

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 - 700 046.**

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 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:-

- 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.



(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.



- 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

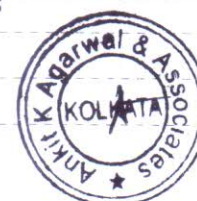


BHAIRAB GANGULY COLLEGE

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



Cashier

BDM
Accountant
Accountant

Chakraborty
Bursar
Bursar

Sudh
Principal
Vice-Principal

Bhairab Ganguly College
Belgharia, Kolkata-78

BHAIRAB GANGULY COLLEGE

BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

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

Cashier

Accountant

Accountant

Bursar

Bursar

Principal

Vice-Prinsipal

Bhairab Ganguly

Alleg

BHAIRAB GANGULY COLLEGE BHAIRAB GANGULY COLLEGE

Belgharia, Kol-56

Belgharia, Kol-56



BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

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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		



Cashier

BD
Accountant

Shukla
Bursar

Saha
Principal
Vice-Principal

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

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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 WALFARE 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. <u>24,530,413.84</u>		Rs. <u>24,530,413.84</u>



Cashier

BD
Accountant
Accountant

Chalch
Bursar
Bursar

Smt
Principal
Vice-Principal

Bhairab Ganguly College

BHAIRAB GANGULY COLLEGE

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

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Somnath Ray & Associates

CHARTERED ACCOUNTANTS

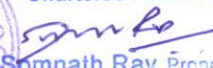
Expenditure incurred for Academic and Physical activities

Identified and extracted from Audited Income & Expenditure Account for the year 2017-18

SL NO.	LEDGER NAME	ACADEMIC	PHYSICAL	TOTAL
		ACTIVITIES	ACTIVITIES	(Audited Accounts figure)
		Amount (Rs)	Amount (Rs)	Amount (Rs)
1	EXCURSION EXP.	4,48,368.00	-	4,48,368.00
2	LAB. CONTINGENCY	1,85,733.00	-	1,85,733.00
3	LIBRARY BOOK MAINTENANCE CHARGE	5,900.00	-	5,900.00
4	LIBRARY CONTINGENCY	27,346.00	-	27,346.00
5	METROLOGICAL EXPENSES	1,50,300.00	-	1,50,300.00
6	PSYCHOLOGICAL COUNSELLING EXPENSES	12,000.00	-	12,000.00
7	REPAIR OF FURNITURE	45,190.00	-	45,190.00
8	SEMINAR EXPENSES	67,895.00	-	67,895.00
9	SPORTS EXPENSES	1,05,890.00	-	1,05,890.00
10	SCIENCE ACADEMY WORKSHOP	2,09,781.00	-	2,09,781.00
11	STUDENT AID FUND EXP.	1,97,350.00	-	1,97,350.00
12	STUDENT HEALTH HOME EXP.	25,000.00	-	25,000.00
13	STUDENT WELFARE FUND	1,30,625.00	-	1,30,625.00
14	STUDENTS UNION FEES	6,79,080.00	-	6,79,080.00
15	UNIV. AFFILIATION CHARGE	37,283.00	-	37,283.00
16	WEBSITE MAINTENANCE CHARGE	67,250.00	-	67,250.00
17	WORKSHOP EXPENSES	23,822.00	-	23,822.00
18	COMPUTER MAINTENANCE	81,950.00	4,450.00	86,400.00
19	ELECTRIC CHARGES	8,64,543.00	2,16,136.00	10,80,679.00
20	FURNISHING & RENOVATION	1,30,000.00	2,98,235.00	4,28,235.00
21	REFRESHMENT	1,22,674.00	30,669.00	1,53,343.00
22	REPAIR & MAINTENANCE	2,57,130.00	4,14,520.00	6,71,650.00
23	BANK CHARGES	-	83,009.00	83,009.00
24	CCTV MAINTENANCE	-	16,920.00	16,920.00
25	FESTIVAL EXP.	-	2,10,150.00	2,10,150.00
26	GARDENING EXP.	-	2,57,336.00	2,57,336.00
27	GOLDEN JUBILEE YEAR EXPENSES	-	21,32,109.00	21,32,109.00
28	INTERCUM MAINTENANCE	-	14,000.00	14,000.00
29	INTERNET & CABLE EXPENSES	-	2,29,470.00	2,29,470.00
30	LABOUR & MAINTENANCE CHARGE	-	1,51,215.00	1,51,215.00
31	MEDICAL EXPENSES	-	2,673.00	2,673.00
32	OFFICE CONTINGENCY	-	1,27,024.00	1,27,024.00
33	PRINTING & STATIONERY	-	5,72,578.00	5,72,578.00
34	SOFTWARE DEVELOPMENT	-	2,05,290.00	2,05,290.00
35	TELEPHONE CHARGES	-	9,101.00	9,101.00
36	TRAVELLING CHARGES	-	1,83,067.00	1,83,067.00
37	WELFARE FEES	-	330.00	330.00
	TOTAL	38,75,110.00	51,58,282.00	90,33,392.00

The above statement of item-wise total expenditure has been checked and verified from the audited accounts of Bhairab Ganguly College for the financial year 2017-18 and found the same correct.

