

**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 **31st March 2021**, 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 46,01,203/-** (Rupees Fourty Six Lakh One Thousand Two Hundred And Three only) and the over utilization being **Rs. 6,22,720/-** (Rupees Six Lakh Twenty Two Thousand Seven Hundred Twenty only) for in anticipation of allotment of fund for expenditure of Pay, HRA, Bonus of Teaching and Office staffs, salary of Security of College as per provision of Memorandum of Finance Dept., Govt. of West Bengal No. 1422-F(Y), Dt. 26.03.2020, read with No. 54-F(Y), Dt.31.01.2020; No. 462-F(Y), Dt. 28.01.2020 and No. 1141-F(Y), Dt. 05.03.2020 for the **Financial Year 2020-2021**.

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 2020-21**;

PLACE : KOLKATA

DATE : 22-07-2024



Name : (**SIBAJI DATTA**)


PROP- **SIBAJI DATTA & ASSOCIATES**

CHARTERED ACCOUNTANTS

MEMBERSHIP NO: - 053135

UDIN 24053135BKAGZK9811




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

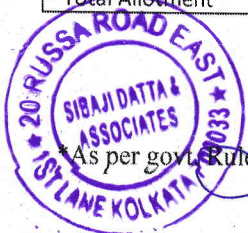
Government General Degree College, Nakashipara
Muragachha, Nakashipara, Nadia, 741154
Government of West Bengal
TAN NO.CALM17016G
Financial Year 2020-21(01.04.2020-31.03.2021)

| GOVERNMENT FUND | | | | |
|-------------------------------|------------|---|-------------|----------------------|
| ALLOTMENT | | UTILIZATION/EXPENDITURE | | |
| PARTICULARS | AMOUNT(RS) | PARTICULARS | AMOUNT(Rs.) | Areas |
| PAY | 19861119 | PAY* | 19864819 | Salary |
| D.A. | 4300000 | D.A. | 105369 | Salary |
| H.R.A | 2110938 | H.R.A* | 2111382 | Salary |
| BONUS | 0 | BONUS* | 4200 | Salary |
| OTHER ALLOWS | 10000 | OTHER ALLOWS | 0 | Salary |
| M.A. | 27500 | M.A. | 27500 | Salary |
| WAGES | 53500 | WAGES | 53500 | Salary |
| T.A. | 3000 | T.A. | 0 | Others |
| WBHS REIMBURSEMENT | 36000 | WBHS REIMBURSEMENT | 0 | Physical Maintenance |
| ELECTRICITY | 500000 | ELECTRICITY | 363015 | Others |
| TELEPHONE | 30000 | TELEPHONE | 2741 | Others |
| 70-4202-01-203-00-005-V-52-00 | 2946979 | Purchase of Lab equipment | 313051 | Infrastructure |
| | | Purchase of Combined bench & false ceiling | 553090 | Infrastructure |
| | | Purchase of Almira | 201710 | Infrastructure |
| | | Purchase and Fitting Wall and column paneling | 387362 | Infrastructure |
| | | Purchase and Fitting Aluminum window | 378009 | Infrastructure |
| | | Purchase wooden tool | 143105 | Infrastructure |
| | | Purchase of desktop computer | 488400 | Infrastructure |
| | | Purchase of Wooden cabinet | 292343 | Infrastructure |
| 70-2202-03-103-009-V-50-00 | 414843 | Sanitization Article | 99743 | Physical Maintenance |
| | | Online admission software development & maintenance | 53100 | Academic Maintenance |
| | | AMC Water Purifier | 60894 | Physical Maintenance |
| | | Advertisement for e-tender | 20199 | Others |
| | | Repairing Computer peripheral | 22030 | Physical Maintenance |
| | | Purchase of Stationary goods for Academic Maintenance | 45791 | Academic Maintenance |
| | | Purchase of Books | 37510 | Academic Maintenance |
| | | Internet facility maintenance | 3450 | Physical Maintenance |
| | | Karmabandhu Salary | 72000 | Salary |
| 70-2202-03-103-009-13-04-V | 95000 | TDS & GST return expenses | 11900 | Others |
| | | Maintenance of Classroom | 35700 | Physical Maintenance |
| | | Internet facility maintenance | 11500 | Physical Maintenance |
| | | Conveyance expenses | 7180 | Others |
| | | Purchase of Stationary goods for Academic Maintenance | 2201 | Academic Maintenance |
| | | Library and Laboratory Maintenance | 12000 | Academic Maintenance |
| | | Alpha numeric marking Expenses | 11100 | Academic Maintenance |
| | | Security salary | 614502 | Salary |
| 70-2202-03-103-005-00-5Q-00-V | 0 | | | |
| Total Allotment | 30388879 | Total Expenditure | 26410396 | |
| | | UN-UTILIZED FUND | 4601203 | |
| | | EXPENDITURE OVER ALLOTMENT | (-622720) | |
| | | TOTAL AMT.(Rs.) | 30388879 | |



Officer in-Charge

Government General Degree College, Nakashipara
Muragachha, Nadia - 741154



For
Sibaji Datta & Associates

Sibaji Datta
Proprietor
M.No-052135

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 | 761559 | <u>Expenditure on Maintenance of Academic Facilities (Excluding Salary for Human Resources)</u> | | |
| Admission Fees and Tuition Fees | 258200 | Admission Fees and Tuition Fees Deposited to Krishnanagar Treasury -I | 258200 | |
| Non-Govt. Money Collected from Students during Admission | 85095 | Guest lecturer Remuneration | 2400 | |
| | | Physics and chemistry Practical expenses | 850 | |
| | | Financial assistance to teachers | 2400 | 263850 |
| | | <u>Others</u> | | |
| | | Saraswati Puja Expenses | 8000 | |
| | | Refreshment during admission | 6800 | 14800 |
| | | Total Expenditure | 278650 | |
| | | Closing Balance | 826204 | |
| Grand Total | 1104854 | Grand Total | | 1104854 |

