

S. BUDHIA & CO.
Chartered Accountants

34A, Metcalfe Street
"Jain Centre", 6th Floor
Room No;- 6C,
Kolkata: 700 013

AUDITORS REPORT

To
The Directorate of Public Instruction
Govt. of West Bengal
Education Directorate
Bikash Bhawan, Salt Lake
Kolkata:-700091

2018-19

We have audited the attached Balance Sheet of RAIGANJ SURENDRANATH MAHAVIDYALAYA, Dist.:-Uttar Dinajpur:-733134 as at 31.03.2019 and also the Income & Expenditure A/c on that date annexed thereto. These financial statements are the responsibility of the college's management. Our responsibility is to express an opinion on these financial statements based on our audit.

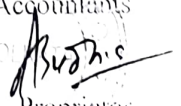
We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurances about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit includes assessing the accounting principals used and significant estimate made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable base for our opinion, Further to our estimate in the annexure referred to the above, we report that:-

- 1) We have obtained all information and explanation which to the best of our Knowledge and believe where necessary for the purpose of our audit.
- 2) The Balance Sheet and the Income & Expenditure Account and the Receipt & Payment Account dealt by the report are in agreement with Books of Accounts.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the statement together with the schedule attached and read with the accounting policies and notes forming part of account, give a true & fair view:-
 - (a.) In case of Balance Sheet, of the state of affaires as at 31st March 2019.
 - (b) In case of Income & Expenditure Account, of the Surplus for the year ended on that date.

Date: - 28/02/2020

UDJN: 20061222AAAA I7964

For S. Budhia & Co.
Chartered Accountants


Proprietor

Raigani Surendranath Mahavidyalaya
Year Ended 31.03.2019

1. Books of Accounts:-

The college follows Hybrid system of accounting i.e both cash & Mercantile Books of Accounts and various registers are being maintained properly.

2. Fixed Asset register:-

Fixed Asset register does represent every necessary description of assets as required. Further Fixed Assets were physically verified at the year-end by the appropriate authority. Hence, material discrepancies, if any, could not be commented upon.

3. Grants received from the Directorate of Public Instruction, Education Department, West Bengal have been properly utilized for the purpose for which the same was sanctioned. Details of Government grants received during the year under review have been furnished in annexure.

4. There is no arrear short deposit against assumed income as defined by section 2 (b) of the West Bengal Colleges (payment of salaries) Act, 1978.

5. Fixed Assets Schedule Enclosed

6. No any irregularity of financial nature was noticed during the period under report

7. Statistical information as required are enclosed as per separate annexure.

- i) Roll strength of students (girls) of the college (class-wise).
- ii) Courses and subjects taught in the college (H.S. & Degree-pass & Hons.).
- iii) No. of students in science, in H.S. and Degree pass subjects (class-wise).
- iv) No. of students in science, Honours Subjects (class-wise).
- v) No. of teaching and non-teaching staff (both full time and part time) of the college.
- vi) Rates of tuition fees and other fees and charges.
- vii) Amount collected from the students on account of tuition fees, fines and other charges.

8. During the course of our verification. We have not verified Individual Provident Fund Ledger A/C and other necessary documents relating to the Provident Fund account as on 31.03.2019.

9. Subsidiary Fund:-

The separate account for subsidiary fund has been maintain.

10. Present valuation of land and building from competent Authority could not be submitted by the college.

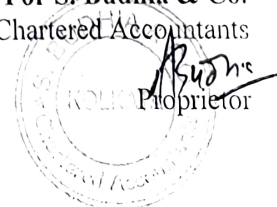
11. During the course of audit it was observed that there was no transfer of movable & immovable properties with the previous approval of State Government.

