

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balances:		By Building expenses	9500.00
Cash in hand	102.00	" Cultural exp.	89564.00
Cash at Bank		" Contingent exp.	23056.00
Allahabad Bank a/c no-14451	655437.50	" Electric & Telephone exp.	61680.00
Allahabad Bank a/c no-9983	401265.00	" Library Books	3759.00
Allahabad Bank a/c no-9690	2156596.00	" Newspaper	8862.00
Corporation Bank a/c no.5B/520	667863.50	" Printing & Stationery	46978.00
S.B.I.current a/c no.34796003558	1358342.50	" Travelling & Conveyance	45555.00
S.B.I.collect a/c no.34777532597	17521.00	" Payment to Guest Teachers	250000.00
College Game Fees	46800.00	" Tutition Fees to Govt.(50%)	195601.00
Tution Fees	391200.00	" University expenses	250545.00
Cultural Fees	105400.00	" Bank Charges	1731.00
Development Fees	265400.00	" Payment to Casual Non Teaching Staff	449500.00
Contingent Fees	288375.00	" Misc. Exp.	25235.00
Electric & Telephone Fees	106605.00	" Electrical Repairing exp.	2615.00
Library Fees	103750.00	" Saraswati Puja exp.	30000.00
University Fees	266320.00	" Repairing charges	8292.00
Centre expenses Grant(K.U.)	75510.00	" Computer exp.	1200.00
Laboratory Fees	1260.00	" Cleaning exp.	17140.00
Salary & Remuneration Grant	7616406.00	" Refreshment	16100.00
AISHE Remuneration	2000.00	" Meeting exp.	4505.00
Advance against Salary	6023650.00	" Internet charges	6650.00
Income Tax deduction	222500.00	" Maintenance charges	6360.00
Professional Tax deduction	38480.00	" Postage	123.00
P.F. deduction	273700.00	" Centre exp. & Scrutiny fees	76840.00
A.T.M. Rent	13800.00	" On-line software exp	15575.00
Bank Interest	126279.00	" Water filter	13760.00
TDS Collected	850.00	" CCTV Camera Installation	42380.00
Bank Charges Refund	315.00		
	21225727.50		1703106.00

continued to page-2



TEACHER-IN-CHARGE
SAGARDIGHI K. K. S. MAHAVIDYALAYA
SAGARDIGHI, MURSHIDABAD

Y. K. S.
PRINCIPAL
Sagardighi K.K.S. Mahavidyalaya
Sagardighi * Murshidabad

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI
MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

RECEIPTS
 Continued from page-1

AMOUNT
 21225727.50

PAYMENTS
 Continued from page-1

AMOUNT
 1703106.00
 8068.00
 850.00
 8050.00
 38020.00
 7616406.00
 6173650.00
 2000.00
 38480.00
 222500.00
 273700.00

- " Bio-metric attendance machine
- " T.D.S. paid
- " Guest Teacher Recruitent exp.
- " Magazine Printing charges
- " Salary & Remuneration
- " Advance against Salary
- " AISHE remuneration
- " P. Tax
- " Income Tax
- " P.F Contribution
- " Closing Balances:

Cash in hand 718.00
 Cash at Bank
 Allahabad Bank a/c no-14451 678783.50
 Allahabad Bank a/c no-9983 415597.00
 Allahabad Bank a/c no-9690 2233175.00
 (RESERVE FUND)
 Corporation Bank a/c no. 6561 567697.50
 S.B.I.current a/c no.34796003558 878354.50
 S.B.I.collect a/c no.34777532597 366572.00 5140897.50

Rs. 21225727.50

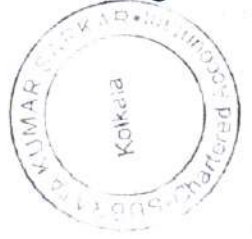
Signed in terms of my separate report of my separate report of my of even date

