

Maheshtala College

BUDGE BUDGE TRUNK ROAD, KOLKATA-700139

Affiliated to University of Calcutta, Kolkata

Mobile No.: 7439501363 /6289482452

Website: <https://www.maheshtalacollege.ac.in>

Email: maheshtalacollege@yahoo.com



Criteria – 4

Key Indicator: 4.1

Metric ID: 4.1.2

Physical Facilities

4.1.2: Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years

4.1.2.1: Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in lakhs)

Audited income and expenditure statement and highlighted the expenditure, excluding salary, for infrastructure augmentation during last five years, duly sealed and signed by Head of the Institute and CA both.

Criterion 4 – Infrastructure and Learning Resources



MAHESHTALA COLLEGE

BUDGE BUDGE TRUNK ROAD, MAHESHTALA, KOLKATA – 700139
E-mail: maheshtalacollege@yahoo.com/ principal.maheshtalacollege@gmail.com
☎: 6289482452 (Office)
Website: www.maheshtalacollege.ac.in

Details of Audited Statement

Highlighted audited income and expenditure for infrastructure development and augmentation excluding salary during the last five years

Sl. No	Topic	Page No
1	<i>Audit Reports for 2018-19 (Highlighted)</i>	3 to 16
2	<i>Audit Reports for 2019-20 (Highlighted)</i>	17 to 31
3	<i>Audit Reports for 2020-21 (Highlighted)</i>	32 to 45
4	<i>Audit Reports for 2021-22 (Highlighted)</i>	46 to 59
5	<i>Audit Reports for 2022-23 (Highlighted)</i>	60 to 75

DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-7000139





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Details of Audited Statement 2018-19

S BHAGAT & ASSOCIATES
CHARTERED ACCOUNTANTS

KHAMARCHANDI
HARIPAL STN ROAD, HOOGHLY - 712405
MOB. : +91 9474394042
E-mail : sbhagatassociates@gmail.com
bhagat.sudip@gmail.com



INDEPENDENT AUDITOR'S REPORT

To
The Principal
MAHESHTALA COLLEGE,
Budge Budge Trunk Road,
Maheshtala
Kolkata - 700141

Report on the Financial Statements

In terms of the Director of public Instruction, West Bengal's appointment letter No CA/14/2019 dated - 12.06.2019, We have audited the accompanying financial statements of Maheshtala College, Budge Budge Trunk Road, Maheshtala, Kolkata-700141 (the College), which comprise the Balance sheet as at 31st March 2019, Income and Expenditure accounts and Receipts and payment for the year ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

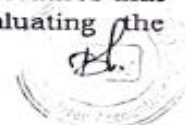
The College's management is responsible for the maintenance of books of account and preparation of these financial statements that give a true and fair view of the financial position, financial performance of the college in accordance with generally accepted accounting principles followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. In conducting our audit, we have taken into account the accounting and auditing standards issued by the ICAI. 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 statement. The procedures selected depend on the auditor's judgement, 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 college's preparation and presentation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the


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appropriateness of the accounting policies used and the reasonable of the accounting estimates made by college, 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 opinion on the financial statements.

Opinion

Subject to our observations given in annexure 'A' we report as under:

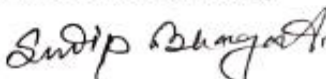
- 1) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- 2) In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, give a true and fair view:
 - a) In the case of the Balance Sheet, of the state of the affairs of the college as at 31st march 2019.
 - b) In the case of the Income and Expenditure account of the net profit of the college for the year ended on that date and
 - c) In the case of Receipts and payment account of the college for that year ended on that date

Place – Haripal
Date – 18.01.2020
UDIN - 20305372AAAAAJ9667


DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139

For S Bhagat & Associates
Chartered Accountants





(SUDIP BHAGAT)
Proprietor
FRN – 328375E
MRN - 305372



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Annexure 'A' to the Independent Auditor's Report

Based on our examination of the books of account of the college, we further state that:

1. Grant received from the Directorate of public Instruction, West Bengal, in respect of 'Pay packet' has been properly disbursed and utilised for the purpose for which the grant was sanctioned.
2. We are informed that there were no arrear or short deposit against assumed income as defined 2(b) of the West Bengal Colleges (Payment of Salaries) Act, 1978 since not applicable to the college.
3. According to the information and explanations given to us all approved whole time teaching and non-teaching staff have exercised opinion for pension (including family pension) cum gratuity and are enjoying the facilities of compulsory provident Fund.
4. According to the records of the college and information and explanations given to us , we have not come across any other irregularities of the financial nature except maintenance of following subsidiary records and registers i.e.
 - i) Fixed assets register
 - ii) Students roll (since maintained in computer)
 - iii) Investment register
 - iv) Staff advance register
 - v) Refundable caution money deposit
 - vi) Stock register of library books and journals
5. Followings details information are attached with our audit report
 - i) Roll strength of students of the college(class wise)
 - ii) Courses and subjects taught in the college
 - iii) No. of students (class wise)
 - iv) Rate of tuition fees, other fees and charges
 - v) P.F Accounts of both teaching and nonteaching staff
 - vi) Amount deposited to Govt Treasury on account of 50% Non refundable fees collected from students.
 - vii) List of Fixed Assets
 - viii) Details of bank balance with B.R.S statements as on 31.03.2019
6. PF individual A/C as per Sch-3 Rs. 19900120.00 as against PF Deposit with Govt. Treasury Account Rs. 19958939.00, needs to be checked by college.
7. TDS on interest income on F.D has been deducted by bank but no TDS refund claim made by college by filing Income Tax return.


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8. In Sch- 3 under 'other Liabilities' , there is no longer liabilities under most of the ledger which needs to be adjusted with capital accounts.
9. TDS on FD interest has been shown under Bank account group which needs to be shown under 'Loans and Advance (Assets)'.
10. On dated 06/12/2018, value including GST Rs. 57000/- paid to RCC Infotech for A.M.C of computer on which TDS U/S 194C has not been deducted.
11. Rs. 77436/- which was wrongly shown in current liabilities for purchase of Fixed assets, now adjusted with F.A ' virtual class room' and depreciation has been charges thereon in the current period.

Place – Haripal
Date – 18.01.2020
UDIN - 20305372AAAAAJ9667

For S Bhagat & Associates
Chartered Accountants



Sudip Bhagat

(SUDIP BHAGAT)
Proprietor
FRN – 328375E
MRN - 305372

R Das
DR. RUMPA DAS
Principal
Maheshtala College
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MAHESHTALA COLLEGE Budge Budge Trunk Road, Kolkata - 700141 BALANCE SHEET AS AT 31-03-2019

<u>Liabilities</u>	<u>SCH</u>	<u>Amount (Rs.)</u>	<u>Assets</u>	<u>SCH</u>	<u>Amount (Rs.)</u>
Capital Fund	1	36,77,342.60	Fixed Assets	5	1,11,15,711.27
Government Grant Fund	2	1,24,13,554.00	Investments	6	2,05,51,420.00
Other Liabilities	3	40,87,764.84	Loans & Advances	7	20,05,235.50
P.F Individual Account	4	1,98,74,321.69	Cash-in-hand		4,05,089.00
			Bank Accounts	8	59,75,527.36
TOTAL		4,00,52,983.13	TOTAL		4,00,52,983.13

Dated: 18/01/2020

Statutory Auditor

For S. BHAGAT & ASSOCIATES
Chartered Accountants
Swati Bhagat
Proprietor
Firm Reg. No. 203372
Firm No. 116-22-3752



R Das

Principal
MAHESHTALA COLLEGE

Principal
Maheshtala College

Place:- Howrah

UDIN:- 20305372 AAAAAI9667



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MAHESHTALA COLLEGE Budge Budge Trunk Road, Kolkata - 700141				
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.4.2018 TO 31.3.2019				
EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)
Direct Expense			Particulars	Amount (Rs.)
50% Tuition Fee Deposit	2,10,000.00		Direct Income	
Ex-Gratia	24,000.00		Admission Fee	1,71,730.00
Hon. to Commerce Practical	16,000.00		ADMISSION REGISTRATION FEES	1,58,165.00
Hon. to Contractual Staff	3,03,190.00		Building Dev. Fee	1,54,000.00
Hon. to Journalism Practical	19,000.00		Casual Fee	25,087.00
Hon. to Lab Instructor	90,000.00		College Examination Fee Receipt	1,36,906.00
Travelling for Visiting Lecturer	3,34,000.00		Computer Fee - Receipt	12,180.00
		9,90,786.00	C U Centre Grant Recd	1,07,050.00
Indirect Expenses			Development Fee - Receipt	7,39,165.00
SALARY GRANT DISBURSED	3,09,81,708.00		Donation for Development - Receipt	44,000.00
Accounting Charges	24,200.00		Electricity Charges - Receipt	4,49,300.00
AMC Charges (Computer)	57,000.00		Faculty Maintenance Fee - Receipt	91,593.00
AMC Charges (Sanitation)	20,400.00		Fine Fees - Receipt	150.00
AMC Charges (Xerox Machine)	9,440.00		Laboratory Fee - Receipt	1,04,240.00
AUDIT FEES	10,500.00		Library Fee - Non Refundable - Receipt	16,180.00
BAD DEBT	17,634.00		Practical Examination Fee -	22,781.00
Bank Charges	-171.20		Sale of Form & Prospectus - Receipt	1,056.00
Bank Charges Payable for CU	1,534.00		Sale of Identity Card - Receipt	47,580.00
Cable Tv Charges	9,142.00		Session Charges - Receipt	6,63,650.00
Computer Consumable Expenses	40,089.00		Tuition Fee	5,14,995.00
Concession on Tuition Fees	16,200.00			34,09,800.00
Consultancy Fees	16,110.00		Indirect Income	
CU Centre Expenses	57,170.00		SALARY GRANT RECEIVED	3,09,75,097.00
C.U Exam Expenses	1,53,584.00		Bank Charges Receipts	12,560.00
CU FORM FILLUP EXP NTS PART	17,492.00		Bank Interest - Received	2,13,101.00
CU Re Exam & Self Inspection	2,960.00		C.U - Review Fee	1,907.00
CU Review Form NTS Part	240.00		FASTIVAL ADVANCE RECEIPT ADJUSTEC	62,400.00
Data Entry	16,100.00		MSC. INCOME	26,443.00
Data Processing Fees	14,500.00		Misc. Sale - Receipt	6,100.00
DEPARTMENTAL ACTIVITIES - BENGALI	1,092.00		Student Aid Fund Collection	17,175.00
Departmental Activities Chemistry	784.00		Youth Participation	1,000.00
Departmental Activities Commerce	420.00			3,13,15,783.00
Departmental Activities- English	1,716.00			
Departmental Activities - Journalism	1,142.00			
DEPARTMENTAL ACTIVITIES - LIBRARY	16,388.00			
Departmental Activities - Pol. Sc.	2,739.00			
DEPARTMENTAL ACTIVITIES - SANSKRIT	924.00			
DEPARTMENTAL ACTIVITY COMP.SC	2,626.00			
DEPARTMENTAL ACTIVITY- GEOGRAPHY	2,000.00			
Departmental Activity - Philosophy & Education	923.00			
DEPRECIATION	14,31,519.16			
Electrical Consumable Goods	460.00			
Electricity Charges	2,42,050.00			
E-Processing Registration - Remuneration	8,980.00			
Exam Centre Exp for NTS	9,255.00			
Exam Centre Exp for TS	39,775.00			
FESTIVAL ADVANCE PAYMENT	1,42,500.00			
Freight	50.00			
Games & Sports	23,406.00			
Gardening Expenses	3,800.00			
GB Meeting Expenses	8,453.00			
Hon for Medical Camp	500.00			
Hon to Guest Lecturer Interview	2,000.00			
ID CARD PAYMENT	328.00			
Internet Charges	21,948.00			
IQAC Seminar	4,929.00			
Journals & Periodicals	22,193.00			
Library Deposit Refund	13,800.00			
Meeting Exp.	566.00			
Misc. Expenses	2,41,256.00			
			Excess of Expenditure over Income	7,32,393.98



R. Das
 Principal
 Maheshtala College



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MAHESHTALA COLLEGE Budge Budge Trunk Road, Kolkata - 700141					
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.4.2018 TO 31.3.2019					
EXPENDITURE			INCOME		
	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)
Mobile & internet Charges (Principal)					
NSS Exp	3,000.00				
Plan Estimation	875.00				
Postage & Telegram	15,000.00				
Practical Examination Expenses	231.00				
Printing & Stationary	15,376.00				
Registration to ABPC Charges	81,502.00				
REPAIR & MAINTAINANCE - GENERATOR	1,000.00				
Repair & Maintenance-Building	18,957.00				
Repair & Maintenance-C.C. TV	27,000.00				
Repair & Maintenance-Computer	21,528.00				
Repair & Maintenance-Electric	17,725.00				
Repair & Maintenance-Equipment	95,720.00				
Repair & Maintenance-Furniture	12,578.00				
Repair & Maintenance-Water & Sanitation	49,040.00				
SOFTWARE DEVELOPMENT EXPENSES	26,357.00				
STAFF WELFARE	25,000.00				
Staff Welfare	18,935.00				
Student's Welfare	62,548.00				
Telephone Charges	58,988.00				
Travelling & Conveyance	48,831.00				
Travelling & Conveyance (Principal)	39,000.00				
Watch & Ward	71,137.00				
Website Maintenance	52,469.00	3,44,59,190.96			
Total		3,54,57,976.96	Total		3,54,57,976.96

