

AUDIT REPORT

We have audited the Balance Sheet and Profit & Loss Account of PANCHLA MAHAVIDYALAYA at RAGHUDEVPUR, ULUBERIA, DIST-HOWRAH - 711322 for the year ended 31st March 2024. and report that:

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. The Balance Sheet, Receipt & Payment Account and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
3. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, give a true and fair view of :-
  - (i) The state of affairs in the case of Balance Sheet and
  - (ii) The Surplus for the year ended on that date in the case of Income & Expenditure Account.

Place:- 205, Nilachakra Apartment, Lal Bahadur Shastri Colony  
BHUBANESWAR, ORISSA- 751007

**For S. KAR & CO.**  
**Chartered Accountants**

Date: 07 09 2025

UDIN - 25063856BPTNRX2616

Digitally signed by  
SOUMI KAR  
Date: 2025.09.07 09:22:30  
+05'30'



**SOUMI KAR**  
Proprietor  
No. - 063856

**ATTESTED**

*Arpita Mandal (Mandi)*

**PRINCIPAL**  
**PANCHLA MAHAVIDYALAYA**  
Raghudevpur, Rajapur, Howrah

**PANCHLA MAHAVIDYALAYA**  
RAGHUDEVPUR, ULUBERIA, DIST-HOWRAH - 711322

(4)

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024**

RECEIPT	CURRENT YEAR		PAYMENT	CURRENT YEAR	
	AMOUNT	AMOUNT		AMOUNT	AMOUNT
To Opening Balance			By <b>Revenue Expenditure :-</b>		
" Bandhan as on 01.04.23	1237227.00		" Tution Fees	155345.00	
" UCO as on 01.04.23	239574.00		" C.U.Examination Fees	404805.00	
" SBI as on 01.04.23	59947.00		" Printing Stationery	30311.00	
" Cash in hand	851.00	1537599.00	" Office Stationary Exp.	58983.00	
			" Travelling Expense	19448.00	
To Tution Fees	310690.00		" Electric Expense	62450.00	
" C.U.Examination Fees	414028.00		" Internet Exp.	9240.00	
" Magazine fees	39210.00		" Contractual staff pay	323050.00	
" Maintenance Charge	147800.00		" Tiffin Charge	161278.00	
" Admission Fees	206725.00		" Electrical Maintanance	22148.00	
" Session Charges	200600.00		" Medicine Expense	146.00	
" College Cultural Fees	33950.00		" Tree Plantation Exp.	10025.00	
" Sports Fees	48550.00		" Seminar Exp.	110000.00	
" Electric Charge	267570.00		" Student fees refund	4980.00	
" Library Fees	107845.00		" Decorator Charges	11600.00	
" College practical fees	1500.00		" Vetting Charges -	7354.00	
" Education practical fees	3400.00		" Identity Card Exp.	9504.00	
" Science club fees	13580.00		" Sppeed Post Exp.	111.00	
" Festival fees	49090.00		" Audit Fees	30000.00	
" College Examination Fees	30600.00		" Web Site Expense	118926.00	
" Development Fees	243820.00		" Computer Maintenance	91200.00	
" Competitive exam Fees	16650.00		" Daily labour Expense	53906.00	
" Examination Fees	135900.00		" Repair to Building	98761.00	
" Building Fees	105950.00		" Bank Charge	1805.00	1795376.00
" Cyber Charge	154340.00				
" Bank Interest	67150.00		By <b>Capital Expenditure :-</b>		
" Centre fees of C.U	31260.00		" Boundry Development	296900.00	
" Seminar	110000.00		" Girls Toilet Development	139870.00	
" Seminar Registration Fees	500.00		" Seminar Hall Development	558700.00	
" Pnd lease	5000.00		" Cycle Stand, Canteen Develop.	156170.00	
" Self Defence	1010.00	2746718.00	" Labour ch. on Development	180000.00	
			" Books & periodicals	47458.00	
			" Hardware goods on Develop.	90000.00	
			" Grill on Development	153400.00	
			" CC TV Camera Install	112718.00	
			" Sports Equipment	20580.00	
			" Furniture & Fixture	125370.00	1881166.00
			By <b>Closing Balance</b>		
			" Bandhan as on 31.03.24	373969.00	
			" UCO as on 31.03.24	141330.00	
			" SBI as on 31.03.24	91010.00	
			" Cash in hand	1466.00	607775.00
		4284317.00			4284317.00

As per our report of even date

Place :- NB 205 NILACHAKRA APARTMENT  
LAL BAHADUR SHASTRI COLONY  
BHUBANESWAR ODHISA- 751006

For **S KAR & CO.**  
CHARTERED ACCOUNTANTS

*Box*  
*President*  
*Governing Body*

*Arpita Mandel (Mandi)*  
9/9/24  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah.

