

REPORT OF THE AUDITORS'

We have audited the attached Balance Sheet of GHATAL R. S. MAHAVIDYALAYA (UG & PG SECTION), P.O. – GHATAL, DIST.- PASCHIM MEDINIPUR (W.B), as on 31st March, 2024 and also the Receipts & Payments Account and Income & Expenditure Account for the year ended on that date annexed thereto. This Financial Statement is the responsibility of the Management. Our responsibility is to express an opinion on these statements based on our Audit.

We conducted our Audit in accordance with Auditing Standards generally accepted in India. Those standers require that we plan and perform the Audit to obtain reasonable assurance about whether the Financial Statement is free of material misstatement. An Audit includes examining on test basis, evidence supporting the amount and disclosures in the Financial Statement. An Audit also includes assessing the accounting principles used the significant estimates made by the Management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper Books of Account as required by law have been kept by the College so far as appears from our examination of those books.
3. In our opinion the Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Accounts both UG & PG dealt with by this report are in agreement with the Books of Accounts maintained by the College.
4. The Cash in Hand as on 31st March, 2024 is Rs. 0.00 as per certificate of the Principal of the College.
5. In our opinion and to the best of our information and according to the explanations given to us the said Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Accounts read together with notes thereon attached thereto, give a true and correct view, in conformity with the accounting principles generally accepted in India :
 - i) In so far as it relates to Balance Sheet, of the state of affairs of the College as at 31st March, 2024.
 - ii) In so far as it relates to Income & Expenditure Account, of the Surplus for the year ended on that date.
 - iii) In so far as it relates to Receipts & Payments, of the summary of Cash and Bank Transactions of UG & PG Section for the year ended 31st March, 2024.

Place – Purulia

Date: 31.12.2024

ATTESTED

M. K. Das

Principal,

Chatal Rabindra Satabarsiki
Mahavidyalaya, Ghatal



For,

R. Bansal & Associates
Chartered Accountants

Kanchan Maheshwari

Kanchan Maheshwari, F.C.A
Partner

For R. BANSAL &
M.No.: 514941, ASSOCIATES

F.R.No.: 006511C Chartered Accountants



WDIA - 24514941 BKFTPH5898

Observation:

- i) We could not verify Cash in hand physically as on 31st March, 2024 but has taken a cash certificate from the Principal of the college.
- ii) Expenditures should be booked under proper heads in the books of accounts. We suggest taking care in the matter and following the norms, of accounting.
- iii) College has not taken any Insurance Coverage like:
 - a) Cash in Hand b) Cash in Transit c) Students Insurance d) Building.We Suggest the College authority to take necessary in the future.
- iv) Appropriate Tax Deducted at Source (TDS) should be made from all payments exceeding the threshold limits prescribed under the Income Tax Act, 1961 and the same should be deposited in time with the government account.
- v) We have verified Individual Provident Ledger and other necessary documents relating to the Provident Fund Account as on 31.03.2024 is annexed herewith and self-explanatory.
- vi) Savings bank balances have been maintained by the college at a very high level. We suggest investing a reasonable amount in any short term deposit which will earn some interest for the college.

Finally, we convey our cordial thanks to the Principal, Bursar, Accountant, Cashier and other Staff for their sincere help and co-operation for smooth conducting the completion of Audit.

Place – Purulia
Date : 31.12.2024



For,
R. Bansal & Associates
Chartered Accountants
Kanchan Maheshwari
Kanchan Maheshwari, F.C.A
Partner
M.No.: 514941,
F.R.No.: 006511C

