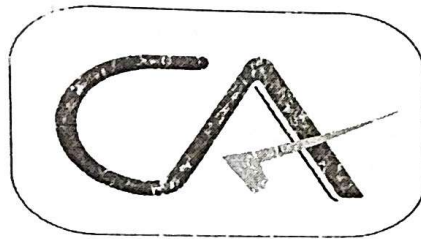


GHOKSADANGA BIRENDRA MAHAVIDYALAYA,

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



Audit Report for the year ended 31st March, 2023..

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, 2023, 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

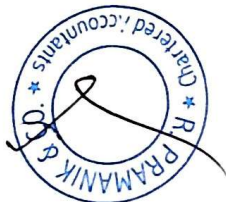
The management is responsible for preparation of these financial statements that gives a true and fair view of the financial position and financial performance of the Institute. This responsibility also includes design, implementation and maintenance of internal controls, relevant to the preparation 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, 2023.
- 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,

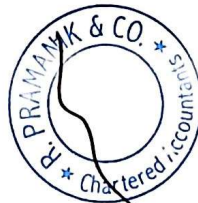
GC,-171, Salt Lake city

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.24010740BKIOAZ4326

We report the following observation:-

1. PROVIDENT FUND BALANCE AS PER BALANCE SHEET ` 27,37,277.00

The Provident Fund amounts of the incumbents are invested in Treasury. The aggregate amount of such investment as on 31st March, 2023 was 27,37,277.00 against Provident Fund Balance of Rs 27,37,277.00 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 3,09,883.00 have been charged to the Income & Expenditure Account.



7. CASH IN HAND

We could not verify the cash balance as on 31.03.2023 physically due to our belated appointment. The above cash balance has been taken in the account as per cash book balance as on 31.03.2023. and as certified by the Principal of the College Rs 40,530.00----(Cash)

8. CASH AT BANK

All the Bank Balances were verified by us with the respective Bank Pass Books or Bank Statements. Bank Reconciliation Statements 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 2022-2023Rs 3,09,883.00 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.

Mob. 8697343526 / 9432811765

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 KMALESH 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

19. ADVANCE TO STAFF.

Advance to Staff Rs. 486640.00. The matter should be looked into and action Should be taken up urgently for adjustments /recovery.

20. MISCELLENEOUS INCOME

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

ted:

,- 171, Salt Lake City,
ctor-111,Kolkata- 700106.

e. 08.04.2024



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

(R.Pramanik)
Proprietor

Membership No.10740

UDIN, 24010740Bk10A24326.

**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 may 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 as at 31 March, 2023.

iii The college may 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.

i.

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. - 1074



UD110, 24010740 BKFOAZ4326

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga, Cooch Behar
BALANCE SHEET As At 31-03-2023

Liabilities	Schedule	Amount(Rs.)	Amount(Rs.)	Assets	Schedule	Amount(Rs.)	Amount(Rs.)
GENERAL FUND		6042733.51		FIXED ASSETS	A		2936032.00
Less :- Defficit [-]		-546380.10	5496353.41	Investment			
				M.M.D.C	B	1500000.00	
				PROVIDENT FUND INVESTMENT	B	2737277.00	4237277.00
RESERVE FUND				ADVANCE TO STAFF			
GOVT.GRANT FOR VIRTUAL CLASS ROOM	D	151461.00		Advance to staff		486640.00	
GOVT.GRANT FOR COSA & ONLINE ADM.	D	31071.00		ADVANCE TO SACT		396000.00	882640.00
GOVT.GRANT FOR BOOKS & FURNITURE	D	225513.00		Cash-In-Hand			
GOVT.GRANT-2202	D	327925.00	735970.00	Cash In Hand		40530.00	40530.00
				Bank			
				CBI A/C- 3455759763		3085005.17	
Current Liabilities	C		5033667.00	CBI A/C- 2297246521		84506.24	3169511.41
Total			11265990.41	Total			11265990.41

