

AUDIT REPORT

OF

BHAIRAB GANGULY COLLEGE

2 FEEDER ROAD, BELGHARIA , KOLKATA-700 056.

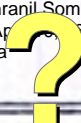
**AS AT AND FOR THE
YEAR ENDED 31ST MARCH, 2018.**

**ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS**

**12/2, GOBINDA KHATICK ROAD, NEAR BRINDAWAN GARDEN,
CHINA TOWN, KOLKATA**

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



CA

ANKIT K AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

12/2 Gobinda Khatlick Road

Kolkata-700046 :Cont : 9830606463/9883165617

AUDITORS' REPORT

To
The Director of Public Instruction,
Education Department,
Government of West Bengal,
Bikash Bhavan, (8th Floor)
Salt Lake City,
Kolkata – 700 091.

Sub: AUDIT REPORT OF BHAIRAB GANGULY COL-
LEGE FOR THE FINANCIAL YEAR 2017-2018.

We have audited the annexed "Balance Sheet" of "BHAIRAB GANGULY COLLEGE" 4, Feeder Road, Belgharia, Kolkata – 700 056 as at 31st March, 2018 and the relative "Income and Expenditure" Account along with the "Receipt and Payments" Account for the year ended on that date, and subject to the observation given below report that:-

- a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit work.
- b) The said "Balance Sheet" and the "Income and Expenditure" Account and the "Receipts and Payments" Account are properly drawn up and are in agreement with the books of account.
- c) The said "Balance Sheet" exhibits true and fair view of the state of affairs of the college as at 31st March, 2018 and the above "Income and Expenditure" account gives also a true and fair view of the "Surplus" of Income over Expenditure for the year ended on that date.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 2018 3:13 PM
Location: Kolkata



(2)

- d) We have completed our Audit work in college premises as on 15.12.2020. And we are especially thanks to college authority for their valuable co-operation.
- e) In course of our audit work we have seen Fixed Assets register does not maintained by the college regularly. We have suggested that it should maintain as regular basis. All assets should be allocated different identification mark or number and along with noted in the Fixed Assets register.
- f) We have verified P.F. statement and P.F. Pass Book and found duly agreed. Copy of P.F Statement for college and contributors both are enclosed herewith in the audit reports.
- g) In course of our Audit work, found that Professional Tax and Income Tax duly deposited regularly during the year. We have suggested that college should maintained Professional Tax and Income Tax register with Tax challans.
- h) We have found all vouchers bills etc. with appropriate note sheet and vouchers number which was produced before us.
- i) We have suggested that, college authority should take fire Insurance coverage for various valuable assets like computers, Library Books etc.
- j) We could not physically verify the year closing cash in hand as our Audit was conducted subsequent to that date. The said cash balances has been taken in the account as per cash book balances as on 31.03.2018 also as certified by the management.
- k) We have verified Refund of Tuition fees to the State Govt. and found total of Rs. 12,09,273.00 has been refunded by the college during the year. Details are, as on 19.04.2017 Rs. 4,24,348.00, as on 25.07.2017 RS. 2,50,245.00 and as on 11.01.2018 Rs. 5,34,680.00
- l) In course of our audit work we have verified all Bank balances very sincerely and found agree with books of accounts. Bank Reconciliation Statement has been made whichever is required. Bank Reconciliation Statements are enclosed with audit report.
- m) We have also verified Library register etc. and found that the Register, Issue and Return Register maintained by the college are updated properly and regularly. As per certified by the college there were a total 30,108 (Thirty Thousand One Hundred Eight) Books as on 31.03.2018.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 2021 3:13 PM
Location: Kolkata



(3)

- n) Entries in the Service Book were test checked by us and were found in order and regular basis.
- o) We have checked G. B. meeting register and found that total 6 (Six) numbers of meeting has been held during the accounting year. Dates of meeting are 10.04.2017, 16.05.2017, 05.07.2017, 31.10.2017, 14.12.2017 and 11.01.2018. Those meetings are held as per norms and rules.
- p) This report has been prepared strictly on the basis of the data and explanations provided by the college authority. We assume no another responsibility as to the accuracy of the same. Our enquiries were bounded by the limitations of the resources and circumstances under which the Audit was conducted.

For ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. - 329063E

Ankit Kumar Agarwal

ANKIT KUMAR AGARWAL
(PROPRIETOR)
Membership No. - 300763



Place: Kolkata.

Date: The 29th day of December, 2020

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranjit Som
Date: Monday, April 20, 2023 3:13 PM
Location: Kolkata



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2018

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To 1ST YEAR REFUND	26,855.00		
To ACCIDENT INSURANCE FEES	60.00	By ACCIDENT INSURANCE FEES	67,400.00
To ADMISSION FEES	160.00	By ADMISSION FEES	385,311.00
To ADVERTISEMENT CHARGE	18,270.00	By BANK CHARGES	5,177.00
To BANK CHARGES	83,008.67	By BUILDING FEES	1,725,500.00
To BIOMETRY EXPENSES	150.00	By BURSAR ALLOWANCE	30,500.00
To BUILDING FEES	1,500.00	By CASUAL FEES	308,000.00
To BURSAR ALLOWANCE	64,995.00	By CCS FEES	134,720.00
To CASUAL FEES	308,026.00	By COLLEGE EXAM. FEES	674,000.00
To CCS FEES	120.00	By DEVELOPMENT FEES	3,032,850.00
To CCTV MAINTENANCE	16,920.00	By DONATION FOR GOLDEN JUBILEE PURPOSE	46,800.00
To CELEBRATION EXPENSES	4,000.00	By DUPLICATE ID CARD	1,350.00
To CHIEF MINISTER RELIEF FUND	400,000.00	By DUPLICATE RECEIPTS	6,950.00
To COLLEGE EXAM. FEES	600.00	By ELECTRIC FEES	404,400.00
To COMPUTER MAINTENANCE	86,400.00	By EXCURSION EXP.	9,600.00
To CO-OPERATIVE EXPENSES	6,300.00	By EXCURSION RECPT	391,600.00
To DEPRECIATION	4,558,563.79	By FESTIVAL FEES	202,200.00
To DEVELOPMENT FEES	3,000.00	By FULL/PART/GUEST T.S. ALLOW.	4,550.00
To ELECTRIC CHARGES	1,080,679.00	By GOLDEN JUBILEE CELEBRATION FEE	350,400.00
To ELECTRIC FEES	360.00	By GOLDEN JUBILEE YEAR EXPENSES	10,548.00
To EXCURSION EXP.	448,368.00	By GUEST LECT. OF M.A	9,000.00
To EXCURSION RECPT	6,000.00	By I.T. FEES	378,425.00
To EX-GRACIA	122,000.00	By INCIDENTAL FEES	168,500.00
To EXTRA REMUNERATION PAYMENT (NTS)	179,945.00	By INTEREST ON BANK	168,650.01
To FESTIVAL EXP.	210,150.00	By LABORATORY FEES	2,335,952.00
To FESTIVAL FEES	180.00	By LEGAL EXPENSES	22,610.00
To FUEL EXPENSES	7,595.00	By LIBRARY DEVELOPMENT FEES	505,250.00
To FULL/PART/GUEST T.S. ALLOW.	1,385,199.00	By LIBRARY FINE	4,928.00
To FURNISHING & RENOVATION	428,235.00	By Library Printing Fees	11,623.00
To GARDENING EXP.	257,336.00	By MAGAZINE FEES	337,000.00
To GOLDEN JUBILEE CELEBRATION FEE	2,200.00	By MEDICAL EXPENSES	56,250.00
To GOLDEN JUBILEE YEAR EXPENSES	2,132,109.00	By MISC. RECEIPTS	1,000.00
To GUEST LECT. OF M.COM.	174,800.00	By N.S.S. EXPENSES	695.00



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata

Cashier

Blin
Accountant

Chelika
Bursar

Principal
Principal

Bhairab Ganguly College
Belgharia, Kolkata-700056

BHAIRAB GANGULY COLLEGE
Belgharia, Kolkata-700056

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2018

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To GUEST LECT. OF M.SC.	369,900.00	By NCC & NSS FEES	138,400.00
To GUEST LECT. OF URDU	72,635.00	By Non Collageied Fees	1,091,000.00
To GUEST LECT. SALARY	876,139.00	By OFFICE CONTINGENCY	854.00
To GUEST LECT. OF M.A	284,000.00	By PART TIME N.T.S. SALARY	11,354.00
To I.T. FEES	600.00	By PG ADMISSION FEES	267,000.00
To ID CARD EXPENCES	81,962.00	By PG BUILDING FEES	188,500.00
To INCIDENTAL EXPENSES	10,000.00	By PG CERTIFICATE FEE	17,700.00
To INCIDENTAL FEES	150.00	By PG CONVOCATION FEE	59,500.00
To INCOME TAX (ARREAR,INT.ON LATE FEE,PENALTY)	71,733.00	By PG DEVELOPMENT FEES	613,000.00
To INTERCUM MAINTENANCE	14,000.00	By PG ELECTRICITY FEES	187,000.00
To INTEREST ON BANK	2,990.00	By PG EXAMINATION FEES	148,250.00
To INTERNATIONAL CONFERENCE REG. CHARGES	116,598.00	By PG EXCURSION FEES	2,000.00
To INTERNET & CABLE EXPENSES	229,470.00	By PG FORM CHARGES	800.00
To LAB. CONTINGENCY	185,733.00	By PG LABORATORY FEES	370,000.00
To LABORATORY FEES	280.00	By PG LIBRARY FEES	589,000.00
To LABOUR & MAINTENANCE CHARGE	151,215.00	By PG PRACTICAL EXAM FEES	119,000.00
To LEGAL EXPENSES	250,457.00	By PG RE-EXAM FEES	6,000.00
To LIBRARY BOOK MAINTENANCE CHARGE	5,900.00	By PG REGISTRATION & SPORTS FEES	22,000.00
To LIBRARY CONTINGENCY	27,346.00	By PG SESSION CHARGE	337,000.00
To LIBRARY DEVELOPMENT FEES	400.00	By PG TRANSFER FEES	700.00
To LIBRARY PART TIME N.T.S	75,398.00	By PG TUITION FEES	697,000.00
To MAGAZINE FEES	300.00	By POSTAGE EXPENSES	80.00
To MEDICAL EXPENSES	2,673.00	By PRACTICAL SQUARE SHEET	50.00
To METROLOGICAL EXPENSES	150,300.00	By PROCESSING FEE (KANYASHREE)	3,920.00
To MODEL EXHIBITION	5,000.00	By PROFESSIONAL CHARGES	130.00
To MUNICIPAL TAX	47,193.00	By REFRESHMENT EXPENSES	150.00
To N.S.S. EXPENSES	143,579.00	By SALE OF ADMISSION FORM	1,673,762.01
To NCC & NSS FEES	60.00	By SALE OF ADMISSION FORM PG	65,320.00
To Non Collageied Fees	969,992.00	By SALE OF SCRAP MATERIALS	355.00
To NSS CO-ORDINATOR	103,994.00	By SALES TAX DEDUCTED AT SOURCE(STDS)	23,411.00
To OFFICE CONTINGENCY	127,024.00	By SCIENCE ACADEMY WORKSHOP	160,900.00
To OVERTIME DUTY REMUMNERATION	10,250.00	By SESSION CHARGE	716,500.00
To PART TIME ALLOW. OF M.A	15,000.00	By SPECIMEN CHARGES	87,950.00

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



Cashier

Accountant

Bursar

Principal

Vice-Principal

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2018

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To PART TIME ALLOW. OF M.SC.	30,000.00	By SPECIMEN FEES	64,450.00
To PART TIME ENGINEER ALLOW	15,689.00	By SPORTS EXPENSES	3,050.00
To PART TIME N.T.S. SALARY	1,806,854.00	By STUDENT HEALTH HOME FEES	32,810.00
To PART TIME NTS SALARY M.A	14,999.00	By STUDENT WELFARE FUND	10,193.00
To PART TIME NTS SALARY M.SC.	42,000.00	By STUDENTS HEALTH HOME FEES	890.00
To PEST CONTROL EX.	8,531.00	By STUDENTS UNION FEES	673,950.00
To PG ADMISSION FEES	2,000.00	By SUBJECT/STREAM CHANGE FEES	2,150.00
To PG BUILDING FEES	2,000.00	By TRANSFER FEES	12,400.00
To PG CONVOCATION EXPENSES	36,586.00	By TRAVELLING CHARGES	400.00
To PG DEVELOPMENT FEES	2,000.00	By TUITION FEES	2,327,625.00
To PG ELECTRICITY FEES	2,000.00	By VENUE HIRING INCOME	1,367,530.82
To PG EXAMINATION CHARGE	135,445.00	By VIDYASAGAR SESSION INCOME NET	219,390.00
To PG EXCURSION CHARGE	101,796.00	By VOCATIONAL FEES	54,600.00
To PG OFFICE CONTINGENCY	21,032.00	By WELFARE FEES	370,650.00
To PG PRACTIAL EXAM. CHARGE	7,411.00		
To PG REGISTRATION & SPORTS EXP.	12,690.00		
To PG REGISTRATION & SPORTS FEES	8,000.00		
To PG TUITION FEES	2,000.00		
To POSTAGE EXPENSES	1,106.00		
To PRINTING & STATIONERY	572,578.00		
To PRIZE DISTRIBUTION	315,549.00		
To PROFESSIONAL CHARGES	105,975.00		
To PSYCHOLOGICAL COUNSELLING EXPENSES	12,000.00		
To REFRESHMENT EXP. PG	3,700.00		
To REFRESHMENT EXPENSES	153,343.00		
To REFUND AMOUNT	30,500.00		
To REPAIR & MAINTENANCE	671,650.00		
To REPAIR OF FURNITURE	45,190.00		
To RESEARCH PROJECT EXPENSES	175,040.00		
To SALE OF ADMISSION FORM	235,680.00		
To SALES TAX DEDUCTED AT SOURCE(STDS)	11,986.00		
To SCIENCE ACADEMY WORKSHOP	209,781.00		
To SEMINAR EXPENSES	67,895.00		
To SESSION CHARGE	710.00		



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23, 2018 3:13 PM
Location: Kolkata

Cashier

Accountant

Bursar

Principal

Bhairab Ganguly College BHAIRAB GANGULY COLLEGE BHAIRAB GANGULY COLLEGE
Belgharia, Kolkata-700056 Belgharia, Kolkata-700056 Belgharia, Kolkata-700056

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2018

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To SOFTWARE DEVELOPMENT	205,290.00		
To SPORTS EXPENSES	105,890.00		
To STUDENT AID FUND EXP.	197,350.00		
To STUDENT HEALTH HOME EXP.	25,000.00		
To STUDENT HEALTH HOME FEES	30.00		
To STUDENT REFUND	5,980.00		
To STUDENT REFUND(1ST YEAR)	4,655.00		
To STUDENT WELFARE FUND	130,625.00		
To STUDENTS UNION FEES	679,080.00		
To TELEPHONE CHARGES	9,101.00		
To TRANSFER FEES	400.00		
To TRAVELLING CHARGES	183,067.00		
To TUITION FEES	1,530.00		
To TUITION FEES REFUND TO STATE GOVT.	1,209,273.00		
To UNIV. AFFILIATION CHARGE	37,283.00		
To VICE-PRINCIPAL ALLOW.	25,000.00		
To VIDYASAGAR SESSION INCOME NET	173,429.00		
To WALL MAGAZINE IN GOLDEN JUBILEE CELEBRATION	1,500.00		
To WEBSITE MAINTENANCE CHARGE	67,250.00		
To WELFARE FEES	330.00		
To WORKSHOP EXPENSES	23,822.00		
To Excess of Income over Expenditure	164,457.38		
	Rs. 24,530,413.84		Rs. 24,530,413.84



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranjit Som
Date: Monday, April 23, 2018 3:13 PM
Location: Kolkata

Cashier

BD
Accountant
Accountant

Chell
Bursar
Bursar

Principal
Principal
Vp-Principal

Bhairab Ganguly College BHAIRAB GANGULY COLLEGE BHAIRAB GANGULY COLLEGE

AUDIT REPORT

OF

BHAIRAB GANGULY COLLEGE

2 FEEDER ROAD, BELGHARIA , KOLKATA-700 056.

**AS AT AND FOR THE
YEAR ENDED 31ST MARCH, 2019.**

**ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS**

**12/2, GOBINDA KHATICK ROAD, NEAR BRINDAWAN GARDEN,
CHINA TOWN, KOLKATA - 700 046.**

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Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata





ANKIT K AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

12/2 Gobinda Khatick Road

Kolkata-700046 :Cont : 9830606463/9883165617

AUDITORS' REPORT

To
The Director of Public Instruction,
Education Department,
Government of West Bengal,
Bikash Bhavan, (8th Floor)
Salt Lake City,
Kolkata – 700 091.

Sub: AUDIT REPORT OF BHAIRAB GANGULY COL-
LEGE FOR THE FINANCIAL YEAR 2018-2019.

We have audited the annexed "Balance Sheet" of "BHAIRAB GANGULY COLLEGE" 2, Feeder Road, Belgharia , Kolkata – 700 056 as at 31st March, 2019 and the relative "Income and Expenditure" Account along with the "Receipt and Payments" Account for the year ended on that date, and subject to the observation given below report that:-

- a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit work.
- b) The said "Balance Sheet" and the "Income and Expenditure" Account and the "Receipts and Payments" Account are properly drawn up and are in agreement with the books of account.
- c) The said "Balance Sheet" exhibits true and fair view of the state of affairs of the college as at 31st March, 2019 and the above "Income and Expenditure" account gives also a true and fair view of the "Surplus" of Income over Expenditure for the year ended on that date.

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 2019 3:13 PM
Location: Kolkata



(2)

- d) We have completed our Audit work in college premises as on 17.12.2020 And we are especially thanks to college authority for their valuable co-operation.
- e) In course of our audit work we have seen Fixed Assets register does not maintained by the college regularly. We have been suggested in our previous report, again suggest that it should maintain as regular basis. All assets should be allocated different identification mark or number and along with noted in the Fixed Assets register.
- f) We have verified P.F. statement and P.F. Pass Book and found duly agreed. Copy of P.F Statement for college and contributors both are enclosed herewith in the audit reports.
- g) In course of our Audit work, found that Professional Tax and Income Tax duly deposited regularly during the year. We have suggested that college should maintained Professional Tax and Income Tax register with Tax challans.
- h) We have found all vouchers bills etc. with appropriate note sheet and vouchers number which was produced before us.
- i) We have suggested repeatedly that, college authority should take fire Insurance coverage for various valuable assets like computers, Library Books etc.
- j) We could not physically verify the year closing cash in hand as our Audit was conducted subsequent to that date. The said cash balances has been noted in the account as per cash book balances as on 31.03.2019 also as certified by the management.
- k) We have verified Refund of Tuition fees to the State Govt. and found total of Rs. 12,97,520.00 has been refunded by the college during the year. Details are, as on 10.04.2018 Rs. 3,70,397.00, as on 04.08.2018 RS. 5,05,398.00 and as on 04.01.2019 Rs. 4,21,725.00
- l) In course of our audit work we have verified all Bank balances very sincerely and found agree with books of accounts. Bank Reconciliation Statement has been made whichever is required. Bank Reconciliation Statements are enclosed with audit report.
- m) We have also verified Library register etc. and found that the Register, Issue and Return Register maintained by the college are updated properly and regularly. As per certified by the college there were a total 30,360 (Thirty Thousand Three Hundred Sixty) Books as on 31.03.2019.

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



- n) Entries in the Service Book were test checked by us and were found in order and regular basis.
- o) We have checked G. B. meeting register and found that total 6 (Six) numbers of meeting has been held during the accounting year. Dates of meeting are 07.04.2018, 07.07.2018, 23.08.2018, 09.10.2018, 03.12.2018 and 18.03.2019.
Those meetings are held as per norms and rules.
- p) College have maintain a extra schedule 'P' as a part of accounts for PG fund during the year under the Audit.
- q) This report has been prepared strictly on the basis of the data and explanations provided by the college authority. We assume no another responsibility as to the accuracy of the same. Our enquiries were bounded by the limitations of the resources and circumstances under which the Audit was conducted.

For ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No - 3290837

Ankit Kumar Agarwal

Place: Kolkata.
Date :The 30th day of December, 2020

ANKIT KUMAR AGARWAL
(PROPRIETOR)
Membership No. - 300763



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2019

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To ACCIDENT INSURANCE FEES	19,051.00		
To ADMISSION FEES	11,740.00	By ACCIDENT INSURANCE FEES	66,010.00
To ADVERTISEMENT CHARGE	80,752.00	By ADMISSION FEES	385,963.75
To AUDIT FEES	18,500.00	By BANK CHARGES	486.48
To BANK CHARGES	127,229.57	By BASIC COMPUTER TRAINING COURSE FEES	13,200.00
To BUILDING FEES	115,200.00	By BUILDING FEES	2,207,700.00
To BURSAR ALLOWANCE	60,000.00	By CASUAL FEES	379,000.00
To CASUAL FEES	343,460.00	By CCS FEES	158,740.00
To CCS FEES	900.00	By COLLEGE EXAM. FEES	1,288,900.00
To CGTV MAINTENANCE	17,183.00	By COMPUTER MAINTENANCE	9,980.00
To COLLEGE EXAM. FEES	7,200.00	By CYCLE STAND	79,720.00
To COMPUTER MAINTENANCE	249,735.00	By DEVELOPMENT FEES	3,536,880.00
To CYCLE STAND	390.00	By DUPLICATE ID CARD	700.00
To DECORATION CHARGES	850.00	By DUPLICATE RECEIPTS	9,550.00
To DEPRECIATION	4,886,213.34	By E-FILLING CHARGES	235,510.00
To DEVELOPMENT FEES	19,800.00	By ELECTRIC FEES	607,290.00
To DONATION	55,000.00	By EXCURSION RECPT	577,210.00
To E-FILLING CHARGES	77,305.00	By EXTRA REMUNERATION PAYMENT (NTS)	2,710.00
To ELECTRIC CHARGES	1,189,001.00	By FESTIVAL FEES	405,440.00
To ELECTRIC FEES	3,260.00	By GARDENING EXP.	2,150.00
To ESI COLLEGE EXPENSES	212,457.00	By GOLDEN JUBILEE CELEBRATION FEE	393,300.00
To EXCURSION EXP.	604,405.00	By GOLDEN JUBILEE YEAR EXPENSES	2,467.00
To EXCURSION RECPT	1,810.00	By I.T. FEES	930,750.00
To EX-GRACIA	158,000.00	By INCIDENTAL FEES	160,745.00
To EXTRA REMUNERATION PAYMENT (NTS)	258,680.00	By INTEREST ON BANK	295,308.98
To FEES REFUND	38,295.00	By INTERNATIONAL CONFERENCE REG. FEES	108,313.00
To FESTIVAL EXP.	355,708.00	By KERALA RELIEF FUND	1,000.00
To FESTIVAL FEES	2,360.00	By LABORATORY FEES	4,677,144.00
To FUEL EXPENSES	12,779.00	By LIBRARY DEVELOPMENT FEES	636,500.00
To FULL/PART/GUEST T.S. ALLOW.	1,519,111.00	By LIBRARY FINE	1,349.00
To FURNISHING & RENOVATION	157,465.00	By Library Printing Fees	6,384.00
To GARDENING EXP.	146,555.00	By MAGAZINE FEES	370,810.00
To GENERAL EXPENSES	4,950.00	By MEDICAL EXPENSES	434.00

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



Bhuy
Accountant
Bhairab Ganguly College
Belgharia, Kolkata - 56

Subhranil Som
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

BHAIRAB GANGULY COLLEGE
1 of 6

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2019

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To GENERATOR SERVICE CHARGE	48,248.00	By MODEL EXHIBITION	1,258.00
To GOLDEN JUBILEE CELEBRATION FEE	18,500.00	By NCC & NSS FEES	160,790.00
To GOLDEN JUBILEE YEAR EXPENSES	1,530,581.00	By Non Collageed Fees	467,500.00
To GROUP INSURANCE LATE FINE	20.00	By OFFICE CONTINGENCY	10,542.00
To GUEST LECT. SALARY	1,126,680.00	By OUT-REACH PROGRAMME FUND	6,211.00
To GYM INSTACTOR	14,900.00	By OUTREACH PROGRAMMEE EXPENSES	28.00
To I.T. FEES	4,800.00	By PART TIME N.T.S. SALARY	27,649.00
To ID CARD EXPENCES	154,990.00	By PRACTICAL FEES	450.00
To INCIDENTAL FEES	900.00	By PRINTING & STATIONERY	5,030.00
To INCOME TAX (LATE FINE INTEREST)	13,370.00	By PROSPECTUS FEE	153,750.00
To INTEREST ON BANK	3.08	By REFRESHMENT EXPENSES	111.00
To INTERNAL AUDIT CHARGE	24,000.00	By REPAIR & MAINTENANCE	1,850.00
To INTERNATIONAL CONFERENCE REG. FEES	33,313.00	By REVENUE STAMP RECD.	96.00
To INTERNET & CABLE EXPENSES	194,610.00	By SALE OF ADM. FORM OF M.A	3,200.00
To LAB. CONTINGENCY	196,500.00	By SALE OF ADM. FORM OF M.COM	800.00
To LAB. HIRING SERVICES	5,150.00	By SALE OF ADM. FORM OF M.SC	400.00
To LABORATORY FEES	41,269.00	By SALE OF ADMISSION FORM	2,566,488.00
To LABOUR & MAINTENANCE CHARGE	204,550.00	By SALE OF ADMISSION FORM PG	47,200.00
To LEGAL EXPENSES	52,900.00	By SALE OF SCRAP MATERIALS	0.00
To LIBRARY CONTINGENCY	7,494.00	By SCIENCE ACADEMY WORKSHOP	200,500.00
To LIBRARY DEVELOPMENT FEES	3,500.00	By SEMINAR EXPENSES	22,400.00
To LIBRARY PART TIME N.T.S	109,250.00	By SEMINAR RECEIPTS	33,000.00
To MAGAZINE FEES	2,190.00	By SESSION CHARGE	705,500.00
To MEDICAL EXPENSES	115,894.00	By SPECIMEN CHARGES	161,700.00
To METROLOGICAL EXPENSES	150,000.00	By SPORTS EXPENSES	25.00
To MODEL EXHIBITION	1,300.00	By STUDENT HEALTH HOME FEES	50,020.00
To MUNICIPAL TAX	47,193.00	By STUDENTS UNION FEES	803,200.00
To N.S.S. EXPENSES	46,012.00	By SUBJECT/STREAM CHANGE FEES	200.00
To NCC & NSS FEES	3,310.00	By TRANSFER FEES	18,800.00
To NEWS PAPER	6,005.00	By TRAVELLING CHARGES	1,452.00
To Non Collageed Fees	128,795.00	By TUITION FEES	3,173,665.00
To OFFICE CONTINGENCY	144,868.00	By UNIV. REGISTRATION CORRECTION CHARGE	500.00
To OUT-REACH PROGRAMME FUND	120,000.00	By VENDOR ENLISTMENT FEE	19,000.00

S. Dey
Accountant

Chatterjee
Bursar



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2019

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To OUTREACH PROGRAMMEE EXPENSES	81,745.00	By VIDYASAGAR SESSION INCOME NET	557,859.00
To PART TIME N.T.S. SALARY	2,390,847.00	By VOCATIONAL FEES	31,800.00
To PEST CONTROL EX.	7,900.00	By WELFARE FEES	416,475.00
To POSTAGE EXPENSES	1,902.00	By WORKSHOP EXPENSES	4,604.00
To PRINTING & STATIONERY	649,423.00	By Wrong Entry	88,410.00
To PRIZE DISTRIBUTION	7,620.00		
To PROFESSIONAL CHARGES	255,702.00		
To PROFESSIONAL TAX PENALTY/LATE FINE AND INTEREST	2,328.00		
To PROSPECTUS FEE	800.00		
To REFRESHMENT EXP. PG	1,110.00		
To REFRESHMENT EXPENSES	218,374.00		
To REFUND AMOUNT	8,290.00		
To REPAIR & MAINTENANCE	983,263.00		
To SALE OF ADMISSION FORM	26,970.00		
To SCIENCE ACADEMY WORKSHOP	3,120.00		
To SECURITY GUARD EXPENSES	60,500.00		
To SEMINAR EXPENSES	127,014.00		
To SERVICE BOOK	543.00		
To SESSION CHARGE	5,200.00		
To SOFTWARE DEVELOPMENT	84,900.00		
To SPECIMEN CHARGES	2,200.00		
To SPORTS EXPENSES	123,696.00		
To STUDENT AID FUND EXP.	79,135.00		
To STUDENT ANNUAL CULTURAL PROGRAMME	513,333.00		
To STUDENT HEALTH HOME FEES	25,260.00		
To STUDENT REFUND	22,905.00		
To STUDENT UNION EXP.	132.00		
To STUDENT WELFARE FUND	119,775.00		
To STUDENTS UNION FEES	4,450.00		
To TELEPHONE CHARGES	5,472.00		
To TRAVELLING CHARGES	255,309.00		
To TUITION FEES	10,545.00		
To TUITION FEES REFUND TO STATE GOVT	1,297,520.00		



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, Apr 23 2019 3:13 PM
Location: Kolkata

B.D.
Accountant
Bhairab Ganguly College
Belgharia, Kolkata - 700056

Subhranil Som
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56
3 of 4

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2019

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To UNIV. AFFILIATION CHARGE	9,100.00		
To VICE-PRINCIPAL ALLOW.	60,000.00		
To VIDYASAGAR SESSION INCOME NET	1,675,915.00		
To WEBSITE MAINTENANCE CHARGE	410.00		
To WELFARE FEES	2,320.00		
To WORKSHOP EXPENSES	249,067.00		
To Wrong Entry	88,410.00		
To Excess of Income over Expenditure	2,534,589.22		
	Rs. 27,303,594.21		Rs. 27,303,594.21



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata

B. Dey
Accountant
Bhairab Ganguly College

Subhranil Som
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kolkata

Dr. Subhranil Som
Vice-Principal
BHAIRAB GANGULY COLLEGE
Belgharia, Kolkata

AUDIT REPORT

OF

BHAIRAB GANGULY COLLEGE

2 FEEDER ROAD, BELGHARIA . KOLKATA-700 056.

**AS AT AND FOR THE
YEAR ENDED 31ST MARCH, 2020.**

**ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS**

**12/2, GOBINDA KHATICK ROAD, NEAR BRINDAWAN GARDEN,
CHINA TOWN, KOLKATA - 700 016.**

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 20, 2023 3:13 PM
Location: Kolkata





ANKIT K AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

T/2 Gobinda Khatick Road

Kolkata-700046 :Cont : 9830606463/9883165617

AUDITORS' REPORT

To
The Director of Public Instruction,
Education Department,
Government of West Bengal,
Bikash Bhavan, (8th Floor)
Salt Lake City,
Kolkata – 700 091.

Sub: AUDIT REPORT OF BHAIRAB GANGULY COL-
LEGE FOR THE FINANCIAL YEAR 2019-2020.

We have audited the annexed "Balance Sheet" of "BHAIRAB GANGULY COLLEGE" 2 Feeder Road, Belgharia , Kolkata – 700 056 as at 31st March, 2020 and the relative "Income and Expenditure" Account along with the "Receipt and Payments" Account for the year ended on that date, and subject to the observation given below report that -

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit work.
- The said "Balance Sheet" and the "Income and Expenditure" Account and the "Receipts and Payments" Account are properly drawn up and are in agreement with the books of account.
- The said "Balance Sheet" exhibits true and fair view of the state of affairs of the college as at 31st March, 2020 and the above "Income and Expenditure" account gives also a true and fair view of the "Surplus" of Income over Expenditure for the year ended on that date.

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 20, 2023 3:13 PM
Location: Kolkata



(2)

- d) We have completed our Audit work in college premises as on 12.02.2021. And we are especially thanks to college authority for their valuable co-operation.
- e) We have verified P.F. statement and P.F. Pass Book and found duly agreed. Copy of P.F Statement for college and contributors both are enclosed herewith in the audit reports as well as last year audit report.
- f) In course of our Audit work, found that Professional Tax and Income Tax duly deposited regularly during the year. We have suggested that college should maintained Professional Tax and Income Tax register with Tax challans.
- g) We have found all vouchers bills etc. with appropriate note sheet and due supporting also vouchers number which was produced before us.
- h) We have suggested in our last report, herein repeatedly suggested that, college authority should take fire Insurance coverage obviously for various valuable assets like computers, Library Books etc.
- i) It is suggested in our last year audit report, once again we have suggested that college should maintain as regular basis fixed assets register. All assets should be allocated different identification mark or number and along with noted in the Fixed Assets register.
- j) We could not physically verify the year closing cash in hand as our Audit was conducted subsequent to that date. The said cash balances has been taken in the account as per cash book balances as on 31.03.2020 also as certified by the management.
- k) We have verified Refund of Tuition fees to the State Govt. and found total of Rs. 14,61,485.00 has been refunded by the college during the year. Details are, as on 06.04.2019 Rs.6,51,940.00, as on 05.08.2019 RS. 3,51,555.00 and as on 06.01.2020 Rs.4,57,990.00
- l) In course of our audit work we have verified all Bank balances very sincerely with bank pass book, statement etc. and found agree with books of accounts. Bank Reconciliation Statement has been made whichever is required. Bank Reconciliation Statements are enclosed with audit report.

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



(3)

- m) College has open two new Bank Accounts. One is with ICICI Bank Belgharia Branch A/c No. - 268901000398 and other with HDFC Bank Belgharia Branch A/c No. - 50100281719990 during the year under the audit.
- n) We have also verified Library register etc. and found that the Register, Issue and Return Register maintained by the college are updated properly and regularly. As per certified by the college there were a total 31,088 (Thirty One Thousand Eighty Eight) Books as on 31.03.2020.
- o) Entries in the Service Book were test checked by us and were found in order and regular basis.
- p) We have checked G. B. meeting register and found that total 2 (Two) numbers of meeting has been held during the accounting year. Dates of meeting are 23.07.2019 and 20.11.2019.
Both meetings have been held as per norms and rules.
- q) This report has been prepared strictly on the basis of the data and explanations provided by the college authority. We assume no another responsibility as to the accuracy of the same. Our enquiries were bounded by the limitations of the resources and circumstances under which the Audit was conducted.

For ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. - 329063E



Ankit Kumar Agarwal

Place: Kolkata.
Date :The 17th day of February, 2021

ANKIT KUMAR AGARWAL
(PROPRIETOR)
Membership No. - 300763

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 20, 2021 3:13 PM
Location: Kolkata



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To ACCIDENT INSURANCE FEES	18,731.00	By ACCIDENT INSURANCE FEES	71,600.00
To ADMISSION FEES	5,615.00	By ADMISSION FEES	604,155.00
To ADVERTISEMENT CHARGE	7,350.00	By BUILDING FEES	3,225,300.00
To AUDIT FEES	13,500.00	By CASUAL FEES	174,050.00
To BANK CHARGES	146,455.00	By CCS FEES	133,910.00
To BASIC COMPUTER TRAINING COURSE FEES	600.00	By COLLEGE EXAM. FEES	1,388,600.00
To BUILDING FEES	1,200.00	By COMPETITIVE EXAM.	1,681,735.04
To BURSAR ALLOWANCE	55,000.00	By CYCLE STAND	150,520.00
To CASUAL FEES	223,321.00	By DEVELOPMENT FEES	4,265,000.00
To CCS FEES	50.00	By DUPLICATE ID CARD	350.00
To CCTV MAINTENANCE	42,582.00	By DUPLICATE RECEIPTS	8,800.00
To COLLEGE EXAM. FEES	800.00	By ELECTRIC FEES	888,230.00
To COLLEGE PROCESSING CHARGES	199,574.00	By ESTABLISHMENT CHARGE	72,875.00
To COMPETITIVE EXAM.	1,226,943.00	By EXAMINATION FEE	710,200.00
To COMPUTER MAINTENANCE	82,280.00	By EXCURSION RECPT	84,750.00
To CONTINGENCY M.A.(ENGLISH)	5,000.00	By FESTIVAL FEES	355,290.00
To CYCLE STAND	50.00	By FULL/PART/GUEST T.S. ALLOW.	21,599.00
To DEPRECIATION	5,491,051.88	By I.T. FEES	129,500.00
To DEVELOPMENT FEES	2,200.00	By INCIDENTAL FEES	176,895.00
To DONATION	2,000.00	By INCOME TAX (ARREAR,INT,ON LATE FEE)	19,360.00
To ELECTRIC CHARGES	1,308,963.00	By INTEREST ON BANK	795,927.00
To ELECTRIC FEES	350.00	By LAB. CONTINGENCY	1,112.00
To ESI COLLEGE EXPENSES	672,841.00	By LABORATORY FEES	4,047,950.00
To EXAMINATION FEE	200.00	By LIBRARY DEVELOPMENT FEES	887,750.00
To EXAMINATION PROCESSING FEES	200.00	By LIBRARY DEVELOPMENT FEES	400.00
To EXCURSION EXP.	591,142.00	By LIBRARY FINE	406.00
To EXCURSION RECPT	10,500.00	By Library Printing Fees	913.00
To EX-GRACIA	200,000.00	By MAGAZINE FEES	355,850.00
To EXTRA REMUNERATION PAYMENT (NTS)	212,250.00	By N.S.S. EXPENSES	2,109.00
To FEES REFUND	11,995.00	By NCC & NSS FEES	355,180.00
To FESTIVAL EXP.	276,922.00	By OFFICE CONTINGENCY	381.00
To FESTIVAL FEES	200.00	By ONLINE TRANSACTION CHARGES	400,460.00
To FUEL EXPENSES	1,200.00		

2 FEB 2021
Cashier



B. Som
Accountant

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 2020 8:13 PM
Location: Kolkata

Dr. Subhranil Som
Bursar
Principal

BHAIRAB GANGULY COLLEGE
Belgharia, Kolkata

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To FULL/PART/GUEST T.S. ALLOW.	973,643.00	By PRINTING & STATIONERY	1,170.00
To FURNISHING & RENOVATION	163,500.00	By PROSPECTUS FEE	82,950.00
To GARDENING EXP.	138,610.00	By RENT RECEIVED (CESC)	1,200.00
To GOLDEN JUBILEE CELEBRATION FEE	200.00	By REPAIR & MAINTENANCE	1,651.00
To GROUP INSURANCE LATE FINE	208.00	By REVENUE STAMP RECD.	96.00
To GUEST LECT. ALLOW.	27,300.00	By SALE OF ADM. FORM OF M.A	5,500.00
To GUEST LECT. SALARY	1,249,661.00	By SALE OF ADM. FORM OF M.SC	1,500.00
To GYM INSTACTOR	68,000.00	By SALE OF ADMISSION FORM	2,324,457.16
To I.T. FEES	2,050.00	By SALE OF ADMISSION FORM PG	42,500.00
To ID CARD EXPENCES	43,800.00	By SALE OF SCRAP MATERIALS	32,000.00
To INCIDENTAL FEES	50.00	By SEMINAR EXPENSES	80,623.00
To INTERCOM MAINTENANCE	12,000.00	By SEMINAR RECEIPTS	20,650.00
To INTERNET & CABLE EXPENSES	186,380.00	By SESSION CHARGE	1,000,020.00
To LAB. CONTINGENCY	242,250.00	By SPECIMEN CHARGES	92,500.00
To LABORATORY FEES	5,700.00	By SPORTS EXPENSES	6,051.00
To LABOUR & MAINTENANCE CHARGE	237,180.00	By STUDENT HEALTH HOME FEES	35,540.00
To LEGAL EXPENSES	12,005.00	By STUDENT I CARD FEES	80.00
To LIBRARY BOOK MAINTENANCE CHARGE	3,000.00	By STUDENT WELFARE FUND	1,487.00
To LIBRARY CONTINGENCY	12,337.00	By STUDENTS UNION FEES	888,320.00
To LIBRARY DEVELOPMENT FEES	400.00	By TRANSFER FEES	48,640.00
To LIBRARY PART TIME N.T.S	142,200.00	By TUITION FEES	2,901,530.00
To MAGAZINE FEES	200.00	By UNIFORM FEE (PEDG)	40,000.00
To MEDICAL EXPENSES	269,528.00	By VOCATIONAL FEES	2,100.00
To METROLOGICAL EXPENSES	134,500.00	By WELFARE FEES	462,770.00
To MODEL EXHIBITION	11,000.00	By WI-FI CHARGES	354,870.00
To MUNICIPAL TAX	47,193.00		
To N S S. EXPENSES	54,310.00		
To NCC & NSS FEES	150.00		
To NEWS PAPER	3,020.00		
To OFFICE CONTINGENCY	83,411.00		
To OUTREACH PROGRAMMEE EXPENSES	25,370.00		
To OVERTIME DUTY REMUMNERATION	5,400.00		
To PART TIME N.T.S. SALARY	2,630,995.00		
To PEST CONTROL EX.	9,950.00		