Kolkata - 700056
Dated : 24 February, 2023

For Somnath Ray & Associates
Chartered Accountants

Somnath Ray, Proprietor

UDIN - 21039817BGWSU03712
F.R.N - 324411E, ICAI M.No. - 059817

Signature of Chartered Accountant


Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56


Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56


Principal
Bhairab Ganguly College
Belgharia, Kolkata - 56

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.



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.



(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.



- 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 - 3290625

Ankit Kumar Agarwal

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

ANKIT KUMAR AGARWAL
(PROPRIETOR)
Membership No. - 300763



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 CCTV MAINTENANCE	17,160.00	By COMPUTER MAINTENANCE	9,980.00
To COLLEGE EXAM. FEES	7,200.00	By CYCLE STAND	79,720.00
To COMPUTER MAINTENANCE	249,738.00	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



B. Ray
Accountant

M. K. Chakraborty
Bursar

S. S. Chakraborty
Vice-Principal

Bhairab Ganguly College
Belgharia, Kolkata - 56

BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

BHAIRAB GANGULY COLLEGE

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Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

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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 Collageied 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	9,486.00
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 Collageied 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

[Signature]

Accountant

Bhairab Ganguly College

Belgharia, Kolkata-56

[Signature]

Bursar

BHAIRAB GANGULY COLLEGE

Belgharia, Kol-56



[Signature]

Vice-Principal

BHAIRAB GANGULY COLLEGE

Belgharia, Kol-56 2 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 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	983,253.00		
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	255,399.00		
To TUITION FEES	10,545.00		
To TUITION FEES REFUND TO STATE GOVT.	1,297,520.00		



B. Dey
Accountant
Bhairab Ganguly College
Belgharia, Kolkata - 50

Chakrabarti
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

Saha
Vice-Principal
BHAIRAB GANGULY COLLEGE
Belgharia 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



B. Dey
Accountant
Bhairab Ganguly College

Chakrabarti
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kolkata

Sinha
Vice-Principal
BHAIRAB GANGULY COLLEGE
Belgharia, Kolkata 4 of 4



Somnath Ray & Associates

CHARTERED ACCOUNTANTS

Expenditure incurred for Academic and Physical activities

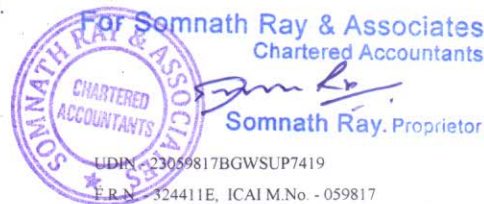
Identified and extracted from Audited Income & Expenditure Account for the year 2018-19

