

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR

OFFICE OF THE PRINCIPAL  
[A Govt. Aided Degree College permanently  
affiliated to the Cooch Behar Panchanan  
Barma University and enlisted under Sec. 2(F)  
and 12(B) of the UGC Act]



COOCH BEHAR (WB) INDIA  
PIN : 736101  
Phone No. & Fax No. : 03582-222695  
E-Mail : tpmm\_cob@rediffmail.com  
Mobile : 6295861623 (Principal)

**6.4.1. Institution has strategies for mobilization and optimal utilization of resources and funds from various sources (government/nongovernment organizations) and it conducts financial audits regularly (internal and external).**

### SUPPORTING DOCUMENTS

- 1. Composition of Finance Committee, Purchase Committee, and Building Committee.**
- 2. Sample Receipt and Utilisation of Grants from Non-Government Agencies**
- 3. Sample Audit Reports**

*Rupa Bhawmik*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA COOCH BEHAR

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## 1. Composition of Finance Committee, Purchase Committee, and Building Committee

### Composition of Finance Committee & Purchase Committee

THAKUR PANCHANAN MAHILA MAHAVIDYALAYA  
COOCH BEHAR (West Bengal)  
NAAC ACCREDITED

[A Govt. aided Degree collage  
permanently affiliated to the University  
of North Bengal and enlisted under Sec.  
2 (F) and 12(B) of the U.G.C. Act]

OFFICE OF THE PRINCIPAL

COOCH BEHAR (WB), INDIA  
PIN : 736101  
Phone No. : 03582 - 222695  
FAX NO. : (03582) 222695  
E-Mail : tpmm\_cob@rediffmail.com  
Mobile : 6295861623

**Meeting with Administrator** Date: 26.03.21

**Members present:**

1. S.K. Rakibur Rahaman
2. Dr. Rupa Bhawmick

**Agenda:** To approve the different Sub-committees formed under Teacher's Council.

**Resolution:** Sk.Rakibur Rahaman, Administrator of Thakur Panchanan Mahila Mahavidyalaya, Cooch Behar & SDO, Cooch Behar (Sadar) presides over the meeting. The other member present is Dr.Rupa Bhawmick, Principal, Thakur Panchanan Mahila Mahavidyalaya, Cooch Behar.

It is unanimously resolved that the different Sub-committees formed under Teacher's Council meeting on 17.03.2021 is hereby approved.

1.Finance Committee	2.Purchase Committee
3.IQAC	4.Admission Committee
5.Research Cell	6.Examination Committee
7.Library Committee	8.Magazine Committee
9.Career Guidance Cell	10.NCC Committee
11.NSS Committee	12.ICC
13.Games and Sports	14.Cultural Committee
15.Anti-Ragging Committee	16.Staff Welfare Committee
17.Student Welfare Cell	18.Alumni Association
19.Grivance Redressal Cell	20.SC,ST,Minority & Different Scholarship Committee
21.Routine Committee	

It is confirmed with immediate effect.

*Sun*  
Administrator  
T.P.M. Mahavidyalaya  
Cooch Behar

*Bhw*  
Secretary  
T.P.M. Mahavidyalaya  
Cooch Behar

*Rupa Bhawmick*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

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## DIFFERENT SUB-COMMITTEES FORMED UNDER TEACHER'S COUNCIL

COMMITTEE	MEMBERS
FINANCE COMMITTEE (For 4 Years)	1. Principal 2. Jugal Kishore Roy (Bursar) 3. Bodhan Sarkar (TCS) 4. Dr. Upendra Nath Barman 5. Supriyo Debnath 6. Head Clark 7. Accountant
PURCHASE COMMITTEE (For 4 Years)	1. Principal 2. Jugal Kishore Roy (Bursar) 3. Bodhan Sarkar (TCS) 4. Dr. Upendra Nath Barman 5. Dipak 6. Head Clark 7. Accountant
IQAC (For 3 Years)	1. Dr. Upendra Nath Barman (Coordinator) 2. Dr. Sati Singh 3. Dr. Bibhuti Bhusan Biswas 4. Jugal Kishore Roy 5. Bodhan Sarkar (TCS) 6. Krishnendu Bera 7. Dipak Barman 8. Ipsita Nandi 9. Dr. Joydeep Paul 10. Jiten Barman 11. Supriyo Debnath 12. Biswajit Basak 13. Amartyo Roy 14. Dr. Mousumi Dey Sarkar 15. Head Clerk
ADMISSION COMMITTEE (For One Year)	1. Amartyo Roy (Coordinator) 2. Dr. Bibhuti Bhusan Biswas 3. Bodhan Sarkar (TCS) 4. Krishnendu Bera 5. Dipak Barman 6. Supriyo Debnath 7. Jiten Barman 8. Ipsita Nandi 9. Biswajit Basak 10. Dr. Joydeep Paul 11. Dr. Mousumi Dey Sarkar 12. Jolly Saha 13. Anindita Datta 14. Head Clark 15. Accountant 16. Md. Shahid 17. Biswanath Basu Majumdar 18. Rajkumar

*Bodhan Sarkar*  
25/8/21

*B. S.* 25/8/21  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

*Rupa Bhawanick*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

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## Composition of Building Committee

OFFICE OF THE PRINCIPAL  
THAKUR PANCHANAN MAHILA MAHAVIDYALAYA  
COOCH BEHAR  
NOTE-SHEET NO-

13.12.2021

The College has received estimate for construction of College boundary wall (collapsed) from the Executive Engineer, Cooch Behar Division, Social Sector, P.W. Dept. In this regard the College Finance Committee on the meeting dated 06.12.2021 has resolved for formation of a Building Committee as per Govt. of West Bengal, Dept. of Higher Education & UGC guidelines for construction of Building, 2018.

The Building Committee thus resolved to be formed containing the following members:—

1. The Administrator
2. Principal
3. Executive Engineer
4. Bursar
5. Two teachers representatives
  - (i) Dr. Upendra Nath Barman, IGAC Co-ordinator
  - (ii) Sri Badhan Saha, TCS
6. Head Clerk
7. Accountant

As there is no building fund it was resolved in the meeting that the expenditure will be incurred from the College Development Fund and it was further resolved that Rs.50/- per month from 2nd, 4th & 6th semester students will be collected towards Building fund from the current session for repairing, maintenance and painting purpose in the future.