PLACE: KOLKATA
 DATE: 24/12/2021

Sagardighi
PRINCIPAL

Sagardighi K.K.S. Mahavidyalaya
Murshidabad

TEACHER-IN-CHARGE
 SAGARDIGHI K. K. S. MAHAVIDYALAYA
 SAGARDIGHI, MURSHIDABAD



S.K. Sarkar
 (S.K.SARKAR)
 CHARTERED ACCOUNTANT

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balances:		By Building expenses	14900.00
Cash in hand	718.00	Cultural exp.	82875.00
Cash at Bank		Contingency exp.	71145.00
Allahabad Bank a/c no-14451	678783.50	Electricity	30650.00
Allahabad Bank a/c no-9983	415597.00	Library Books	40493.00
Allahabad Bank a/c no-9690	2233175.00	Newspaper	750.00
(RESERVE FUND)		Printing & Stationery	50103.00
Corporation Bank a/c no.6561	567697.50	Travelling & Coveyance	28261.00
S.B.I.current a/c no.34796003558	878354.50	Payment to Guest Teachers	430000.00
S.B.I.collect a/c no.34777532597	366572.00	Tution Fees to Govt.(50%)	202258.00
Tution Fees		University expenses	181720.00
Cultural Fees	93140.00	Bank Charges	4575.62
Development Fees	262975.00	Payment to Casual Non - Teaching Staff	458000.00
Contingent Fees	287400.00	Misc. Exp.	12876.00
Electric & Telephone Fees	99105.00	Electrical Repairing exp.	34037.00
Library Fees	104785.00	Saraswati Puja exp.	15387.00
University Fees	239720.00	Games & Sports	10350.00
Centre expenses Grant(K.U.)	23850.00	Furniture	6000.00
College Game Fees	46320.00	Computer exp.	8787.00
Laboratory Fees	255.00	Cleaning exp.	10800.00
Salary & Remuneration Grant	10125010.00	Refreshment	16109.00
AISHE Remuneration	2000.00	Meeting exp.	8659.00
Advance against Salary	2720056.00	Internet charges	9900.00
Income Tax deduction	313500.00	Maintenance charges	14839.00
Professional Tax deduction	46230.00	Postage	83.00
P.F. deduction	447700.00	Centre exp. & Scrutiny fees	27235.00
A.T.M. Rent	12650.00	Tour exp	6000.00
Bank Interest	127493.00	Domain sever renewal charges	15575.00
	<u>20497601.50</u>		

continued to page-2



(Signature)

PRINCIPAL
Sagardighi K.K.S. Mahendrayya
Sagardighi :: Murshidabad

SAGARDIGHI K.K.S. MAHAVIDYALAYA
SAGARDIGHI MURSHIDABAD

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI
MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

RECEIPTS
Continued from page-1

AMOUNT
20497601.50

PAYMENTS

Continued from page-1	<u>AMOUNT</u>
By Salary & Remuneration	1792367.62
" Advance against Salary	10125010.00
" AISHE remuneration	2620000.00
" P.Tax	2000.00
" Income Tax	46230.00
" P.F Contribution	313500.00
" <u>Closing Balances:</u>	447700.00
Cash in hand	975.00
Cash at Bank	
Allahabad Bank a/c no-14451	702921.50
Allahabad Bank a/c no-9983	430376.00
Allahabad Bank a/c no-9690	2312588.00
(RESERVE FUND)	
Corporation Bank a/c no.6561	463389.10
S.B.I.current a/c no.34796003558	1221927.78
S.B.I.collect a/c no.34777532597	18616.50
	5150793.88
	<u>Rs. 20495601.50</u>