SL NO.	LEDGER NAME	ACADEMIC	PHYSICAL	TOTAL
		ACTIVITIES	ACTIVITIES	(Audited Accounts figure)
		Amount (Rs)	Amount (Rs)	Amount (Rs)
1	EXCURSION EXP.	6,04,405.00	-	6,04,405.00
2	LAB. CONTINGENCY	1,96,500.00	-	1,96,500.00
3	LIBRARY CONTINGENCY	7,494.00	-	7,494.00
4	METROLOGICAL EXPENSES	1,50,000.00	-	1,50,000.00
5	SEMINAR EXPENSES	1,27,014.00	-	1,27,014.00
6	SPORTS EXPENSES	1,23,696.00	-	1,23,696.00
7	SCIENCE ACADEMY WORKSHOP	3,120.00	-	3,120.00
8	STUDENT AID FUND EXP.	79,135.00	-	79,135.00
9	STUDENT HEALTH HOME EXP.	25,260.00	-	25,260.00
10	STUDENT WELFARE FUND	1,19,775.00	-	1,19,775.00
11	STUDENTS UNION FEES	4,450.00	-	4,450.00
12	UNIV. AFFILIATION CHARGE	9,100.00	-	9,100.00
13	WEBSITE MAINTENANCE CHARGE	410.00	-	410.00
14	WORKSHOP EXPENSES	2,49,067.00	-	2,49,067.00
15	COMPUTER MAINTENANCE	1,13,396.00	1,36,342.00	2,49,738.00
16	ELECTRIC CHARGES	9,51,201.00	2,37,800.00	11,89,001.00
17	FURNISHING & RENOVATION	82,901.00	74,564.00	1,57,465.00
18	REFRESHMENT	1,74,699.00	43,675.00	2,18,374.00
19	REPAIR & MAINTENANCE	1,94,232.00	7,89,021.00	9,83,253.00
20	SOFTWARE DEVELOPMENT	5,900.00	79,000.00	84,900.00
21	BANK CHARGES	-	1,27,230.00	1,27,230.00
22	CCTV MAINTENANCE	-	17,160.00	17,160.00
23	FESTIVAL EXP.	-	3,55,708.00	3,55,708.00
24	GARDENING EXP.	-	1,46,555.00	1,46,555.00
25	GOLDEN JUBILEE YEAR EXPENSES	-	15,30,581.00	15,30,581.00
26	INTERNET & CABLE EXPENSES	-	1,94,610.00	1,94,610.00
27	LABOUR & MAINTENANCE CHARGE	-	2,04,550.00	2,04,550.00
28	MEDICAL EXPENSES	-	1,15,894.00	1,15,894.00
29	OFFICE CONTINGENCY	-	1,44,868.00	1,44,868.00
30	PRINTING & STATIONERY	-	6,49,423.00	6,49,423.00
31	SECURITY GUARD EXP	-	60,500.00	60,500.00
32	TELEPHONE CHARGES	-	5,472.00	5,472.00
33	TRAVELLING CHARGES	-	2,55,399.00	2,55,399.00
34	WELFARE FEES	-	2,320.00	2,320.00
TOTAL		32,21,755.00	51,70,672.00	83,92,427.00

The above statement of item-wise total expenditure has been checked and verified from the audited accounts of Bhairab Ganguly College for the financial year 2018-19 and found the same correct.

Kolkata - 700056

Dated : 24 February, 2023



Signature of Chartered Accountant

BDM
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Walds
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

da
Principal
Bhairab Ganguly College
Belgharia, Kolkata - 56

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.**



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.

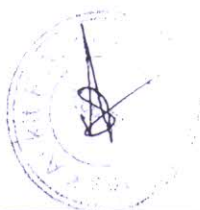
Sub: AUDIT REPORT OF BHAIRAB GANGULY COLLEGE FOR THE FINANCIAL YEAR 2019-2020.

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:-

- 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, 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.

(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.



(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

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		
To ADMISSION FEES	5,615.00	By ACCIDENT INSURANCE FEES	71,600.00
To ADVERTISEMENT CHARGE	7,350.00	By ADMISSION FEES	604,155.00
To AUDIT FEES	13,500.00	By BUILDING FEES	3,225,300.00
To BANK CHARGES	146,455.06	By CASUAL FEES	174,050.00
To BASIC COMPUTER TRAINING COURSE FEES	600.00	By CCS FEES	133,910.00
To BUILDING FEES	1,200.00	By COLLEGE EXAM. FEES	1,388,600.00
To BURSAR ALLOWANCE	55,000.00	By COMPETITIVE EXAM.	1,681,735.04
To CASUAL FEES	223,321.00	By CYCLE STAND	150,520.00
To CCS FEES	50.00	By DEVELOPMENT FEES	4,265,000.00
To CCTV MAINTENANCE	42,582.00	By DUPLICATE ID CARD	350.00
To COLLEGE EXAM. FEES	800.00	By DUPLICATE RECEIPTS	8,800.00
To COLLEGE PROCESSING CHARGES	199,574.00	By ELECTRIC FEES	888,230.00
To COMPETITIVE EXAM.	1,226,943.00	By ESTABLISHMENT CHARGE	72,875.00
To COMPUTER MAINTENANCE	82,280.00	By EXAMINATION FEE	710,200.00
To CONTINGENCY M.A.(ENGLISH)	5,000.00	By EXCURSION RECPT	84,750.00
To CYCLE STAND	50.00	By FESTIVAL FEES	355,290.00
To DEPRECIATION	5,491,051.88	By FULL/PART/GUEST T.S. ALLOW.	21,599.00
To DEVELOPMENT FEES	2,200.00	By I.T. FEES	129,500.00
To DONATION	2,000.00	By INCIDENTAL FEES	176,895.00
To ELECTRIC CHARGES	1,308,963.00	By INCOME TAX (ARREAR,INT,ON LATE FEE)	19,360.00
To ELECTRIC FEES	350.00	By INTEREST ON BANK	795,927.00
To ESI COLLEGE EXPENSES	672,841.00	By LAB. CONTINGENCY	1,112.00
To EXAMINATION FEE	200.00	By LABORATORY FEES	4,047,950.00
To EXAMINATION PROCESSING FEES	200.00	By LIBRARY DEVELOPMENT FEES	887,750.00
To EXCURSION EXP.	591,142.00	By LIBRARY DEVELOPMENT FEES	400.00
To EXCURSION RECPT	10,500.00	By LIBRARY FINE	406.00
To EX-GRACIA	200,000.00	By Library Printing Fees	913.00
To EXTRA REMUNERATION PAYMENT (NTS)	212,250.00	By MAGAZINE FEES	355,850.00
To FEES REFUND	11,995.00	By N.S.S. EXPENSES	2,109.00
To FESTIVAL EXP.	276,922.00	By NCC & NSS FEES	355,180.00
To FESTIVAL FEES	200.00	By OFFICE CONTINGENCY	381.00
To FUEL EXPENSES	1,200.00	By ONLINE TRANSACTION CHARGES	400,460.00