The resolution is placed before the Administrator, TPMM Mahavidyalaya for his kind approval to the proposal as mentioned.

To the Administrator  
TPMM

To the Bursar  
TPMM

May be approved as proposed  
May be approved as proposed

13/12/21  
13.12.21

Principal  
Rupa Bhawmik

Rupa Bhawmik  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR

### OFFICE OF THE PRINCIPAL

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## 2. Sample Receipt and Utilisation of Grants from Non-Government Agencies

rediffmail

Mailbox of tpmm\_cob

Subject: Re: Transfer through NEFT for toilet rennovation

From: thakur panchanan<[tpmm\\_cob@rediffmail.com](mailto:tpmm_cob@rediffmail.com)> on Thu, 04 Apr 2019 16:18:21

To: "Christine Gupta "<[christine.gupta@pcchandraindia.com](mailto:christine.gupta@pcchandraindia.com)>

We are inform you that we have received your payment of 75,000/- through NEFT dated 16.03.2019.

From: Christine Gupta <[christine.gupta@pcchandraindia.com](mailto:christine.gupta@pcchandraindia.com)>

Sent: Wed, 03 Apr 2019 12:57:40

To: THAKUR PANCHANAN MAHILA MAHAVIDYALAYA <[tpmm\\_cob@rediffmail.com](mailto:tpmm_cob@rediffmail.com)>

Subject: Transfer through NEFT for toilet rennovation

Dear Dr. Singh

In response to your letter dated 16.03.2019 appealing for grant for students toilet rennovation, We hereby have transferred the amount of INR 75000/- through NEFT to your College bank account. Kindly confirm the receipt of the same.

Regards

Christine Gupta

Manager- Corporate Social Responsibility

Radhamadhab Institution

P.C.Chandra Group

Admin. Office: P-35, C.I.T. Road, 3rd Floor, Kolkata - 700 014

Mobile: +91 9883481302,

email id: [links.rediff.com/cgi-bin/red.cgi?](mailto:links.rediff.com/cgi-bin/red.cgi?)

red=javascript%3Aavoid%28%29%3B&isImage=0&BlockImage=0&rediffng=0&rogue=bfdf872946f7b5c4e844fa9d

25df710dc26c1cc&rdf=ACEleghiXzdVV1ZhCzdWYA==" onclick="top.ajaxMail.ext.switchTo('@Compose','mode=mail\_to\_individual&email=christine.gupta@pcchandraindia.com');" target='\_blank' rel=external>

christine.gupta@pcchandraindia.com

website : [www.pcchandraindia.com](http://www.pcchandraindia.com)



*Rupa Bhawmick*  
Principal  
T.P.M. Mahavidyalaya  
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## K SUMIT & ASSOCIATES

FIRM REGN. NO. 330647E

*Chartered Accountants*

Regd. Off : Ward No 13, Magazine Raod Extn, Cooch Behar -736101, W.B.

03582-291885

Contact at : Netaji Sangha, 2nd Floor, Near Sani Mandir,

(+91) 9475201198

Silver Jubilee Road, Cooch Behar, West Bengal

email : sumitkarmakarca@gmail.com

### UTILIZATION CERTIFICATE

Certified that the total grant-in-aid of Rs. **1,51,000.00 (Rupees one lakh fifty one thousand)** only has been received from **P C Chandra Group, Kolkata**, by **Thakur Panchanan Mahila Mahavidyalaya** of P.O and Dist : Cooch Behar, PIN - 736101 West Bengal by Cheque No. 410921, dated 16/03/2023 of Axis Bank Ltd for the purpose of "**Financial support for drinking water under college infrastructure development**". Out of the said grant, a sum of Rs. **1,51,052.00 (Rupees one lakh fifty one thousand fifty two)** only has been expended by the college for the purpose of "**Drilling and installation of deep bore tubewell at the back side of the new building with connectivity between tubewell and water tank of 1000 litres on the roof of second floor and pump**", which is as per the terms and conditions of the sanction order.

Further certified that an amount of **Rs. 52.00 (Rupees fifty two)** only has been spent in excess of the grant received and this excess amount has been spent out of college fund

Place : Cooch Behar

Date : 05/01/2024

For K Sumit and Associates

Chartered Accountants

FRN 330647E

*Sumit Karmakar*

CA Sumit Karmakar

Prop. M No 059163

UDIN - 24059163BKDEUL1526



*Rupa Bhawmik*

Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

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## 3. Sample Audit Reports

### 2018-2019

**B K D & ASSOCIATES**  
*Chartered Accountants*  
130, South End Garden, Garia, Kolkata – 700084  
Phone: 9831027011, 24305663

**AUDIT REPORT OF THAKUR PANCHANAN MAHILA MAHAVIDYALAYA FOR 2018-19**

We have audited the Financial Statements of THAKUR PANCHANAN MAHILA MAHAVIDYALAYA, Cooch Behar which comprise the Balance Sheet as at 31st March 2019, the Statement of Income and Expenditure Account for the year ended 31st March 2019, the Statement of Receipts and Payments Account for the year ended 31st March 2019 and other Schedules and explanatory information/returns as per closing circular no. CA / 14 / 2019 dated 12.06.2019.

In our opinion and to the best of our information and according to the explanations given to us, read with the audit observations (mentioned in paragraph a, b, c, d, e & f below), the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs in case of the Balance Sheet of THAKUR PANCHANAN MAHILA MAHAVIDYALAYA, Cooch Behar as at March 31, 2019 and the true balance of Excess of Income over expenditure for the year ended on that date.

**We further report as follows:**

a. Un-reconciled balances exists in Building Fund Account and UGC Fund Account as corresponding Bank Balance either do not exist in the first instance or do not match with the corresponding Bank Balance in the second instance. The accounts, therefore, need to be brought in to order and regularized;

b. The College is embroiled in excessive litigation on a regular basis having to endure unusually high legal expenses of Rs. 85,900/- in 2018-19 (Rs.168,300/- in 2015-16, Rs.3,74,750/- in 2016-17 and Rs. 67,500/- in 2017-18) not quite consistent with its main social object or function.  
Aggregate Contingent Liability of this expenditure could not be ascertained or quantified and this expense, we believe, could be of recurring nature and a substantial burden on scarce college resources;

c. Substantial unallocated balances appear in the Statement of Provident Fund for the year 2018-19 being Rs.8,05,930/- which represent unclaimed PF amounts;  
Matters such as these require expeditious disposal of at least bringing to books the unclaimed amount as against each erstwhile teacher/staff.

d. Substantial cash balances exists on a month to month basis at college premises without requisite insurance policy.  
Peak month end balance observed during the year was of Rs.3,23,063/- as on 31.01.2019;

*Rupa Bhawmik*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

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- e. Salary Advance wrongly extended to Sri. Prosenjit Khan Rs. 3,72,080/- without requisite DPI fixation and sanction stands unrecovered till date.