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 8:13 PM
Location: Kolkata

(Signature)
Bursar
Bursar

(Signature)
Principal
Principal

BHAIRAB GANGULY COLLEGE

12 FEB 2021
Cashier



(Signature)
Accountant
Accountant

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To POSTAGE EXPENSES	3,722.00		
To PRINTING & STATIONERY	450,439.00		
To PROFESSIONAL CHARGES	116,890.00		
To PROFESSIONAL TAX PENALTY/LATE FINE AND INTEREST	2,022.00		
To PROSPECTUS FEE	100.00		
To PSCHYOLOGICAL COUNCELLING (IQAC)	4,000.00		
To REFRESHMENT EXPENSES	168,290.00		
To REFUND AMOUNT	4,405.00		
To REGISTRATION FEES(ENGLISH)	25,200.00		
To REPAIR & MAINTENANCE	1,891,630.00		
To RE-UNION EXPENSES	26,351.00		
To SALE OF ADMISSION FORM	1,800.00		
To SECURITY GUARD EXPENSES	80,500.00		
To SEMINAR EXPENSES	334,652.00		
To SERVICE BOOK	3,022.00		
To SESSION CHARGE	1,000.00		
To SOFTWARE DEVELOPMENT	153,400.00		
To SPORTS EXPENSES	170,377.00		
To STUDENT AID FUND EXP.	193,285.00		
To STUDENT ANNUAL CULTURAL PROGRAMME	313,594.00		
To STUDENT CONCESSION	15,196.00		
To STUDENT HEALTH HOME FEES	20.00		
To STUDENT REFUND	147,966.00		
To STUDENT UNION EXP.	14,182.00		
To STUDENT WELFARE FUND	38,250.00		
To STUDENTS UNION FEES	1,000.00		
To TELEPHONE CHARGES	5,187.00		
To TRAVELLING CHARGES	442,492.00		
To TUITION FEES	920.00		
To TUITION FEES REFUND TO STATE GOVT.	1,451,485.00		
To UBA PROJECT EXPENSES	17,612.00		
To UNIV. AFFILIATION CHARGE	500.00		
To VENUE HIRING INCOME	496,514.00		

2 FEB 2021
Cashier



B.P.
Accountant

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, Apr 20 2020 3:13 PM
Location: Kolkata

Bursar
Bursar

Principal

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To VICE-PRINCIPAL ALLOW.	55,000.00		
To WELFARE FEES	4,760.00		
To WORKSHOP EXPENSES	86,908.00		
To Excess of Income over Expenditure	5,106,146.26		
	Rs. 29,445,382.20		Rs. 29,445,382.20

2 FEB 2021

Cashier



Accountant

B. Dey

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 20, 2021 3:13 PM
Location: Kolkata

[Signature]
Bursar
Bursar

[Signature]
Principal
Principal





To
The Principal,
Bhairab Ganguly College,
2, Feeder Road, Belghoria,
Kolkata - 700 056.

INTERNAL AUDIT REPORT
01-04-2020 to 31-03-2021

We have completed the Internal Audit of the BHAIRAB GANGULY COLLEGE. Our work was carried out in accordance with our Letter of Engagement with Bhairab Ganguly College and Scope of Work agreement with the Management of Bhairab Ganguly College. Our report includes an overview, scope and our observations, together with our proposed recommendations.

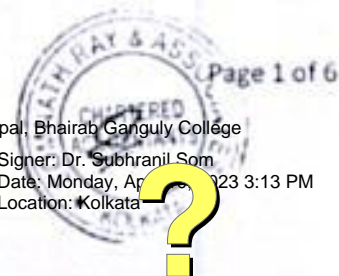
The objectives of the Internal Audit were to review:

- Overall adequacy and effectiveness of internal control systems and procedures to safeguard assets.
- Compliance with internal policies, procedures, generally applicable laws & regulations and significant contracts.

Audit Approach :-

Our approach to the internal audit started with an overview of activities through a study and documentation of the existing systems and procedures. We then identified, evaluated and tested the adequacy, efficiency and effectiveness of internal controls including standard policies and procedures laid down by the management (where applicable), for each of the areas included in the Scope of Work.

Testing of internal controls was carried out by checking a limited number of transactions for the period covered by the audit.



Signed by Principal, Bhairab Ganguly College
Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata

Apart from the test of controls and samples we also carried out various types of analytical reviews to understand as well as highlight unusual or significant trends in the business.

Our observations, resulting from the audit tests performed on a sample of transactions, are set out in the Detailed Observations of the audit report and includes our recommendations for addressing these observations.

Limitations :-

Our procedures did not constitute an audit, the objective of which is the expression of an opinion on the financial statements or specified elements, accounts or items thereof. Accordingly, we are unable to express such an opinion on the financial statements at the conclusion of our work.

In submitting our report to you, we wish to emphasize that internal control is a process, effected by the Governing Body, senior Management and other employees, designed to provide reasonable, but not absolute assurance that risks, including fraud risks, are properly managed to ensure the achievement of the organization's financial, operational and regulatory compliance objectives.

It is important to recognize that there are inherent limitations in our process. For example, our procedures are generally based on the concept of selective testing of the data being examined and are, therefore, subject to the limitation that material errors, fraud and other illegal acts having a direct and material financial impact, if they exist, may not be detected. Also, because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation (including forgery), an Internal Audit may not detect a material fraud. We will however, communicate to you as appropriate, any illegal act, material errors or evidence that fraud may exist, identified during the course of our work.

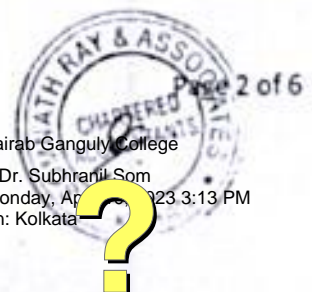
Our deliverables are intended solely for the use of management and Governing Body as the case may be.

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som

Date: Monday, April 23 3:13 PM

Location: Kolkata



Observations :-

1.CASH & BANK

Cash Account maintained in Smart College Accounts Software which is not a user-friendly software or easily accessible. Need to upgrade/change the software.

We found eighteen numbers of bank accounts maintained in the name of the college. But Bank Reconciliation statements (BRS) is not prepared for a long time.

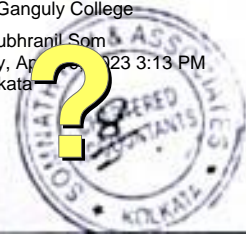
During course of Vouching, the following irregularities are found:

- Vouchers are maintained in a very sketchy way. Need more attention to complete the process.
- In some cases, vouchers are found missing, vouchers are without supporting documents, the recipient signature is missing and sometimes vouchers are also without revenue stamp.
- Computer generated vouchers are not in serial order (serial number totally missing in some cases) and in some cases pre-printed vouchers (green coloured) are also found in the file instead of computer-generated vouchers. Uniformity needs to be maintained else such ambiguity will affect college accounts otherwise.
- The transaction date in the vouchers and the Accounts Software System cash Book should be the same.

2.PURCHASE

➤ Purchase procedure is maintained. However to have a better control over the purchase, following procedure and documentation are suggested :

- A statement of work (for service) or a statement of requirements (for goods).
- Requisition sheet should be signed by authorised person along with passing necessary comments considering the justification of purchase in respect of utility & quantity. Merely signing the requisition sheet is not enough for the purpose.



- Policy of selection of buyer/service provider should be drawn based on value, quality, nature and frequency of purchase in such a way as to justify later if any query.
 - Quality and rate should be properly checked in accordance with requisition sheet in addition to checking the clerical accuracy of the bills. Authorised person is to sign along with a note of order to pass for payment after proper check- marking in the bills/invoice.
- Regarding procurement of Fixed assets including development/renovation of immovable properties, special attention is needed in addition to general purchase. This includes:
- Maintaining a separate file of note sheet for each activity/project regarding the sequential flow of activity from selection of buyer/service provider to payment process including budgetary control and purpose/justification of the above activity.
 - Engaging an authorised person responsible for monitoring the process of work.
 - Step to step monitoring along with noting the work in progress, and filing the required documents with signature and date.
 - After acquisition/completion of the work, necessary information along with documents are to be handed over to the accountant for incorporating the same in the books of accounts and complete all the required paraphernalia if it is related to any earmarked grant received for the purpose.

3. GRANT IN AID & ADVANCE TO TEACHERS FOR PROJECT WORK

- Grant received from different sources and advance made to teachers for the related project need to be reconciled.
- A separate Register should be maintained recording grant details, advance given to teachers from this along with the status of Grant Settlement Position.
- In our opinion without maintaining a control register, the college will be in difficulty while finalising the accounts at the year-end in this aspect.

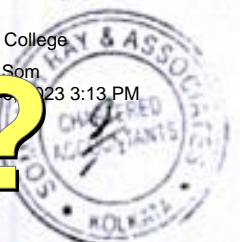
4. LIBRARY

- Software maintained in Library requires upgradation in accordance with time and requirement of utility for the specific purpose it was originally intended.

Page 4 of 6

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



5. SECURITY MEASURE

- Password of Website, HRMS, Email, Admission Software, College Software, LMS, TDS & Income tax login, ESIC, P.TAX., GST and DSC should be changed at periodic intervals and written in note book under the custody of Principal & respective person.
- Key control regarding Cash-Safe-Vault should be dual responsibility of both cashier and Bursar/ Principal.

6. STATUTORY COMPLIANCE

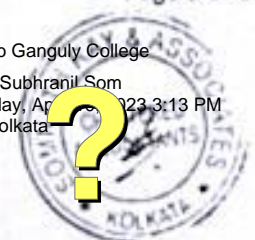
- Professional Tax Annual Return for casual and temporary staff has not yet been submitted for the year 2020-21.
- Payment to contractor, supplier and other related party has been made without considering the TDS aspect U/S 194 of Income Tax Act 1961.
- We observed that no STDS had been deducted from the agency bill as should have been done as per Circular No-3910-F(Y) Dated-18.05.2015 by West Bengal Finance Department.

7. PAY ROLL / SALARY DISBURSEMENT

- All categories of salary register needs to be maintained properly.
- Teachers & Staffs do not always sign the documents systematically on getting their salary through bank.
- Proper maintenance of Salary Register and Payee signature is required in all cases as this is part & parcel of statutory books of accounts.

8. FIXED ASSETS

- Some Fixed assets do not have proper identification mark.
- Fixed Assets Register is not properly maintained.
- For movable fixed assets like mobile phones, laptops, camera, a separate log-book should be maintained for monitoring their movements throughout the year in addition to fixed assets register.



9. BOOKS OF ACCOUNTS

- Books of Accounts are maintained in Smart College Accounts Software which is not a user-friendly software or easily accessible. Need to upgrade/change the software.
- Various types of advance found in General Ledger in college accounts, need immediate reconciliation.
- A separate ESIC file should be maintained containing ESIC return along with paid challans, wages summary.
- A separate P-Tax file should be maintained for casual staff purpose.
- A separate TDS file should be maintained with FORM NO 27A, 24Q, FVQ-TDS statement statistics report, BIN Details, tax invoice cum provisional receipt and Form 16 / 16A.
- It is also observed that TDS is deducted from contractor but tax is not deposited in time. TDS Return also not filed in time and delayed generation of Form 16A.

Belghoria
March 21, 2022

for & on behalf of
Somenath Ray & Associates
Chartered Accountants
FIRN : 324411E

Somenath Ray, Proprietor
Membership No : 059817
UDIN: 22059817AFIACU3220

Page 6 of 6

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To ACCIDENT INSURANCE FEES	60.00	By ACCIDENT INSURANCE FEES	82,140.00
To ADMISSION FEES	190.00	By ADMISSION FEES	156,892.23
To AMPHAN RELIEF FUND	100,000.00	By BUILDING FEES	1,007,310.00
To AUDIT FEES	32,196.00	By CCS FEES	223,830.00
To BANK CHARGES	133,023.25	By COLLEGE EXAM. FEES	276,700.00
To BUILDING FEES	875.00	By DEVELOPMENT FEES	1,581,190.00
To CCS FEES	120.00	By ELECTRIC FEES	206,250.00
To COLLEGE EXAM. FEES	61,630.00	By ENROLMENT FEE 2020	224,900.00
To COMPUTER MAINTENANCE	38,829.00	By EXAMINATION FEE	410,900.00
To DEPRECIATION	6,924,540.14	By FESTIVAL FEES	102,825.00
To DEVELOPMENT FEES	1,275.00	By GUEST LECT. SALARY	119,107.00
To ELECTRIC CHARGES	406,366.00	By INCIDENTAL FEES	82,200.00
To ELECTRIC FEES	175.00	By INTEREST ON BANK	380,620.00
To EXAMINATION FEE	86,200.00	By INTEREST ON RUSA BANK A/C	32,699.00
To EXCURSION EXP.	32,000.00	By LABORATORY FEES	67,700.00
To EXCURSION RECPT	18,000.00	By LABORATORY MAINTENANCE FEES	831,612.00
To EX-GRACIA	184,000.00	By LIBRARY DEVELOPMENT FEES	308,375.00
To EXTRA REMUNERATION PAYMENT (NTS)	60,030.00	By LIBRARY PART TIME N T S	11,340.00
To FEES REFUND	51,135.00	By MAGAZINE FEES	102,825.00
To FESTIVAL EXP.	85,065.00	By MISC. RECEIPTS	28,274.00
To FESTIVAL FEES	10,050.00	By NCC & NSS FEES	164,360.00
To FUEL EXPENSES	3,000.00	By ONLINE TRANSACTION CHARGES	101,550.00
To FULL/PART/GUEST T.S. ALLOW.	124,953.00	By PART TIME N.T.S. SALARY	50,398.00
To FURNISHING & RENOVATION	52,290.00	By PROSPECTUS FEE	50,375.00
To GARDENING EXP.	37,209.00	By RENT RECEIVED (CESC)	1,200.00
To GUEST LECT. SALARY	447,360.00	By RUSA CONTRACTOR RECEIVED/PAYMENT	877,771.00
To GYM INSTACTOR	21,500.00	By SALE OF ADMISSION FORM	1,129,244.06
To ID CARD EXPENCES	31,152.00	By SALE OF ADMISSION FORM PG	75,000.00
To INCIDENTAL FEES	60.00	By SALE OF SCRAP MATERIALS	1,270.00
To INTERNET & CABLE EXPENSES	192,340.00	By SESSION CHARGE	352,625.00
To LAB. CONTINGENCY	27,258.00	By STUDENT HEALTH HOME FEES	20,545.00
To LABORATORY FEES	2,110.00	By STUDENTS UNION FEES	389,350.00
To LABORATORY MAINTENANCE FEES	720.00		

Cashier

B.D.M.
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Signed by Principal, Bhairab Ganguly College

Subhranil Som
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

Date: Monday, Apr 23 3:18 PM
Location: Kolkata
Principal
Bhairab Ganguly College
Belgharia, Kolkata - 56

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

www.bhairabgangulycollege.ac.in

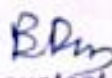
Income/Expenditure for the year ended 31-03-2021


Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To LABOUR & MAINTENANCE CHARGE	80,830.00	By TRANSFER FEES	10,100.00
To LEGAL EXPENSES	4,000.00	By TUITION FEES	1,836,690.00
To LIBRARY DEVELOPMENT FEES	225.00	By UMPHUN RELIEF FUND	83,600.00
To LIBRARY PART TIME N T S	23,940.00	By WEBINAR	30,400.00
To MAGAZINE FEES	100.00	By WELFARE FEES	165,210.00
To MEDICAL EXPENSES	1,270.00	By WI-FI CHARGES	104,100.00
To METROLOGICAL EXPENSES	98,050.00		
To MUNICIPAL TAX	47,193.16		
To N S S EXPENSES	200.00		
To NCC & NSS FEES	100.00		
To OFFICE CONTINGENCY	88,972.00		
To ONLINE ADMISSION	30,000.00		
To ONLINE LECTURE/SEMINAR/SPECIAL LECTURE	56,800.00		
To ONLINE TRANSACTION CHARGES	75.00		
To OVERTIME DUTY REMUNERATION	14,750.00		
To PART TIME N.T.S. SALARY	3,623,125.00		
To PRINTING & STATIONERY	197,196.00		
To PROFESSIONAL CHARGES	108,550.00		
To PROSPECTUS FEE	35,025.00		
To REFRESHMENT EXPENSES	151,941.00		
To REMUNERATION PAYMENT (NTS)	3,750.00		
To REPAIR & MAINTENANCE	313,042.00		
To SALE OF ADMISSION FORM	2,000.00		
To SANITIZATION EXPENSES	27,400.00		
To SECURITY GUARD EXPENSES	76,000.00		
To SEMINAR EXPENSES	23,061.00		
To SESSION CHARGE	575.00		
To SOFTWARE DEVELOPMENT	238,240.00		
To SPORTS EXPENSES	7,790.00		
To STRESS BUSTER CAMP EXP.	46,000.00		
To STUDENT CONCESSION	2,150.00		
To STUDENT HEALTH HOME FEES	25,020.00		
To STUDENT I CARD FEES	35.00		
To STUDENT REFUND	2,000.00		

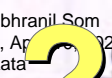
Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23, 2021 3:13 PM
Location: Kolkata

Cashier


Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56


Bursar
Bhairab Ganguly College
Belghoria, Kol-56


Principal
Bhairab Ganguly College
Belghoria, Kolkata - 56

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To STUDENT UNION EXP.	3,510.00		
To STUDENT WELFARE FUND	3,760.00		
To STUDENTS UNION FEES	300.00		
To TELEPHONE CHARGES	14,217.00		
To TRAVELLING CHARGES	135,717.00		
To TUITION FEES	1,560.00		
To TUITION FEES REFUND TO STATE GOVT.	1,351,430.00		
To WEBINAR	67,270.00		
To WEBSITE MAINTENANCE CHARGE	20,473.00		
To WELFARE FEES	130.00		
To WI-FI CHARGES	50.00		
To WORKSHOP EXPENSES	4,000.00		
		By Excess Expenditure over Income	4,416,276.26
	Rs. 16,097,753.55		Rs. 16,097,753.55

Cashier

BPm
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Signed by Principal, Bhairab Ganguly College
Subhranjit Som
Signer: Dr. Subhranjit Som
Date: Monday, April 23 3:13 PM
Location: Kolkata
Bursar
Bhairab Ganguly College
Belgharia, Kol-56



Somnath Ray & Associates
CHARTERED ACCOUNTANTS

INTERNAL AUDIT REPORT

To
The Principal
Bhairab Ganguly College
Feeder Road, Belghoria, Kolkata- 700 056

Name of the Auditee : Bhairab Ganguly College
Name of the Audit Firm : Somnath Ray & Associates - Chartered Accountants
Period covered in the previous audit : 1st April 2020 to 31st March 2021
Period covered in the current audit : 1st April 2021 to 31st March 2022
Audit Team : CA Somnath Ray
Biswajit Chandra
Gourav Chakraborty
Surja Kumar Ponda
Souvik Tikadar
Nayan Kumar Chakraborty.

