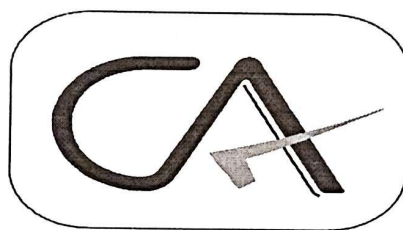


GHOKSADANGA BIRENDRA MAHAVIDYALAYA.

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



Audit Report for the year ended 31st March, 2022..

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

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBER OF
GHOKSADANGABIRENDRA MAHAVIDYALAYA.

Report on the Financial Statement

We have audited the accompanying financial statements of **GHOKSADANGA BIRENDRA MAHAVIDIDYALAYA. P.O. GHOKSADANGA.-736171. DIST. COOCH BEHAR.** which comprise the Balance Sheet as at 31st March, 2022, 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, 2022.
- 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, 24010740BK10A5461

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 ` 22,04,648.00

The Provident Fund amounts of the incumbents are invested in Treasury. The aggregate amount of such investment as on 31st March, 2022 was 22,04,648.00 against Provident Fund Balance of Rs 22,04,648.00 which is appearing in the Balance Sheet. Refer Annexure -8 It 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

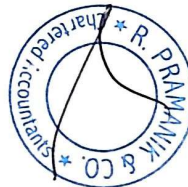
The Fixed Assets Register maintained in proper way by the College and updated also. Identification marks and Location has been done as on 30th April 2024.

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 2,94,086.00 have been charged to the Income & Expenditure Account.



R.PRAMANIK&CO.
Chartered Accountants

GC,-171. Salt Lake City.

Sector -111

K o l k a t a – 7000106.

Phone: 2334-4217.

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E-mail :ranajit pramanik1940@gmail.co

7. CASH IN HAND

We could not verify the cash balance as on 31.03.2022 physically due to our belated appointment. The above cash balance has been taken in the account as per cash book balance as on 31.03.2022. and as certified by the Principal of the College Rs 26,535.50(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 2021-2022Rs 294086.00 as per Schedule (A).



R.PRAMANIK&CO.
Chartered Accountants

GC,-171. Salt Lake City.

Sector -111

K o l k a t a – 7000106.

Phone: 2334-4217.

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E-mail :ranajit pramanik1940@gmail.co

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.

Phone: 2334-4217.

Mob. 8697343526 / 9432811765

E-mail :ranajit pramanik1940@gmail.c

ADVANCE TO STAFF.

Advance to Staff Rs. 496640.00. The matter should be looked into and action should be taken up urgently for adjustments /recovery.

78 MISCELLANEOUS 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

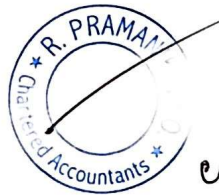
For **R.Pramanik & Co.**
Chartered Accountants
Firm Registration No. – 306133E



(R.Pramanik)

Proprietor

Membership No.10740



UDIN, 24010740BKIOAY5461

**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,2022.
- iii The college may maintainseparatefund account likeDevelopment, 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.

iii.

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, 24010740BKIOAY5461

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga, Cooch Behar
BALANCE SHEET As At 31-03-2022

Liabilities	Schedule	Amount(Rs.)	Amount(Rs.)	Assets	Schedule	Amount(Rs.)	Amount(Rs.)
GENERAL FUND							
Add :- Surplus [+]		5045552.57		Fixed Assets	A		2796184.00
		997180.94	6042733.51				
				Advance to staff		496640.00	
				ADVANCE TO SACT		396000.00	892640.00
				Investment			
				M.M.D.C	B	1500000.00	
				PROVIDENT FUND INVESTMENT	B	2204648.00	3704648.00
RESERVE FUND				Cash-In-Hand			
GOVT.GRANT FOR COSA & ONLINE ADM.		35825.00		Cash In Hand		26535.50	26535.50
GOVT.GRANT FOR BOOKS & FURNITURE		256441.00		Bank			
GOVT.GRANT FOR VIRTUAL CLASS ROOM		168290.00		CBI A/C- 2297246521		191047.04	
GOVT.GRANT-2202	D	374769.00	835325.00	CBI A/C- 3455759763		2902137.97	3093185.01
Current Liabilities	C		3635134.00				
Total			10513192.51	Total			10513192.51

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



Sey
Vice-Principal
 Ghoksadanga Birendra
 Mahavidyalaya

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

(R. Pramanik)
 Proprietor
 Membership No.-10740

UDIN, 24010740BKIDAY 5461.