Rs. 20497601.50

Signed in terms of my separate report of my even date

PLACE: KOLKATA
DATE: 22/12/2021

TEACHER-IN-CHARGE
SAGARDIGHI K. K. S. MAHAVIDYALAYA
SAGARDIGHI, MURSHIDABAD

Y. K. S.
PRINCIPAL
Sagardighi K.K.S. Mahavidyalaya
Sagardighi * Murshidabad



S.K. Sarkar
(S.K.SARKAR)
CHARTERED ACCOUNTANT

**SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>RECEIPTS</u>		<u>AMOUNT</u>	<u>PAYMENTS</u>		<u>AMOUNT</u>
To Opening Balances:			By Submersible Pump exp.		20500.00
Cash in hand		975.00	" Cultural exp.		1045.00
Cash at Bank			" Electric & telephone exp.		61126.20
Allahabad Bank a/c no-14451		702921.50	" Library Books		756.00
Allahabad Bank a/c no-9983		430376.00	" Newspaper		3089.00
Allahabad Bank a/c no-9690		2312588.00	" Printing & Stationery		11530.00
(RESERVE FUND)			" Travelling & Coveyance		37450.00
Corporation Bank a/c no.6561		463389.10	" On line software exp.		30875.00
S.B.I.current a/c no.34796003558		1221927.78	" Tution Fees to Govt.(50%)		145725.00
S.B.I.collect a/c no.34777532597		18616.50	" University Fees		23375.00
" Tution Fees		291450.00	" Bank Charges		4030.63
" Cultural Fees		123040.00	" Payment to Casual Non - Teaching Staff		458700.00
" Development Fees		249383.00	" Contingency Exp.		70717.00
" Contingent Fees		341150.00	" Tax consultancy fees		3680.00
" Electric & Telephone Fees		130730.00	" Submersible Pump repairing		16266.00
" Library Fees		143210.00	" Computer exp.		11250.00
" University Fees		193945.00	" Cleaning exp.		7550.00
" College Game Fees		61520.00	" Refreshment		1896.00
" Laboratory Fees		1275.00	" DSC purchase exp.		7800.00
" Centre Exp. Grant from KU		45990.00	" Internet charges		9200.00
" Salary & Remuneration Grant		15137082.00	" Water line repairing		52007.00
" AISHE Remunealon		2000.00	" Postage		136.00
" Advance against Salary		1262000.00	" Centre exp. & Scrutiny fees		45990.00
" Income Tax deduction		327320.00	" Soil filling EXP.		39600.00
" Professional Tax deduction		63290.00	" Saraswati Puja Exp.		4311.00
" P.F. deduction		726000.00			
" A.T.M. Rent		13800.00			
" Bank Interest		126988.00			
Continued to Page-2			Continued to Page-2		
		<u>24390966.88</u>			<u>1068604.83</u>

Y. K. S.

PRINCIPAL
Sagardighi K.K.S. Mahavidyalaya
Sagardighi ★ Murshidabad



SUBRATA KUMAR SARKAR
CHARTERED ACCOUNTANT

10/4J GOUR SUNDER SETT LANE
KOLKATA-700050

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Continued from page-1	24390966.88	Continued from page-1	1068604.83
		By Salary & Remuneration	15137082.00
		" Advance against Salary	1182000.00
		" AISHE remuneration	2000.00
		" P.Tax	63290.00
		" Income Tax	327320.00
		" P.F Contribution	726000.00
		" <u>Closing Balances:</u>	
		Cash in hand	125.00
		Cash at Bank	
		Allahabad Bank a/c no-14451	726420.50
		Allahabad Bank a/c no-9983	444951.00
		Allahabad Bank a/c no-9690	2390910.00
		(RESERVE FUND)	
		Corporation Bank a/c no.6561	764753.40
		S.B.I.current a/c no.34796003558	512249.58
		S.B.I.collect a/c no.34777532597	1045260.57
			5884670.05
			<u>Rs. 24390966.88</u>

Signed in terms of my separate report of my separate report of my of even date

PLACE: KOLKATA
DATE: 05/06/2024



(S.K.SARKAR)
CHARTERED ACCOUNTANT

PRINCIPAL
Sagardighi K.K.S. Mahavidyalaya
Sagardighi ★ Murshidabad

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Continued from page-1	26200872.05	Continued from page-1	1803454.94
		By Salary & Remuneration	16329871.00
		" Advance against Salary	21000.00
		" Furniture & Fixture	49800.00
		" P.Tax	61540.00
		" Income Tax	500000.00
		" P.F Contribution	846000.00
		" <u>Closing Balances:</u>	
		Cash in hand	191.00
		<u>Cash at Bank</u>	
		Indian Bank a/c no-14451	747716.50
		Indian Bank a/c no-9983	457996.00
		Indian Bank a/c no-9690	2461005.00
		(RESERVE FUND)	
		Union Bank a/c no.6561	1397921.40
		S.B.I.current a/c no.34796003558	401296.38
		S.B.I.collect a/c no.34777532597	1123079.83
			6589206.11
			<u>Rs. 26200872.05</u>
			<u>Rs. 26200872.05</u>

