

**SIBAJI DATTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**20, RUSSA ROAD EAST,**  
**KOLKATA - 700033**

I have examined the attached Consolidated Receipts & Payments of **Government General Degree College, Nakashipara, Muragachha, Nadia-741154**, for the period ended **31<sup>st</sup> March 2019**, which are in agreement with the books of accounts maintained by the Institution. Preparation of the financial statements is the responsibility of Executive/ Management of the Institution, which gives true and fair view of the financial position. Auditor's responsibility is to express an opinion on these financial statements based on available documents and records produced during verification.

The unutilized Govt. fund was Rs. 1,33,399/- (Rupees One lakh Thirty Three Thousand Three Hundred and Ninety-Nine only) and the over utilization being Rs. 4,12,928/- (Rupees Four Lakh Twelve Thousand Nine Hundred and Twenty-Eight only) for in anticipation of allotment of fund for expenditure of HRA, Medical Allowances, Medical Reimbursement of Teaching and Office staffs, and Electricity of College as per provision of Memorandum of Finance Dept., Govt. of West Bengal No. 2339- F(Y), Dt. 06.04.18, read with No. 3260-F(Y), Dt. 22.05.18; No. 4718-F(Y), Dt. 24.07.18 and No. 5709-F(Y), Dt. 05.09.18 for the Financial Year 2018-2019.

I have obtained relevant information and explanations which to the best my knowledge and believes were necessary for the purpose of the report.

In my opinion and to the best of information and according to explanations given to me, the financial statement of accounts gives a true and fair view;

In the case of the **Receipts and Payments Account** for the **Financial Year 2018-19**

PLACE : KOLKATA

DATE : 22-07-2024



Name : (SIBAJI DATTA)

PROP- SIBAJI DATTA & ASSOCIATES

CHARTERED ACCOUNTANTS

MEMBERSHIP NO: - 053135

UDIN :- 24053135BKAGZL7151



Officer In-Charge  
Govt. General Degree College, Nakashipara  
Muragachha, Nadia - 741154

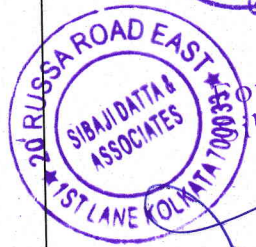
Government General Degree College, Nakashipara  
Muragachha, Nakashipara, Nadia, 741154  
Government of West Bengal  
TAN NO. CALM17016G  
Financial Year 2018-19(01.04.2018-31.03.2019)

Government Fund				
ALLOTMENT		UTILIZATION/EXPENDITURE		
PARTICULARS/Head	AMOUNT(RS)	PARTICULARS	AMOUNT(Rs.)	Areas
PAY	5625189	PAY	5549640	Salary
D.A.	7174759	D.A.	7155180	Salary
H.R.A	803846	H.R.A*	808585	Salary
GRADE PAY	1510600	GRADE PAY	1496052	Salary
INTERIM RELIEF	15000	INTERIM RELIEF	13500	Salary
OTHER ALLOWS	5000	OTHER ALLOWS	0	Salary
M.A.	7954	M.A.*	8923	Salary
WAGES	30000	WAGES	18300	Salary
T.A.	5000	T.A.	4819	Others
WBHS REIMBURSEMENT	78600	WBHS REIMBURSEMENT*	368772	Physical maintenance
ELECTRICITY	355000	ELECTRICITY*	472048	Others
TELEPHONE	5000	TELEPHONE	2292	Others
70-4202-01-203-00-005-V-52-00	4680013	Maintenance of library	18000	Physical maintenance
		Purchase and fitting Aluminum sliding window	882168	Infrastructure
		Purchase of Inverter & Exide battery	136410	Infrastructure
		Installation of New sound System	65779	Infrastructure
		Installation of New CCTV Machine & camera	192438	Infrastructure
		Purchase of Lab equipment	404720	Infrastructure
		Purchase of Wall and column paneling	1583475	Infrastructure
		Low height partition in Classroom	352310	Infrastructure
		Purchase of Furniture for Auditorium	388662	Infrastructure
		False ceiling	656051	Infrastructure
70-2202-03-103-00-008-V-50-00	30000	Purchase of installation CC TV camera and cable expenses'	26967	Infrastructure
		College Garden Maintenance	3000	Physical maintenance
70-2202-03-103-00-005-V-50-00	802455	Purchase of Software for Academic Purpose	96760	Academic maintenance
		Security Salary	703143	Salary
70-2202-03-103-009-V-50-00	951200	Repairing Computer peripheral	62370	Physical maintenance
		Water purifier, pipeline, water basin toilet repair expenses	43140	Physical maintenance
		Internet Facility	8768	Physical maintenance
		Advertisement for E-tender for academic Maintenance	65621	Academic maintenance
		Responsibility Charge of Classroom	1300	Physical maintenance
		Online admission Software Maintenance	101740	Academic maintenance
		Stationary for Academic Maintenance	35500	Academic maintenance
		Convenience expenses'	5500	Others
		Purchase of Lab Equipment	99986	Infrastructure
		Stationary for Academic Maintenance	76999	Academic maintenance
		TDS & GST return maintenance	2000	Others



