Barddhaman, West Bengal, 713303

INTERNAL AUDIT REPORT

To,
The Principal
Deshabandhu Mahavidyalaya
Chittaranjan, 713331

Dear Sir,

Sub: Internal Audit Report for the period of 2022 – 2023

We have carried out the Internal Audit of Deshabandhu Mahavidyalaya, Chittaranjan for the period of 2022 – 2023.

In this connection we submit below the following

- Receipts and Payments, Income and Expenditure & Balance Sheet
- Audit report along with our observations thereon

Kindly acknowledge the receipt of the hard copy. We shall be pleased to provide any further clarification that you may require in this regard.

Thanking You.

Date: 11.12.2023
Place: Asansol

For Raj Giri & Associates
Cost Accountants



ACMA Raj Narayan Giri
(Proprietor)
Member Number: 54378

MANAGEMENT LETTER

To,

The Principal
Deshabandhu Mahavidyalaya
Chittaranjan, 713331

Sub: Management Letter

Dear Sir/Madam,

We have conducted an **"Internal Audit"** of Deshabandhu Mahavidyalaya, General Department, Chittaranjan, covering a three-year period from April 1, 2021, to March 31, 2023.

- The financial management records, systems, and controls are deemed adequate.
- No deficiencies were identified in the areas of weakness in system and controls.
- We did not find any non-compliance with covenants in the financial agreements.
- There are no special issues during the review of procedures.
- Any other matters that the auditor considers pertinent – **No Specific Comments.**

Thank you for your cooperation throughout the audit process.

Date: 11.12.2023
Place: Asansol

For Raj Giri & Associates
Cost Accountants



ACMA Raj Narayan Giri
(Proprietor)
Member Number: 54378
UDIN:

Brief Details of Internal Audit

I. Executive Summary:

- Check the accuracy and authenticity of records presented by management.
- Ascertain that accounting policies are followed as per plans.
- Analyze and improve the internal check system.
- Facilitate prevention and detection of misstatements.
- Examine the safeguarding of assets.
- Conduct special investigations for management.
- Provide new suggestions to management.
- Reviewed the operation of the overall internal control system.
- Evaluated the adequacy of the internal control system.
- Ensured compliance with laid-down policies, procedures, accounting, and financial reporting documented in the Financial Management Manual of the project.

II. Methodology of Audit:

- Verified the books of accounts, vouchers, bank statements, bank reconciliation statements, stock registers, BOG minutes, procurement, and other scheme files.
- Verified the procedures adopted for each transaction in compliance with the laid-down procedures in the manual.
- Verified the existence and adequacy of the Internal Control systems.

III. Status of the Implementation of Financial Management System:

- Books of accounts are maintained in the Double Entry Bookkeeping system in Tally Accounting Software.
- PFMS is used for making payments.
- Adequate systems are followed to ensure that goods, works, and services are procured following the prescribed procurement procedures for the project.
- Adequate records are maintained regarding assets created and acquired by the project, including details of cost, identification, and location of assets.
- Timely adjustments of the suppliers/staff/etc. advances paid to.
- All payment vouchers are supported with payment vouchers.
- All the expenditures are booked under proper head.

IV. Status of compliance with previous Audit Reports, including major Audit:

- There are no material issues pending compliance.

V. Key areas of weakness that need improvement, classified into the following areas:

- Disallowance of expenditure as per World Bank Rules: Nil
- Procedural Lapse: Nil
- Accounting Lapse: Nil
- Accounting Books and Records not maintained: Necessary Statutory records are maintained.



INTERNAL AUDIT REPORT

Report submitted to: Deshabandhu Mahavidyalaya

Report submitted by: Raj Giri & Associates
(firm of Cost Accountants) – to –

Principal: Tridib Santapa Kundu

Date of Submission: 11th Dec, 2023

An internal audit was conducted on selected sections of the General Department at Deshabandhu Mahavidyalaya for the three consecutive Financial Years 2020–2021, 2021–2022, and 2022–2023. The findings and recommendations are outlined below:

1. Pay Book Register (Teaching)

Sr. No.	Findings
i.	Salary slips are promptly delivered through software in a single batch.
ii.	The monthly salary file was reviewed and determined to be complete.
iii.	The Individual Pay Register with arrears was examined and verified to be complete.
iv.	The Individual Pay Register is maintained in English language.
v.	Promotion arrears for all teaching staff have been disbursed, excluding those on study leave.

2. Pay Book Register (Non-Teaching/ Library Staff/ Pension of Retired Teachers)

Sr. No.	Findings
i.	Salary slips are promptly delivered through software in a single batch.
ii.	Monthly salary file with arrears was checked and found to be complete.
iii.	The Individual Pay Register was audited and determined to be complete.
iv.	Individual Pay Register is maintained in English language.

3. Provident Fund (Teaching and Non-Teaching)

Sr. No.	Findings
i.	The Provident Fund Register was examined and confirmed to be complete.
ii.	Provident Fund Register is maintained in English language.



4. LTC (Teaching and Non-Teaching)

Sr. No.	Findings
i.	The LTC Register was reviewed and confirmed to be complete.
ii.	The financial records of LTC were examined and found to be complete.
iii.	The record of leave encashment related to LTC was reviewed and found to be complete.

5. Medical Records

Sr. No.	Findings
i.	The medical records were examined and confirmed to be complete.

6. Maintenance of Financial Accounts

Sr. No.	Findings
i.	The Tally records for SS Account were reviewed, and it was observed that ledger accounts were created under the appropriate groups.
ii	Depreciation has been accurately charged in the financial statements.
iii	The classification of assets and liabilities is done correctly.
iv	Assets purchased were accurately recorded in Tally.
v	No differences in opening balances were observed in Tally.

7. Sports Audit

Sr. No.	Findings
i.	The Stock Register and Accounts Register were found to be properly filled and in order.



8. Library Audit

Sr. No.	Findings
i.	The following registers were reviewed and found to be in order: Contingency Register (Consumable items, Stationery, etc.), Reading Room Register (Magazines, Journals, Newspapers, Subscriptions, etc.), Binding Register (Binding of books), Storage Register (Furniture, Shelves, Chairs, Almirahs, etc.), and Books Register (Books).
ii	Members can access the data online through the Software.

9. Issue of Form 16 and TDS Certificate

Sr. No.	Findings
i.	The salary breakdown is included with Form 16.
ii.	Form 16 was timely sent to all teaching and non-teaching staff via mail.
iii	Form 16A for interest on Provident Fund was distributed to all employees.
iv	TDS is consistently deducted on a uniform basis every month.

10. General Infrastructure

Sr. No.	Findings
i.	The general infrastructure of the college is well maintained, and regular repair and renovation work are conducted on the college premises.

11. Processing of bills for Payment in lieu of LTC

Sr. No.	Findings
i.	Bills for payment in lieu of LTC are processed in accordance with the rules.