Signed in terms of my separate report of my separate report of my of even date

PLACE: KOLKATA
DATE: 05/06/2024



(S.K.SARKAR)
CHARTERED ACCOUNTANT

PRINCIPAL
Sagardighi K.K.S. Mahavidyalaya
Sagardighi ★ Murshidabad

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Continued from page-1	27374618.11	Continued from page-1	2474614.73
		By Salary & Remuneration	16259152.00
		" Scripts evaluation fees	35160.00
		" I.Card making charge	12094.00
		" GB meeting exp.	6920.00
		" CCTV	9520.00
		" Water Purifier	15200.00
		" Festival Advance to casual staff	30000.00
		" Furniture & Fixture	48250.00
		" P.Tax	60950.00
		" Income Tax	408000.00
		" P.F Contribution	1143980.00
		" <u>Closing Balances:</u>	
		Cash in hand	284.00
		<u>Cash at Bank</u>	
		Indian Bank a/c no-21370334503	768490.50
		Indian Bank a/c no-21370290188	470720.00
		Indian Bank a/c no-21370287370	2530134.00
		(RESERVE FUND)	
		Union Bank a/c no.SB/520101064996561	2226997.60
		S.B.I.current a/c no.34796003558	699572.38
		S.B.I.collect. a/c no.34777532597	174578.90
			6870777.38
			<u>Rs. 27374618.11</u>

Signed in terms of my separate report of my separate report of my of even date

Rs. 27374618.11

PLACE: KOLKATA
DATE: 05/06/2024



(Signature)
(S.K.SARKAR)
CHARTERED ACCOUNTANT

(Signature)
PRINCIPAL
Sagardighi K.K.S. Mahavidyalaya
Sagardighi ★ Murshidabad

AUDITOR'S REPORT

I have examined the annexed Balance Sheet, Income and Expenditure Account and Receipts and Payments Account of "SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA", SAGARDIGHI DIST.-MURSHIDABAD, WEST BENGAL. for the year ended on 31st March, 2019 with Books of accounts, Vouchers and Other documents as maintained and produced before me at the time of Audit and found the same to be in accordance therewith. These financial statements are the responsibilities of College Management; my responsibility is to express opinion based on my audit.

I have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that I plan to perform the Audit to obtain reasonable assurance about whether Financial statements are free of material mis-statement. An Audit includes Examining on a test basis evidence supporting the amounts and disclosures in the financial statement. An Audit also includes assessing the accounting policies used and significant estimates made by the management as well as evaluating the overall financial statements presentation. I believe that my audit provides reasonable basis for my opinion.

I report subject to my observations and suggestions stated hereunder:-

- 1) I have obtained all the Information & Explanations which to the best of my knowledge & belief were necessary for the purpose of my audit.
In my opinion proper books of accounts have been kept by the COLLEGE so far as it appears from my examination of books.
- 2) In my opinion and to the best of my information and according to the explanations given to me, the aforesaid accounts give a true and fair view:-
 - a) In case of the Balance Sheet of the state of affairs of the COLLEGE for the year ended on that date.
 - b) In the case of Income and Expenditure Account of the excess of Exp. over Income for the year ended on that date.
 - c) The Receipts and Payments is in agreement with the books of accounts maintained by the college.



Continued

(2)

AUDITOR'S REPORT

3) GOVT.GRANTS :

The statement of Govt. Grants received for Salary Allowances received during the year under Audit has been duly furnished vide annexure enclosed herewith. The said Fund along with other Funds have been found to have been duly accounted for.

4) FIXED ASSETS:

Fixed Asset Register should be maintained properly and physical existence thereof should be Verified at periodic intervals. Fixed Assets of the college have been valued at cost subject to Depreciation at prevailing rates. Schedule of Fixed Assets has been attached herewith.

5) FIXED DEPOSIT:

The college has got a fixed deposit with Allahabad Bank. This has been valued at Rs953469/-.

6) CASH AND BANK BALANCES:

CASH BALANCES:

Closing cash balance on the date of completion of audit i.e. on 24/12/2021 was Rs . 1,291.00 (One thousand two hundred ninety one). It is reported that Cash is held under custody of cashier and the verification thereof by the Teacher in charge should be at periodical intervals. I have obtained certificate as regards cash balance as on 31.03.2019 from college authority copy of which is annexed herewith.