DDIN-24514941BKETE#5898

ATTESTED
M. U. Das
Principal,
Chatal Rabintra Satabarsiki
Mahavidyalaya, Gnatal



GHATAL RABINDRA SATABARSHIKI MAHAVIDYALAYA

GHATAL, PASCHIM MEDINIPUR

Phone: 03225-255024

Website: www.grsm.ac.in

Balance Sheet for the year ended 31-03-2024

Liabilities	Balance Amount	Assests	Balance Amount
Less: Excess Expenditure over Income	-5,243,497.44	Schedule: I-Fixed Assets	39,565,507.51
Schedule: A-General Fund	56,519,577.96	Schedule: J-Investment	198,523.00
Schedule: B-University/Council Fee	9,756,180.67	Schedule: K-Loan and Advance	1,937,858.00
Schedule: C-Fund Account	37,082,923.45	Schedule: L-Provident Fund Investment Account	48,855,441.00
Schedule: D-Govt. Grant	147,650.25	Schedule: M-Cash in Hand	0.00
Schedule: E-Provident Fund Account	48,855,441.00	Schedule: N-Cash at Bank	57,275,635.38
Schedule: F-Current Liability	663,589.00		
Schedule: G-Unutilised Grant	51,100.00		
	147,832,964.89		147,832,964.89

M.K. Das
Principal,
Ghatal Rabindra Satabarsiki
Mahavidyalaya, Ghatal.



For R. BANSAL &
ASSOCIATES
Chartered Accountants

[Signature]
BURSAR,
Ghatal R.S. Mahavidyalaya
Ghatal, Midnapore (W)



[Signature]
Accountant,
Ghatal R. S. Mahavidyalaya,
Ghatal, Paschim Medinipur



19 DEC 2024

ATTESTED
M.K. Das
Principal,
Ghatal Rabindra Satabarsiki
Mahavidyalaya, Ghatal

GHATAL RABINDRA SATABARSHIKI MAHAVIDYALAYA

GHATAL, PASCHIM MEDINIPUR

Phone: 03225-255024

Website: www.grsm.ac.in

Receipt-Payment for the year ended 31-03-2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Op Bal.: CASH	0.00		
Op Bal.: AXIS BANK A/C NO-918010029501828	317,026.98		
Op Bal.: GP Co-op Bank A/c No-88/4833/7584	19,985.00		
Op Bal.: BOI A/C 419110210000005	0.00		
Op Bal.: GTCAMSL/UG(SAVINGS)SD-249 (100224)	1,092,899.00		
Op Bal.: ONLINE(SBI)A/C NO-34951682400	25,552,435.68		
Op Bal.: SBI(CA)A/C NO 11248525469	14,565,517.28		
Op Bal.: BOI A/C 419110210000006	0.00		
Op Bal.: GTCAMSL/PG (SAVINGS) - 100761	1,702,919.00		
Op Bal.: SBI(CA) A/C NO-30439351899 (PG)	9,859,304.89		
Op Bal.: Axis Bank (PG) 919010014085590	2,675,195.37		
Op Bal.: AXIS BANK- 923010020077906 (UG) A/C	0.00		
Op Bal.: AXIS BANK-923010020255339 (PG) A/C	0.00		
ACADEMIC FEE	11,060,797.00	ACADEMIC FEE	728,329.72
AD-HOC(NTS) A/C	2,839.00	AD-HOC(NTS) A/C	6,757,577.00
ADMISSION FEE	730,446.00	ADMISSION FEE	2,600.00
AID FUND FEE	217,424.00	Advertisement	4,000.00
Bank Interest	184,476.15	AID FUND FEE	455.00
BUILDING FEE	917,755.00	AUDIT FEES A/C	48,000.00
Centre Fees	2,580.00	BANK CHARGE A/C	1,521.93
COLLEGE EXAM. FEE	349,150.00	Centre Fees	92,160.00
COMPUTER(PRACTICAL)FEE	114,755.00	CERTIFICATE COURSE (TAX) FEE	9,136.00
CONTINGENCY A/C	1.00	CLEANING & SWEEPING A/C	23,020.00
DEVELOPMENT FEES	1,765,725.00	COMPUTER A/C	1,623,269.00
DRESS & UNIFORM FEES	135,200.00	COMPUTER/XEROX MAINTENANCE A/C	283,406.00
ELECTRIC FEE	520,823.00	CONTINGENCY A/C	4,966.00
EMP CO-OP LOAN DEPOSIT A/C	3,200,242.00	CULTURAL PROGRAMME	157,088.00
EXAM FEE(V.U)	500.00	DEVELOPMENT A/C	1,908,021.00
EXAMINATION FEE	1,047,000.00	DEVELOPMENT FEES	8,643.00
EXCERSION (FIELD SURVEY) FEE	131,600.00	DRESS & UNIFORM FEES	271,218.00
FINE	720.00	ELECTRIC FEE	1,080,580.00
GAME FEE (COLLEGE)	177,160.00	ELECTRICAL EQUIPMENT A/C	140,234.00
GENERATOR FEE	402,800.00	ELECTRICAL EXPNS A/C	192,649.00
GRANT FOR PAY & ALLOW (TS/NTS) A/C	69,385,257.00	EMP CO-OP LOAN DEPOSIT A/C	3,200,242.00
Grant For Pay & Allow.(SACT) Approved	17,153,627.00	EXAM FEE(V.U)	1,292,232.20
GROUP LICI A/C	31,104.00	EXAM/BOS/P.SETTER/MODERATION A/C	421,657.00
HOSTEL ESTABLISHMENT COST	414,575.00	EXAMINATION FEE	13,000.00
IDENTITY CARD FEE	135,370.00	EXCERSION (FIELD SURVEY) FEE	26,400.00
INCOME TAX A/C	8,468,396.00	EXTRA WORK EXP A/C	515,864.00