2 FEB 2021

Cashier



Accountant

Bursar

Principal

BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

1 of 4

BHAIRAB GANGULY COLLEGE

Belgharia, Kolkata- 700056

Phone: 2553-2280, 2564-3191

www.bhairabgangulycollege.ac.in

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

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	206.00	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 INTERCUM 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	35,560.00
To LEGAL EXPENSES	12,005.00	By STUDENT I CARD FEES	80.00
To LIBRARY BOOK MAINTENANCE CHARGE	3,000.00	By STUDENT WALFARE 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)	46,000.00
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		

12 FEB 2021
Cashier



BDM
Accountant

Bursar
Bursar

Principal
Principal

BHAIRAB GANGULY COLLEGE

2 of 4

BHAIRAB GANGULY COLLEGE

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

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

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 WALFARE 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.	1,461,485.00		
To UBA PROJECT EXPENSES	17,612.00		
To UNIV. AFFILIATION CHARGE	500.00		
To VENUE HIRING INCOME	496,514.00		

2 FEB 2021

Cashier



Accountant

Bursar

Bursar

Principal

3 of 4

BHAIRAB GANGULY COLLEGE

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

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

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

Bursar

Bursar

Principal
Vice-Principal

1 of 1



Somnath Ray & Associates

CHARTERED ACCOUNTANTS

Expenditure incurred for Academic and Physical activities

Identified and extracted from Audited Income & Expenditure Account for the year 2019-20

SL NO.	LEDGER NAME	ACADEMIC	PHYSICAL	TOTAL
		ACTIVITIES	ACTIVITIES	(Audited Accounts figure)
		Amount (Rs)	Amount (Rs)	Amount (Rs)
1	EXCURSION EXP.	5,91,142.00	-	5,91,142.00
2	FURNISHING & RENOVATION	1,63,500.00	-	1,63,500.00
3	LAB. CONTINGENCY	2,42,250.00	-	2,42,250.00
4	LIBRARY BOOK MAINTENANCE CHARGE	3,000.00	-	3,000.00
5	LIBRARY CONTINGENCY	12,337.00	-	12,337.00
6	METROLOGICAL EXPENSES	1,34,500.00	-	1,34,500.00
7	PSYCHOLOGICAL COUNSELLING EXPENSES	4,000.00	-	4,000.00
8	SEMINAR EXPENSES	3,34,652.00	-	3,34,652.00
9	SPORTS EXPENSES	1,70,377.00	-	1,70,377.00
10	STUDENT AID FUND EXP.	1,93,285.00	-	1,93,285.00
11	STUDENT WELFARE FUND	38,250.00	-	38,250.00
12	STUDENTS UNION FEES	1,000.00	-	1,000.00
13	UNIV. AFFILIATION CHARGE	500.00	-	500.00
14	WORKSHOP EXPENSES	86,908.00	-	86,908.00
15	COMPUTER MAINTENANCE	75,940.00	6,340.00	82,280.00
16	ELECTRIC CHARGES	10,47,170.00	2,61,793.00	13,08,963.00
17	REFRESHMENT	1,34,632.00	33,658.00	1,68,290.00
18	REPAIR & MAINTENANCE	6,37,777.00	12,53,853.00	18,91,630.00
19	SOFTWARE DEVELOPMENT	5,900.00	1,47,500.00	1,53,400.00
20	BANK CHARGES	-	1,46,455.00	1,46,455.00
21	CCTV MAINTENANCE	-	42,582.00	42,582.00
22	FESTIVAL EXP.	-	2,76,922.00	2,76,922.00
23	GARDENING EXP.	-	1,38,610.00	1,38,610.00
24	INTERCUM MAINTENANCE	-	12,000.00	12,000.00
25	INTERNET & CABLE EXPENSES	-	1,86,380.00	1,86,380.00
26	LABOUR & MAINTENANCE CHARGE	-	2,37,180.00	2,37,180.00
27	MEDICAL EXPENSES	-	2,69,528.00	2,69,528.00
28	OFFICE CONTINGENCY	-	83,411.00	83,411.00
29	PRINTING & STATIONERY	-	4,50,439.00	4,50,439.00
30	SECURITY GUARD EXP	-	80,500.00	80,500.00
31	TELEPHONE CHARGES	-	5,187.00	5,187.00
32	TRAVELLING CHARGES	-	4,42,492.00	4,42,492.00
33	WELFARE FEES	-	4,760.00	4,760.00
	TOTAL	38,77,120.00	40,79,590.00	79,56,710.00

