

NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(GOVT. AIDED B.ED. & B.P.ED. COLLEGE)

(N.C.T.E. RECOGNIZED)

P.O. - BISHNUPUR, DIST. - BANKURA

PIN - 722122

**INTERNAL AUDIT REPORT
FOR THE FINANCIAL YEAR 2023-24**

J F DASTOOR & CO.

CHARTERED ACCOUNTANTS

14/28, BLOCK - B, KALYANI

DISTRICT - NADIA

PIN - 741235

E MAIL: DCAKOLKATA@GMAIL.COM



Internal Audit Report

To
The Managing Committee/ Principal
Nikhil Banga Sikshan Mahavidyalaya
(Govt. Aided B.Ed. & B. P. Ed. College)
NCTE RECOGNIZED : NAAC ACCREDITED
P.O. – Bishnupur, Dist. – Bankura
PIN : 722122

Dear Sir,

Sub.:- Internal Audit of Accounts of "Nikhil Banga Sikshan Mahavidyalaya" for the year ended 31st March 2024.

In terms of appointment we have audited the accompanying financial statements of "Nikhil Banga Sikshan Mahavidyalaya"(College) of P.O.:- Bishnupur, Dist.:- Bankura, Pin.:- 722 122, West Bengal, which comprises the Balance Sheet as at 31st March 2024 along with the annexed Income & Expenditure Account and Receipts & Payments Account for the year ended on that date with the books of account, vouchers , Bank records and other relevant papers and documents of "Nikhil Banga Sikshan Mahavidyalaya" as maintained and produced before us.

Objective of College :-

"Nikhil Banga Sikshan Mahavidyalaya" is a West Bengal Government aided College which conducts the courses of B.Ed. and B.P.Ed. for the general public of our Country . The basic objective of Mahavidyalaya is to render the service in the basic Public Utility services for the betterment and upliftment of our society by way of making them educated.

Management Responsibility for the Financial Statements :-

The College's Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position and financial performance of the Institute in accordance with the Accounting Standards and with the accounting principles generally accepted in India. This responsibility includes the implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Cont.....

Kalyani :

14/28, Block -B, Kalyani, District - Nadia
West Bengal , Pin - 741235

Kolkata :

162/A/105, Lake Gardens, Ground Floor
Kolkata - 700 045

Contact No. : +91 9831098708

+91 8334042646

E-mail : dcakolkata@gmail.com

Auditor's Responsibility:-

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material-misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of materials misstatement of the financial statements, whether due to fraud or error in making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We report along with Annexure to the Audit Report that:-

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion, proper books of account have been kept by the office and branches of the Institution so far as appears from our examination of the books.


In our opinion and to the best our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

- i) in the case of the Balance Sheet, of the state of the affairs of the Institution as at 31st March,2024 and
- ii) in the case of the Receipts & Payments Account, of the Income & Expenditure Account of the Institution for the period ended on that date.

Place : Kolkata

Date : 24th December , 2024

For J F DASTOOR & CO.
Chartered Accountants
F. R. N. : 324048E


ASHIS GANGOPADHYAY
Partner
Membership No. 051959

UDIN: 24051959BLZHYE7185

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Annexure to Audit Report:

Sl No	Particulars	Auditor's observation
1	Whether the college maintain any grant register	College maintain grant register
2	Abstract of ledger accounts regarding grant	College maintain ledger accounts regarding grant
3	Capital cost of college assets at the time of installation / purchase . Present valuation of college land and buildings certified by the competent authority and ownership of the property.	Capital cost of college assets at the time of installation / purchase value were available during verification. Ownership of property is in the hand of college. Present valuation of college land and buildings certified by the competent authority are yet to be done.
4	Details of transfer , if any, of moveable property without the previous approval of the State Government	No movable property has been transferred elsewhere
5	Whether the college maintains an asset register?	College maintain asset register
6	Cash in hand and at Bank lying with the college on the date of completion of audit	Cash balance certificate was provided by college and bank balance were verified with bank statements
7	Diversion of fund, if any	No diversion of fund was there
8	A separate sub-accounts of development fees collected and utilisation thereof, showing specific purpose for which the said sub accounts has been applied	Expenses were done from Development Fund, but previously no such ledger was maintained separately. After recommendation from statutory auditor to maintain separate account showing specific purpose for which the



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		said sub accounts has been applied. From FY 2023-24 development fund has been regrouped, reconciled and correct figure has been attained and has been shown in balance sheet.
9	Accounts of fixed deposits – copy of FD	Fixed deposit is with the nationalised bank and verified
10	Closing stock of each department including library – Department wise closing stock	Checked and verified
11	Position of outstanding advances , if any, paid to the staff as well as outside authority- Advance details of staffs and outsiders	No advance paid to the outsiders. Only advance paid to the staffs and balance of advance has been shown in balance sheet.
12	Deduction of statutory deductions viz. Income tax, GST, labour welfare cess etc from contractors for the FY 2020-21, 2021-22 & 2022-23	Necessary deduction has been made and duly deposited to respective Govt. Authority regarding GST. TDS should be deducted from all payments exceeding the limit prescribed under the Income Tax Act and same should be deposited to respective authority.
13	Whether tender are called for awarding of contract	Tender are called for awarding work contract or purchase of goods or assets whenever the work value or goods/assets value is Rs. 1,00,000 or above.





