

AUDITORS REPORT

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

2019-20

We have audited the attached Balance Sheet of RAIGANJ SURENDRANATH MAHAVIDYALAYA, Dist.:- Uttar Dinajpur:-733134 as at 31.03.2020 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 assurance about whether the financial statements are free of material misstatement. An audit involves 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 estimates 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 2020.
 - (b) In case of Income & Expenditure Account, of the Surplus for the year ended on that date.

For S. Budhia & Co
Chartered Accountants
RN-339200
(Sudhir Kumar Budhia)
Partner
M. No.-061222



Date: - 16/05/2024

UDIN:24061222BKAUDP8130

Raiganj Surendranath Mahavidyalaya
Year Ended 31.03.2020

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:-

College is not maintain the Fixed Asset register.

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 (Boys & girls) of the college (class-wise).

ii) Courses and subjects taught in the college (Degree-pass & Hons.).

iii) No. of students in science, in 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 Provident Fund Ledgers. Individual Provident Fund Ledger A/C and other necessary documents relating to the Provident Fund account as on 31.03.2020.

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.

13. As we have conducted the audit after the closure of financial year, hence we could not verify the Cash Balance as on 31.03.2020. Hence we are relying on Cash Balance on the basis of counting done by college management on 31.03.2020. However we have physically verified the cash balance as on 17/12/2023 which stands at Rs.Nil.

Date: The 16th Day of May, 2024



For S. Budhia & Co.
Chartered Accountants

FRN:-329293E


(Sudhir Kumar Budhia)
Partner

M. No:-061222

Raiganj Surendranath Mahavidyalaya
P.O. Raiganj, Dist. Uttar Dinajpur
BALANCE SHEET AS AT 31ST MARCH, 2020

LIABILITIES		Amount	Rs.	Amount	Rs.	ASSETS		Amount	Rs.	Amount	Rs.
General Fund:						Fixed Assets:					
Opening Balance		36,652,884.08				As per Schedule-'C'				13,086,785.71	
Add: Surplus during the year		5,913,912.13				G.S.L.I.					
Add Grant as per Sch-B		4,177,292.50		46,744,088.71		As Per Last A/C:		398,867.00			
I.Tax						Add: Deposit during this year		15,120.00		413,987.00	
As Per Last A/C:		511,046.00				I.Tax					
Add. Received this year		2,046,591.00				As Per Last A/C:		515,298.00			
Less: Paid this year		2,046,591.00		511,046.00		Add. Received this year		2,046,591.00			
						Less: Paid this year		2,046,591.00		515,298.00	
						P.Tax					
G.S.L.I.						As Per Last A/C:		7,273.00			
As Per Last A/C:		399,047.00				Add: Paid this year		75,760.00			
Add. Received during the year		15,060.00		414,107.00		Less: Received this year		75,760.00		7,273.00	
						Provident Fund					
						As per Last A/c		37,115,403.16			
Co-Operative		4,127,875.00				Add: Deposit during this year		2,778,650.00		39,894,053.16	
Add: Received this year		- 328,164.00		4,456,039.00		Co-Operative		4,130,575.00			
						Add paid this year		327,264.00		4,457,839.00	
Other Fund						Salary Advance:					
(As Per Schedule 'A')				41,267,169.91		As Per Last A/C:		96,258.00			
Grant A/C						Add: Paid this year		648,360.00			
(As Per Schedule 'B')				3,986,123.00		Less Recovery this year		344,760.00		399,858.00	
						Telephone (Security deposit)				5,000.00	
						Fixed Deposit:					
						(As per Last A/C)				3,032,850.00	
						Festival Advance					
						As per schedule - D				225,800.00	
						Cash in hand				6,467.26	
						Cash at Bank					
						State Bank of India:					
						SBI A/C No. 11714254829				713,670.31	
						SBI A/C No. 11714254932				6,223,015.79	
						SBI A/C No. 11714254943				150,205.96	
						SBI A/C No. 11193900258				3,320,105.77	
						0937000100120522				1,468,738.85	
						ALL A/C No. 50282488672				513,362.82	
						ALL A/C No. 50307601865				21,025,968.99	
						AXIS A/C No. 917010037433358				86,327.00	
						CANARA A/C No. 3717101003574				1,831,967.00	
Total				97,378,573.62		Total				97,378,573.62	