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Muragachha, Nadia - 741154



Sibaji Datta & Associates  
Sibaji Datta  
Proprietor  
M.No-053135

		Maintenance of Alpha numeric marking	72000	Academic maintenance
		Notice board maintenance, sitting of chake tiles	190000	Physical maintenance
		Furniture repairing	7500	Physical maintenance
		Purchase of Books and journals	99470	Academic maintenance
		Laboratory & Library maintenance	16296	Academic maintenance
		Karma Bandhu Salary	63000	Salary
70-2202-03-103-00-009-13-04-V	310000	Advertisement for E-tender	4738	Others
		Maintenance of Water Purifier	1180	Physical maintenance
		TDS & GST return maintenance	8925	Others
		Convenience expenses	12700	Others
		Maintenance of Toilet	21650	Physical maintenance
		Refreshment	19420	Others
		Repairing Computer peripheral	18660	Physical maintenance
		Internet Facility Charge	6468	Physical maintenance
		Purchase of stationary for Academic	147445	Academic maintenance
		Purchase of High back cushion cover for Auditorium	33125	Physical maintenance
		Flag & Name plate, board	5300	Academic maintenance
		Purchase of Books	18356	Academic maintenance
		Wire netting and covering in classroom	8994	Physical maintenance
		Karmabandhu Salary	3000	Salary
<b>Total Amount</b>	<b>22389616</b>	<b>Total Utilization Including Salary</b>	<b>22669145</b>	
		Expenditure Over Allotment	412928	
		Unutilized fund	133399	
		<b>Total Amount</b>	<b>22389616</b>	

\*As per govt. Rules, expenditure/utilization in excess of the allotted amount is admissible in respect of these Heads.

NON GOVERNMENT FUND				
RECEIPT	AMOUNT(Rs.)	PAYMENT	AMOUNT(Rs.)	AMOUNT(Rs.)
Opening Balance	846143	<b>Expenditure for Infrastructure Development and Augmentation</b>		
Admission fees and Tution Fees	630109	Purchase of sound system for Auditorium from RCC INFOTECH	1,64,828	1,64,828
University Examination Fees	207285	<b>Expenditure on Maintenance of Academic Facilities (Excluding Salary for Human Resources)</b>		
University Registration Fees	29770	Tution Fees Deposited in Krishnanagar Treasury-I	630109	
Non Govt. money collected from students during admission	167304	University Examination Fees	207285	
Admission Form Collection	2,89,129	University Registration Fees	29770	
		Guest Lecturer Remuneration	18700	
		Practical exam expenses	5000	
		Prospectus Cost	1,20,000	
		Class room maintenance expenses	5000	
		Library Card expenses	31,500	
		College Identity Card Cost	5750	
		College website design	64,900	
		News paper purchase for Library	3835	
		Affiliation fees to Kalyani University	21000	
		YPC Expenses	30000	
		Financial assistance to teachers	800	1173649

For  
Sibaji Datta & Associates

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		<b>Expenditure on Maintenance of Physical Facilities (Excluding Salary for Human Resources)</b>		
		Water purifier repairing	2000	
		Annual Sports 2019 Expenses	13,000	15000
		<b>Others</b>		
		Travel Allowance(TA)	4650	
		G.B. Meeting expenses	4000	
		Annual Cultural Programme	30,000	38650
		<b>Total Expenditure</b>	<b>1392127</b>	
		<b>Closing Balance</b>	<b>777613</b>	777613
<b>Grand Total</b>	<b>2169740</b>	<b>Grand Total</b>		<b>2169740</b>

**Total Expenditure Excluding Salary for the Financial Year 2018-19(01.04.2018-31.03.2019) in Lakh**

Expenditure Area Excluding Salary	From Govt. Fund	From Non-Govt. Fund	Total
Expenditure for Infrastructure Development and Augmentation Excluding Salary	47.88966	1.64828	49.53794
Expenditure on Maintenance of Academic Facilities (Excluding Salary for Human Resources)	7.35487	11.73649	19.09136
Expenditure on Maintenance of Physical Facilities (Excluding Salary for Human Resources)	7.92927	.15000	8.07927
Total Expenditure on Maintenance of Academic Facilities and Physical Facilities (Excluding Salary for Human Resources)	15.28414	11.88649	27.17063
Other Expenditure	5.32442	.38650	5.71092
<b>Total Expenditure Excluding Salary</b>	<b>68.49822</b>	<b>13.92127</b>	<b>82.41949</b>