Continued

(3)

AUDITOR'S REPORT

It is suggested to maintain bank wise transaction separately to have a control over the bank

Records. The different Bank balances have been verified with reference to relevant pass

Books/statement as produced at the time of audit. Moreover a certificate from the college

Authority has been annexed herewith.

7) PROVIDENT FUND ACCOUNT:

The college authority has maintained P.F. Account of permanent teaching and non teaching staff

The statement of provident fund account of permanent teaching and non teaching staff of the college

has been annexed herewith.

8) OTHERS:

Deed of the land and valuation report of college building by the competent authority has not been produced at the of audit.



(S.K.SARKAR)

CHARTERED ACCOUNTANT

Mem .No. 056855

**PLACE: KOLKATA
DATE: 24/12/2021**



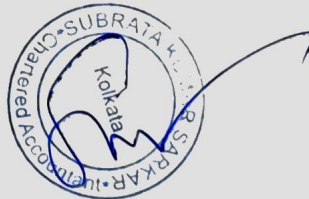
AUDITOR'S REPORT

I have examined the annexed Balance Sheet, Income and Expenditure Account and Receipts and Payments Account of "SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA", SAGARDIGHI DIST.-MURSHIDABAD, WEST BENGAL. for the year ended on 31st March, 2020 with Books of accounts, Vouchers and Other documents as maintained and produced before me at the time of Audit and found the same to be in accordance therewith. These financial statements are the responsibilities of College Management; my responsibility is to express opinion based on my audit.

I have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that I plan to perform the Audit to obtain reasonable assurance about whether Financial statements are free of material mis-statement. An Audit includes Examining on a test basis evidence supporting the amounts and disclosures in the financial statement. An Audit also includes assessing the accounting policies used and significant estimates made by the management as well as evaluating the overall financial statements presentation. I believe that my audit provides reasonable basis for my opinion.

I report subject to my observations and suggestions stated hereunder:-

- 1) I have obtained all the Information & Explanations which to the best of my knowledge & belief were necessary for the purpose of my audit.
In my opinion proper books of accounts have been kept by the COLLEGE so far as it appears from my examination of books.
- 2) In my opinion and to the best of my information and according to the explanations given to me, the aforesaid accounts give a true and fair view:-
 - a) In case of the Balance Sheet of the state of affairs of the COLLEGE for the year ended on that date.
 - b) In the case of Income and Expenditure Account of the excess of Exp. over Income for the year ended on that date.
 - c) The Receipts and Payments is in agreement with the books of accounts maintained by the college.



Continued

(2)

AUDITOR'S REPORT

3) GOVT.GRANTS :

The statement of Govt. Grants received for Salary Allowances received during the year under Audit has been duly furnished vide annexure enclosed herewith. The said Fund along with other Funds have been found to have been duly accounted for.

4) FIXED ASSETS:

Fixed Asset Register should be maintained properly and physical existence thereof should be Verified at periodic intervals. Fixed Assets of the college have been valued at cost subject to Depreciation at prevailing rates. Schedule of Fixed Assets has been attached herewith.

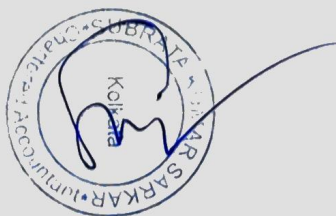
5) FIXED DEPOSIT:

The college has got a fixed deposit with Allahabad Bank. This has been valued at Rs 953469/-.

6) CASH AND BANK BALANCES:

CASH BALANCES:

Closing cash balance on the date of completion of audit i.e. on 24/12/2021 was Rs. 1,291.00 (One thousand two hundred ninety one). It is reported that Cash is held under custody of cashier and the verification thereof by the Teacher in charge should be at periodical intervals. I have obtained certificate as regards cash balance as on 31.03.2020 from college authority copy of which is annexed herewith.



Continued

SUBRATA KUMAR SARKAR
CHARTERED ACCOUNTANT

10/4J GOUR SUNDER SETT LANE
KOLKATA-700050

(3)

AUDITOR'S REPORT

It is suggested to maintain bank wise transaction separately to have a control over the bank Records. The different Bank balances have been verified with reference to relevant pass Books/statement as produced at the time of audit. Moreover a certificate from the college Authority has been annexed herewith.