The above statement of item-wise total expenditure has been checked and verified from the audited accounts of Bhairab Ganguly College for the financial year 2019-20 and found the same correct.

Kolkata - 700056

Dated : 24 February, 2023


Somnath Ray & Associates
Chartered Accountants
Somnath Ray, Proprietor
UDIN - 23059817BGWSUQ7552
F.R.N. - 324411E, ICAI M.No. - 059817

Signature of Chartered Accountant


Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56


Bursar
BHAIRAB GANGULY COLLEGE
Belghoria, Kol-56


Principal
Bhairab Ganguly College
Belghoria, Kolkata - 56



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 BHAIKAB 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.



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.



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
F.R.N : 32411E

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

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		
To ADMISSION FEES	190.00	By ACCIDENT INSURANCE FEES	82,140.00
To AMPHAN RELIEF FUND	100,000.00	By ADMISSION FEES	156,892.23
To AUDIT FEES	32,196.00	By BUILDING FEES	1,007,310.00
To BANK CHARGES	133,023.25	By CCS FEES	223,830.00
To BUILDING FEES	875.00	By COLLEGE EXAM. FEES	276,700.00
To CCS FEES	120.00	By DEVELOPMENT FEES	1,581,190.00
To COLLEGE EXAM. FEES	61,830.00	By ELECTRIC FEES	206,250.00
To COMPUTER MAINTENANCE	38,829.00	By ENROLMENT FEE 2020	224,900.00
To DEPRECIATION	6,924,540.14	By EXAMINATION FEE	410,900.00
To DEVELOPMENT FEES	1,275.00	By FESTIVAL FEES	102,825.00
To ELECTRIC CHARGES	406,366.00	By GUEST LECT. SALARY	119,107.00
To ELECTRIC FEES	175.00	By INCIDENTAL FEES	82,200.00
To EXAMINATION FEE	86,200.00	By INTEREST ON BANK	380,620.00
To EXCURSION EXP.	32,000.00	By INTEREST ON RUSA BANK A/C	32,699.00
To EXCURSION RECPT	18,000.00	By LABORATORY FEES	67,700.00
To EX-GRACIA	184,000.00	By LABORATORY MAINTENANCE FEES	831,612.00
To EXTRA REMUNERATION PAYMENT (NTS)	60,030.00	By LIBRARY DEVELOPMENT FEES	308,375.00
To FEES REFUND	51,135.00	By LIBRARY PART TIME N.T.S	11,340.00
To FESTIVAL EXP.	85,085.00	By MAGAZINE FEES	102,825.00
To FESTIVAL FEES	10,050.00	By MISC. RECEIPTS	28,274.00
To FUEL EXPENSES	3,000.00	By NCC & NSS FEES	164,360.00
To FULL/PART/GUEST T.S. ALLOW.	124,953.00	By ONLINE TRANSACTION CHARGES	101,550.00
To FURNISHING & RENOVATION	52,290.00	By PART TIME N.T.S. SALARY	50,398.00
To GARDENING EXP.	37,209.00	By PROSPECTUS FEE	50,375.00
To GUEST LECT. SALARY	447,360.00	By RENT RECEIVED (CESC)	1,200.00
To GYM INSTACTOR	21,500.00	By RUSA CONTRACTOR RECEIVED/PAYMENT	877,771.00
To ID CARD EXPENCES	31,152.00	By SALE OF ADMISSION FORM	1,129,244.06
To INCIDENTAL FEES	60.00	By SALE OF ADMISSION FORM PG	75,000.00
To INTERNET & CABLE EXPENSES	192,340.00	By SALE OF SCRAP MATERIALS	1,270.00
To LAB. CONTINGENCY	27,258.00	By SESSION CHARGE	352,625.00
To LABORATORY FEES	2,110.00	By STUDENT HEALTH HOME FEES	20,545.00
To LABORATORY MAINTENANCE FEES	720.00	By STUDENTS UNION FEES	389,350.00