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: 30003E

(Pramanik)
Chartered Accountant
Membership No. - 10740

UDIN, 24010740 BKEOAZ 43261

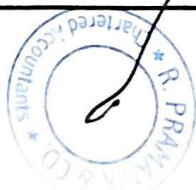
Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga ,Cooch Behar
INCOME AND EXPENDITURE ACCOUNT
For The Period:01-04-2022 To 31-03-2023

EXPENDITURE	Amount(Rs.)	INCOME	Amount(Rs.)
			4426.00
0% TUTION FEES TO GOVT	477525.00	BANK INTEREST	26050.00
CCOUNTS FINALISATION CHARGES	57000.00	CENTRE FEE REC. FOR COMP. EXAM	100.00
FFILIATION FEE	77630.00	CERTIFICATE FEE	220.00
ank Charges	2616.60	College Centre Fees	27690.00
ASANTA UTSAB	80000.00	College exam fee	2565.00
ONUS TO SACT & NTS	70200.00	COURSE CHANGE FEE	102240.00
AR ALLOWNCES	2500.00	Cultural Program Fee	99355.00
ERTIFICET EXPENSES	2000.00	DEFFERED GRANT	723550.00
LERICAL EXPENSES(REGT)	40100.00	Development fee	218265.00
LOCK	4600.00	Electricity fee	68160.00
COMPUTER MIANTENANCE	50500.00	Game Fees	10147962.00
Cultural Progrmm Expenses	200500.00	GOVT. PAY PACKET	142930.00
CURTEN	10000.00	Identity Card Fee	233070.00
DEPRECIATION	309883.00	Library fee	13020.00
DRINKING WATER	500.00	Magazine Fees	20000.00
ELECTRICITY CHARGES (WBSE)	169022.00	MISC. RECEIPTS	199900.00
EXAM DUTY EXPENSES	82000.00	Regn. Fees (CBPBU)	83675.00
GAMES & SPORTS	30570.00	S.puja	297360.00
HONOURIAM TO DEO	21900.00	SELF FIN TUTION FEES	55845.00
INTERNET & NETWORK EXPENSES	98000.00	Sports Board Fee	955050.00
LABOUR CHARGES	5200.00	Tuition Fees	
MEETING EXPENSES	7500.00		
N.S.S.	7000.00		
NAAC EXPENSES	81450.00		
Office Expeses	1550.00		
Online Admition	138000.00		
Printing & Stationary	54832.50		
REFUND	22000.00		
REMUNARATION FOR OBSEVER	7500.00		
REMUNARATION FOR OFFICE STAFF	1400.00		
REMUNARATION OF INVIGILATOR	656200.00		
REMUNERATION TO INVITEE TEACHER	248000.00		
REPAIR & MAINTENANCE	160900.00		
ROOM ARRENGEMENT	4000.00		
SALARY TO CASUAL STAFF	406500.00		
salary to staff	5500.00		
SALARY TO TEACHING & NTS STAFF	55000.00		
SALARY TO TS NTS & SACT	10077762.00		
SARASWATI PUJA EXP.	70000.00		
Seminar Expn.	38000.00		
SOUND SYSTEM HIRING CHARGES	2000.00		
SPECIAL CLASSES	15000.00		
SUBSCRIPTION	8000.00		
Tea & Tiffin	47160.00		
TET EXAM EXP.	5000.00		
TRAVELING & LODGING EXP.	1201.00		
Travelling & Conveyance	20111.00		
TREE	5000.00		
WATER	14000.00		
WEBSITE MAINTANANCE EXP	5000.00		
YOGA CAMPM	10000.00		
		Net Deficit	546380.10
Total	13967813.10	Total	13967813.10