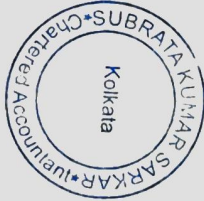
7) PROVIDENT FUND ACCOUNT:

The college authority has maintained P.F. Account of permanent teaching and non teaching staff The statement of provident fund account of permanent teaching and non teaching staff of the college has been annexed herewith.

8) OTHERS:

Deed of the land and valuation report of college building by the competent authority has not been produced at the of audit.

PLACE: KOLKATA
DATE: 24/12/2021



A handwritten signature in black ink, appearing to read "Subrata" followed by a flourish.

(S.K.SARKAR)
CHARTERED ACCOUNTANT

Mem .No. 056855

AUDITOR'S REPORT

I have examined the annexed Balance Sheet, Income and Expenditure Account and Receipts and Payments Account of "SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA", SAGARDIGHI DIST.-MURSHIDABAD, WEST BENGAL. for the year ended on 31st March, 2021 with Books of accounts, Vouchers and Other documents as maintained and produced before me at the time of Audit and found the same to be in accordance therewith. These financial statements are the responsibilities of College Management ; my responsibility is to express opinion based on my audit.

I have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that I plan to perform the Audit to obtain reasonable assurance about whether financial statements are free of material miss-statement. An Audit includes Examining on test basis evidence supporting the amounts and disclosures in the financial statement. An Audit also includes assessing the accounting policies used and significant estimates made by the management as well as evaluating the overall financial statements presentation. I believe that my audit provides reasonable basis for my opinion.

I report subject to my observations and suggestions stated hereunder:-

- 1) I have obtained all the Information & Explanations which to the best of my knowledge & belief were necessary for the purpose of my audit. In my opinion proper books of accounts have been kept by the COLLEGE so far as it appears from my examination of books.
- 2) In my opinion and to the best of my information and according to the explanations given to me , the aforesaid accounts give a true and fair view : -
 - a) In case of the Balance Sheet of the state of affairs of the COLLEGE for the year ended on that date.
 - b) In the case of Income and Expenditure Account of the excess of Exp. over Income for the year ended on that date.
 - c) The Receipts and Payments are in agreement with the books of accounts maintained by the college.



**PLACE: KOLKATA
DATE : 05/06/2024**

Continue to Page - 2 ...

**(S.K.SARKAR)
CHARTERED ACCOUNTANT**

Mem .No. 056855

(2)

AUDITOR'S REPORT

3) GOVT.GRANTS :

The statement of Govt. Grants received for Salary Allowances received during the year under Audit has been duly furnished vides annexure enclosed herewith. The said Fund along with other Funds has been found to have been duly accounted for.

4) FIXED ASSETS :

Fixed Asset Register should be maintained properly and physical existence thereof should be verified at periodic intervals. Fixed Assets of the college have been valued at cost subject to Depreciation at prevailing rates. Schedule of Fixed Assets has been attached herewith.

5) FIXED DEPOSIT :

The college has got a fixed deposit with Allahabad Bank. This has been valued at Rs. 11,41388.00 with accrued Interest as at 31st March, 2021.

6) CASH AND BANK BALANCES :

CASH BALANCES :

It is suggested to maintain the cash book on regular basis. It is reported that Cash is held under custody of cashier. The physical verification of cash in hand should be periodically verified by the Principal at regular interval. I have obtained certificate as regards cash balance as on 31.03.2022 from college authority, copy of which is annexed herewith.

PLACE: KOLKATA

DATE : 05/06/2024



Continue to Page - 3 ...


(S.K. SARKAR)
CHARTERED ACCOUNTANT
Mem. No. 056855

SUBRATA KUMAR SARKAR
CHARTERED ACCOUNTANT

10/4J GOUR SUNDER SETT LANE
KOLKATA-700050

(3)

AUDITOR'S REPORT

It is suggested to maintain bank wise transaction separately to have a control over the bank Records. The different Bank balances have been verified with reference to relevant Pass Books/ Statement as produced at the time of audit. Moreover a certificate from the college Authority has been annexed herewith.

7) PROVIDENT FUND ACCOUNT :

The college authority has maintained P.F. Account of permanent teaching and non teaching staff the statement of provident fund account of permanent teaching and non teaching staff of the college has been annexed herewith.