Year ending individual advances to staff and festival advances to staff need reconciliation with the aggregate year ending advances reported in the financial statements.

Since this exercise is pending, the aggregate year ending figures of both the advances could not be verified.

- f. It appears that the issue of final payment of the Provident Fund dues of erstwhile ex Principal Dr. Manjari Biswas have for some reason either not been processed or settled for either one time lump sum 90% withdrawal or for its full withdrawal since the matter of her continued employment after April, 2012 and her financial entitlements, as understood, are subjudice before the Hon'ble Calcutta High Court.

Since, she is a continuing member of the Provident Fund Scheme even after superannuation and because of the fact that there is no restriction of period for membership as even after leaving the establishment a person can continue to retain membership till the final withdrawal of Provident Fund dues or cessation of his/ her membership - (notwithstanding the other issue that if no contribution is received into a PF account for 3 consecutive years the account shall not earn any interest after 3 years from the stopping of contribution) - all interest provided to her Provident Fund outstanding balance amount since 1.04.2015 (i.e. 3 years since her last contribution) have been kept in abeyance in Interest Suspense Account, (interest amount only since 1.04.2015 and not PF outstanding amount as on 31.03.2015 which is her absolute and full entitlement) pending its resolution / settlement by the concerned adjudicating authority referred to above for the only reason that full interest have been provided at the Treasury on the aggregate outstanding college PF amount by default or otherwise.

1. Subject to the Audit observations reported herein above, we report that:
- 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 and have found them to be satisfactory;
  - In our opinion, proper books of account as required by law have been kept by the college so far as it appears from our examination of those books;
  - the Balance Sheet, and the Income and Expenditure Account dealt with by this report are in agreement with the books of account;
  - In our opinion, the Balance Sheet and the Income and Expenditure Account comply with the applicable accounting standards;

Thanking You,  
Yours faithfully,  
For B.K.D & ASSOCIATES  
Chartered Accountants

(CA BIPLAB KUMAR DASS)  
Proprietor  
FRN No. 322647E  
Membership No.053736  
UDIN:19053736AAAAA16994

Place: Cooch Behar  
Date: 14.09.2019

*Rupa Bhawmick*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar



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### THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

#### COOCH BEHAR

BALANCE SHEET AS AT 31ST MARCH 2019

Liabilities:	Rs.	Rs.	Assets	Rs.	Rs.
<b>CORPUS / CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
<b>Miscellaneous Fund</b>			As per Fixed Assets Schedule 'C'		5,131,349.02
As per last a/c	500,000.00				
Add: Grant received					
Less: Transfer to General Fund	500,000.00	500,000.00			
<b>Building Fund</b>					
As per last a/c	2,408,226.00				
Add: Grant received					
Less: Transfer to General Fund	2,408,226.00	2,408,226.00			
<b>UGC Fund</b>			<b>INVESTMENTS - FROM EARMARKED ENDOWMENT FUNDS</b>		
As per last a/c	180,581.00				
Received this year (Equipment)			<b>INVESTMENTS - OTHERS</b>		
Received this year (NAAC)					
Summar					
Less: Transfer to General Fund	180,581.00	180,581.00			
<b>Government Grant (Youth Office)</b>		25,000.00			
<b>Gyandhara Grant from P.C. Chandra</b>		200,000.00	<b>CURRENT ASSETS LOANS &amp; ADVANCES</b>		
<b>RESERVES AND SURPLUS</b>			<b>Sundry Current Assets</b>		
<b>General Fund</b>			Loans and Advances as per Schedule 'B'	3,412,247.00	11,162,907.00
As per last a/c	29,675,829.84		P.F. with Treasury as per PF Schedule	7,750,660.00	
Add:					
Excess of Income over Expenditure	2,178,643.51		<b>Cash &amp; Bank Balances</b>		
Transfer from Building Fund			Cash at Bank against F.D. Certificate	9369993.00	9369993.00
Transfer from UGC Grant Fund			(as per Fixed Deposit Schedule)		
Less: Advance to UGC Grant	31,854,473.36	31,854,473.36	<b>Cash in hand</b>		
<b>EARMARKED ENDOWMENT FUNDS</b>			Cash in hand (General)	354,874.00	
			Cash in hand (COP)	1,581.32	
			Cash in hand (UGC)	906.00	357,361.32
<b>SECURED LOANS AND BORROWINGS</b>			<b>Bank Balances</b>		
			<b>In Current Account</b>		
			Cash at Bank (CA A/c-50279753851)	8,706,683.00	8,706,683.00
			<b>In Savings Account</b>		
<b>UNSECURED LOANS &amp; BORROWINGS</b>			Cash at Bank (A/C 21016230237)	11,695,047.67	
			Cash at Bank (NSS A/C 21016257680)	2,475.00	
			Cash at Bank (COP A/C 50116727874)	12,319.00	
			Cash at Bank (COP A/C 21016230226)	57,541.95	
<b>DEFERRED CREDIT LIABILITIES</b>			Cash at Bank (UGC A/C 50116725786)	1,218,372.00	12,985,755.62
<b>Provident Fund (As per Schedule)</b>		7,750,660.00			
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			<b>MISCELLANEOUS EXPENDITURE</b>		
<b>Sundry Liabilities</b>			(To the extent not written off or adjusted)		
As per schedule 'A'	4,795,108.60				
	47,714,048.96				47,714,048.96

Dated : 14th September, 2019  
Place : Cooch Behar

Signed in terms of our report of even date.



*[Signature]*  
Accountant  
T. P. M. Mahavidyalaya  
Cooch Behar.

