ALTAF HOSSAIN & CO.
Chartered Accountants.

44A, Syed Amir Ali Avenue,
Kolkata - 700017
Phone No. 9831348548
e-mail : zhisme@gmail.com

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Financial Statements of ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY AAALS0542F, 4, Diamond Harbour Road, Kolkata - 700023 as at 31.03.2022, which comprises the Balance Sheet, Income & Expenditure Account, Receipts & Payments Account and a summary of Significant accounting policies and other explanatory information for the year ended on that date.

Management's Responsibility for the Financial Statements.

Management is responsible for the preparation of these financial statements in accordance with normally accepted accounting principles and standards applicable in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply about whether the financial statements are free from material misstatement.

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

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

In our opinion and to the best of our information and according to explanations given to us, the said accounts read with notes thereon, if any, give a true and fair view:-

a) In the case of the Balance Sheet, of the State of affairs of the above-named educational institution as at 31st March, 2022 and

b) In the case of Income & Expenditure Account of the Excess of Income Over Expenditure, for the year ended on that date.

For ALTAF HOSSAIN & CO.,
Chartered Accountants.

(A. Hossain)
Proprietor.
Regn. No. 14189
Firm Regn. No. 308110E
UDIN NO. 22014189ATUUNN5027

Place: Kolkata
Dated: 14.09.2022

ALTAF HOSSAIN & CO. ★ Calcutta ★ Chartered Accountants

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Balance Sheet as at 31st March, 2022

	Schedule		Amounts (₹)
SOURCES OF FUND			
Capital Fund	1		10,71,00,505.74
College Development Fund	2		3,62,76,560.00
Reserve Fund	3		9,37,000.00
Anti - Ragging Measures	4		83,288.00
			14,43,97,353.74
APPLICATION OF FUND			
Fixed Assets	5		
Gross Block		19,96,84,750.34	
Less : Depreciation		9,94,37,631.64	
Net Block			10,02,47,118.70
Current Assets , Loans & Advances			
Investments	6	3,41,82,706.00	
Cash and Bank Balances	7	3,11,09,065.51	
Loans & Advances	8	2,38,39,190.53	
		8,91,30,962.04	
Less :Current Liabilities and Provisions			
Current Liabilities	9	4,49,80,727.00	4,41,50,235.04
			14,43,97,353.74

In terms of our report of even date

For ALTAF HOSSAIN & CO.

Chartered Accountants

(A. Hossain)

Proprietor

ALTAF HOSSAIN & CO. Calcutta Chartered Accountants

Place : Kolkata

Dated : 14.09.2022

For St. Thomas College of Engineering & Technology, Kolkata

President

ST. THOMAS' COLLEGE OF ENGINEERING & TECHNOLOGY
4, Diamond Harbour Road
Kolkata-700023

Secretary

ST. THOMAS' COLLEGE OF ENGINEERING & TECHNOLOGY
4, Diamond Harbour Road
Kolkata-700023

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Income & Expenditure Account for the year ended 31st March, 2022

	Schedule	Amounts (₹)
INCOME		
Tuition Fees		8,33,05,705.00
Development Fees		1,55,73,000.00
Student's Amenities		11,16,500.00
Library & Book Bank Fees		18,72,000.00
Interest on Deposits		17,69,755.90
Miscellaneous Receipts	10	20,56,628.00
Certificate & Center Income		48,215.00
Provision no longer required written back		32,804.00
		10,57,74,607.90
EXPENDITURE		
Expenses for Teaching/Non-Teaching Staff	11	6,96,69,917.00
Administrative and Other Expenses	12	1,59,25,865.21
Freeship for Students		50,27,400.00
Prior Period Expenses		39,260.00
Depreciation	5	30,77,462.92
Excess of Income Over Expenditure		1,20,34,702.77
		10,57,74,607.90

In terms of our report of even date
For ALTAF HOSSAIN & CO.
Chartered Accountants