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B. Ed. & B. P. Ed. College)

NCTE RECOGNIZED : NAAC ACCREDITED

P.O. Bishnupur : DistBankura

Phone – (03244) 252001, 9434202242 : website- nbsmahavidyalaya.org

Annexure-A

LIST OF STUDENTS OF B. ED & B.P.Ed DEPT. SESSION- 2022-2024 & 2023-2025 OF MALE FEMALE ARTS & MALE FEMALE SCIENCE FOR THE YEAR 2023-24

B.Ed. Department

Session 2022-24 (2 nd year)	Session 2023-25 (1 st year)
No. of Male Arts : 14	No. of Male Arts : 16
No. of Male Science : 07	No. of Male Science : 06
No. of Female Arts : 19	No. of Female Arts : 20
No. of Female Science : 10	No. of Female Science : 08
Total : 50	Total : 50

B.P.Ed. Department

Session 2022-24 (2 nd year)	Session 2023-25 (1 st year)
Total No. of Male Students- 50	Total No. of Male Students- 22



[Handwritten Signature]
2023-24

Principal

Principal

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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Fees Structure for B.Ed. Programmes approved by the Governing Body meeting held for the year 2023-2024 (B.Ed. 2nd year Session- 2022-24 & B.Ed. 1st Year Session 2023-25)

For Deputed Candidate

Sl No	Head of Account	Session (2022-24)		Session (2023-25)	
		For the year 2023-24		For the year 2023-24	
		SEM - III	SEM - IV	SEM - I	SEM - II
1	Admission fee	Rs. 0	Rs. 0	Rs. 3000/-	Rs. 0
2	Computer Lab fee	Rs.2000/-	Rs.2000/-	Rs.0/-	Rs.1000/-
3	Semester fee	Rs. 7500/-	Rs. 7500/-	Rs. 7500/-	Rs. 7500/-
4	Electric fee	Rs.500/-	Rs.500/-	Rs.500/-	Rs.500/-
5	Library fee	Rs.500/-	Rs.500/-	Rs.500/-	Rs.500/-
6	Student Union fee	Rs. 0	Rs. 0	Rs 300/-	Rs. 0
7	Tuition fee	Rs 600/-	Rs 600/-	Rs 600/-	Rs 600/-
8	Magazine Fee	Rs. 0	Rs. 0	Rs 0/-	Rs. 500/-
9	Laboratory Fee	Rs.500/-	Rs.500/-	Rs.500/-	Rs.500/-
10	Practice Teaching Fee	Rs 1000/-	Rs 1000/-	Rs 0	Rs 1000
11	Games Fee	Rs.0/-	Rs.0/-	Rs.0/-	Rs. 500/-
12	Miscellaneous	Rs 400/-	Rs 400/-	Rs. 100/-	Rs 400/-
	Total	Rs 13000/-	Rs 13000/-	Rs 13000/-	Rs 13000/-

Academic Convener



[Signature]
26/12/24

Principal

Principal

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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Fees Structure for B.Ed. Programmes approved by the Governing Body meeting held for the year 2023-2024 (B.Ed. 2nd year Session- 2022-24 & B.Ed. 1st Year Session 2023-25)

For Fresher Candidate

Sl No	Head of Account	Session (2022-24) For the year 2023-24		Session (2023-25) For the year 2023-24	
		SEM - III	SEM - IV	SEM - I	SEM - II
1	Admission fee	Rs. 0	Rs. 0	Rs. 3000/-	Rs. 0
2	Computer Lab fee	Rs.2000/-	Rs.2000/-	Rs.0/-	Rs.1000/-
3	Semester fee	Rs. 5000/-	Rs. 5000/-	Rs. 5000/-	Rs. 5000/-
4	Electric fee	Rs.500/-	Rs.500/-	Rs.500/-	Rs.500/-
5	Library fee	Rs.500/-	Rs.500/-	Rs.500/-	Rs.500/-
6	Student Union fee	Rs. 0	Rs. 0	Rs 300/-	Rs. 0
7	Tuition fee	Rs 600/-	Rs 600/-	Rs 600/-	Rs 600/-
8	Magazine Fee	Rs. 0	Rs. 0	Rs 0/-	Rs. 500/-
9	Laboratory Fee	Rs.500/-	Rs.500/-	Rs.500/-	Rs.500/-
10	Practice Teaching Fee	Rs 1000/-	Rs 1000/-	Rs 0	Rs 1000
11	Games Fee	Rs.0/-	Rs.0/-	Rs.0/-	Rs. 500/-
12	Miscellaneous	Rs 400/-	Rs 400/-	Rs. 100/-	Rs 400/-
Total		Rs 10500/-	Rs 10500/-	Rs 10500/-	Rs 10500/-

Academic Convener



[Handwritten Signature]
21/12/24

Principal
Principal

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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Fees Structure for B.P.Ed. Programmes approved by the Governing Body meeting for the year 2023-2024 (B.P.Ed. 2nd Year, Session 2022-24 and 1st Year, Session 2023-25)

