

D K D And Associates
Chartered Accountants .

28/A, Suhasini Ganguly Sarani,
Kolkata, West Bengal

AUDIT REPORT

The attached Balance Sheet of **INDAS MAHAVIDYALAYA**
XHOSBAG, NDAS, BANKURA PIN-722205, as at 31st March, 2023

The Income & Expenditure Account for the year ended on that date have been verified with the documents as required and produced us and the same are in accordance therewith.

Further in our opinion and to the best of our information and according to the explanations given to us and subject to Assets and Liabilities of personal nature as appearing in the Balance Sheet, the said accounts give the information so required and give a true and fair view: -

- (i) In the case of Balance Sheet of the state of affairs of the above-named organization as at 31st March, 2023.

and

- (ii) In the case of Trading & Profit & loss Account of the profit of the above-named organization for the year ended 31st March, 2023.

UDIN-23052354BGSYVR3127



For D.K.D. AND ASSOCIATES

Smita
SRIKUMAR MITRA
(PARTNER)
M.NO. : 052354
ERN : 322657E
UDIN

[Signature]
Principal
Indas Mahavidyalaya
Indas, Bankura

INDAS MAHAVIDYALAYA
 KHOSBAG , INDAS ,, BANKURA ,722205
BALANCE SHEET AS AT 31ST MARCH 2023

Liabilities	Sch	Amount	Assets	Sch	Amount
GENERAL FUND	1	1,11,84,817.65	FIXED ASSETS	9	1,49,95,281.54
GRANTS	2	28,06,455.00	INVESTMENTS	10	7,27,845.00
OTHER FUND	3	1,01,18,552.90	LOAN & ADVANCE	11	-
CAUTION MONEY	4	10,69,831.00	SECURITY DEPOSIT	12	7,729.00
STUDENTS ACTIVITY FUND	5	12,12,610.00	P.F. INVESTMENT	13	1,45,88,582.00
OUTSTANDING LIABILITY	6	10,732.00	TUITION FEES RECEIVABLE	14	2,13,660.00
LIABILITY FOR P.F					
CONTRIBUTION	7	1,45,88,582.00	CASH IN HAND	15	4,659.00
TUITION FEES RECEIVED IN					
ADVANCE	8	-	CASH AT BANK	16	1,04,53,824.01
Total		4,09,91,580.55	Total		4,09,91,580.55



For D.K.D. & ASSOCIATES

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KHOSBAG , INDAS ,, BANKURA ,722205

Income & Expenditure Account for the year ended 31 March 2023

Expenditure	Amount	Amount	Income	Amount	Amount
To Other Expenses			By Tuition Fees Received		
ADMISSION FEE	350.00		By Other Income		9,61,320.00
ANNUAL FEE	600.00		ADMISSION FEE	82,570.00	
BANK CHARGES	649.00		ADMISSION FEE FOR 21-22	600.00	
BKU ASSESSMENT FEE	500.00		ADMISSION FEE FOR		
BKU ENROLMENT FEE	4,70,500.00		CERTIFICATE COURSE	2,800.00	
BKU EXAM.FEE	1,250.00		ANNUAL FEE	1,43,700.00	
BKU FORM FILLUP FEES	4,350.00		BANK INTREST	2,81,948.00	
BKU GAMES & SPORTS	67,300.00		BKU ASSESSMENT FEE	200.00	
BKU INSPECTION FEE	18,000.00		BKU ENROLMENT FEE	2,58,600.00	
BKU.PRACT FEES	75.00		BKU EXAM. FEE	1,700.00	
BKU.REG.FEE	1,12,080.00		BKU FORM FILLUP FEES	950.00	
CENTER FEE FOR	60,138.00		BKU GAMES & SPORTS	56,180.00	
ENTRANCE EXAM	504.00		BKU.REG.FEE	1,33,980.00	
COLLEGE EXAM	600.00		CENTER FEE FOR GNM&ANM	62,772.00	
DEP. UPGRADATION FEE	1,110.00		COLLEGE EXAM.	1,43,700.00	
ELECTRICITY CHARGE	92,344.00		DEP. UPGRADATION FEE	2,11,755.00	
GENERAL CHARGES	3,84,592.00		ELECTRICITY CHARGE	2,01,180.00	
HONORARIUM FOR			FORM FILL UP FEES FOR 5TH		
GUEST TEACHER	69,650.00		SEM	150.00	
HONORARIUM FOR			FROM FILL UP FOR 1ST YEAR		
SEMINAR	80,000.00		BACK	300.00	
IDENTITY CARD CHARGE	240.00		HALF FREE & FULL FREE FOR		
LATE FEE FOR FORM			21-22	71,685.00	
FILLUP	-		HONORARIUM FOR SEMINAR	80,000.00	
LATE FEE FOR			IDENTITY CARD CHARGE	57,480.00	
ENROLMENT	3,520.00		LATE FEE FOR ENROLMENT	2,900.00	
LIBRARY CARD CHARGE	120.00		LATE FEE FOR FORM FILLUP	100.00	
MAINTAIENCE CHARGE	2,99,177.00		LIBRARY CARD CHARGE	28,740.00	
MISC A/C	20,529.00		MISC A/C	100.00	
MSS COLLEGE SOFTWARE	1,17,000.00		N.S.S A/C	53,000.00	
N.S.S A/C	70,560.00		NEFT BY BISHNUPUR TREASRY	10.00	
POST & TELEPHONE A/C	22,614.00		PROCESSING FEE	2,86,200.00	
PRINTING&STATIONERY	50,306.00				
PROCESSING FEE	2,61,500.00				
REFUND FOR ONLINE					
ADMISSION	51,025.00				