For St. Thomas College of Engineering
& Technology, Kolkata

(A. Hossain)
Proprietor

ALTAF HOSSAIN & CO. ★ Calcutta ★ Chartered Accountants

Place : Kolkata
Dated : 14.09.2022

President

ST. THOMAS' COLLEGE OF ENGINEERING & TECHNOLOGY
4, Diamond Harbour Road
Kolkata-700023

Secretary

ST. THOMAS' COLLEGE OF ENGINEERING & TECHNOLOGY
4, Diamond Harbour Road
Kolkata-700023

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Receipts & Payments Accounts for the year ended 31st March, 2022

	Receipts	Amounts (₹)		Payments	Amounts (₹)
To	Opening Balances		By	Advance for Expenses	5,75,000.00
	Petty Cash	6.55	By	Affiliation Fees	2,69,000.00
	SBI Current A/c	36,897.82	By	Advertisement	64,496.00
	SBI Savings A/c	1,02,874.00	By	Bank Charges	4,283.00
	SBI Savings A/c (Society)	2,86,018.76	By	Caution Money Deposit	26,90,940.00
	HDFC Savings A/c	2,72,36,400.98	By	Capital Work in Progress(Building)	3,82,320.00
	SBI Current Account(Online)	3,11,630.00	By	Centre Expenses	3,75,010.00
	AXIS Savings Account	47,07,684.00	By	Cleaning & Upkeep	58,509.00
			By	Conference & Seminar	12,500.00
To	Admission Fees	15,60,000.00	By	Consultancy & Professional Fees	1,19,500.00
To	Advance for Expenses	5,75,000.00	By	Contribution to Gratuity Fund	28,97,233.00
To	Accrued Interest on FD	1,68,203.00	By	Contribution to P.F	59,86,812.00
To	Bank Charges for Students	57,300.00	By	Conveyance For Lecturer	1,80,200.00
To	Caution Money Deposit	34,52,700.00	By	Cultural Programme	2,560.00
To	Certificate & Center Income	48,215.00	By	Donation & Subscription	18,19,000.00
To	Development Fees	1,48,40,500.00	By	Electricity Charges	69,514.00
To	Employees Professional Tax	1,91,440.00	By	Electronic Laboratory Equipment	1,55,996.00
To	Fixed Deposit with SBI / HDFC	3,07,62,529.00	By	Employees Professional Tax	1,91,440.00
To	Fees Receivable	70,77,310.00	By	Establishment Expenses	71,82,651.00
To	Fees/Scholarship Disbursement	10,36,100.00	By	Fees/Scholarship Disbursement	10,06,400.00
To	I.Tax from Contractor / Professional	4,40,423.00	By	Freeship for Students	50,27,400.00
To	I.Tax from Salary	20,61,700.00	By	Fixed Deposit with SBI / HDFC	5,07,00,000.00
To	Interest on Fixed Deposit	2,88,100.20	By	Furniture & Fixture	1,60,000.00
To	Interest on Income Tax Refund	15,746.50	By	Garden Maintenance	8,188.00
To	Interest on Savings bank	7,99,669.00	By	Honorarium	16,68,000.00
To	Late Fine	4,600.00	By	I.Tax from Contractor / Professional	4,40,423.00
To	Library & Book Bank Fees	18,72,000.00	By	I.Tax Deducted from Salary	20,61,700.00
To	Other Collection From Students	8,212.00	By	Insurance	64,580.00
	C/f	9,79,41,259.81		C/f	8,41,73,655.00

ALTAF HOSSAIN & CO. Chartered Accountants Calcutta

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Receipts & Payments Accounts for the year ended 31st March, 2022