ATTESTED

Mr. N. S. Sanyal
Principal,
Ghatal Rabindra Satabarshiki
Mahavidyalaya, Ghatal



GHATAL RABINDRA SATABARSHIKI MAHAVIDYALAYA

GHATAL, PASCHIM MEDINIPUR

Phone: 03225-255024

Website: www.grsm.ac.in

Receipt-Payment for the year ended 31-03-2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
JOURNAL FEE	60,900.00	FILED WORK FEES	35,700.00
LAB DEPOSIT FEE	41,400.00	FINE	2,740.00
LAB FEE	57,775.00	FURNITURE A/C	730,716.00
LIBRARY BOOK A/C	5,900.00	GAME FEE (COLLEGE)	14,240.00
LIBRARY DEPOSIT FEE	106,289.00	GARDENING A/C	233,403.72
LIBRARY FEE	200,139.00	GENERATOR FEE	46,000.00
LIC PREMIUM A/C	67,655.00	GRANT FOR PAY & ALLOW (TS/NTS) A/C	69,385,257.00
MAGAZINE FEE	165,080.00	Grant For Pay & Allow (SACT) Approved	17,153,627.00
MISCELLANEOUS	118,569.60	GROUP LIC A/C	31,104.00
NCC FEE	177,200.00	Honorarium TS & NTS A/C	1,454,575.00
NETAJI ADMISSION & RENUWAL FEES	63,800.00	HONORARIUM TS(GUEST) A/C-	792,755.00
NSS FEES	209,449.00	HOSTEL ESTABLISHMENT COST	342,360.00
OTHER ADV SALARY (TS/NTS) A/C	533,765.00	HOSTEL EXP & LETIGATION A/C	1,920.00
OTHER ADV/FESTIVAL A/C	1,111,000.00	IDENTITY CARD FEE	51,591.00
OTHER ADV/FESTIVAL(AD-HOC)NTS A/C	360,500.00	INCOME TAX A/C	8,468,396.00
OTHER ADV/NCC A/C	20,000.00	JOURNAL FEE	1,450.00
OTHER SERVICE	2,150.00	LABORATORY CONTINGENCY A/C	34,736.00
Overdrawn (T.R-7) A/C	17,248.00	LABORATORY EQUIPMENT A/C	159,599.00
PF CONTRIBUTION(RECVD)A/C	4,436,200.00	LIBRARY BOOK A/C	75,003.72
PRACTICAL FEE	61,900.00	LIBRARY CONTENGENCY A/C	34,458.00
PRINTING & STATIONERY A/C	71,016.00	LIBRARY FEE	1,300.00
PROCESSING FEES	210,700.00	LIC PREMIUM A/C	67,655.00
PTAX A/C	210,330.00	MAGAZINE FEE	520.00
REGISTRATION FEE (VU)	310,220.00	MISCELLANEOUS	3,440.00
RENT FOR BUILDING/ROOM/OTHERS A/C	56,500.00	NCC FEE	132,403.00
SALE (REJECTED BOOK PAPERS, BAG & TREE)A/C	6,480.00	NODAL CENTER A/C	51,000.00
SARASWATI PUJA	171,360.00	NSS (UNIT) A/C	18,154.00
SEMINAR/WORKSHOP FEE	378,903.00	NSS FEES	49,621.00
SUB OF T.S A/C	21,030.00	OTHER ADV SALARY (TS/NTS) A/C	757,510.00
T.C FEE	28,500.00	OTHER ADV/FESTIVAL A/C	1,160,000.00
TRANSMISSION COST	172,189.00	OTHER ADV/FESTIVAL(AD-HOC)NTS A/C	340,000.00
TUTION FEE	2,763,140.00	Overdrawn (T.R-7) A/C	17,248.00
UNION FEES	769,625.00	PF Cont & Loan Deposit A/C.	4,436,200.00
V.U Centre Grant	133,710.00	POSTAGE A/C	982.00
V.U EXAM FEE AND MISC	4,095,655.00	Practical Exam Exp.	650.00
V.U SPORTS FEE	123,869.00	PRINTING & STATIONERY A/C	665,182.00
VU DEPLOMA FEE	66,600.00	PTAX A/C	210,330.00
VU ENLISTING FEE	831,200.00	REGISTRATION FEE (VU)	326,455.96
VU REVIEW FEES A/C	2,415.00	Remuneration (Lawyear/Ukil, Others)	15,600.00