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Government General Degree College, Nakashipara  
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Government of West Bengal  
TAN NO. CALM17016G

**Expenditure Incurred on Maintenance of Academic Support Facilities and Physical Support Facilities**  
**Excluding Salary Component During the Year 2018-2019 ( in Lakh)**

Government Fund ( Funded by Higher Education Department, Government of West Bengal)			
PARTICULARS/Head	PARTICULARS of Expenditure	Academic Support	Physical Support
WBHS REIMBURSEMENT	WBHS REIMBURSEMENT*		3.68772
70-4202-01-203-00-005-V-52-00	Maintenance of library		.18000
70-2202-03-103-00-008-V-50-00	Garden Maintenance		.03000
70-2202-03-103-00-005-V-50-00	Purchase of Software for Academic Purpose	.96760	
70-2202-03-103-009-V-50-00	Repairing Computer peripheral		.62370
	Water purifier, pipeline, water basin toilet repair expenses'		.43140
	Internet Facility		.08768
	Advertisement for E-tender for academic Maintenance	.65621	
	Maintenance Charge of Classroom		.01300
	Online admission Software Maintenance	1.01740	
	Stationary for Academic Maintenance	.35500	
	Stationary for Academic Maintenance	.76999	
	Maintenance of Alpha numeric marking	.72000	
	Notice board maintenance, sitting of chake tiles		1.90000
	Furniture repairing		.07500
	Purchase of Books and journals	.99470	
	Laboratory & Library maintenance	.16296	
70-2202-03-103-00-009-13-04-V	Maintenance of Water Purifier		.01180
	Maintenance of Toilet		.21650
	Repairing Computer peripheral		.18660
	Internet Facility Charge		.06468
	Purchase of stationary for Academic	1.47445	
	Purchase of High back cushion cover for Auditorium		.33125
	Flag & Name plate, board	.05300	
	Purchase of Books	.18356	
	Wire netting and covering in classroom		.08994
<b>Non- Govt. Fund</b>			
Others	Tuition Fees Deposited in Krishnanagar Treasury-I	6.30109	
	University Examination Fees	2.07285	
	University Registration Fees	.29770	
	Guest Lecturer Remuneration	.18700	
	Practical exam expenses	.05000	
	Prospectus Cost	1.20000	
	Class room maintenance expenses	.05000	
	Library Card printing expenses	.31500	
	College Identity Card Cost	.05750	
	College website design	.64900	
	News paper purchase for Library	.03835	
	Affiliation fees to Kalyani University	.21000	
	YPC Expenses	.30000	
	Financial assistance to teachers	.00800	
	Maintenance of Water Purifier		.02000
	Annual Sports 2019 Expenses		.13000
	<b>Total</b>	<b>19.09136</b>	<b>8.07927</b>
	<b>Grand Total</b>		<b>27.17063</b>
	<b>Percentage</b>		<b>32.97%</b>



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**Government General Degree College, Nakashipara**

Muragachha, Nakashipara, Nadia, 741154

Government of West Bengal

TAN NO. CALM17016G

**Expenditure Incurred for Infrastructure Development and Augmentation Excluding Salary  
Component During the Year 2018-2019 ( in Lakh)**

<b>Govt. Fund ( Funded by Dept. of Higher Education, Govt. of West Bengal)</b>			
Particular/Head	Details of Expenditure	AMOUNT (Lakh.)	Type of Expenditure
70-4202-01-203-00-005-V-52-00	Purchase and fitting Aluminum sliding window	8.82168	Capital Expenditure
	Purchase of Inverter & Exide battery	1.36410	Capital Expenditure
	Installation of New sound System	.65779	Capital Expenditure
	Installation of New CCTV Machine & camera	1.92438	Capital Expenditure
	Purchase of Lab equipment	4.04720	Capital Expenditure
	Purchase of Wall and column paneling	15.83475	Capital Expenditure
	Low height partition in Classroom	3.52310	Capital Expenditure
	Purchase of Furniture for Auditorium	3.88662	Capital Expenditure
	False ceiling	6.56051	Capital Expenditure
70-2202-03-103-00-008-V-50-00	Purchase of installation CC TV camera and cable expenses'	.26967	Capital Expenditure
70-2202-03-103-009-V-50-00	Purchase of Lab Equipment	.99986	Capital Expenditure
	Total	47.88966	Capital Expenditure
<b>Non Govt. Fund</b>			
Others	Purchase of sound system for Auditorium from RCC INFOTECH	1.64828	Capital Expenditure

**Expenditure Incurred for Infrastructure Development and Augmentation Excluding Salary Component  
During the Year 2018-2019 ( in Lakh)**

Fund Type	Expenditure for Infrastructure Development and Augmentation ( in Lakh)
Govt. Fund	47.88966
Non Govt. Fund	1.64828
Total	49.53794
Percentage	60.10%



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