Receipts	Amounts (₹)	Payments	Amounts (₹)
B/f	9,79,41,259.81	B/f	8,41,73,655.00
To Placement Cell	27,16,000.00	By Journal Subscription	1,65,567.00
To Provident Fund Payable	56,80,898.00	By Leave Enchashment	4,73,448.00
To Students Amenities	10,86,500.00	By Legal Expenses	17,600.00
To Sales of Xerox Copy	3,604.00	By Library Books	2,36,575.00
To Tuition Fees	8,05,35,000.00	By Main. of Building& Plumbing	93,204.00
To TDS Recoverable	1,96,893.50	By Main. of Computer for Other Lab / Office	2,10,903.00
To University Development fees	6,67,150.00	By Main of Computer Laboratory	29,261.00
To University Registration Fees	1,55,000.00	By Main of Electrical Laboratory	12,761.00
To Withdrawal Charges	45,517.00	By Main of Electronics Laboratory	48,268.00
To Miscellaneous Income	6,875.00	By Main. Of Information Technology Laboratory	1,036.00
To Salary payable	47,51,000.00	By Main of Library	28,260.00
		By Main of Office Equipments	1,08,524.00
		By Main of Wifi Networking	6,86,957.00
		By Main of Xerox Machine	25,390.00
		By Main. of Software / Renewal	1,33,329.00
		By Medical Expenses	2,215.00
		By Meeting Expenses	600.00
		By Motor Car Running Expenses	27,720.00
		By Newspaper and Periodicals	8,534.00
		By Outstanding Liabilities for Expenses	24,79,005.00
		By Office Equipments	42,830.00
		By Office Expenses	9,230.00
		By Placement Cell	4,40,000.00
		By Postage and Courier	837.00
		By Prepaid Exp	14,22,623.80
C/f	19,37,85,697.31	C/f	9,08,78,332.80

ALTAF HOSSAIN & CO. ★ Chartered Accountants ★ Calcutta

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Receipts & Payments Accounts for the year ended 31st March, 2022

Receipts	Amounts (₹)	Payments		Amounts (₹)
B/f	19,37,85,697.31		B/f	9,08,78,332.80
		By Printing and Stationery		64,821.00
		By Provident Fund Payable		56,80,898.00
		By Rates & Taxes		1,03,632.00
		By Refreshment		49,951.00
		By Repairs & Maintenance		76,839.00
		By Research & Development(In House)		36,128.00
		By Salary and Allowance		5,82,02,355.00
		By Sports & Game		1,13,972.00
		By Students Chapter		2,000.00
		By Students Amenities		17,000.00
		By Sundry Creditor for Assets		31,565.00
		By Tax & Filing Charges		2,500.00
		By Telephone Fax Internet Charges		71,182.00
		By Telephone		5,600.00
		By Travelling & Conveyance		4,63,970.00
		By Training & Placement Expenses		9,32,316.00
		By Uniform & Apron		16,000.00
		By University Development fees		6,67,150.00
		By University Examination fees		37,500.00
		By University Registration Fees		1,55,000.00
		By Research & Establishment Work		3,05,270.00
		By Faculty & Staff Training Development		6,000.00
		By Salary Payable		47,51,000.00
		By Reserve Fund		5,650.00
C/f	19,37,85,697.31		C/f	16,26,76,631.80

ALTAF HOSSAIN & CO. ★ Chartered Accountants ★ Calcutta

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Receipts & Payments Accounts for the year ended 31st March, 2022

Receipts	Amounts (₹)	Payments	Amounts (₹)
B/f	19,37,85,697.31	B/f	16,26,76,631.80
		By Closing Balances	
		Petty Cash	1,040.55
		SBI Current A/c	38,20,948.02
		SBI Savings A/c	8,78,707.00
		SBI Savings A/c (Society)	2,93,819.76
		HDFC Savings A/c	2,00,49,500.18
		SBI Current Account(Online)	12,14,539.00
		AXIS Savings Account	48,50,511.00
	19,37,85,697.31		19,37,85,697.31

In terms of my report of even date.
For ALTAF HOSSAIN & CO.,
Chartered Accountants

(A. Hossain)
Proprietor

ALTAF HOSSAIN & CO. Calcutta Chartered Accountants

Place : Kolkata
Dated : 14.09.2022

For St. Thomas College of Engineering
& Technology, Kolkata

President
ST. THOMAS' COLLEGE OF ENGINEERING & TECHNOLOGY
4, Diamond Harbour Road
Kolkata-700023

