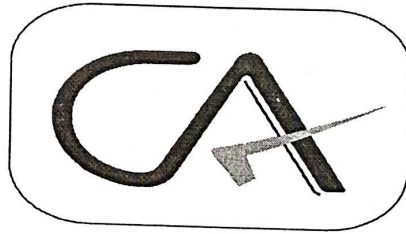


GHOKSADANGA BIRENDRA MAHAVIDYALAYA.

P.O. GHOKSADANGA, DIST. COOCH BEHAR, PIN - 736171.



Audit Report for the year ended 31st March, 2021.

R. Pramanick & Co.
Chartered Accountants
GC-171, Salt Lake City,
Sector - III
Kolkata - 700 106.

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBER OF
GHOKSADANGA BIRENDRA MAHAVIDYALAYA.

Report on the Financial Statement

We have audited the accompanying financial statements of **GHOKSADANGA BIRENDRA MAHAVIDYALAYA. P.O. GHOKSADANGA.-736171. DIST. COOCH BEHAR.** which comprise the Balance Sheet as at 31st March, 2021, and the statement of Income & Expenditure Account, and the Receipts & Payments Account for the year ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The management is responsible for preparation of these financial statements that gives a true and fair view of the financial position and financial performance of the Institute. This responsibility also includes design, implementation and maintenance of internal controls, relevant to the preparation and presentation of the financial statements that gives a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities

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 with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the 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 on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information as required and 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 state of affairs of the Institute as at 31st March, 2020.
- b. In the case of the Income & Expenditure Account of the surplus for the year ended on that date.

Report on other Legal and Regulatory Requirements

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the colleges so far as it appears from our examination of those books;
- c. The Balance Sheet and Income & Expenditure Account dealt with by this Report are in agreement with the books of account.

Dated,

GC,-171, Salt Lake city

Sector - 111.

Kolkata - 700 106

The 08.04, 2024

For **R. PRAMANIK & Co.**
Chartered Accountants
Firm Registration No. 306133E

(R. Pramaink)

Proprietor

Membership No. 10740



UDIN, 24010740BK10AX3950

R.PRAMANIK&CO.

Chartered Accountants

GC,-171. Salt Lake City.

Sector -111

K o l k a t a – 7000106.

Phone: 2334-4217.

Mob. 8697343526 / 9432811765

E-mail :ranajit pramanik1940@gmail.co

We report the following observation:-

1. PROVIDENT FUND BALANCE AS PER BALANCE SHEET ` 7,45,010.00

The Provident Fund amounts of the incumbents are invested in Treasury. The aggregate amount of such investment as on 31st March, 2021 was `745010.00 against Provident Fund Balance of Rs 7,45,010.00 which is appearing in the Balance Sheet.Refer Annexure -8It is suggested that a Separate P.F. Individual Ledger should be maintained.

2. GRANT

Claim Pay Packet received and disbursed during the year are checked and those are utilized for the purpose for which Govt of west Bengal, Director of public Grants were sanctioned.

3. SYSTEM OF PURCHASE

Major Purchase of the College conducted as per decision of the Governing Body.

4. FIXED ASSET REGISTER

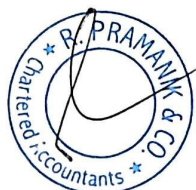
The Fixed Assets Register maintained in proper way by the Collegeand up-dated also. Identification marks and Location has been done as on 30th April 2024

5. FIXED ASSETS

Fixed Assets in the Balance Sheet have been shown at Net Written down Value i.e. the Gross Value of Fixed Assets less Depreciation thereon.

6. DEPRECIATION

Depreciation on assets amounting to Rs`3,14,731.00 have been charged to the Income & Expenditure Account.



R.PRAMANIK&CO.

Chartered Accountants

GC,-171. Salt Lake City.

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7. CASH IN HAND

We could not verify the cash balance as on 31.03.2021 physically due to our belated appointment. The above cash balance has been taken in the account as per cash book balance as on 31.03.2021. and as certified by the Principal of the College Rs 20,269.50(Cash)

8. CASH AT BANK

All the Bank Balances were verified by us with the respective Bank Pass Books or Bank Statements.Bank ReconciliationStatements has been verified.