Digitally signed by SOUMI KAR  
KAR  
Date: 2025.09.07 09:23:28  
+05'30'

Date :- 07th Sept. of 2025

**ATTESTED**  
*Arpita Mandel (Mandi)*  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah

SOUMI KAR  
MEMBER  
No :- 063856  
Chartered Accountant

**PANCHLA MAHAVIDYALAYA**  
RAGHUDEVPUR, ULUBERIA, DIST-HOWRAH - 711322

42

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH 2024**

EXPENDITURE	CURRENT YEAR		INCOME	CURRENT YEAR	
	AMOUNT	AMOUNT		AMOUNT	AMOUNT
To <u>Current Year Expense</u>			By Tution Fees	310690.00	
" Tution Fees	155345.00		" C.U.Examination Fees	414028.00	
" C.U.Examination Fees	404805.00		" Magazine fees	39210.00	
" Printing Stationery	30311.00		" Maintenance Charge	147800.00	
" Office Stationary Exp.	58983.00		" Admission Fees	206725.00	
" Travelling Expense	19448.00		" Session Charges	200600.00	
" Electric Expense	62450.00		" College Cultural Fees	33950.00	
" Internet Exp.	9240.00		" Sports Fees	48550.00	
" Contractual staff pay	323050.00		" Electric Charge	267570.00	
" Tiffin Charge	161278.00		" Library Fees	107845.00	
" Electrical Maintanance	22148.00		" College practical fees	1500.00	
" Medicine Expense	146.00		" Education practical fees	3400.00	
" Tree Plantation Exp.	10025.00		" Science club fees	13580.00	
" Seminar Exp.	110000.00		" Festival fees	49090.00	
" Student fees refund	4980.00		" College Examination Fees	30600.00	
" Decorator Charges	11600.00		" Development Fees	243820.00	
" Vetting Charges	7354.00		" Competitive exam material Fe	16650.00	
" Identity Card Exp.	9504.00		" Examination Fees	135900.00	
" Spped Post Exp.	111.00		" Building Fees	105950.00	
" Audit Fees	30000.00		" Cyber Charge	154340.00	
" Web Site Expense	118926.00		" Bank Interest	67150.00	
" Computer Maintenance	91200.00		" Centre fees of C.U	31260.00	
" Daily labour Expense	53906.00		" Seminar	110000.00	
" Repair to Building	98761.00		" Seminar Registration Fees	500.00	
" Bank Charge	1805.00	1795376.00	" Pnd lease	5000.00	
" Depreciation		954922.00	" Self Defence	1010.00	2746718.00
To <u>Salary &amp; Remuneration</u>			" <u>Indirect Income</u>		
" Paid By D.P.I			" Accured Interest on FD		140000.00
" (Net of P.Tax, TDS, PF)		16338253.00	By <u>Salary &amp; Remuneration</u>		
To Surplus		136420.00	" Received from D.P.I		
(Excess of Income over			" (Net of P.Tax, TDS, PF)		16338253.00
Expenditure)					
		19224971.00			19224971.00

As per our report of even date

Place :- NB 205 NILACHAKRA APARTMENT  
LAL BHADUR SHASTRI COLONY  
BHUBANESWAR ODHISA- 751006

Date :- 07th Sept of 2025

*Box*  
**President**  
**Governing Body**  
**PANCHLA MAHAVIDYALAYA**

PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah.