Sl No	Head of Account	Session (2022-24) For the year 2023-24		Session (2023-25) For the year 2023-24	
		SEM - III	SEM - IV	SEM - I	SEM - II
1	Admission fee	Rs. 0	Rs. 0	Rs. 3000/-	Rs. 0
2	Computer Lab fee	Rs.1000/-	Rs.2000/-	Rs.0/-	Rs.1000/-
3	Semester fee	Rs. 5000/-	Rs. 5000/-	Rs. 5000/-	Rs. 5000/-
4	Electric fee	Rs.500/-	Rs.500/-	Rs.500/-	Rs.500/-
5	Library fee	Rs.500/-	Rs.1000/-	Rs.500/-	Rs.500/-
6	Student Union fee	Rs 300/-	Rs. 0	Rs 300/-	Rs. 0
7	Tuition fee	Rs 600/-	Rs 600/-	Rs 600/-	Rs 600/-
8	Magazine Fee	Rs 500/-	Rs. 0	Rs 0/-	Rs. 500/-
9	Laboratory Fee	Rs.500/-	Rs.500/-	Rs.500/-	Rs.500/-
10	Practice Teaching Fee	Rs 1000/-	Rs 0/-	Rs 0	Rs 1000
11	Games Fee	Rs. 500/-	Rs.500/-	Rs.0/-	Rs. 500/-
12	Miscellaneous	Rs. 100/-	Rs 400/-	Rs. 100/-	Rs 400/-
Total		Rs 10500/-	Rs 10500/-	Rs 10500/-	Rs 10500/-

Academic Convener



[Signature]
11.12.24

Principal

Principal

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B. Ed. & B. P. Ed. College)

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Annexure-C

LIST OF NON-TEACHING STAFF OF B. ED. & B.P. ED. DEPARTMENT 2023-2024.

Group- B Staff

Sl. No.	Name & Designation	Designation	Scale of Pay	Pay Level	Basic Pay
1	Sri Krishna Pada Kundu	Head Clerk	28900-74500/-	9	42400/-



[Handwritten Signature]
21.12.24

Principal
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B. Ed. & B. P. Ed. College)

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Annexure-C

LIST OF NON-TEACHING STAFF OF B. ED. & B.P. ED. DEPARTMENT 2023-2024.

Group- D Staff

Sl. No.	Name	Designation	Scale of Pay	Pay Level	Grade Pay
1	Sri Abul Kalam Azad	Lab. Attendant Life Sc.	18800-48700/-	3	40800/-
2	Smt. Anima Ghosh	Field Worker	18800-48700/-	3	35100/-
3	Sri Lalu Sardar	Guard	17600-45200/-	2	29900/-



Ananda
21.12.24
Principal
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B. Ed. & B. P. Ed. College)

NCTE RECOGNIZED : NAAC ACCREDITED

P.O. Bishnupur : Dist Bankura

Phone - (03244) 252001, 9434202242 ; website- nbsmahavidyalaya.org

Annexure-C

LIST OF TEACHING STAFF OF B. ED. & B.P. ED. DEPARTMENT, 2023-2024.

A. B. Ed. Department :-

Sl. No.	Name	Designation	Pay Level	Pay Level	Basic Pay
1	Dr. Bhim Chandra Mondal	Principal	144200- 218200/-	14	182700/-
2	Sri Diptiman Ghosh	Assistant Professor	79800- 211500/-	13A	161600/-
3	Sri Santanu Golui	Assistant Professor	79800- 211500/-	13A	152300/-
4	Dr. Kalpataru Mondal	Assistant Professor	57700- 182400/-	10	77500/-
5	Sri Samit Kumar Das	Assistant Professor	57700- 182400/-	10	66800/-
6	Dr. Barun Kr. Chottapadhyay	Librarian (Selection Grade)	131400- 217100/-	13A	210800/-
7	Sri Lakshmikanta Kar	SACT (Govt. Approved)	34838/- (Consolidated pay)	Nil	Nil
8	Sri Arabinda Dey	SACT (Govt. Approved)	25000/- (Consolidated pay)	Nil	Nil
9	Kalicharan Hembram	Contractual Teacher			
10	Mrs. Susmita Mandal	Contractual Teacher			
11	Kajal Kumbhakar	Part-time Teacher			



Anindya
21.12.24
Principal
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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B. B. P. Ed. Department :- (2023-24)

Sl. No.	Name	Designation	Scale of Pay	Pay Level	Grade Pay
1	Dr. Nityananda Karmakar	Assistant Professor	79800-211500/-	13A	152300/-
2	Sanjay Bhunia	Assistant Professor	57700-182400/-	10	66800/-
3	Tarun Biswas	Assistant Professor	57700-182400/-	10	66800/-
4	Dr. Susanta Jana	Assistant Professor	57700-182400/-	10	77500/-
5	Dr. Sumanta Sarkar	Assistant Professor	57700-182400/-	10	77500/-
6	Dr. Santinath Patra	SACT (Govt. Approved)	39393/- (Consolidated pay)	Nil	Nil
7	Sri Subrata Kundu	SACT (Govt. Approved)	34838/- (Consolidated pay)	Nil	Nil
8	Dr. Jaymalya Ghar	Part-time Medical Officer.			