Sati Singh  
14.09.19  
Teacher-in-Charge  
T. P. M. Mahavidyalaya  
Cooch Behar

*Rupa Bhawmik*  
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**2019-2020**

<p><b>THAKUR PANCHANAN MAHILA MAHAVIDYALAYA</b></p> <p>P.O. COOCH BEHAR, DISTRICT: COOCH BEHAR</p>
<p><b>AUDITORS' REPORT &amp; STATEMENT OF ACCOUNTS</b></p>
<p>FOR THE YEAR: 2019-20</p>
<p><b>B K D &amp; ASSOCIATES</b> CHARTERED ACCOUNTANTS 130, SOUTH END GARDEN, GARIA, KOLKATA - 700 084 Phone: 033 24305663, Mobile: 98310 27011</p>

*Rupa Bhawmik*  
**Principal**  
**T.P.M. Mahavidyalaya**  
**Cooch Behar**

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### B K D & ASSOCIATES

Chartered Accountants  
130, South End Garden, Garia, Kolkata – 700 084  
Phone: 9831027011, 033 24305663

#### AUDIT REPORT OF THAKUR PANCHANAN MAHILA MAHAVIDYALAYA FOR 2019-20

We have audited the Financial Statements of THAKUR PANCHANAN MAHILA MAHAVIDYALAYA, Cooch Behar which comprise the Balance Sheet as at 31st March 2020, the Statement of Income and Expenditure Account for the year ended 31st March 2020, the Statement of Receipts and Payments Account for the year ended 31st March 2020 and other Schedules and explanatory information/returns as per closing circular no. CA / 39 (379) / 2020 dated 02.09.2020.

In our opinion and to the best of our information and according to the explanations given to us, read with the audit observations (mentioned in paragraph a, b, c, d, e & f below), the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs in case of the Balance Sheet of THAKUR PANCHANAN MAHILA MAHAVIDYALAYA, Cooch Behar as at March 31, 2020 and the true balance of Excess of Income over expenditure for the year ended on that date.

#### We further report as follows:

a. Un-reconciled balances exists in Building Fund Account and UGC Fund Account as corresponding Bank Balance either do not exist in the first instance or do not match with the corresponding Bank Balance in the second instance. The accounts, therefore, need to be brought in to order and regularized.

b. Substantial unallocated balances appear in the Statement of Provident Fund for the year 2019-20 being Rs. 8,69,715/- which represent unclaimed PF amount.

Matters such as these require expeditious disposal of at least bringing to books the unclaimed amount as against each erstwhile teacher/staff.

c. Substantial cash balances exist on a month to month basis at college premises without requisite insurance policy.

Peak month end balance observed during the year was of Rs. 2,40,827/- as on 31<sup>st</sup> May 2019.

d. Salary Advance wrongly extended to Sri. Prosenjit Khan Rs. 3,72,080.00 without requisite DPI fixation and sanction stands unrecovered till date.

Year ending individual advances to staff and festival advances to staff need reconciliation with the aggregate year ending advances reported in the financial statements.

Since this exercise is pending, the aggregate year ending figures of both the advances could not be verified.

e. The issue of final payment of the Provident Fund dues of erstwhile ex Principal Dr. Manjari Biswas was for some reason not processed or settled within 31.03.2019 for its full withdrawal



Rupa Bhawmik  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR

**OFFICE OF THE PRINCIPAL**  
[A Govt. Aided Degree College permanently  
affiliated to the Cooch Behar Panchanan  
Barma University and enlisted under Sec. 2(F)  
and 12(B) of the UGC Act]



**COOCH BEHAR (WB) INDIA**  
PIN : 736101  
Phone No. & Fax No. : 03582-222695  
E-Mail : tpmm\_cob@rediffmail.com  
Mobile : 6295861623 (Principal)

since the matter of her continued employment after April 2012 and her financial entitlements, as understood, were subjudice before the Hon'ble Calcutta High Court.

The matter has subsequently been resolved by an Order (No. S/2689 dated 18.09.2020) of the SDO, Sadar, Cooch Behar which stipulated for release of the entire GPF dues along with accrued interest thereof pursuant to an order dated 5.08.2019 of the Hon'ble Calcutta High Court compliance of which was finally taken in to record by the College authorities on 11.04.2022.

- f) There has been a substantial erosion in the value of Fixed Deposits kept with the Indian Bank owing to deduction of TDS over the past several years by the same Bank because of non-submission of the requisite form (Form 15G/Form 15H). The erosion observed, thereof, in the year 2019-20 is Rs. 400493/- which is substantial.

Subject to the Audit observations reported herein above, we report that:

- a. 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 and have found them to be satisfactory.
- b. In our opinion, proper books of account as required by law have been kept by the college so far as it appears from our examination of those books.
- c. the Balance Sheet, and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
- d. In our opinion, the Balance Sheet and the Income and Expenditure Account comply with the applicable accounting standards.

Thanking You,  
Yours faithfully,  
For B K D & ASSOCIATES  
Chartered Accountants



(CA BIPLAB KUMAR DASS)  
Proprietor  
FRN No. 322647E  
Membership No.053736  
UDIN: 22053736AHVNQQ5998

Place: Cooch Behar  
Date: 26.04.2022

For B K D & ASSOCIATES  
Chartered Accountants  
FRN: 322647E

CA BIPLAB KUMAR DASS  
(Proprietor)  
Membership No. FCA 053736

*Rupa Bhawanick*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

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### THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