Cashier

BDM
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Haldy
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

dk
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 REMUMNERATION	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		

Cashier


Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56


Bursar
Bhairab Ganguly College
Belgharia, Kol-56


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 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


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 Academic and Physical activities

Identified and extracted from Books of Accounts (Income & Expenditure Account) for the year 2020-21

SL NO.	LEDGER NAME	ACADEMIC	PHYSICAL	TOTAL
		ACTIVITIES	ACTIVITIES	(Books of Accounts figure)
		Amount (Rs)	Amount (Rs)	Amount (Rs)
1	EXCURSION EXP.	32,000.00	-	32,000.00
2	LAB. CONTINGENCY	27,258.00	-	27,258.00
3	LABORATORY MAINTENANCE FEES	720.00	-	720.00
4	METROLOGICAL EXPENSES	98,050.00	-	98,050.00
5	ONLINE LECTURE/SEMINAR/SPECIAL LECTURE	56,800.00	-	56,800.00
6	SEMINAR EXPENSES	23,061.00	-	23,061.00
7	SPORTS EXPENSES	7,790.00	-	7,790.00
8	STUDENT HEALTH HOME EXP.	25,020.00	-	25,020.00
9	STUDENT WELFARE FUND	3,760.00	-	3,760.00
10	WEBSITE MAINTENANCE CHARGE	20,473.00	-	20,473.00
11	WORKSHOP EXPENSES	4,000.00	-	4,000.00
12	COMPUTER MAINTENANCE	11,820.00	27,009.00	38,829.00
13	ELECTRIC CHARGES	3,25,093.00	81,273.00	4,06,366.00
14	FURNISHING & RENOVATION	50,000.00	2,290.00	52,290.00
15	REFRESHMENT	1,21,553.00	30,388.00	1,51,941.00
16	REPAIR & MAINTENANCE	32,215.00	2,80,827.00	3,13,042.00
17	SANITAZATION EXP	21,920.00	5,480.00	27,400.00
18	BANK CHARGES	-	1,33,023.00	1,33,023.00
19	FESTIVAL EXP.	-	85,085.00	85,085.00
20	GARDENING EXP.	-	37,209.00	37,209.00
21	INTERNET & CABLE EXPENSES	-	1,92,340.00	1,92,340.00
22	LABOUR & MAINTENANCE CHARGE	-	80,830.00	80,830.00
23	MEDICAL EXPENSES	-	1,270.00	1,270.00
24	OFFICE CONTINGENCY	-	88,972.00	88,972.00
25	PRINTING & STATIONERY	-	1,97,196.00	1,97,196.00
26	SECURITY GUARD EXP	-	76,000.00	76,000.00
27	SOFTWARE DEVELOPMENT	-	2,38,240.00	2,38,240.00
28	STRESS BUSTER CAMP EXP.	-	46,000.00	46,000.00
29	TELEPHONE CHARGES	-	14,217.00	14,217.00
30	TRAVELLING CHARGES	-	1,35,717.00	1,35,717.00
	TOTAL	8,61,533.00	17,53,366.00	26,14,899.00

The above statement of item-wise total expenditure has been checked and verified from the books of accounts of Bhairab Ganguly College for the financial year 2020-21 and found the same correct.

Kolkata - 700056

Dated : 24 February, 2023

Somnath Ray & Associates
Chartered Accountants
Somnath Ray
Somnath Ray, Proprietor
UDIN - 25059817BGWSUR2142
F.R.N. - 324411E, ICAI M.No. - 059817

Signature of Chartered Accountant

BD
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Haldar
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

dc
Principal
Bhairab Ganguly College
Belgharia, Kolkata - 56



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.