For D.K.D. & ASSOCIATES


SRIKUMAR MITRA
 (PARTNER)
 M. NO.: 052354
 FRN : 3226577


Principal
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Indas, Bankura

INDAS MAHAVIDYALAYA

KHOSBAG , INDAS ,, BANKURA ,722205

Income & Expenditure Account for the year ended 31 March 2023

Expenditure	Amount	Amount	Income	Amount	Amount
REMUNARATION FOR GUEST	1,42,800.00		REFUND FOR ONLINE	1,32,226.59	
SALARY & WAGES A/S	1,83,000.00		ADMISSION		
SALARY TO SACT	71,88,540.00		SALARY TO SACT	71,88,540.00	
SALARY TO T.S & N.T.S	2,90,86,103.00		SALARY TO T.S & N.T.S	2,90,86,103.00	
SPECIAL CAMP FOR PHED	7,000.00		SPECIAL CAMP FOR	7,000.00	
SPECIAL EXAM. FEE FOR 2021-22	100.00		PHED		
TRAVELLING ALLOWANCE.	67,858.00		SPECIAL EXAM. FEE FOR	1,600.00	
TUITION FEES	5,61,448.00	3,94,98,032.00	2021-22		
TO			TUITION FEE FOR CEPD	16,800.00	
Depreciation		9,52,887.36	UNIVERSITY FORM		
			FILLUP FEES FOR 1ST	150.00	3,95,57,039.59
			SEM 2021-22		
			By		
			Excess of Expenditure		8,93,879.77
			Over Income		
Total		4,04,50,919.36	Total		4,04,50,919.36