8) OTHERS :

Deed of the land and valuation report of college building by the competent authority have not been produced at the time of audit.



PLACE : KOLKATA
DATE : 05/06/2024

A handwritten signature in black ink, appearing to be "S.K. Sarkar".

(S.K.SARKAR)
CHARTERED ACCOUNTANT
Mem .No. 056855

AUDITOR'S REPORT

I have examined the annexed Balance Sheet, Income and Expenditure Account and Receipts and Payments Account of "SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA", SAGARDIGHI DIST.-MURSHIDABAD, WEST BENGAL. for the year ended on 31st March, 2022 with Books of accounts, Vouchers and Other documents as maintained and produced before me at the time of Audit and found the same to be in accordance therewith. These financial statements are the responsibilities of College Management ; my responsibility is to express opinion based on my audit.

I have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that I plan to perform the Audit to obtain reasonable assurance about whether financial statements are free of material miss-statement. An Audit includes Examining on test basis evidence supporting the amounts and disclosures in the financial statement. An Audit also includes assessing the accounting policies used and significant estimates made by the management as well as evaluating the overall financial statements presentation. I believe that my audit provides reasonable basis for my opinion.


I report subject to my observations and suggestions stated hereunder:-

- 1) I have obtained all the Information & Explanations which to the best of my knowledge & belief were necessary for the purpose of my audit. In my opinion proper books of accounts have been kept by the COLLEGE so far as it appears from my examination of books.
- 2) In my opinion and to the best of my information and according to the explanations given to me , the aforesaid accounts give a true and fair view :-
 - a) In case of the Balance Sheet of the state of affairs of the COLLEGE for the year ended on that date.
 - b) In the case of Income and Expenditure Account of the excess of Exp. over Income for the year ended on that date.
 - c) The Receipts and Payments are in agreement with the books of accounts maintained by the college.

Continue to Page - 2 ...

PLACE: KOLKATA
DATE : 05/06/2024




(S.K.SARKAR)
CHARTERED ACCOUNTANT

Mem. No. 056855

(2)

AUDITOR'S REPORT

3) GOVT.GRANTS :

The statement of Govt. Grants received for Salary Allowances received during the year under Audit has been duly furnished vide annexure enclosed herewith. The said Fund along with other Funds has been found to have been duly accounted for.

4) FIXED ASSETS :

Fixed Asset Register should be maintained properly and physical existence thereof should be verified at periodic intervals. Fixed Assets of the college have been valued at cost subject to Depreciation at prevailing rates. Schedule of Fixed Assets has been attached herewith.

5) FIXED DEPOSIT :

The college has got a fixed deposit with Allahabad Bank. This has been valued at Rs. 11,41388.00 with accrued Interest as at 31st March, 2022.

6) CASH AND BANK BALANCES :

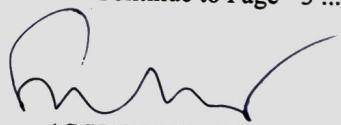
CASH BALANCES :

It is suggested to maintain the cash book on regular basis. It is reported that Cash is held under custody of cashier. The physical verification of cash in hand should be periodically verified by the Principal at regular interval. I have obtained certificate as regards cash balance as on 31.03.2022 from college authority, copy of which is annexed herewith.

Continue to Page - 3 ...

PLACE: KOLKATA
DATE : 05/06/2024




(S.K. SARKAR)
CHARTERED ACCOUNTANT
Mem. No. 056855

SUBRATA KUMAR SARKAR
CHARTERED ACCOUNTANT

10/4J GOUR SUNDER SETT LANE
KOLKATA-700050

(3)

AUDITOR'S REPORT

It is suggested to maintain bank wise transaction separately to have a control over the bank Records. The different Bank balances have been verified with reference to relevant Pass Books/ Statement as produced at the time of audit. Moreover a certificate from the college Authority has been annexed herewith.

7) PROVIDENT FUND ACCOUNT :

The college authority has maintained P.F. Account of permanent teaching and non teaching staff the statement of provident fund account of permanent teaching and non teaching staff of the college has been annexed herewith.

8) OTHERS :

Deed of the land and valuation report of college building by the competent authority have not been produced at the time of audit.

PLACE : KOLKATA
DATE : 05/06/2024



A handwritten signature in black ink, appearing to be "S.K. Sarkar", written in a cursive style.