Deshbandhu Mahavidyalaya (18-19)

Receipts and Payments

1-Apr-20 to 31-Mar-21

Page 1

Receipts	1-Apr-20 to 31-Mar-21	Payments	1-Apr-20 to 31-Mar-21
Opening Balance	13,66,323.34	ADHOC BONUS	58,800.00
<i>BOI Chittranjan (16879)</i>	<i>3,02,951.92</i>	Advance to Staff A/C	3,00,000.00
<i>BOI,CRN,SB BUILDING FUND A/C 8637</i>	<i>75,855.00</i>	Adv. to Student Union	60,000.00
<i>BOI,CRN,SB CANTEEN FUND A/C NO. 8629</i>	<i>762.00</i>	Aearear Salary	43,10,098.00
<i>BOI,CRN,SB DEVELOPMENT FUND A/C 8639</i>	<i>1,61,183.00</i>	Bank Charges	6,436.40
<i>BOI,CRN,SB EXAMINATION FUND A/C 8636</i>	<i>42,649.46</i>	Canteen Subsidy	17,500.00
<i>BOI,CRN,SB LABORATORY FUND A/C 8628</i>	<i>10,189.30</i>	Casual & Contractual Staff Salary	11,65,200.00
<i>BOI,CRN,SB LIBRARY FUND A/C 8638</i>	<i>2,53,538.00</i>	Computer & Peripherals Purchase A/C	16,200.00
<i>BOI,CRN,SB.Saraswati Puja Comm A/C No. 3191</i>	<i>90,456.00</i>	Contribution to Co-Operative Fund A/C	8,24,476.00
<i>BOI,CRN,SB,Student Welfare A/C No. 8630</i>	<i>92,220.00</i>	Festival Advance	1,60,000.00
<i>BOI,CRN,UGC SB A/C No. 3192</i>	<i>1,49,608.52</i>	GSLI	6,720.00
<i>BOI,NSS,SB A/C NO.6477</i>	<i>63,021.00</i>	GSLI Advance	7,929.00
<i>Cash</i>	<i>238.00</i>	Hindustan Printers	1,10,137.00
<i>SBI Asansol (95922) General C/ Account</i>	<i>62,507.90</i>	Internet Charges	10,100.00
<i>SBI General C/ Account (26287)</i>	<i>55,543.24</i>	LIC Premium Paid	3,19,365.00
<i>Treasary -II</i>	<i>5,600.00</i>	Loan From Tic	14,500.00
Advance to Staff A/C	2,00,000.00	Misc. Expenses	840.00
Fee	18,55,589.36	NSS Programme	5,000.00
Interest Received	48,189.00	OTHER OAD	53,400.00
LIC Premium Paid	3,19,422.00	Professional Charges	5,750.00
Loan From Tic	4,441.00	Professional Tax	1,17,100.00
Paypacket	4,59,18,589.00	Provident Fund Investment A/C	31,32,548.00
TDR 2940445 (420545110007160)	11,75,765.94	Remuneration for Guest Lecture	80,147.00
		Repair & Maintenance	13,470.00
		Software A/C	1,27,600.00
		Sushil Banerjee	2,500.00
		TDS Deduction A/C	38,69,045.00
		Teaching Staff	3,35,46,402.00
		Telephone & Telegraph Charges	5,642.00
		Travelling Expenses & Conveyance Charges	51,915.00
		Tuition Fee (50% of Payment) A/C	2,07,870.00
		University Exam Fee Expenses	29,500.00
		West Bengal Relief Emergency Fund	73,000.00
		Closing Balance	21,79,129.24
		<i>BOI Chittranjan (16879)</i>	<i>10,97,307.82</i>
		<i>BOI,CRN,SB BUILDING FUND A/C 8637</i>	<i>78,217.00</i>
		<i>BOI,CRN,SB CANTEEN FUND A/C NO. 8629</i>	<i>786.00</i>
		<i>BOI,CRN,SB DEVELOPMENT FUND A/C 8639</i>	<i>1,66,166.00</i>
		<i>BOI,CRN,SB EXAMINATION FUND A/C 8636</i>	<i>43,977.46</i>
		<i>BOI,CRN,SB LABORATORY FUND A/C 8628</i>	<i>10,506.30</i>
		<i>BOI,CRN,SB LIBRARY FUND A/C 8638</i>	<i>2,62,778.00</i>
		<i>BOI,CRN,SB.Saraswati Puja Comm A/C No. 3191</i>	<i>93,273.00</i>
		<i>BOI,CRN,SB,Student Welfare A/C No. 8630</i>	<i>95,092.00</i>
		<i>BOI,CRN,UGC SB A/C No. 3192</i>	<i>1,51,385.52</i>
		<i>BOI,NSS,SB A/C NO.6477</i>	<i>59,984.00</i>
Carried Over	5,08,88,319.64	Carried Over	5,08,88,319.64

continued ...


Deshbandhu Mahavidyalaya (18-19)

Income and Expenditure Statement

1-Apr-20 to 31-Mar-21

Particulars	1-Apr-20 to 31-Mar-21	Particulars	1-Apr-20 to 31-Mar-21
Direct Expenses	19,58,961.95	Direct Incomes	11,53,771.36
Establishment Expenses	8,61,616.00	Admission Fee	1,89,143.00
Depriciation A/C	10,67,845.95	Building Fee	47,286.00
University Exam Fee Expenses	29,500.00	Canteen Charges	28,371.00
Indirect Expenses	1,02,571.40	Centre Fee	47,286.00
Bank Charges	6,436.40	Cost of I-Card	9,457.00
TDS Deducted From FD Interest Income A/c	96,135.00	Development Fee	4,82,314.00
Excess of income over expenditure	89,718.01	Games Fee	28,371.00
		Generator Charges	28,371.00
		Laboratory Cossan Money	10,000.00
		Laboratory Fee	25,000.00
		Librery Cossain Money	37,829.00
		Librery Fee	37,286.00
		Practical Exam Fee	23,643.00
		Processing Fee	4,728.36
		Session Fee	59,107.00
		Student Aid Fund	12,829.00
		Student Union Fee	82,750.00
		Indirect Incomes	9,97,480.00
		Interest on FD	9,49,291.00
		Interest Received	48,189.00
Total	21,51,251.36	Total	21,51,251.36




Principal
 Deshbandhu Mahavidyalaya
 Chittaranjan


Deshbandhu Mahavidyalaya (18-19)

Balance Sheet

1-Apr-20 to 31-Mar-21

Liabilities		as at 31-Mar-21	Assets		as at 31-Mar-21
Capital Account		2,85,55,629.71	Fixed Assets		60,34,633.54
Fund		<u>2,85,55,629.71</u>	Auditorium Building Fund		3,47,943.60
Loans (Liability)		5,642.00	Building Fund Assets		10,02,564.90
Loan From Tic		<u>5,642.00</u>	Canteen Building Fund Assets		3,852.00
Current Liabilities		2,05,65,812.38	Common Room Building Fund Assets		40,716.90
Other Liabilities		(-)11,321.00	Development Fund Assets		45,627.15
Salary & Allowance		(-)27,060.00	Drinking Water Equipment Fund		29,861.60
Mukul Kamela		(-)32,500.00	Furniture Fund Assets		2,09,889.65
Other Liabilities		1,04,529.38	Laboratory Fund Assets		6,65,844.10
Provident Fund Liabilities A/c		<u>2,05,32,164.00</u>	Library Fund Assets		45,323.80
Suspense A/c			Minor Research Project Assets A/C		1,44,124.00
Excess of expenditure over income			Office Equipment Fund Assets		7,64,557.30
Opening Balance			Sports Equipmnet Fund Assets		31,302.95
Current Period		89,718.01	State Govt. Grant Assets		87,122.24
Less: Transferred		<u>89,718.01</u>	UGC Grant Assets		4,95,010.70
			Women Hostel Building 2 Fund Assets		15,26,220.90
			Women Hostel Building Fund Assets		3,49,148.40
			BATTERY FOR GENERATOR		2,818.60
			C.C. TV Camara & Biometrics Machine		99,054.75
			Smart Board		<u>1,43,650.00</u>
			Investments		2,15,13,652.00
			Current Assets		2,15,78,798.55
			Loans & Advances (Asset)		2,48,217.00
			Cash-in-hand		738.00
			Bank Accounts		21,78,391.24
			Investment		1,81,18,650.31
			Loan & Advance		4,75,000.00
			Receivables		5,12,896.00
			Security (Assets) A/C		5,000.00
			NSS GRANT (KAZI NAZRUL UNIVERSITY)		(-)33,094.00
			West Bengal Relief Emergency Fund		<u>73,000.00</u>
Total		4,91,27,084.09	Total		4,91,27,084.09