#### COOCH BEHAR

BALANCE SHEET AS AT 31ST MARCH 2020

Liabilities:	Rs.	Rs.	Assets	Rs.	Rs.
<b>CORPUS / CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
Miscellaneous Fund			As per Fixed Assets Schedule 'C'		4,535,507.55
As per last a/c	500,000.00				
Add: Grant received	500,000.00				
Less: Transfer to General Fund		500,000.00			
<b>Building Fund</b>					
As per last a/c	2,408,226.00				
Add: Grant received	2,408,226.00				
Less: Transfer to General Fund		2,408,226.00			
<b>UGC Fund</b>			<b>INVESTMENTS - FROM EARMARKED ENDOWMENT FUNDS</b>		
As per last a/c	180,581.00				
Received this year (Equipment)			<b>INVESTMENTS - OTHERS</b>		
Received this year (NAAC)					
Seminar	180,581.00				
Less: Transfer to General Fund		180,581.00			
<b>Government Grant (Youth Office)</b>		25,000.00			
<b>Grandhara Grant from P.C. Chandra</b>					
As per last a/c	200,000.00				
Add:	25,000.00				
<b>Nabin Vending Machine</b>		65,696.00			
	65,696.00	65,696.00			
<b>RESERVES AND SURPLUS</b>			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
<b>General Fund</b>			<b>Sundry Current Assets</b>		
As per last a/c	31,854,473.36		Loans and Advances as per Schedule 'B'	3,040,373.00	
Add:			P.F. with Treasury as per PF Schedule	8,070,982.00	11,111,355.00
Excess of Income over Expenditure	3,512,465.42		<b>Cash &amp; Bank Balances</b>		
Transfer from Building Fund			Cash at Bank against F. D. Certificate	960,962.00	960,962.00
Transfer from UGC Grant Fund			(as per Fixed Deposit Schedule)		
	35,366,938.78	35,366,938.78	<b>Cash in hand</b>		
Less: Advance to UGC Grant			Cash in hand (General)	118,294.00	
<b>EARMARKED ENDOWMENT FUNDS</b>			Cash in hand (COP)	1,581.32	120,781.32
			Cash in hand (UGC)	906.00	
<b>SECURED LOANS AND BORROWINGS</b>			<b>Bank Balances</b>		
<b>UNSECURED LOANS AND BORROWINGS</b>			In Current Account		
<b>DEFERRED CREDIT LIABILITIES</b>			Cash at Bank (CA A/c-50279753851)	12,337,140.89	12,337,140.89
<b>Provident Fund (As per Schedule)</b>		8,070,982.00	<b>In Savings Account</b>		
			Cash at Bank (A/C 21016230237)	15,244,135.11	
			Cash at Bank (NSS A/C 21016257680)	2,475.00	
			Cash at Bank (COP A/C 50116727874)	12,319.00	
			Cash at Bank (COP A/C 21016230226)	57,541.95	
			Cash at Bank (UGC A/C 50116725786)	1,262,058.00	16,578,529.06
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			<b>MISCELLANEOUS EXPENDITURE</b>		
<b>Sundry Liabilities</b>			(To the extent not written off or adjusted)		
As per schedule 'A'	7,448,552.04				
	54,290,975.82	54,290,975.82			

Dated : 26th April, 2022  
Place : Cooch Behar

Signed in terms of our report of even date.

B K D & ASSOCIATES  
Chartered Accountants

(BIPLAB KUMAR DASS)  
Proprietor  
Membership No. 053736  
Firm Regn. No. 222647 E  
UDIN: 22053736AHVQQS998

For B K D & ASSOCIATES  
Chartered Accountants  
FRN: 322647 E

CA BIPLAB KUMAR DASS  
(Proprietor)  
Membership No. FCA 053736

Accountant (Acting)  
T.P.M. Mahavidyalaya  
Cooch Behar

Rupa Bhawmick  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

Rupa Bhawmick  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA COOCH BEHAR

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E-Mail : tpmm\_cob@rediffmail.com  
Mobile : 6295861623 (Principal)

2020-2021

## STATEMENT OF ACCOUNT INCLUDING AUDIT REPORT

for the

Year ended ... 31/03/2021 .....

of

M/s. Thakur Panchanan Mahila Mahavidyalaya



**K SUMIT & ASSOCIATES**

**Chartered Accountants**

Regd. off :  
36/1 Dinhat Road,  
Cooch Behar - 736101,  
West Bengal

Contact at :  
Netaji Sangha, 2nd Floor, Near Sani Mandir,  
Silver Jubilee Road, Cooch Behar,  
West Bengal

Ph.: 03582 - 228450 (+91) 9475204108 e-mail : skalenha@gmail.com

*Rupa Bhawmik*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR



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Mobile : 6295861623 (Principal)

### K SUMIT & ASSOCIATES

**Chartered Accountants**

Regd. Off : Ward No 13, Magazine Road Extn, Cooch Behar -736101, W.B.  
Contact at : Netaji Sangha, 2nd Floor, Near Sani Mandir,  
Silver Jubilee Road, Cooch Behar, West Bengal

FIRM REGN. NO. 330647E

03582-291885  
(+91) 9475201198

mail : sumitkarmakarca@gmail.com

#### INDEPENDENT AUDITORS' REPORT FINANCIAL YEAR 2020-2021

**THAKUR PANCHANAN MAHILA MAHAVIDYALAYA**  
**COOCH BEHAR, 736101, WEST BENGAL**

#### Opinion

We have audited the financial statements of **THAKUR PANCHANAN MAHILA MAHAVIDYALAYA**, which comprise the Balance Sheet as on March 31, 2021, Income & Expenditure Account and Receipts and Payments Account for the year then ended.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the provisions of the West Bengal Societies Registration Act, 1961.

#### Basis for Opinion

We conducted our audit in accordance with Standards on Auditing. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the West Bengal Societies Registration Act, 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Continued to page 2

*Rupa Bhawmick*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR

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2

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Subject to above, and notes on accounts attached, in our opinion and to the best of our information and according to the explanations given to us, we are of the opinion that the attached financial statements give a true and fair view in conformity with the accounting principles generally accepted in India;

- (a) in the case of the Balance Sheet of the true state of affairs as at 31.03.2021;
- (b) in the Income and expenditure account of the surplus for the year referred to above; and
- (c) in the case of the Receipts and Payments account, of the actual transactions of the receipts and payments for the period referred to above.