Secretary
ST. THOMAS' COLLEGE OF ENGINEERING & TECHNOLOGY
4, Diamond Harbour Road
Kolkata-700023

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Schedule Annexed to and forming part of the Balance Sheet As At 31st March, 2022

	Amounts (₹)
SCHEDULE 1	
Capital Fund	
Balance as per Last Account	9,35,05,802.97
Add: Admission Fees	15,60,000.00
	9,50,65,802.97
Add: Excess of Income Over Expenditure	1,20,34,702.77
	10,71,00,505.74
SCHEDULE 2	
College Development Fund	
Balance as per Last Account	3,62,76,560.00
Less : Utilised during the year	
	3,62,76,560.00
SCHEDULE 3	
Reserve Fund	
Balance as per Last Account	9,51,000.00
Less: Utilized during the year	14,000.00
	9,37,000.00
Add: During the year	
	9,37,000.00
SCHEDULE 4	
Anti-Ragging Measures	
Balance as per Last Account	83,288.00
SCHEDULE 6	
Investment	
Fixed Deposit with SBI / HDFC Bank	3,36,00,000.00
Accrued Interest on Fixed Deposit with SBI/ HDFC Bank	5,82,706.00
	3,41,82,706.00
SCHEDULE 7	
Cash & Bank Balances	
Petty Cash	1,040.55
SBI Savings Account	8,78,707.00
SBI Current Account	38,20,948.02
SBI Savings Account(Society)	2,93,819.76
SBI Current Account(Online)	12,14,539.00
AXIS Savings Account	48,50,511.00
HDFC Savings Account	2,00,49,500.18
	3,11,09,065.51

ALTAF HOSSAIN & CO. Calcutta Chartered Accountants

ST. THOMAS' COLLEGE OF ENGINEERING & TECHNOLOGY

Schedule Annexed To And Forming Part Of The Balance Sheet As At 31st March, 2022

SCHEDULE - 5

FIXED ASSETS

PARTICULARS OF ASSETS	Rate	GROSS BLOCK AS AT 31.03.2021	Addition Before 30.09.2021	Addition After 30.09.2021	ded./Adj During the Year	AS AT 31.03.2022	DEPRECIATION Upto 31.03.2021	For the year	Upto 31.03.2022	NET BLOCK As At 31.03.2022	AS AT 31.03.2021
Land		7,96,72,820.00				7,96,72,820.00	-	-	-	7,96,72,820.00	7,96,72,820.00
Building (College)	10%	2,87,53,035.00	-			2,87,53,035.00	2,02,63,467.08	8,48,956.79	2,11,12,423.87	76,40,611.13	84,89,567.92
Xerox Machine	15%	6,82,695.00				6,82,695.00	4,86,059.17	29,495.37	5,15,554.54	1,67,140.46	1,96,635.83
Computers	40%	3,71,14,441.00	11,471.00	1,69,468.00		3,72,95,380.00	3,51,09,393.35	8,40,501.06	3,59,49,894.41	13,45,485.59	20,05,047.65
Fax Machine	15%	26,669.59				26,669.59	25,244.58	213.75	25,458.33	1,211.26	1,425.01
Workshop/ Laboratories											
Equipment & Machinery	15%	2,06,78,859.00	15,104.00	1,83,722.00		2,08,77,685.00	1,70,44,975.19	5,61,127.34	1,76,06,102.53	32,71,582.47	36,33,883.81
Furniture and Fixture	10%	84,17,262.00	1,60,000.00			85,77,262.00	58,04,540.35	2,77,272.17	60,81,812.52	24,95,449.48	26,12,721.65
Electric Fan and Installation	15%	35,07,566.00				35,07,566.00	31,58,462.32	52,365.56	32,10,827.88	2,96,738.12	3,49,103.68
Air Conditioners	15%	22,18,116.00				22,18,116.00	15,84,107.01	95,101.35	16,79,208.36	5,38,907.64	6,34,008.99
Telephone Installation	10%	3,79,557.00		5,600.00		3,85,157.00	2,10,388.03	17,196.90	2,27,584.93	1,57,572.07	1,69,168.97
Library Books	40%	86,88,425.75	23,460.00	2,50,274.00		89,62,159.75	83,40,409.35	1,98,645.36	85,39,054.71	4,23,105.04	3,48,016.40
Motor Car	15%	17,61,350.00				17,61,350.00	12,35,896.97	78,817.95	13,14,714.92	4,46,635.08	5,25,453.03
Fire Extinguisher	15%	1,11,574.00				1,11,574.00	78,802.71	4,915.69	83,718.40	27,855.60	32,771.29
Water Cooler	15%	4,12,152.00				4,12,152.00	2,84,861.44	19,093.58	3,03,955.02	1,08,196.98	1,27,290.56
Security System	15%	5,88,326.00				5,88,326.00	3,13,877.68	41,167.25	3,55,044.93	2,33,281.07	2,74,448.32
Wifi Networking	40%	24,42,888.00		16,555.00		24,59,443.00	24,19,683.49	12,592.80	24,32,276.29	27,166.71	23,204.51
Work in Progress(Building)		28,83,600.00	1,27,440.00	3,82,320.00		33,93,360.00		-	-	33,93,360.00	28,83,600.00
TOTAL		19,83,39,336.34	3,37,475.00	10,07,939.00	-	19,96,84,750.34	9,63,60,168.72	30,77,462.92 -	9,94,37,631.64	10,02,47,118.70	10,19,79,167.62