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga ,Cooch Behar
INCOME AND EXPENDITURE ACCOUNT
For The Period:01-04-2021 To 31-03-2022

EXPENDITURE	Amount(Rs.)	INCOME	Amount(Rs.)
21 ST FEBRUARY CELEBRATION	20000.00	Admission Fees	449945.00
50% TUTION FEES TO GOVT	427575.00	ADVANCE RECOVERY	60000.00
ACCOUNTS FINALISATION CHARGES	25000.00	BANK INTEREST	2809.00
AUDIT EXPENSES	38023.00	CERTIFICATE FEE	350.00
Bank Charges	905.06	Course Change Fee	4621.00
BASANTA UTSAB	45000.00	Cultural Program Fee	24400.00
BONUS TO SACT & NTS	63000.00	DEFFERED GRANT	115441.00
CASUAL STAFF PAYMENT	53000.00	Development fee	796150.00
CBPBU AFFILIATION FEE	68090.00	Electricity fee	162600.00
CLEANING & SWEEPING EXPENSES	25000.00	GOVT. PAY PACKET	9703399.00
CLERICAL EXPENSES(REGT)	37850.00	Identity Card Fee	110910.00
COLLEGE EXAM EXP.	25000.00	Library fee	289880.00
COMPETITIVE EXAM CENTRE EXPENSES	12800.00	Misc. Fees	5.00
COMPUTER MIANTENANCE	16680.00	Regn. Fees (CBPBU)	302800.00
CPBU REGT.FEES PAID	264950.00	S.puja	59630.00
DEPRECIATION	294086.00	Self fin Tuition fee	141280.00
DRINKING WATER PURCHASED	16500.00	Session fee	42100.00
ELECTRIC MAINTENANCE	300.00	Sports Board Fee	135810.00
ELECTRICITY CHARGES (WBSE)	84138.00	Tuition Fees	855150.00
EXAM DUTY EXPENSES	293100.00		
GAMES & SPORTS	7440.00		
GARDENING EXP	9000.00		
HONOURRIAM TO GUEST TEACHERS	26000.00		
ICARD PRINTING CHARGES	45000.00		
INTERNET & NETWORK EXPENSES	29000.00		
INVIGILATOR CHARGES	18000.00		
INVITEE TEACHER REMUNERATION	71000.00		
LABOUR CHARGES	15000.00		
LIBRARY CARD PRINTING	10000.00		
Office Expeses	1745.00		
Online Admition	75000.00		
Printing & Stationary	28788.00		
SALARY TO CASUAL STAFF	299500.00		
SALARY TO TEACHING & NTS STAFF	9640399.00		
SARASWATI PUJA EXPENSES	70000.00		
STATUE EXPENSES	8000.00		
STUDENT WELFARE EXPENSES	30000.00		
STUDENTS WEEK CELEBRATION	13000.00		
Tea & Tiffin	32230.00		
TRAVELING & LODGING EXP.	20000.00		
Net Surplus	997180.94		
Total	13257280.00	Total	13257280.00

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 : 306133E

R. Pramanik
Proprietor
Membership No.-10740

UDIN, 24010740BK90A75461.

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga, Cooch Behar
RECEIPT AND PAYMENTS ACCOUNT
For The Period :01-04-2021 To 31-03-2022