For S. BHAGAT & ASSOCIATES

Chartered Accountants

Sudip Bhagat

Proprietor

(Mem. No.-305372)

FIIM Reg. No.-328375E



Place:- Haripal

Date:- 18.01.2020

NDHM:- 20305372 AAAA19667

Das
Principal
Maheshtala College



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MAHESHTALA COLLEGE
RECEIPT PAYMENT ACCOUNT
1.4.2018 TO 31.3.2019

RECEIPTS		PAYMENTS	
	AMOUNT(Rs.)		AMOUNT(Rs.)
Cash	1,26,107.00		
Axis Bank-CU Sports-439010100116510	1,30,638.00	Capital Account	61,372.00
Axis Bank-Development-439010100015297	3,26,543.44	Government Grant Fund	50,640.00
Axis Bank-OST Grant A. Batu-4390100116527	47,621.00	Other College Fund	671.00
Axis Bank-General Fund-439010100063771	14,03,217.33	Programs & Celebration Fund	10,061.00
Axis Bank-Liability Fund-439010100063744	11,28,818.20	Current Liabilities	5,56,569.00
Axis Bank-MLAMP-4390101116553	9,38,200.00	Other Liabilities	5,56,569.00
Axis Bank-Salary-439010100063735	1,05,160.27	Fixed Assets	8,36,553.00
Axis Bank-Staff Co-Op-439010100049217	1,33,648.00	UGC - XI - Plan - Assets	26,432.00
Axis Bank-Student Union-439010100063753	74,424.95	UGC XII PLAN ASSETS	2,28,000.00
Axis Bank-UGC Grant-439010100063762	15,63,336.66	Computer Equipment - MBGG	3,48,050.00
SBI, BATANAGAR	10,000.00	FURNITURE MBGG	58,147.00
UBI-CA-0137050001432	950.31	Laborator Equipment - College	8,231.00
VJAYA BAW	1,25,042.00	Library Books	1,49,954.00
		Software Development	16,744.00
	61,43,709.16	Current Assets	3,05,652.00
		Loans & Advances (Asset)	3,05,652.00
Capital Account		Direct Income	16,744.00
Programs & Celebration Fund	15000.00	Admission Fee	6,150.00
Current Liabilities		ADMISSION REGISTRATION FEES	1,100.00
Other Liabilities	1050502.00	College Examination Fee Receipt	600.00
Fixed Assets		Development Fee - Receipt	500.00
Library Books	625.00	Laboratory Fee - Receipt	240.00
Current Assets		Practical Examination Fee -	7,554.00
Loans & Advances (Asset)	63800.00	Tuition Fee	600.00
Direct Income	29,45,629.90	Indirect Income	1,933.00
Admission Fee	150480.00	C.U - Review Fee	1,933.00
ADMISSION REGISTRATION FEES	109285.00	Indirect Expenses	29,75,205.80
Building Dev. Fee	126600.00	Accounting Charges	24,290.00
Casual Fee	25087.00	AMC Charges (Computer)	57,000.00
College Examination Fee Receipt	59106.00	AMC Charges (Sanitation)	20,400.00
Computer Fee - Receipt	11580.00	AMC Charges (Xerox Machine)	9,448.00
C U Centre Grant Recd	107050.00	AUDIT FEES	10,500.00
Development Fee - Receipt	722540.00	BAD DEBT	17,634.00
Donation for Development - Receipt	35000.00	Bank Charges	188.89
Electricity Charges - Receipt	32300.00	Bank Charges Payable for CU	1,534.00
Faculty Maintenance Fee - Receipt	71485.00	Cable Tv Charges	3,142.00
Fire Fees - Receipt	150.00	Computer Consumable Expenses	40,089.00
Laboratory Fee - Receipt	102980.00	Concession on Tuition Fees	18,200.00
Library Fee - Non Refundable - Receipt	11280.00	Consultancy Fees	16,110.00
Practical Examination Fee -	30335.00	CU Centre Expenses	57,170.00
Sale of Form & Prospectus - Receipt	1056.00	C.U Exam Expenses	1,54,499.00
Sale of Identity Card - Receipt	30880.00	CU FORM FILLUP EXP NTS PART	17,492.00
Session Charges - Receipt	478250.00	CU Ra Exam & Self Inspection	2,860.00
Tuition Fee	506995.00	CU Review Form NTS Part	240.00
Indirect Income		Date Entry	16,100.00
Bank Charges Receipts	12560.00	Date Processing Fees	14,500.00
Bank Interest - Received	208541.00	DEPARTMENTAL ACTIVITIES - BENGALI	1,692.00
C.U - Review Fee	2840.00	Departmental Activities - Chemistry	784.00
FESTIVAL ADVANCE RECEIPT ADJUSTED	62400.00	Departmental Activities - Commerce	420.00
MISC. INCOME	88583.00	Departmental Activities - English	1,716.00
Misc. Sale - Receipt	6190.00	Departmental Activities - Journalism	1,142.00
		DEPARTMENTAL ACTIVITIES - LIBRARY	16,388.00
		Departmental Activities - Pol. Sc.	2,739.00
		DEPARTMENTAL ACTIVITIES - SANSKRIT	924.00
		DEPARTMENTAL ACTIVITY COMP SC	2,626.00
		DEPARTMENTAL ACTIVITY- GEOGRAPHY	2,000.00

Das
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MAHESHTALA COLLEGE
 RECEIPT PAYMENT ACCOUNT
 1.4.2018 TO 31.3.2019

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
Student Aid Fund Collection	9075.00		Departmental Activity - Philosophy & Education	523.00	
Youth Participation			Electrical Consumable Goods	450.00	
Indirect Expenses	1900.00	25,797.00	Electricity Charges	2,42,050.00	
C.U Exam Expenses			E-Processing Registration - Remuneration	8,900.00	
FESTIVAL ADVANCE PAYMENT	915.00		Exam Centre Exp for NTS	9,205.00	
ID CARD PAYMENT	13500.00		Exam Centre Exp for TS	39,775.00	
Journals & Periodicals	5100.00		FESTIVAL ADVANCE PAYMENT	1,56,000.00	
Student's Welfare	5900.00		Freight	50.00	
	362.00		Games & Sports	23,495.00	
			Gardening Expenses	3,800.00	
			GB Meeting Expenses	8,453.00	
			Hon for Medical Camp	500.00	
			Hon to Guest Lecturer Interview	2,000.00	
			ID CARD PAYMENT	5,428.00	
			Internet Charges	21,948.00	
			IQAC Seminar	4,529.00	
			Journals & Periodicals	28,093.00	
			Library Deposit Refund	13,800.00	
			Meeting Exp	566.00	
			Misc. Expenses	2,44,401.00	
			Mobile & Internet Charges (Principal)	3,000.00	
			MSS Exp	875.00	
			Plan Estimation	15,000.00	
			Postage & Telegram	231.00	
			Practical Examination Expenses	15,376.00	
			Printing & Stationary	61,502.00	
			Registration to ABPC Charges	1,000.00	
			REPAIR & MAINTAINANCE - GENERATOR	18,957.00	
			Repair & Maintenance-Building	27,000.00	
			Repair & Maintenance-C.C. TV	21,528.00	
			Repair & Maintenance-Computer	17,725.00	
			Repair & Maintenance-Electric	95,720.00	
			Repair & Maintenance-Equipment	12,578.00	
			Repair & Maintenance-Furniture	49,040.00	
			Repair & Maintenance-Water & Sanitation	26,267.00	
			SOFTWARE DEVELOPMENT EXPENSES	25,000.00	
			Staff Welfare	18,935.00	
			Student's Welfare	62,935.00	
			Telephonic Charges	58,888.00	
			Travelling & Conveyance	48,831.00	
			Travelling & Conveyance (Principal)	39,000.00	
			Watch & Ward	71,137.00	
			Website Maintenance	52,469.00	
			Direct Expense		9,98,786.00
			50% Tuition Fee Deposit	2,10,090.00	
			Ex-Gratia	24,000.00	
			Hon. to Commerce Practical	18,500.00	
			Hon. to Contractual Staff	3,03,195.00	
			Hon. to Journalism Practical	19,900.00	
			Hon. to Lab Instructor	90,000.00	
			Travelling for Visiting Lecturer	3,34,000.00	



R. Das
 Principal
 Maheshtala College



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MAHESHTALA COLLEGE

BUDGE BUDGE TRUNK ROAD, MAHESHTALA, KOLKATA – 700139
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☎: 6289482452 (Office)

Website: www.maheshtalacollege.ac.in

RECEIPTS		PAYMENTS	
AMOUNT(Rs.)	AMOUNT(Rs.)	AMOUNT(Rs.)	AMOUNT(Rs.)
		Cash	4,05,289.00
		Axix Bank-CU Sports-439010100116510	1,20,182.00
		Axix Bank-Development-439010100013297	3,68,564.44
		Axix Bank-CGT Orient A. Betu-4390100116527	49,211.00
		Axix Bank-General Fund-439010100053777	22,59,794.53
		Axix Bank-Liability Fund-439010100063744	11,88,848.20
		Axix Bank-MEAM-4390101116503	1,97,053.00
		Axix Bank-Salary-439010100063733	1,08,890.27
		Axix Bank-Staff Co-Op-439010100040211	1,33,648.00
		Axix Bank-Student Union-439010100063753	77,062.95
		Axix Bank-UGC Grant-439010100063762	13,44,073.55
		SEV, BATANAGAR	19,000.00
		UBI-CA-0137050001422	950.31
		YUVA BANK	1,27,042.00
			63,80,615.36
Total	1,12,34,431.15	Total	1,12,34,431.15

For S. BHAGAT & ASSOCIATES
Chartered Accountants
Sudip Bhagat
Firm No. KA-30375
Firm Reg. No. KA-30375B



Place: Hnrripal
Date: 18.01.2020
UDMH: 20305372AAAAA39667

R Das
Principal
Maheshtala College



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MAHESHTALA COLLEGE
RECEIPT PAYMENT ACCOUNT
1.4.2018 TO 31.3.2019

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
			Cash	4,05,089.00	
			Axis Bank-CU Sports-439010100116510	1,20,182.00	
			Axis Bank-Development-439010100015297	3,66,664.44	
			Axis Bank-DST Grant A. Basu-4390100116527	49,311.00	
			Axis Bank-General Fund-439010100063771	22,69,794.53	
			Axis Bank-Liability Fund-439010100063744	11,68,848.20	
			Axis Bank-MLAMP-4390101116503	1,97,063.00	
			Axis Bank-Safety-439010100063735	1,08,890.27	
			Axis Bank-Staff Co-Op-439010100040211	1,33,648.00	
			Axis Bank-Student Union-439010100063753	77,062.95	
			Axis Bank-UGC Grant-439010100063762	13,44,070.56	
			SBY, BATANAGAR	10,000.00	
			UBI-CA-0137050001432	990.31	
			VLUYA BANK	1,27,042.00	63,80,616.36
Total		1,12,34,431.16	Total		1,12,34,431.16

For S. BHAGAT & ASSOCIATES
Chartered Accountants

Sudip Bhagat
Proprietor

(Mem. No.-308372)
FIRM No. Ka-328375E



Place:- Haripal
Date:- 18.01.2020

UDIN:- 20305372AAAAA39667

R Das
Principal
Maheshtala College



MAHESHTALA COLLEGE

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Details of Audited Statement 2019-20

S BHAGAT & ASSOCIATES
CHARTERED ACCOUNTANTS

KHAMARCHANDI
HARIPAL STN ROAD, HOOGHLY - 712405
MOB. : +91 9474394042
E-mail : sbhatassociates@gmail.com
bhagat.sudip@gmail.com



INDEPENDENT AUDITOR'S REPORT

To
The Principal
MAHESHTALA COLLEGE,
Budge Budge Trunk Road,
Mahestala
Kolkata-700141

Report on the Financial Statements

In terms of the Director of public Instruction, West Bengal's appointment letter No.CA/39(379)/2020 dated 02-09-2020, We have audited the accompanying financial statements of Mahestala College, Budge Budge Trunk Road, Mahestala, Kolkata-700 141 (the College), which comprise the Balance sheet as at 31st March 2020, Income and Expenditure accounts and Receipts and payment for the year ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The College's management is responsible for the maintenance of books of account and preparation of these financial statements that give a true and fair view of the financial position, financial performance of the college in accordance with generally accepted accounting principles followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. In conducting our audit, we have taken into account the accounting and auditing standards issued by the ICAI. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material statement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the college's preparation and presentation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting polices used and the reasonable of the accounting estimates made by college, 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 opinion on the financial statements.


Principal
Maheshtala College
Kolkata-700139



MAHESHTALA COLLEGE

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Opinion

Subject to our observations given in annexure 'A' we report as under:

- 1) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- 2) In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, give a true and fair view:
 - a) In the case of the Balance Sheet, of the state of the affairs of the college as at 31st march 2020.
 - b) In the case of the Income and Expenditure account of the net profit of the college for the year ended on that date and
 - c) In the case of Receipts and payment account of the college for that year ended on that date

FOR S BHAGAT & ASSOCIATES
CHARTERED ACCOUNTANTS

Date – 13/06/2022

Place – Haripal

UDIN – 22305372AOMETY2326


DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139



Sudip Bhagat

SUDIP BHAGAT
Proprietor
FRN - 328375E
MRN - 305372



MAHESHTALA COLLEGE

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MAHESHTALA COLLEGE

Notes on accounts and significant accounting policies adopted

1. These financial statements have been prepared based on the historical cost convention in accordance with generally accepted accounting principles.
2. Fixed assets are stated at written down value i.e. cost of acquisition less yearly depreciation. Depreciation is provided on WDV method at the rates decided by the management in consonance with earlier years. Half year's depreciation is generally provided for the items acquired and put to use for less than 180 days during the year and for assets acquired and used for more than 180 days during the year, full year depreciation is provided. Depreciation is not provided on fixed assets sold/disposed off during the year.
3. Investments are stated at cost.
4. Income and expenditure are mainly recognised on the mercantile basis except fees collection and salary payments which are accounted for on cash basis.
5. Provision for gratuity has not been made in the accounts.
6. Provision for gratuity, provident fund E.S.I etc. If any payable to part time teacher, guest lecturer and guest non-teaching staff has not been made in the accounts.
7. Interest on fixed deposits is provided on mercantile basis.



