# NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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

(N.C.T.E. RECOGNIZED)

P.O. – BISHNUPUR, DISTRICT – BANKURA

PIN - 722122

## INTERNAL AUDIT REPORT

## FOR THE FINANCIAL YEAR 2024-25


J F DASTOOR & CO.

CHARTERED ACCOUNTANTS

14/28, BLOCK – B, KALYANI, DIST. – NADIA

WEST BENGAL – 741235

E MAIL: DCAKOLKATA@GMAIL.COM


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J F DASTOOR & Co.
Chartered Accountants

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 Report

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 2025 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.

J F DASTOOR & CO. KALYANI Chartered Accountants

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**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,2025 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.

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

**ANJAN BANERJEE**
**Partner**
**Membership No. 050077**

Place : Kolkata
Date :29th June , 2026

UDIN : 26050077KWNXEL4666

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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 said sub accounts has been applied. From FY 2023-24 development fund |

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Kolkata - 700 045
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| | | |
|---|---|---|
| | | 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. Interest on FD is booked as income in the year of maturity. It is recommended to book the accrued interest as income in respective year. |
| 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. |

J F DASTOOR & CO. KALYANI Chartered Accountants

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# NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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

NCTE Recognized: NAAC Accredited: BSAEU & BU Affiliated

P.O. Bishnupur : DistBankura

Phone – (03244) 256936, 9434202242 : website- nbsmahavidyalaya.ac.in


**Annexure-A:**

**LIST OF STUDENTS OF B. ED &B.P.Ed DEPT. SESSION- 2023-2025 & 2024-2026 OF MALE FEMALE ARTS &MALE FEMALE SCIENCE FOR THE YEAR 2024-25**

## B.Ed. Department

| Session 2023-25 (2nd year) | Session 2024-26 (1st year) |
|---|---|
| No. of Male Arts : 16 | No. of Male Arts : 08 |
| No. of Male Science : 06 | No. of Male Science : 02 |
| No. of Female Arts : 20 | No. of Female Arts : 32 |
| No. of Female Science : 08 | No. of Female Science : 06 |
| Total : 50 | Total : 48 |

## B.P.Ed. Department

| Session 2023-25 (2nd year) | Session 2024-26 (1st year) |
|---|---|
| Total No. of Male Students : 22 | Total No. of Male Students : 23 |
| | Total No. of Female Students : 16 |
| Total : 22 | Total : 39 |

J F DASTOOR & CO. KALYANI Chartered Accountants

Principal 27/6/24

Principal
Nikhil Banga Siksahan Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Siksahan Mahavidyalaya Bishnupur, Bankura

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**Fees Structure for B.Ed. Programmes approved by the Governing Body meeting held for the year 2024-2025 (B.Ed. 2nd year Session- 2023-25 & B.Ed. 1st Year Session 2024-26)**

**For Deputed Candidate**

| Sl No | Head of Account | Session (2023-25) For the year 2024-25 | | Session (2024-26) For the year 2024-25 | |
|---|---|---|---|---|---|
| | | 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.1000/- | Rs.0/- | Rs.1000/- |
| 3 | Semester fee | Rs. 7500/- | Rs. 7500/- | Rs. 5500/- | Rs. 5500/- |
| 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. 300/- | Rs. 300/- | Rs 0/- | Rs 0/- |
| 7 | Cultural fee | Rs 0/- | Rs 0/- | Rs. 300/- | Rs 0/- |
| 8 | Tuition fee | Rs 600/- | Rs 600/- | Rs 600/- | Rs 600/- |
| 9 | Magazine Fee | Rs. 500/- | Rs. 500/- | Rs 0/- | Rs. 500/- |
| 10 | Laboratory Fee | Rs.500/- | Rs.500/- | Rs.500/- | Rs.500/ |
| 11 | Practice Teaching Fee | Rs 0/- | Rs 0/- | Rs 0/- | Rs 1000 |
| 12 | Games Fee | Rs.500/- | Rs.500/- | Rs.0/- | Rs. 500/ |
| 13 | Excursion fee | Rs 0/- | Rs 0/- | Rs. 2000/- | Rs 0/- |
| 14 | Miscellaneous | Rs 1100/- | Rs 1100/- | Rs. 100/- | Rs 400/- |
| | **Total** | **Rs 13000/-** | **Rs 13000/-** | **Rs13000/-** | **Rs 11000/-** |