RECEIPT	Amount(Rs.)	PAYMENTS	Amount(Rs.)
Cash In Hand	20269.50	50% TUTION FEES TO GOVT	355500.00
CBI A/C- 2297246521	77108.84	ACCOUNTS FINALISATION CHARGES	25000.00
CBI A/C- 3455759763	1689669.23	Advance to staff	100000.00
Admission Fees	449945.00	AUDIT EXPENSES	38023.00
BANK INTEREST	2809.00	AUDIT FEES PAYABLE	25328.00
CERTIFICATE FEE	350.00	Bank Charges	905.06
Cultural Program Fee	24400.00	BASANTA UTSAB	45000.00
Development fee	796150.00	CASUAL STAFF PAYMENT	53000.00
Electricity fee	162600.00	CC TV	10000.00
Identity Card Fee	110910.00	CLERICAL EXPENSES(REGT)	37850.00
Library fee	289880.00	COMPUTER	50000.00
Misc. Fees	5.00	COMPUTER MIANTENANCE	16680.00
Regn. Fees (CBPBU)	302800.00	CPBU REGT.FEES PAID	264950.00
S.puja	59630.00	ELECTRIC MAINTENANCE	300.00
Session fee	42100.00	ELECTRICITY CHARGES (WBSE)	84138.00
Sports Board Fee	135810.00	FURNITURE & FIXTURE	30000.00
Tuition Fees	855150.00	GAMES & SPORTS	7440.00
CBPBU REMUNARATION RECV	352100.00	GARDENING EXP	9000.00
ADVANCE RECOVERY	60000.00	HONOURRIAM TO GUEST TEACHERS	26000.00
Self fin Tuition fee	141280.00	INTERNET & NETWORK EXPENSES	29000.00
Course Change Fee	4621.00	INVIGILATOR CHARGES	18000.00
		LABOUR CHARGES	15000.00
		Office Expeses	1745.00
		Online Admition	75000.00
		PRINTER	22000.00
		Printing & Stationary	28788.00
		SALARY TO CASUAL STAFF	299500.00
		Tea & Tiffin	32230.00
		TRAVELING & LODGING EXP.	20000.00
		WATER PURIFIER	5000.00
		CBPBU AFFILIATION FEE	68090.00
		COLLEGE EXAM EXP.	25000.00
		STATUE EXPENSES	8000.00
		INVITEE TEACHER REMUNERATION	71000.00
		DRINKING WATER PURCHSED	16500.00
		CLEANING & SWEEPING EXPENSES	25000.00
		CC CAMERA	25000.00
		STUDENTS WEEK CELEBRATION	13000.00
		SARASWATI PUJA EXPENSES	70000.00
		21 ST FEBRUARY CELEBRATION	20000.00
		EXAM DUTY EXPENSES	293100.00
		COMPETITIVE EXAM CENTRE EXPENSES	12800.00
		ICARD PRINTING CHARGES	45000.00
		LIBRARY CARD PRINTING	10000.00
		STUDENT WELFARE EXPENSES	30000.00
		Cash In Hand	26535.50
		CBI A/C- 2297246521	191047.04
		CBI A/C- 3455759763	2902137.97
Total	5577587.57	Total	5577587.57

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



Suj
Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya

R. PRAMANIK & CO.
Chartered Accountants
F/N : 306133E

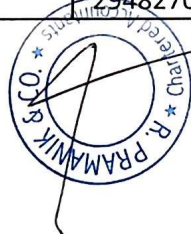
(R. Pramanik)
Proprietor
Membership No.-10740

UDIN, 24010740 BKIBAY5461

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
Details of Schedule : [A] -FIXED ASSETS 2021 - 2022