Place : Cooch Behar  
Date : 27/02/2024

In terms of our report of even date  
For **K SUMIT AND ASSOCIATES**

Chartered Accountants  
FRN 330647E



*Sumit Karmakar*  
CA Sumit Karmakar  
Proprietor

M.No: 059163

UDIN - 24059163BKDEVII1609

*Rupa Bhawmick*

Principal  
T.P.M. Mahavidyalaya  
Cooch Behar





# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR



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### THAKUR PANCHANAN MAHILA MAHAVIDYALAYA COOCH BEHAR - 736101, WEST BENGAL

#### Income and Expenditure account for the year ended 31/03/2021

Expenditure	Amt (Rs)	Income	Amt (Rs)
To Salary to TS and NTS	3,00,65,853.00	By Salary Grant	3,00,88,577.00
" Salary to Guest Teachers	82,500.00	Less :	
" Adhoc Bonus	70,200.00	Refund to DREO	22,724.00
" Remuneration for UG Examination	9,68,480.00	" Adhoc Bonus Grant	70,200.00
" Salary to Temporary Full time NTS	3,29,817.00	" Fees collected from Students	
" Remuneration to Security Guard	65,000.00	Admission fee	2,55,975.00
" Saraswati puja expenses	1,28,269.00	Development fee	4,09,560.00
" Printing and stationery	1,26,768.00	Game fee	68,260.00
" Electric charges	67,361.00	Saraswati Puja	2,04,780.00
" General charges (including contingency)	1,12,618.00	Library fee	1,70,650.00
" Repairs and maintenance	21,935.00	Electric fee	1,36,520.00
" Utilization certificate fee	3,200.00	Student Welfare fee	2,21,845.00
" Registration - clerk charges	1,23,400.00	Establishment fee	10,55,640.00
" Games and sports	8,054.00	Geo lab fee	1,82,400.00
" Computer software maintenance	68,440.00	Miscellaneous fee	47,782.00
" Computer maintenance	37,190.00	I Card fee	33,166.00
" Telephone charges	37,651.00	College examination	93,260.00
" Municipal taxes	32,138.00	Student GSLI	78,499.00
" Travelling expenses	14,318.00	" Sale of admission form	2,42,155.78
" Income tax processing fee	8,400.00	" Bank interest	6,15,905.00
" Library expenses	13,678.00	" Interest earned on Fixed deposits	6,31,042.00
" University affiliation fee	5,000.00		
" Communication and conveyance	9,500.00		
" Bank charges	46.00		
" Farewell	16,294.00		
" Internal audit fee	10,000.00		
" LIC refund paid to staff SKD	230.00		
" LIC late fee	139.00		
" Depreciation on PPE	5,20,956.29		
" Surplus for the year (Being excess of income over expenditure)	16,36,057.49		
	<u>3,45,83,492.78</u>		<u>3,45,83,492.78</u>

Significant accounting policies and Notes on accounts attached herewith form an integral part of the financial statement.

Place : Cooch Behar  
Date : 27/02/2024

In terms of our report of even date  
For K Sumit and Associates

Chartered Accountants  
FRN 330647E

CA Sumit Karmakar  
Prop. M No 059163

UDIN - 24059163BKDEVI1609

Accountant (Acting)  
T.P.M. Mahavidyalaya  
Cooch Behar

Principal 27/02/24  
T.P.M. Mahavidyalaya  
Cooch Behar



Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

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Mobile : 6295861623 (Principal)

## 2021-2022

### STATEMENT OF ACCOUNT INCLUDING AUDIT REPORT

for the

Year ended : 31-03-2022

of

M/s: THAKUR PANCHANAN  
MAHILA MAHAVIDYALAYA

**K SUMIT AND ASSOCIATES**

*Chartered Accountants*

Ward No - 13, Magazine Road Extension,  
Cooch Behar, West Bengal, PIN - 736101

Phone - (+91)9475201198, Email : sumitkarmakarca@gmail.com

*Rupa Bhawmick*  
*Principal*  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

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**K SUMIT & ASSOCIATES**

FIRM REGN. NO. 330647E

**Chartered Accountants**

03582-291885

Regd. Off : Ward No 13, Magazine Raod Extn, Cooch Behar -736101, W.B.

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Contact at : Netaji Sangha, 2nd Floor, Near Sani Mandir,

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email : sumitkarmakarca@gmail.com

### INDEPENDENT AUDITORS' REPORT FINANCIAL YEAR 2021-2022

**THAKUR PANCHANAN MAHILA MAHAVIDYALAYA**  
**COOCH BHAR, 736101, WEST BENGAL**

#### Opinion

We have audited the financial statements of **THAKUR PANCHANAN MAHILA MAHAVIDYALAYA**, which comprise the Balance Sheet as on March 31, 2022, Income & Expenditure Account and Receipts and Payments Account for the year then ended.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the provisions of the West Bengal Societies Registration Act, 1961.

#### Basis for Opinion

We conducted our audit in accordance with Standards on Auditing. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the West Bengal Societies Registration Act, 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Continued to page 2

*Rupa Bhawmick*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR

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
### THAKUR PANCHANAN MAHILA MAHAVIDYALAYA COOCH BEHAR - 736101, WEST BENGAL

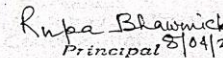
#### Balance Sheet as at 31/03/2022

Liabilities	Amt (Rs)	Assets	Amt (Rs)
<b>Corpus/Capital Fund</b>		<b>Property Plant and Equipments</b>	
Miscellaneous Fund B/f	5,00,000.00	As per Schedule : B	36,61,589.20
Building Fund B/f	24,08,226.00		
UGC Fund B/f	1,80,581.00	<b>Current Assets Loans</b>	
Government Grant		<b>and Advances</b>	
(Youth Office) B/f	25,000.00	<b>Loans and advances</b>	
Gyandhara Grant from		As per Schedule : C	30,46,537.00
PC Chandra B/f	2,25,000.00	PF with Treasury	1,12,47,073.54
Napkin Vending		(as per sheet attached)	1,42,93,610.54
Machine B/f	65,696.00		
	34,04,503.00	<b>Cash at Bank</b>	
<b>Reserves and Surplus</b>		<b>Fixed Deposits</b>	
<b>General Fund</b>		As per Schedule : D	1,07,24,922.00
Balance B/f	3,70,02,996.27		
Add : Undisclosed bank		<b>Cash and Bank Balances in Current and</b>	
account - Silver Jubilee	26,183.00	<b>Savings Bank</b>	
Add : Diff in BRS in previous year		As per Schedule : E	3,84,67,302.73
in A/c - 21016230237	1.00		
Add : Surplus for the year	22,46,007.93	<b>Cash in hand (as certified)</b>	
	3,92,75,188.20	As per Schedule : E	17,434.32
<b>Deferred Credit Liabilities</b>			
Provident Fund	1,12,47,073.54		
(As per statement enclosed)			
<b>Current Liabilities and provisions</b>			
<b>Sundry Liabilities</b>			
As per Schedule - A	1,32,38,094.04		
Rounding off difference	0.01		
	<u>6,71,64,858.79</u>		<u>6,71,64,858.79</u>

Significant accounting policies and Notes on accounts attached herewith form an integral part of the financial statement.