ALTAF HOSSAIN & CO. ★ Chartered Accountants ★ Calcutta

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Schedule Annexed to and forming part of the Balance Sheet As At 31st March, 2022

	Amounts (₹)
SCHEDULE 8	
Loans & Advances	
Prepaid Expenses	14,43,755.80
Security Deposit	43,854.00
TDS Receivable	16,83,780.73
Fees Receivable	1,06,67,800.00
Advance for Land	1,00,00,000.00
	2,38,39,190.53
SCHEDULE 9	
Current liabilities	
Caution Money Deposits	1,43,00,000.00
Advance Fees	2,38,34,900.00
Advance Receipts	24,82,822.00
Student Chapter	89,919.00
Other Liabilities	23,88,875.00
Sundry Creditors for Assets	53,714.00
Research & Establishment Work	14,02,407.00
Fees /Scholarship disbursement	4,28,090.00
	4,49,80,727.00
Schedule 10	
Miscellaneous Receipts	
Late Fine	28,050.00
Maintenance of Information Technology Laboratory	23,964.00
Maintenance of Chemistry Laboratory	12,500.00
Maintenance of Electrical Laboratory	12,239.00
Maintenance of Library	56,000.00
Maintenance of Physics Laboratory	12,500.00
Maintenance of Tech. Workshop/ Carpentary	8,217.00
Placement Cell	17,76,000.00
Sale of Xerox Copy	3,604.00
Bank Charges from Students	57,300.00
Students Welfare Receipts	5,650.00
Withdrawal Charges	45,517.00
Other Collection from Students	8,212.00
Miscellaneous Income	6,875.00
	20,56,628.00

ALTAF HOSSAIN & CO. ★ Calcutta ★ Chartered Accountants

ST. THOMAS COLLEGE OF ENGINEERING AND TECHNOLOGY

4, DIAMOND HARBOUR ROAD. KOLKATA - 700 023

Schedules annexed to and forming part of the Income & Expenditure A/c. As At 31st March, 2022