12. We have verified the bank balances with the respective passbook and found the same in order.

Date: The 28th Day of February, 2020

UDJN:

For S. Budhia & Co.
Chartered Accountants



Raiganj Surendranath Mahavidyalaya
P.O. Raiganj, Dist. Uttar Dinajpur
BALANCE SHEET AS AT 31ST MARCH, 2019

LIABILITIES	Amount Rs.	Amount Rs.	ASSETS	Amount Rs.	Amount Rs.
General Fund:			Fixed Assets:		
Opening Balance	29695868.91		As per Schedule-'C'		13848978.90
Add: Income during the year	6957015.17	36652884.08	G.S.L.I.		
I.Tax			As Per Last A/C:	383687.00	
As Per Last A/C:	511046.00		Add: Deposit during this year	15180.00	398867.00
Add. Received this year	1572791.00		I.Tax		
Less: Paid this year	1572791.00	511046.00	As Per Last A/C:	515298.00	
G.S.L.I.			Add. Received this year	1572791.00	
As Per Last A/C:	383987.00		Less: Paid this year	1572791.00	515298.00
Add. Received during the year	15060.00	399047.00	P.Tax		
Co-Operative	3781806.00		As Per Last A/C:	7273.00	
Add: Received this year	346069.00	4127875.00	Add: Paid this year	66930.00	
Other Furnrd (As Per Schedule 'A')		37742279.91	Less: Received this year	66930.00	7273.00
Grant A/C (As Per Schedule 'B')		16807947.50	Provident Fund		
			As per Last A/c	34927990.16	
			Add: Deposit during this year	2187413.00	37115403.16
			Co-Operative	3784806.00	
			Add paid this year	345769.00	4130575.00
			Salary Advance:		
			As Per Last A/C:	181432.00	
			Add: Paid this year	194400.00	
			Less Recovery this year	279574.00	96258.00
			Telephone (Security deposit)		5000.00
			Fixed Deposit: (As per Last A/C)		3032850
			Cash in hand		13730.26
			Cash at Bank		
			SBI A/C No. 11714254829		640843.31
			SBI A/C No.11714254932		6250410.29
			SBI A/C No.11714254943		145346.96
			SBI A/C No.11193900258		3320754.77
			PNB A/C No. 0937000100120522		1398724.65
			ALL A/C No. 50282488672		505367.82
			ALL A/C No. 50307601865		14631213.37
			Axis A/C No.917010073433333358		83363.00
			Canara A/C No. 3717101003574		10100822.00
		96241079.49			96241079.49




 Teacher-in-Charge
 Raiganj Surendranath Mahavidyalaya

RAIGANJ SURENDRANATH MAHAVIDYALAYA
P.O. RAIGANJ, DIST. UTTAR DINAJPUR
Receipts & Payments Account for the year ended 31st March, 2019