9. BUDGET COMPLIANCE

The College has a system of Budgeting for Incomes & Expenditures. During the year the college has incurred different expenditures against the relevant budget provisions for the same.

10. MAINTENANCE OF SERVICE BOOK

Entries in the service book. It is suggested that Service Book should be Maintain.

11. INSURANCE COVER

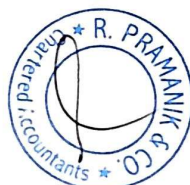
No Insurance Policy on the Assets of the College was taken by the College Authority so far. It is suggested that the assets should have adequate insurance coverage to avoid any loss in future.

12. TUITION FEES

Tuition Fees at the fixed rates were collected, recorded and deposited properly in the respective Government of West Bengal Department.

13. LIBRARY BOOKS

The Library Register, Issue and Return Register maintained by the College are updated regularly for the year under audit. As certified by the College there were a total Depreciated Value of books for the Financial Year 2020-2021Rs 48685.00as perSchedule.-(A)



R.PRAMANIK&CO.
Chartered Accountants

GC,-171. Salt Lake City.

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14. TDS

During the year TDS collection from Teaching& Non –teaching staff on monthly basis. was done in due time and deposited to the appropriate Head regularly.

15. METHOD OF ACCOUNTING

We have observed that the College follows a Hybrid System of Accounting i.e. it follows Cash System of Accounting for Pay Packet & Allowance and Mercantile System Accounting for the rest

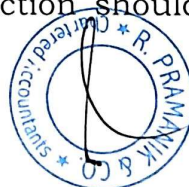
16. ADVANCES

Detailed list for unadjusted balance for long period are given below:

1. SRI SANJAN DATTA. RS. 24500.00
2. SRI JOYPATI BARMAN RS. 24500.00
3. SRI SUSHIL DAS RS. 24500.00
4. SRI SOMAN BARMAN RS. 24500.00
5. SRI UTTAM BARMAN RS. 24500.00
6. SMT. RUMA BARBAN. RS. 24500.00
7. SRI SUBHANKAR SAHA RS. 24500.00
8. SRI HARISH BARMAN RS. 24500.00
9. SRI SANKAR CHOWDHURY (LIB ASST) RS. 36000.00
- 10.SRI MANOJ BASFORS.(GUEST TEACHER.) RS.14000.00
- 11 .SRI SATABDI BHATTACHARIEE (GUEST TEASBER) 24000.00
12. SRI DIPAK BARMAN (GUST TEACHER) RS. 13500.00
- 13 SRI MALIN BARMAN (GUST TEACHER) RS. 11000.00
14. SRI KAMALESH DAS (CUST TEACHER) RS. 14000.00
15. SMT TAPASH SATKAR (CASUAL STAFF) RS.18000.00
- 16 SRI DEBOJIT BARMAN (CASUL STAFF RS. 25000.00
17. SRI KARAM BASFORE (CASUAL STAFF) RS. 14500.00
- 18.SRI NAJIM GIS SIRAJEE (ASST. PROF(RS. 30000.00

TOTAL RS. **3,96,000.00**

The matter should be looked into and action should be taken up urgently for adjustments/recovery.



R.PRAMANIK&CO.
Chartered Accountants

GC,-171. Salt Lake City.

Sector -111

K o l k a t a – 7000106.

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17. ADVANCE TO STAFF

Advance to Staff Rs. 396640.00. The matter should be looked into and action should be taken up urgently for adjustments /recovery.

18. MISCELLENEOUS INCOME

Sales of various damaged News Paper & Examination paper etc We recommend before sale same should be sanctioned by Principal.

Dated:

GC,- 171, Salt Lake City,
Sector-111,Kolkata- 700106.