R. PRAMANIK & CO.
 Chartered Accountants
 106133E

(R Pramanik)
 Proprietor
 Membership No.-10740

UDIN, 24010740 BKIOA24326,



Vice-Principal
 Ghoksadanga Birendra
 Mahavidyalaya

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

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga, Cooch Behar

RECEIPT AND PAYMENTS ACCOUNT

For The Period :01-04-2022 To 31-03-2023

RECEIPT	Amount(Rs.)	PAYMENTS	Amount(Rs.)
Cash In Hand	26535.50	50% TUTION FEES TO GOVT	264825.00
CBI A/C- 2297246521	191047.04	ACCOUNTS FINALISATION CHARGES	57000.00
CBI A/C- 3455759763	2902137.97	Advance to staff	26000.00
Advance to staff	36000.00	Bank Charges	2616.60
BANK INTEREST	4426.00	BASANTA UTSAB	80000.00
CBPBU REMUNERATION RECD	645254.00	BOOKS	51731.00
CERTIFICATE FEE	100.00	CLERICAL EXPENSES(REGT)	40100.00
College Centre Fees	220.00	COMPUTER	115000.00
College exam fee	27690.00	COMPUTER MIANTENANCE	50500.00
Cultural Program Fee	102240.00	Cultural Progrmm Expenses	200500.00
Development fee	723550.00	DRINKING WATER	500.00
Electricity fee	218265.00	ELECTRICAL FITTINGS	1000.00
Game Fees	68160.00	ELECTRICITY CHARGES (WBSE)	169022.00
Identity Card Fee	142930.00	FURNITURE & FIXTURE	137000.00
LIBRARY CAUTION DEPOSIT	7950.00	GAMES & SPORTS	30570.00
Library fee	233070.00	INTERNET & NETWORK EXPENSES	98000.00
Magazine Fees	13020.00	LABOUR CHARGES	5200.00
Regn. Fees (CBPBU)	216000.00	Office Expeses	1550.00
S.puja	83675.00	Online Admition	138000.00
Sports Board Fee	55845.00	PRINTER	30000.00
Tuition Fees	1252410.00	Printing & Stationary	54832.50
HONOURIAM TO DEO	12000.00	REFUND	22000.00
COURSE CHANGE FEE	2565.00	Regn. Fees (CBPBU)	16100.00
MISC. RECEIPTS	20000.00	REPAIR & MAINTENANCE	160900.00
CENTRE FEE REC. FOR COMP. EXAM	26050.00	SALARY TO CASUAL STAFF	406500.00
		salary to staff	5500.00
		SALARY TO TEACHING & NTS STAFF	55000.00
		Tea & Tiffin	47160.00
		TRAVELING & LODGING EXP.	1201.00
		Travelling & Conveyance	20111.00
		WEBSITE MAINTANANCE EXP	5000.00
		WHITE BOARD	20000.00
		HONOURIAM TO DEO	33900.00
		CLOCK	4600.00
		REMUNERATION OF INVIGILATOR	656200.00
		REMUNERATION FOR OBSEVER	7500.00
		CAR ALLOWNCES	2500.00
		REMUNERATION FOR OFFICE STAFF	1400.00
		ROOM ARRENGEMENT	4000.00
		N.S.S.	7000.00
		SARASWATI PUJA EXP.	70000.00
		Seminar Expn.	38000.00
		CC CAMERA	30000.00
		NAAC EXPENSES	81450.00
		AFFILIATION FEE	77630.00
		REMUNERATION TO INVITEE TEACHER	248000.00
		MEETTING EXPENSES	7500.00
		TET EXAM EXP.	5000.00

Sy

Vice-Principal
 Ghoksadanga Birendra
 Mahavidyalaya
 Ghoksadanga Birendra
 Vice-Principal

R. PRAMANIK & CO
 Chartered Accountants
 FRN : 306133E

(R. Pramanik)
 Proprietor
 Membership No.-10740

UDIN.20010740BK20A24326



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


WOODEN PARTITION	65000.00
WATER	14000.00
YOGA CAMPM	10000.00
TREE	5000.00
CERTIFICET EXPENSES	2000.00
SOUND SYSTEM HIRING CHARGES	2000.00
EXAM DUTY EXPENSES	82000.00
SUBSCRIPTION	8000.00
SPECIAL CLASSES	15000.00
CURTEN	10000.00
Cash In Hand	40530.00
CBI A/C- 2297246521	84506.24
CBI A/C- 3455759763	3085005.17

Total	7011140.51	Total	7011140.51
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Vice-Principal
 Gnoksadanga Birendra
 Mahavidyalaya



R. PRAMANIK & CO.
 Chartered Accountants
 FRN : 306138E


 (R. Pramanik)
 Proprietor
 Membership No. -10740

UDIN, 24010740BKIOAZ4326.