For D.K.D. & ASSOCIATES

Smita
SRIKUMAR MITRA
 (PARTNER)
 M. NO.: 082354
 FRN : 322857F
 UDIN

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Indas, Bankura

INDAS MAHAVIDYALAYA

KHOSBAG , INDAS ,, BANKURA ,722205

Receipt & Payment Account for the Financial Year 2022-2023

RECEIPTS			PAYMENTS		
Head of Account	Amount	Amount	Head of Account	Amount	Amount
To Opening Balance			ADMISSION FEE	350.00	
B.G.V.B N.S.S (10002604)	10,942.00		ANNUAL FEE	600.00	
B.O.I (CAUTION) 10110001594	10,08,347.00		BANK CHARGES	649.00	
B.O.I (TUITION)10110001590	9,48,158.00		BKU ASSESSMENT FEE	500.00	
B.O.I(DEV)101100000733	18,35,560.93		BKU ENROLMENT FEE	4,70,500.00	
BGVB(DEV)10003252	7,13,520.00		BKU EXAM. FEE	1,250.00	
BGVB(PRO)10001537	15,572.00		BKU FORM FILLUP FEES	4,350.00	
BOI(BUILDING)10110001596	28,24,659.00		BKU GAMES & SPORTS	67,300.00	
BOI(CUL&SPORTS)10110001591	10,94,936.64		BKU INSPECTION FEE	18,000.00	
BOI(SESSION CHG)10110001592	2,91,993.00		BKU. PRACT FEES	75.00	
BOI(GEN)10110001595	42,695.00		BKU.REG.FEE	1,12,080.00	
BOI(LIBRARY)10110001593	13,56,762.00		CENTER FEE FOR GNM&ANM NURSING ENTRANCE EXAM	60,138.00	
BOI(N.S.S-1)10110005333	822.00		Certificate course fee	504.00	
BOI(NSS-2)10110005334	822.00		COLLEGE EXAM.	600.00	
CASH	2,690.00		COLLEGE SPORTS FEE	1,04,689.00	
FIXED DEPOSIT WITH B.G.V.B	3,53,927.00		COMPUTER A/C	1,42,860.00	
FLXED DEPOSIT WITH P.N.B PNB(100142679)	3,73,918.00		CONSTRUCTION OF BUILDING	37,39,172.00	
S.B.I(SAVING)32352328115	41,109.00		DEP. UPGRADATION FEE	1,110.00	
SBI CURRENT AC	7,81,684.50		DEVELOPMENT FEE	3,250.00	
	25,16,169.35	1,42,14,287.42	ELECTRICITY CHARGE	92,344.00	
			FESTIVAL FEE	5,45,688.00	
ADMISSION FEE	82,570.00		FURNITURE	31,024.00	
ADMISSION FEE FOR 21-22	600.00		GENERAL CHARGES	3,84,592.00	
ADMISSION FEE FOR CERTIFICATE COURSE	2,800.00		HONORARIUM FOR GUEST TEACHER	69,650.00	
ADVANCE TO N.S.S	33,000.00		HONORARIUM FOR SEMINAR	80,000.00	
ANNUAL FEE	1,43,700.00		I.TAX	26,62,050.00	
BANK INTREST	2,81,948.00		IDENTITY CARD CHARGE	240.00	
BKU ASSESSMENT FEE	200.00		LABORATORY FEE	25,008.00	
BKU ENROLMENT FEE	2,58,600.00		LATE FEE FOR ENROLMENT	3,520.00	
BKU EXAM. FEE	1,700.00		LIBRARY BOOK A/C	5,405.00	
			LIBRARY CARD CHARGE	120.00	
			LIBRARY CAUTION MONEY	650.00	
			LIBRARY FEE	6,900.00	
			LOAN TO P.F	7,68,000.00	
			MAGAZINE FEE	300.00	
			MAINTAIENCE CHARGE	2,99,177.00	
			MISC A/C	20,529.00	
			MSS COLLEGE SOFTWARE	1,17,000.00	
			N.S.S A/C	70,560.00	
			P.F INVESTMENT	35,86,570.00	
			P.F TRANSFER	13,568.00	
			P.TAX	97,420.00	



(Signature)

**Principal
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Indas, Bankura**

INDAS MAHAVIDYALAYA

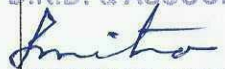
KHOSBAG , INDAS ,, BANKURA , 722205

Receipt & Payment Account for the Financial Year 2022-2023

RECEIPTS			PAYMENTS		
Head of Account	Amount	Amount	Head of Account	Amount	Amount
BKU FORM FILLUP FEES	950.00		POST & TELEPHONE A/C	22,614.00	
BKU GAMES & SPORTS	56,180.00		PRINTING&STATIONERY	50,306.00	
BKU.REG.FEE	1,33,980.00		PROCESSING FEE	2,61,500.00	
CENTER FEE FOR GNM&ANM NURSING ENTRANCE EXAM	62,772.00		REFUND FOR ONLINE ADMISSION	51,025.00	
COLLEGE EXAM	1,43,700.00		REMUNARATION FOR GUEST	1,42,800.00	
COLLEGE SPORTS FEE	86,220.00		SALARY & WAGESA/C	1,83,000.00	
DEP. UPGRADATION FEE	2,11,755.00		SALARY TO SACT	71,88,540.00	
DEVELOPMENT FEE	7,95,950.00		SALARY TO T.S. & N.T.S	2,90,86,103.00	
ELECTRICITY CHARGE	2,01,180.00		SPECIAL CAMP FOR PHED	7,000.00	
FESTIVAL FEE	3,59,250.00		SPECIAL EXAM. FEE FOR 2021-22	100.00	
FORM FILL UP FEES FOR 5TH SEM	150.00		STATUE FUND	1,80,065.00	
FORM FILL UP FOR 1ST YEAR BACK	300.00		STUDENT AID FUND	28,370.00	
HALF FRE & FULL FREE FOR 21-22	71,685.00		TRAVELLING ALLOWANCE.	67,858.00	
HONORARIUM FOR SEMINAR	80,000.00		TUITION FEE	5,61,448.00	
I.TAX	26,62,050.00		UNION FEE	2,26,480.00	5,16,65,501.00
IDENTITY CARD CHARGE	57,480.00				
INTREST FROM P.F	7,62,820.00				
LABORATORY CAUTION MONEY	6,000.00				
LABORATORY FEE	63,900.00		By Closing Balance		
LATE FEE FOR ENROLMENT	2,900.00		B.G.V.B	11,245.00	
LATE FEE FOR FORM FILLUP	100.00		N.S.S(10002604)		
LIBRARY CARD CHARGE	28,740.00		B.O.I (CAUTION) 10110001594	11,41,092.00	
LIBRARY CAUTION MONEY	97,950.00		B.O.I(TUITION)10110001590	5,38,811.00	
LIBRARY FEE	2,34,400.00		B.O.I(DEV)101100000733	10,62,606.93	
MAGAZINE FEE	71,850.00		BGV8		
MISC A/C	100.00		(DEV)10003252	4,35,655.00	
N.S.S A/C	53,000.00		BGV8(PRO)10001537	16,003.00	
NEFT BY BISHNUPUR TREASARY	10.00		BOI(BUILDING)10110001596	29,07,350.00	
P.F INVESTMENT	7,81,568.00		BOI(CUL&SPORTS)10110001591	16,000.64	
P.TAX	97,420.00		BOI(SESSION CHG)10110001592	2,98,369.00	
PROCESSING FEE	2,86,200.00		BOI(GEN)10110001595	1,40,391.00	
PROVIDENT FUND A/C	28,23,750.00		BOI(LIBRARY)10110001593	16,29,821.00	
REFUND FOR ONLINE ADMISSION	1,32,226.59		BOI(N.S.S-1)418810110005333	1,196.00	
SALARY TO SACT	71,88,540.00		BOI(NSS-2)4188810110005334	846.00	
SALARY TO T.S & N.T.S	2,90,86,103.00		CASH	1,465.00	
	7,000.00		FIXED DEPOSIT WIYH B.G.V.B	3,53,927.00	
SPECIAL CAMP FOR PHED			FIXED DEPOSIT WITH P.N.B	3,73,918.00	
SPECIAL EXAM. FEE FOR 2021-22	1,600.00		PNB(100142679) S.B.I	17,450.00	
STATUE FUND	28,740.00		(SAVING)32352328115	5,70,281.50	
STUDENT AID FUND	57,480.00		SBI CURRENT AC	16,66,705.94	1,11,83,134.01
TUITION FEE	9,61,320.00				
TUITION FEE FOR CEPD	16,800.00				
UNION FEE	1,14,960.00				
UNIVERSITY FORM FILLUP FEES FOR 1ST SEM 2021-22	150	4,86,34,347.59			
Total:		6,28,48,635.01	Total:		6,28,48,635.01