The. 08.04.2024

For **R.Pramanik & Co.**
Chartered Accountants
Firm Registration No. – 306133E



(R. Pramanik)

Proprietor

Membership No.10740

QDIN, 24010740BK10AX3950.

**GHOKSADANGA BIRENDRA MAHAVIDYALAYA.
P.O.GHOKSADANGA DIST.COOCBEHAR PIN 736171**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. ACCOUNTING POLICIES

i. Basis of Accounting :-

The College follows the Hybrid Accounting System i.e. both Cash and Mercantile System of Accounting that recognizes Income & Expenditure on the basis of Accounting Policies followed consistently. The Accounts are prepared on historical cost basis as a going entity and are on consistent and in consonance with generally accepted accounting principles in India.

ii. Fixed Assets and Depreciation

Fixed Assets are stated at cost less depreciation. Cost of acquisition/construction and subsequent improvements thereto include freight, duties, taxes and other incidental expenses incurred until installation/commissioning of the Assets.

Depreciation is charged in the accounts on "Written Down Value Method" as per rates prescribed under Income Tax Act, 1961 as per past practices.

iii. Investment

The College invested on Fixed Deposit of a sum of Rs 15,00,000.00 (Under CENTRAL BANK OF INDIA Schedule). B.



Contd...

B. NOTES ON ACCOUNTS

i. College should maintain assets register with Identification mark .

ii. Current Liabilities as per schedule C including an aggregate amount of RS 1,73,880.00 payable to north Bengal University with which the college is no longer affiliated. the amounts are being carried forward since long period. Further as referred to in the auditor's report for the FY 2016-2017. this amount may be settled with GB resolution.

Unidentified TDS credit relating to the FY 2013-2014 FY 2014-2015 amounting Rs 41,050.00 is yet to be settled and appearing as liability s at 31March,2021.

iii The college nay maintain separate Fund Account like Development, Game. etc.

iv Cost of College Building is not reflected in the books of accounts and as such no depreciation on such building has been accounted for.

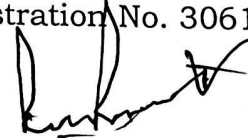
Dated:

GC,-171,Salt Lake City
Sectpr, 111,Kolkata- 700106
Kolkata - 7000106.

The . 08.04,2024

For R. PRAMANIK & Co.

Chartered Accountants
Firm Registration No. 306133E



(R.PRAMANIK)

Proprietor

Membership Mo. - 10740



UDIN.24010740BK10AX3950-

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga, Cooch Behar
BALANCE SHEET As At 31-03-2021

Liabilities	Schedule	Amount(Rs.)	Amount(Rs.)	Assets	Schedule	Amount(Rs.)	Amount(Rs.)
GENERAL FUND				Fixed Assets	A		2948270.00
Add :- Surplus [+]		3578058.57		Advance Payment			
		1467494.00	5045552.57	Advance to staff		396640.00	
				ADVANCE TO SACT		396000.00	792640.00
				Investment			
RESERVE FUND				M.M.D.C	B	1500000.00	
GOVT.GRANT FOR BOOKS & FURNITURE		292271.00		PROVIDENT FUND INVESTMENT	B	745010.00	2245010.00
GOVT.GRANT FOR COSA & ONLINE ADM.		41644.00		Cash-In-Hand			
GOVT.GRANT FOR VIRTUAL CLASS ROOM		186989.00		Cash In Hand		20269.50	20269.50
GOVT.GRANT-2202	D	429862.00	950766.00	Bank			
				CBI A/C- 2297246521		77108.84	
				CBI A/C- 3455759763		1689669.23	1766778.07
Current Liabilities	C		1776649.00				
Total			7772967.57 Total				7772967.57

Date :
GC, 171, Salt Lake City
Sector - III, Kolkata-700106
The : 08, 04, 2024



(Signature)
Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya

R. PRAMANIK & CO.
Chartered Accountants
FRN : 306133E

(R. Pramanik)
Proprietor
Membership No.-10740

WDIN, 24010740BK10AX3950

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga ,Cooch Behar
INCOME AND EXPENDITURE ACCOUNT
For The Period:01-04-2020 To 31-03-2021