M. Mallik
Bursar

Principal

Raiganj Surendranath Mahavidyalaya
Sudarshanpur, Raiganj, Uttar Dinajpur



Raiganj Surendranath Mahavidyalaya
Sudarshanpur, Raiganj, Uttar Dinajpur

S. Budhia & Co.
Chartered Accountant

S. Budhia
Partner

RAIGANJ SURENDRANATH MAHAVIDYALAYA
P.O. RAIGANJ, DIST. UTTAR DINAJPUR
Income & Expenditure Account for the year ended 31st March, 2020

Expenditure	Amount		Income	Amount	
	Rs	Rs		Rs	Rs
Audit fee		30,327.00	Admission Fee		2,46,450.00
Admission fees refund		14,480.00	Late Admission fee		200.00
Audit Expenses		6,540.00	Aid Fund		73,955.00
Advertisement		3,386.00	Bank Interest Received		13,92,579.00
Aid-Fund		23,080.00	C.C.L.T		3,20,320.00
Bank charges		32,462.30	Common room		49,290.00
Contingency (Examination)		1,10,000.00	Contingency		21,89,515.00
Centre fee Expences		5,46,428.00	Computer & Photocopier		25,795.00
Carrying Cost		590.00	Development Fee		9,85,800.00
Car-hire charge		41,940.00	Establishment charge		23,16,660.00
Ceremonial Expenses		765.00	Electricity & Generator fee		1,97,620.00
C.C.L.T.(Computer)		1,16,948.00	Examination Fee (College)		2,46,450.00
Exgratia		77,000.00	EMD		1,30,000.00
Electric Bill		1,70,971.00	Fund received from Raiganj S N Mahavidyalaya		50,000.00
Excurtion (Educational Ture)		28,400.00	Filled work		9,360.00
EMD		79,000.00	Fund received from Debashree Mamdal (UGC)		20,000.00
Fuel Charge		2,100.00	Grant-in-Aid (Sports Grant)		2,20,500.00
Fund Paid from Raiganj S N Mahavidyalaya		42,000.00	Kanyashree Prokalpoo		3,290.00
Honorarium		1,300.00	Library Fee		2,85,400.00
Half-Fee		-	Library Fine		300.00
District/ State Level Inter College State Sports & Games Championship, 2019- 2020		2,76,041.00	Laboratory Deposit Charge		11,79,165.00
Inter Net & Telephone Bill		1,04,473.00	Miscellaneous		4,36,980.62
Kanyashree Prokalpa		8,825.00	Others		260.00
Laboratory Expenses		2,68,411.00	Rent		4,800.00
Miscelleneous		6,083.00	Remuneration		14,000.00
Medical		900.00	Students Union Election		24,645.00
National Insurance Charges		14,800.00	SHH		49,290.00
On line Admission charge		1,18,000.00	Sale Proceeds of Fee Book & I. Card		1,97,160.00
Postage		1,017.00	Sale proceeds of Adm.form		10,51,530.00
Printing & Stationery		1,25,337.00	Tuition Fee		38,36,980.00
Repairing & Maintenance		1,62,628.00	Telephone & Internet		1,48,330.00
Remuneration part time NTS		24,58,600.00	Teachers council		8,960.00
Remuneration part time Jamader		1,32,000.00	Uni. Re-assessment fee		1,72,100.00
Remuneration (Guest)		21,59,800.00	Uni. Examination fee	33,82,600.00	
Refreshment		50,885.00	Late University Examination fee	100.00	
Rent		3,152.00	Uni. Mark Sheet Fee	6,68,400.00	
Security Service		2,82,000.00	Uni. Center fee	14,34,090.00	
Seminar Expenses		4,517.00	University Practical fee	97,300.00	
Subscription		5,900.00	University Materials & Service charge for Practical fee	75,900.00	56,58,390.00
Travelling expences		1,22,501.00	Uni. Registration Fee		5,17,400.00
Tution fee 50% income		11,06,892.00	Uni. Sports Fee		98,540.00
Teachers' Council		9,000.00			
Uni.Re-assessment fee		82,700.00			
Uni. Registration fee		3,96,400.00			
Uni Exam Fee		51,57,740.00			
Uni Scrutiny fee		90,640.00			
Wages		2,08,500.00			
Depreciation		15,62,043.19			
Excess of Income over Expenditure Transferred to General Fund		59,13,912.13			
Total		2,21,62,014.62	Total		2,21,62,014.62