Principal
Deshbandhu Mahavidyalaya
Chittaranjan

Deshbandhu Mahavidyalaya (18-19)

Fixed Assets

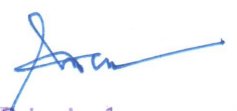
Group Summary

1-Apr-20 to 31-Mar-21

Page 1


Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Air Conditioner A/C	39,948.00 Dr		5,992.20	33,955.80 Dr
Auditorium Building A/C	3,86,604.00 Dr		38,660.40	3,47,943.60 Dr
BATTERY FOR GENERATOR	3,316.00 Dr		497.40	2,818.60 Dr
Books & Journals A/C	1,71,492.00 Dr		68,596.80	1,02,895.20 Dr
Books & Journals (MRP) A/C	36,968.00 Dr		14,787.20	22,180.80 Dr
Building A/C	11,13,961.00 Dr		1,11,396.10	10,02,564.90 Dr
Canteen Building A/C	4,280.00 Dr		428.00	3,852.00 Dr
C.C. TV Camara & Biometrics Machine	1,16,535.00 Dr		17,480.25	99,054.75 Dr
Common Room Building A/C	45,241.00 Dr		4,524.10	40,716.90 Dr
Computer HDD A/C	848.00 Dr		339.20	508.80 Dr
Computer & Peripherals Purchase A/C	2,34,038.00 Dr	1,26,337.00	1,22,122.60	2,38,252.40 Dr
Drinking Water Equipment A/C	16,604.00 Dr		2,490.60	14,113.40 Dr
Electric Fan	27,860.00 Dr		4,179.00	23,681.00 Dr
Electric Installation A/C	3,61,060.00 Dr		54,159.00	3,06,901.00 Dr
Electric Pump A/C	3,832.00 Dr		574.80	3,257.20 Dr
Equipment, Glassware & Chemicals (MRP)	1,43,512.00 Dr		21,568.80	1,21,943.20 Dr
Furniture & Fittings A/C	1,84,959.00 Dr		18,495.00	1,66,464.00 Dr
Laboratory Equipment A/C	7,83,346.00 Dr		1,17,501.90	6,65,844.10 Dr
Libraby Books A/C	1,23,052.00 Dr		77,728.20	45,323.80 Dr
Office Equipment A/C	4,91,864.00 Dr		73,779.60	4,18,084.40 Dr
Printer A/C	1,414.00 Dr		212.10	1,201.90 Dr
Printer (Office Equip. Fund Assets) A/C	57,076.00 Dr		23,033.00	34,043.00 Dr
Projector	23,229.00 Dr		3,484.35	19,744.65 Dr
Renovation of Building (State Grant)A/C	96,802.49 Dr		9,680.25	87,122.24 Dr
Samsung LED TV	1,149.00 Dr		172.35	976.65 Dr
Sintex Water Tank A/C	17,498.00 Dr		1,749.80	15,748.20 Dr
Smart Board	1,69,000.00 Dr		25,350.00	1,43,650.00 Dr
Software A/C	13,780.00 Dr	1,27,600.00	26,792.00	1,14,588.00 Dr
Solar Light/ Fan Assets	11,883.00 Dr		1,188.30	10,694.70 Dr
Sports Equipment A/C	36,827.00 Dr		5,524.05	31,302.95 Dr
Stablizer A/C	2,074.00 Dr		311.10	1,762.90 Dr
Women Hostel Building 2 A/C	16,95,801.00 Dr		1,69,580.10	15,26,220.90 Dr
Women Hostel Building A/C	3,87,897.00 Dr		38,748.60	3,49,148.40 Dr
Xerox Canon Machine A/C	44,792.00 Dr		6,718.80	38,073.20 Dr
Grand Total	68,48,542.49 Dr	2,53,937.00	10,67,845.95	60,34,633.54 Dr




 Principal
 Deshabandhu Mahavidyalaya
 Chittaranjan

Receipts	1-Apr-20 to 31-Mar-21	Payments	1-Apr-20 to 31-Mar-21
Brought Forward	5,08,88,319.64	Brought Forward	5,08,88,319.64
		Cash	738.00
		SBI Asansol (95922) General C/ Account	58,366.90
		SBI General C/ Account (26287)	54,951.24
		Treasury -II	<u>5,600.00</u>
Total	5,08,88,319.64	Total	5,08,88,319.64




Principal
Deşbandhu Mahavidyalaya
Chittaranjan



Deshabandhu Mahavidyalaya, Chittaranjan : Utilization of Govt Fund for FY 2020-21

(Amount is Rs.)

Year	Month	Gross Salary	Surplus at Treasury	PAY PACKET Claimed	Adj from Previous Pay Packet	PAY PACKET Received	Standard Deduction Direct to Govt Account			Out of Account Through College Account				ARREAR / Bonus / Leave Encashment												
							GPF	TDS	P. TAX	Total	GSLI	CO.op	Other OAD	Total	NET	Bonus	Arrear	Leave Encashment	GPF	TDS	P. TAX	NET				
2020	April	2439131	0	2439131	0	2439131	128050	234000	6240	368290	560	56815	6000	63375	2007466											
2020	May	3090838	0	9823369	0	9823369	231440	247500	6940	485880	560	69951	6000	76511	2528447											
2020	June	3090838	0		0		231440	247500	6940	485880	560	69951	6000	76511	2528447											
2020	July	3174578	96	1972112	0	1972112	235660	257500	6940	500100	560	69951	2200	72711	2601767											
	Total	11795385	96	11795481	0	11795481	826590	986500	27060	1840150	2240	266668	20200	289108	9666127											
2020	August	3565924	0	18242000	96	18242000	235660	270500	9060	515220	560	69951	2200	72711	2977993						1965948					
2020	September	3569292	0		0		230660	270500	9060	510220	560	69951	1000	71511	2987561											
2020	October	3570324	0		0		242400	282000	9060	533460	560	69951	1000	71511	2965353	58800										
2020	November	3571756	0		0		242400	282000	9060	533460	560	69951	1000	71511	2966785											
2020	December	3573394	0		0		242400	282000	9060	533460	560	69951	7000	77511	2962423											
	Total	40897123	106990	40897123	0	41004113	2746620	3618045	101460	6466125	6720	824476	53400	884596	33546402	58800	4855676	0	385928	251000	15640	2237160	4261908	4261908		

TOTAL ALLOTMENT **45918589**

Salary	₹ 4,08,97,123.00
Arrear	₹ 48,55,676.00
Bonus	₹ 58,800.00
Returned	₹ 1,06,990.00
Total	₹ 4,59,18,589.00

652568

NET Received	₹ 3,78,08,310.00
GPF	₹ 31,32,548.00
TDS	₹ 38,69,045.00
P. TAX	₹ 1,17,100.00
Cooperative	₹ 8,24,476.00
GSLI	₹ 6,720.00
Other OAD	₹ 53,400.00
Returned	₹ 1,06,990.00
Total	₹ 4,59,18,589.00

I, principal of Deshabandhu Mahavidyalaya, holder of Government fund account and utilization of fund, hereby confirm the correctness of the statement of accounts.