R Das
DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139



MAHESHTALA COLLEGE

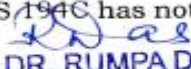
BUDGE BUDGE TRUNK ROAD, MAHESHTALA, KOLKATA – 700139
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MAHESHTALA COLLEGE

Annexure 'A' to the Independent Auditor's Report

Based on our examination of the books of account of the college, we further state that:

1. Grant received from the Directorate of public Instruction, West Bengal, in respect of 'Pay packet' has been properly disbursed and utilised for the purpose for which the grant was sanctioned.
2. We are informed that there were no arrear or short deposit against assumed income as defined 2(b) of the West Bengal Colleges (payment of Salaries) Act, 1978 since not applicable to the college.
3. According to the information and explanations given to us all approved whole time teaching and non-teaching staff have exercised opinion for pension (including family pension) ---cum---gratuity and are enjoying the facilities of compulsory provident Fund.
4. According to the records of the college and information and explanations given to us, we have not come across any other irregularities of the financial nature except maintenance of following subsidiary records and registers i.e.
 - i) Fixed assets register
 - ii) Students roll (since maintained in computer)
 - iii) Investment register
 - iv) Staff advance register
 - v) Refundable caution money deposit
 - vi) Stock register of library books and journals
5. Followings details information are attached with our audit report
 - i) Roll strength of students of the college (class wise)
 - ii) Courses and subjects taught in the college
 - iii) No. of students (class wise)
 - iv) Rate of tuition fees, other fees and charges
 - v) P.F Accounts of both teaching and nonteaching staff
 - vi) Amount deposited to Govt Treasury on account of 50% Non-refundable fees collected from students.
 - vii) List of Fixed Assets
 - viii) Details of bank balance with B.R.S statements as on 31.03.2019
6. Admission Account at Vijaya Bank A/C No-72390101100467 Bhatnagar Branch and College programme Fund at Vijaya Bank A/C no 723901011007594, Bhatnagar Branch is in dormant status. However, it is resolved in GB resolution dated on 05-12-2019 to active the dormant accounts.
TDS on interest income on F.D has been deducted by bank but no TDS refund claim made by college by filing Income Tax return.
7. In Sch- 3 under 'other Liabilities', there is no longer liabilities under most of the ledger which needs to be adjusted with capital accounts.
8. TDS on FD interest has been shown under Bank account group which needs to be shown under 'Loans and Advance (Assets)'.
TDS on interest income on F.D has been deducted by bank but no TDS refund claim made by college by filing Income Tax return.
9. On dated 14/01/2020, value including GST Rs. 57000/- paid to RCC Infotech for A.M.C of computer on which TDS U/S 194C has not been deducted.


DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139





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MAHESHTALA COLLEGE,
BUDGE BUDGE TRUNK ROAD, KOLKATA -700141
Balance Sheet
As at 31st March 2020

Liabilities	Schedule	Amount Rs.	Assets	Schedule	Amount Rs.
Capital Fund	1	3,560,854.56	Fixed Assets	6	10,320,599.27
Government Grant Fund	2	12,397,184.00	Investments	7	24,300,647.00
Other Fund Liabilities	3	3,924,699.34	Loan & Advances	8	2,522,127.50
P.F Individual Account	4	24,204,848.69	Cash in hand	9	140,866.50
Outstanding Liabilities	5	46,997.00	Banks accounts	10	6,850,343.32
TOTAL		44,134,583.59			44,134,583.59

For S. BHAGAT & ASSOCIATES
Chartered Accountants

Sudip Bhagat

Proprietor
(Mem. No.-305372)
FIRM Reg. No.-328375E



Place: Haripal

UDIN:- 02305372 AOM 27/2326

Date:- 19/06/2022

R. Das
Principal
Maheshtala College



MAHESHTALA COLLEGE

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MAHESHTALA COLLEGE
 BUDGE BUDGE TRUNK ROAD, KOLKATA - 700141
 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2020

Particulars	1-Apr-2019 to 31-Mar-2020		Particulars	1-Apr-2019 to 31-Mar-2020	
	Amount	Amount		Amount	Amount
EXPENSES:			INCOME:		
To Grant-in-Aid(PPS) : Pay and Allowances of Teaching and Non Teaching staff incl Bonus & Leave encashment A/c		29,965,052.00	By Grant-in-Aid(PPS) : Pay and Allowances of Teaching and Non Teaching staff incl Bonus & Leave encashment A/c		
			.... Direct Credit to Staff	23,178,949.00	
			.... P.F. Liabilities Adjustment	4,441,810.00	
			.... Income Tax Adjustment	2,269,053.00	
			.... Professional Tax Adjustment	75,240.00	29,965,052.00
Grant-in-Aid(PPS) : Pay and Allowance to PTTs incl Bonus A/c	2,232,912.00		Grant-in-Aid(PPS) : Pay and Allowance to PTTs & CWTTs incl Bonus A/c		
Grant-in-Aid(PPS) : Pay and Allowance to CWTTs incl Bonus A/c	638,660.00	2,871,572.00	.... Direct Credit to Staff	2,854,052.00	
Accounting Charges		114600.00	.... Professional Tax Adjustment for CWTTs and PTTs	17,520.00	2,871,572.00
AUDIT FEES(2017-18 & 2018-19)		33964.00	Admission Fees A/c		1,314,609.92
AUDIT FEES(2019-20)		10732.00	Admission Form Fees A/c		177,000.00
Adhoc Bonus			Alumeni Association a/c		6,400.00
All Bengal Principals Council					
AMC Charges(Computer)		57000.00			
AMC Charges(Xerox Machine)		11335.00			
AMC WATER PURIFIER EUREKA FROBES		11335.00			
Carried Over		33,075,590.00	Carried Over		34,334,633.92

Das
 Principal
 Maheshtala College





MAHESHTALA COLLEGE

BUDGE BUDGE TRUNK ROAD, MAHESHTALA, KOLKATA – 700139

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MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2019 to 31-Mar-2020

PAGE 2

Brought Forward	33,075,590.00	Brought Forward		34,334,633.92
AMC GENERATOR	17,110.00	Bank Interest		327,109.00
BRITISH COUNCIL LIBRARY MEMBERSHIP	8,500.00	Building Development fee a/c		22,800.00
Bank Charges	1,289.96	Casual -Fees A/c		12,330.00
Cable Tv Charges	25,370.00	College Examination Fee		17,550.00
College Fundartion Day Exp.	11,775.00	Computer fee a/c		11,400.00
College Sanitization Expenses	570.00	C.U Centre Grant a/c		53,160.00
Computer Consumble Expenses	13,484.00	Development fee a/c		642,825.00
Contingency Expenses	2,580.00	Donation for Development		9,310.00
CU Centre Expenses	70,956.00	Electricity fee a/c		207,850.00
C.U.DATA PROCESSING FEE	26,920.00	Fine fee a/c		50.00
Concession on Tution Fees	555.00	Faculty Maintenance fee		213,840.00
CU Exam Expenses	53,293.00	Labortory fees a/c		58,440.00
CU Form Fillup Exp NTS Part	9,600.00	Misc. Receipts		1,420.00
DEPARTMENTAL ACTIVITY-HISTORY	4,190.00	Practical Exam. fees		6,770.00
CU Form Fillup Exp NTS Part	14,460.00	Student ID Card Fees A/c		6,890.00
Electricity Charges A/c	235,030.00	Session Charges Fees A/c		395,040.00
Etds Filling Charges	17,940.00	Tution Fees A/c	170,943.00	341,885.00
Ex-Gratia Expenses A/C	34,500.00		132095	
Gym Expenditure	250.00		303,038.00	
G.B.MEETING EXPENSES	27,216.00			
Garbage Cleaning Exp.	2,000.00			
GARDENING EXPENSES	1,000.00			
Gas Service A/c	7,844.50			
GENERATOR RUNNING EXP.	4,294.00			
Hon. to Contractual Staff	402,624.00			
Hon. to Lab Instructor	44,000.00			
Internet Charge(Library)	149.00			
INCOME TAX CONSULTANCY	3,660.00			
INTERNET CHARGES	20,296.00			
IQAC EXPENSES	9,971.00			
JOURNALS & PERIODICALS	7,511.00			
Carried Over	34,154,528.46	Carried Over		36,663,302.92


Principal
Maheshtala College





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MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2019 to 31-Mar-2020

PAGE 3

Brought Forward		34,154,528.46	Brought Forward		36,663,302.92
Medical Expenses		10,000.00			
MISC EXPENSES		1,420.00			
On Line Admission Charges		40,840.00			
Postage A/c		252.00			
Practical Examination Expenses		11034.00			
Printing & Stationery		75072.00			
Refreshment Expenses		3754.00			
Refreshment for Extranal Exaimner		2680.00			
REPAIR MAINTANANCE AIR CONDITIONER		57000.00			
Repair & Maintanance -Building		43032.00			
Repair & Maintanance -CCTV		63130.00			
REPAIR & MAINTANANCE -COMPUTRE		8839.00			
REPAIR & MAINTANANCE -ELECTRIC		9059.00			
REPAIR & MAINTANANCE -FURNITURE		572.00			
Repair & Maintanance -Generator		9923.00			
REPAIR & MAINTANANCE -WATER & SANITATION		18249.50			
Seminar Expenses A/c		13845.00			
Teacher's Day Expenses		1550.00			
TELEPHONE CHARGES		28139.00			
TRAVELLING & CONVEYANCE		19735.00			
TRAVELLING & CONVEYANCE (PRINCIPAL)		91591.00			
Travelling for Visiting Lecturer		453200.00			
Tuition Fees(50%) Deposit to Treasury A/c		303,038.00			
For the period Jan, 19 to Mar, 19 (O/L 18-19)	132,095.00				
for the period April, 19 to Mar, 20	134,678.00				
O/L FOR 2019-20	36,265.00				
Youth Parliament A/c		8169.00			
WATCH & WARD		271600.00			
WEBSITE MAINTANANCE		840.00			
Womans Week Celebration		16252.00			
Vidyasagar Birth Day Exp.		430.00			
Depreciation:A/C.		1,143,699.00	Excess of Expenditure over Income (Transfer to Capital Fund)		198,170.04
Total		36,861,472.96	Total		36,861,472.96

Das

Principal
Maheshtala College





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MAHESHTALA COLLEGE
Budge Budge Trunk ,Road Kolkata-700141
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 31ST MARCH, 2020

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
AXIS BANK-FIXED DEPOSIT		581,300.00	50% Tution Fee Deposit		266,773.00
Axis Bank-CU Sports-439010100116510	120,182.00		Accounting Charges		114,600.00
Axis Bank-Development 439010100015297	368,664.44		Adhoc Bonus		4,000.00
Axis Bank-Dist Grant A .Basu 4390100116527	49,311.00		Admission Fee		600.00
Axis Bank - General Fund 4390100063771	2,269,794.53		Advance Ad-Hoc Salary(Kartick Mal)		987,422.00
Axis Bank-Liability Fund 439010100063744	1,168,848.20		ADVANCE SALARY(MD.JOHAED)		175,000.00
Axis Bank-Mia/mp 4390101116503	197,063.00		ADVANCE SALARY (SONATAN SOREN)		175,000.00
Axis Bank-Salary 439010100063735	108,890.27		AMC Charges(Computer)		57,000.00
Axis Bank-Staff Co-Op 439010100040211	133,648.00		AMC Charges(Xerox Machine)		11,335.00
Axis Bank-Student Union 439010100063753	77,062.95		AMC WATER PURIFIER EUREKA FROBES		11,335.00
Axis Bank-UGC GRANT 439010100063762	1,344,070.66		AUDIT FEES		33,964.00
SBI,BATANAGAR	10,000.00		Bank Charges		4,632.91
UBI-CA-0137050001432	950.31		BRITISH COUNCIL LIBRARY MEMBERSHIP		8,500.00
VIJAYA BANK	127,042.00	5,975,527.36	BUILDING		218,695.00
CASH		405,089.00	Building Dev, Fee		600.00
Adhoc Salary to Kartic Mal		866,530.00	Cable Tv Charges		25,370.00
Admission Fee		1,315,209.92	College Fundartion Day Exp.		11,775.00
ADMISSION FORM		177,000.00	College Sanitization Expenses		570.00
ALUMENI ASSOCIATION DEPOSIT		6,400.00	Computer Consumble Expenses		13,484.00
Bank Charges		3,342.95	Concession on Tution Fees		555.00
Bank Interest - Received		327,109.00	Contingency Expenses		2,580.00
Building Dev, Fee		23,400.00	CU Centre Expenses		88,176.00
Casual Fee		12,330.00	CU Centre Fee		40,350.00
College Exam. Fee -Receipt		17,550.00	C.U.DATA PROCESSING FEE		26,920.00
Computer Fee - Receipt		11,400.00	CU Exam Expenses		53,293.00
CU Centre Expenses		17,220.00	CU Exam. Fee		346,730.00
CU Centre Fee		61,000.00	CU Form Fee		60.00
CU Centre Grant Recd		53,160.00	CU Form Fillup Exp NTS Part		14,460.00
Carried Over		9,853,568.23	Carried Over		2,693,779.91