M. Malik
Bursar

Raiganj Surendranath Mahavidyalaya
Sudarshanpur, Raiganj, Uttar Dinajpur

[Signature]
Principal

Raiganj Surendranath Mahavidyalaya
Sudarshanpur, Raiganj, Uttar Dinajpur

RAIGANJ SURENDRANATH MAHAVIDYALAYA
P.O. RAIGANJ, DIST. UTTAR DINAJPUR
Receipts & Payments Account for the year ended 31st March, 2020

Receipts		Amount	Rs	Amount	Rs	Payments		Amount	Rs	Amount	Rs
Opening Balance						Advertisement				3,386.00	
Cash in Hand				13,730.26		Admission fees refund				14,480.00	
Cash in Bank:						Audit Fee				30,327.00	
SBI A/C No. 11714254829	6,40,843.31					Audit expenses				6,540.00	
SBI A/C No. 11714254932	62,50,410.29					Advance Salary				6,48,360.00	
SBI A/C No. 11714254943	1,45,346.96		70,36,600.56			Aid-Fund				23,080.00	
SBI A/C No. 11193900258			33,20,754.77			Bank Charge				32,462.30	
PNB A/C No. 0937000100120522			13,98,724.65			Contingency				1,10,000.00	
ALL A/C No. 50282488672			5,05,367.82			Car-hire charge				41,940.00	
ALL A/C No. 50307601865	1,46,31,213.37					Carrying Cost				590.00	
AXIS A/C No. 917010037433358	83,363.00					Centre Expenses				5,46,428.00	
CANARA A/C No. 3717101003574	1,01,00,822.00	2,48,15,398.37				Co-operative	93,900.00				
Admission fee			2,46,450.00			Co-operative Loan	2,33,364.00			3,27,264.00	
Late Admission fee			200.00			Ceremonial Expenses				765.00	
Aid-Fund			73,955.00			C.C.L.T.(Computer)				1,16,948.00	
Advance Salary			3,44,760.00			Development fund				8,00,000.00	
Bank Interest			13,92,579.00			Excurtion (Educational Ture)				28,400.00	
Computer & Photocopier			25,795.00			Exgratia				77,000.00	
C.C.L.T.(Computer)			3,20,320.00			Electric Bill				1,70,971.00	
Common Room			49,290.00			EMD				79,000.00	
Contingency (Exam.)			21,89,515.00			Fuel Charge				2,100.00	
Co-operative	94,800.00					Festival Advance	4,65,000.00				
Co-operative Loan	2,33,364.00	3,28,164.00				Festival Advance	95,000.00			5,60,000.00	
Development Fee			9,85,800.00			Fund Paid from Raiganj S.N Mahavidyalaya				42,000.00	
Establishment Charge			23,16,660.00			G.S.L.I.				15,120.00	
Examination fee (college)			2,46,450.00			Honorarium				1,300.00	
Electricity & Generator fee			1,97,620.00			Half-Fee					
EMD			1,30,000.00			Internet & Telephone Bill				1,04,473.00	
Fund received from Raiganj S.N Mahavidyalaya			50,000.00			I.Tax	19,88,976.00				
Fund received from Debashree Mamda (UGC)			20,000.00			I.Tax	57,615.00			20,46,591.00	
Festival Advance (TS/NTS)	4,49,000.00					Kanyashree Prokalpa				8,825.00	
Festival Advance (NTS)	6,000.00					State Sports & Games Championship, 2019-2020				2,76,041.00	
Festival Advance (Casual)	91,300.00	5,46,300.00				Library Books (College fund)				450.00	
Filled work		9,360.00				L.I.C.				1,44,396.00	
Grant-in-Aid (Salary Grant T.S. & N.T.S.)	2,52,61,155.00					Laboratory Expenditure				2,68,411.00	
Grant in aid (Bonus)	66,000.00					Miscellaneous	5,753.00				
Grant-in-Aid (Salary Grant P.T.T.S.)	13,97,356.00	2,67,24,511.00				Miscellaneous	330.00			6,083.00	
Grant-in-Aid (Sports Grant)		2,20,500.00				Medical				900.00	
G.S.L.I.			15,060.00			Medical Allowance Salary overdrawn (Deposit to Treasury)				20,100.00	
Games & Athletic			1,23,225.00			National Insurance				14,800.00	
I.Tax	19,88,976.00					On line Admission charge				1,18,000.00	
I.Tax	28,080.00					P. Tax				75,760.00	
I.Tax	29,535.00	20,46,591.00				P.F.	23,87,800.00				
Kanyashree Prokalpa			3,290.00			P.F. Loan	3,90,850.00			27,78,650.00	
Laboratory deposit charge			11,79,165.00			Postage				1,017.00	
Library fee			2,85,400.00			Printing & Stationary				1,25,337.00	
Library fine			300.00			Rent				3,152.00	
L.I.C.			1,44,396.00			Refreshment				50,885.00	
Magazine			73,955.00			Remuneration (part time NTS)	24,58,600.00				
Miscellaneous			4,36,980.62			Remuneration Sweeper/Jamader	1,32,000.00				
Medical Allowance Realised			20,100.00			Remuneration (Guest Lecturer)	21,59,800.00			47,50,400.00	
Others			260.00			Repairing & Maintenance				1,62,628.00	
P.F.	23,87,800.00					Rusa 2.0				86,44,532.00	