EXPENDITURE	Amount(Rs.)	INCOME	Amount(Rs.)
50% TUTION FEES TO GOVT	263500.00	Admission form Fee	128256.00
ACCOUNTS FINALISATION CHARGES	38000.00	BANK INTEREST	9245.00
AREAR SALARY TS NTS & SACT	1968830.00	CENTRE FEE RECD	37792.00
AUDIT FEES	12664.00	College exam fee	124850.00
Bank Charges	413.00	Course change fee	3646.00
BONUS TO SACT & NTS	15600.00	Cultural Program Fee	24970.00
BUILDING REPAIRING	15000.00	DEFFERED GRANT	134912.00
CASUAL STAFF PAYMENT	132000.00	Development fee	1009600.00
CLERICAL EXPENSES(REGT)	35050.00	DISTANCE EDUCATION RECEIPT	61000.00
COLLEGE EXAMINATION EXP.	15000.00	Electricity fee	249700.00
CPBU REGT.FEES PAID	245350.00	Game Fees	29735.00
DEPRECIATION	314731.00	GOVT. PAY PACKET	10499483.00
Donation	25000.00	Identity Card Fee	23160.00
ELECTRICITY CHARGES (WBSE)	173070.00	Library fee	364750.00
EXAM DUTY	242420.00	Magazine Fees	24970.00
GASS	1200.00	MHRD	3500.00
HONOURIAM INVITEE TEACHER	63000.00	Misc. Fees	1.00
ICARD EXPENSES	46000.00	Regn. Fees (CBPBU)	280000.00
INVITEE TEACHER	21000.00	S.puja	42220.00
LABOUR CHARGES	400.00	Self finance tuition fee	168750.00
LIBRARY EXPENSES	10000.00	Session fee	126780.00
LODGING EXPENSES	10000.00	Sports Board Fee	112365.00
NEWS PAPER & PERIODICALS	8000.00	Tuition Fees	527000.00
Online Admition	45000.00		
Printing & Stationary	13000.00		
REFUND	1500.00		
REMUNATION TO TS & NTS FOR EXAM C	114530.00		
REMUNERATION TO INVITEE TEACHER	70000.00		
REPAIR & MAINTENANCE	400.00		
salary to staff	9000.00		
SALARY TO TEACHING & NTS STAFF	8515053.00		
SARASWATI PUJA EXPENSES	50000.00		
SWEEPING & CLEANING	9000.00		
Tea & Tiffin	25480.00		
WATER LINE REPAIRING	10000.00		
Net Surplus	1467494.00		
Total	13986685.00	Total	13986685.00

Date :
GC, 171, Salt Lake City
Sector - III, Kolkata-700106
The : 08,04,2024


Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya



R. PRAMANIK & CO.
Chartered Accountants
FRN: 306133E

(R. Pramanik)
Proprietor
Membership No. - 10740

WDIN,240102403K10 AX3950

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga, Cooch Behar
RECEIPT AND PAYMENTS ACCOUNT
For The Period :01-04-2020 To 31-03-2021