[Signature]
21.12.24
Principal

Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)





NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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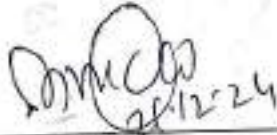
Phone – (03244) 252001, 9434202242 : website- nbsmahavidyalaya.org

Statement of Library Books 2023 –2024

Sl. No.	Department	Opening	Purchase	Closing
1	B.Ed.	18773	206	18979
2	B.P.Ed	3348	84	3432

Sl. No.	Department	Total No. of Books Withdrawn from Accession Register as per withdrawal Reg.
1	B.Ed.	64
2	B.P.Ed	30
	Total	94

** Missing Accession Number in B.Ed. Accession Register (11381 to 13380) = 2000 Books.


21/12/24

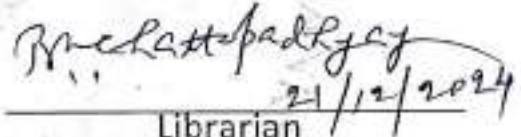
Principal

Nikhil Banga Sikshan Mahavidyalaya
B.Ed. & B.P.Ed. College
Bishnupur (Bankura)

Principal

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)




21/12/2024

Librarian

Nikhil Banga Sikshan Mahavidyalaya
B.Ed. & B.P.Ed. College
Bishnupur (Bankura)

Librarian

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur, Bankura



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B.Ed. & B.P.Ed. College)

[N.C.T.E. Recognised]

P.O. - Bishnupur, Dist. - Bankura, Pin - 722 122

Balance Sheet as at 31.03.2024.

LIABILITIES	AMOUNT RS.	AMOUNT RS.	ASSETS	AMOUNT RS.	AMOUNT RS.
General Fund			Fixed Assets:		2,07,72,999.00
Balance As Per Last Account	2,22,25,500.00		Schedule : 06		
Less: Development Fees	5,88,000.00		Loans and Advance		91,373.00
Add: Trans. From Dev. Fund	3,98,322.00		Details are in Schedule 04		
Less: Excess of Expenditure	4,17,360.31	2,16,18,461.69	Investment : Schedule 05		12,00,000.00
			Fixed Deposit with Scheduled Bank		
Other Fund			Cash & Bank Balance :		4,10,770.49
Development fund	5,84,900.00		Cash at Bank : Schedule 07		2,412.20
Add: Development Fees	5,88,000.00		Cash in hand		
Less: Building Exp.	1,53,592.00				
Less: Playground preparation	2,44,730.00	7,74,578.00			
Current Liabilities and Outstanding					
Audit fees for the FY 2020-21		12,664.00			
Audit fees for the FY 2021-22		12,664.00			
Audit fees for the FY 2022-23		12,664.00			
WBSPE Fund		30,541.00			
Invest Money		15,982.00			
		2,24,77,554.69			2,24,77,554.69

Accounting Policies & notes to the Accounts

9

The Schedules referred to above form an integral part of the Balance Sheet.

In terms of our attached Report of even date

J F DASTOOR & CO.
Chartered Accountants
F. R. N.: 324048E

df

ANSHU GANGOPADHYAY

Partner

Membership No. 051959

Place: Kolkata

Date : 24th December, 2024

(Signature)
21.12.24

Principal

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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P.O. - Bishnupur, Dist. - Bankura, Pin - 722 122

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024.

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
To Details of Expenses :		By Collection of Fees- schedule: 03	26,36,987.00
* Bank Charges	1,302.47	* Bank Interest	29,000.00
* Donation	5,000.00	* Donation	1,21,347.00
* Electricity Expenses	93,753.00	* Tuition Fee	82,200.00
* Sports Equipment	81,805.00	* Written off of Liability:	
* Examination, Registration Etc. Etc.	36,228.00	B.P.Ed. Hostel Loan	4,00,000.00
* Games and Sports	1,03,182.00	Advance Fees	10,000.00
* Green Initiative Expenses	27,164.00	LICI/SS Premium	11,403.00
* Library Expenses	23,394.00		
* Maintenance Expenses	3,63,832.00		
* Miscellaneous Expenses	1,92,428.00		
* Networking Expenses	1,08,139.00		
* Outreach Expenses	53,100.00		
* Refund of Fee	38,000.00		
* Salary to Contractual Teacher & Staff	8,17,430.00		
* Seminar and Workshop Expenses	93,605.00		
* Student Union Expenses	38,145.00		
* Travelling and Conveyance Allowance	1,86,452.84		
* Tuition Fee to DPI	3,300.00		
* Depreciation	14,41,037.00	* Excess of Expenditure over	4,17,360.31
		Income - Transferred to General Fund	
	37,08,297.31		37,08,297.31

Accounting Policies and Notes to the Accounts
In terms of our attached Report of even date

09

For J F DASTOOR & CO.
Chartered Accountants
F. R. N. : 324048E

JF
ASHIS GANGOPADHYAY
Partner
Membership No. 051859

Place : Kolkata
Date : 24th December , 2024

On hand
20/12-24
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA
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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024.