Total Expenditure Excluding Salary for the Financial Year 2020-21(01.04.2020-31.03.2021) in Lakh

| Expenditure Area Excluding Salary | From Govt. Fund | From Non-Govt. Fund | Total |
|--|-----------------|---------------------|-----------------|
| Expenditure for Infrastructure Development and Augmentation Excluding Salary | 27.57070 | 0 | 27.57070 |
| Expenditure on Maintenance of Academic Facilities (Excluding Salary for Human Resources) | 1.61702 | 2.63850 | 4.25552 |
| Expenditure on Maintenance of Physical Facilities (Excluding Salary for Human Resources) | 2.33317 | 0 | 2.33317 |
| Total Expenditure on Maintenance of Academic Facilities and Physical Facilities (Excluding Salary for Human Resources) | 3.95019 | 2.63850 | 6.58869 |
| Other Expenditure | 4.05035 | .14800 | 4.19835 |
| Total Expenditure Excluding Salary | 35.57124 | 2.78650 | 38.35774 |



Officer In-Charge

Govt. General Degree College, Nakashipara
Muragachha, Nadia - 741154



For
Sibaji Datta & Associates

Sibaji
Sibaji Datta
Proprietor
M.No-053135

Government General Degree College, Nakashipara

Muragachha, Nakashipara, Nadia, 741154

Government of West Bengal

TAN NO. CALM17016G

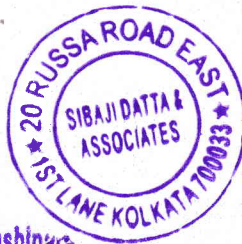
Expenditure Incurred on Maintenance of Academic Support Facilities and Physical Support Facilities
Excluding Salary Component During the Year 2020-2021 (in Lakh)

| Government Fund (Funded by Higher Education Department, Govt. of West Bengal) | | | |
|---|---|------------------|------------------|
| PARTICULARS/ Head | PARTICULARS of Expenditure | Academic Support | Physical Support |
| 70-2202-03-103-009-V-50-00 | Sanitization Article | | .99743 |
| | Online admission software development & maintenance | .53100 | |
| | AMC Water Purifier | | .60894 |
| | Repairing Computer peripheral | | .22030 |
| | Purchase of Stationary goods for Academic Maintenance | .45791 | |
| | Purchase of Books | .37510 | |
| | Internet facility maintenance | | .03450 |
| 70-2202-03-103-009-13-04-V | Maintenance of Classroom | | .35700 |
| | Internet facility maintenance | | .11500 |
| | Purchase of Stationary goods for Academic Maintenance | .02201 | |
| | Library and Laboratory Maintenance | .12000 | |
| | Alpha numeric marking Expenses | .11100 | |
| Non Govt. Fund | | | |
| Others | Admission Fees and Tuition Fees Deposited to Krishnanagar Treasury -I | 2.58200 | |
| | Guest lecturer Remuneration | .02400 | |
| | Physics and chemistry Practical expenses | .00850 | |
| | Financial assistance to teachers | .02400 | |
| | Total | 4.25552 | 2.33317 |
| Grand Total | | 6.58869 | |
| Percentage | | 17.18 % | |



Officer in-Charge

Govt. General Degree College, Nakashipara
Muragachha, Nadia - 741154



For
Sibaji Datta & Associates

Sibaji Datta
Proprietor
M.No-053135

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 2020-2021 (in Lakh)**

| Govt. Fund (Funded by Dept. of Higher Education, Govt. of West Bengal) | | | |
|--|---|-----------------|---------------------|
| PARTICULARS/ HEAD | PARTICULARS | AMOUNT (Lakh.) | Type of Expenditure |
| 70-4202-01-203-00-005-V-52-00 | Purchase of Lab equipment | 3.13051 | Capital Expenditure |
| | Purchase of Combined bench & false ceiling | 5.53090 | Capital Expenditure |
| | Purchase of Almirah | 2.01710 | Capital Expenditure |
| | Purchase and Fitting Wall and column paneling | 3.87362 | Capital Expenditure |
| | Purchase and Fitting Aluminum window | 3.78009 | Capital Expenditure |
| | Purchase wooden tool | 1.43105 | Capital Expenditure |
| | Purchase of desktop computer | 4.88400 | Capital Expenditure |
| | Purchase of Wooden cabinet | 2.92343 | Capital Expenditure |
| | Total | 27.57070 | |
| Non- Govt. Fund | | | |
| Nil | Nil | Nil | |

**Summary of Expenditure Incurred for Infrastructure Development and Augmentation Excluding Salary
Component During the Year 2020-2021 (in Lakh)**

| Fund Type | Expenditure for Infrastructure Development and Augmentation (in Lakh) |
|----------------|--|
| Govt. Fund | 27.57070 |
| Non Govt. Fund | 0 |
| Total | 27.57070 |
| Percentage | 71.88% |



[Handwritten Signature]

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



For
Sibaji Datta & Associates

[Handwritten Signature]
Sibaji Datta
Proprietor
M.No-053135