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For D.K.D. & ASSOCIATES

SRIKUMAR MITRA
(PARTNER)
M. NO.: 052354
FRN : 322657E
UDIN

INDAS MAHAVIDYALAYA

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SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023

Schedule :9 - FIXED ASSETS

SL.NO.	LEDGER NAME	RATE OF DEPRECIATION(%)	Opening Balance	Addition up to 30th September	Addition after 30th	Total	Depreciation	Closing Balance
1	AQUA GUARD A/C	15.00	20,288.56			20,288.56	3,043.28	17,245.28
2	COMPUTER A/C	40.00	65,476.20	33,450.00	1,09,410.00	2,08,336.20	61,452.48	1,46,883.72
3	COMPUTER SOFTWARE A/C	40.00	3,898.34			3,898.34	1,559.34	2,339.00
4	CONSTRUCTION OF BUILDING	5.00	1,00,49,326.10	14,65,974.00	22,73,198.00	1,37,88,498.10	6,32,594.96	1,31,55,903.14
5	FAN	15.00	20,484.22			20,484.22	3,072.63	17,411.59
6	FURNITURE	10.00	8,83,827.77	13,600.00	17,424.00	9,14,851.77	90,613.98	8,24,237.79
7	GYMNASTIC EQUIPMENTS	15.00	50,893.92			50,893.92	7,634.09	43,259.83
8	LAB. EQUIPMENT A/C	15.00	1,23,107.96			1,23,107.96	18,466.19	1,04,641.77
9	LAND		3,29,762.00			3,29,762.00	-	3,29,762.00
10	LIBRARY BOOK A/C	40.00	5,00,795.31		5,405.00	5,06,200.31	2,01,399.12	3,04,801.19
11	MIKE SET	15.00	13,087.63			13,087.63	1,963.14	11,124.49
12	ONLINE ADMISSION SOFTWARE	40.00	616.90			616.90	246.76	370.14
13	SUBMERSIBLE WATER PU	15.00	24,754.70			24,754.70	3,713.21	21,041.49
14	TULU PUMP	15.00	528.80			528.80	79.32	449.48
15	UTENSILS	15.00	518.65			518.65	77.80	440.85
16	VIRTUAL CLASSROOM	40.00	16,737.84			16,737.84	6,695.14	10,042.70
17	XEROX MACHINE	15.00	6,267.15			6,267.15	940.07	5,327.08
	Total:		1,21,10,372.05	15,13,024.00	24,05,437.00	1,60,28,833.05	10,33,551.51	1,49,95,281.54

For D.K.D. & ASSOCIATES

Srikumar Mitra
SRIKUMAR MITRA
(PARTNER)
M. NO.: 0522064
FRN : 322657
UDIN



[Signature]
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Indas, Bankura