RECEIPT	AMOUNT RS.	PAYMENT	AMOUNT RS.
To Opening Balance as on 01.04.2023.		By Payments as per Schedule 2:	
Cash at bank : As Per Annexure	4,87,324.16	" Advance (Festival) Casual	65,000.00
Cash at bank : As Per Annexure - Fixed Deposit	12,00,000.00	" Advance (Festival) NT	90,000.00
Cash in hand	1,383.00	" Bank Charges	1,302.47
" Receipts as per Schedule 1:		" Building Expenses	1,53,592.00
" Fees	30,74,797.00	" Donation given	5,000.00
" Recovery of Advance : Schedule 1		" Electricity Expenses	93,753.00
" Advance (College) Recovery	33,750.00	" Equipment	2,07,158.00
" Advance (Festival) NT	27,000.00	" Examination Expenses	3,24,138.00
" Advance (Festival) Recovery Casual	59,000.00	" Furniture	80,310.00
" Advance (Festival) Recovery NT	81,000.00	" Games & Sports	1,03,182.00
" Other Receipts : Schedule 1		" Green Initiative Expenses	27,164.00
" Donation Received	1,21,347.00	" Library Expenses	1,90,483.00
" Earnest Money	15,982.00	" Maintenance Expenses	3,63,832.00
" Examination Expenses (From University)	39,500.00	" Miscellaneous Expenses	1,92,428.00
" WBBPE	67,000.00	" Networking Expenses	1,08,139.00
" Bank Interest	29,000.00	" Outreach Expenses	53,100.00
		" Play Ground Preparation	2,44,730.00
		" Refund of Fee	38,000.00
		" Salary to Cont & Casual	8,17,430.00
		" Seminar/Workshop Expenses	93,605.00
		" Student Union Expenses	38,145.00
		" Travelling & Conveyance Allowance	1,86,450.00
" Balance Carried Forward	52,37,083.16	" Balance Carried Forward	34,76,941.47

(Signature)
21.12.24
Principal

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B.Ed. & B.P.Ed. College)

(N.C.T.E. Recognised)

P.O. - Bishnupur, Dist. - Bankura, Pin - 722 122

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024.

RECEIPT	AMOUNT RS.	PAYMENT	AMOUNT RS.
Balance Brought Forward	52,37,083.16	" Balance Brought Forward	34,76,941.47
		" Tuition Fee to DPI	85,500.00
		" University Registration Fee	25,000.00
		" WBBPE	36,459.00
		" Closing Balance as on 31.03.2024.	
		1) Cash at Bank : Annexure	4,10,770.49
		2) Fixed Deposit	12,00,000.00
		3) Cash in hand	2,412.20
	52,37,083.16		52,37,083.16

Accounting Policies & notes to the Accounts in terms of our attached Report of even date

For J F DASTOOR & CO.
Chartered Accountants
F. R. N. : 324048E

(Signature)
ASHIS GANGOPADHYAY
Partner
Membership No. 051959

Place : Kolkata
Date : 24th December, 2024

(Signature)
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B.Ed. & B.P.Ed. College)

(N.C.T.E Recognised)

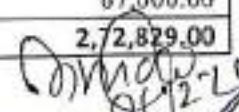
P.O.-Bishnupur, Dist.- Bankura, Pin-722122 (W.B)

Details of Fees & Other Collection for the year ended 31.03.2024

Schedule - I	Collection for Receipt and Payment A/C
--------------	--

Sl. No.	Name of Accounts	Amount
1	Admission Fee	2,37,007.00
2	Apparatus Fee	2,000.00
3	Computer Lab Fee	1,96,000.00
4	Electric Fee	1,37,000.00
5	Games Fee	1,12,320.00
6	Laboratory Fee	1,37,000.00
7	Late Fine Fee	1,300.00
8	Library Fee	1,37,000.00
9	Magazine Fee	73,000.00
10	Migration Fee	26,260.00
11	Misc Fee	1,04,800.00
12	Practce Teaching Fee	1,47,000.00
13	Semester Fee	10,56,500.00
14	Session Fee	2,16,000.00
15	Student Union Fee	52,800.00
16	Student Welfare Fee	1,000.00
17	Tution Fee	1,64,400.00
18	University Centre Fee	23,040.00
19	University Enrollment Fee	11,200.00
20	University Examination Fee	2,12,250.00
21	University Registration Fee	26,920.00
	Total	30,74,797.00
1	Advance (College) Recovery	33,750.00
2	Advance (Festival) NT	27,000.00
3	Advance (Festival) Recovery Casual	59,000.00
4	Advance (Festival) Recovery NT	81,000.00
	Total	2,00,750.00
1	Bank Interest	29,000.00
2	Donation Received	1,21,347.00
3	Earnest Money	15,982.00
4	Examination Expenses (From University)	39,500.00
5	WBBPE	67,000.00
Total		2,72,829.00




Principal
 Nikhil Banga Sikshan Mahavidyalaya
 Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA
(Govt. Aided B.Ed. & B.P.Ed. College)
(N.C.T.E. Recognised)
P.O.- Bishnupur, Dist.- Bankura, Pin-722122 (W.B)

Details of Fees & Other Expenditure for the year ended 31.03.2024

Schedule - 02		Payment details for Receipt & Payment Account
Sl. No.	Name of Accounts	Amount
1	Advance (Festival) Casual	65,000.00
2	Advance (Festival) NT	90,000.00
3	Bank Charges	1,302.47
4	Building Expenses	1,53,592.00
5	Donation given	5,000.00
6	Electricity Expenses	93,753.00
7	Equipment	2,07,158.00
8	Examination Expenses	3,24,138.00
9	Furniture	80,310.00
10	Games & Sports	1,03,182.00
11	Green Initiative Expenses	27,164.00
12	Library Expenses	1,90,483.00
13	Maintenance Expenses	3,63,832.00
14	Miscellaneous Expenses	1,92,428.00
15	Networking Expenses	1,08,139.00
16	Outreach Expenses	53,100.00
17	Play Ground Preparation	2,44,730.00
18	Refund of Fee	38,000.00
19	Salary to Cont & Casual	8,17,430.00
20	Seminar/Workshop Expenses	93,605.00
21	Student Union Expenses	38,145.00
22	Travelling & Conveyance Allowance	1,86,450.00
23	Tution Fee to DPI	85,500.00
24	University Registration Fee	25,000.00
25	WBBPE	36,459.00
Total		36,23,900.47