We have conducted the internal audit of Bhairab Ganguly College for the period 1st April 2021 to 31st March 2022.

The mission of internal audit is to assess the Governing Body of the college management in the discharge of their consultation operating responsibilities and to add value by improving upon the existing internal control system commensurate with the size of the organisation.

The scope of internal audit activity encompasses an examination and evaluation of the adequacy and effectiveness of the college's system of internal control and quality of performance, in carrying out assigned responsibilities and consulting assistants, which also involves, going beyond the accounting records to obtain a full understanding of operation under review.

This audit does not develop and install procedure, prepared records or engage in any other activity which the auditor would normally review and appraise and which could reasonably be constructed to compromise the auditor's independence. The auditor's objectivity is not adversely affected, however by determining and recommending a standard of control to be adopted in the development of system and procedures under review.

Our responsibility is to report to the college authority any significant finding, regarding areas under audit that required improvement, as well as irregularities if any, which have not been duly rectified at the time of audit.

The audit observation is annexed herewith in details.

I would like to take this opportunity to express our appreciation for the co-operation and courtesies extended to us during this audit.

for & on behalf of
Somnath Ray & Associates
Chartered Accountants



Signed by Principal, Bhairab Ganguly College of 6

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



BHAIRAB GANGULY COLLEGE - INTERNAL AUDIT (2021-22)

Observations: -

1. CASH & BANK

Cash Account is maintained in Smart College Accounts Software which is not a user-friendly software or easily accessible.

Cash in hand has been physically verified by us on surprise basis as on 03.02.2023. UG physical Cash amounting to Rs 31,219.00 and PG physical Cash amounting to Rs 325.00 have been found in the small aluminum cash boxes which agree with book balance. Signed Verification Sheet is attached with this report in Annexure - 1

We found eighteen numbers of bank accounts maintained in the name of the college.

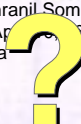
During the course of Vouching, the following irregularities have been found:

- Vouchers are maintained in a very sketchy way. Need more attention to complete the process.
- In some cases, vouchers are found missing, vouchers are without supporting documents, the recipient signature is missing and sometimes vouchers are also without revenue stamp.
- Computer generated vouchers are not in serial order (serial number totally missing in some cases) and in some cases pre-printed vouchers (green coloured) are also found in the file instead of computer-generated vouchers. Uniformity needs to be maintained else such ambiguity will affect college accounts otherwise.
- The transaction date in the vouchers and the Accounts Software System cash Book should be the same.



Signed by Principal, Bhairab Ganguly College of 6

Signer: Dr. Subhranil Som
Date: Monday, April 23 2023 3:13 PM
Location: Kolkata



2. PURCHASE

- Purchase procedure is maintained. However, to have a better control over the purchase, following procedure and documentation are suggested:
 - A statement of work (for service) or a statement of requirements (for goods).
 - Requisition sheet should be signed by authorised person along with passing necessary comments considering the justification of purchase in respect of utility & quantity. Merely signing the requisition sheet is not enough for the purpose.
 - Policy of selection of buyer/service provider should be drawn based on value, quality, nature and frequency of purchase in such a way as to justify later if any query.
 - Quality and rate should be properly checked in accordance with requisition sheet in addition to checking the clerical accuracy of the bills. Authorised person is to sign along with a note of order to pass for payment after proper check- marking in the bills/invoice.
- Regarding procurement of Fixed assets including development/renovation of immovable properties, special attention is needed in addition to general purchase. This includes:
 - Maintaining a separate file of note sheet for each activity/project regarding the sequential flow of activity from selection of buyer/service provider to payment process including budgetary control and purpose/justification of the above activity.
 - Engaging an authorised person responsible for monitoring the process of work.
 - Step to step monitoring along with noting the work in progress, and filing the required documents with signature and date.
 - After acquisition/completion of the work, necessary information along with documents are to be handed over to the accountant for incorporating the same in the books of accounts and complete all the required paraphernalia if it is related to any earmarked grant received for the purpose.

3. GRANT IN AID & ADVANCE TO TEACHERS FOR PROJECT WORK

- Grant received from different sources and advance made to teachers for the related project need to be reconciled.
- A separate Register should be maintained recording grant details, advance given to teachers from this along with the status of Grant Settlement Position.
- In our opinion without maintaining a control register, the college will be in difficulty while finalising the accounts at the year-end in this aspect.



Signed by Principal, Bhairab Ganguly College of 6

Signer: Dr. Subhranjit Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



4. LIBRARY

- 31732 number of books are shown in the Book Record (Accession Registers) as on 03-02-2023. A physical verification of Library Book-Stock has been conducted by us on 03-02-2023 on surprise basis. This physical verification was made as sample checking of few books selected at random from different categories of Accession Registers (Hard Bound Register maintained manually in addition to record maintained in computer software). The main purpose of this sample checking is:
 1. Whether they are found in the book rack or not.
 2. The time to find out books by the library staff for ensuring if the sequential arrangement of books in the rack is commensurate with finding out of those books according to their identification/code number easily.

We find all the sample selected books in the rack accordingly at the time of physical verification (except one book), though this small sample checking does not ensure its purpose fully. A full-fledged 100 % verification of all library books should be done by the authority in due course. The physical verification details of the above are recorded in the sheet and signed by both of us and attached with this report in Annexure -2

5. SECURITY MEASURE

- Password of Website, HRMS, Email, Admission Software, College Software, LMS, TDS & Income tax login, ESIC, P.TAX., GST and DSC should be changed at periodic intervals and written in note book under the custody of Principal & respective person.
- Key control regarding Cash-Safe-Vault should be dual responsibility of both cashier and Bursar/ Principal.

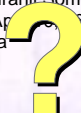
6. STATUTORY COMPLIANCE

- Payment to contractor, supplier and other related party has been made without considering the TDS aspect U/S 194 of Income Tax Act 1961.
- We observed that no STDS had been deducted from the agency bill as should have been done as per Circular No-3910-F(Y) Dated-18.05.2015 by West Bengal Finance Department.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



7. PAY ROLL / SALARY DISBURSEMENT

- All categories of salary register needs to be maintained properly.
- Teachers & Staffs do not always sign the documents systematically on getting their salary through bank.
- Proper maintenance of Salary Register and Payee signature is required in all cases as this is part & parcel of statutory books of accounts.

8. FIXED ASSETS

As per our recommendation the college authority has made a **physical verification work of all assets** during the period September 2021 to March 2022 to identify the existence, quantity and condition of all the fixed and movable assets of the College and the up-to-date recording of the same to the newly introduced Assets Register with the intention to have proper checks and control over the fixed asset of the College.

After completion of the physical verification work, a new **Fixed Asset Register (FAR)** has been prepared showing full particulars of the assets like location, nature/classification, quantities along with the identification number, etc. of the fixed assets. New fixed assets purchased or movement of assets thereafter requires to be updated by the College authority as and when occurred.

As recommended in our last Internal Audit Report for the year 2020-21, dated March 21, 2022, a **LOG BOOK** system has also been introduced for better control over the movement of movable assets (Laptops, Mobile, HDD, Camera etc.). This newly introduced log book should be maintained more carefully in the future and the one-year reissue/ renewal policy should be reviewed. In our opinion, six-month renewal policy would be more effective for safeguard and control of the assets life specially when we are issuing laptops. We have also observed inoperative laptops kept held by the person/department for a long time without depositing to the concerned person maintain and supervise this.



Signed by Principal, Bhairab Ganguly College of 6

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



9. BOOKS OF ACCOUNTS

- Books of Accounts are maintained in Smart College Accounts Software which is neither user-friendly nor easily accessible for 2021-22.
- After finalising the accounts, the college authority may print the entire accounts with hard binding cover with all signatories.
- Various types of advances found in General Ledger in the college accounts, need immediate reconciliation.
- A separate ESIC file should be maintained containing ESIC return along with paid challans and wages summary.
- A separate P-Tax file should be maintained for casual staff purpose.
- A separate TDS file should be maintained with FORM NO 27A, 24Q, FVQ-TDS statement statistics report, BIN Details, tax invoice cum provisional receipt and Form 16 / 16A.
- It is also observed that TDS is deducted from contractor but tax is not deposited in time. Also, TDS Return is not filed in time and there is delay in generation of Form 16A.

Belghoria
February 11, 2023

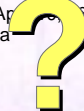
For & on behalf of
Somnath Ray & Associates
Chartered Accountants
F.R.N. 324411E



Somnath Ray, Proprietor
Membership No: 059817
UDIN :23059817BGWSUA7305

Signed by Principal, Bhairab Ganguly College of 6

Signer: Dr. Subhranil Som
Date: Monday, April 10, 2023 3:13 PM
Location: Kolkata





Somnath Ray & Associates
CHARTERED ACCOUNTANTS

BHAIRAB GANGULY COLLEGE

Physical verification of Cash as on 03-02-2023 at 10:30 A.M

Physical Balance :

UG			PG		
DENOMINATION	NO.	AMOUNT (RS)	DENOMINATION	NO.	AMOUNT (RS)
500	55	27,500.00	500	0	0.00
100	36	3,600.00	100	3	300.00
50	1	50.00	50	0	0.00
20	2	40.00	20	1	20.00
10	2	20.00	10	0	0.00
COINS		9.00	COINS		5.00
		<u>31,219.00</u>			<u>325.00</u>

Book Balance : 31,219.00

325.00

Cash Physically verified and found correct
Somnath Ray



B. Dey
BURSAR
03/02/2023

Bursar
BHAIRAB GANGULY COLLEGE
Belghoria, Kol-56

B. Dey
ACCOUNTANT
03/2/2023

Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Swapan Sankar
Clerk (Handling Cash)
03.02.2023

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, Apr 03 2023 3:13 PM
Location: Kolkata





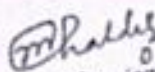
Somnath Ray & Associates CHARTERED ACCOUNTANTS

Physical verification of Library Book-Stock as on 3 February 2023

(Sample Checking of few number of books selected at random in different category from Library Accessions Register)

Book Identification no. As Per Register	Books selected from the Register for Physical Verification	Physically Found in Book Rack	REMARKS
PG 326	Contemporary Critical Theorists (From LOCAN TO SAID)	YES	-
PG 1128	Studies On Rabindranath Tagore	YES	-
PG 1428	Global Tectonics. 3rd ED.	NO	Issued To Geography (P.G.) Dept. & Not Found there
16174	Prakritik Durjog	YES	-
14544	Journalism Changing Society Emerging Trends	YES	-
15078	International Relations	YES	-
14814	Bharater Arthik Bebostha O Orthokori Bajarer Karikolap	YES	-
1198	Shakespeare Criticism (1623-1840)	YES	-
1653	Politics Among Nations	YES	-
18107	Cellular And Molecular Immunology	YES	-
18350	Adhunik Bharati Dorshon	YES	-
2661	Inorganic Chemistry	YES	-
2862	Politics And Government At Home And ABROAD	YES	-
394	Existentialism And Humanism	YES	-
17496	Principles Of Bio Chemistry	YES	-
18503	Bharatborsho Sadhinotar Pore (1947-2000)	YES	-
16601	Foods (Facts & Principles)	YES	-
18221	Remote Sensing And GIS	YES	-
2478	Rise And Development Of The English Constitution	YES	-
18194	Direct Taxes (Law And Practise)	YES	-
U-6229	Ganong's Review Of Medical Physiology	YES	-
127	Aristotle - The Politics	YES	-
U-4705	Lehninger Principles Of Bio Chemistry	YES	-
16207	Geography	YES	-
17558	The Financial System In India	YES	-
17705	Shovota Sorup O Bharoter Jatiotabadi Chintadhara	YES	-
U-7492	Bharot Itihaser Sondhane	YES	-




 03/02/23
 Librarian
 Bhairab Ganguly College
 Belgharia, Kol-56

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
 Date: Monday, Apr 03, 2023 3:13 PM
 Location: Kolkata



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To ACCIDENT INSURANCE FEES	1,480.00	By ACCIDENT INSURANCE FEES	85,200.00
To ADMISSION FEES	10,270.00	By ADMISSION FEES	659,202.00
To ADVERTISEMENT CHARGE	2,780.00	By BUILDING FEES	3,364,875.00
To BANK CHARGES	87,245.76	By CCS FEES	61,660.00
To BUILDING FEES	29,390.00	By CESC RECURRING FUND	1,200.00
To BURSAR ALLOWANCE	60,000.00	By COLLEGE EXAM. FEES	1,504,760.00
To CCS FEES	100.00	By CYCLE STAND	89,940.00
To COLLEGE EXAM. FEES	2,320.00	By DEVELOPMENT FEES	4,335,935.00
To COMPUTER MAINTENANCE	51,106.00	By DUPLICATE RECEIPTS	2,030.00
To CONSOLIDATED SALARY OF NTS (CONTRACTUAL)	430,210.00	By ELECTRIC CHARGES	8,016.00
To CYCLE STAND	120.00	By ELECTRIC FEES	601,035.00
To DEPRECIATION	5,701,021.09	By ENROLMENT FEE 2020	500.00
To DEVELOPMENT FEES	37,675.00	By EXAMINATION FEE	331,900.00
To ELECTRIC CHARGES	408,504.00	By FESTIVAL FEES	305,825.00
To ELECTRIC FEES	5,925.00	By INCIDENTAL FEES	215,335.00
To EXAMINATION FEE	287,500.00	By INTEREST ON BANK	654,939.00
To EXCURSION RECPT	46,920.00	By LABORATORY FEES	6,000.00
To EX-GRATIA	243,750.00	By LABORATORY MAINTENANCE FEES	2,886,505.00
To EXTRA REMUNERATION PAYMENT (NTS)	175,100.00	By LIBRARY DEVELOPMENT FEES	934,365.00
To FEES REFUND	4,890.00	By LIBRARY FINE	729.00
To FESTIVAL EXP.	338,677.00	By Library Printing Fees	34.00
To FESTIVAL FEES	44,500.00	By MAGAZINE FEES	388,975.00
To FIRE EXTINGUISHER MAINTENANCE	28,205.00	By NCC & NSS FEES	387,890.00
To FUEL EXPENSES	6,800.00	By ONLINE TRANSACTION CHARGES	351,610.00
To FURNISHING & RENOVATION	131,344.00	By PART TIME N.T.S. ALLOW.	17,467.00
To GARDENING EXP.	49,408.00	By PG EXAM FEES (1)	102,000.00
To GROUP INSURANCE LATE FINE	291.00	By POSTAGE EXPENSES	220.00
To INCIDENTAL FEES	1,610.00	By PROSPECTUS FEE	25.00
To INTERCOM AND OTHER TELEPHONE RELATED EXPENSES	1,500.00	By REMUNERATION PAYMENT (NTS)	51,309.00
To INTERCUM MAINTENANCE	6,000.00	By SESSION CHARGE	541,010.00
To INTEREST ON BANK	383,637.77	By STUDENT HEALTH HOME FEES	62,435.00
To INTERNET & CABLE EXPENSES	100,890.00	By STUDENT I CARD FEES	180,455.00
To LAB. CONTINGENCY	126,224.00		

Cashier

B. D. M.
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Subhranjit Som
Signed by Principal, Bhairab Ganguly College
Signer: Dr. Subhranjit Som
Date: Monday, April 23 3:18 PM
Location: Kolkata
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

Principal
Principal
Bhairab Ganguly College
Belgharia, Kolkata - 56

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
Phone: 2553-2280, 2564-3191
www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To LABORATORY FEES	2,600.00	By STUDENTS UNION FEES	1,063,115.00
To LABORATORY MAINTENANCE FEES	14,345.00	By TRANSFER FEES	13,800.00
To LABOUR & MAINTENANCE CHARGE	126,040.00	By TRAVELLING CHARGES	3,000.00
To LEGAL EXPENSES	37,680.00	By TUITION FEES	4,017,505.00
To LIBRARY BOOK MAINTENANCE CHARGE	12,583.00	By WELFARE FEES	521,365.00
To LIBRARY CONTINGENCY	2,000.00	By WI-FI CHARGES	251,300.00
To LIBRARY DEVELOPMENT FEES	12,125.00		
To MAGAZINE FEES	3,750.00		
To MEDICAL EXPENSES	157.00		
To METROLOGICAL EXPENSES	82,500.00		
To MUNICIPAL TAX	47,193.00		
To NCC & NSS FEES	1,920.00		
To OFFICE CONTINGENCY	97,094.00		
To ONLINE SPECIAL LECTURE/WEBINAR/SEMINAR	370,480.00		
To ONLINE TRANSACTION CHARGES	128,661.56		
To PART TIME ALLOW. OF M.A	6,000.00		
To PART TIME N.T.S. ALLOW.	3,478,323.00		
To POSTAGE EXPENSES	382.00		
To PRINTING & STATIONERY	213,182.00		
To PROFESSIONAL CHARGES	173,701.00		
To PROFESSIONAL TAX PENALTY/LATE FINE AND INTEREST	600.00		
To PROSPECTUS FEE	100.00		
To PSYCHOLOGICAL COUNSELLING EXPENSES	6,000.00		
To REFRESHMENT EXPENSES	150,039.00		
To REMUNERATION PAYMENT (NTS)	49,475.00		
To REPAIR & MAINTENANCE	318,859.00		
To REPAIR OF BUILDING	203,199.00		
To SANITIZATION EXPENSES	28,232.00		
To SECURITY GUARD EXPENSES	104,000.00		
To SEMINAR EXPENSES	26,100.00		
To SESSION CHARGE	14,100.00		
To SOFTWARE DEVELOPMENT	189,040.00		
To SPORTS EXPENSES	58,881.00		

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranjit Som
Date: Monday, April 23 3:13 PM
Location: Kolkata

Cashier

BDM
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

BDM
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

to
Principal
Bhairab Ganguly College
Belgharia, Kolkata - 56

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

www.bhairabgangulycollege.ac.in

Income/Expenditure for the year ended 31-03-2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To STUDENT HEALTH HOME FEES	740.00		
To STUDENT I CARD FEES	2,485.00		
To STUDENT UNION EXP.	4,875.00		
To STUDENT WELFARE FUND	1,200.00		
To STUDENTS HEALTH HOME EXP.	21,025.00		
To STUDENTS UNION FEES	108,660.00		
To TELEPHONE CHARGES	8,712.00		
To TRAVELLING CHARGES	101,745.00		
To TUITION FEES	49,410.00		
To TUITION FEES REFUND TO STATE GOVT.	1,618,305.00		
To UNIFORM FEE (PEDG)	60,000.00		
To VENUE HIRING INCOME	6,000.00		
To WEBSITE MAINTENANCE CHARGE	74,936.00		
To WELFARE FEES	63,111.00		
To WI-FI CHARGES	400.00		
To Excess of Income over Expenditure	7,317,126.82		
	Rs. 24,203,466.00		Rs. 24,203,466.00

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranjit Som
Date: Monday, April 11, 2023 3:13 PM
Location: Kolkata

Cashier

Accountant

Bhairab Ganguly College
Belghoria, Kolkata - 56

Bursar

BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

Principal

Bhairab Ganguly College
Belgharia, Kolkata - 56



Somnath Ray & Associates
CHARTERED ACCOUNTANTS

Expenditure incurred for infrastructure augmentation during last five years.