**ATTESTED**

*Aspita Mandal (Mandi)*  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah

For S KAR & CO.  
CHARTERED ACCOUNTANTS

Digitally signed by SOUMI KAR  
Date: 2025.09.07 09:24:14  
+05'30'

SOUMI KAR  
PROFESSOR  
MEMBERSHIP NO :- 063856

**PANCHLA MAHAVIDYALAYA**  
RAGHUDEVPUR, ULUBERIA, DIST-HOWRAH - 711322

43

**BALANCE SHEET AS AT 31ST MARCH 2024**

LIABILITIES	CURRENT YEAR		ASSETS	CURRENT YEAR	
	AMOUNT	AMOUNT		AMOUNT	AMOUNT
<b>General Fund</b>			<b>Land</b>		
As per last A/C	31653057.00		As per last A/C		14201596.00
Add : Surplus	136420.00	31789477.00	<b>Building - B/F</b>		
			As per last A/C	12409015.00	
<b>Outstanding Expense</b>			Add : Construction	1575040.00	
Audit Fees	32196.00		Less : Depreciation @ 5%	699203.00	13284852.00
Internal Audit Fees	24000.00		<b>Electric Installation - B/F</b>	233998.00	
Accounting Charge	7400.00	63596.00	Less : Depreciation @ 10%	23400.00	210598.00
			<b>Furniture &amp; Fixture - B/F</b>	700714.00	
			Add : Purchase	125370.00	
			Less : Depreciation @ 10%	82608.00	743476.00
			<b>Books - B/F</b>	124243.00	
			Add : Purchase	47458.00	
			Less : Depreciation @ 10%	17170.00	154531.00
			<b>Computer - B/F</b>	133658.00	
			Less : Depreciation @ 40%	53463.00	80195.00
			<b>Dynamic Website - B/F</b>	38642.00	
			Less : Depreciation @ 15%	5796.00	32846.00
			<b>Internet Equipments - B/F</b>	2211.00	
			Less : Depreciation @ 15%	332.00	1879.00
			<b>IT Software - B/F</b>	10806.00	
			Less : Depreciation @ 40%	4322.00	6484.00
			<b>Printer - B/F</b>	12081.00	
			Less : Depreciation @ 40%	4832.00	7249.00
Contd. to next page			Contd. to next page		

As per our report of even date

Place :- NB 205 NILACHAKRA APARTMENT  
LAL BAHADUR SHASTRI COLONY  
BHUBANESWAR ODHISA- 751006

For S KAR & CO.  
CHARTERED ACCOUNTANTS

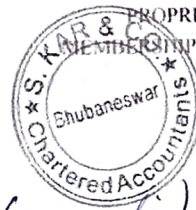
Digitally signed by  
SOUMI KAR  
Date: 2025.09.07  
09:24:53 +05'30'

SOUMI KAR

C.A SOUMI KAR

PROPRIETOR

MEMBERSHIP NO :- 063856



Date :- 07<sup>th</sup> Sept of 2025

*Arpita Mandal (Nandi)*  
9/9/25  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah.

*Arpita Mandal*  
President  
governing Body  
PANCHLA MAHAVIDYALAYA

ATTESTED

*Arpita Mandal (Nandi)*  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah

**PANCHLA MAHAVIDYALAYA**  
RAGHUDEVPUR, ULUBERIA, DIST-HOWRAH - 711322

44

**BALANCE SHEET AS AT 31ST MARCH 2024**

LIABILITIES	CURRENT YEAR		ASSETS	CURRENT YEAR	
	AMOUNT	AMOUNT		AMOUNT	AMOUNT
			<b>Water Filter</b>	63764.00	
			Less : Depreciation @ 15%	9565.00	54199.00
			<b>WEB Camera - B/F</b>	167097.00	
			Add : Purchase	112718.00	
			Less : Depreciation @ 15%	41972.00	237843.00
			<b>Xerox Machine - B/F</b>	40961.00	
			Less : Depreciation @ 15%	6144.00	34817.00
			<b>Sports Equipment - B/F</b>	13787.00	
			Add : Purchase	20580.00	
			Less : Depreciation @ 10%	3437.00	30930.00
			<b>TV - B/F</b>	17850.00	
			Less : Depreciation @ 15%	2678.00	15172.00
			<b>Security Deposit</b>		
			Electric	7531.00	
			Telephone	1100.00	8631.00
			<b>Fixed Deposit</b>	2000000.00	
			Add : Accured Interest	140000.00	2140000.00
			<b>Closing Balance</b>		
			Bandhan as on 31.03.24	373969.00	
			UCO as on 31.03.24	141330.00	
			SBI as on 31.03.24	91010.00	
			Cash in hand	1466.00	607775.00
		31853073.00			31853073.00