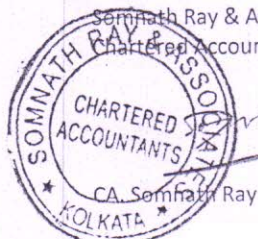
This audit does not develop and install procedure, prepared records or engage in any other activity which the auditor would normally review and appraise and which could reasonably be constructed to compromise the auditor's independence. The auditor's objectivity is not adversely affected, however by 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



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.



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

- 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.



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.




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



BHAIRAB GANGULY COLLEGE

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

Physical Balance :

UG				PG			
DENOMINATION	x	NO.	AMOUNT (RS)	DENOMINATION	x	NO.	AMOUNT (RS)
500	x	55	27,500.00	500	x	0	0.00
100	x	36	3,600.00	100	x	3	300.00
50	x	1	50.00	50	x	0	0.00
20	x	2	40.00	20	x	1	20.00
10	x	2	20.00	10	x	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



[Signature]

BURSAR
03/02/2023

Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

[Signature]

ACCOUNTANT
03/2/2023

Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

[Signature]
Swapan Sarkar,
Clerk (Handling Cash)
03.02.2023



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)

<u>Book Identification no. As Per Register</u>	<u>Books selected from the Register for Physical Verification</u>	<u>Physically Found in Book Rack</u>	<u>REMARKS</u>
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 their
16174	Prakritik Durjog	YES	-
14544	Journalism Changing Society Emerging Trends	YES	-
15078	International Relations	YES	-
14814	Bharater Arthik Beboস্থা O Orthokori Bajarer Karijokolap	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	-
2862	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	-

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





Somnath Ray & Associates

CHARTERED ACCOUNTANTS

Expenditure incurred for Academic and Physical activities

Identified and extracted from Books of Accounts (Income & Expenditure Account) for the year 2021-22

SL NO.	LEDGER NAME	ACADEMIC	PHYSICAL	TOTAL
		ACTIVITIES	ACTIVITIES	(Books of Accounts figure)
		Amount (Rs)	Amount (Rs)	Amount (Rs)
1	LAB. CONTINGENCY	1,26,224.00	-	1,26,224.00
2	LIBRARY BOOK MAINTENANCE CHARGE	12,583.00	-	12,583.00
3	LIBRARY CONTINGENCY	2,000.00	-	2,000.00
4	METROLOGICAL EXPENSES	82,500.00	-	82,500.00
5	ONLINE SPECIAL LECTURE/WEBINAR/SEMINAR	3,70,480.00	-	3,70,480.00
6	PSYCHOLOGICAL COUNSELLING EXPENSES	6,000.00	-	6,000.00
7	SEMINAR EXPENSES	26,100.00	-	26,100.00
8	SPORTS EXPENSES	58,881.00	-	58,881.00
9	STUDENT HEALTH HOME EXP.	21,025.00	-	21,025.00
10	STUDENT WELFARE FUND	1,200.00	-	1,200.00
11	STUDENTS UNION FEES	1,08,660.00	-	1,08,660.00
12	WEBSITE MAINTENANCE CHARGE	74,936.00	-	74,936.00
13	COMPUTER MAINTENANCE	17,320.00	33,786.00	51,106.00
14	ELECTRIC CHARGES	3,26,803.00	81,701.00	4,08,504.00
15	REFRESHMENT	1,20,031.00	30,008.00	1,50,039.00
16	REPAIR & MAINTENANCE	25,086.00	2,93,773.00	3,18,859.00
17	SANITAZATION EXP	22,586.00	5,646.00	28,232.00
18	WIFI CHARGES	200.00	200.00	400.00
19	BANK CHARGES	-	87,246.00	87,246.00
20	FESTIVAL EXP.	-	3,38,677.00	3,38,677.00
21	FIRE EXTINGUISHER MAINTENANCE	-	28,205.00	28,205.00
22	FURNISHING & RENOVATION	-	1,31,344.00	1,31,344.00
23	GARDENING EXP.	-	49,408.00	49,408.00
24	INTERCOM & OTHER TELEPHONE RELATED EXPENSES	-	1,500.00	1,500.00
25	INTERCUM MAINTENANCE	-	6,000.00	6,000.00
26	INTERNET & CABLE EXPENSES	-	1,00,890.00	1,00,890.00
27	LABOUR & MAINTENANCE CHARGE	-	1,26,040.00	1,26,040.00
28	MEDICAL EXPENSES	-	157.00	157.00
29	OFFICE CONTINGENCY	-	97,094.00	97,094.00
30	PRINTING & STATIONERY	-	2,13,182.00	2,13,182.00
31	REPAIR OF BUILDING	-	2,03,199.00	2,03,199.00
32	SECURITY GUARD EXP	-	1,04,000.00	1,04,000.00
33	SOFTWARE DEVELOPMENT	-	1,89,040.00	1,89,040.00
34	TELEPHONE CHARGES	-	8,712.00	8,712.00
35	TRAVELLING CHARGES	-	1,01,745.00	1,01,745.00
36	WELFARE FEES	-	63,111.00	63,111.00
	TOTAL	14,02,615.00	22,94,664.00	36,97,279.00

The above statement of item-wise total expenditure has been checked and verified from the books of accounts of Bhairab Ganguly College for the financial year 2021-22 and found the same correct.