SL NO.	LEDGER NAME	2017-18	2018-19	2019-20	2020-21	2021-22
		(Audited Figure)	(Audited Figure)	(Audited Figure)	-	-
		Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
1	AIR CONDITIONER	1,87,700.00	1,65,065.00	1,68,219.00	3,90,000.00	-
2	BUILDING	1,53,90,020.00	27,28,007.00	20,97,002.00	-	-
3	BUILDING SHED	5,05,410.00	-	-	69,680.00	-
4	COMPUTER AND ACCESSORIES	5,70,544.00	4,41,374.00	1,83,490.00	8,56,954.00	50,423.00
5	ELECTRICAL INSTALLATION	1,02,622.00	7,37,215.00	5,38,713.00	3,98,333.00	47,430.00
6	FIRE EXTINGUISHER	-	-	47,022.00	27,446.00	-
7	FURNITURE & FIXTURE	1,18,190.00	59,648.00	29,50,161.00	3,40,766.00	4,444.00
8	GARDENING EQUIPMENT	-	596.00	-	31,724.00	-
9	PUMP MACHINE	-	-	-	-	14,728.00
10	REFRIGERATOR	-	23,200.00	30,600.00	-	-
11	SCIENCE APPARATUS	1,00,705.00	1,37,053.00	-	1,25,413.00	38,440.00
12	SPORTS GOODS	-	-	39,750.00	-	6,100.00
13	SWIMMING POOL (WIP)	-	-	70,00,000.00	40,00,000.00	-
14	WATER COOLER	33,000.00	53,000.00	52,000.00	-	-
15	WATER PURIFIER	-	15,500.00	14,080.00	24,250.00	-
16	XEROX MACHINE	-	-	-	29,624.00	-
17	BUILDING (RUSA)	-	30,01,560.00	19,14,853.00	-	-
18	COMPUTER (RUSA)	-	-	-	26,46,545.00	-
19	ELECTRICAL INSTALLATION (RUSA)	-	-	-	16,35,865.00	-
20	INTERIOR ACOUSTICS (RUSA)	-	-	-	23,29,241.00	-
21	SCIENCE APPARATUS (RUSA)	-	18,91,060.00	14,04,131.00	-	-
	TOTAL AUGMENTATION	1,70,08,191.00	92,53,278.00	1,64,40,021.00	1,29,05,841.00	1,61,565.00

The above statement of item-wise total expenditure (infrastructure augmentation) has been checked and verified from the audited/ books of accounts for the years 2017-18, 2018-19, 2019-20, 2020-21 & 2021-22 of the Bhairab Ganguly College and found the same correct.

Kolkata - 700056

Dated: 24 February, 2023



Signature of Chartered Accountant

BDR
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Bhaldy
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

dt
Principal
Bhairab Ganguly College
Belgharia, Kolkata - 56

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata

AUDIT REPORT

OF

BHAIRAB GANGULY COLLEGE

2 FEEDER ROAD, BELGHARIA , KOLKATA-700 056.

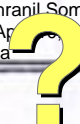
**AS AT AND FOR THE
YEAR ENDED 31ST MARCH, 2013.**

**ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS**

**12/2, GOBINDA KHATICK ROAD, NEAR BRINDAWAN GARDEN,
CHINA TOWN, KOLKATA - 700 046.**

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranjit Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



ANKIT K AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

12/2 Gobinda Khatick Road

Kolkata-700046 :Cont : 9830606463/9883165617

AUDITORS' REPORT

To
The Director of Public Instruction,
Education Department,
Government of West Bengal,
Bikash Bhavan, (8th Floor)
Salt Lake City,
Kolkata - 700 091.

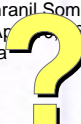
Sub: **AUDIT REPORT OF BHAIRAB GANGULY COLLEGE FOR THE FINANCIAL YEAR 2017-2018.**

We have audited the annexed "Balance Sheet" of "BHAIRAB GANGULY COLLEGE" 2, Feeder Road, Belgharia, Kolkata - 700 056 as at 31st March, 2018 and the relative "Income and Expenditure" Account along with the "Receipt and Payments" Account for the year ended on that date, and subject to the observation given below report that:-

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit work.
- The said "Balance Sheet" and the "Income and Expenditure" Account and the "Receipts and Payments" Account are properly drawn up and are in agreement with the books of account.
- The said "Balance Sheet" exhibits true and fair view of the state of affairs of the college as at 31st March, 2018 and the above "Income and Expenditure" account gives also a true and fair view of the "Surplus" of Income over Expenditure for the year ended on that date.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 2018 3:13 PM
Location: Kolkata

(2)

- d) We have completed our Audit work in college premises as on 15.12.2020. And we are especially thanks to college authority for their valuable co-operation.
- e) In course of our audit work we have seen Fixed Assets register does not maintained by the college regularly. We have suggested that it should maintain as regular basis. All assets should be allocated different identification mark or number and along with noted in the Fixed Assets register.
- f) We have verified P.F. statement and P.F. Pass Book and found duly agreed. Copy of P.F Statement for college and contributors both are enclosed herewith in the audit reports.
- g) In course of our Audit work, found that Professional Tax and Income Tax duly deposited regularly during the year. We have suggested that college should maintained Professional Tax and Income Tax register with Tax challans.
- h) We have found all vouchers bills etc. with appropriate note sheet and vouchers number which was produced before us.
- i) We have suggested that, college authority should take fire Insurance coverage for various valuable assets like computers, Library Books etc.
- j) We could not physically verify the year closing cash in hand as our Audit was conducted subsequent to that date. The said cash balances has been taken in the account as per cash book balances as on 31.03.2018 also as certified by the management.
- k) We have verified Refund of Tuition fees to the State Govt. and found total of Rs. 12,09,273.00 has been refunded by the college during the year. Details are, as on 19.04.2017 Rs. 4,24,348.00, as on 25.07.2017 RS. 2,50,245.00 and as on 11.01.2018 Rs. 5,34,680.00
- l) In course of our audit work we have verified all Bank balances very sincerely and found agree with books of accounts. Bank Reconciliation Statement has been made whichever is required. Bank Reconciliation Statements are enclosed with audit report.
- m) We have also verified Library register etc. and found that the Register, Issue and Return Register maintained by the college are updated properly and regularly. As per certified by the college there were a total 30,108 (Thirty Thousand One Hundred Eight) Books as on 31.03.2018.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



(3)

- n) Entries in the Service Book were test checked by us and were found in order and regular basis.
- o) We have checked G. B. meeting register and found that total 6 (Six) numbers of meeting has been held during the accounting year. Dates of meeting are 10.04.2017, 16.05.2017, 05.07.2017, 31.10.2017, 14.12.2017 and 11.01.2018. Those meetings are held as per norms and rules.
- p) This report has been prepared strictly on the basis of the data and explanations provided by the college authority. We assume no another responsibility as to the accuracy of the same. Our enquiries were bounded by the limitations of the resources and circumstances under which the Audit was conducted.

For ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. - 329063E

Ankit Kumar Agarwal

ANKIT KUMAR AGARWAL
(PROPRIETOR)
Membership No. - 300763

Place: Kolkata.

Date : The 29th day of December, 2020



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranjit Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



Belgharia, Kolkata- 700056
 Phone: 2553-2280, 2564-3191
 www.belghariangangulycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2018

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl Bal after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
AIR CONDITIONER	876,017.97	0.00	153,400.00	0.00	34,300.00	0.00	15%	156,595.20	906,732.77	0.00
BOOK (COLLEGE FUND)	154,590.86	0.00	25,790.00	0.00	107,569.00	0.00	40%	93,662.14	194,267.72	0.00
BOUNDARY WALL	112,892.81	0.00	0.00	0.00	0.00	0.00	5%	5,644.54	107,248.17	0.00
BUILDING	19,996,641.28	0.00	13,390,020.00	0.00	0.00	0.00	5%	1,769,333.06	33,617,328.22	0.00
BUILDING SHED	0.00	0.00	506,410.00	0.00	0.00	0.00	10%	50,541.00	454,869.00	0.00
BUILDING WORK IN PROGRESS	13,703,295.00	0.00	0.00	13,703,295.00	0.00	0.00	%	0.00	13,703,295.00	13,703,295.00
COLLEGE MODEL	56,738.50	0.00	0.00	0.00	0.00	0.00	10%	5,673.85	52,064.65	0.00
COMPUTER AND ACCESSORIES	984,848.69	0.00	193,661.00	0.00	376,663.00	0.00	40%	546,820.48	1,008,572.21	0.00
ELECTRICAL INSTALLATION	2,696,941.75	0.00	44,790.00	0.00	57,802.00	0.00	10%	277,264.78	2,524,298.97	0.00
FIRE EXTINGUISHER	41,710.56	0.00	0.00	0.00	0.00	0.00	15%	6,256.58	35,453.98	0.00
FURNITURE & FIXTURE	5,341,238.09	0.00	47,165.00	0.00	71,006.00	0.00	10%	542,392.56	4,917,035.53	0.00
GARDENING EQUIPMENT	23,149.76	0.00	0.00	0.00	0.00	0.00	20%	4,629.95	18,519.81	0.00
GENERATOR	268,658.56	0.00	0.00	0.00	0.00	0.00	15%	40,328.78	228,329.78	0.00
LAND	1,500,000.00	0.00	0.00	0.00	0.00	0.00	%	0.00	1,500,000.00	0.00
MEDICAL EQUIPMENTS	2,174.98	0.00	0.00	0.00	0.00	0.00	20%	435.00	1,739.98	0.00
MUSEUM ANTIQUE MATERIALS	108,422.00	0.00	0.00	0.00	0.00	0.00	%	0.00	108,422.00	0.00
OFFICE EQUIPMENT	343,299.71	0.00	0.00	0.00	0.00	0.00	10%	34,329.97	308,969.74	0.00
PUMP MACHINE	10,643.91	0.00	0.00	0.00	0.00	0.00	15%	1,596.59	9,047.32	0.00
RAIN WATER HARVESTING PROJECT	113,204.42	0.00	0.00	0.00	0.00	0.00	5%	5,660.22	107,544.20	0.00
REFRIGERATOR	30,653.51	0.00	0.00	0.00	0.00	0.00	15%	4,598.03	26,055.48	0.00
SCIENCE APPARATUS	739,577.41	0.00	64,460.00	0.00	36,245.00	0.00	40%	328,863.96	511,418.45	0.00

Cashier

15 DEC 2020

Bhairab Ganguly College
 Belgharia, Kol-56

Accounts



Bhairab Ganguly College
 Belgharia, Kol-56

Bhairab Ganguly College
 Belgharia, Kol-56

Bhairab Ganguly College
 Belgharia, Kol-56

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
 Date: Monday, Apr 13, 2020 3:13 PM
 Location: Kolkata



Belgharia, Kolkata- 700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2018

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl. Bal. after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
SOLAR POWER PLANT	620,256.90	0.00	0.00	0.00	0.00	0.00	15 %	93,038.54	527,218.36	0.00
SPORTS GOODS	47,219.99	0.00	0.00	0.00	0.00	0.00	50 %	23,610.00	23,609.99	0.00
WATER COOLER	0.00	0.00	0.00	0.00	33,000.00	0.00	10 %	1,650.00	31,350.00	0.00
WATER PURIFIER	163,244.22	0.00	0.00	0.00	0.00	0.00	10 %	16,324.42	146,919.80	0.00
XEROX MACHINE	85,792.25	0.00	0.00	0.00	0.00	0.00	15 %	12,868.84	72,923.41	0.00
	48,025,403.13	0.00	16,424,506.00	13,703,295.00	716,654.00	0.00		4,022,708.59	61,144,254.54	13,703,295.00
								Net Amt	47,440,959.54	



Cashier
 15 DEC 2018
 Accountant
 Bhairab Ganguly College
 Belgharia, Kolkata

Principal
 Bhairab Ganguly College
 Belgharia, Kol-56

Registrar
 Bhairab Ganguly College
 Belgharia, Kol-56
 2 of 2

Signed by Principal, Bhairab Ganguly College

Sig: Dr. Subhranil Som
 Date: Monday, Apr 23 3:13 PM
 Location: Kolkata



Schedule: J - FIXED ASSETS (UGC)

Schedule Report, part of Balance Sheet, for the year ended 31-03-2018

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	CL Bal. after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
BOOK (UGC GRANT)	19,742.17	0.00	0.00	0.00	0.00	0.00	40 %	7,896.87	11,845.30	0.00
BUILDING (UGC)	9,102,497.52	0.00	0.00	0.00	0.00	0.00	5 %	455,124.88	8,647,372.64	0.00
COMPUTER (UGC)	115,474.07	0.00	0.00	0.00	0.00	0.00	40 %	46,189.53	69,284.44	0.00
FURNITURE & FIXTURE (UGC)	14,902.38	0.00	0.00	0.00	0.00	0.00	10 %	1,490.24	13,412.14	0.00
OFFICE EQUIPMENT (UGC)	31,549.37	0.00	0.00	0.00	0.00	0.00	10 %	3,154.94	28,394.43	0.00
SCIENCE APPARATUS (UGC)	37,122.05	0.00	0.00	0.00	0.00	0.00	40 %	14,849.82	22,272.23	0.00
SPORTS GOODS (UGC GRANT)	24.71	0.00	0.00	0.00	0.00	0.00	50 %	12.36	12.35	0.00
XEROX MACHINE (UGC)	47,583.04	0.00	0.00	0.00	0.00	0.00	15 %	7,137.45	40,445.59	0.00
	9,368,896.31	0.00	0.00	0.00	0.00	0.00		535,855.20	8,833,040.11	0.00
									Net Amt.	8,833,040.11



B. Som
Accountant

Ch. Som
Bursar

Som
Vice-Principal

15 DEC 2018
Bhairab Ganguly College
Belgharia, Kolkata - 700056

BHAIKAB GANGULY COLLEGE
Belgharia, Kol-56

BHAIKAB GANGULY COLLEGE
Belgharia, Kol-56
1 of 1

Signed by Principal, Bhairab Ganguly College

Sig: Dr. Subhranil Som
Date: Monday, Apr 23 2018 3:13 PM
Location: Kolkata



AUDIT REPORT

OF

BHAIRAB GANGULY COLLEGE

2 FEEDER ROAD, BELGHARIA , KOLKATA-700 056.

**AS AT AND FOR THE
YEAR ENDED 31ST MARCH, 2019.**

**ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS**

**12/2, GOBINDA KHATICK ROAD, NEAR BRINDAWAN GARDEN,
CHINA TOWN, KOLKATA - 700 046.**

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



ANKIT K AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

12/2 Gobinda Khatick Road

Kolkata-700046 :Cont : 9830606463/9883165617

AUDITORS' REPORT

To
The Director of Public Instruction,
Education Department,
Government of West Bengal,
Bikash Bhavan, (8th Floor)
Salt Lake City,
Kolkata – 700 091.

Sub: **AUDIT REPORT OF BHAIRAB GANGULY COLLEGE FOR THE FINANCIAL YEAR 2018-2019.**

We have audited the annexed "Balance Sheet" of "BHAIRAB GANGULY COLLEGE" 2, Feeder Road, Belgharia , Kolkata – 700 056 as at 31st March, 2019 and the relative "Income and Expenditure" Account along with the "Receipt and Payments" Account for the year ended on that date, and subject to the observation given below report that:-

- a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit work.
- b) The said "Balance Sheet" and the "Income and Expenditure" Account and the "Receipts and Payments" Account are properly drawn up and are in agreement with the books of account.
- c) The said "Balance Sheet" exhibits true and fair view of the state of affairs of the college as at 31st March, 2019 and the above "Income and Expenditure" account gives also a true and fair view of the "Surplus" of Income over Expenditure for the year ended on that date.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som

Date: Monday, April 23 3:13 PM

Location: Kolkata



(2)

- d) We have completed our Audit work in college premises as on 17.12.2020. And we are especially thanks to college authority for their valuable co-operation.
- e) In course of our audit work we have seen Fixed Assets register does not maintained by the college regularly. We have been suggested in our previous report, again suggest that it should maintain as regular basis. All assets should be allocated different identification mark or number and along with noted in the Fixed Assets register.
- f) We have verified P.F. statement and P.F. Pass Book and found duly agreed. Copy of P.F Statement for college and contributors both are enclosed herewith in the audit reports.
- g) In course of our Audit work, found that Professional Tax and Income Tax duly deposited regularly during the year. We have suggested that college should maintained Professional Tax and Income Tax register with Tax challans.
- h) We have found all vouchers bills etc. with appropriate note sheet and vouchers number which was produced before us.
- i) We have suggested repeatedly that, college authority should take fire Insurance coverage for various valuable assets like computers, Library Books etc.
- j) We could not physically verify the year closing cash in hand as our Audit was conducted subsequent to that date. The said cash balances has been taken in the account as per cash book balances as on 31.03.2019 also as certified by the management.
- k) We have verified Refund of Tuition fees to the State Govt. and found total of Rs. 12,97,520.00 has been refunded by the college during the year. Details are, as on 10.04.2018 Rs. 3,70,397.00, as on 04.08.2018 RS. 5,05,398.00 and as on 04.01.2019 Rs. 4,21,725.00
- l) In course of our audit work we have verified all Bank balances very sincerely and found agree with books of accounts. Bank Reconciliation Statement has been made whichever is required. Bank Reconciliation Statements are enclosed with audit report.
- m) We have also verified Library register etc. and found that the Register, Issue and Return Register maintained by the college are updated properly and regularly. As per certified by the college there were a total 30,360 (Thirty Thousand Three Hundred Sixty) Books as on 31.03.2019.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranjit Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



(3)

- n) Entries in the Service Book were test checked by us and were found in order and regular basis.
- o) We have checked G. B. meeting register and found that total 6 (Six) numbers of meeting has been held during the accounting year. Dates of meeting are 07.04.2018, 07.07.2018, 23.08.2018, 09.10.2018, 03.12.2018 and 18.03.2019.
Those meetings are held as per norms and rules.
- p) College have maintain a extra schedule 'P' as a part of accounts for PG fund during the year under the Audit.
- q) This report has been prepared strictly on the basis of the data and explanations provided by the college authority. We assume no another responsibility as to the accuracy of the same. Our enquiries were bounded by the limitations of the resources and circumstances under which the Audit was conducted.

For ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. - 3290637

Ankit-kumar Agarwal

Place: Kolkata.
Date :The 30th day of December, 2020

ANKIT KUMAR AGARWAL
(PROPRIETOR)
Membership No. - 300763



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



Belgharia, Kolkata- 700056
 Phone: 2553-2280, 2564-3191
 www.bhairabganguycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2019

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Part)		Rate of Depreciation	Depreciation	Cl. Bal. after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
AIR CONDITIONER	906,732.77	0.00	165,065.00	0.00	0.00	0.00	15%	180,769.67	911,028.12	0.00
BOOK (COLLEGE FUND)	154,287.72	0.00	56,107.00	0.00	30,969.00	0.00	40%	106,351.69	175,012.03	0.00
BOUNDARY WALL	107,248.17	0.00	0.00	0.00	0.00	0.00	5%	5,362.41	101,885.76	0.00
BUILDING	33,617,328.22	0.00	0.00	0.00	2,728,007.00	0.00	5%	1,749,066.59	34,596,268.53	0.00
BUILDING SHED	454,809.00	0.00	0.00	0.00	0.00	0.00	10%	45,480.90	409,328.10	0.00
BUILDING WORK IN PROGRESS	0.00	0.00	0.00	0.00	0.00	0.00	%	0.00	0.00	0.00
COLLEGE MODEL	52,864.65	0.00	0.00	0.00	0.00	0.00	10%	5,286.46	47,578.19	0.00
COMPUTER AND ACCESSORIES	1,006,572.21	0.00	441,374.00	0.00	0.00	0.00	40%	579,578.48	869,967.73	0.00
ELECTRICAL INSTALLATION	2,524,298.97	0.00	704,150.00	0.00	33,065.00	0.00	10%	324,498.15	2,937,015.82	0.00
FIRE EXTINGUISHER	35,453.96	0.00	0.00	0.00	0.00	0.00	15%	5,318.10	30,135.86	0.00
FURNITURE & FIXTURE	4,917,035.53	0.00	56,248.00	0.00	3,400.00	0.00	10%	497,496.35	4,479,185.18	0.00
GARDENING EQUIPMENT	18,519.81	0.00	596.00	0.00	0.00	0.00	20%	3,823.16	15,292.65	0.00
GENERATOR	228,529.78	0.00	0.00	0.00	0.00	0.00	15%	34,279.47	194,250.31	0.00
LAND	1,500,000.00	0.00	0.00	0.00	0.00	0.00	%	0.00	1,500,000.00	0.00
MEDICAL EQUIPMENTS	1,739.96	0.00	0.00	0.00	0.00	0.00	20%	348.00	1,391.96	0.00
MUSEUM ANTIQUE MATERIALS	108,422.00	0.00	0.00	0.00	0.00	0.00	%	0.00	108,422.00	0.00
OFFICE EQUIPMENT	308,969.74	0.00	0.00	0.00	0.00	0.00	10%	30,896.97	278,072.77	0.00
PUMP MACHINE	9,047.32	0.00	0.00	0.00	0.00	0.00	15%	1,357.10	7,690.22	0.00
RAIN WATER HARVESTING PROJECT	107,544.20	0.00	0.00	0.00	0.00	0.00	5%	5,377.21	102,166.99	0.00
REFRIGERATOR	26,065.48	0.00	23,200.00	0.00	0.00	0.00	15%	7,308.32	41,867.16	0.00
SCIENCE APPARATUS	511,418.45	0.00	137,063.00	0.00	0.00	0.00	40%	259,368.58	389,082.87	0.00

Accountant
 Bhairab Ganguly College
 Belgharia, Kolkata 56



Bursar
 BHAIKANG GANGULY COLLEGE
 Belgharia, Kol-56

Vice-Principal
 BHAIKANG GANGULY COLLEGE
 Belgharia, Kol-56

Signed by Principal, Bhairab Ganguly College
 Signer: Dr. Subhrant Som
 Date: Monday, Apr 22 2019 3:13 PM
 Location: Kolkata

Belgharia, Kolkata- 700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2019

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl. Bal. after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
SOLAR POWER PLANT	527,218.36	0.00	0.00	0.00	0.00	0.00	15 %	79,082.75	448,135.61	0.00
SPORTS GOODS	23,609.99	0.00	0.00	0.00	0.00	0.00	50 %	11,805.00	11,804.99	0.00
WATER COOLER	31,350.00	0.00	53,000.00	0.00	0.00	0.00	10 %	8,435.00	75,515.00	0.00
WATER PURIFIER	146,919.80	0.00	15,500.00	0.00	0.00	0.00	10 %	16,241.98	146,177.82	0.00
XEROX MACHINE	72,923.41	0.00	0.00	0.00	0.00	0.00	15 %	10,938.51	61,984.90	0.00
	47,440,959.54	0.00	1,652,293.00	0.00	2,795,441.00	0.00		3,948,978.85	47,939,714.69	0.00
								Net Amt.	47,939,714.69	



17 DEC 2019

Accountant *B. Das*
 Bhairab Ganguly Cottage
 Belgharia, Kolkata-56

Bursar *S. Das*
 BHAIKANGULY COLLEGE
 Belgharia, Kol-56

Vice-Principal *S. Das*
 BHAIKANGULY COLLEGE
 Belgharia, Kol-56

Signed by Principal, Bhairab Ganguly College
 Signer: Dr. Subhranil Som
 Date: Monday, Apr 22 2019 3:13 PM
 Location: Kolkata



Beharia, Kolkata-700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: J - FIXED ASSETS (UGC)

Schedule Report, part of Balance Sheet, for the year ended 31-03-2019

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl Bal after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
BOOK (UGC GRANT)	11,845.30	0.00	0.00	0.00	0.00	0.00	40%	4,738.12	7,107.18	0.00
BUILDING (UGC)	8,647,372.64	0.00	0.00	0.00	0.00	0.00	5%	432,368.63	8,215,004.01	0.00
BUILDING RUSA 2.0	0.00	0.00	0.00	3,001,560.00	0.00	0.00	5%	75,039.00	2,926,521.00	0.00
COMPUTER (UGC)	69,284.44	0.00	0.00	0.00	0.00	0.00	40%	27,713.78	41,570.66	0.00
FURNITURE & FIXTURE (UGC)	13,412.14	0.00	0.00	0.00	0.00	0.00	10%	1,341.21	12,070.93	0.00
OFFICE EQUIPMENT (UGC)	28,364.43	0.00	0.00	0.00	0.00	0.00	10%	2,836.44	25,527.99	0.00
SCIENCE APPARATUS (UGC)	22,273.23	0.00	0.00	0.00	0.00	0.00	40%	8,909.29	13,363.94	0.00
SCIENCE APPARATUS RUSA 2.0	0.00	0.00	0.00	1,891,090.00	0.00	0.00	40%	378,212.00	1,512,878.00	0.00
SPORTS GOODS (UGC GRANT)	12.35	0.00	0.00	0.00	0.00	0.00	50%	6.18	6.17	0.00
XEROX MACHINE (UGC)	40,445.58	0.00	0.00	0.00	0.00	0.00	15%	6,066.84	34,378.74	0.00
	6,833,040.11	0.00	0.00	4,892,620.00	0.00	0.00		537,234.49	12,788,425.62	0.00
								Net Amt	12,788,425.62	0.00



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhrant Som
 Date: Monday, Apr 22 2019 3:13 PM
 Location: Kolkata

17 DEC 2019

Accountant
 Bhairab Ganguly College
 Beharia, Kolkata - 700056

Bursar
 BHAIKAB GANGULY COLLEGE
 Beharia, Kol-56

Vice-Principal
 BHAIKAB GANGULY COLLEGE
 Beharia, Kol-56
 Pages: 1 of 1

AUDIT REPORT

OF

BHAIRAB GANGULY COLLEGE

2 FEEDER ROAD, BELGHARIA , KOLKATA-700 056.

**AS AT AND FOR THE
YEAR ENDED 31ST MARCH, 2020.**

**ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS**

**12/2, GOBINDA KHATICK ROAD, NEAR BRINDAWAN GARDEN,
CHINA TOWN, KOLKATA - 700 046.**

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 20, 2020 3:13 PM
Location: Kolkata





ANKIT K AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

12/2 Gobinda Khatick Road

Kolkata-700046 :Cont : 9830606463/9883165617

AUDITORS' REPORT

To
The Director of Public Instruction,
Education Department,
Government of West Bengal,
Bikash Bhavan, (8th Floor)
Salt Lake City,
Kolkata – 700 091.

Sub: AUDIT REPORT OF BHAIRAB GANGULY COL-
LEGE FOR THE FINANCIAL YEAR 2019-2020.

We have audited the annexed "Balance Sheet" of "BHAIRAB GANGULY COLLEGE" 2, Feeder Road, Belgharia, Kolkata – 700 056 as at 31st March, 2020 and the relative "Income and Expenditure" Account along with the "Receipt and Payments" Account for the year ended on that date, and subject to the observation given below report that:-

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit work.
- The said "Balance Sheet" and the "Income and Expenditure" Account and the "Receipts and Payments" Account are properly drawn up and are in agreement with the books of account.
- The said "Balance Sheet" exhibits true and fair view of the state of affairs of the college as at 31st March, 2020 and the above "Income and Expenditure" account gives also a true and fair view of the "Surplus" of Income over Expenditure for the year ended on that date.

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



(2)

- d) We have completed our Audit work in college premises as on 12.02.2021. And we are especially thanks to college authority for their valuable co-operation.
- e) We have verified P.F. statement and P.F. Pass Book and found duly agreed. Copy of P.F Statement for college and contributors both are enclosed herewith in the audit reports as well as last year audit report.
- f) In course of our Audit work, found that Professional Tax and Income Tax duly deposited regularly during the year. We have suggested that college should maintained Professional Tax and Income Tax register with Tax challans.
- g) We have found all vouchers bills etc. with appropriate note sheet and due supporting also vouchers number which was produced before us.
- h) We have suggested in our last report, herein repeatedly suggested that, college authority should take fire Insurance coverage obviously for various valuable assets like computers, Library Books etc.
- i) It is suggested in our last year audit report, once again we have suggested that college should maintain as regular basis fixed assets register. All assets should be allocated different identification mark or number and along with noted in the Fixed Assets register.
- j) We could not physically verify the year closing cash in hand as our Audit was conducted subsequent to that date. The said cash balances has been taken in the account as per cash book balances as on 31.03.2020 also as certified by the management.
- k) We have verified Refund of Tuition fees to the State Govt. and found total of Rs. 14,61,485.00 has been refunded by the college during the year. Details are, as on 06.04.2019 Rs.6,51,940.00, as on 05.08.2019 RS. 3,51,555.00 and as on 06.01.2020 Rs.4,57,990.00
- l) In course of our audit work we have verified all Bank balances very sincerely with bank pass book, statement etc. and found agree with books of accounts. Bank Reconciliation Statement has been made whichever is required. Bank Reconciliation Statements are enclosed with audit report.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



(3)

- m) College has open two new Bank Accounts. One is with ICICI Bank Belgharia Branch A/c No. - 268901000398 and other with HDFC Bank Belgharia Branch A/c No. - 50100281719990 during the year under the audit.
- n) We have also verified Library register etc. and found that the Register, Issue and Return Register maintained by the college are updated properly and regularly. As per certified by the college there were a total 31,088 (Thirty One Thousand Eighty Eight) Books as on 31.03.2020.
- o) Entries in the Service Book were test checked by us and were found in order and regular basis.
- p) We have checked G. B. meeting register and found that total 2 (Two) numbers of meeting has been held during the accounting year. Dates of meeting are 23.07.2019 and 20.11.2019.
Both meetings have been held as per norms and rules.
- q) This report has been prepared strictly on the basis of the data and explanations provided by the college authority. We assume no another responsibility as to the accuracy of the same. Our enquiries were bounded by the limitations of the resources and circumstances under which the Audit was conducted.

For ANKIT K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. - 329063E



Ankit Kumar Agarwal

Place: Kolkata.
Date :The 17th day of February, 2021

ANKIT KUMAR AGARWAL
(PROPRIETOR)
Membership No. - 300763

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 20, 2021 3:13 PM
Location: Kolkata



Belgharia, Kolkata- 700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2020

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl. Bal. after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
AIR CONDITIONER	511,028.10	0.00	137,889.00	0.00	30,330.00	0.00	15%	159,612.32	919,634.78	0.00
BOOK (COLLEGE FUND)	175,012.03	0.00	270,770.00	0.00	100,930.00	0.00	40%	198,498.61	348,213.22	0.00
BOUNDARY WALL	101,885.76	0.00	0.00	0.00	0.00	0.00	5%	5,094.29	96,791.47	0.00
BUILDING	34,596,288.63	0.00	1,846,982.00	0.00	250,040.00	0.00	5%	1,828,412.53	34,864,858.10	0.00
BUILDING SHED	409,382.10	0.00	0.00	0.00	0.00	0.00	10%	40,938.21	368,443.89	0.00
COLLEGE WOOD	47,578.19	0.00	0.00	0.00	0.00	0.00	10%	4,757.82	42,820.37	0.00
COMPUTER AND ACCESSORIES	556,967.73	0.00	131,720.00	0.00	51,770.00	0.00	40%	411,029.09	642,428.54	0.00
ELECTRICAL INSTALLATION	2,937,815.82	0.00	191,835.00	0.00	346,878.00	0.00	10%	3,30,228.98	3,145,499.84	0.00
FIRE EXTINGUISHER	30,136.88	0.00	0.00	0.00	47,022.00	0.00	15%	8,047.03	69,110.85	0.00
FURNITURE & FIXTURE	4,479,185.18	0.00	613,197.00	0.00	2,336,944.00	0.00	10%	626,098.42	6,803,299.76	0.00
GARDENING EQUIPMENT	15,292.95	0.00	0.00	0.00	0.00	0.00	20%	3,058.53	12,234.42	0.00
GENERATOR	124,250.31	0.00	0.00	0.00	0.00	0.00	15%	29,137.56	186,112.76	0.00
LAND	1,520,000.00	0.00	0.00	0.00	0.00	0.00	%	0.00	1,520,000.00	0.00
MEDICAL EQUIPMENTS	1,391.98	0.00	0.00	0.00	0.00	0.00	20%	278.40	1,113.58	0.00
MUSEUM ANTIQUE MATERIALS	108,422.00	0.00	0.00	0.00	0.00	0.00	%	0.00	108,422.00	0.00
OFFICE EQUIPMENT	278,072.77	0.00	0.00	0.00	0.00	0.00	10%	27,807.28	250,265.49	0.00
PUMP MACHINE	7,680.22	0.00	0.00	0.00	0.00	0.00	15%	1,153.53	6,526.69	0.00
RAIN WATER HARVESTING PROJECT	102,166.99	0.00	0.00	0.00	0.00	0.00	5%	5,108.35	97,058.64	0.00
REFREGERATOR	41,867.16	0.00	30,600.00	0.00	0.00	0.00	15%	10,870.07	61,597.09	0.00
SCIENCE APPARATUS	389,082.87	0.00	0.00	0.00	0.00	0.00	40%	155,633.15	233,449.72	0.00
SOLAR POWER PLANT	448,135.61	0.00	0.00	0.00	0.00	0.00	15%	67,220.34	380,915.27	0.00

12 FEB 2021

Accounts
 Bhairab Ganguly College
 Belgharia, Kolkata - 56

Bhairab Ganguly College
 Belgharia, Kolkata - 56



Vice-Principal
 Bhairab Ganguly College
 Belgharia, Kolkata

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
 Date: Monday, Apr 23 3:13 PM
 Location: Kolkata



Belgharia, Kolkata- 700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2020

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl. Bal. after Depreciation
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
SPORTS GOODS	11,804.99	0.00	0.00	0.00	39,750.00	0.00	50 %	15,839.99	36,715.00
SWIMMING POOL WORK IN PROGRESS	0.00	0.00	7,000,000.00	0.00	0.00	0.00	%	0.00	7,000,000.00
WATER COOLER	75,915.00	0.00	52,000.00	0.00	0.00	0.00	10 %	12,791.50	115,123.50
WATER PURIFIER	146,177.82	0.00	3,520.00	0.00	10,560.00	0.00	10 %	15,497.78	144,790.04
XEROX MACHINE	61,984.90	0.00	0.00	0.00	0.00	0.00	15 %	9,297.74	52,687.16
	47,939,714.69	0.00	10,278,493.00	0.00	3,214,244.00	0.00		3,966,399.71	57,466,051.98
								Net Amt.	57,466,051.98



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
 Date: Monday, Apr 20, 2020 3:13 PM
 Location: Kolkata



12 FEB 2021

Accountant
 Bhairab Ganguly College
 Belgharia, Kolkata - 56

B. B. Basu
 BHAIKAB GANGULY COLLEGE
 Belgharia, Kol-56

Vice-Principal
 BHAIKAB GANGULY COLLEGE
 Belgharia, Kol-56

Belgharia, Kolkata-700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: J - FIXED ASSETS (UGC)

Schedule Report, part of Balance Sheet, for the year ended 31-03-2020

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Part)		Rate of Depreciation	Depreciation	Cl. Bal after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
BOOK (UGC GRANT)	7,107.18	0.00	0.00	0.00	0.00	0.00	40%	2,842.87	4,264.31	0.00
BUILDING (UGC)	8,215,004.01	0.00	0.00	0.00	0.00	0.00	5%	410,750.20	7,804,253.81	0.00
BUILDING RUSA 2.0	2,926,521.00	0.00	0.00	1,914,853.00	0.00	0.00	5%	194,197.37	4,647,176.63	0.00
COMPUTER (UGC)	41,570.66	0.00	0.00	0.00	0.00	0.00	40%	16,628.26	24,942.40	0.00
FURNITURE & FIXTURE (UGC)	12,070.93	0.00	0.00	0.00	0.00	0.00	10%	1,207.09	10,863.84	0.00
OFFICE EQUIPMENT (UGC)	25,554.99	0.00	0.00	0.00	0.00	0.00	10%	2,555.50	22,999.49	0.00
SCIENCE APPARATUS (UGC)	19,303.94	0.00	0.00	0.00	0.00	0.00	40%	5,345.58	8,018.36	0.00
SCIENCE APPARATUS RUSA 2.0	1,512,848.00	0.00	0.00	1,404,131.00	0.00	0.00	40%	885,965.40	2,031,013.60	0.00
SPORTS GOODS (UGC GRANT)	6.17	0.00	0.00	0.00	0.00	0.00	50%	3.09	3.08	0.00
XEROX MACHINE (UGC)	34,378.74	0.00	0.00	0.00	0.00	0.00	15%	5,156.81	29,221.93	0.00
	12,798,425.62	0.00	0.00	3,219,984.00	0.00	0.00		1,524,652.17	14,582,757.45	0.00
								Net Amt	14,582,757.45	0.00

Signed by Principal, Bhairab Ganguly College

Signature: Dr. Subhranil Som
 Date: Monday, Apr 20, 2020 3:13 PM
 Location: Kolkata



12 FEB 2021



Cashier

Accountant

Bhairab Ganguly College

Belgharia, Kolkata - 700056

Principal

BHAIKAB GANGULY COLLEGE

Belgharia, Kolkata-56

Vice-Principal

Bhairab Ganguly College

Belgharia, Kolkata - 700056



To
The Principal,
Bhairab Ganguly College,
2, Feeder Road, Belghoria,
Kolkata - 700 056.

INTERNAL AUDIT REPORT
01-04-2020 to 31-03-2021

We have completed the Internal Audit of the BHAIRAB GANGULY COLLEGE. Our work was carried out in accordance with our Letter of Engagement with Bhairab Ganguly College and Scope of Work agreement with the Management of Bhairab Ganguly College. Our report includes an overview, scope and our observations, together with our proposed recommendations.

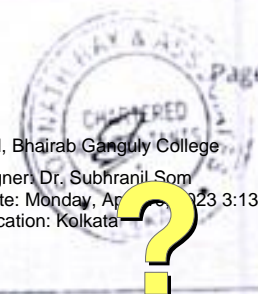
The objectives of the Internal Audit were to review:

- Overall adequacy and effectiveness of internal control systems and procedures to safeguard assets.
- Compliance with internal policies, procedures, generally applicable laws & regulations and significant contracts.

Audit Approach :-

Our approach to the internal audit started with an overview of activities through a study and documentation of the existing systems and procedures. We then identified, evaluated and tested the adequacy, efficiency and effectiveness of internal controls including standard policies and procedures laid down by the management (where applicable), for each of the areas included in the Scope of Work.

Testing of internal controls was carried out by checking a limited number of transactions for the period covered by the audit.



Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhrani Som

Date: Monday, April 23 3:13 PM

Location: Kolkata

Apart from the test of controls and samples we also carried out various types of analytical reviews to understand as well as highlight unusual or significant trends in the business.

Our observations, resulting from the audit tests performed on a sample of transactions, are set out in the Detailed Observations of the audit report and includes our recommendations for addressing these observations.

Limitations :-

Our procedures did not constitute an audit, the objective of which is the expression of an opinion on the financial statements or specified elements, accounts or items thereof. Accordingly, we are unable to express such an opinion on the financial statements at the conclusion of our work.

In submitting our report to you, we wish to emphasize that internal control is a process, effected by the Governing Body, senior Management and other employees, designed to provide reasonable, but not absolute assurance that risks, including fraud risks, are properly managed to ensure the achievement of the organization's financial, operational and regulatory compliance objectives.

It is important to recognize that there are inherent limitations in our process. For example, our procedures are generally based on the concept of selective testing of the data being examined and are, therefore, subject to the limitation that material errors, fraud and other illegal acts having a direct and material financial impact, if they exist, may not be detected. Also, because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation (including forgery), an Internal Audit may not detect a material fraud. We will however, communicate to you as appropriate, any illegal act, material errors or evidence that fraud may exist, identified during the course of our work.