(Signature)



Signature of the Principal
Principal
Deshabandhu Mahavidyalaya
Chittaranjan



Deshbandhu Mahavidyalaya (18-19)

Receipts and Payments

1-Apr-21 to 31-Mar-22

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Receipts	1-Apr-21 to 31-Mar-22	Payments	1-Apr-21 to 31-Mar-22
Opening Balance	21,79,129.24	ADHOC BONUS	1,26,000.00
<i>BOI Chittranjan (16879)</i>	<i>10,97,307.82</i>	Advance to Staff A/C	1,60,000.00
<i>BOI,CRN,SB BUILDING FUND A/C 8637</i>	<i>78,217.00</i>	Advertisement Expenses A/c	13,600.00
<i>BOI,CRN,SB CANTEEN FUND A/C NO. 8629</i>	<i>786.00</i>	Aearear Salary	37,73,137.00
<i>BOI,CRN,SB DEVELOPMENT FUND A/C 8639</i>	<i>1,66,166.00</i>	Bank Charges	5,754.32
<i>BOI,CRN,SB EXAMINATION FUND A/C 8636</i>	<i>43,977.46</i>	Board & Hoardings	3,500.00
<i>BOI,CRN,SB LABORATORY FUND A/C 8628</i>	<i>10,506.30</i>	BUILDING CONST. EXPENSES	52,050.00
<i>BOI,CRN,SB LIBRARY FUND A/C 8638</i>	<i>2,62,778.00</i>	Canteen Subsidy	5,834.00
<i>BOI,CRN,SB.Saraswati Puja Comm A/C No. 3191</i>	<i>93,273.00</i>	Casual & Contractual Staff Salary	12,29,593.00
<i>BOI,CRN,SB,Student Welfare A/C No. 8630</i>	<i>95,092.00</i>	COLLEGE SEMINER EXP	3,068.00
<i>BOI,CRN,UGC SB A/C No. 3192</i>	<i>1,51,385.52</i>	COMPUTER MAINTANCE	30,000.00
<i>BOI,NSS,SB A/C NO.6477</i>	<i>59,984.00</i>	Computer & Peripherals Purchase A/C	36,050.00
<i>Cash</i>	<i>738.00</i>	Contribution to Co-Operative Fund A/C	5,01,279.00
<i>SBI Asansol (95922) General C/ Account</i>	<i>58,366.90</i>	Dasarath Nayek	50,700.00
<i>SBI General C/ Account (26287)</i>	<i>54,951.24</i>	Digital Signature & E-Tendering Expense	2,520.00
<i>Treasury -II</i>	<i>5,600.00</i>	Drinking Water Equipment A/C	8,535.00
Bank Charges	1.00	Electrical Equipment	6,650.00
Fee	34,23,878.35	Farewell Expenses	40,000.00
Festival Advance	52,480.00	Fee	25,620.35
GSLI Advance	2,240.00	Festival Advance	80,000.00
Interest Received	42,575.00	Furniture & Fittings A/C	7,500.00
NSS GRANT (KAZI NAZRUL UNIVERSITY)	3,429.26	Gardening & Fencing	3,600.00
Others Misc Income	11,000.00	Green Plantation Work on Campus	25,000.00
Paypacket	5,13,40,310.00	GSLI	6,160.00
		Hardware Equipment	6,310.00
		Hindustan Printers	73,416.00
		Internet Charges	27,480.00
		Inverter for Liabrary	45,000.00
		Journal Subscription	5,900.00
		KOUSHIK KR. HATI(Adv.)	2,375.00
		LIC Premium Paid	7,070.00
		Misc. Expenses	10,620.00
		Newspaper,Magazine & Periodicals	1,612.00
		NSS Programme	7,000.00
		Office Equipment A/C	25,505.00
		Office Expenses	15,000.00
		OTHER OAD	78,600.00
		Paypacket	1,07,402.00
		Printing & Stationery	5,000.00
		Professional Charges	30,000.00
		Professional Tax	1,18,900.00
		Provident Fund Investment A/C	40,44,840.00
		Puja Expenses	88,500.00
		Remuneration for Guest Lecture	8,000.00
		Repair & Maintenance	1,61,104.00
Carried Over	5,70,55,042.85	Carried Over	1,10,65,784.67

continued ...

Deshbandhu Mahavidyalaya (18-19)

Income and Expenditure Statement

1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
Direct Expenses	29,77,536.37	Direct Incomes	33,98,258.00
Establishment Expenses	20,32,856.00	Admission Fee	4,16,654.00
Depriciation A/C	9,00,180.37	Building Fee	1,04,163.00
Office Expenses	15,000.00	Canteen Charges	62,498.00
University Exam Fee Expenses	29,500.00	Centre Fee	1,04,163.00
Indirect Expenses	3,81,545.32	Cost of I-Card	20,833.00
Advertisement Expenses A/c	13,600.00	Development Fee	10,62,468.00
Bank Charges	5,753.32	Electric Charges	1,45,829.00
BUILDING CONST. EXPENSES	52,050.00	Games Fee	62,498.00
COLLEGE SEMINER EXP	3,068.00	Generator Charges	62,498.00
COMPUTER MAINTANCE	30,000.00	Laboratory Cossan Money	9,000.00
Digital Signature & E-Tendering Expense	2,520.00	Laboratory Fee	22,500.00
Green Plantation Work on Campus	25,000.00	Librery Cossain Money	95,163.00
Software Maintainance	1,55,623.00	Librery Fee	83,331.00
TDS Deducted From FD Interest Income A/c	93,931.00	Practical Exam Fee	52,082.00
Excess of income over expenditure	14,53,380.31	Processing Fee	10,427.00
		Saraswati Puja Subscription	93,747.00
		Session Fee	1,30,204.00
		Student Aid Fund	60,831.00
		Student Union Fee	1,82,286.00
		Tution Fee	2,26,470.00
		University Exam Fee	3,90,613.00
		Indirect Incomes	14,14,204.00
		Interest on FD	13,60,629.00
		Interest Received	42,575.00
		Others Misc Income	11,000.00
Total	48,12,462.00	Total	48,12,462.00



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Principal

Deshabandhu Mahavidyalaya

Chittaranjan

Deshbandhu Mahavidyalaya (18-19)