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

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
Details of Schedule : [A] -FIXED ASSETS 2022- 2023

Ledger Name	Rate of Dep.	Opening Balance	Addition upto 30-09-22	Addition After 30-09-22	Total Addition	Total	Depreciation	Closing Balance
BLACK BOARD	10%	28651.00				28651.00	2865.00	25786.00
BOOKS	20%	155791.00	46731.00	5000.00	51731.00	207522.00	41004.00	166518.00
CC CAMERA	15%	21250.00	0.00	30000.00	30000.00	51250.00	5438.00	45812.00
CC TV	15%	121311.00				121311.00	18197.00	103114.00
COLLEGE AUTOMATION SOFTWARE	30%	3601.00				3601.00	1080.00	2521.00
COMPUTER	30%	132924.00	25000.00	90000.00	115000.00	247924.00	60877.00	187047.00
CYCLE STAND	15%	83365.00				83365.00	12505.00	70860.00
ELECTRIC FAN	15%	8582.00				8582.00	1287.00	7295.00
ELECTRICAL FITTINGS	15%	1468.00	0.00	1000.00	1000.00	2468.00	295.00	2173.00
EXTENTION SHADE	10%	27428.00				27428.00	2743.00	24685.00
FOUNDATION STONE	10%	855.00				855.00	85.00	770.00
FURNITURE & FIXTURE	10%	988080.00	8000.00	129000.00	137000.00	1125080.00	106058.00	1019022.00
GEO.INSTRUMENT	10%	41477.00				41477.00	4148.00	37329.00
GLOW SIGN BOARD	15%	22609.00				22609.00	3391.00	19218.00
LAND	0%	882623.00				882623.00	0.00	882623.00
PRINTER	30%	44512.00	0.00	30000.00	30000.00	74512.00	17854.00	56658.00
PROJECTOR	15%	10640.00				10640.00	1596.00	9044.00
SOUND SYSTEM	15%	7675.00				7675.00	1151.00	6524.00
TUBE WELL	20%	7004.00				7004.00	1401.00	5603.00
VIRTUAL CLASS ROOM	10%	168291.00				168291.00	16829.00	151462.00
WATER PURIFIER	15%	19303.00				19303.00	2895.00	16408.00
WEBSITE ONLINE ADM	30%	2800.00				2800.00	840.00	1960.00
WHITE BOARD	10%	15944.00	0.00	20000.00	20000.00	35944.00	2594.00	33350.00
WOODEN PARTITION	10%	0.00	30000.00	35000.00	65000.00	65000.00	4750.00	60250.00
TOTAL		2796184.00	109731.00	340000.00	449731.00	3245915.00	309883.00	2936032.00

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: 305133E

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

UDIN, 24010740 BKT0A24328

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
Details of Schedule : [B] -INVESTMENT 2022 -2023

Ledger Name	Opening	Addition/Paid	Total	Substraction	Closing
M.M.D.C	1500000.00		1500000.00		1500000.00
PROVIDENT FUND INVESTMENT	2204648.00	532629.00	2737277.00		2737277.00
TOTAL	3704648.00	532629.00	4237277.00	0.00	4237277.00

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. 24010740 BWIOAR 4326.