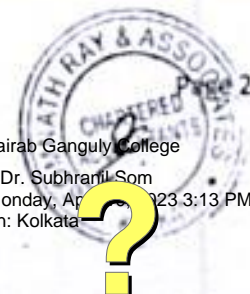
Our deliverables are intended solely for the use of management and Governing Body as the case may be.

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranjit Som

Date: Monday, April 23 3:13 PM

Location: Kolkata



Observations :-

1.CASH & BANK

Cash Account maintained in Smart College Accounts Software which is not a user-friendly software or easily accessible. Need to upgrade/change the software.

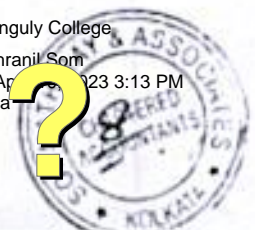
We found eighteen numbers of bank accounts maintained in the name of the college. But Bank Reconciliation statements (BRS) is not prepared for a long time.

During course of Vouching, the following irregularities are found:

- Vouchers are maintained in a very sketchy way. Need more attention to complete the process.
- In some cases, vouchers are found missing, vouchers are without supporting documents, the recipient signature is missing and sometimes vouchers are also without revenue stamp.
- Computer generated vouchers are not in serial order (serial number totally missing in some cases) and in some cases pre-printed vouchers (green coloured) are also found in the file instead of computer-generated vouchers. Uniformity needs to be maintained else such ambiguity will affect college accounts otherwise.
- The transaction date in the vouchers and the Accounts Software System cash Book should be the same.

2.PURCHASE

- Purchase procedure is maintained. However to have a better control over the purchase, following procedure and documentation are suggested :
- A statement of work (for service) or a statement of requirements (for goods).
 - Requisition sheet should be signed by authorised person along with passing necessary comments considering the justification of purchase in respect of utility & quantity. Merely signing the requisition sheet is not enough for the purpose.



- Policy of selection of buyer/service provider should be drawn based on value, quality, nature and frequency of purchase in such a way as to justify later if any query.
- Quality and rate should be properly checked in accordance with requisition sheet in addition to checking the clerical accuracy of the bills. Authorised person is to sign along with a note of order to pass for payment after proper check- marking in the bills/invoice.
- Regarding procurement of Fixed assets including development/renovation of immovable properties, special attention is needed in addition to general purchase. This includes:
 - Maintaining a separate file of note sheet for each activity/project regarding the sequential flow of activity from selection of buyer/service provider to payment process including budgetary control and purpose/justification of the above activity.
 - Engaging an authorised person responsible for monitoring the process of work.
 - Step to step monitoring along with noting the work in progress, and filing the required documents with signature and date.
 - After acquisition/completion of the work, necessary information along with documents are to be handed over to the accountant for incorporating the same in the books of accounts and complete all the required paraphernalia if it is related to any earmarked grant received for the purpose.

3. GRANT IN AID & ADVANCE TO TEACHERS FOR PROJECT WORK

- Grant received from different sources and advance made to teachers for the related project need to be reconciled.
- A separate Register should be maintained recording grant details, advance given to teachers from this along with the status of Grant Settlement Position.
- In our opinion without maintaining a control register, the college will be in difficulty while finalising the accounts at the year-end in this aspect.

4. LIBRARY

- Software maintained in Library requires upgradation in accordance with time and requirement of utility for the specific purpose it was originally intended.



5. SECURITY MEASURE

- Password of Website, HRMS, Email, Admission Software, College Software, LMS, TDS & Income tax login, ESIC, P.TAX., GST and DSC should be changed at periodic intervals and written in note book under the custody of Principal & respective person.
- Key control regarding Cash-Safe-Vault should be dual responsibility of both cashier and Bursar/ Principal.

6. STATUTORY COMPLIANCE

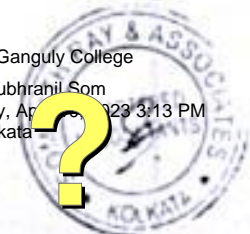
- Professional Tax Annual Return for casual and temporary staff has not yet been submitted for the year 2020-21.
- Payment to contractor, supplier and other related party has been made without considering the TDS aspect U/S 194 of Income Tax Act 1961.
- We observed that no STDS had been deducted from the agency bill as should have been done as per Circular No-3910-F(Y) Dated-18.05.2015 by West Bengal Finance Department.

7. PAY ROLL / SALARY DISBURSEMENT

- All categories of salary register needs to be maintained properly.
- Teachers & Staffs do not always sign the documents systematically on getting their salary through bank.
- Proper maintenance of Salary Register and Payee signature is required in all cases as this is part & parcel of statutory books of accounts.

8. FIXED ASSETS

- Some Fixed assets do not have proper identification mark.
- Fixed Assets Register is not properly maintained.
- For movable fixed assets like mobile phones, laptops, camera, a separate log-book should be maintained for monitoring their movements throughout the year in addition to fixed assets register.



9. BOOKS OF ACCOUNTS

- Books of Accounts are maintained in Smart College Accounts Software which is not a user-friendly software or easily accessible. Need to upgrade/change the software.
- Various types of advance found in General Ledger in college accounts, need immediate reconciliation.
- A separate ESIC file should be maintained containing ESIC return along with paid challans, wages summary.
- A separate P-Tax file should be maintained for casual staff purpose.
- A separate TDS file should be maintained with FORM NO 27A, 24Q, FVQ-TDS statement statistics report, BIN Details, tax invoice cum provisional receipt and Form 16 / 16A.
- It is also observed that TDS is deducted from contractor but tax is not deposited in time. TDS Return also not filed in time and delayed generation of Form 16A.

Belghoria
March 21, 2022

for & on behalf of
Somnath Ray & Associates
Chartered Accountants
R.N: 324411E

Somnath Ray, Proprietor
Membership No: 059817
UIN: 22059817AFJACU3220

Page 6 of 6

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



Belghoria, Kolkata-700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: F - FIXED ASSETS
 Schedule Report, part of Balance Sheet, for the year ended 31-03-2021

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	CL Bal after Depreciation
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
AIR CONDITIONER	919,534.78	0.00	390,000.00	0.00	0.00	0.00	15%	196,445.22	1,113,189.56
BOOK (COLLEGE FUND)	348,213.22	0.00	0.00	13,870.00	0.00	0.00	40%	142,059.29	220,023.93
BOUNDARY WALL	96,791.47	0.00	0.00	0.00	0.00	0.00	5%	4,839.57	91,951.90
BUILDING	34,864,858.10	0.00	0.00	0.00	0.00	0.00	5%	1,743,242.90	33,121,615.20
BUILDING SHED	308,443.89	0.00	0.00	69,680.00	0.00	0.00	10%	40,328.39	397,795.50
COLLEGE MODEL	42,820.37	0.00	0.00	0.00	0.00	0.00	10%	4,282.04	38,538.33
COMPUTER AND ACCESSORIES	642,428.64	0.00	417,842.00	0.00	439,112.00	0.00	40%	511,920.66	987,451.98
ELECTRICAL INSTALLATION	3,145,499.64	0.00	392,733.00	0.00	5,600.00	0.00	10%	354,103.28	3,189,729.56
FIRE EXTINGUISHER	69,110.85	0.00	0.00	27,446.00	0.00	0.00	15%	12,425.08	84,131.77
FURNITURE & FIXTURE	6,803,259.76	0.00	10,260.00	0.00	330,506.00	0.00	10%	697,877.28	6,446,148.48
GARDENING EQUIPMENT	12,234.12	0.00	4,199.00	0.00	27,525.00	0.00	20%	6,039.12	37,919.00
GENERATOR	165,112.76	0.00	0.00	0.00	0.00	0.00	15%	24,766.91	140,345.85
LAND	1,500,000.00	0.00	0.00	0.00	0.00	0.00	%	0.00	1,500,000.00
MEDICAL EQUIPMENTS	1,113.58	0.00	0.00	0.00	0.00	0.00	20%	222.72	890.86
MUSEUM ANTIQUE MATERIALS	108,422.00	0.00	0.00	0.00	0.00	0.00	%	0.00	108,422.00
OFFICE EQUIPMENT	250,265.49	0.00	0.00	0.00	0.00	0.00	10%	25,026.55	225,238.94
PUMP MACHINE	6,536.69	0.00	0.00	0.00	0.00	0.00	15%	960.50	5,556.19
RAIN WATER HARVESTING PROJECT	97,068.64	0.00	0.00	0.00	0.00	0.00	5%	4,852.93	92,205.71
REFRIGERATOR	61,597.09	0.00	0.00	0.00	0.00	0.00	15%	9,229.56	52,367.53
SCIENCE APPARATUS	233,449.72	0.00	533.00	0.00	124,890.00	0.00	40%	118,569.09	240,283.63
SOLAR POWER PLANT	380,915.27	0.00	0.00	0.00	0.00	0.00	15%	57,137.29	323,777.98

Cashier

Accountant *B. B. B.*

Bursar *S. S. S.*

Principal *d.*

Bhairab Ganguly College
 Belghoria, Kolkata - 56

BHAIRAB GANGULY COLLEGE
 Belghoria, Kol-56

Bhairab Ganguly College
 Belghoria, Kolkata - 56

Signed by Principal, Bhairab Ganguly College
 Signer: Dr. Subhranil Som
 Date: Monday, April 23 3:13 PM
 Location: Kolkata



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata - 700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: J - FIXED ASSETS (UGC)

Schedule Report, part of Balance Sheet, for the year ended 31-03-2021

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl Bal. after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
BOOK (UGC GRANT)	4,264.31	0.00	0.00	0.00	0.00	0.00	40 %	1,705.72	2,558.59	0.00
BUILDING (UGC)	7,804,253.81	0.00	0.00	0.00	0.00	0.00	5 %	390,212.69	7,414,041.12	0.00
BUILDING RUSA 2.0	4,647,176.63	0.00	0.00	0.00	0.00	0.00	5 %	232,358.83	4,414,817.80	0.00
COMPUTER (RUSA)	0.00	0.00	2,646,545.00	0.00	0.00	0.00	40 %	1,058,618.00	1,587,927.00	0.00
COMPUTER (UGC)	24,942.40	0.00	0.00	0.00	0.00	0.00	40 %	9,976.96	14,965.44	0.00
ELECTRICAL INSTALLATION (RUSA)	0.00	0.00	1,635,865.00	0.00	0.00	0.00	10 %	163,586.50	1,472,278.50	0.00
FURNITURE & FIXTURE (UGC)	10,863.84	0.00	0.00	0.00	0.00	0.00	10 %	1,086.38	9,777.46	0.00
INTERIOR ACOUSTICS (RUSA)	0.00	0.00	2,329,241.00	0.00	0.00	0.00	10 %	232,924.10	2,096,316.90	0.00
OFFICE EQUIPMENT (UGC)	22,999.49	0.00	0.00	0.00	0.00	0.00	10 %	2,299.95	20,699.54	0.00
SCIENCE APPARATUS (UGC)	8,018.36	0.00	0.00	0.00	0.00	0.00	40 %	3,207.34	4,811.02	0.00
SCIENCE APPARATUS RUSA 2.0	2,031,013.60	0.00	0.00	0.00	0.00	0.00	40 %	812,405.44	1,218,608.16	0.00
SPORTS GOODS (UGC GRANT)	3.08	0.00	0.00	0.00	0.00	0.00	50 %	1.54	1.54	0.00
XEROX MACHINE (UGC)	29,221.93	0.00	0.00	0.00	0.00	0.00	15 %	4,383.29	24,838.64	0.00
	14,582,757.45	0.00	6,611,651.00	0.00	0.00	0.00		2,912,766.74	18,281,641.71	0.00
								Net Amt	18,281,641.71	

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
 Date: Monday, Apr 23 3:13 PM
 Location: Kolkata



Cashier _____
 Accountant *EBM* _____
 Bhairab Ganguly College
 Belghoria, Kolkata - 56

Bursar *SB* _____
 BHAIKAB GANGULY COLLEGE
 Belgharia, Kol-56

Principal *dr* _____
 Bhairab Ganguly College
 Belgharia, Kolkata Page 5 1 of 1

Belgharia, Kolkata- 700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2021

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl. Bal. after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
SPORTS GOODS	36,715.00	0.00	0.00	0.00	0.00	0.00	50 %	17,857.50	17,857.50	0.00
SWIMMING POOL WORK IN PROGRESS	7,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00	%	0.00	11,000,000.00	0.00
WATER COOLER	115,123.50	0.00	0.00	0.00	0.00	0.00	10 %	11,512.35	103,611.15	0.00
WATER PURIFIER	144,760.04	0.00	0.00	0.00	24,250.00	0.00	10 %	15,688.50	153,321.54	0.00
XEROX MACHINE	52,687.16	0.00	29,524.00	0.00	0.00	0.00	15 %	12,346.67	69,964.49	0.00
	57,466,051.96	0.00	5,245,191.00	0.00	1,062,869.00	0.00		4,011,773.40	59,762,338.56	0.00
								Net Amt	59,762,338.56	

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
 Date: Monday, Apr 13, 2021 3:13 PM
 Location: Kolkata



Cashier

Accountant

BSM

Bhairab Ganguly College
 Belghoria, Kolkata - 56

Bursar

Subhranil Som

BHAIRAB GANGULY COLLEGE
 Belgharia, Kol-56

P. Principal

Subhranil Som

Bhairab Ganguly College
 Belgharia, Kolkata - 56



Somnath Ray & Associates
CHARTERED ACCOUNTANTS

INTERNAL AUDIT REPORT

To
The Principal
Bhairab Ganuguly College
Feeder Road, Belghoria, Kolkata- 700 056

Name of the Auditee : Bhairab Ganguly College
Name of the Audit Firm : Somnath Ray & Associates - Chartered Accountants
Period covered in the previous audit: : 1st April 2020 to 31st March 2021
Period covered in the current audit : 1st April 2021 to 31st March 2022
Audit Team : CA Somnath Ray
Biswajit Chandra
Gourav Chakraborty
Surja Kumar Ponda
Souvik Tikadar
Nayan Kumar Chakraborty.

We have conducted the internal audit of Bhairab Ganguly College for the period 1st April 2021 to 31st March 2022.

The mission of internal audit is to assess the Governing Body of the college management in the discharge of their consultation operating responsibilities and to add value by improving upon the existing internal control system commensurate with the size of the organisation.

The scope of internal audit activity encompasses an examination and evaluation of the adequacy and effectiveness of the college's system of internal control and quality of performance, in carrying out assigned responsibilities and consulting assistants, which also involves, going beyond the accounting records to obtain a full understanding of operation under review.

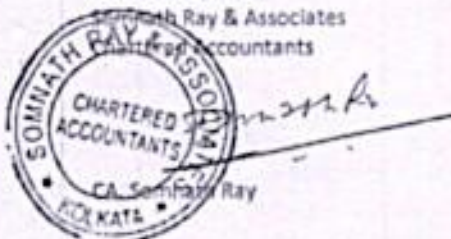
This audit does not develop and install procedure, prepared records or engage in any other activity which the auditor would normally review and appraise and which could reasonably be constructed to compromise the auditor's independence. The auditor's objectivity is not adversely affected, however by determining and recommending a standard of control to be adopted in the development of system and procedures under review.

Our responsibility is to report to the college authority any significant finding, regarding areas under audit that required improvement, as well as irregularities if any, which have not been duly rectified at the time of audit.

The audit observation is annexed herewith in details.

I would like to take this opportunity to express our appreciation for the co-operation and courtesies extended to us during this audit.

for & on behalf of
Somnath Ray & Associates
Chartered Accountants



Signed by Principal, Bhairab Ganguly College Page 1 of 6

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata

BHAIRAB GANGULY COLLEGE - INTERNAL AUDIT (2021-22)

Observations: -

1. CASH & BANK

Cash Account is maintained in Smart College Accounts Software which is not a user-friendly software or easily accessible.

Cash in hand has been physically verified by us on surprise basis as on 03.02.2023. UG physical Cash amounting to Rs 31,219.00 and PG physical Cash amounting to Rs 325.00 have been found in the small aluminum cash boxes which agree with book balance. Signed Verification Sheet is attached with this report in Annexure - 1

We found eighteen numbers of bank accounts maintained in the name of the college.

During the course of Vouching, the following irregularities have been found:

- Vouchers are maintained in a very sketchy way. Need more attention to complete the process.
- In some cases, vouchers are found missing, vouchers are without supporting documents, the recipient signature is missing and sometimes vouchers are also without revenue stamp.
- Computer generated vouchers are not in serial order (serial number totally missing in some cases) and in some cases pre-printed vouchers (green coloured) are also found in the file instead of computer-generated vouchers. Uniformity needs to be maintained else such ambiguity will affect college accounts otherwise.
- The transaction date in the vouchers and the Accounts Software System cash Book should be the same.



Signed by Principal, Bhairab Ganguly College 2 of 6

Signer: Dr. Subhranil Som
Date: Monday, April 10, 2023 3:13 PM
Location: Kolkata



2. PURCHASE

- Purchase procedure is maintained. However, to have a better control over the purchase, following procedure and documentation are suggested:
 - A statement of work (for service) or a statement of requirements (for goods).
 - Requisition sheet should be signed by authorised person along with passing necessary comments considering the justification of purchase in respect of utility & quantity. Merely signing the requisition sheet is not enough for the purpose.
 - Policy of selection of buyer/service provider should be drawn based on value, quality, nature and frequency of purchase in such a way as to justify later if any query.
 - Quality and rate should be properly checked in accordance with requisition sheet in addition to checking the clerical accuracy of the bills. Authorised person is to sign along with a note of order to pass for payment after proper check- marking in the bills/invoice.
- Regarding procurement of Fixed assets including development/renovation of immovable properties, special attention is needed in addition to general purchase. This includes:
 - Maintaining a separate file of note sheet for each activity/project regarding the sequential flow of activity from selection of buyer/service provider to payment process including budgetary control and purpose/justification of the above activity.
 - Engaging an authorised person responsible for monitoring the process of work.
 - Step to step monitoring along with noting the work in progress, and filing the required documents with signature and date.
 - After acquisition/completion of the work, necessary information along with documents are to be handed over to the accountant for incorporating the same in the books of accounts and complete all the required paraphernalia if it is related to any earmarked grant received for the purpose.

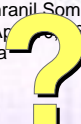
3. GRANT IN AID & ADVANCE TO TEACHERS FOR PROJECT WORK

- Grant received from different sources and advance made to teachers for the related project need to be reconciled.
- A separate Register should be maintained recording grant details, advance given to teachers from this along with the status of Grant Settlement Position.
- In our opinion without maintaining a control register, the college will be in difficulty while finalising the accounts at the year-end in this aspect.



Signed by Principal, Bhairab Ganguly College Page 3 of 6

Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



4. LIBRARY

- 31732 number of books are shown in the Book Record (Accession Registers) as on 03-02-2023. A physical verification of Library Book-Stock has been conducted by us on 03-02-2023 on surprise basis. This physical verification was made as sample checking of few books selected at random from different categories of Accession Registers (Hard Bound Register maintained manually in addition to record maintained in computer software). The main purpose of this sample checking is:
 1. Whether they are found in the book rack or not.
 2. The time to find out books by the library staff for ensuring if the sequential arrangement of books in the rack is commensurate with finding out of those books according to their identification/code number easily.

We find all the sample selected books in the rack accordingly at the time of physical verification (except one book), though this small sample checking does not ensure its purpose fully. A full-fledged 100 % verification of all library books should be done by the authority in due course. The physical verification details of the above are recorded in the sheet and signed by both of us and attached with this report in Annexure -2

5. SECURITY MEASURE

- Password of Website, HRMS, Email, Admission Software, College Software, LMS, TDS & Income tax login, ESIC, P.TAX., GST and DSC should be changed at periodic intervals and written in note book under the custody of Principal & respective person.
- Key control regarding Cash-Safe-Vault should be dual responsibility of both cashier and Bursar/ Principal.