ATTESTED

M. n. Sanyal
Principal,

Ghatal Rabindra Satabarsiki
Mahavidyalaya, Ghatal



GHATAL RABINDRA SATABARSHIKI MAHAVIDYALAYA

GHATAL, PASCHIM MEDINIPUR

Phone: 03225-255024

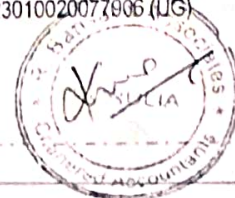
Website: www.grsm.ac.in

Receipt-Payment for the year ended 31-03-2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
		Repairing & Maintenance	148,004.00
		Retirement (Ad Hoc NTS)	200,000.00
		SARASWATI PUJA	283,440.00
		screening committee a/c	10,904.00
		SEMINAR/WORKSHOP FEE	273,391.00
		SOFTWARE INSTALATION	324,495.00
		Sport & Equipment	47,145.00
		Sports & Games	318,292.00
		SPORTS FEE (VU)	70,067.08
		SUB OF T.S A/C	21,030.00
		TA A/C	275,310.00
		TELEPHONE (BILL) A/C	4,625.00
		Telephone and Travelling A/c	84,000.00
		TIFFIN & MEAL EXPA/C	513,044.00
		TUTION FEE	1,712,485.00
		UNION FEES	226,475.00
		V.U Centre Grant	303,770.00
		V.U EXAM FEE AND MISC	1,279,849.40
		V.U REGISTRATION FEES A/C	61,824.72
		V.U. SPORTS FEE	24,120.00
		V.U.ENLISTING FEES A/C	612,837.76
		VU ENLISTING FEE	213,600.00
		VU EXAMINATION FEE	750.00
		VU MARKSHEET FEES	410.00
		VU REGISTRATION FEES A/C	6,372.36
		VU REVIEW FEES A/C	1,840.00
		VU SCRUTINY FEES A/C	101,090.00
		WEBSITE A/C	71,009.00
		Cl. Bal.: AXIS BANK A/C NO-918010029501828	366,087.98
		Cl. Bal.: GP Co-op Bank A/c No-88/4833/7584	21,370.00
		Cl. Bal.: BOI A/C 419110210000005	73,303.17
		Cl. Bal.: GTCAMSL/UG(SAVINGS)SD-249 (100224)	924,226.00
		Cl. Bal.: ONLINE(SBI)A/C NO-34951682400	24,485,153.96
		Cl. Bal.: SBI(CA)A/C NO 11248525469	15,224,145.96
		Cl. Bal.: BOI A/C 419110210000006	700.93
		Cl. Bal.: GTCAMSL/PG (SAVINGS) - 100761	1,502,780.00
		Cl. Bal.: SBI(CA) A/C NO-30439351899 (PG)	11,734,359.01
		Cl. Bal.: Axis Bank (PG) 919010014085590	2,532,196.37
		Cl. Bal.: AXIS BANK- 923010020077906 (UG)	205,665.00