Ledger Name	Rate of Dep.	Opening Balance	Addition Upto 30-09-2021	Addition After 30-09-2021	Total Addition	Total	Depreciation	Closing Balance
BLACK BOARD	10%	31834.00				31834.00	3183.00	28651.00
BOOKS	20%	194739.00				194739.00	38948.00	155791.00
CC CAMERA	15%	0.00	0.00	25000.00	25000.00	25000.00	3750.00	21250.00
CC TV	15%	131837.00		10000.00	10000.00	141837.00	20526.00	121311.00
COLLEGE AUTOMATION SOFTWARE	30%	5144.00				5144.00	1543.00	3601.00
COMPUTER	30%	129177.00		50000.00	50000.00	179177.00	46253.00	132924.00
CYCLE STAND	15%	98076.00				98076.00	14711.00	83365.00
ELECTRIC FAN	15%	10097.00				10097.00	1515.00	8582.00
ELECTRICAL FITTINGS	15%	1727.00				1727.00	259.00	1468.00
EXTENTION SHADE	10%	30476.00				30476.00	3048.00	27428.00
FOUNDATION STONE	10%	950.00				950.00	95.00	855.00
FURNITURE & FIXTURE	10%	1066200.00		30000.00	30000.00	1096200.00	108120.00	988080.00
GEO.INSTRUMENT	10%	46085.00				46085.00	4608.00	41477.00
GLOW SIGN BOARD	15%	26598.00				26598.00	3989.00	22609.00
LAND	0%	882623.00				882623.00	0.00	882623.00
PRINTER	30%	36874.00		22000.00	22000.00	58874.00	14362.00	44512.00
PROJECTOR	15%	12518.00				12518.00	1878.00	10640.00
SOUND SYSTEM	15%	9029.00				9029.00	1354.00	7675.00
TUBE WELL	20%	8755.00				8755.00	1751.00	7004.00
VIRTUAL CLASS ROOM	10%	186989.00				186989.00	18698.00	168291.00
WATER PURIFIER	15%	16827.00				16827.00	2524.00	14303.00
WEBSITE ONLINE ADM	30%	4000.00				4000.00	1200.00	2800.00
WHITE BOARD	10%	17715.00				17715.00	1771.00	15944.00
TOTAL		2948270.00		137000.00	137000.00	3085270.00	294086.00	2791184.00

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 : 30613BE

(R. Pramanik)
Proprietor
Mr. ship No -10740

CDIN, 24010740BKIOAY5461.

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

Ledger Name	Opening	Addition/Paid	Total	Substraction	Closing
M.M.D.C	1500000.00		1500000.00		1500000.00
PROVIDENT FUND INVESTMENT	745010.00	1459638.00	2204648.00		2204648.00
	2245010.00	1459638.00	3704648.00	0.00	3704648.00

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




Vice-Principal
Ghoksadanga Birendra
Mahavidyalaya



R. PRAMANIK & CO
Chartered Accountants
1337
(R. Pramanik
Proprietor
Membership No.-10740
UDIN, 240107403K10AY5461.

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

Ledger Name	Opening	Addition/Paid	Total	Substraction	Closing
AUDIT FEES PAYABLE	25328.00		25328.00	25328.00	0.00
CBPBU REGT FEES	27115.00		27115.00		27115.00
CBPBU REMUNARATION RECVD	0.00	352100.00	352100.00		352100.00
CPBPU GAME FEE	49080.00		49080.00		49080.00
GOVT TRESURY EXCESS BALANCE	156.00		156.00		156.00
GOVT. SHARE OF TUTION FEE(50%)	391300.00	72075.00	463375.00		463375.00
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
PROVIDENT FUND	745010.00	1459638.00	2204648.00		2204648.00
TDS REFUND	41050.00		41050.00		41050.00
TOTAL	1776649.00	1883813.00	3660462.00	25328.00	3635134.00

Date :
 GC, 17th Lake City
 Sector : Kolkata-700106
 The : 08.04.2024


 Vice-Principal
 Ghoksadanga Birendra
 Mahavidyalaya


R. PRAMANIK & CO.
 Chartered Accountants
 FRN : 3133E
 Pramanik)
 Proprietor
 Membership No.-10740

UDIN, & 4010740 BKID AY 5461,

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

2021 -2022

Breakup OF Govt. Grant for Books & furniture & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
BOOKS	20%	66037.00	0	66037.00	13207.00	52830.00
FURNITURE	10%	191891.00	0	191891.00	19189.00	172702.00
GLOW SIGN BOARD	10%	34343.00	0	34343.00	3434.00	30909.00
TOTAL		292271.00	0	292271.00	35830.00	256441.00

Breakup OF Govt. Grant for Maintenance & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
BOOKS	20%	41288.00	0	41288.00	8258.00	33030.00
GEO INSTRUMENT	10%	44852.00	0	44852.00	4485.00	40367.00
CCTV	15%	15637.00	0	15637.00	2346.00	13291.00
PROJECTOR	15%	12518.00	0	12518.00	1878.00	10640.00
SOUND SYSTEM	15%	9029.00	0	9029.00	1354.00	7675.00
COMPUTER	30%	18643.00	0	18643.00	5593.00	13050.00
FURNITURE	10%	255757.00	0	255757.00	25576.00	230181.00
PRINTER	30%	5214.00	0	5214.00	1564.00	3650.00
ELECTRIC FAN	15%	10097.00	0	10097.00	1515.00	8582.00
WATER PURIFIER	15%	16827.00	0	16827.00	2524.00	14303.00
TOTAL		429862.00	0	429862.00	55093.00	374769.00