6. STATUTORY COMPLIANCE

- Payment to contractor, supplier and other related party has been made without considering the TDS aspect U/S 194 of Income Tax Act 1961.
- We observed that no STDS had been deducted from the agency bill as should have been done as per Circular No-3910-F(Y) Dated-18.05.2015 by West Bengal Finance Department.



Signed by Principal, Bhairab Ganguly College 4 of 6
Signer: Dr. Subhranil Som
Date: Monday, April 23 3:13 PM
Location: Kolkata



7. PAY ROLL / SALARY DISBURSEMENT

- All categories of salary register needs to be maintained properly.
- Teachers & Staffs do not always sign the documents systematically on getting their salary through bank.
- Proper maintenance of Salary Register and Payee signature is required in all cases as this is part & parcel of statutory books of accounts.

8. FIXED ASSETS

As per our recommendation the college authority has made a **physical verification work of all assets** during the period September 2021 to March 2022 to identify the existence, quantity and condition of all the fixed and movable assets of the College and the up-to-date recording of the same to the newly introduced Assets Register with the intention to have proper checks and control over the fixed asset of the College.

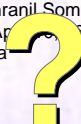
After completion of the physical verification work, a new **Fixed Asset Register (FAR)** has been prepared showing full particulars of the assets like location, nature/classification, quantities along with the identification number, etc. of the fixed assets. New fixed assets purchased or movement of assets thereafter requires to be updated by the College authority as and when occurred.

As recommended in our last Internal Audit Report for the year 2020-21, dated March 21, 2022, a **LOG BOOK** system has also been introduced for better control over the movement of movable assets (Laptops, Mobile, HDD, Camera etc.). This newly introduced log book should be maintained more carefully in the future and the one-year reissue/ renewal policy should be reviewed. In our opinion, six-month renewal policy would be more effective for safeguard and control of the assets life specially when we are issuing laptops. We have also observed inoperative laptops kept held by the person/department for a long time without depositing to the concerned person maintain and supervise this.



Signed by Principal, Bhairab Ganguly College 5 of 6

Signer: Dr. Subhranil Som
Date: Monday, April 11, 2023 3:13 PM
Location: Kolkata



9. BOOKS OF ACCOUNTS

- Books of Accounts are maintained in Smart College Accounts Software which is neither user-friendly nor easily accessible for 2021-22.
- After finalising the accounts, the college authority may print the entire accounts with hard binding cover with all signatories.
- Various types of advances found in General Ledger in the college accounts, need immediate reconciliation.
- A separate ESIC file should be maintained containing ESIC return along with paid challans and wages summary.
- A separate P-Tax file should be maintained for casual staff purpose.
- A separate TDS file should be maintained with FORM NO 27A, 24Q, FVQ-TDS statement statistics report, BIN Details, tax invoice cum provisional receipt and Form 16 / 16A.
- It is also observed that TDS is deducted from contractor but tax is not deposited in time. Also, TDS Return is not filed in time and there is delay in generation of Form 16A.

Belghoria
February 11, 2023

For & on behalf of
Somnath Ray & Associates
Chartered Accountants
FERN-324411E



Somnath Ray, Proprietor
Membership No: 059817
UDIN :23059817BGWSUA7305

Signed by Principal, Bhairab Ganguly College 6 of 6

Signer: Dr. Subhranjit Som
Date: Monday, April 10, 2023 3:13 PM
Location: Kolkata





Somnath Ray & Associates
CHARTERED ACCOUNTANTS

BHAIRAB GANGULY COLLEGE

Physical verification of Cash as on 03-02-2023 at 10:30 A.M

Physical Balance :

UG			PG		
DENOMINATION	NO.	AMOUNT (RS)	DENOMINATION	NO.	AMOUNT (RS)
500	55	27,500.00	500	0	0.00
100	36	3,600.00	100	3	300.00
50	1	50.00	50	0	0.00
20	2	40.00	20	1	20.00
10	2	20.00	10	0	0.00
COINS		9.00	COINS		5.00
		<u>31,219.00</u>			<u>325.00</u>

Book Balance : 31,219.00

325.00

Cash Physically verified and found correct
Somnath Ray



[Signature]
Bursar
03/02/2023
Bursar
BHAIRAB GANGULY COLLEGE
Belghoria, Koi-56

[Signature]
ACCOUNTANT
03/2/2023
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Swapan Sankar,
Clerk (Handling Cash)
03.02.2023

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
Date: Monday, 03 Feb 2023 3:13 PM
Location: Kolkata



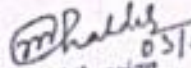


Somnath Ray & Associates CHARTERED ACCOUNTANTS

Physical verification of Library Book-Stock as on 3 February 2023

(Sample Checking of few number of books selected at random in different category from Library Accessions Register)

Book Identification no. As Per Register	Books selected from the Register for Physical Verification	Physically Found in Book Rack	REMARKS
PG 326	Contemporary Critical Theorists (From LDCAN TO SAID)	YES	-
PG 1128	Studies On Rabindranath Tagore	YES	-
PG 1428	Global Tectonics. 3rd ED.	NO	Issued To Geography (P.G.) Dept. & Not Found their
16174	Prakritik Durjog	YES	-
14544	Journalism Changing Society Emerging Trends	YES	-
15078	International Relations	YES	-
14814	Bharater Arthik Bebostha O Orthokori Bajarer Karjokolap	YES	-
1198	Shakespeare Criticism [1623-1840]	YES	-
1653	Politics Among Nations	YES	-
18107	Cellular And Molecular Immunology	YES	-
18350	Adhunik Bharatio Dorshon	YES	-
2661	Inorganic Chemistry	YES	-
2852	Politics And Government At Home And ABROAD	YES	-
394	Existentialism And Humanism	YES	-
17496	Principles Of Bio Chemistry	YES	-
18503	Bharotborsho Sadhinotar Pore [1947-2000]	YES	-
16601	Foods (Facts & Principles)	YES	-
18221	Remote Sensing And GIS	YES	-
2478	Rise And Development Of The English Constitution	YES	-
18194	Direct Taxes (Law And Practise)	YES	-
U-6229	Ganong's Review Of Medical Physiology	YES	-
127	Aristotle - The Politics	YES	-
U-4705	Lehninger Principles Of Bio Chemistry	YES	-
16207	Geography	YES	-
17558	The Financial System In India	YES	-
17705	Shovota Sorup O Bharoter Jatiotabadi Chintadhara	YES	-
U-7492	Bharot Itihaser Sondhane	YES	-


 05/02/23
 Librarian
 Bhairab Ganguly College
 Belgharia, Kol-56

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som

Date: Monday, April 3, 2023 3:13 PM

Location: Kolkata



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata-700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2022

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl. Bal. after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			Dr.	Cr.
AIR CONDITIONER	1,113,189.56	0.00	0.00	0.00	0.00	0.00	15 %	166,978.43	946,211.13	0.00
BOOK (COLLEGE FUND)	220,023.63	0.00	0.00	28,644.00	0.00	0.00	40 %	90,738.37	149,285.26	0.00
BOUNDARY WALL	91,961.90	0.00	0.00	0.00	0.00	0.00	5 %	4,597.60	87,364.30	0.00
BUILDING	30,121,615.20	0.00	0.00	0.00	0.00	0.00	5 %	1,506,080.76	31,465,534.44	0.00
BUILDING SHED	397,795.50	0.00	0.00	0.00	0.00	0.00	10 %	39,779.55	358,015.95	0.00
COLLEGE MODEL	38,538.33	0.00	0.00	0.00	0.00	0.00	10 %	3,853.83	34,684.50	0.00
COMPUTER AND ACCESSORIES	967,451.98	0.00	0.00	50,423.00	0.00	0.00	40 %	405,065.39	632,809.59	0.00
ELECTRICAL INSTALLATION	3,169,729.56	0.00	14,950.00	32,490.00	0.00	0.00	10 %	322,091.96	2,915,067.60	0.00
FIRE EXTINGUISHER	84,131.77	0.00	0.00	0.00	0.00	0.00	15 %	12,619.77	71,512.00	0.00
FURNITURE & FIXTURE	6,446,148.49	0.00	0.00	4,444.00	0.00	0.00	10 %	644,637.06	5,801,756.43	0.00
GARDENING EQUIPMENT	37,919.00	0.00	0.00	0.00	0.00	0.00	20 %	7,583.80	30,335.20	0.00
GENERATOR	140,345.85	0.00	0.00	0.00	0.00	0.00	15 %	21,051.88	119,293.97	0.00
LAND	1,500,000.00	0.00	0.00	0.00	0.00	0.00	%	0.00	1,500,000.00	0.00
MEDICAL EQUIPMENTS	890.86	0.00	0.00	0.00	0.00	0.00	20 %	178.17	712.69	0.00
MUSEUM ANTIQUE MATERIALS	108,422.00	0.00	0.00	0.00	0.00	0.00	%	0.00	108,422.00	0.00
OFFICE EQUIPMENT	225,238.94	0.00	0.00	0.00	0.00	0.00	10 %	22,523.89	202,715.05	0.00
PUMP MACHINE	5,596.19	0.00	0.00	14,728.00	0.00	0.00	15 %	1,938.03	18,346.16	0.00
RAIN WATER HARVESTING PROJECT	92,206.71	0.00	0.00	0.00	0.00	0.00	5 %	4,610.29	87,596.42	0.00
REFRIGERATOR	52,367.53	0.00	0.00	0.00	0.00	0.00	15 %	7,853.63	44,513.90	0.00
SCIENCE APPARATUS	240,293.63	0.00	0.00	38,440.00	0.00	0.00	40 %	103,806.45	174,928.18	0.00
SOLAR POWER PLANT	323,777.98	0.00	0.00	0.00	0.00	0.00	15 %	48,566.70	275,211.28	0.00

Cashier

Accountant

BHAIRAB GANGULY COLLEGE

Bhairab Ganguly College

1 of 2

Signed by Principal, Bhairab Ganguly College

Signed: Dr. Subhranil Som
 Date: Monday, Apr 11, 2023 3:13 PM
 Location: Kolkata



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata-700056
 Phone: 2553-2280, 2564-3191
 www.bhairabgangulycollege.ac.in

Schedule: F - FIXED ASSETS

Schedule Report, part of Balance Sheet, for the year ended 31-03-2022

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl Bal after Depreciation
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
SPORTS GOODS	17,857.50	0.00	0.00	0.00	6,100.00	0.00	50 %	10,453.75	13,503.75
SWIMMING POOL WORK IN PROGRESS	11,000,000.00	0.00	0.00	0.00	0.00	0.00	%	0.00	11,000,000.00
WATER COOLER	103,611.15	0.00	0.00	0.00	0.00	0.00	10 %	10,361.12	93,250.03
WATER PURIFIER	153,321.54	0.00	0.00	0.00	0.00	0.00	10 %	15,332.15	137,989.39
XEROX MACHINE	69,964.49	0.00	0.00	0.00	0.00	0.00	15 %	10,494.67	59,469.82
	59,762,338.56	0.00	14,950.00	0.00	175,269.00	0.00		3,614,396.24	56,338,151.34
								Net Amt	56,338,151.34

Signed by Principal, Bhairab Ganguly College

Signer: Dr. Subhranil Som
 Date: Monday, Apr 11, 2023 3:13 PM
 Location: Kolkata



Cashier

Bhairab Ganguly College
 Belgharia, Kolkata - 56

Accountant

Blm

Bursar

BHAIRAB GANGULY COLLEGE
 Belgharia, KOL-56

Blm

Principal

BHAIRAB GANGULY COLLEGE
 Belgharia, Kolkata-56

Blm

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056
 Phone: 2553-2280, 2564-3191
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Schedule: J - FIXED ASSETS (UGC)

Schedule Report, part of Balance Sheet, for the year ended 31-03-2022

Account Ledger	Opening Balance		This Accounting Yr (Full)		This Accounting Yr (Half)		Rate of Depreciation	Depreciation	Cl. Bal after Depreciation	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.				
BOOK (UGC GRANT)	2,558.59	0.00	0.00	0.00	0.00	0.00	40 %	1,023.44	1,535.15	0.00
BUILDING (UGC)	7,414,041.12	0.00	0.00	0.00	0.00	0.00	5 %	370,702.06	7,043,339.06	0.00
BUILDING RUSA 2.0	4,414,817.80	0.00	0.00	0.00	0.00	0.00	5 %	220,740.89	4,194,076.91	0.00
COMPUTER (RUSA)	1,587,927.00	0.00	0.00	0.00	0.00	0.00	40 %	635,170.80	952,756.20	0.00
COMPUTER (UGC)	14,965.44	0.00	0.00	0.00	0.00	0.00	40 %	5,986.18	8,979.26	0.00
ELECTRIC INSTALLATION (RUSA)	1,472,278.50	0.00	0.00	0.00	0.00	0.00	10 %	147,227.85	1,325,050.65	0.00
FURNITURE & FIXTURE (UGC)	9,777.46	0.00	0.00	0.00	0.00	0.00	10 %	977.75	8,799.71	0.00
INTERIOR ACOUSTICS (RUSA)	2,096,316.90	0.00	0.00	0.00	0.00	0.00	10 %	209,631.69	1,886,685.21	0.00
OFFICE EQUIPMENT (UGC)	20,699.54	0.00	0.00	0.00	0.00	0.00	10 %	2,069.95	18,629.59	0.00
SCIENCE APPARATUS (UGC)	4,811.02	0.00	0.00	0.00	0.00	0.00	40 %	1,924.41	2,886.61	0.00
SCIENCE APPARATUS RUSA 2.0	1,218,608.16	0.00	0.00	0.00	0.00	0.00	40 %	487,443.26	731,164.90	0.00
SPORTS GOODS (UGC GRANT)	154	0.00	0.00	0.00	0.00	0.00	50 %	0.77	0.77	0.00
XEROX MACHINE (UGC)	24,838.64	0.00	0.00	0.00	0.00	0.00	15 %	3,725.80	21,112.84	0.00
	18,281,641.71	0.00	0.00	0.00	0.00	0.00		2,096,624.65	16,195,016.86	0.00
								Net Amt	16,195,016.86	0.00

Signed by Principal, Bhairab Ganguly College

Signed: Dr. Subhranil Som
 Date: Monday, Apr 11, 2023 3:13 PM
 Location: Kolkata



Cashier

BRM
 Bhairab Ganguly College
 Belghoria, Kolkata - 56

Wally
 BHAIKAB GANGULY COLLEGE
 Belgharia, Kol-56

K
 Principal
 Bhairab Ganguly College
 Belgharia, Kolkata

BHAIRAB GANGULY COLLEGE

(Government Aided)

'A' Accredited Institute by NAAC

Belgharia, Kolkata-700 056

Phone : (033) 2553 2280 / (033) 2564 3191

E-mail : principal.office@bhairabgangulycollege.ac.in

bhairab1968@gmail.com

Website : www.bhairabgangulycollege.ac.in



Ref. No.

Date

Statement of Expenditure excluding Salary for the Year 2017-18

Particulars	Amount (Rs.)	Total Amount (Rs.)
Total as per Income and Expenditure A/C	24530413.84	
Capital Expenditure	17008191	
Total		41538605
Less : Income, Depreciation and Salary		
Excess of Income over Expenditure	164457.38	
Depreciation	4558563.79	
Bursar Allowance	64995	
Exgratia	122000	
Extra remuneration Payments to NTS	179945	
Full/part/guest allowance	1385199	
GL remuneration M.Com	174800	
GL remuneration MSC	369900	
GL remuneration Urdu	72635	
GL Salary	876139	
GL remuneration MA	284000	
Library Part time NTS	75398	
Overtime duty remuneration	10250	
Part time allowance of MA	15000	
Part time allowance of M.Sc	30000	
Part time allowance of Engineer	15689	
Part time NTS salary	1806854	
Part time NTS salary MA	14999	
Part time NTS salary MSC	42000	
Vice-Principal allowance	25000	
Total		10287824
Expenditure excluding Salary		31250781

(Subhranil Som)

Principal

Principal

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata-56

BHAIRAB GANGULY COLLEGE

(Government Aided)

'A' Accredited Institute by NAAC

Belgharia, Kolkata-700 056

Phone : (033) 2553 2280 / (033) 2564 3191

E-mail : principal.office@bhairabgangulycollege.ac.in

bhairab1968@gmail.com

Website : www.bhairabgangulycollege.ac.in



Ref. No.

Date

Statement of Expenditure excluding Salary for the Year 2018-19

Particulars	Amount (Rs.)	Total Amount (Rs.)
Total as per Income and Expenditure A/C	27303594.21	
Capital Expenditure	9253278	
Total	36556872.21	36556872
Less: Income, Depreciation and Salary		
Excess of Income over Expenditure	2534589.22	
Depreciation	4886213.34	
Bursar Allowance	60000	
Exgratia	158000	
Extra remuneration Payments to NTS	258680	
GL Salary	1126680	
Gym instructor	14900	
Library Part time NTS	109250	
Part time NTS salary	2390847	
Vice-Principal allowance	60000	
Total	11599159.56	11599160
Expenditure excluding Salary		24957713

(Subhranil Som)

Principal

Principal

BHAIRAB GANGULY COLLEGE
Belgharia, Kolkata-56

BHAIRAB GANGULY COLLEGE

(Government Aided)

'A' Accredited Institute by NAAC

Belgharia, Kolkata-700 056

Phone : (033) 2553 2280 / (033) 2564 3191

E-mail : principal.office@bhairabgangulycollege.ac.in

bhairab1968@gmail.com

Website : www.bhairabgangulycollege.ac.in



Ref. No.

Date

Statement of Expenditure excluding Salary for the Year 2019-20

Particulars	Amount (Rs.)	Total Amount (Rs.)
Total as per Income and Expenditure A/C	29445382.2	
Capital Expenditure	16440021	
Total		45885403
Less : Income, Depreciation and Salary		
Excess of Income over Expenditure	5106146.26	
Vice principal allowance	55000	
Bursar Allowance	55000	
Depreciation	5491051.88	
Exgratia	200000	
Extra rem to NTS	212250	
Full/Part/Guest Allowance	973643	
Guest Lecture Allowance	27300	
GL Salary	1249661	
Gym Instructor	68000	
Library Part time NTS	142200	
Over time	5400	
Part time NTS	2630995	
Total		16216647
Expenditure excluding Salary		29668756

(Subhranil Som)

Principal

Principal

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Date

Statement of Expenditure excluding Salary for the Year ended 2020-21

Particulars	Amount (Rs.)	Total Amount (Rs.)
Total as per Income and Expenditure A/C	16097753.55	
Capital Expenditure	12905841	
Total		29003595
Less : Depreciation, Salary		
Depreciation	6924540.14	
Exgratia	184000	
Extra remuneration Payments to NTS	60030	
GL Salary	447360	
Gym Instructor	21500	
Library Part time NTS	23940	
Over time	14750	
Part time NTS	3623125	
Remuneration payments to NTS	3750	
Full Part GT All	124953	
online seminar expenditure	56800	
Total		11484748.14
Expenditure excluding Salary		17518846.86

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Date

Statement of Expenditure excluding Salary for the Year ended 2021-22

Particulars	Amount (Rs.)	Total Amount (Rs.)
Total as per Income and Expenditure A/C	24203466	
Capital Expenditure	161565	
Total		24365031
Less : Income, Depreciation and Salary		
Excess of Income over Expenditure	7317126.82	
Bursar Allowance	60000	
Depreciation	5701021.09	
Exgratia	243750	
Extra remuneration Payments to NTS	175100	
Part time allowance of MA	6000	
Part time NTS allowance	3478323	
Remuneration payments(NTS)	49475	
online seminar expenditure	370480	
Total		17401276
Expenditure excluding Salary		6963755


(Subhranil Som)

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