RECEIPT	Amount(Rs.)	PAYMENTS	Amount(Rs.)
Cash In Hand	41430.50	ACCOUNTS FINALISATION CHARGES	38000.00
CBI A/C- 2297246521	323701.84	Advance to staff	175000.00
CBI A/C- 3455759763	482574.23	Bank Charges	413.00
Admission form Fee	128256.00	CASUAL STAFF PAYMENT	132000.00
BANK INTEREST	9245.00	CC TV	46000.00
CENTRE FEE RECD	37792.00	CLERICAL EXPENSES(REGT)	35050.00
College exam fee	124850.00	COMPUTER	36000.00
Cultural Program Fee	24970.00	CPBU REGT.FEES PAID	245350.00
Development fee	1009600.00	Donation	25000.00
Electricity fee	249700.00	ELECTRICITY CHARGES (WBSE)	173070.00
Game Fees	29735.00	FURNITURE & FIXTURE	20000.00
GOVT. TRESURY ACCOUNT BALANCE	290.00	GOVT. SHARE OF TUTION FEE(50%)	276825.00
Identity Card Fee	23160.00	LABOUR CHARGES	400.00
Library fee	364750.00	NEWS PAPER & PERIODICALS	8000.00
Magazine Fees	24970.00	Online Admition	45000.00
MHRD	3500.00	PRINTER	34601.00
Misc. Fees	1.00	Printing & Stationary	13000.00
Regn. Fees (CBPBU)	280000.00	REFUND	1500.00
S.puja	42220.00	REMUNATION TO TS & NTS FOR EXAM D	114530.00
Session fee	126780.00	REPAIR & MAINTENANCE	400.00
Sports Board Fee	112365.00	salary to staff	9000.00
Tuition Fees	527000.00	Tea & Tiffin	25480.00
DISTANCE EDUCATION RECEIPT	61000.00	GASS	1200.00
Course change fee	3646.00	EXAM DUTY	242420.00
Self finance tuition fee	168750.00	LODGING EXPENSES	10000.00
		WATER LINE REPAIRING	10000.00
		REMUNERATION TO INVITEE TEACHER	70000.00
		BUILDING REPAIRING	15000.00
		COLLEGE EXAMINATION EXP.	15000.00
		SWEEPING & CLEANING	9000.00
		ICARD EXPENSES	46000.00
		LIBRARY EXPENSES	10000.00
		SARASWATI PUJA EXPENSES	50000.00
		INVITEE TEACHER	21000.00
		ADVANCE TO SACT	396000.00
		HONOURIAM INVITEE TEACHER	63000.00
		Cash In Hand	20269.50
		CBI A/C- 2297246521	77108.84
		CBI A/C- 3455759763	1689669.23
Total	4200286.57	Total	4200286.57

Date :
GC, 171, Salt Lake City
Sector - III, Kolkata-700106
The : 08.04.2024

Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya



R. PRAMANIK & CO.
Chartered Accountants
FRN : 306133E

(R. Pramanik)
Proprietor
Membership No. - 10740

UDIN, 24010740BK10AX 3950

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
Details of Schedule : [A] -FIXED ASSETS 2020 -2021

Ledger Name	Rate of Dep.	Opening Balance	Addition Upto 30-09-2020	Addition After 30-09-2020	Total Addition	Total	Depreciation	Closing Balance
BLACK BOARD	10%	35371.00				35371.00	3537.00	31834.00
BOOKS	20%	243424.00				243424.00	48685.00	194739.00
CC TV	15%	106632.00	18000.00	28000.00	46000.00	152632.00	20795.00	131837.00
COLLEGE AUTOMATION SOFTWARE	30%	7348.00				7348.00	2204.00	5144.00
COMPUTER	30%	140824.00	0.00	36000.00	36000.00	176824.00	47647.00	129177.00
CYCLE STAND	15%	115383.00				115383.00	17307.00	98076.00
ELECTRIC FAN	15%	11879.00				11879.00	1782.00	10097.00
ELECTRICAL FITTINGS	15%	2032.00				2032.00	305.00	1727.00
EXTENTION SHADE	10%	33862.00				33862.00	3386.00	30476.00
FOUNDATION STONE	10%	1056.00				1056.00	106.00	950.00
FURNITURE & FIXTURE	10%	1163556.00	0.00	20000.00	20000.00	1183556.00	117356.00	1066200.00
GEO.INSTRUMENT	10%	51205.00				51205.00	5120.00	46085.00
GLOW SIGN BOARD	15%	31292.00				31292.00	4694.00	26598.00
LAND	0%	882623.00				882623.00	0.00	882623.00
PRINTER	30%	10662.00	0.00	34601.00	34601.00	45263.00	8389.00	36874.00
PROJECTOR	15%	14727.00				14727.00	2209.00	12518.00
SOUND SYSTEM	15%	10622.00				10622.00	1593.00	9029.00
TUBE WELL	20%	10944.00				10944.00	2189.00	8755.00
VIRTUAL CLASS ROOM	10%	207765.00				207765.00	20776.00	186989.00
WATER PURIFIER	15%	19796.00				19796.00	2969.00	16827.00
WEBSITE ONLINE ADM	30%	5714.00				5714.00	1714.00	4000.00
WHITE BOARD	10%	19683.00				19683.00	1968.00	17715.00
TOTAL		3126400.00	18000.00	118601.00	136601.00	3263001.00	314731.00	2948270.00