Principal
Maheshtala College





MAHESHTALA COLLEGE

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Brought Forward	9,853,568.23	Brought Forward	2,693,779.91
CU Exam. Fee	344,655.00	Development Fee-Receipt	125.00
CU Form Fee	22,740.00	CU L.Exam Fee	295.00
CU L.Exam Fee	20.00	CU Re-Exam & Self Inspection	4,270.00
CU Re-Exam & Self Inspection	1,340.00	C.U Registration Exp. NTS Part	9,600.00
		Capital adjustment	2,318.00
Donation for Development -Receipt	9,310.00	CU Registration/Migration	31,785.00
Development Fee-Receipt	642,950.00	CU-Review Fee	680.00
Electricity Charges - Receipt	207,850.00	CU Sports Fee	18,820.00
Faculty Maintenance Fee - Receipt	214,140.00		
FESTIVAL ADVANCE RECEIPT(ADJUST)	102,000.00	DEPARTMENTAL ACTIVITY-HISTORY	4,190.00
Fine Fees -Receipt	50.00	ELECTRICTY CHARGES	235,030.00
GOVERNMENT GRANT-IN-AID (RECEIVED)	32,836,624.00	Etds Filling Charges	17,940.00
G.S.L.I	62,560.00	Ex-Gratia	34,500.00
HDFC SCHOLARSHIP	10,000.00	Faculty Maintenance Fee - Receipt	300.00
ID Card Fees	7,070.00	FESTIVAL ADVANCE PAYMENT	60,000.00
Laboratory Fee -Receipt	58,440.00	Garbage Cleaning Exp.	2,000.00
L.I.C	2,041.00	GARDENING EXPENSES	1,000.00
L.I.CIGLLI	23,600.00	Gas Service A/c	7,844.50
MISC INCOME	1,420.00	G.B.MEETING EXPENSES	27,216.00
NSS	4,000.00	GENERATOR AMC	17,110.00
Practical Examination Fee	21,890.00	GENERATOR RUNNING EXP.	4,294.00
S.A.Fund	8,775.00	GOVERNMENT GRANTS IN AID(EXPENSES)	32,836,624.00
Session Charges - Receipt	395,940.00	G.S.L.I	54,048.50
S.H.Home	590.00	Gym Expenditure	250.00
TEACHERS COUNCIL	14,400.00	HDFC SCHOLARSHIP	10,000.00
Tuition Fee	342,110.00	Hon. to Contractual Staff	402,624.00
Unnat Bharat Aviyan	50,000.00	Hon. to Lab Instructor	44,000.00
		ID Card Fees	180.00
		INCOME TAX CONSULTANCY	3,660.00
		Internet Charge(Library)	149.00
		INTERNET CHARGES	20,296.00
		IQAC EXPENSES	9,971.00
Carried Over	45,238,083.23	Carried Over	36,554,899.91


 Principal
 Maheshtala College





MAHESHTALA COLLEGE

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MAHESHTALA COLLEGE, Receipt & Payment 1-Apr-2019 to 31-Mar-2020
Brought Forward

Page 3
45,238,083.23

	Brought Forward	36,554,899.91
JOURNALS & PERIODICALS		7,511.00
<u>Laborator Equipment-College</u>		<u>3,262.00</u>
<u>Laborator Equipment-Geography</u>		<u>105,102.00</u>
Laboratory Caution Money Deposit		200.00
Library Books		21,528.00
Library Caution Deposit		200.00
LIBRARY DEPOSIT REFUND		18,300.00
Medical Expenses		10,000.00
MISC EXPENSES		1,420.00
NSS		7,270.00
On Line Admission Charges		40,840.00
Postage		252.00
Practical Examination Fee		15,120.00
Practical Examination Expenses		11,034.00
Printing & Stationery		75,072.00
Refreshment Expenses		3,754.00
Refreshment for Extranal Examner		2,680.00
REPAIR MAINTANANCE AIR CONDITIONER		57,000.00
Repair & Maintanance -Building		43,032.00
Repair & Maintanance -CCTV		63,130.00
REPAIR & MAINTANANCE -COMPUTRE		8,839.00
REPAIR & MAINTANANCE -ELECTRIC		9,059.00
REPAIR & MAINTANANCE -FURNITURE		572.00
Repair & Maintanance -Generator		9,923.00
REPAIR & MAINTANANCE -WATER & SANITATION		18,249.50
S.A.Fund		80,225.00
Seminar Expenses A/c		13,845.00
Session Charges - Receipt		900.00
S.H.Home		15.00
STUDENTS UNION		94,500.00
Teacher's Day Expenses		1,550.00
	Carried Over	37,279,284.41

Carried Over 45,238,083.23

Carried Over



D. Das

Principal
Maheshtala College



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MAHESHTALA COLLEGE, Receipt & Payment 1-Apr-2019 to 31-Mar-2020
Brought Forward

Page 4

45,238,083.23

Brought Forward

37,279,284.41

TEACHERS COUNCIL	14,308.00
TELEPHONE CHARGES	28,139.00
TRAVELLING & CONVEYANCE	19,735.00
TRAVELLING & CONVEYANCE (PRINCIPAL)	91,591.00
Travelling for Visiting Lecturer	453,200.00
Tuition Fee	225.00
UGC GRANT XI PAN SEMINAR GRANT	59,100.00
Unnat Bharat Aviyan	4,000.00
Vidyasagar Birth Day Exp.	430.00
WATCH & WARD	271,600.00
WEBSITE MAINTANANCE	840.00
Womans Week Celebration	16,252.00
Youth Parliament A/c	8,169.00
<u>BANK Balance as on 31.03.2020</u>	
Axis Bank-CU Sports-439010100116510	124,456.00
Axis Bank-Development 439010100015297	431,414.44
Axis Bank-Dist Grant A .Basu 4390100116527	51,065.00
Axis Bank - General Fund 4390100063771	1,986,500.49
Axis Bank-Liability Fund 439010100063744	2,098,589.20
Axis Bank-Mla/imp 4390101116503	204,071.00
Axis Bank-Salary 439010100063735	66,998.27
Axis Bank-Staff Co-Op 439010100040211	133,648.00
Axis Bank-Student Union 439010100063753	79,802.95
Axis Bank-UGC GRANT 439010100063762	1,535,805.66
SBI,BATANAGAR	10,000.00
UBI-CA-0137050001432	950.31
VJAYA BANK	127,042.00
CASH as in 31.03.2020	6,850,343.32
	140,866.50

45,238,083.23

45,238,083.23


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Details of Audited Statement 2020-21



Supratim Roychowdhary

B.Com (Hons.), FCA, ACMA
Chartered Accountant
Membership No.: 066040
112/1, East Road,
Santoshpur, Kolkata – 700075

INDEPENDENT AUDITOR'S REPORT

To
The Principal,
MAHESHTALA COLLEGE,
Budge Budge Trunk Road,
Maheshtala
Kolkata- 700141

Report on the Financial Statements for the Period:-1st April 2020 to 31st March 2021

We have audited the accompanying financial statements of Maheshtala College, Budge Budge Trunk Road, Maheshtala, Kolkata- 700141, which comprise the Balance sheet as at 31st March 2021, Income and Expenditure accounts and Receipts and payments for the year ended and summary of significant accounting policies and other explanatory information


Management's Responsibility for the Financial Statements

The College's management is responsible for the maintenance of books of account and preparation of these financial statements that give a true and fair view of the financial position, financial performance of the College in accordance with generally accepted accounting principles followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these statements based on our audit. In conducting our audit, we have taken into account the accounting and auditing standards issued by the ICAI. 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 misstatement.

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


DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139





MAHESHTALA COLLEGE

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

Opinion


Subject to our observations given in annexure 'A' we report as under:

- 1) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- 2) In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, give a true and fair view.
 - a) In the case of the Balance Sheet, of the state of the affairs of the college as at 31st March 2021
 - b) In the case of the Income and Expenditure account of the net profit of the college for the year ended on that date and
 - c) In the case of Receipts and payment account of the college for that year ended on that date.

MAHESHTALA COLLEGE

Notes on accounts significant accounting policies adopted

1. These financial statements have been prepared based on the historical cost convention in accordance with generally accepted accounting principles.
2. Fixed assets are stated at written down value i.e. cost of acquisition less yearly depreciation. Depreciation is provided on WDV method at the rates decided by the management consonance with earlier years. Half year's depreciation is generally provided for the items acquired and put to use for less than 180 days during the year and for assets acquired and used for more than 180 days during the year, full year depreciation is provided. Depreciation is not provided on fixed assets sold/disposed off during the year.
3. Investments are stated at cost.
4. Income and expenditure are mainly recognized on the mercantile basis except fees collection and salary payments which are accounted for on cash basis.
5. Provision for gratuity has not made in the accounts.
6. Provision for gratuity, provident fund E.S.I etc, If any payable to part time teacher, guest lecturer and guest non-teaching staff has not been made in the accounts.
7. Interest on fixed deposits is provided on mercantile basis.


DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139





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MAHESHTALA COLLEGE

Annexure 'A' to the Independent Auditor's Report

Based on our examination of the books of account of the college, we further state that

1. Grant received from Directorate of public Instruction, West Bengal, in respect of "Pay packet" has been properly disbursed and utilized for the purpose for which the grant was sanctioned.
2. We are informed that there were no arrear of short deposit against assumed income as defined 2(b) of the West Bengal College (payment of Salaries) Act, 1978 since not applicable to the college.
3. According to the information and explanations given to us all approved whole time teaching and non-teaching staffs have exercised option for pension (including family pension)---cum---gratuity and are enjoying the facilities of general provident Fund.
4. According to the records of the college and information and explanations given to us, we have not come across any other irregularities of the financial nature except maintenance of following subsidiary records and registers i.e.
 - i) Fixed assets register
 - ii) Students roll (since maintained in computer)
 - iii) Investment register
 - iv) Staff advance register
 - v) Refundable caution money deposit
 - vi) Stock register of Library books and journals
5. Followings details information are attached with our audit report
 - i) Roll strength of students of the college (class wise)
 - ii) Courses and subjects taught in the college
 - iii) No. of students (class wise)
 - iv) Rate of tuition fees, other fees and charges
 - v) Amount deposited to Govt. Treasury on account of 50% Non-refundable fees collected from students.
 - vi) List of Fixed Assets
 - vii) Details of bank balance with B.R.S statements as on 31.03.2021
6. Admission Account at Vijaya Bank A/C No.72390101100467 Bhatanagar Branch and College program Fund at Vijaya Bank A/C No.723901011007594 Bhatanagar Branch is in dormant status. However, it is resolved in GB resolution dated on 05-12-2019 to activate the dormant accounts but at the end of the audit period no such activation is done.


DR. RUMPA DAS
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7. In Sch-3 under 'Other Liabilities', there is no longer liabilities under most of the ledger which needs to be adjusted with capital accounts.

UDIN-23066040BGVXVU2381


DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139

For Supratim Roy Chowdhury

Chartered Accountant
Membership No.- 066040
112/1, East Road, Santoshpur, Kol-75
Mob.- 9830612564



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MAHESHTALA COLLEGE,
BUDGE BUDGE TRUNK ROAD, KOLKATA -700141
Balance Sheet
As at 31st March 2021

Liabilities	Schedule	Amount Rs.	Assets	Schedule	Amount Rs.
Capital Fund	1	2,619,953.22	Fixed Assets	6	9,415,555.27
Government Grant Fund	2	12,397,184.00	Investments	7	29,489,225.00
Other Fund Liabilities	3	4,094,634.34	Loan & Advances	8	2,020,627.50
P.F Individual Account	4	29,393,426.69	Cash in hand	9	29,981.50
Outstanding Liabilities	5	120,249.00	Banks accounts	10	7,320,057.98
TOTAL		48,625,447.25			48,275,447.25

DR. RUMPA DAS
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Kolkata-700139





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MAHESHTALA COLLEGE
BUDGE BUDGE TRUNK ROAD, KOLKATA - 700141
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2021

Particulars EXPENSES:		Amount	Amount	Particulars INCOME:		Amount	Amount
To	Grant-in-Aid(PPS) : Pay and Allowances of Teaching and Non Teaching staff incl arrear salary A/c		42,862,107.00	By	Grant-in-Aid(PPS) : Pay and Allowances of Teaching and Non Teaching staff incl salary A/c	33,115,951.00	
					....Direct Credit to Staff		
					....P.F. Liabilities Adjustment	4,962,075.00	
					....Income Tax Adjustment	4,699,921.00	
					....Professional Tax Adjustment	84,160.00	42,862,107.00
					Grant-in-Aid(PPS) : Pay and Allowance to PTTs & CWTTs incl Bonus A/c	9,515,182.00	
	Grant-in-Aid(PPS) : Pay and Allowance to PTTs & CWTTs Teachers	968,168.00			....Direct Credit to Staff		
	Grant-in-Aid(PPS) : Pay and Allowance to SACT Teachers	8,596,684.00	9,564,852.00		....Professional Tax Adjustment for CWTTs and PTTs	49,670.00	9,564,852.00
	Grant-in-Aid(PPS) : Adhoc Bonus for the year 2019-20 NTS+PTT+CWTT		84,000.00		Grant-in-Aid(PPS) : Adhoc Bonus for the year 2019-20 to NTS+PTT+CWTT	9,465,512.00	84,000.00
	Carried Over		52,510,959.00		Carried Over		52,510,959.00