Place : Cooch Behar  
Date : 08/04/2024

  
Accountant (Acting)  
T.P.M. Mahavidyalaya  
Cooch Behar

  
Rupa Bhawmick  
Principal 8/04/24  
T.P.M. Mahavidyalaya  
Cooch Behar



In terms of our report of even date  
For K Sumit and Associates  
Chartered Accountants  
FRN 330647E  
CA Sumit Karmakar  
Prop. M No 059163  
UDIN - 24059163BKDEWF8129

  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR



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Mobile : 6295861623 (Principal)

### THAKUR PANCHANAN MAHILA MAHAVIDYALAYA COOCH BEHAR - 736101, WEST BENGAL

#### Income and Expenditure account for the year ended 31/03/2022

Expenditure	Amt (Rs)	Income	Amt (Rs)
To Salary to TS and NTS	3,05,94,254.00	By Salary Grant	3,05,94,254.00
" Adhoc Bonus	1,29,000.00	Less :	
" Remuneration for UG Examination	19,957.00	Refund to DREO	3,35,320.00
" Salary to Temporary Full time NTS	3,57,621.00	" Adhoc Bonus Grant	1,29,000.00
" Remuneration to Security Guard	60,000.00	" Fees collected from Students	
" Saraswati puja expenses	2,688.00	Admission fee	3,55,300.00
" Printing and stationery	67,310.00	Development fee	3,55,300.00
" Electric charges	70,720.00	Game fee	1,77,650.00
" General charges (including contingency)	1,12,888.00	Saraswati Puja	2,13,180.00
" Repairs and maintenance	1,74,419.00	Library fee	1,77,650.00
" Computer software maintenance	2,24,454.00	Electric fee	1,77,650.00
" Telephone charges	40,202.00	Student Welfare fee	1,24,355.00
" Municipal taxes	32,138.00	Establishment fee	8,52,720.00
" Students Insurance	75,233.00	Geo lab fee	1,80,600.00
" Income tax processing fee	10,900.00	Miscellaneous fee	38,109.00
" Library expenses	40,152.00	I Card fee	34,707.00
" University affiliation fee	5,000.00	College examination	71,060.00
" Communication and conveyance	21,000.00	Magazine fee	2,13,180.00
" Bank charges	2,883.00	Student GSLI	81,719.00
" Paid for external examination	95,300.00		30,53,180.00
" Internal audit fee	12,500.00	" Received for External examination	96,800.00
" Depreciation on PPE	4,65,808.07	" Bank interest	6,47,870.00
" Surplus for the year (Being excess of income over expenditure)	22,46,007.93	" Interest received from various Savings A/c	1,76,716.00
		" Software test and excess fee	7,553.00
		" Interest earned on Fixed deposits	
		As per Schedule : D	4,90,382.00
	<u>3,48,60,435.00</u>		<u>3,48,60,435.00</u>

Significant accounting policies and Notes on accounts attached herewith form an integral part of the financial statement.

Place : Cooch Behar  
Date : 08/04/2024

In terms of our report of even date

For K Sumit and Associates

Chartered Accountants

FRN 330647E

CA Sumit Karmakar

Prop. M No 059163

UDIN - 24059163BKDEWF8129

Accountant (Acting)  
T.P.M. Mahavidyalaya  
Cooch Behar

Principal  
08/04/24  
T.P.M. Mahavidyalaya  
Cooch Behar



Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR

OFFICE OF THE PRINCIPAL  
[A Govt. Aided Degree College permanently  
affiliated to the Cooch Behar Panchanan  
Barma University and enlisted under Sec. 2(F)  
and 12(B) of the UGC Act]



COOCH BEHAR (WB) INDIA  
PIN : 736101  
Phone No. & Fax No. : 03582-222695  
E-Mail : tpmm\_cob@rediffmail.com  
Mobile : 6295861623 (Principal)

### 2022-2023

### STATEMENT OF ACCOUNT INCLUDING AUDIT REPORT

*for the*

Year ended : 31-03-2023

*of*

M/s: THAKUR PANCHANAN  
MAHILA MAHAVIDYALAYA

**K SUMIT AND ASSOCIATES**

*Chartered Accountants*

Ward No - 13, Magazine Road Extension,  
Cooch Behar, West Bengal, PIN - 736101

Phone - (+91)9475201198, Email : sumitkarmakarca@gmail.com

*Rupa Bhawanick*  
*Principal*  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

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Mobile : 6295861623 (Principal)

### K SUMIT & ASSOCIATES

Chartered Accountants

Regd. Off : Ward No 13, Magazine Raod Extn, Cooch Behar -736101, W.B.  
Contact at : Netaji Sangha, 2nd Floor, Near Sani Mandir,  
Silver Jubilee Road, Cooch Behar, West Bengal

FIRM REGN. NO. 330647U

03582-291885  
(+91) 9475201198

mail : sumitkarmakarca@gmail.com

#### INDEPENDENT AUDITORS' REPORT FINANCIAL YEAR 2021-2022

**THAKUR PANCHANAN MAHILA MAHAVIDYALAYA**  
**COOCH BHAR, 736101, WEST BENGAL**

#### Opinion

We have audited the financial statements of **THAKUR PANCHANAN MAHILA MAHAVIDYALAYA**, which comprise the Balance Sheet as on March 31, 2023, Income & Expenditure Account and Receipts and Payments Account for the year then ended.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the provisions of the West Bengal Societies Registration Act, 1961.

#### Basis for Opinion

We conducted our audit in accordance with Standards on Auditing. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the West Bengal Societies Registration Act, 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Continued to page 2

*Rupa Bhattacharya*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar



# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA COOCH BEHAR

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2

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

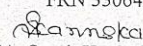
Subject to above, and notes on accounts attached, in our opinion and to the best of our information and according to the explanations given to us, we are of the opinion that the attached financial statements give a true and fair view in conformity with the accounting principles generally accepted in India;

- (a) in the case of the Balance Sheet of the true state of affairs as at 31.03.2023;
- (b) in the Income and expenditure account of the surplus for the year referred to above; and
- (c) in the case of the Receipts and Payments account, of the actual transactions of the receipts and payments for the period referred to above.