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance			Advertisement		4452.00
Cash in Hand		14522.26	Audit Fee		7000.00
Cash in Bank:			Audit expenses		15300.00
SBI A/C No. 11714254829	618896.31		Advance Salary		194400.00
SBI A/C No.11714254932	4200386.29		Aid-Fund		83000.00
SBI A/C No.11714254943	140368.96	4959651.56	Bank Charge		31534.30
SBI A/C No.11193900258		3321403.77	Contingency		78500.00
PNB A/C No. 0937000100120522		1350896.45	Car-hire charge		14800.00
ALL A/C No. 50282488672		505367.82	Carrying Cost		215.00
ALL A/C No. 50307601865		8153370.87	Centre Expenses		584549.00
Axis A/C No.91701007343333358		80508.00	Co-operative	69900.00	
Admission fee		254900.00	Co-operative Loan	275869.00	345769.00
Admission cancell fee		300.00	Ceremonial Expenses		630.00
Aid-Fund		76470.00	C.C.L.T.(Computer)		616278.00
Advance Salary		279574.00	Excursion (Educational Ture)		25200.00
Bank Interest		912380.00	Exgratia		55600.00
Computer & Photocopier		25490.00	Electric Bill		179379.00
Fund received from DDE, RBU		2000000.00	Fuel Charge		1400.00
C.C.L.T.(Computer)		331175.00	Festival Advance	492000.00	
Common Room		50980.00	Festival Advance	73000.00	565000.00
Contingency (Exam.)		1738670.00	Furniture		57414.00
Co-operative	70200.00		Fund received from Raiganj University		46000.00
Co-operative Loan	275869.00	346069.00	G.S.L.I.		15180.00
Development Fee		1019400.00	G.S.L.I. Paid		34891.00
Establishment Charge		2862850.00	Games & Athletic		96360.00
Examination fee (college)		254900.00	Honorarium		9000.00
Electricity & Generator fee		203920.00	Half-Fee		79260.00
Fund received from Raiganj University		76000.00	Internet & Telephone Bill		57113.00
Festival Advance	376700.00		I.Tax		1572791.00
Festival Advance	63400.00	440100.00	Inter college sports & Foot Ball Championship		4885.00
Grant-in-Aid (Salary Grant T.S. & N.T.S.)	22848121.00		Library Books (College fund)		300.00
Grant in aid (Bonus)	62800.00		L.I.C.		182088.00
Grant-in-Aid (Salary Grant P.T.T.S.)	1227952.00	24138873.00	Laboratory Expenditure		218699.00
Grant -in-Aid (Rusa 2.0)		10000000.00	Miscellaneous		6175.00
G.S.L.I.		15060.00	National Insurance		14360.00
G.S.L.I. Grant		34891.00	NSS		30390.00
Games & Athletic		127400.00	On line Admission charge		185266.00
I Tax		1572791.00	P. Tax		66930.00
Kanyashree Proakalpa		3660.00	P.F.	2064663.00	
Laboratory deposit charge		914670.00	P.F. Loan	122750.00	
Library fee		296450.00	P.F. Interest		2187413.00
L.I.C.		182088.00	Postage		613.00
Magazine		76470.00	Printing & Stationary		158106.00
Miscellaneous		272960.00	Refreshment		29204.00
NSS		4000.00	Remuneration (part time NTS)	1689250.00	
Others		14340.00	Remuneration (part time NTS)	68250.00	
P F	2064663.00		Remuneration Sweeper	105500.00	
P.F. Loan	122750.00		Remuneration (Guest Lecturer)	1904100.00	3767100.00



(Signature)
Teacher-In-Charge
Raiganj Surendranath Mahavidyalaya

	0.00	2187413.00	Repairing & Maintenance		283263.00
		66930.00	Salary A/C (T.S. & N.T.S)	22848121.00	
Generation		3000.00	Ad-hoc Bonus	62800.00	
		1800.00	Approved)	1227952.00	24138873.00
Social & Cultural		203920.00	Rent		4075.00
Saraswati Puja		127450.00	Saraswati Puja Expenses		111200.00
sale proceeds of Fee Book & I Card		203910.00	Social & Cultural		203920.00
sale proceeds of Admission form		1293702.00	Students Union Fund		127700.00
Students Health Home		50980.00	Security Service		285000.00
Students Union Fund		127700.00	Tuition fee 50% income		1333296.00
Students Union Election		25490.00	Travelling Expenses		105384.00
ution fee		3433900.00	Teachers' Council		11040.00
eachers Council		7760.00	University Examination fee		4681180.00
elephone & Internet		152940.00	University scrutiny fee,		64340.00
ini.Registration fee		559800.00	University Registration fee		473400.00
University Examination fee	3093500.00		Univ. Re-assessment fee		79000.00
ate University Examination fee	600.00		Wages		205000.00
University Marksheet fee	521500.00		Closing Balance		
University Center fee	1459140.00		Cash in Hand		13730.26
University Practical fee	117450.00		Cash in Bank:		
or Practical fee	87395.00	5279585.00	SBI A/C No. 11714254829		640843.31
University sports fee		101960.00	SBI A/C No.11714254932		6250410.29
ini.Re-assessment fee		79000.00	SBI A/C No.11714254943		145346.96
			SBI A/C No.11193900258		3320754.77
			PNB A/C No. 0937000100120522		1398724.65
			ALL A/C No. 50282488672		505367.82
			ALL A/C No. 50307601865		14631213.37
			Axis A/C No.917010073433333358		83363.00
			Canara A/C No. 3717101003574		10100822.00
		80819791.73			80819791.73




 Teacher-In-Charge
 Raiganj Surendranath Mahavidyalaya