DR. RUMPA DAS
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 Kolkata-700139





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MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2020 to 31-Mar-2021

PAGE 2

Brought Forward	52,510,959.00	Brought Forward	52,510,959.00
AUDIT FEES	10,732.00	Admission Fees A/c	191600.00
ALLIANCE BROADBAND EXPENNSE	30,444.00	Admission Form Fees A/c	109950.00
ACCOUNTING CHARGE	35,000.00	Bank Interest	198931.00
Bank Charges	188.80	Bank Charge (FROM STUDENTS)	9842.00
BILL DESK CHARGE	4,699.04	Building Development fee a/c	99600.00
College Sanitization Expenses	504.00	C.U Centre Grant a/c	25140.00
Computer Consumble Expenses	4,602.00	Development fee a/c	119750.00
CU Centre Expenses	25,140.00	Electricity fee a/c	217800.00
Electricity Charges A/c	113,880.00	Faculty Maintenance fee	40950.00
Etds Filling Charges	14,280.00	Laboratory fees a/c	7180.00
Ex-Gratia Expenses A/C	28,000.00	Library Fee-Non Refundable-Receipt	149400.00
G.B.MEETING EXPENSES	1,980.00	Misc. Receipts	1200.00
Hon. to Contractual Staff	464,900.00	Municipality(Covid Camp)Donation	25780.00
Legal Expenses	1,870.00	Student ID Card Fees A/c	29880.00
Medical Expenses	4,600.00	Session Charges Fees A/c	279000.00
MISC EXPENSES	34,648.00	Tution Fees A/c	114650.00
On Line Admission Charges	50,000.00		
Postage A/c	196.00		
Practical Examination Expenses	-		
Printing & Stationery	4,857.00		
Carried Over	53,341,479.84	Carried Over	54,131,612.00

Das
DR. PUNITA DAS
Principal
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Kolkata - 700139





MAHESHTALA COLLEGE

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MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2020 to 31-Mar-2021

PAGE 3

Brought Forward		53,341,479.84	Brought Forward		54,131,612.00
JOURNALS & PERIODICALS		485.00			
Refreshment Expenses		110.00			
REPAIR MAINTANANCE AIR CONDITIONER		20,000.00			
Remuneration for Additional Work A/c		69,360.00			
Repair & Maintanance -Building		124,954.50			
REPAIR & MAINTANANCE -COMPUTRE		10,924.00			
REPAIR & MAINTANANCE -ELECTRIC		2,055.00			
Seminar Expenses A/c		10,000.00			
Saraswati Puja Expenses		3,000.00			
TELEPHONE CHARGES		5,423.00			
TRAVELLING & CONVEYANCE		5,880.00			
TRAVELLING & CONVEYANCE (PRINCIPAL)		91,000.00			
Travelling for Visiting Lecturer		208,000.00			
Tuition Fees(50%) Deposit to Treasury A/c for the period April,20 to Mar,21		57,325.00			
O/L 2019 -20 36265					
O/L FOR 2020-21 27520					
WATCH & WARD		192,000.00			
WEBSITE MAINTANANCE		840.00			
Depreciation:A/C.		930,444.00	Excess of Expenditure over Income (Transfer to Capital Fund)		941,668.34
Total		55,073,280.34	Total		55,073,280.34

Das
 DR. RUMONA DAS
 J.
 Maheshtala College
 Kolkata





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MAHESHTALA COLLEGE
 Budge Budge Trunk ,Road Kolkata-700141
 RECEIPT AND PAYEMENT ACCOUNT FOR THE YEAR 31ST MARCH, 2021

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
BANK Balance as on 01.04.2020			50% Tution Fee Deposit		29805.00
Axis Bank-CU Sports-439010100116510	124,456.00		Admission Fee		200.00
Axis Bank-Development 439010100015297	431,414.44		Advance Ad-Hoc Salary(Kartick Mal)		163500.00
Axis Bank-Dist Grant A .Basu 4390100116527	51,065.00		ADVANCE SALARY(MD.JOHAED)		25000.00
Axis Bank - General Fund 4390100063771	1,986,500.49		ADVANCE SALARY (SONATAN SOREN)		25000.00
Axis Bank-Liablty Fund 439010100063744	2,098,589.20		Advance Salary (Gabbr)		2000.00
Axis Bank-Mla/mp 4390101116503	204,071.00		Advance T.A for Visiting Lecturer		48000.00
Axis Bank-Salary 439010100063735	66,998.27		ALLIANCE BROADBAND EXPENNSE		30444.00
Axis Bank-Staff Co-Op 439010100040211	133,648.00		Bank Charges		188.80
Axis Bank-Student Union 439010100063753	79,802.95		Bank Charge (FROM STUDENTS)		138.00
Axis Bank-UGC GRANT 439010100063762	1,535,805.68		BILL DESK CHARGE		4699.04
SBI,BATANAGAR	10,000.00		Building Dev, Fee		200.00
UBI-CA-0137050001432	950.31		College Sanitization Expenses		504.00
VIJAYA BANK	127,042.00		COMPUTER COLLEGE FUND		25400.00
	6,850,343.32	6,850,343.32	Computer Consumble Expenses		4602.00
CASH		140,866.50	CU Centre Expenses		25140.00
Admission Fee		191,800.00	CU Form Fee		45.00
ADMISSION FORM		109,950.00	CU Sports Fee		60.00
Advance Ad-Hoc Salary(Kartick Mal)		21,800.00	CU Registration/Migration		110.00
Advance Salary (Gabbr)		2,000.00	Development Fee-Receipt		125.00
ADVANCE SALARY(MD.JOHAED)		75,000.00	ELECTRICTY CHARGES		113880.00
ADVANCE SALARY (SONATAN SOREN)		75,000.00	Electricity Charges - Receipt		300.00
Advance T.A for Visiting Lecturer		200,200.00	Elds Filling Charges		14280.00
Bank Charge (FROM STUDENTS)		9,980.00	Ex-Gratia		28000.00
Bank Interest - Received		198,931.00			
Building Dev, Fee		99,800.00			
Carried Over		7,975,670.82	Carried Over		541,620.84

DR. RUMPA DAS
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MAHESHTALA COLLEGE, Receipt & Payment 1-Apr-2020 to 31-Mar-2021 Page 2

Brought Forward		7,975,670.82	Brought Forward		541,620.84
CU Sports Fee		30,160.00	G.B.MEETING EXPENSES		1980.00
CU Centre Grant Recd		25,140.00	Hon. to Contractual Staff		476900.00
CU Exam. Fee		200.00	ID Card Fees		60.00
CU Form Fee		9,560.00	JOURNALS & PERIODICALS		485.00
CU Registration/Migration		54,890.00	Library Deposit (Refundable)		200.00
Capital fund received		767.00	Library Fee-Non Refundable-Receipt		300.00
Development Fee-Receipt		119,875.00	Legal Expenses		1870.00
Electricity Charges - Receipt		218,100.00	Loan From Monoj Kumar Roy		100000.00
Faculty Maintenance Fee - Receipt		40,950.00	Medical Expenses		4600.00
Hon. to Contractual Staff		12,000.00	MISC EXPENSES		34648.00
ID Card Fees		29,940.00	On Line Admission Charges		50000.00
Laboratory Fee -Receipt		7,180.00	Postage		196.00
Laboratory Caution Money Deposit		31,600.00	Printing & Stationery		4857.00
Library Deposit (Refundable)		54,400.00	Refreshment Expenses		110.00
Library Deposit(Refundable) Refund		45,400.00	REPAIR MAINTANANCE AIR CONDITIONER		20000.00
Library Fee-Non Refundable-Receipt		149,700.00	Remuneration for Additional Work A/c		69360.00
Loan From Monoj Kumar Roy		100,000.00	Repair & Maintanance -Building		124954.50
MISC INCOME		1,200.00	REPAIR & MAINTANANCE -COMPUTRE		10924.00
Municipality(Covid Camp)Donation		25,780.00	REPAIR & MAINTANANCE -ELECTRIC		2055.00
S.A.Fund		33,450.00	Seminar Expenses A/c		26000.00
Session Charges - Receipt		279,300.00			
S.H.Home		8,770.00			
Seminar Expenses A/c		16,000.00			
	Carried Over	9,270,032.82	Carried Over		1,471,120.34

Das
DR. RUMDA DAS
Principal
Maheshtala College
Kolkata-700139





MAHESHTALA COLLEGE

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MAHESHTALA COLLEGE, Receipt & Payment 1-Apr-2020 to 31-Mar-2021 Page 3

Brought Forward		9,270,032.82	Brought Forward		1,471,120.34
Tuition Fee		114,700.00	S.A.Fund		98075.00
Travelling for Visiting Lecturer		41,000.00	Session Charges - Receipt		300.00
WATCH & WARD		24,000.00	S.H.Home		5.00
			Saraswati Puja Expenses		3000.00
			TELEPHONE CHARGES		5423.00
			TRAVELLING & CONVEYANCE		5880.00
			TRAVELLING & CONVEYANCE (PRINCIPAL)		91000.00
			Travelling for Visiting Lecturer		208000.00
			Tuition Fee		50.00
			WATCH & WARD		216000.00
			WEBSITE MAINTANANCE		840.00
			<u>BANK Balance as on 31.03.2021</u>		
			Axis Bank- 439010100137317	791.00 Dr	
			Axis Bank-CU Sports-439010100116510	128302.00 Dr	
			Axis Bank-Development 439010100015297	444744.44 Dr	
			Axis Bank-Dist Grant A. Basu 4390100116527	51065.00 Dr	
			Axis Bank - General Fund 4390100063771	2315104.15 Dr	
			Axis Bank-Liability Fund 439010100063744	2163434.20 Dr	
			Axis Bank-Mla/mp 4390101116503	210377.00 Dr	
			Axis Bank-Salary 439010100063735	69069.27 Dr	
			Axis Bank-Staff Co-Op 439010100040211	133648.00 Dr	
			Axis Bank-Student Union 439010100063753	82268.95 Dr	
			Axis Bank-UGC GRANT 439010100063762	1583261.66 Dr	
			SBI,BATANAGAR	10,000.00	
			UBI-CA-0137050001432	950.31	
			VIJAYA BANK	127,042.00	7,320,057.98
			CASH as in 31.03.2021		29,981.50
		9,449,732.82			9,449,732.82

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Details of Audited Statement 2021-22



Supratim Roychowdhury

B.Com (Hons.), FCA, ACMA
Chartered Accountant
Membership No.: 066040
112/1. East Road,
Santoshpur, Kolkata – 700075

INDEPENDENT AUDITOR'S REPORT

To
The Principal,
MAHESHTALA COLLEGE,
Budge Budge Trunk Road,
Maheshtala
Kolkata- 700141

Report on the Financial Statements for the Period:-1st April 2021 to 31st March 2022

We have audited the accompanying financial statements of Maheshtala College, Budge Budge Trunk Road, Maheshtala, Kolkata- 700141, which comprise the Balance sheet as at 31st March 2022, Income and Expenditure accounts and Receipts and payments for the year ended and summary of significant accounting policies and other explanatory information


Management's Responsibility for the Financial Statements

The College's management is responsible for the maintenance of books of account and preparation of these financial statements that give a true and fair view of the financial position, financial performance of the College in accordance with generally accepted accounting principles followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these statements based on our audit. In conducting our audit, we have taken into account the accounting and auditing standards issued by the ICAI. 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 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 judgement, including the assessment of the risks of material misstatements, of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the college's preparation and presentation of the statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the college, as well as evaluating the overall presentation of the financial statements.


DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139





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

Opinion

Subject to our observations given in annexure 'A' we report as under:

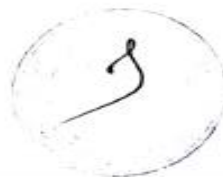
- 1) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- 2) In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, give a true and fair view.
 - a) In the case of the Balance Sheet, of the state of the affairs of the college as at 31st March 2022
 - b) In the case of the Income and Expenditure account of the net profit of the college for the year ended on that date and
 - c) In the case of Receipts and payment account of the college for that year ended on that date.

MAHESHTALA COLLEGE

Notes on accounts significant accounting policies adopted

1. These financial statements have been prepared based on the historical cost convention in accordance with generally accepted accounting principles.
2. Fixed assets are stated at written down value i.e. cost of acquisition less yearly depreciation. Depreciation is provided on WDV method at the rates decided by the management consonance with earlier years. Half year's depreciation is generally provided for the items acquired and put to use for less than 180 days during the year and for assets acquired and used for more than 180 days during the year, full year depreciation is provided. Depreciation is not provided on fixed assets sold/disposed off during the year.
3. Investments are stated at cost.
4. Income and expenditure are mainly recognized on the mercantile basis except fees collection and salary payments which are accounted for on cash basis.
5. Provision for gratuity has not made in the accounts.
6. Provision for gratuity, provident fund E.S.I etc, If any payable to part time teacher, guest lecturer and guest non-teaching staff has not been made in the accounts.
7. Interest on fixed deposits is provided on mercantile basis.