Balance Sheet

1-Apr-21 to 31-Mar-22

Liabilities	as at 31-Mar-22	Assets	as at 31-Mar-22
Capital Account	3,00,09,010.02	Fixed Assets	53,38,084.17
Fund	<u>3,00,09,010.02</u>	Auditorium Building Fund	3,13,144.20
Loans (Liability)	5,642.00	Building Fund Assets	9,02,308.41
Loan From Tic	<u>5,642.00</u>	Canteen Building Fund Assets	3,466.80
Current Liabilities	2,05,88,042.38	Common Room Building Fund Assets	36,645.21
Other Liabilities	(-)16,151.00	Development Fund Assets	39,317.82
Mukul Kamela	(-)32,500.00	Drinking Water Equipment Fund	33,424.52
Other Liabilities	1,04,529.38	Furniture Fund Assets	1,93,854.50
Provident Fund Liabilities A/c	<u>2,05,32,164.00</u>	Laboratory Fund Assets	5,65,967.49
Suspense A/c		Library Fund Assets	27,194.28
Excess of expenditure over income		Minor Research Project Assets A/C	1,16,960.20
Opening Balance		Office Equipment Fund Assets	6,71,763.26
Current Period	14,53,380.31	Sports Equipmnet Fund Assets	33,661.95
Less: Transferred	<u>14,53,380.31</u>	State Govt. Grant Assets	78,410.24
		UGC Grant Assets	3,87,188.07
		Women Hostel Building 2 Fund Assets	13,73,598.81
		Women Hostel Building Fund Assets	3,14,233.56
		BATTERY FOR GENERATOR	2,395.81
		C.C. TV Camara & Biometrics Machine	84,196.54
		Inverter for Liabrary	38,250.00
		Smart Board	<u>1,22,102.50</u>
		Investments	2,15,13,652.00
		Current Assets	2,37,50,958.23
		Loans & Advances (Asset)	2,52,492.00
		Cash-in-hand	48,717.65
		Bank Accounts	28,20,447.53
		Investment	1,93,85,348.31
		Loan & Advance	6,35,000.00
		Receivables	5,40,416.00
		Security (Assets) A/C	5,000.00
		NSS GRANT (KAZI NAZRUL UNIVERSITY)	(-)9,463.26
		West Bengal Relief Emergency Fund	<u>73,000.00</u>
Total	5,06,02,694.40	Total	5,06,02,694.40



[Signature]
Principal

Deshbandhu Mahavidyalaya
Chittaranjan

Deshbandhu Mahavidyalaya (18-19)

Fixed Assets


Group Summary

1-Apr-21 to 31-Mar-22

Page 1


Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Air Conditioner A/C	33,955.80 Dr		5,093.37	28,862.43 Dr
Auditorium Building A/C	3,47,943.60 Dr		34,799.40	3,13,144.20 Dr
BATTERY FOR GENERATOR	2,818.60 Dr		422.79	2,395.81 Dr
Books & Journals A/C	1,02,895.20 Dr		41,158.08	61,737.12 Dr
Books & Journals (MRP) A/C	22,180.80 Dr		8,872.32	13,308.48 Dr
Building A/C	10,02,564.90 Dr		1,00,256.49	9,02,308.41 Dr
Canteen Building A/C	3,852.00 Dr		385.20	3,466.80 Dr
C.C. TV Camara & Biometrics Machine	99,054.75 Dr		14,858.21	84,196.54 Dr
Common Room Building A/C	40,716.90 Dr		4,071.69	36,645.21 Dr
Computer HDD A/C	508.80 Dr		203.52	305.28 Dr
Computer & Peripherals Purchase A/C	2,38,252.40 Dr	1,09,466.00	1,24,404.16	2,23,314.24 Dr
Drinking Water Equipment A/C	14,113.40 Dr	8,535.00	3,397.26	19,251.14 Dr
Electric Fan	23,681.00 Dr		3,552.15	20,128.85 Dr
Electric Installation A/C	3,06,901.00 Dr		46,035.15	2,60,865.85 Dr
Electric Pump A/C	3,257.20 Dr		488.58	2,768.62 Dr
Equipment, Glassware & Chemicals (MRP)	1,21,943.20 Dr		18,291.48	1,03,651.72 Dr
Furniture & Fittings A/C	1,66,464.00 Dr	7,500.00	17,021.31	1,56,942.69 Dr
Inverter for Liabrary		45,000.00	6,750.00	38,250.00 Dr
Laboratory Equipment A/C	6,65,844.10 Dr		99,876.61	5,65,967.49 Dr
Librabry Books A/C	45,323.80 Dr		18,129.52	27,194.28 Dr
Office Equipment A/C	4,18,084.40 Dr	25,505.00	66,200.91	3,77,388.49 Dr
Printer A/C	1,201.90 Dr		180.29	1,021.61 Dr
Printer (Office Equip. Fund Assets) A/C	34,043.00 Dr		5,106.45	28,936.55 Dr
Projector	19,744.65 Dr		2,961.69	16,782.96 Dr
Renovation of Building (State Grant)A/C	87,122.24 Dr		8,712.00	78,410.24 Dr
Samsung LED TV	976.65 Dr		146.49	830.16 Dr
Sintex Water Tank A/C	15,748.20 Dr		1,574.82	14,173.38 Dr
Smart Board	1,43,650.00 Dr		21,547.50	1,22,102.50 Dr
Software A/C	1,14,588.00 Dr		45,835.20	68,752.80 Dr
Solar Light/ Fan Assets	10,694.70 Dr		1,069.47	9,625.23 Dr
Sports Equipment A/C	31,302.95 Dr	7,625.00	5,266.00	33,661.95 Dr
Stablizer A/C	1,762.90 Dr		264.43	1,498.47 Dr
Women Hostel Building 2 A/C	15,26,220.90 Dr		1,52,622.09	13,73,598.81 Dr
Women Hostel Building A/C	3,49,148.40 Dr		34,914.84	3,14,233.56 Dr
Xerox Canon Machine A/C	38,073.20 Dr		5,710.90	32,362.30 Dr
Grand Total	60,34,633.54 Dr	2,03,631.00	9,00,180.37	53,38,084.17 Dr




 Principal
 Deshbandhu Mahavidyalaya
 Chittaranjan

Receipts		Payments	
1-Apr-21 to 31-Mar-22		1-Apr-21 to 31-Mar-22	
Brought Forward	5,70,55,042.85	Brought Forward	1,10,65,784.67
		Shyamal Rout	27,750.00
		Software Maintainance	1,55,623.00
		Sports Equipment A/C	7,625.00
		TDS Deduction A/C	47,52,898.00
		Teaching Staff	3,78,31,094.00
		Telephone & Telegraph Charges	3,883.00
		Tirtha Mondal	1,900.00
		Travelling Expenses & Conveyance Charges	1,96,585.00
		Tuition Fee (50% of Payment) A/C	1,13,235.00
		University Exam Fee Expenses	29,500.00
		Closing Balance	28,69,165.18
		AXIS BANK (72761)	3,01,105.35
		BOI Chittranjan (16879)	39,397.50
		BOI,CRN,SB BUILDING FUND A/C 8637	80,506.00
		BOI,CRN,SB CANTEEN FUND A/C NO. 8629	809.00
		BOI,CRN,SB DEVELOPMENT FUND A/C 8639	1,71,028.00
		BOI,CRN,SB EXAMINATION FUND A/C 8636	45,263.46
		BOI,CRN,SB LABORATORY FUND A/C 8628	10,813.30
		BOI,CRN,SB LIBRARY FUND A/C 8638	2,70,482.00
		BOI,CRN,SB,Saraswati Puja Comm A/C No. 3191	96,009.00
		BOI,CRN,SB,Student Welfare A/C No. 8630	97,874.00
		BOI,CRN,UGC SB A/C No. 3192	1,55,824.52
		BOI,NSS,SB A/C NO.6477	51,110.26
		Cash	48,717.65
		SBI Asansol (95922) General C/ Account	1,35,967.90
		SBI General C/ Account (26287)	13,58,657.24
		Treasury -II	5,600.00
Total	5,70,55,042.85	Total	5,70,55,042.85




Principal
Deshbandhu Mahavidyalaya
Chittranjan

Deshabandhu Mahavidyalaya, Chittaranjan : Utilization of Govt Fund for FY 2021-22 (Amount is Rs.)