Place : Cooch Behar  
Date : 09/04/2024

In terms of our report of even date  
For **K SUMIT AND ASSOCIATES**

Chartered Accountants  
FRN 330647E

  
CA Sumit Karnakar  
Proprietor

M.No. 059163  
UDIN - 24059163BKDEWG8108



*Rupa Bhawmick*  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

## COOCH BEHAR

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E-Mail : tpmm\_cob@rediffmail.com  
Mobile : 6295861623 (Principal)

### THAKUR PANCHANAN MAHILA MAHAVIDYALAYA COOCH BEHAR - 736101, WEST BENGAL

#### Balance Sheet as at 31/03/2023

Liabilities		Assets	
	Amt (Rs)		Amt (Rs)
<b>Corpus/Capital Fund</b>		<b>Property Plant and Equipments</b>	
Miscellaneous Fund B/f	5,00,000.00	As per Schedule : B	39,40,339.01
<b>Building Fund</b>		<b>Current Assets Loans and Advances</b>	
Balance B/f	24,08,226.00	<b>Loans and advances</b>	
Add : This yr	2,28,775.00	As per Schedule : C	30,46,537.00
UGC Fund B/f	1,80,581.00	PF with Treasury	1,36,02,697.85
Government Grant (Youth Office) B/f	25,000.00	(as per sheet attached)	1,66,49,234.85
Gyandhara Grant from PC Chandra		<b>Cash at Bank</b>	
Balance B/f	2,25,000.00	<b>Fixed Deposits</b>	
Add : This yr	1,51,000.00	As per Schedule : D	1,12,23,298.00
Napkin Vending Machine B/f	65,696.00	<b>Cash and Bank Balances in Current and Savings Bank</b>	
	37,84,278.00	As per Schedule : E	4,28,86,364.02
<b>Reserves and Surplus</b>		<b>Cash in hand (as certified)</b>	
<b>General Fund</b>		As per Schedule : E	16,170.32
Balance B/f	3,92,75,188.20		
Add : Rounding off diff adjusted	0.02		
Add : Surplus for the year	18,96,170.09		
	4,11,71,358.31		
<b>Deferred Credit Liabilities</b>			
Provident Fund	1,36,02,697.85		
(As per statement enclosed)			
<b>Current Liabilities and provisions</b>			
<b>Sundry Liabilities</b>			
As per Schedule - A	1,61,57,072.04		
	<u>7,47,15,406.20</u>		<u>7,47,15,406.20</u>

Significant accounting policies and Notes on accounts attached herewith form an integral part of the financial statement.

Place : Cooch Behar  
Date : 09/04/2024

Accountant (Acting)  
T.P.M. Mahavidyalaya  
Cooch Behar

Rupa Bhawmick  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar



In terms of our report of even date  
For K Sumit and Associates  
Chartered Accountants  
FRN 330647E  
CA Sumit Karmakar  
Prop. M No 059163  
UDIN - 24059163BKDEWG8108

Rupa Bhawmick  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar

# THAKUR PANCHANAN MAHILA MAHAVIDYALAYA

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Mobile : 6295861623 (Principal)

### THAKUR PANCHANAN MAHILA MAHAVIDYALAYA COOCH BEHAR - 736101, WEST BENGAL

Income and Expenditure account for the year ended 31/03/2023

Expenditure	Amt (Rs)	Income	Amt (Rs)
To Salary to TS and NTS	3,29,91,259.00	By Salary Grant	3,29,93,608.00
" Adhoc Bonus	1,37,400.00	Less :	
" Remuneration for UG Examination	5,02,388.00	Refund to DREO	2,349.00
" Salary to Temporary Full time NTS	3,40,307.00	" Adhoc Bonus Grant	1,37,400.00
" Remuneration to Security Guard	55,000.00	" Fees collected from Students	
" Saraswati puja expenses	1,63,089.00	Admission fee	25,245.00
" Printing and stationery	73,426.00	Development fee	6,09,700.00
" Electric charges	1,12,365.00	Game fee	1,51,950.00
" General charges (including contingency)	76,202.00	Saraswati Puja	1,82,340.00
" Repairs and maintenance	37,086.00	Library fee	1,51,950.00
" Computer software maintenance	59,140.00	Electric fee	3,04,850.00
" Telephone charges	29,230.00	Student Welfare fee	2,13,395.00
" Travelling expenses	3,860.00	Establishment fee	14,63,280.00
" External examination expenses	80,975.00	Geo lab fee	1,63,800.00
" Income tax processing fee	16,150.00	Miscellaneous fee	79,032.00
" I Card	23,500.00	I Card fee	25,346.00
" University affiliation fee	5,000.00	College examination	1,21,940.00
" Utilization certificate fees	18,100.00	Magazine fee	1,82,340.00
" Bank charges	1,671.00	Student GSLI	69,897.00
" News and periodicals	1,860.00	Admission fee refund	1,620.00
" CCTV maintenance	17,299.00	Received for External examination	81,825.00
" Geography excursion expenses	32,000.00	" Bank interest	6,54,763.00
" Youth Parliament program	8,500.00	" Interest received from various Savings A/c	2,56,416.00
" NSS expenses	44,991.00	" Sale of old paper	6,226.00
" GSLI for students	64,354.00	Received from Youth Parliament	3,980.00
" Paid to UGC	13,30,918.77	Received for NSS	45,000.00
" Internal audit fee	12,500.00	" Alumni fee	99,700.00
" Depreciation on PPE	4,10,709.20	" Other receipts	23,820.00
" Surplus for the year (Being excess of income over expenditure)	18,96,170.09	" Interest earned on Fixed deposits As per Schedule : D	4,98,376.00
	<u>3,85,45,450.06</u>		<u>3,85,45,450.06</u>

Significant accounting policies and Notes on accounts attached herewith form an integral part of the financial statement.

Place : Cooch Behar  
Date : 09/04/2024

Accountant (Acting)  
T.P.M. Mahavidyalaya  
Cooch Behar

Rupa Bhawnick  
Principal  
T.P.M. Mahavidyalaya  
Cooch Behar



In terms of our report of even date  
For K Sumit and Associates  
Chartered Accountants  
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