Date :
GC, 171, Salt Lake City
Sector - III, Kolkata-700106
The : 08, 04, 2024



(Signature)
Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya

R. PRAMANIK & CO.
Chartered Accountants
FRN : 30613BE

(Signature)
(R. Pramanik)
Proprietor
Membership No -10740

UDIN, 24010740 BKLOAK3950

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
Details of Schedule : [B] - INVESTMENT 2020 -2021

Ledger Name	Opening	Addition	Total	Paid	Closing
M.M.D.C	1500000.00		1500000.00		1500000.00
PROVIDENT FUND INVESTMENT	487110.00	257900.00	745010.00		745010.00
TOTAL	1987110.00	257900.00	2245010.00	0.00	2245010.00

Date :
GC, 171, Salt Lake City
Sector - III, Kolkata-700106
The : 08.04.2024


Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya

R. PRAMANIK & CO.
Chartered Accountants
FRN : 306133E

(R. Pramanik)
Proprietor
Membership No.-10740



UDIN, 24010740BK10A3950

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
Details of Schedule : [C] -CURRENT LIABILITIES 2020- 2021

Ledger Name	Opening	Addition/Paid	Total	Substraction	Closing
AUDIT FEES PAYABLE	12664.00	12664.00	25328.00		25328.00
CBPBU REGT FEES	27115.00		27115.00		27115.00
CPBPU GAME FEE	49080.00		49080.00		49080.00
GOVT TRESURY EXCESS BALANCE	0.00	156.00	156.00		156.00
GOVT. SHARE OF TUTION FEE(50%)	404625.00	263500.00	668125.00	276825.00	391300.00
LIBRARY CAUTION DEPOSIT	217430.00		217430.00		217430.00
MINORITY STIPEND	6300.00		6300.00		6300.00
NBU EXAM FORM & MARK SHEET	133700.00		133700.00		133700.00
NBU REGISTRATION FEE	31850.00		31850.00		31850.00
NBU SPORTS BOARD	108330.00		108330.00		108330.00
OUTSTANDING AUDIT FEES	0.00		0.00		0.00
PROVIDENT FUND	487110.00	257900.00	745010.00		745010.00
TDS REFUND	41050.00		41050.00		41050.00
TOTAL	1519254.00	534220.00	2053474.00	276825.00	1776649.00

Date :
GC, 171, Salt Lake City
Sector - III, Kolkata-700106
The : 08, 04, 2024



Sy
Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya

R. PRAMANIK & CO.
Chartered Accountants
FRN : 306133E

(R. Pramanik)
Proprietor
Membership No.-10740

DD N. 240/10740 Bk/10AX3950

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
DETAILS OF schedule : [D] - Reserve Fund
2020 -2021

Breakup OF Govt. Grant for Books & furniture & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
BOOKS	20%	82546.00	0	82546.00	16509.00	66037.00
FURNITURE	10%	213212.00	0	213212.00	21321.00	191891.00
GLOW SIGN BOARD	10%	38159.00	0	38159.00	3816.00	34343.00
TOTAL		333917.00	0	333917.00	41646.00	292271.00