Year	Month	Gross Salary	Surplus at Treasury	PAY PACKET Claimed	Adj from Previous Pay Packet	PAY PACKET Received	Standard Deduction Direct to Govt Account			Out of Account Deduction Through College Account			NET	Bonus	Arrear	Leave Encashment	GPF	TDS	P.TAX	NET	
							GPF	TDS	P.TAX	Total	GSLI	Operat									Other OAD
2021	April	3712938		14954751	0	11138814	248310	384000	8860	641170	560	60837	7000	68397							
2021	May	3711162			0		248310	384000	8860	641170	560	60837	25600	86997							
2021	June	3711162	352		0		248310	374000	9060	631370	560	40837	7000	48397							
2021	July	3812831	3106		0	3815937	333070	389000	9080	731150	560	40837	7000	48397							
	Total	14948093	6658	14954751	0	14954751	1078000	1531000	35860	2644860	2240	203348	46600	252188							
2021	August	3976526		19093332	6658	11453336	333070	397000	9480	739550	560	40837	1000	42397							
2021	September	3976526			0		347920	397000	9680	754600	560	40837	1000	42397							
2021	October	3976526			0		347920	398500	9680	756100	560	40837	1000	42397							
2021	November	3976526			0	3819998	347920	398500	9480	755900	560	35084	1000	36644							
2021	December	3976526			0	3819998	347920	398500	9480	755900	560	35084	7000	42644							
	Total	11995848	107402	11995848	0	11995848	1047690	926398	28440	2002528	1120	105252	21000	127372	126000	4280337	194400	306000	6800	3899137	
	Grand Total	46826571	0	46826571	0	46826571	3850440	4446898	112100	8409438	6160	501279	78600	586039	126000	4280337	0	194400	306000	6800	3899137

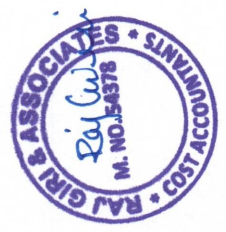
TOTAL ALLOTMENT
₹ 5,12,32,908.00

Salary	₹ 4,68,26,571.00
Arrear	₹ 42,80,337.00
Bonus	₹ 1,26,000.00
Returned	₹ 0.00
Total	₹ 5,12,32,908.00

NET Received	₹ 4,17,30,231.00
GPF	₹ 40,44,840.00
TDS	₹ 47,52,898.00
P. TAX	₹ 1,18,900.00
Cooperative	₹ 5,01,279.00
GSLI	₹ 6,160.00
Other OAD	₹ 78,600.00
Returned	₹ 0.00
Total	₹ 5,12,32,908.00

I, principal of Deshabandhu Mahavidyalaya, holder of Government fund account and utilization of fund, hereby confirm the correctness of the statement of accounts.

Signature of the Principal

Principal
Deshabandhu Mahavidyalaya
Chittaranjan



Deshbandhu Mahavidyalaya (18-19)

Receipts and Payments

1-Apr-22 to 31-Mar-23

Page 1

Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
Opening Balance	28,69,165.18	Accounting Charges	1,87,000.00
AXIS BANK (72761)	3,01,105.35	ADHOC BONUS	1,34,400.00
BOI Chittranjan (16879)	39,397.50	Aearear Salary	15,59,346.00
BOI,CRN,SB BUILDING FUND A/C 8637	80,506.00	Ashish Mondal	30,000.00
BOI,CRN,SB CANTEEN FUND A/C NO. 8629	809.00	Audit Fee & Expenses	20,574.90
BOI,CRN,SB DEVELOPMENT FUND A/C 8639	1,71,028.00	Bank Charges	2,511.90
BOI,CRN,SB EXAMINATION FUND A/C 8636	45,263.46	Biswajit Rout(Adv.)	13,450.00
BOI,CRN,SB LABORATORY FUND A/C 8628	10,813.30	BUILDING CONST. EXPENSES	2,08,522.70
BOI,CRN,SB LIBRARY FUND A/C 8638	2,70,482.00	Casual & Contractual Staff Salary	1,06,150.00
BOI,CRN,SB.Saraswati Puja Comm A/C No. 3191	96,009.00	COLLEGE SEMINER EXP	18,546.00
BOI,CRN,SB,Student Welfare A/C No. 8630	97,874.00	COMPUTER MAINTANCE	12,870.00
BOI,CRN,UGC SB A/C No. 3192	1,55,824.52	Contribution to Co-Operative Fund A/C	4,21,008.00
BOI,NSS,SB A/C NO.6477	51,110.26	Dasarath Nayek	54,100.00
Cash	48,717.65	DGP COLG	71,500.00
SBI Asansol (95922) General C/ Account	1,35,967.90	Electric Bill	2,16,460.00
SBI General C/ Account (26287)	13,58,657.24	Electric Installation A/C	56,594.00
Treasury -II	5,600.00	Equipment	46,037.00
Fee	39,75,369.56	Farewell Expenses	60,000.00
Festival Advance	56,980.00	Fee	13,88,730.70
Interest on FD	5,22,748.00	FIXED DEPOSIT 10220012629379	10,00,000.00
Interest Received	39,280.00	FIXED DEPOSIT 10220012629459	10,00,000.00
Others Misc Income	2,000.00	FIXED DEPOSIT 10220012629529	30,00,000.00
Paypacket	5,20,19,605.00	FIXED DEPOSIT 102200126329599	50,00,000.00
TDR 161471 (10919743213)	6,55,038.00	Gardening & Fencing	6,000.00
TDR 161472 (10919743235)	3,29,438.00	GSLI	7,280.00
TDR 161473 (10919743224)	9,82,563.00	GSLI Advance	4,569.00
TDR 162691 (10919743177)	12,04,549.00	Hardware Equipment	39,388.00
TDR 162692 (10919743188)	12,05,230.00	Internet Charges	21,288.00
TDR 2078415 (420545100005063)	12,37,592.08	KHANDRA COLG	19,000.00
TDR 2078415 (420545100009743)	72,667.17	KNU MAHAVIDYALAYA	67,500.00
TDR 2078416 (420545100005064)	5,45,067.54	KULTI COLG	14,000.00
TDR 2078417 (420545100005065)	9,53,812.12	Labour Charges	20,000.00
TDR 2078418 (420545100005066)	40,87,763.17	Misc. Expenses	3,28,211.70
TDR 2940441 (420545110007162)	19,54,004.46	Newspaper,Magazine & Periodicals	1,575.00
TDR 2940442 (420545110007161)	19,48,167.62	Office Expenses	42,400.90
TDR 2940443 (420545110007158)	4,07,326.23	OTHER OAD	61,493.00
TDR 2940444 (420545110007159)	8,92,135.84	Paypacket	3,65,766.00
TDR 8308641 (420545110000272)	30,42,512.60	Practical Examination Conducting Expenses	30,000.00
TDR 984344 (10919743053)	12,53,458.00	Printing & Stationery	51,918.00
TDR (A/C 420545110009744)	2,48,793.19	Professional Tax	1,14,160.00
YPG POSTING RECIVED	4,23,301.00	Provident Fund Investment A/C	44,16,695.00
		Puja Expenses	35,202.00
		REMUNERATION FOR EXAM	2,25,000.00
		Repair & Maintenance	3,69,037.00
		Salary & Wages A/C	3,10,950.00
Carried Over	8,09,28,566.76	Carried Over	2,11,59,234.80

continued ...

Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
Brought Forward	8,09,28,566.76	Brought Forward	2,11,59,234.80
		Shyamal Rout	2,500.00
		TDS Deduction A/C	56,91,412.00
		Teaching Staff	3,92,48,045.00
		TERM DEPOSIT 41334308613	50,00,000.00
		TERM DEPOSIT 41334311604	10,00,000.00
		TERM DEPOSIT 41334311706	10,00,000.00
		TERM DEPOSIT 41353979189	30,00,000.00
		TET EXAM CONDUCTED	1,15,000.00
		Tirtha Mondal	36,000.00
		Travelling Expenses & Conveyance Charges	76,100.00
		Tuition Fee (50% of Payment) A/C	3,66,444.00
		Closing Balance	42,33,830.96
		AXIS BANK (72761)	7,21,401.74
		BANDHAN BANK	2,95,153.00
		BOI Chittranjan (16879)	2,66,438.12
		BOI,CRN,SB BUILDING FUND A/C 8637	82,773.00
		BOI,CRN,SB CANTEEN FUND A/C NO. 8629	833.00
		BOI,CRN,SB DEVELOPMENT FUND A/C 8639	2,10,767.00
		BOI,CRN,SB EXAMINATION FUND A/C 8636	46,537.46
		BOI,CRN,SB LABORATORY FUND A/C 8628	11,117.30
		BOI,CRN,SB LIBRARY FUND A/C 8638	2,78,296.00
		BOI,CRN,SB,Saraswati Puja Comm A/C No. 3191	98,712.00
		BOI,CRN,SB,Student Welfare A/C No. 8630	1,00,630.00
		BOI,CRN,UGC SB A/C No. 3192	1,60,277.52
		BOI,NSS,SB A/C NO.6477	25,284.03
		Cash	48,717.65
		SBI Asansol (95922) General C/ Account	28,223.90
		SBI General C/ Account (26287)	18,53,069.24
		Treasary -II	5,600.00
Total	8,09,28,566.76	Total	8,09,28,566.76



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Principal

Deshbandhu Mahavidyalaya
Chittaranjan

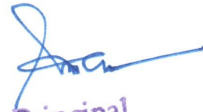
Deshbandhu Mahavidyalaya (18-19)

Income and Expenditure Statement

1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Direct Expenses	27,75,710.50	Direct Incomes	25,86,638.86
Establishment Expenses	18,04,948.60	Admission Fee	2,43,514.00
Accounting Charges	1,87,000.00	Building Fee	60,879.00
Depriciation A/C	7,41,361.00	Canteen Charges	36,527.00
Office Expenses	42,400.90	Centre Fee	60,879.00
Indirect Expenses	12,53,438.60	Cost of I-Card	12,176.00
Bank Charges	2,511.90	Development Fee	6,20,961.00
BUILDING CONST. EXPENSES	2,08,522.70	Electric Charges	85,230.00
COLLEGE SEMINER EXP	18,546.00	Games Fee	36,527.00
COMPUTER MAINTANCE	12,870.00	Generator Charges	36,527.00
DGP COLG	71,500.00	Laboratory Cossan Money	8,000.00
Equipment	46,037.00	Laboratory Fee	20,000.00
KHANDRA COLG	19,000.00	Librery Cossain Money	52,879.00
KNU MAHAVIDYALAYA	67,500.00	Librery Fee	48,703.00
KULTI COLG	14,000.00	Practical Exam Fee	30,439.00
Practical Examination Conducting Expenses	30,000.00	Processing Fee	6,086.86
REMUNERATION FOR EXAM	2,25,000.00	Saraswati Puja Subscription	54,791.00
Salary & Wages A/C	3,10,950.00	Session Fee	76,098.00
TDS Deducted From FD Interest Income A/c	1,12,001.00	Student Aid Fund	28,703.00
TET EXAM CONDUCTED	1,15,000.00	Student Union Fee	1,06,537.00
Excess of income over expenditure	2,69,011.76	Tution Fee	7,32,888.00
		University Exam Fee	2,28,294.00
		Indirect Incomes	17,11,522.00
		Interest on FD	12,46,941.00
		Interest Received	39,280.00
		Others Misc Income	2,000.00
		YPG POSTING RECIVED	4,23,301.00
Total	42,98,160.86	Total	42,98,160.86




 Principal
 Deshabandhu Mahavidyalaya
 Chittaranjan

Deshbandhu Mahavidyalaya (18-19)

Balance Sheet

1-Apr-22 to 31-Mar-23

Liabilities	as at 31-Mar-23	Assets	as at 31-Mar-23
Capital Account	3,02,78,021.78	Fixed Assets	46,53,317.17
Fund	<u>3,02,78,021.78</u>	Auditorium Building Fund	2,81,829.28
Loans (Liability)	5,642.00	Building Fund Assets	8,12,077.57
Loan From Tic	<u>5,642.00</u>	Canteen Building Fund Assets	3,120.32
Current Liabilities	2,05,83,473.38	Common Room Building Fund Assets	32,980.69
Other Liabilities	(-)20,720.00	Development Fund Assets	33,901.42
Mukul Kamela	(-)32,500.00	Drinking Water Equipment Fund	29,119.51
Other Liabilities	1,04,529.38	Furniture Fund Assets	1,72,623.56
Provident Fund Liabilities A/c	<u>2,05,32,164.00</u>	Laboratory Fund Assets	4,81,072.37
Suspense A/c		Library Fund Assets	16,316.57
Excess of expenditure over income		Minor Research Project Assets A/C	96,089.05
Opening Balance		Office Equipment Fund Assets	6,25,394.20
Current Period	2,69,011.76	Sports Equipmnet Fund Assets	28,612.66
Less: Transferred	<u>2,69,011.76</u>	State Govt. Grant Assets	70,569.24
		UGC Grant Assets	2,40,657.60
		Women Hostel Building 2 Fund Assets	12,36,239.81
		Women Hostel Building Fund Assets	2,82,810.20
		BATTERY FOR GENERATOR	2,036.44
		C.C. TV Camara & Biometrics Machine	71,567.06
		Inverter for Liabrary	32,512.50
		Smart Board	<u>1,03,787.12</u>
		Investments	2,15,13,652.00
		Current Assets	2,47,00,167.99
		Loans & Advances (Asset)	2,88,492.00
		Cash-in-hand	48,717.65
		Bank Accounts	41,85,113.31
		Investment	1,89,77,422.29
		Loan & Advance	6,35,000.00
		Receivables	4,96,886.00
		Security (Assets) A/C	5,000.00
		NSS GRANT (KAZI NAZRUL UNIVERSITY)	(-)9,463.26
		West Bengal Relief Emergency Fund	<u>73,000.00</u>
Total	5,08,67,137.16	Total	5,08,67,137.16