Kolkata - 700056

Dated : 24 February, 2023



Signature of Chartered Accountant


Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56


Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56


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 ACCIDENT INSURANCE FEES	1,480.00		
To ADMISSION FEES	10,270.00	By ACCIDENT INSURANCE FEES	85,200.00
To ADVERTISEMENT CHARGE	2,780.00	By ADMISSION FEES	659,202.00
To BANK CHARGES	87,245.76	By BUILDING FEES	3,364,875.00
To BUILDING FEES	29,390.00	By CCS FEES	61,660.00
To BURSAR ALLOWANCE	60,000.00	By CESC RECURRING FUND	1,200.00
To CCS FEES	100.00	By COLLEGE EXAM. FEES	1,504,760.00
To COLLEGE EXAM. FEES	2,320.00	By CYCLE STAND	89,940.00
To COMPUTER MAINTENANCE	51,106.00	By DEVELOPMENT FEES	4,335,935.00
To CONSOLIDATED SALARY OF NTS (CONTRACTUAL)	430,210.00	By DUPLICATE RECEIPTS	2,030.00
To CYCLE STAND	120.00	By ELECTRIC CHARGES	8,016.00
To DEPRECIATION	5,701,021.09	By ELECTRIC FEES	801,035.00
To DEVELOPMENT FEES	37,675.00	By ENROLMENT FEE 2020	500.00
To ELECTRIC CHARGES	408,504.00	By EXAMINATION FEE	331,900.00
To ELECTRIC FEES	5,925.00	By FESTIVAL FEES	305,825.00
To EXAMINATION FEE	287,500.00	By INCIDENTAL FEES	215,335.00
To EXCURSION RECPT	46,920.00	By INTEREST ON BANK	654,939.00
To EX-GRATIA	243,750.00	By LABORATORY FEES	6,000.00
To EXTRA REMUNERATION PAYMENT (NTS)	175,100.00	By LABORATORY MAINTENANCE FEES	2,886,505.00
To FEES REFUND	4,890.00	By LIBRARY DEVELOPMENT FEES	934,365.00
To FESTIVAL EXP.	338,677.00	By LIBRARY FINE	729.00
To FESTIVAL FEES	44,500.00	By Library Printing Fees	34.00
To FIRE EXTINGUISHER MAINTENANCE	28,205.00	By MAGAZINE FEES	388,975.00
To FUEL EXPENSES	6,800.00	By NCC & NSS FEES	387,890.00
To FURNISHING & RENOVATION	131,344.00	By ONLINE TRANSACTION CHARGES	351,610.00
To GARDENING EXP.	49,408.00	By PART TIME N.T.S. ALLOW.	17,467.00
To GROUP INSURANCE LATE FINE	291.00	By PG EXAM FEES (1)	102,000.00
To INCIDENTAL FEES	1,610.00	By POSTAGE EXPENSES	220.00
To INTERCOM AND OTHER TELEPHONE RELATED EXPENSES	1,500.00	By PROSPECTUS FEE	25.00
To INTERCUM MAINTENANCE	6,000.00	By REMUNERATION PAYMENT (NTS)	51,309.00
To INTEREST ON BANK	383,637.77	By SESSION CHARGE	541,010.00
To INTERNET & CABLE EXPENSES	100,890.00	By STUDENT HEALTH HOME FEES	62,435.00
To LAB. CONTINGENCY	126,224.00	By STUDENT I CARD FEES	180,455.00

Cashier

BDM
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

Haldar
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

h
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		

Cashier

BDM
Accountant
Bhairab Ganguly College
Belghoria, Kolkata - 56

[Signature]
Bursar
BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

[Signature]
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

Cashier

BDM
Accountant

Bhairab Ganguly College
Belghoria, Kolkata - 56

Haldar
Bursar

BHAIRAB GANGULY COLLEGE
Belgharia, Kol-56

di
Principal

Bhairab Ganguly College
Belgharia, Kolkata - 56