Principal
29/6/26

Principal
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

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Nikhil Banga Siksha Mahavidyalaya Bishnupur, Bankura

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**Fees Structure for B.Ed. Programmes approved by the Governing Body meeting held for the year 2024-2025 (B.Ed. 2nd year Session- 2023-25& B.Ed. 1st Year Session 2024-26)**

**For Fresher Candidate**

| Sl No | Head of Account | Session (2023-25) For the year 2024-25 | | Session (2024-26) For the year 2024-25 | |
|---|---|---|---|---|---|
| | | 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. 5500/- | Rs. 5500/- |
| 4 | Electric fee | Rs.500/- | Rs.500/- | Rs.500/- | Rs.500/ |
| 5 | Library fee | Rs.500/- | Rs.500/- | Rs.500/- | Rs.500/ |
| 6 | Students Union fee | Rs. 300/- | Rs. 0/- | Rs. 0/- | Rs. 0/- |
| 6 | Cultural fee | Rs. 0/- | 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. 0/- | Rs 1000/- | Rs 0 | Rs 1000 |
| 11 | Games Fee | Rs.500/- | Rs.0/- | Rs.0/- | Rs. 500/ |
| 12 | Excursion Fee | Rs.0/- | Rs.0/- | Rs.2000/- | Rs.0/- |
| 13 | Miscellaneous | Rs 1100/- | Rs 400/- | Rs 100/- | Rs 400/- |
| | **Total** | **Rs 10500/-** | **Rs 10500/-** | **Rs 13000/-** | **Rs 11000/-** |

J F DASTOOR & CO. KALYANI Chartered Accountants

Principal

Principal
Nikhil Banga Siksahan Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Siksahan Mahavidyalaya Bishnupur, Bankura

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P.O. Bishnupur : DistBankura
Phone – (03244) 256936, 9434202242 : website- nbsmahavidyalaya.ac.in

**Fees Structure for B.P.Ed. Programmes approved by the Governing Body meeting for the year 2024-2025 (B.P.Ed. 2nd Year, Session 2023-25 and 1st Year, Session 2024-26)**

| Sl No | Head of Account | Session (2023-25) For the year 2024-25 | | Session (2024-26) For the year 2024-25 | |
|---|---|---|---|---|---|
| | | SEM - III | SEM - IV | SEM - I | SEM - II |
| 1 | Admission fee | Rs. 0/- | Rs. 0/- | Rs. 3000/- | Rs. 3000/- |
| 2 | Computer Lab fee | Rs.1000/- | Rs.1000/- | Rs.0/- | Rs.0/- |
| 3 | Semester fee | Rs. 5000/- | Rs. 5000/- | Rs. 5500/- | Rs. 5500/- |
| 4 | Electric fee | Rs.500/- | Rs.500/- | Rs.500/- | Rs.500/- |
| 5 | Library fee | Rs.500/- | Rs.500/- | Rs.500/- | Rs.500/- |
| 6 | Students Union fee | Rs. 300/- | Rs. 300/- | 0/- | 0/- |
| 7 | Cultural fee | Rs. 0/- | Rs. 0/- | Rs 300/- | Rs 300/- |
| 8 | Tuition fee | Rs 600/- | Rs 600/- | Rs 600/- | Rs 600/- |
| 9 | Magazine Fee | Rs 500/- | Rs 500/- | Rs 0/- | Rs 0/- |
| 10 | Laboratory Fee | Rs.500/- | Rs.500/- | Rs.500/- | Rs.500/- |
| 11 | Practice Teaching Fee | Rs 1000/- | Rs 1000/- | Rs 0/- | Rs 0/- |
| 12 | Games Fee | Rs. 500/- | Rs. 500/- | Rs.0/- | Rs.0/- |
| 13 | Camp Excursion | Rs. 0/- | Rs. 0/- | Rs. 1000/- | Rs. 1000/- |
| 14 | Intramural | Rs. 0/- | Rs. 0/- | Rs. 250/- | Rs. 250/- |
| 15 | WBCIPE | Rs. 0/- | Rs. 0/- | Rs. 750/- | Rs. 750/- |
| 16 | Miscellaneous | Rs. 100/- | Rs. 100/- | Rs. 100/- | Rs. 100/- |
| | **Total** | **Rs 10500/-** | **Rs 10500/-** | **Rs 13000/-** | **Rs 13000/-** |