ATTESTED
M. N. Das
Principal,
Ghatal Rabindra Satabarshiki
Mahavidyalaya, Ghatal.



GHATAL RABINDRA SATABARSHIKI MAHAVIDYALAYA

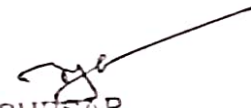
GHATAL, PASCHIM MEDINIPUR

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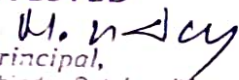
Receipt-Payment for the year ended 31-03-2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
		A/C	205,647.00
		Cl. Bal: AXIS BANK-923010020255339 (PG) A/C	
			Rs. 19,05,75,966.95
	Rs. 19,05,75,966.95		


BURSAR,
Ghatal R.S. Mahavidyalaya
Ghatal, Midnapore (W)


Accountant,
Ghatal R. S. Mahavidyalaya
Ghatal, Paschim Medinipur,



ATTESTED

Principal,
Ghatal Rabindra Satabarsiki
Mahavidyalaya, Ghatal



GHATAL RABINDRA SATABARSHIKI MANAVIDYALAYA

GHATAL, PASCHIM MEDINIPUR

Phone: 03225-255024

Website: www.grsm.ac.in

Income/Expenditure for the year ended 31 03-2024

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To ACADEMIC FEE	728,329.72		
To AD-HOC(NTS) A/C	6,757,577.00	By ACADEMIC FEE	11,000,797.00
To ADMISSION FEE	2,600.00	By AD-HOC(NTS) A/C	2,030.00
To Advertisement	4,000.00	By ADMISSION FEE	730,440.00
To AID FUND FEE	455.00	By AID FUND FEE	217,424.00
To AUDIT FEES A/C	48,000.00	By Bank Interest	104,470.15
To BANK CHARGE A/C	1,521.93	By BUILDING FEE	917,765.00
To Centre Fees	92,160.00	By Centre Fees	2,600.00
To CERTIFICATE COURSE (TAX) FEE	9,136.00	By COLLEGE EXAM FEE	349,160.00
To CLEANING & SWEEPING A/C	23,020.00	By COMPUTER(PRACTICAL)FEE	114,765.00
To CONTINGENCY A/C	4,966.00	By CONTINGENCY A/C	1.00
To CULTURAL PROGRAMME	157,088.00	By DRESS & UNIFORM FEES	135,200.00
To DEPRICIATION A/C	4,538,527.78	By ELECTRIC FEE	520,023.00
To DEVELOPMENT A/C	1,908,021.00	By EXAM FEE(V.U)	500.00
To DRESS & UNIFORM FEES	271,218.00	By EXAMINATION FEE	1,047,000.00
To ELECTRIC FEE	1,080,580.00	By EXCERSON (FIELD SURVEY) FEE	131,600.00
To ELECTRICAL EXPNS A/C	192,649.00	By FINE	720.00
To EXAM FEE(V.U)	1,292,232.20	By GENERATOR FEE	402,000.00
To EXAM/BOS/P.SETTER/MODERATION A/C	421,657.00	By GRANT FOR PAY & ALLOW (TS/NTS) A/C	69,385,257.00
To EXAMINATION FEE	13,000.00	By Grant For Pay & Allow.(SACT) Approved	17,153,627.00
To EXCERSON (FIELD SURVEY) FEE	26,400.00	By HOSTEL ESTABLISHMENT COST	414,675.00
To EXTRA WORK EXP A/C	515,864.00	By IDENTITY CARD FEE	135,370.00
To FILED WORK FEES	35,700.00	By JOURNAL FEE	60,900.00
To FINE	2,740.00	By MISCELLANEOUS	118,560.00
To GENERATOR FEE	46,000.00	By NETAJI ADMISSION & RENUWAL FEES	63,800.00
To GRANT FOR PAY & ALLOW (TS/NTS) A/C	69,385,257.00	By NSS FEES	209,449.00
To Grant For Pay & Allow.(SACT) Approved	17,153,627.00	By OTHER SERVICE	2,150.00
To Honorarium TS & NTS A/C	1,454,575.00	By Overdrawn (I.R.T) A/C	17,240.00
To HONORARIUM TS(GUEST) A/C	792,755.00	By PRINTING & STATIONERY A/C	71,016.00
To HOSTEL ESTABLISHMENT COST	342,360.00	By PROCESSING FEES	210,700.00
To HOSTEL EXP & LETIGATION A/C	1,920.00	By RENT FOR BUILDING/ROOM/OTHERS A/C	56,500.00
To IDENTITY CARD FEE	51,591.00	By SALE (REJECTION BOOK PAPERS, BAG & TREEJ)A/C	6,480.00
To JOURNAL FEE	1,450.00	By SEMINAR/WORKSHOP FEE	378,903.00