As per our report of even date

Place :- NB 205 NILACHAKRA APARTMENT  
LAL BHADUR SHASTRI COLONY  
BHUBANESWAR ODHISA- 751006

For S KAR & CO.  
CHARTERED ACCOUNTANTS

Date :- 07<sup>th</sup> Sept. of 2025

SOUMI  
KAR

Digitally signed by  
SOUMI KAR  
Date: 2025.09.07  
09:25:34 +05'30'

*Arpita Mandal (Mandi)*  
9/9/25  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevur, Rajapur, Howrah.

C.A SOUMI KAR  
PROPRIETOR

MEMBERSHIP NO :- 063856

*[Signature]*  
**Premiers**  
**Governing Body**  
PANCHLA MAHAVIDYALAYA



**ATTESTED**  
*Arpita Mandal (Mandi)*  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevur, Rajapur, Howrah

45

UDIN: 25063856BMJNRX2616

MRN/Name: 063856/SOUMI KAR

Firm Registration No.: 326501E

Document type: Certificates

Document sub type: Others

Document Date: 07-09-2025

Create Date/Time: 07-09-2025 | 21:58:23

Financial Figures/Particulars:

TOTAL INCOME: 19224971 (Actual): 1,92,24,971

SURPLUS: 136420 (Actual): 1,36,420

Document description: GENERAL AUDIT OF PANCHLA MAHAVIDYALAYA FOR THE YEAR 2023-24



ATTESTED  
*Aspita mandal (Mandi)*  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah

# PANCHLA MAHAVIDYALAYA

Raghudevpur, Uluberia, Howrah – 711322  
 College Website : [www.panchlamv.ac.in](http://www.panchlamv.ac.in)  
 E-mail – [panchla.mahavidyalaya1@gmail.com](mailto:panchla.mahavidyalaya1@gmail.com)  
 Contact : Principal – 9874259356

Ref No.....

Date.....

## Statement of Information As Annexure to Balance Sheet As on 31<sup>st</sup> March 2024

### I. Total Strength of the Students as on 31<sup>st</sup> March 2024

2023-24		Male	Female	Total	Total Students (General+Honours)
General	1 <sup>st</sup> Sem	119	195	314	359
	2 <sup>nd</sup> Sem	28	52	80	135
	3 <sup>rd</sup> Sem	39	56	95	135
	4 <sup>th</sup> Sem	27	41	68	101
	5 <sup>th</sup> Sem	29	60	89	128
	6 <sup>th</sup> Sem	23	51	74	110
BNGA (Hons)	1 <sup>st</sup> Sem	05	05	10	
	2 <sup>nd</sup> Sem	03	09	12	
	3 <sup>rd</sup> Sem	01	07	08	
	4 <sup>th</sup> Sem	01	05	06	
	5 <sup>th</sup> Sem	01	04	05	
	6 <sup>th</sup> Sem	01	04	05	
HISA (Hons)	1 <sup>st</sup> Sem	00	16	16	
	2 <sup>nd</sup> Sem	02	14	16	
	3 <sup>rd</sup> Sem	00	12	12	
	4 <sup>th</sup> Sem	00	09	09	
	5 <sup>th</sup> Sem	00	17	17	
	6 <sup>th</sup> Sem	00	16	16	
EDCA (Hons)	1 <sup>st</sup> Sem	02	08	10	
	2 <sup>nd</sup> Sem	02	21	23	
	3 <sup>rd</sup> Sem	02	18	20	
	4 <sup>th</sup> Sem	02	16	18	
	5 <sup>th</sup> Sem	01	16	17	
	6 <sup>th</sup> Sem	01	14	15	
B,Com (General)	1 <sup>st</sup> Sem	05	04	09	
	2 <sup>nd</sup> Sem	01	03	04	Total=968

*Prasanna*  
 President  
 Governing Body  
 PANCHLA MAHAVIDYALAYA

*Arpita Mandal (Mandi)*  
 9/9/25  
 PRINCIPAL  
 PANCHLA MAHAVIDYALAYA  
 Raghudevpur, Rajapur, Howrah.