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
Details of Schedule : [C] -CURRENT LIABILITIES 2022 - 2023

Ledger Name	Opening	Addition/Paid	Total	Substraction	Closing
CBPBU GAME FEE	49080.00		49080.00		49080.00
CBPBU REGT FEES	27115.00		27115.00		27115.00
CBPBU REMUNERATION RECD	352100.00	645254.00	997354.00		997354.00
GOVT TRESURY EXCESS BALANCE	156.00		156.00		156.00
GOVT. SHARE OF TUTION FEE(50%)	463375.00	212700.00	676075.00		676075.00
LIBRARY CAUTION DEPOSIT	217430.00	7950.00	225380.00		225380.00
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	2204648.00	532629.00	2737277.00		2737277.00
TDS REFUND	41050.00		41050.00		41050.00
TOTAL	3635134.00	1398533.00	5033667.00	0.00	5033667.00

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, 24010740 BKPO A 34326,

Ghoksadanga Birendra Mahavidyalaya
Ghoksadanga | Cooch Behar
DETAILS OF schedule : [D] - Reserve Fund
2022-2023

Breakup OF Govt. Grant for Books & furniture & Amortisation

Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
BOOKS	20%	52830.00	0	52830.00	10566.00	42264.00
FURNITURE	10%	172702.00	0	172702.00	17270.00	155432.00
GLOW SIGN BOARD	10%	30909.00	0	30909.00	3092.00	27817.00
TOTAL		256441.00	0	256441.00	30928.00	225513.00
Breakup OF Govt. Grant for Maintenance & Amortisation						
Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
BOOKS	20%	33030.00	0	33030.00	6606.00	26424.00
GEO INSTRUMENT	10%	40367.00	0	40367.00	4037.00	36330.00
CCTV	15%	13291.00	0	13291.00	1994.00	11297.00
PROJECTOR	15%	10640.00	0	10640.00	1596.00	9044.00
SOUND SYSTEM	15%	7675.00	0	7675.00	1151.00	6524.00
COMPUTER	30%	13050.00	0	13050.00	3915.00	9135.00
FURNITURE	10%	230181.00	0	230181.00	23018.00	207163.00
PRINTER	30%	3650.00	0	3650.00	1095.00	2555.00
ELECTRIC FAN	15%	8582.00	0	8582.00	1287.00	7295.00
WATER PURIFIER	15%	14303.00	0	14303.00	2145.00	12158.00
TOTAL		374769.00	0	374769.00	46844.00	327925.00
Breakup OF Govt. Grant for COSA and Online Admission & Amortisation						
Ledger Name	Rate Of Dep.	Opening Bal.	Addition	Total	Amortisation	Closing Bal.
COMPUTER	30%	5490.00	0	5490.00	1647.00	3843.00
COSA SOFTWARE	10%	18176.00	0	18176.00	1818.00	16358.00
ELECTRICAL FITTINGS	15%	1467.00	0	1467.00	220.00	1247.00
FURNITURE	10%	9670.00	0	9670.00	967.00	8703.00
PRINTER	10%	1022.00	0	1022.00	102.00	920.00
TOTAL		35825.00	0	35825.00	4754.00	31071.00
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%	168290.00	0	168290.00	16829.00	151461.00
TOTAL		168290.00	0	168290.00	16829.00	151461.00

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R. PRAMANIK & CO.
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(R. Pramanik)
Proprietor
Membership No.-10740

UDIN, 24010740 BK I O A Z 43 26.



GHOKSADANGA BIRENDRA MAHAVIDYALAYA

GHOKSADANGA, COOCHBEHAR

List of advance to guest teacher 2022-2023

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 JIS SIRAJEE	ASST. PROF	3320733158	0	30000	0	0	30000
			99000	135000	100000	62000	396000

Date :
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R. PRAMANIK & CO.
Chartered Accountants
FRN: 806138E

(R. Pramanik)
Proprietor
Membership No.-10740
CDPW, 24010740 BKIB AR4326

2.1 Cash in hand as at 31st march 2023 Amounting Rs- 40530/- 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 2022-2023(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	
241	330	581	301	388	689	236	298	534	1808

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 :
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R. PRAMANIK & CO.
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FRN : 306133E

(R. Pramanik)
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UDIN, 24010740 BKIOAR4326.