Breakup OF Govt. Grant for Maintenance & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
BOOKS	20%	51610.00	0	51610.00	10322.00	41288.00
GEO INSTRUMENT	10%	49835.00	0	49835.00	4983.00	44852.00
CCTV	15%	18397.00	0	18397.00	2760.00	15637.00
PROJECTOR	15%	14727.00	0	14727.00	2209.00	12518.00
SOUND SYSTEM	15%	10622.00	0	10622.00	1593.00	9029.00
COMPUTER	30%	26633.00	0	26633.00	7990.00	18643.00
FURNITURE	10%	284174.00	0	284174.00	28417.00	255757.00
PRINTER	30%	7449.00	0	7449.00	2235.00	5214.00
ELECTRIC FAN	15%	11879.00	0	11879.00	1782.00	10097.00
WATER PURIFIER	15%	19796.00	0	19796.00	2969.00	16827.00
TOTAL		495122.00	0	495122.00	65260.00	429862.00

Breakup OF Govt. Grant for COSA and Online Admission & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
COMPUTER	30%	11204.00	0	11204.00	3361.00	7843.00
COSA SOFTWARE	10%	22439.00	0	22439.00	2244.00	20195.00
ELECTRICAL FITTINGS	15%	2031.00	0	2031.00	305.00	1726.00
FURNITURE	10%	11938.00	0	11938.00	1194.00	10744.00
PRINTER	10%	1262.00	0	1262.00	126.00	1136.00
TOTAL		48874.00	0	48874.00	7230.00	41644.00

Breakup OF Govt. Grant for Virtual Class Room & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
Virtual Class Room	10%	207765.00	0	207765.00	20776.00	186989.00
TOTAL		207765.00	0	207765.00	20776.00	186989.00

Date :
GC, 171, Salt Lake City
Sector - III, Kolkata-700106
The : 08.04.2024


Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya


R. PRAMANIK & CO.
Chartered Accountants
FRN : 306133E



(R. Pramanik)
Proprietor
Membership No -10740

WIN, 24010740 BK10AX3950

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
DETAILS OF schedule : [D] - Reserve Fund
2020 -2021

Breakup OF Govt. Grant for Books & furniture & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
BOOKS	20%	82546.00	0	82546.00	16509.00	66037.00
FURNITURE	10%	213212.00	0	213212.00	21321.00	191891.00
GLOW SIGN BOARD	10%	38159.00	0	38159.00	3816.00	34343.00
TOTAL		333917.00	0	333917.00	41646.00	292271.00

Breakup OF Govt. Grant for Maintenance & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
BOOKS	20%	51610.00	0	51610.00	10322.00	41288.00
GEO INSTRUMENT	10%	49835.00	0	49835.00	4983.00	44852.00
CCTV	15%	18397.00	0	18397.00	2760.00	15637.00
PROJECTOR	15%	14727.00	0	14727.00	2209.00	12518.00
SOUND SYSTEM	15%	10622.00	0	10622.00	1593.00	9029.00
COMPUTER	30%	26633.00	0	26633.00	7990.00	18643.00
FURNITURE	10%	284174.00	0	284174.00	28417.00	255757.00
PRINTER	30%	7449.00	0	7449.00	2235.00	5214.00
ELECTRIC FAN	15%	11879.00	0	11879.00	1782.00	10097.00
WATER PURIFIER	15%	19796.00	0	19796.00	2969.00	16827.00
TOTAL		495122.00	0	495122.00	65260.00	429862.00

Breakup OF Govt. Grant for COSA and Online Admission & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
COMPUTER	30%	11204.00	0	11204.00	3361.00	7843.00
COSA SOFTWARE	10%	22439.00	0	22439.00	2244.00	20195.00
ELECTRICAL FITTINGS	15%	2031.00	0	2031.00	305.00	1726.00
FURNITURE	10%	11938.00	0	11938.00	1194.00	10744.00
PRINTER	10%	1262.00	0	1262.00	126.00	1136.00
TOTAL		48874.00	0	48874.00	7230.00	41644.00

Breakup OF Govt. Grant for Virtual Class Room & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
Virtual Class Room	10%	207765.00	0	207765.00	20776.00	186989.00
TOTAL		207765.00	0	207765.00	20776.00	186989.00

Date :
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Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya



R. PRAMANIK & CO.
Chartered Accountants
FRN : 306133E

(R. Pramanik)
Proprietor
Membership No -10740

WDIN, 24010740 BK10AX39SD

GHOKSADANGA BIRENDRA MAHAVIDYALAYA

GHOKSADANGA, COOCHBEHAR
List of advance to guest teacher 2020-2021

name	designation	account no.					total
1 SRI SANJAN DATTA	GUEST TEACHER	3936468623	7000	7000	7000	3500	24500
2 SRI JOYPATI BARMAN	GUEST TEACHER	3939300188	7000	7000	7000	3500	24500
3 SRI SUSHIL DAS	GUEST TEACHER	3936122174	7000	7000	7000	3500	24500
4 SRI SONAM BARMAN	GUEST TEACHER	3934943001	7000	7000	7000	3500	24500
5 SRI UTTAM BARMAN	GUEST TEACHER	2297234990	7000	7000	7000	3500	24500
6 SMT RUMA BARMAN	GUEST TEACHER	3934942983	7000	7000	7000	3500	24500
7 SRI SUBHANKAR SAHA	GUEST TEACHER	3934942994	7000	7000	7000	3500	24500
8 SRI HARISH BARMAN	GUEST TEACHER	2297225964	7000	7000	7000	3500	24500
9 SRI SANKAR CHOWDHURY	ASST.LIB	3468634732	9000	9000	9000	9000	36000
10 SRI MANOJ BASFORE	GUEST TEACHER	2297235949	4000	4000	4000	2000	14000
11 SRI SATABDI BHATTACHARJEE	GUEST TEACHER	3935032972	7000	7000	7000	3000	24000
12 SRI DIPAK BARMAN	GUEST TEACHER	3644025943	3000	3500	4000	3000	13500
13 SRI MALIN BARMAN	GUEST TEACHER	3707857359	3000	3000	3000	2000	11000
14 SRI KAMALESH DAS	GUEST TEACHER	3638339667	4000	4000	4000	2000	14000
15 SMT TAPASHI SARKAR	CASUAL STAFF	3166532468	4500	4500	4500	4500	18000
16 SRI DEBOJIT BARMAN	CASUAL STAFF	3320733158	3000	11000	5500	5500	25000
17 SRI KARAN BASFORE	CASUAL STAFF	3315196336	5500	3000	3000	3000	14500
18 SRI NAJIM JASIRAJEE	ASST. PROF	3320733158	0	30000	0	0	30000
			99000	135000	100000	62000	396000

Date :
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R. Pramanik
Proprietor
Membership No.-10740
UDIN, 24010740 AX10 AX3950


2.1 Cash in hand as at 31st march 2021 Amounting Rs- 20269.50/- has been certified by the Teacher-in-Charge to be lying with him.

3. Other Information.

3.1 Cash in hand on the date of audit i.e on 23/03/2024 Rs 5362/- (Rupees Five Thousand Three Hundred Sixty two only).

3.2. Student Strength (Nos) FY 2020-2021(Rs) including self financing course

1 st Year(1 st sem & 2 nd Sem)			2 nd year(3rd sem & 4 th Sem)			3 rd year(5th sem &)			Total
M	F	TOTAL	M	F	TOTAL	M	F	TOTAL	
315	386	701	248	267	515	198	245	447	1663

3.3. Rate of Yearly tuition fee

Course	1 st year	2 nd year	3 rd Year
Program	300	300	300
Honours	450	450	450
Self Financing Honours	750	750	750

3.4. Teaching & Non-Teaching Staff (Nos)

Teaching & Non-Teaching Staff	No of Sanctioned Post	No of Filled Post
Principal	1	Vacant
Asst. Professors + vice-principal	5	5
Librarian	1	Vacant
Accountant	1	1
Clerk	2	1
Peon	2	1
Guard	2	1
Library Peon	1	Vacant
Lady Attendant	1	Vacant
Sweeper (part time)	1	1

Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya

Vice-Principal
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(R. Pramanik)
Proprietor
Membership No.-10740

Date :
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