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MAHESHTALA COLLEGE

Annexure 'A' to the Independent Auditor's Report

Based on our examination of the books of account of the college, we further state that

1. Grant received from Directorate of public Instruction, West Bengal, in respect of "Pay packet" has been properly disbursed and utilized for the purpose for which the grant was sanctioned.
2. We are informed that there were no arrear of short deposit against assumed income as defined 2(b) of the West Bengal College (payment of Salaries) Act, 1978 since not applicable to the college.
3. According to the information and explanations given to us all approved whole time teaching and non-teaching staffs have exercised option for pension (including family pension)---cum---gratuity and are enjoying the facilities of general provident Fund.
4. According to the records of the college and information and explanations given to us, we have not come across any other irregularities of the financial nature except maintenance of following subsidiary records and registers i.e.
 - i) Fixed assets register
 - ii) Students roll (since maintained in computer)
 - iii) Investment register
 - iv) Staff advance register
 - v) Refundable caution money deposit
 - vi) Stock register of Library books and journals
5. Followings details information are attached with our audit report
 - i) Roll strength of students of the college (class wise)
 - ii) Courses and subjects taught in the college
 - iii) No. of students (class wise)
 - iv) Rate of tuition fees, other fees and charges
 - v) Amount deposited to Govt. Treasury on account of 50% Non-refundable fees collected from students.
 - vi) List of Fixed Assets
 - vii) Details of bank balance with B.R.S statements as on 31.03.2022
6. Admission Account at Vijaya Bank A/C No.72390101100467 Bhatanagar Branch and College program Fund at Vijaya Bank A/C No.723901011007594 Bhatanagar Branch is in dormant status. However, it is resolved in GB resolution dated on 05-12-2019 to activate the dormant accounts but at the end of the audit period no such activation is done.


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7. In Sch-3 under 'Other Liabilities', there is no longer liabilities under most of the ledger which needs to be adjusted with capital accounts.

UDIN-23066040BGVXVV1867


DR. RUMPA DAS
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Maheshtala College
Kolkata-700139

For Supratim Roy Chowdhury

Chartered Accountant
Membership No.- 066040
112/1, East Road, Santoshpur, Kol-75
Mob.- 9830612564



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MAHESHTALA COLLEGE,
BUDGE BUDGE TRUNK ROAD, KOLKATA -700141
Balance Sheet
As at 31st March 2022

Liabilities	Schedule	Amount Rs.	Assets	Schedule	Amount Rs.
Capital Fund	1	3,715,156.25	Fixed Assets	6	8,923,113.27
Government Grant Fund	2	12,431,362.00	Investments	7	36,766,878.00
Other Fund Liabilities	3	4,318,800.34	Loan & Advances	8	2,439,427.50
P.F Individual Account	4	36,671,079.69	Cash in hand	9	7,689.50
Outstanding Liabilities	5	238,774.00	Banks accounts	10	9,238,064.01
TOTAL		57,375,172.28			57,375,172.28


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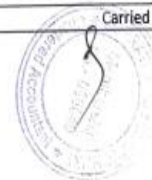
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MAHESHTALA COLLEGE
 Budge Budge Trunk ,Road Kolkata-700141
 RECEIPT AND PAYEMENT ACCOUNT FOR THE YEAR 31ST MARCH, 2022

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
BANK Balance as on 01.04.2021			50% Tution Fee Outstanding Liab.		63,785.00
Axis Bank-CU Sports-439010100116510	128302.00 Dr		50% Tution Fee Deposit		111,850.00
Axis Bank-Development 439010100015297	444744.44 Dr		Admission Fee		39,925.00
Axis Bank-Dist Grant A. Basu 4390100116527	51065.00 Dr		Advance Ad-Hoc Salary(Kartick Mal)		130,800.00
Axis Bank - General Fund 4390100063771	2315104.15 Dr		BRITISH COUNCIL LIBRARY MEMBERSHIP		8,500.00
Axis Bank-Liability Fund 439010100063744	2163434.20 Dr		Bank Charges		389.40
Axis Bank-Mla/mp 4390101116503	210377.00 Dr		Bank Charge (FROM STUDENTS)		940.00
Axis Bank-Salary 439010100063735	68069.27 Dr		Bill Desk Collection AC		3,911,485.00
Axis Bank-Staff Co-Op 439010100040211	133648.00 Dr		BILL DESK CHARGE		11,490.57
Axis Bank-Student Union 439010100063753	82268.95 Dr		Building Dev, Fee		9,400.00
Axis Bank-UGC GRANT 439010100063762	1583261.66 Dr		BUILDING		6,500.00
Axis Bank 439010100137317	791.00		COLLEGE CAMPUSE CLEANING		7,500.00
SBI,BATANAGAR	10,000.00		College Sanitization Expenses		6,500.00
UBI-CA-0137050001432	950.31		COMPUTER COLLEGE FUND		146,615.00
VIJAYA BANK	127,042.00		Cable Rental for Net Usage		25,075.00
	7,320,057.98	7,320,057.98	Computer Consumable Expenses		2,006.00
CASH		29,981.50	CU Centre Expenses		51,140.00
ALUMENI ASSOCIATION DEPOSIT		1,400.00	CU Form Fee		940.00
Admission Fee		234,600.00	CU Sports Fee		2,820.00
Advance T.A for Visiting Lecturer		20,000.00	CU Registration/Migration		51,519.00
Billi Desk Collection AC		3911485.00	C.U Registration Exp. NTS Part		8,740.00
Bank Charge (FROM STUDENTS)		59,511.00	College Exam fee		7,050.00
Bank Interest - Received		236,557.00	Contingency Expenses		450.00
Building Dev, Fee		233,600.00	Development Fee-Receipt		5,875.00
CU Centre Grant Recd		102,400.00	DEPARTMENTAL ACTIVITIES -ENGLISH		1,500.00
CU Sports Fee		40,620.00	ELECTRICTY CHARGES		138,950.00
Casual fee		121,775.00	Electric Installation		53,680.00
College Exam fee		175,050.00	ELECTRICAL CONSUMBLE GOODS		370.00
CU Registration/Migration		74470.00	Etds Filling Charges		17,184.00
CU Form Fee		13540.00	Ex-Gratia		28,000.00
Carried Over		12,575,047.48	G.B.MEETING EXPENSES		9,920.00
			Carried Over		4860898.97

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MAHESHTALA COLLEGE, Receipt & Payment 1-Apr-2020 to 31-Mar-2022 Page 2

Brought Forward		12,575,047.48	Brought Forward		4,860,898.97
Development Fee-Receipt		860,849.00	GARDENING EXPENSES		3300.00
Electricity Charges - Receipt		459,195.00	GIFT FOR GUEST		2,083.00
FESTIVAL ADVANCE		42,000.00	Gas Service A/c		4,695.00
Faculty Maintenance Fee - Receipt		300.00	Hon. to Contractual Staff		490,250.00
Honorarium ICPR (Philosophy)		12500.00	Honorarium ICPR (Philosophy)		14500.00
INCOME TAX DEPOSIT A/C		104488.00	Fine- Payment		3,390.00
ID Card Fees		70140.00	ID Card Fees		2,820.00
Laboratory Fee -Receipt		33,840.00	ID Card Printing		6,015.00
Laboratory Caution Money Deposit		29,800.00	Independence Day Expenses		3,000.00
Library Deposit (Refundable)		135,400.00	INCOME TAX DEPOSIT A/C		104488.00
Library Fee-Non Refundable-Receipt		203,100.00	Laboratory Fee -Refund		840.00
NSS		36178.00	Laboratory Caution Money Deposit		4400.00
Scrap Sale		2,500.00	Library Deposit (Refundable)		9,400.00
S.A.Fund		87675.00	Library Fee-Non Refundable-Receipt		14100.00
Session Charges - Receipt		567,600.00	LABORTY STATIONERY		644.00
S.H.Home		9,450.00	Legal Expenses		22554.00
STUDENT STIPEND		4,000.00	Library Books		108760.00
Tuition Fee		510,570.00	Laborator Equipment-College		11300.00
			MISC EXPENSES		2200.00
			On Line Admission Charges		50000.00
			Printing & Stationery		65,814.00
			Refreshment Expenses		5,548.00
			REPAIR MAINTANANCE AIR CONDITIONER		33773.00
			Repair & Maintanance -Generator		31775.00
			Repair & Maintanance -Building		12614.00
			Pesticide Expenses		24,000.00
			REPAIR & MAINT. -WATER & SANITATION		20150.00
			REPAIR & MAINTANANCE -COMPUTRE		48104.00
			REPAIR & MAINTANANCE -ELECTRIC		22070.00
			STUDENT STIPEND		5,000.00
			SANITATION EXPENSES		4,475.00
			Server Renewal		9,440.00
	Carried Over	15,744,632.48	Carried Over		6,002,400.97

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Brought Forward	15,744,632.48	Brought Forward	6,002,400.97
		Social Programme A/c	57,500.00
		S.A.Fund	87525.00
		Session Charges - Receipt	14100.00
		S.H.Home	9185.00
		TELEPHONE CHARGES	4274.00
		TRAVELLING & CONVEYANCE	9595.00
		TRAVELLING & CONVEYANCE (PRINCIPAL)	84000.00
		Tuition Fee	3715.00
		Vaccination Program Expenses	6000.00
		Vacuum Cleaner	12590.00
		WATCH & WARD	144000.00
		WEBSITE MAINTANANCE	840.00
		Womans Week Celebration	4919.00
		Water & Sanitation	6,315.00
		XEROX MACHINE A/C	51920.00
		BANK Balance as on 31.03.2022	
		Axis Bank- 439010100137317	815.00
		Axis Bank-CU Sports-439010100116510	132,195.00
		Axis Bank-Development 439010100015297	458,237.44
		Axis Bank-Dist Grant A .Basu 4390100116527	51,065.00
		Axis Bank - General Fund 4390100063771	4091053.18 Dr
		Axis Bank-Liability Fund 439010100063744	2,229,070.20
		Axis Bank-Mlalmp 4390101116503	216,761.00
		Axis Bank-Salary 439010100063735	71,165.27
		Axis Bank-Staff Co-Op 439010100040211	133,648.00
		Axis Bank-Student Union 439010100063753	84,763.95
		Axis Bank-UGC GRANT 439010100063762	1,631,297.66
		SBI,BATANAGAR	10,000.00
		UBI-CA-0137050001432	950.31
		VIJAYA BANK	127,042.00
		CASH as in 31.03.2022	9,238,064.01
			7,689.50
	15,744,632.48		15,744,632.48

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MAHESHTALA COLLEGE
BUDGE BUDGE TRUNK ROAD, KOLKATA -700141
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2022

Particulars EXPENSES:		Amount	Amount	Particulars INCOME:		Amount	Amount
To	Grant-in-Aid(PPS) : Pay and Allowances of Teaching and Non Teaching staff incl arrear salary A/c		42,199,982.00	By	Grant-in-Aid(PPS) : Pay and Allowances of Teaching and Non Teaching staff incl salary A/c	32,427,577.00	
					....Direct Credit to Staff		
					....P.F. Liabilities Adjustment	4,946,368.00	
					....Income Tax Adjustment	4,742,927.00	
					....Professional Tax Adjustment	83,110.00	42,199,982.00
	Grant-in-Aid(PPS) : Pay and Allowance to SACT Teachers		9,189,393.00		Grant-in-Aid(PPS) : Pay and Allowance to SACT Teachers	9,144,133.00	
					....Direct Credit to Staff		
					....P.F. Liabilities Adjustment	45,260.00	9,189,393.00
	Grant-in-Aid(PPS) : Adhoc Bonus for the year 2021-22 to NTS+SACT		144,000.00		Grant-in-Aid(PPS) : Adhoc Bonus for the year 2021-22 to NTS+SACT	144,000.00	144,000.00
	Carried Over		51,533,375.00		Carried Over		51,533,375.00

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MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2021to 31-Mar-2022

PAGE 2

Brought Forward	51,533,375.00	Brought Forward	51,533,375.00
AUDIT FEES	10732.00	Admission Fees A/c	194,675.00
ACCOUNTING CHARGE	30,000.00	ALUMENI ASSOCIATION DEPOSIT	1400.00
Bank Charges	389.40		
BILL DESK CHARGE	11490.57	Bank Charge (FROM STUDENTS)	58,571.00
BRITISH COUNCIL LIBRARY MEMBERSHIP	8,500.00	Bank Interest	236,557.00
College Sanitization Expenses	6,500.00	Building Development fee a/c	224,200.00
Cable Rental for Net Usage	25,075.00		
Computer Consumable Expenses	2,006.00	C.U Centre Grant a/c	102,400.00
CU Centre Expenses	51140.00	Casual fee	121,775.00
COLLEGE CAMPUSE CLEANING	7,500.00	College Exam fee	168,000.00
Contingency Expenses	450.00		
C.U Registration Exp. NTS Part	8,740.00	Development fee a/c	854,974.00
DEPARTMENTAL ACTIVITIES -ENGLISH	1,500.00		
Electricity Charges A/c	138950.00	Electricity fee a/c	459195.00
Etds Filling Charges	17184.00	Facuilty Maintenance fee	300.00
Ex-Gratia Expenses A/C	28000.00	Laboratory fees a/c	33,000.00
ELECTRICAL CONSUMBLE GOODS	370.00	Library Fee-Non Refundable-Receipt	189,000.00
Fine- Payment	3,390.00		
GIFT FOR GUEST	2,083.00	Scrap Sale	2,500.00
G.B.MEETING EXPENSES	9920.00	Student ID Card Fees A/c	67,320.00
GARDENING EXPENSES	3,300.00	Session Charges Fees A/c	553,500.00
Hon. to Contractual Staff	490,250.00	Tution Fees A/c	506,855.00
Gas Service A/c	4,695.00		
ID Card Printing	6,015.00		
Independence Day Expenses	3,000.00		
Legal Expenses	22554.00		
LABORTY STATIONERY	644.00		
MISC EXPENSES	2,200.00		
On Line Admission Charges	50000.00		
Pesticide Expenses	24,000.00		
Printing & Stationery	65814.00		
Carried Over	52,569,766.97	Carried Over	55,307,597.00

DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139





MAHESHTALA COLLEGE

BUDGE BUDGE TRUNK ROAD, MAHESHTALA, KOLKATA – 700139
 E-mail: maheshtalacollege@yahoo.com/ principal.maheshtalacollege@gmail.com

☎: 6289482452 (Office)

Website: www.maheshtalacollege.ac.in

MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2021 to 31-Mar-2022

PAGE 3

Brought Forward		52,569,766.97	Brought Forward		55,307,597.00
Refreshment Expenses		5548.00			
REPAIR MAINTANANCE AIR CONDITIONER		33773.00			
REPAIR & MAINT. -WATER & SANITATION		20,150.00			
Repair & Maintanance -Building		12614.00			
REPAIR & MAINTANANCE -COMPUTRE		48,104.00			
REPAIR & MAINTANANCE -ELECTRIC		22,070.00			
Repair & Maintanance -Generator		31,775.00			
SANITATION EXPENSES		4,475.00			
Server Renewal		9,440.00			
Social Programme A/c		57,500.00			
TELEPHONE CHARGES		4,274.00			
TRAVELLING & CONVEYANCE		9,595.00			
TRAVELLING & CONVEYANCE (PRINCIPAL)		84000.00			
Tuition Fees(50%) Deposit to Treasury A/c		253,428.00			
Vaccination Program Expenses		6,000.00			
Womans Week Celebration		4,919.00			
WATCH & WARD		144000.00			
WEBSITE MAINTANANCE		840.00			
Depreciation:A/C.		890122.00			
Excess of Income over expenditre (Transfer to Capital Fund)		1095203.03			
Total		55,307,597.00	Total		55,307,597.00


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Details of Audited Statement 2022-23



Supratim Roychowdhary

B.Com (Hons.), FCA, ACMA
Chartered Accountant
Membership No.: 066040
112/1, East Road,
Santoshpur, Kolkata – 700075

INDEPENDENT AUDITOR'S REPORT

To
The Principal,
MAHESHTALA COLLEGE,
Budge Budge Trunk Road,
Maheshtala
Kolkata- 700141

Report on the Financial Statements for the Period:-1st April 2022 to 31st March 2023

We have audited the accompanying financial statements of Maheshtala College, Budge Budge Trunk Road, Maheshtala, Kolkata- 700141, which comprise the Balance sheet as at 31st March 2023, Income and Expenditure accounts and Receipts and payments for the year ended and summary of significant accounting policies and other explanatory information

Management's Responsibility for the Financial Statements

The College's management is responsible for the maintenance of books of account and preparation of these financial statements that give a true and fair view of the financial position, financial performance of the College in accordance with generally accepted accounting principles followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these statements based on our audit. In conducting our audit, we have taken into account the accounting and auditing standards issued by the ICAI. 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 misstatement.

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


DR. RUMPA DAS
Principal
Maheshtala College
Kolkata-700139





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

Opinion

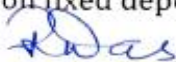
Subject to our observations given in annexure 'A' we report as under:

- 1) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- 2) In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, give a true and fair view.
 - a) In the case of the Balance Sheet, of the state of the affairs of the college as at 31st March 2023
 - b) In the case of the Income and Expenditure account of the net profit of the college for the year ended on that date and
 - c) In the case of Receipts and payment account of the college for that year ended on that date.

MAHESHTALA COLLEGE

Notes on accounts significant accounting policies adopted

1. These financial statements have been prepared based on the historical cost convention in accordance with generally accepted accounting principles.
2. Fixed assets are stated at written down value i.e. cost of acquisition less yearly depreciation. Depreciation is provided on WDV method at the rates decided by the management consonance with earlier years. Half year's depreciation is generally provided for the items acquired and put to use for less than 180 days during the year and for assets acquired and used for more than 180 days during the year, full year depreciation is provided. Depreciation is not provided on fixed assets sold/dropped off during the year.
3. Investments are stated at cost.
4. Income and expenditure are mainly recognized on the mercantile basis except fees collection and salary payments which are accounted for on cash basis.
5. Provision for gratuity has not made in the accounts.
6. Provision for gratuity, provident fund E.S.I etc, If any payable to part time teacher, guest lecturer and guest non-teaching staff has not been made in the accounts.
7. Interest on fixed deposits is provided on mercantile basis.


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MAHESHTALA COLLEGE Independent Auditor's Report

Based on our examination of the books of account of the college, we further state that

1. Grant received from Directorate of public Instruction, West Bengal, in respect of "Pay packet" has been properly disbursed and utilized for the purpose for which the grant was sanctioned.
2. We are informed that there were no arrear of short deposit against assumed income as defined 2(b) of the West Bengal College (payment of Salaries) Act, 1978 since not applicable to the college.
3. According to the information and explanations given to us all approved whole time teaching and non-teaching staffs have exercised option for pension (including family pension)---cum---gratuity and are enjoying the facilities of general provident Fund.
4. According to the records of the college and information and explanations given to us, we have not come across any other irregularities of the financial nature except maintenance of following subsidiary records and registers i.e.
 - i) Fixed assets register
 - ii) Students roll (since maintained in computer)
 - iii) Investment register
 - iv) Staff advance register
 - v) Refundable caution money deposit
 - vi) Stock register of Library books and journals
5. Followings details information are attached with our audit report
 - i) Roll strength of students of the college (class wise)
 - ii) Courses and subjects taught in the college
 - iii) No. of students (class wise)
 - iv) Rate of tuition fees, other fees and charges
 - v) Amount deposited to Govt. Treasury on account of 50% Non-refundable fees collected from students.
 - vi) List of Fixed Assets
 - vii) Following bank balance with B.R.S statements as on 31.03.2023



Name of Bank	Account No	Balance
Axis Bank-CU Sports	439010100116510	90,027.00
Axis Bank-Development	439010100015297	1,978,805.44
Axis Bank - General Fund	4390100063771	3,239,354.30
Axis Bank-Liability Fund	439010100063744	2,632,524.70
Axis Bank-MLA/MP	4390101116503	223,155.00
Axis Bank-Salary	439010100063735	73,323.27
Axis Bank-Student Union	439010100063753	87,063.45
Axis Bank-UGC GRANT	439010100063762	855,827.66


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Baroda -M.T.C Prog. fund	89900100003213	4,322.70
SBI MTC -M.R.PROJECT	00000040887219515	682.00
BARODA -MTC FEES A/C	89900100005952	53,568.00

6. Following bank accounts cannot be verified a necessary bank statement relates to such bank accounts were not made available to us by the College authority.

Name of Bank	Account No	Balance	Remark
Axis Bank--	439010100137317	815.00	Dormant a/c
Axis Bank-Dist Grant A .Basu	4390100116527	51,065.00	Dormant a/c
Axis Bank-Staff Co-Opp	439010100040211	133,648.00	Not traceable
SBI,BATANAGAR		10,000.00	Not traceable
UBI- CA	0137050001432	950.31	Dormant a/c

7. In Sch-3 under 'Other Liabilities', there is no longer liabilities under most of the ledger which needs to be adjusted with capital accounts.

Date 05/05/2024

UDIN- 240 660 40 BKAVI 55461



For Supratim Roy Chowdhury
Chartered Accountant
Membership No.- 066040
112/1, East Road, Santoshpur, Kol-700139
Mob.- 9830612554


DR. RUMPA DAS
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MAHESHTALA COLLEGE,
BUDGE BUDGE TRUNK ROAD, KOLKATA -700141
Balance Sheet
As at 31st March 2023

Liabilities	Schedule	Amount Rs.	Assets	Schedule	Amount Rs.
Capital Fund	1	36,82,589.32	Fixed Assets	7	83,99,108.67
Government Grant Fund	2	1,17,87,932.00	Investments	8	3,81,42,379.06
Other Fund Liabilities	3	47,80,286.34	Loan & Advances	9	24,40,427.50
P.F Individual Account	4	3,80,55,324.00	Cash in hand	10	25,707.00
Outstanding Liabilities	5	1,28,623.00	Banks accounts	11	94,35,132.43
Bank Suspense	6	8,000.00			
TOTAL		5,84,42,754.66			5,84,42,754.66


DR. RUMPA DAS
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Kolkata-7000139



For Supratim Roy Chowdhury

Chartered Accountant
Membership No.- 066040
112/1, East Road, Santoshpur, Kol-70
Mob.- 9830312564



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MAHESHTALA COLLEGE
BUDGE BUDGE TRUNK ROAD, KOLKATA - 700141
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2023

Particulars EXPENSES:	Amount	Amount	Particulars INCOME:	Amount	Amount
Grant-in-Aid(PPS) : Pay and Allowances of Teaching and Non Teaching staff incl arrear salary A/c		4,22,93,168.00	Grant-in-Aid(PPS) : Pay and Allowances of Teaching and Non Teaching staff incl salary A/c	3,25,20,763.00	
			....Direct Credit to Staff		
			....P.F. Liabilities Adjustment	49,46,368.00	
			....Income Tax Adjustment	47,42,927.00	
			....Professional Tax Adjustment	83,110.00	4,22,93,168.00
Grant-in-Aid(PPS) : Pay and Allowance to SACT Teachers		91,89,393.00	Grant-in-Aid(PPS) : Pay and Allowance to SACT Teachers	91,44,133.00	
			....Direct Credit to Staff		
			....P.F. Liabilities Adjustment	45,260.00	91,89,393.00
Grant-in-Aid(PPS) : Adhoc Bonus for the year 2021-22 to NTS+SACT		1,44,000.00	Grant-in-Aid(PPS) : Adhoc Bonus for the year 2022-23 to NTS+SACT	1,44,000.00	1,44,000.00
Carried Over		5,16,26,561.00	Carried Over		5,16,26,561.00


DR. RUMPA DAS
 Principal
 Maheshtala College
 Kolkata-7000139





MAHESHTALA COLLEGE

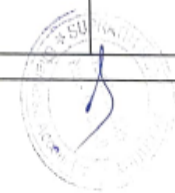
BUDGE BUDGE TRUNK ROAD, MAHESHTALA, KOLKATA – 700139
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MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2021to 31-Mar-2023

PAGE 2

Brought Forward		5,16,26,561.00	Brought Forward		5,16,26,561.00
AUDIT FEES		10732.00	Admission Fees A/c		1,89,600.00
ACCOUNTING CHARGE		30,578.00	ALUMENI ASSOCIATION DEPOSIT		1900.00
Advertisement		6,930.00	Bank Charge (FROM STUDENTS)		65,790.00
Bank Charges		14,398.48	Bank Interest		2,87,640.06
Bank int, paid to ugc		2,96,647.00	Building Development fee a/c		1,89,600.00
CU Centre Expenses		93265.00	C.U Centre Grant a/c		80,480.00
CU Exam. Expenses		8090.00	Casual fee		45,525.00
COLLEGE CAMPUSE CLEANING		5,500.00	College Exam fee		1,39,200.00
Contingency Expenses		960.00			
Condolence meeting		780.00			
C.U.Data Prosseing fee		35,040.00			
C.U Registration Exp. NTS Part		7,500.00			
Dist. Sports		3,67,637.00			
Electricity Charges A/c		157340.00	Development fee a/c		13,00,350.00
Etds Filling Charges		15034.00			
Ex-Gratia Expenses A/C		37600.00			
ELECTRICAL CONSUMBLE GOODS		3,410.50	Electricity fee a/c		415650.00
Excursion Hist. Dept		5,833.00			
Faculty Development DPI Regst.		2,000.00			
Foundation Expenses		1,010.00			
G.B.MEETING EXPENSES		5928.00			
GARDENING EXPENSES		4,900.00	Labortory fees a/c		33,845.00
Hon. to Contractual Staff		7,07,530.00	Library Fee-Non Refundable-Receipt		1,18,199.00
Garbage cleaning		200.00			
Geography Tour		1,829.00			
Gas Service A/c		7,620.00			
Hon. to Lib.Visit		3,700.00			
Hon. to Comm.Practical		5,000.00			
ID Card Printing		5,000.00	Scrap Sale		27,920.00
Independence Day Expenses		4,296.00	Student ID Card Fees A/c		21,900.00
Carried Over		5,34,72,848.98	Carried Over		5,45,44,160.06

DR. RUMPA DAS
 DR. RUMPA DAS
 Principal
 Maheshtala College
 Kolkata-7000139





KNOWLEDGE IS POWER

MAHESHTALA COLLEGE

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MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2021to 31-Mar-2023			PAGE 3	
Brought Forward		5,34,72,848.98	Brought Forward	5,45,44,160.06
Internet charge		32,994.00		
ICSSR a/c		11,861.00		
IQAC EXPENSES		1,163.00		
Journal & Perodical		757.00		
Legal Expenses		23850.00	Session Charges Fees A/c	5,46,900.00
LABORTY STATIONERY		7,860.00		
MISC EXPENSES		840.00	Tution Fees A/c	6,59,035.00
NSS EXPENSES		39,374.00		
On Line Admission Charges		249426.00		
Online Competitive Exam Portal	107626.00			
On Line Admission Process	141800.00			
PCRA Programme		1409.00		
Practical Exam. Exp		8129.00		
Pesticide Expenses		450.00	MISC INCOME	2,561.00
Printing & Stationery		130340.00		
Refreshment Expenses		8342.00		
Postage		268.00		
Reception expenses		1000.00		
REPAIR MAINTANANCE AIR CONDITIONER		15000.00		
REPAIR & MAINT. -WATER & SANITATION		30,297.00		
Repair & Maintanance -Building		96740.00		
Remuneration of additional work		69360.00		
REPAIR & MAINTANANCE -COMPUTRE		1,09,409.00		
REPAIR & MAINTANANCE -FURNITURE		6,310.00		
AMC COMPUTER		38,940.00		
AMC GENARATOR		15,900.00		
AMC WATER PURIFER EURAKA FROBES		33,790.00		
ANNUAL DAY PROGRAMME		11,633.00		
ANNUAL MAGIZENE		375.00		
AUDIT FEE NSS		500.00		
Auditor Travelling		3,200.00		
REPAIR & MAINTANANCE -ELECTRIC		24,980.00		
Carried Over	DR. RIMPA...	5,44,47,345.98	Carried Over	5,57,52,656.06