Amrita
Principal 21.12.24

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA
 (Govt. Aided B.Ed. & B.P.Ed. College)
 (N.C.T.E Recognised)
 P.O.-Bishnupur, Dist.- Bankura, Pin-722122 (W.B)

Details Collection of Fees for the year ended 31.03.2024

Schedule - 3		Collection of Fee for Income & Expenditure A/C
Sl. No.	Name of Accounts	Amount
1	Admission Fee	2,37,007
2	Apparatus Fee	2,000
3	Computer Lab Fee	1,96,000
4	Electric Fee	1,37,000
5	Games Fee	1,12,320
6	Laboratory Fee	1,37,000
7	Late Fine Fee	1,300
8	Library Fee	1,37,000
9	Magazine Fee	73,000
10	Migration Fee	26,260
11	Misc Fee	1,04,800
12	Practice Teaching Fee	1,47,000
13	Semester Fee	10,56,500
14	Session Fee	2,16,000
15	Student Union Fee	52,800
16	Student Welfare Fee	1,000
Total		26,36,987



(Signature)
 Principal
 26.12.24
 Nikhil Banga Sikshan Mahavidyalaya
 Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA
(Govt. Aided B.Ed. & B.P.Ed. College)
(N.C.T.E. Recognised)

P.O.- Bishnupur, Dist.- Bankura, Pin-722122 (W.B)

Schedule : 4 STATEMENT OF LOANS AND ADVANCE FOR THE YEAR ENDED AS ON 31.03.2024

Sl No.	Particulars	Opening Balance	Addition	Total	Deduction	Closing Balance
1	Advance to Staff & Students	9,878	-	9,878	-	9,878
2	Festival Advance	90,795	1,55,000	2,45,795	1,67,000	78,795
3	Advance Against Salary	36,450	-	36,450	33,750	2,700
4	Advance Fees					
	Total	1,37,123	1,55,000	2,92,123	2,00,750	91,373



Principal
12.24

Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA
 (Govt. Aided B.Ed. & B.P.Ed. College)
 (N.C.T.E. Recognised)
 P.O.- Bishnupur, Dist.- Bankura, Pin-722122 (W.B)

Details of Fixed Deposits for the year ended as on 31st March 2024

Schedule :5

Sl. No.	Name of Bank	Branch	Certificate No./Account No.	Principle Value	Date of Investment	Opening Balance as on 01.04.2023.	Date of Maturity	Maturity Value	Closing Balance 31.03.2024.	Remarks
1	UCO Bank	Bishnupur Bankura	22890310077993	5,00,000.00	19.08.2019	5,00,000	19.08.2024	6,86,822	5,00,000	
2	UCO Bank	Bishnupur Bankura	22890310077986	7,00,000.00	19.08.2019	7,00,000	19.08.2024	9,61,551	7,00,000	
						12,00,000			12,00,000	



(Signature)
 21.03.24
 Principal

Nikhil Banga Sikshan Mahavidyalaya
 Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA
(Govt. Aided B.Ed. & B.P.Ed. College)
(N.C.T.E. Recognised)
P.O. - Bishnupur, Dist. - Bankura, Pin - 722 122
Fixed Assets Schedule



Principal
[Signature]
Nihil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



Schedule :- 06

S.L. No.	Name of Assets	Rate(%)	W.D.V. as on		Addition during the Year		Total as at 31.03.2024	Depreciation during the	W.D.V. as on 31.03.2024
			01.04.2023	01.04.2024	<(180 days)	>(180 days)			
1	Land	0%		71,042.00			71,042.00		71,042.00
2	Building	10%	86,69,899.00	1,53,592.00			88,23,491.00	6,82,349.00	79,41,142.00
3	Play ground	0%		82,802.00		2,44,730.00	3,27,532.00		3,27,532.00
4	Furniture	10%	15,52,147.00	76,710.00		3,600.00	16,32,457.00	1,63,066.00	14,69,391.00
5	Library Books	40%	96,219.00			77,032.00	1,73,251.00	53,694.00	1,19,557.00
6	Laboratory Equipments	15%	18,102.00				18,102.00	2,715.00	15,387.00
7	Electric Installation	15%	9,94,052.00	55,600.00			10,49,652.00	1,57,448.00	8,92,204.00
8	Sports Materials	15%	68,323.00				68,323.00	10,248.00	58,075.00
9	Water Installation	15%	11,301.00				11,301.00	1,685.00	9,616.00
10	Accessories & Equipments	15%	1,62,135.00				1,62,135.00	24,320.00	1,37,815.00
11	Installation of Generator	15%	9,085.00				9,085.00	1,363.00	7,722.00
12	Hostel Waterline Plumbing	15%	6,009.00				6,009.00	901.00	5,108.00
13	Computer Installation A/c	40%	80,989.00				80,989.00	32,396.00	48,593.00
14	Library Software	40%			90,057.00		90,057.00	36,023.00	54,034.00
15	Water Plumbing	15%	1,877.00				1,877.00	281.00	1,596.00
16	Hostel Electrical Installation	15%	2,629.00				2,629.00	394.00	2,235.00
17	Xerox Machine	15%	1,454.00				1,454.00	218.00	1,236.00
18	Hostel Furniture	10%	535.00				535.00	53.00	482.00
19	Fax Machine Installation	15%	364.00				364.00	55.00	309.00
20	Gymnasium Hall	0%	49,42,850.00				49,42,850.00		49,42,850.00
21	Internet Installation	15%	13,780.00				13,780.00	2,067.00	11,713.00
22	Boundary Wall (W/P)	0%	42,12,371.00				42,12,371.00		42,12,371.00
23	Apparatus & Instruments	15%	21,422.00				21,422.00	3,213.00	18,209.00
24	Equipment	15%	4,24,575.00		5,600.00		4,30,175.00	69,537.73	4,24,990.28
	Total		2,14,43,962.00	3,81,559.00	3,89,515.00		2,22,15,036.00	14,42,036.73	2,07,72,999.28

NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B.Ed. & B.P.Ed. College)

(N.C.T.E. Recognised)

P.O. - Bishnupur, Dist. - Bankura, Pin - 722 122

DETAILS OF OPENING & CLOSING BANK BALANCE FOR THE YEAR ENDED AS ON 31.03.2024.

SCHEDULE -07

Sl.No.	Name of Bank	Branch	Opening Balance as on 01/04/2023	Closing Balance as on 31/03/2024
1	The Bishnuur Town Co-operative Bank A/c. No. 10113028	Bishnupur Bankura	12,149.25	12,459.25
2	The Bishnuur Town Co-operative Bank A/c. No. 10111409	Bishnupur Bankura	1,155.83	1,157.83
3	UCO Bank A/c. No. 22890110051481	Bishnupur Bankura	10,285.00	11,170.62
4	UCO Bank A/c. No. 22890110014509	Bishnupur Bankura	75,751.46	39,199.46
5	State Bank of India A/c. No.10617702155	Bishnupur Bankura	1,68,907.00	1,46,520.00
6	Axis Bank A/c. No.916010016245588	Bishnupur Bankura	24,067.00	31,426.33
7	IDBI Bank A/C No. 2104104000025072	Bishnupur Bankura	1,95,009.00	1,68,837.00
	Total		4,87,324.54	4,10,770.49



[Signature]
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



Schedule :08

Office of the NIKHIL BANGA SIKSHAN
MAHAVIDYALAYA(3HEHO00236)

Employee Wise PF Register for the FY (2023)

Sanction Admin Name & Code: NIKHIL BANGA SIKSHAN MAHAVIDYALAYA(3HEHO00236)
Treasury Name & Code: Bishnupur(BAB)
PFD Admin Name & ID: TIC, N.B.S.Mahavidyalaya, Bishnupur (PF)/2
Scheme Name: NGIPF

Sl No.	PF A/C No.	Name	Opening Balance (₹)	Deposit (₹)	WithDrawal (₹)	Interest (₹)	Closing Balance (₹)	Signature
1	G2005000918	ANANDA DDM	11696	0	11696	0	0.00	
2	G1981000209	ANANDA PRASAD BAGISH	313	0	313	0	0.00	
3	G1896000260	ANIMA CHOSH	442428	48000	0	33180	528859.00	
4	G1959000051	ANJALI HOBE	316	0	0	0	316.00	
5	G1984000214	BARUN KUMAR CHATTOPADHYAY	2820962	360000	200000	117692	1298654.00	
6	G2015000248	BHIM CHANDRA MONDAL	851835	360000	0	72550	1284385.00	
7	G2018000132	BIDYA ROY	231784	5000	0	16782	253566.00	
8	G1969000053	BIJAN PRASAD ROY	88	0	0	0	88.00	
9	G1976000051	DEBIPRASAD BHATTACHARYYA	914	0	0	0	914.00	
10	G2006000914	DIPTIMAN GHOSH	1726698	360000	0	134666	2221364.00	
11	G2018000097	DR KALPATARU MONDAL	282272	72000	0	22455	376727.00	
12	G2018000131	DR SUMANTA SARKAR	256123	84000	0	21001	361124.00	
13	G2018000096	DR SUSANTA JANA	551152	180000	0	45167	776319.00	
14	G2016000141	DR. RENU DAS	4616	0	4616	0	0.00	
15	G1997000887	DULAL MAJI	313	0	0	0	313.00	
16	G1969000052	GOPAL CHANDRA PRAMANIK	18	0	0	0	18.00	
17	G1983000276	HIRALAL ADHIKARY	700	0	700	0	0.00	