		Amounts (₹)
Schedule 11		
Expenses for Teaching/Non-Teaching Staff		
Salary & Allowances for Teaching Staff		4,43,84,413.00
Salary & Allowances forNon- Teaching Staff		1,38,17,942.00
Conveyance for Lecturers		2,02,400.00
Leave Encashment		4,73,448.00
Honorarium		18,78,000.00
Contribution to Gratuity Fund		29,26,902.00
Contribution to Provident Fund		59,86,812.00
		6,96,69,917.00
Schedule 12		
Administrative and Other Expenses		
Affiliation Fees		4,44,000.00
Advertisement		64,496.00
Bank Charges		4,283.00
Cleaning & Upkeep		58,509.00
Conference & Seminar		12,500.00
Centre Expenses		3,75,010.00
Cultural Programme		2,560.00
Insurance		94,360.00
Newspaper & Periodicals		10,609.00
Consultancy & Professional Fees		1,55,020.00
Legal Expenses		17,600.00
Tax & Return Filing Charges		7,500.00
Diocesan Institutional Assessment		15,600.00
Donation & Subscription		18,19,000.00
Motor Car Running Expenses		33,728.00
Office Expenses		9,230.00
Postage & Courier		837.00
Printing & Stationery		64,821.00
Repairs & Maintenance		
Garden Maintenance	8,188.00	
Maintenance of Building/ Plumbing	5,68,204.00	
Maintenance of Computer For Other Laboratory / Office	34,225.00	
Maintenance of Xerox Machine	36,276.00	
Maintenance of Software / Renewal	1,89,462.00	
Maintenance of WIFI Networking	7,56,782.00	
Maintenance of Electronics Laboratory	23,268.00	
Maintenance of office Equipment	1,77,491.00	
Repairs & Maintenance- Others	76,839.00	18,70,735.00
Sports & Games		1,20,612.00
Establishment Expenses		82,68,259.00
Telephone , Fax & Internet Charges		1,01,931.00
Audit Fee (Statutory)		50,000.00
Audit Fee (Internal)		53,100.00
Electricity		2,55,542.00
Faculty/Staff Training and Development		6,000.00
Training and Placement Expenses		9,32,316.00
Medical Expenses		2,215.00
Meeting Expenses		600.00
Travelling & Conveyance		4,63,970.00
Refreshment		49,951.00
Research & Development in House		38,128.00
Rates & Taxes		1,03,632.00
Uniform & Afron		16,000.00
University Examination Expenses		37,500.00
Journal & Subscription		3,65,711.21
		1,59,25,865.21

ALTAF HOSSAIN & CO. Calcutta Chartered Accountants

ST. THOMAS' COLLEGE OF ENGINEERING & TECHNOLOGY
4, Diamond Harbour Road, Kolkata – 700 023

Schedule Annexed to and forming part of the Balance Sheet as at 31.03.2022

ANNEXURE 1

Significant Accounting Policies and Notes to Accounts

A. **Significant Accounting Policies:**

1. Basis of Preparation of Financial Statements.
   The college follows the mercantile system of accounting and recognizes all income and expenditure on accrual basis.

2. Fixed Assets and Depreciation.
   Fixed Assets have been stated at cost less depreciation at rates applicable as per the Income Tax Act 1961.

3. Retirement Benefits.
   1. The College makes regular contributions to Provident Fund and Family Pension Funds and these are charged to revenue.
   2. Gratuity is accounted on accrual basis and Encashment of Leave Salary is accounted on cash basis.

4. College Development Fund
   Amounts received from students towards development fee are credited to Income & Expenditure account.

B. **Notes to Accounts:**

1. The College does not maintain any separate bank accounts for its various Funds. This practice has been followed since the beginning.

2. A centralized Fixed Assets Register as informed is still under process which is necessary to ensure reconciliation of entries with the departmental fixed assets registers and thereby exercise control over the items.

3. Anti – Ragging Measures Rs 83,288/-
   The above balance represents opening balance brought forward. It is suggested that this amount should be utilized towards anti-ragging campaigns amongst the students.

4. Previous year figures have been regrouped / rearranged wherever necessary.

ALTAF HOSSAIN & CO. ★ Calcutta ★ Chartered Accountants