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

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
COMPUTER	30%	7843.00	0	7843.00	2353.00	5490.00
COSA SOFTWARE	10%	20195.00	0	20195.00	2019.00	18176.00
ELECTRICAL FITTINGS	15%	1726.00	0	1726.00	259.00	1467.00
FURNITURE	10%	10744.00	0	10744.00	1074.00	9670.00
PRINTER	10%	1136.00	0	1136.00	114.00	1022.00
TOTAL		41644.00	0	41644.00	5819.00	35825.00

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%	186989.00	0	186989.00	18699.00	168290.00
TOTAL		186989.00	0	186989.00	18699.00	168290.00

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 : 306138E

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

CEDIN, 24010740BKIDAY 5461.

GHOKSADANGA BIRENDRA MAHAVIDYALAYA

GHOKSADANGA, COOCHBEHAR LIST OF ADVANCE TO GUEST TEACHER 2021-22

Name	Designation	Account no					TOTAL
SRI SANJAN DATTA	GUEST TEACHER	3936468623	7000	7000	7000	3500	24500
SRI JOYPATI BARMAN	GUEST TEACHER	3939300188	7000	7000	7000	3500	24500
SRI SUSHIL DAS	GUEST TEACHER	3936122174	7000	7000	7000	3500	24500
SRI SONAM BARMAN	GUEST TEACHER	3934943001	7000	7000	7000	3500	24500
SRI UTTAM BARMAN	GUEST TEACHER	2297234990	7000	7000	7000	3500	24500
SMT RUMA BARMAN	GUEST TEACHER	3934942983	7000	7000	7000	3500	24500
SRI SUBHANKAR SAHA	GUEST TEACHER	3934942994	7000	7000	7000	3500	24500
SRI HARISH BARMAN	GUEST TEACHER	2297225964	7000	7000	7000	3500	24500
SRI SANKAR CHOWDHURY	ASS. LIB	3468634732	9000	9000	9000	9000	36000
SRI MANOJ BASFORE	GUEST TEACHER	2297235949	4000	4000	4000	2000	14000
SRI SADABDI BHATTACHARJEE	GUEST TEACHER	3935032972	7000	7000	7000	3000	24000
SRI DIPAK BARMAN	GUEST TEACHER	3644025943	3000	3500	4000	3000	13500
SRI MALIN BARMAN	GUEST TEACHER	3707857359	3000	3000	3000	2000	11000
KAMALESH DAS	GUEST TEACHER	3638339667	4000	4000	4000	2000	14000
TAPASI SARKAR	GUEST TEACHER	3166532468	4500	4500	4500	4500	18000
DEBOJIT BARMAN	GUEST TEACHER	3320733158	3000	11000	5500	5500	25000
KARAN BASFOR	GUEST TEACHER	3315196336	5500	3000	3000	3000	14500
NAJIM JIA SIRAJEE	ASS. PROF	3320733158	0	30000	0	0	30000
TOTAL			99000	135000	100000	62000	396000




Vice-Principal
 Ghoksadanga Birendra
 Mahavidyalaya

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

(R. Pramanik)
 Proprietor
 Membership No.-10740

U.DIN.240107AD BKIDAY 5461

Date :
 GC :
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 The :
 iv
 00106

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

2.1 Cash in hand as at 31st march 2022 Amounting Rs- 26535.50/- 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 2021-2022(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	
359	443	802	273	342	615	222	239	461	1878

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



Date :
GC, 171, Salt Lake City
Sector - III, Kolkata-700106
The : 08.04.2024/106

Vice-Principal

Ghoksadanga Birendra Mahavidyalaya
Vice-Principal

Ghoksadanga Birendra

Mahavidyalaya

R. PRAMANIK & CO.
Chartered Accountants
FRN 305133E

(R. Pramanik)
Proprietor
Membership No.-10740

UDIN, 24010740 BK 50 AY 5461.