[Handwritten Signature]
Principal
24/12-24

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



Schedule :08

18	G198000133	KALI SADHAN GHOSH	30	0	0	0	30.00
19	G201700054	KRISHNA PADA KUNDU	274180	151500	0	25784	456475.00
20	G2007000804	LALU SARDAR	91149	42000	60000	4657	81816.00
21	G1981000277	MAHADEB DOM	151	0	0	0	151.00
22	G2001000827	MALAY KUMAR MUKHOPADHYAY	53	0	53	0	0.00
23	G1981000276	MANIK KUMAR BANERJEE	107	0	0	0	107.00
24	G198000132	MATHUR SARDAR	141	0	0	0	141.00
25	G1975000543	MDIYASIN	5315	0	0	0	5315.00
26	G1997000402	MURUNJAY ADHIKARY	199	0	0	0	199.00
27	G2008000917	NITYANANDA KARMAKAR	279607	300000	0	28637	3705224.00
28	G199900055	PARESHNATHI PAL	381	0	0	0	381.00
29	G197900075	PRANAB KUMAR DEBNATH	1655	0	0	0	1655.00
30	G197500065	RABI LOHAR	44	0	0	0	44.00
31	G1991000160	SADHAN MAJI	286	0	286	0	0.00
32	G2018000133	SANJIT KUMAR DAS	1235237	54000	0	90045	1380282.00
33	G2018000135	SANJAY BHUNIA	269309	73000	0	21535	362844.00
34	G2006000916	SANTANU GOLJI	1732867	360000	0	137984	2270811.00
35	G2006001210	SHYAMAL KUMAR HUI	582	0	582	0	0.00
36	G1997000666	SHYAMAL LOHAR	19976	0	0	0	19976.00
37	G1982000207	SK ABUL KALAM AZAD	418760	306000	0	38273	663633.00
38	G1981000734	SUKANTA KUMAR SINHA	21	0	0	0	21.00
39	G1999000054	SUKUMAR BALLAV	144	0	0	0	144.00
40	G1997000886	SWAPAN MAJI	20	0	0	0	20.00
41	G1982000208	TARAK NATH CHAKRABORTY	9783	0	9501	0	282.00
42	G2018000134	TARUN BISWAS	306870	84000	0	24601	415421.00
Positive Balance			14401105	2739100	2087747	1015161	16067619.00
Negative Balance			0	0	0	0	0
Total Balance			14401105	2739100	2087747	1015161	16067619.00



(Signature)
27.12.24
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishrupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

(Govt. Aided B.Ed. &B.P.Ed. College)

(N.C.T.E. Recognised)

P.O. - Bishnupur, Dist. - Bankura, Pin - 722 122

SCHEDULE FORMING PART OF THE BALANCE SHEET, INCOME AND EXPENDITURE AND RECEIPT AND PAYMENT ACCOUNT

SCHEDULE :09

Significant Accounting Policies and Notes to the Accounts :

METHOD OF ACCOUNTING :-

The Institute follows the accrual method of accounting

VALUATION OF FIXED ASSETS:-

Fixed assets are valued at the original cost of acquisition including taxes, duties and other incidental expenses related to acquisition.

DEPRECIATION :-

Depreciation on fixed assets has been provided as per the rates of Income Tax for the respective financial year.

VALUATION OF INVENTORIES:-

No inventory valuation is required.

INCOME FROM OPERATION:-

Income from operation includes Govt. Grant, Donation, Collection from Students, Bank Interest etc. etc. which are accounted for on accrual basis.



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Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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P.O. - Bishnupur, Dist. - Bankura, Pin - 722 122

Other Notes:

IDBI Bank Account was not shown in the previous year. This year the IDBI Bank Account has been considered in accounts and inserted in the previous year's closing General Fund. So, for this the opening General Fund has been changed by Rs. 195,009.00

Since the Govt. instruction is to maintain Development Fees separately and the utilization thereof, the previous year's Development Fees of Rs. 5,88,000 has been added to the Development Fund which was ultimately added to the General Fund in previous year by way of income through Income & Expenditure Account and for this it has been deducted from General Fund.

Building expenses of Rs. 153,592 and play ground preparation expenses of Rs. 244,730 has been done out of Development Fund, accordingly development fund has been reduced by that amount and general fund has been increased.

The balance receipt for WBBPE expenses of Rs. (67,000 – 36,459) has been kept as liability for future expenses in this regard.

Excess of expenditure out of collection towards Exam. Exp. from University Rs. 39,500, centre fee Rs. 23,040 enrollment fee Rs. 11,200 examination fee Rs. 2,12,250 registration fee Rs. 26,920 after deducting the payment of Exam. Exp. Rs. 3,24,138 and University registration fee of Rs. 25,000 has been booked as expenses of Rs. 36,228.

Examination Expenses (Recd. from University)	39500.00
Centre Fee Collected from students	23,040.00
Enrollment Fee Collected from students	11,200.00
Examination Fee Collected from students	2,12,250.00
University Registration Fee Collected from students	26,920.00
Less. Examination Expenses	3,24,138.00
Less. University Registration Fee paid	25,000.00
Excess of payment over receipt shown as exp. in Income expenditure A/C)	36,228.00



[Signature]
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)



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As the 50% of tuition fee is sent to the DPI as per Govt. rule, so 50% of tuition fee collected of Rs. 82,200 has been booked as income and excess of 50% of tuition fee sent to the DPI Rs.(85,500 – 82,200) has been booked as expenses of the College.

Since Profession Tax, Provident Fund and Income Tax etc. are neither income nor expenses of the College authority and neither asset nor liability of the College, so those items have not been considered in Accounts.

Pay and Allowance grant for the financial year 2023-24 is Rs. 2,72,44,762.00 and Salary for the financial year is Rs. 2,72,44,762.00



[Handwritten Signature]
21.12.24

Principal

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur (Bankura)