(S.K.SARKAR)
CHARTERED ACCOUNTANT
Mem. No. 056855

AUDITOR'S REPORT

I have examined the annexed Balance Sheet, Income and Expenditure Account and Receipts and Payments Account of "SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA", SAGARDIGHI DIST.-MURSHIDABAD, WEST BENGAL. for the year ended on 31st March, 2023 with Books of accounts, Vouchers and Other documents as maintained and produced before me at the time of Audit and found the same to be in accordance therewith. These financial statements are the responsibilities of College Management ; my responsibility is to express opinion based on my audit.

I have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that I plan to perform the Audit to obtain reasonable assurance about whether financial statements are free of material miss-statement. An Audit includes Examining on test basis evidence supporting the amounts and disclosures in the financial statement. An Audit also includes assessing the accounting policies used and significant estimates made by the management as well as evaluating the overall financial statements presentation. I believe that my audit provides reasonable basis for my opinion.

I report subject to my observations and suggestions stated hereunder:-

- 1) I have obtained all the Information & Explanations which to the best of my knowledge & belief were necessary for the purpose of my audit. In my opinion proper books of accounts have been kept by the COLLEGE so far as it appears from my examination of books.
- 2) In my opinion and to the best of my information and according to the explanations given to me , the aforesaid accounts give a true and fair view : -
 - a) In case of the Balance Sheet of the state of affairs of the COLLEGE for the year ended on that date.
 - b) In the case of Income and Expenditure Account of the excess of Exp. over Income for the year ended on that date.
 - c) The Receipts and Payments are in agreement with the books of accounts maintained by the college.

PLACE: KOLKATA
DATE : 05/06/2024



Continue to Page - 2 ...

A handwritten signature in black ink, appearing to be "S.K. Sarkar".

(S.K.SARKAR)
CHARTERED ACCOUNTANT

Mem. No. 056855

(2)

AUDITOR'S REPORT

3) GOVT.GRANTS :

The statement of Govt. Grants received for Salary Allowances received during the year under Audit has been duly furnished vide annexure enclosed herewith. The said Fund along with other Funds has been found to have been duly accounted for.

4) FIXED ASSETS :

Fixed Asset Register should be maintained properly and physical existence thereof should be verified at periodic intervals. Fixed Assets of the college have been valued at cost subject to Depreciation at prevailing rates. Schedule of Fixed Assets has been attached herewith.

5) FIXED DEPOSIT :

The college has got a fixed deposit with Allahabad Bank. This has been valued at Rs. 14,15,552.00 with accrued Interest as at 31st March, 2023.

6) CASH AND BANK BALANCES :

CASH BALANCES :

It is suggested to maintain the cash book on regular basis. The closing cash balance as on the date of audit i.e. on 31.05.2024 is Rs. 73,886.00 It is reported that Cash is held under custody of cashier. The physical verification of cash in hand should be periodically verified by the Principal at regular interval. I have obtained certificate as regards cash balance as on 31.03.2023 from college authority, copy of which is annexed herewith.

Continue to Page - 3 ...

PLACE: KOLKATA
DATE : 05/06/2024




(S.K. SARKAR)
CHARTERED ACCOUNTANT
Mem. No. 056855

**SUBRATA KUMAR SARKAR
CHARTERED ACCOUNTANT**

**10/4J GOUR SUNDER SETT LANE
KOLKATA-700050**

(3)

AUDITOR'S REPORT

It is suggested to maintain bank wise transaction separately to have a control over the bank Records. The different Bank balances have been verified with reference to relevant Pass Books/ Statement as produced at the time of audit. Moreover a certificate from the college Authority has been annexed herewith.

7) PROVIDENT FUND ACCOUNT :

The college authority has maintained P.F. Account of permanent teaching and non teaching staff the statement of provident fund account of permanent teaching and non teaching staff of the college has been annexed herewith.

8) OTHERS :

Deed of the land and valuation report of college building by the competent authority have not been produced at the time of audit.

**PLACE : KOLKATA
DATE : 05/06/2024**



A handwritten signature in black ink, appearing to be "S.K. Sarkar".

**(S.K.SARKAR)
CHARTERED ACCOUNTANT
Mem. No. 056855**