[Signature]

Principal

Deshbandhu Mahavidyalaya
Chittaranjan

Deshbandhu Mahavidyalaya (18-19)

Fixed Assets

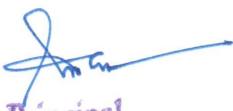
Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Air Conditioner A/C	28,862.43 Dr		4,329.36	24,533.07 Dr
Auditorium Building A/C	3,13,144.20 Dr		31,314.92	2,81,829.28 Dr
BATTERY FOR GENERATOR	2,395.81 Dr		359.37	2,036.44 Dr
Books & Journals A/C	61,737.12 Dr		24,694.85	37,042.27 Dr
Books & Journals (MRP) A/C	13,308.48 Dr		5,323.39	7,985.09 Dr
Building A/C	9,02,308.41 Dr		90,230.84	8,12,077.57 Dr
Canteen Building A/C	3,466.80 Dr		346.48	3,120.32 Dr
C.C. TV Camara & Biometrics Machine	84,196.54 Dr		12,629.48	71,567.06 Dr
Common Room Building A/C	36,645.21 Dr		3,664.52	32,980.69 Dr
Computer HDD A/C	305.28 Dr		122.11	183.17 Dr
Computer & Peripherals Purchase A/C	2,23,314.24 Dr		89,325.70	1,33,988.54 Dr
Drinking Water Equipment A/C	19,251.14 Dr		2,887.67	16,363.47 Dr
Electric Fan	20,128.85 Dr		3,019.32	17,109.53 Dr
Electric Installation A/C	2,60,865.85 Dr	56,594.00	41,252.15	2,76,207.70 Dr
Electric Pump A/C	2,768.62 Dr		415.29	2,353.33 Dr
Equipment, Glassware & Chemicals (MRP)	1,03,651.72 Dr		15,547.76	88,103.96 Dr
Furniture & Fittings A/C	1,56,942.69 Dr		15,694.18	1,41,248.51 Dr
Inverter for Liabrary	38,250.00 Dr		5,737.50	32,512.50 Dr
Laboratory Equipment A/C	5,65,967.49 Dr		84,895.12	4,81,072.37 Dr
Librabry Books A/C	27,194.28 Dr		10,877.71	16,316.57 Dr
Office Equipment A/C	3,77,388.49 Dr		56,608.27	3,20,780.22 Dr
Printer A/C	1,021.61 Dr		153.24	868.37 Dr
Printer (Office Equip. Fund Assets) A/C	28,936.55 Dr		4,340.48	24,596.07 Dr
Projector	16,782.96 Dr		2,517.44	14,265.52 Dr
Renovation of Building (State Grant)A/C	78,410.24 Dr		7,841.00	70,569.24 Dr
Samsung LED TV	830.16 Dr		124.52	705.64 Dr
Sintex Water Tank A/C	14,173.38 Dr		1,417.34	12,756.04 Dr
Smart Board	1,22,102.50 Dr		18,315.38	1,03,787.12 Dr
Software A/C	68,752.80 Dr		27,502.35	41,250.45 Dr
Solar Light/ Fan Assets	9,625.23 Dr		962.52	8,662.71 Dr
Sports Equipment A/C	33,661.95 Dr		5,049.29	28,612.66 Dr
Stablizer A/C	1,498.47 Dr		224.76	1,273.71 Dr
Women Hostel Building 2 A/C	13,73,598.81 Dr		1,37,359.00	12,36,239.81 Dr
Women Hostel Building A/C	3,14,233.56 Dr		31,423.36	2,82,810.20 Dr
Xerox Canon Machine A/C	32,362.30 Dr		4,854.33	27,507.97 Dr
Grand Total	53,38,084.17 Dr	56,594.00	7,41,361.00	46,53,317.17 Dr




Principal
Deshbandhu Mahavidyalaya
Chittaranjan

Deshabandhu Mahavidyalaya, Chittaranjan : Utilization of Govt Fund for FY 2022-23

(Amount in Rs.)

Year Month	Gross Salary	Surplus at Treasury	PAY PACKET Claimed	Adj from Previous Pay Packet	PAY PACKET Received	Standard Deduction Direct to Govt Account			Out of Account Deduction Through College Account			ARREAR / Bonus / Leave Encashment											
						GPF	TDS	P.TAX	Total	GSLI	Operat	Other OAD	Total	NET	Bonus	Arrear	Leave Encashment	GPF	TDS	P.TAX	NET		
2022 April	3998616		16109695		16109695	309230	454000	9480	772710	1120	35084	7000	43204	3182702									
2022 May	3998616		16109695		16109695	309230	454000	9480	772710	560	35084	6000	41644	3184262									
2022 June	3998616		16109695		16109695	359230	454000	9480	822710	560	35084	6000	41644	3134262									
2022 July	4113715	132	16109695		16109695	366310	454000	9480	829790	560	35084	6000	41644	3242281									
Total	16109563	132	16109695	0	16109695	1344000	1816000	37920	3197920	2800	140336	25000	168136	12743507									
2022 August	4095691	211200	20552405	132	20478323	362250	454000	9530	825780	560	35084	0	35644	3234267									
2022 September	4095691	211200	20552405	74082	20478323	374890	454000	9530	838420	560	35084	0	35644	3221627	134400	49388						183788	
2022 October	4120385		20552405		20552405	362250	487000	9530	858780	560	35084	0	35644	3225961									
2022 November	4120385		20552405		20552405	374890	487000	9530	871420	560	35084	0	35644	3213321									
2022 December	4120385		20552405		20552405	368570	487000	9530	865100	560	35084	13993	49637	3205648		157530					0	0	145220
Total	20552537		20552405	0	20552405	1842850	2369000	47650	4259500	2800	175420	13993	192213	16100824									
2023 January	4206155	154566	12618465		12618465	373890	515142	9530	898562	560	35084	7500	43144	3264449									
2023 February	4206155	154566	12618465		12618465	373890	516970	9530	900390	560	35084	7500	43144	3262621		1188127							812701
2023 March	4303208		12715518	97053	12715518	1121670	1032112	28590	2182372	1680	105252	22500	129432	10403714	134400	746776							552037
Total	12715518	365766	49377618	0	49377618	4308520	5217112	114160	9639792	7280	421008	61493	489781	39248045	134400	2141821	0	108175	474300	0	1693746	0	1693746

TOTAL ALLOTMENT ₹ 5,20,19,605.00

Salary	₹ 21,41,821.00
Arrear	₹ 1,34,400.00
Bonus	₹ 3,65,766.00
Returned	₹ 5,20,19,605.00
Total	₹ 5,20,19,605.00

NET Received	₹ 4,09,41,791.00
GPF	₹ 44,16,695.00
TDS	₹ 56,91,412.00
P.TAX	₹ 1,14,160.00
Cooperative	₹ 4,21,008.00
GSLI	₹ 7,280.00
Other OAD	₹ 61,493.00
Returned	₹ 3,65,766.00
Total	₹ 5,20,19,605.00

[Signature]

Signature of the Principal

Principal
Deshabandhu Mahavidyalaya
Chittaranjan

I, principal of Deshabandhu Mahavidyalaya, holder of Government fund account and utilization of fund, hereby confirm the correctness of the statement of accounts.