M. Mallik
Bursar

Raiganj Surendranath Mahavidyalaya
Sudarshanpur, Raiganj, Uttar Dinajpur

Principal

Raiganj Surendranath Mahavidyalaya
Sudarshaapur, Raiganj, Uttar Dinajpur

P.F. Loan	3,90,850.00	27,78,650.00	Salary A/C (T.S. & N.T.S)	2,52,61,155.00	
P.Tax		75,760.00	Ad-hoc Bonus	66,000.00	
Remuneration		14,000.00	Remuneration (part time TS Govt Approved)	13,97,356.00	2,67,24,511.00
Rent		4,800.00	Saraswati Puja Expenses		88,000.00
Social & Cultural		1,97,760.00	Students Union Fund		41,020.00
Saraswati Puja		1,23,225.00	Security Service		2,82,000.00
Sale proceeds of Fee Book & I Card		1,97,160.00	Seminar Expenses		4,517.00
Sale proceeds of Admission form		10,51,530.00	Tuition fee 50% income		11,06,892.00
Students Health Home		49,290.00	Subscription		5,900.00
Students Union Fund		1,44,995.00	Travelling Expenses		1,22,501.00
Students Union Election		24,645.00	Teachers' Council		9,000.00
Tuition fee		38,36,980.00	University Examination fee		51,57,740.00
Teachers Council		8,960.00	University scrutiny fee		90,640.00
Telephone & Internet		1,48,330.00	University Registration fee		3,96,400.00
Uni.Registration fee		5,17,400.00	Univ. Re-assessment fee		82,700.00
University Examination fee	33,82,600.00		Wages		2,08,500.00
Late University Examination fee	100.00		Closing Balance		
University Marksheet fee	6,68,400.00		Cash in Hand		6,467.26
University Center fee	14,34,090.00		Cash in Bank:		
University Practical fee	97,300.00		SBI A/C No. 11714254829		7,13,670.31
University Materials & Service charge for Practical fee	75,900.00	56,58,390.00	SBI A/C No. 11714254932		62,23,015.79
University sports fee		98,540.00	SBI A/C No. 11714254943		1,50,205.96
Uni.Re-assessment fee		1,72,100.00	SBI A/C No. 11193900258		33,20,105.77
			PNB A/C No. 0937000100120522		14,68,738.85
			ALL A/C No. 50282488672		5,13,362.82
			ALL A/C No. 50307601865		2,10,25,968.99
			AXIS A/C No. 917010037433358		86,327.00
			CANARA A/C No. 3717101003574		18,31,967.00
	Total	9,29,40,043.05		Total	9,29,40,043.05



M. Malik
Bursar
 Raiganj Surendranath Mahavidyalaya
 Sudarshanpur, Raiganj, Uttar Dinajpur

[Signature]
Principal
 Raiganj Surendranath Mahavidyalaya
 Sudarshanpur, Raiganj, Uttar Dinajpur

S. Budhia & Co.
 Chartered Accountant

[Signature]
 Partner