ATTESTED

 Principal,
 Ghatal Rabindra Satabarsiki
 Manavidyalaya, Ghatal



GHATAL RABINDRA SATABARSHIKI MAHAVIDYALAYA

GHATAL, PASCHIM MEDINIPUR

Phone: 03225-255024

Website: www.gram.ac.in

Income/Expenditure for the year ended 31 03-2024

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To LABORATORY CONTINGENCY A/C	34,736.00	By T.C FEE	20,500.00
To LIBRARY CONTINGENCY A/C	34,458.00	By TRANSMISSION FEE	172,189.00
To MISCELLANEOUS	3,440.00	By TUTION FEE	2,763,140.00
To NODAL CENTER A/C	51,000.00	By VU ENLISTING FEE	831,200.00
To NSS (UNIT) A/C	18,154.00		
To NSS FEES	49,021.00		
To Overdrawn (T.R-7) A/C	17,248.00		
To POSTAGE A/C	982.00		
To Practical Exam Exp.	650.00		
To PRINTING & STATIONERY A/C	665,182.00		
To Remuneration (Lawyear/Ukil- Others)	15,600.00		
To Repairing & Maintenance	148,004.00		
To Retirement (Ad Hoc NTS)	200,000.00		
To screening committee a/c	10,904.00		
To SEMINAR/WORKSHOP FEE	273,391.00		
To SOFTWARE INSTALATION	324,495.00		
To Sports & Games	318,292.00		
To SPORTS FEE (VU)	70,067.08		
To TA A/C	275,310.00		
To TELEPHONE (BILL) A/C	4,625.00		
To Telephone and Travelling A/c	84,000.00		
To TIFFIN & MEAL EXP/AC	513,044.00		
To TUTION FEE	1,712,485.00		
To V.U REGISTRATION FEES A/C	61,824.72		
To V.U ENLISTING FEES A/C	612,837.76		
To VU ENLISTING FEE	213,600.00		
To WEBSITE A/C	71,009.00		



ATTESTED

M. N. Das

Principal,

Ghatal Rabindra Satabarsiki
Mahavidyalaya, Ghatal

By Excess Expenditure over Income

5,243,497.44

Rs. 113,141,937.19

Rs. 113,141,937.19

[Signature]
BURSAR,
Ghatal R.S. Mahavidyalaya
Ghatal, Midnapore (W)

[Signature]
Accountant,
Ghatal R. S. Mahavidyalaya
Ghatal, Paschim Medinipur