ATTESTED  
*Arpita Mandal (Mandi)*  
 PRINCIPAL  
 PANCHLA MAHAVIDYALAYA  
 Raghudevpur, Rajapur, Howrah



**2. Subject Being taught in the College :-**

- a) General Subjects - a) Bengali b) English c) History d) Education e) Political Science
- b) Hons Subjects - 1. Bengali 2. History 3. Education
- c) B.Com (General)

**3. No. of existing Teacher and Non-Teaching Staff of this College for the year ended as on 31<sup>st</sup> March 2024**

- A) Principal - 01 (One)
- B) No. Of Permanent Teachers - 10 (Ten)
- C) No. of Non-Teaching Staff - 06 (Six)
- D) SACT Teachers - 03 (Four)
- E) Sweeper (Part-time) - 01 (One)

**4. Rates of Tuition fees and Charges :-**

- a) Tuition Fees (paid) - Rs. 1,55,345/-
- b) Tuition Fees Collected - Rs. 3,10,690/-

**5 Pay Packet period from Financial year of 2023-24**

Allotment I.D.	Date	Allotment Amount	P.Tax	P.F.	I.T.	Total Deduction Amount	Net Amount	Surplus	Total Amount Disburse
81-CGA	18.04.2023	21,200 (Ad-hoc Bonus)							21,200
98-CGA	19.04.2023	43,66,392	10,840	5,02,000	3,36,000	8,48,840	35,17,552		43,66,392
547-CGA	21.06.2023	1,90,108			38,022	38,022	1,52,086		1,90,108
798-CGA	09.08.2023	55,71,580	13,400	6,27,500	4,20,000	10,60,900	44,75,789	34,891	55,36,689
1156-CGA	01.09.2023	5,96,977			1,19,395	1,19,395	4,77,582		5,96,977
1492-CGA	29.09.23	34,800 Ad-hoc Bonus							34,800
1803-CGA	30.11.23	1,000							1,000
2153-CGA	17.01.24	33,42,663	7,680	3,76,500	4,71,900	8,56,080	24,86,583		33,42,663
3002-CGA	30.03.2024	22,24,424 24,000 (Ad-hoc Bonus)			6,67,327	6,67,327	15,57,097		22,48,424
Total		1,63,73,144	31,920	15,06,000	20,52,644	35,90,564	1,26,66,689		1,63,38,253

*B. Bose*  
President  
governing Body  
PANCHLA MAHAVIDYALAYA

*Arpita Mandal (Mandi)*  
9/9/23  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah.

ATTESTED  
*Arpita Mandal (Mandi)*  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah



6. Notes on P.F. balance During This Year of 31<sup>st</sup> March, 2024 Rs.- 84,66,787/-

Name of the Employee	PF Balance(in Rs.)
Dr. Arpita Mandal (Nandi)	21,70,965/-
Dr. Nandi Niyogi	24,55,338/-
Dr. Sanghamitra Das	13,89,566/-
Dr. Nilanjan Chakraborty	5,71,019/-
Dr. Sanjay Dhali	5,22,840/-
Devika Tamang	3,05,820/-
Syed Asif Ahammad	2,57,999/-
Sk. Hasanur Jaman	1,86,163/-
Balaram Sardar	1,57,646/-
Sk. Shamim Akhtar	1,22,082/-
Bablu Dolui	1,56,970/-
Md. Nasim Khan	1,70,379/-
Total	84,66,787/-

**SOU  
MI  
I KAR**

Digitally signed  
by SOUMI KAR  
Date:  
2025.09.08  
11:52:04 +05'30'

*Arpita Mandal (Nandi)*  
9/9/25  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah.

*[Signature]*  
President  
governing Body  
PANCHLA MAHAVIDYALAYA



ATTESTED  
*Arpita Mandal (Nandi)*  
PRINCIPAL  
PANCHLA MAHAVIDYALAYA  
Raghudevpur, Rajapur, Howrah