DR. RIMPA...
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 Maheshtala
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MAHESHTALA COLLEGE, Income & Expenditure 1-Apr-2021to 31-Mar-2023			PAGE 4		
Brought Forward		5,44,47,345.98	Brought Forward		5,57,52,656.06
SANITATION EXPENSES		7,007.00			
Server Renewal		2,938.00			
Social Programme A/c		34,000.00			
Seminar Expenses		2,035.00			
Saraswati Puja Exp		2,165.00			
SALARY FOR GURST LECT.		2,600.00			
Student welfare		42,000.00			
College Sports expenses		1,350.00			
TELEPHONE CHARGES		2,430.00			
TRAVELLING & CONVEYANCE		9,950.00			
TRAVELLING & CONVEYANCE (PRINCIPAL)		77000.00			
Tuition Fees(50%) Deposit to Treasury A/c		3,29,518.00			
Utilization Certificate fee		5,000.00			
Youth Parliament		10,275.00			
WATCH & WARD		55800.00			
Depreciation:A/C.		796429.60			
			Excess of expenditure over Income (Transfer to Capital Fund)		75,187.52
Total		5,58,27,843.58	Total		5,58,27,843.58


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MAHESHTALA COLLEGE
Budge Budge Trunk ,Road Kolkata-700141
RECEIPT AND PAYEMENT ACCOUNT FOR THE YEAR 31ST MARCH, 2023

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
BANK Balance as on 01.04.2022			50% Tution Fee Deposit		323016.00
Axis Bank- 439010100137317	815.00		50% Tution Fees Outstanding Liab.		111653.00
Axis Bank-CU Sports-439010100116510	1,32,195.00		Accounting Charges		578.00
Axis Bank-Development 439010100015297	4,58,237.44		Admission Fee		11400.00
Axis Bank-Dist Grant A .Basu 4390100116527	51,065.00		Advance for Sports Expenses		8000.00
Axis Bank - General Fund 4390100063771	4091053.18 Dr		Adve tisement Expenses		6930.00
Axis Bank-Liability Fund 439010100063744	22,29,070.20		ALUMENI ASSOCIATION DEPOSIT		5000.00
Axis Bank-Mla/mp 4390101116503	2,16,761.00		AMC Charges(Computer)		38940.00
Axis Bank-Salary 439010100063735	71,165.27		AMC WATER PURIFER EUREKA FROBES		33790.00
Axis Bank-Staff Co-Op 439010100040211	1,33,648.00		Annual Day Programme Exp.A/c		11633.00
Axis Bank-Student Union 439010100063753	84,763.95		Annual Magazine Expenses		375.00
Axis Bank-UGC GRANT 439010100063762	16,31,297.66		Audit Fee (NSS)		500.00
SBI,BATANAGAR	10,000.00		Auditor Travelling Exp. A/c		3200.00
UBI-CA-0137050001432	950.31		Bank Charges		2520.60
VUJAYA BANK	1,27,042.00	92,38,064.01	BANK INTEREST PAID TO UGC		357522.00
CASH as in 01.04.2022		7,689.50	BILL DESK FEES COLLECTION A/C		4755141.00
Admission Fee		201000.00	BUILDING		35340.00
Advance for Sports Expenses		8000.00	Building Dev. Fee		11400.00
ALUMENI ASSOCIATION DEPOSIT		6900.00	CAPITAL ADJUSTMENT		9977.90
Bank Charge (FROM STUDENTS)		65790.00	COLLEGE CAMPUSE CLEANING		5500.00
Bank Charges		180.00	College Exam. Fee -Receipt		8550.00
BANK INTEREST PAID TO UGC		60875.00	College Sports Expense		1350.00
Bank Interest - Received		287640.06	COMPUTER COLLEGE FUND		61234.00
Bank Suspense		8000.00	Condolence Meeting Expenses		780.00
BILL DESK FEES COLLECTION A/C		4743083.12	Contingency Expenses		960.00
Building Dev. Fee		201000.00	CU Centre Expenses		93265.00
CAPITAL ADJUSTMENT		70703.80	CU Centre Fee		52560.00
Casual Fee		45525.00	C.U.DATA PROCESSING FEE		35040.00
College Exam. Fee -Receipt		147750.00	CU Exam Expenses		8090.00
CU Centre Grant Recd		80480.00	CU Exam. Fee		538064.00
CU Exam. Fee		682305.00	CU Form Fee		1140.00
CU Form Fee		8520.00	CU Form Fillup Exp NTS Part		7500.00
CU Registration/Migration		49610.00	CU Registration/Migration		700.00
CU-Review Fee		13370.00	CU-Review Fee		11981.00
CU Sports Fee		27200.00	CU Sports Fee		6620.00
			Development Fee-Receipt		7125.00
			DIST. SPORTS A/C		379137.00
C/O		1,59,53,685.49	C/O		69,89,082.50



[Signature]
DR. RUMPA DAS
 Principal
 Maheshtala College
 Kolkata-7000139



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BUDGE BUDGE TRUNK ROAD, MAHESHTALA, KOLKATA – 700139

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Website: www.maheshtalacollege.ac.in

MAHESHTALA COLLEGE RECEIPT AND PAYEMENT ACCOUNT FOR THE YEAR 31ST MARCH, 21Page 2

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
B/F		15953685.49	B/F		6989082.50
G.S.L.I	354831.00		ELECTRICAL CONSUMBLE GOODS		3410.50
Development Fee-Receipt	1307475.00		<u>Electric Installation</u>		8146.00
DIST. SPORTS A/C	11500.00		Electricity Charges - Receipt		17100.00
Electricity Charges - Receipt	432750.00		ELECTRICTY CHARGES		157340.00
Garbage Cleaning Exp.	2000.00		Etds Filling Charges		15034.00
ID Card Fees	25320.00		Excursion - Hist.Dept.		5833.00
Laboratory Caution Money Deposit	22060.00		Ex-Gratia		37600.00
Laboratory Fee -Receipt	35225.00		Facultly Development DPI Registration		2000.00
Library Deposit (Refundable)	33000.00		Foundation Day Expenses		1010.00
Library Deposit(Refundable) Refund	57200.00		<u>Furniture & Fixtures</u>		4290.00
Library Fee-Non Refundable-Receipt	135299.00		Garbage Cleaning Exp.		2200.00
Major Research Project (Deepa Bhattacharjee)	310000.00		GARDENING EXPENSES		4900.00
Minor Research Project(Phw100/13-14	250000.00		Gas Service A/c		7620.00
MISC INCOME	2561.00		G.B.MEETING EXPENSES		5928.00
NSS	47500.00		GENERATOR AMC		15900.00
PCRA PROGRAMME	1500.00		GEOGRAPHY TOUR EXP		1829.00
Refreshment Expenses	600.00		G.S.L.I		227017.00
S.A.Fund	75376.00		Honorarium for Library Visit		3700.00
Scrap Sale A/c	27920.00		Hon. to Commerce Praciatl		5000.00
Session Charges - Receipt	564000.00		Hon. to Contractual Staff		707530.00
S.H.Home	11190.00		ICSSR: A/C		11861.00
TEACHERS COUNCIL	32900.00		ID Card Fees		3420.00
Tuition Fee	663700.00		ID CAR PRINTING A/C		5000.00
			Independence Day Expenses		4296.00
			INTERNET CHARGES		32994.00
			IQAC EXPENSES		1163.00
			IQAX SCHEME(IQAC-W-135/13-14)JUGC		25077.00
			JOURNALS & PERIODICALS		757.00
			<u>Laborator Equipment-College</u>		67968.00
			<u>Laborator Equipment-Geography</u>		56831.00
			Laboratory Caution Money Deposit		6800.00
			Laboratory Fee -Receipt		1380.00
			LABORTY STATIONERY		7860.00
			Legal Expenses		23850.00
			Library Deposit (Refundable)		2400.00
			Library Deposit(Refundable) Refund		9000.00
			Library Fee-Non Refundable-Receipt		17100.00
C/O		20357592.49	C/O		8500227.00


 DR. RUMITA DAS
 Principal
 Maheshtala College
 Kolkata-700139





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MAHESHTALA COLLEGE RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 31ST MARCH, 20 Page 3

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
B/F		2,03,57,592.49	B/F		85,00,227.00
			LIBRARY SOFTWARE A/C		30900.00
			Major Research Project (Deepa Bhattacharjee)		309318.00
			MERGED SCHEME (MSWC2-078/12-13)UGC		193750.00
			MERGED SCHEME DAY CARECENTRES U.G.C		200000.00
			Minor Research Project(Phw100/13-14		256000.00
			MISC EXPENSES		840.00
			NSS		144.00
			NSS Expenses		36374.00
			On Line Admission Charges		249426.00
			Outstanding Liabilities		45732.00
			PCRA PROGRAMME		2909.00
			PNB(F.DEPOSIT A/C)0137100425699		9362.06
			Postage		268.00
			Practical Examination Expenses		8129.00
			Pesticide Expenses		450.00
			Printing & Stationery		130340.00
			Reception Expenses		1000.00
			Refreshment Expenses		8942.00
			Remuneration for Additional Work A/c		69360.00
			REPAIR MAINTANANCE AIR CONDITIONER		15000.00
			Repair & Maintanance -Building		96740.00
			REPAIR & MAINTANANCE -COMPUTRE		109409.00
			REPAIR & MAINTANANCE -ELECTRIC		24980.00
			REPAIR & MAINTANANCE -FURNITURE		6310.00
			REPAIR & MAINTANANCE -WATER & SANITATION		30297.00
			S.A.Fund		4275.00
			Salary Advance		1000.00
			SALARY FOR GUEST LECTURER A/C		2600.00
			SANITATION EXPENSES		7007.00
			Saraswati Puja Expenses		2165.00
			SEMINAR/CONF(CW-094/07-08)UGC		14710.00
			SEMINAR/CONF(CW-095/07-98)UGC		7710.00
			SEMINAR/CONF(CW-096/07-8)UGC		31500.00
			SEMINAR/CONF(CW-196/10-11)UGC		112500.00
			SEMINAR/CONF(CW-198/10-11)UGC		40636.00
			SEMINAR/CONF(CW-197/10-11)UGC		47234.00
			SEMINAR/CPNF(CW-199/10-11)UGC		9788.00
C/O		2,03,57,592.49	C/O		1,06,19,332.06

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MAHESHTALA COLLEGE RECEIPT AND PAYEMENT ACCOUNT FOR THE YEAR 31ST MARCH, 2024 Page 4

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
B/F		2,03,57,592.49	B/F		1,06,19,332.06
			Seminar Expenses A/c		2035.00
			Server Renewal		2938.00
			Session Charges - Receipt		17100.00
			S.H.Home		285.00
			Social Programme A/c		34000.00
			STUDENTS WELFARE		42000.00
			T.A/Mob/Net As G.O1163Edn(CS)		77000.00
			TEACHERS COUNCIL		2664.00
			TELEPHONE CHARGES		2430.00
			TRAVELLING & CONVEYANCE		9950.00
			Tuition Fee		4665.00
			Utilization Certificate & Auditor Fee A/c		5000.00
			WATCH & WARD		55800.00
			<u>Water & Sanitation</u>		<u>7716.00</u>
			XII PLAN COLLEGE DEV.(MSWC2-078/12-13)UGC		3563.00
			Youth Parliament A/c		10275.00
			Axis Bank- 439010100137317	815.00	
			Axis Bank-CU Sports-439010100116510	90027.00 Dr	
			Axis Bank-Development 439010100015297	1978805.44 Dr	
			Axis Bank-Dist Grant A. Basu 4390100116527	51065.00 Dr	
			Axis Bank - General Fund 4390100063771	3239354.30 Dr	
			Axis Bank-Liability Fund 439010100063744	2632524.70 Dr	
			Axis Bank-Mla/mp 4390101116503	223155.00 Dr	
			Axis Bank-Salary 439010100063735	73323.27 Dr	
			Axis Bank-Staff Co-Op 439010100040211	133648.00 Dr	
			Axis Bank-Student Union 439010100063753	87063.45 Dr	
			Axis Bank-UGC GRANT 439010100063762	855827.66 Dr	
			Bank of Barada(M.T.C FEES A/C)89900100005952	53568.60 Dr	
			BANK OF BORADA(MTC PROGRAMME FUND 08900100003213	4322.70 Dr	
			SBI(MTC College ICSSR M.R.P)000000408872119515	682.00 Dr	
			UBI-CA-0137050001432	950.31 Dr	
			SBI BATANAGAR	10000.00 Dr	94,35,132.43
			CASH as in 31.03.2023		25,707.00
Grand Total		20357592.49	Grand Total		20357592.49

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