Principal 27/6/26

Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur, Bankura

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Nikhil Banga Sikshan Mahavidyalaya Bishnupur, Bankura

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## Annexure-C

## LIST OF NON-TEACHING STAFF OF B. ED. & B.P. ED. DEPARTMENT 2024-2025.

### 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/- |


NIKHIL BANGA SIKSHAN MAHAVIDYALAYA * BISHNUPUR * BANKURA ESTD-1969


J F DASTOOR & CO. KALYANI Chartered Accountants

27/6/26

Principal

Principal
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Siksha Mahavidyalaya Bishnupur, Bankura


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## Annexure-C

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

2024-2025.

## Group- D Staff

| Sl. No. | Name | Designation | Scale of Pay | Pay Level | Basic Pay |
|---|---|---|---|---|---|
| 1 | Smt. Anima Ghosh | Field Worker | 18800-48700 | 3 | 35100/- |
| 2 | Sri LaluSardar | Guard | 17600-45200 | 2 | 29000/- |

29/6/26

Principal

Principal
Nikhil Banga Siksahan Mahavidyalaya
Bishnupur, Bankura

J F DASTOOR & CO. KALYANI Chartered Accountants

Nikhil Banga Siksahan Mahavidyalaya Bishnupur, Bankura

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## Annexure-C

### LIST OF TEACHING STAFF OF B. ED. & B.P. ED. DEPARTMENT, 2024-2025.

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 | Dr.Diptiman Ghosh | Assistant Professor | 131400-217100 | 13A | 161600/- |
| 3 | Dr.Santanu Golui | Assistant Professor | 131400-217100 | 13A | 152300/- |
| 4 | Dr. Kalpataru Mondal | Assistant Professor | 57700-182400 | 10 | 77500/- |
| 6 | Dr. Barun Kr. Chottapadhyay | Librarian (Selection Grade) | 131400-217100 | 13A | 210800/- |
| 7 | Sri LakshmikantaKar | SACT (Govt. Approved) | 34838/- (Consolidated pay) | Nil | Nil |
| 8 | Sri ArabindaDey | SACT (Govt. Approved) | 35000/- (Consolidated pay) | Nil | Nil |
| 9 | Kalicharan Hembram | Contractual Teacher | | | |
| 10 | Mrs. Susmita Mandal | Contractual Teacher | | | |
| | | | | | |

ESTD-1969

Principal

27/6/26

Principal
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

J F DASTOOR & CO. KALYANI Chartered Accountants

Nikhil Banga Siksha Mahavidyalaya Bishnupur, Bankura

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B. B. P. Ed. Department :- (2024-25)

| Sl. No. | Name | Designation | Scale of Pay | Pay Level | Basic Pay |
|---|---|---|---|---|---|
| 1 | Dr. Nityananda Karmakar | Assistant Professor | 131400-217100 | 13A | 152300/- |
| 2 | Dr. 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. SantinathPatra | SACT (Govt. Approved) | 39393/- (Consolidated pay) | | |
| 7 | Sri SubrataKundu | SACT (Govt. Approved) | 34838/- (Consolidated pay) | | |
| 8 | Dr. JaymalyaGhar | Part-time Medical Officer. | | | |

Principal

Principal
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

J F DASTOOR & CO. KALYANI Chartered Accountants

Nikhil Banga Siksha Mahavidyalaya Bishnupur, Bankura

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## Statement of Library Books 2024 –2025

| Sl. No. | Department | Opening | Purchase | Closing |
|---|---|---|---|---|
| 1 | B.Ed. | 18979 | 51 | 19030 |
| 2 | B.P.Ed | 3432 | 40 | 3472 |
| Total | | 22411 | 91 | 22502 |

### Withdrawn of Books from Accession Register

| Sl. No. | Department | Opening | Withdrawn | Closing |
|---|---|---|---|---|
| 1 | B.Ed. | 64 | 30 | 94 |
| 2 | B.P.Ed | 30 | 47 | 77 |
| | Total | 94 | 77 | 171 |

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

27/6/26

Principal

Librarian

Principal
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

J.F. DASTOOR & CO.
KALYANI
Chartered Accountants

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# 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 31.03.2025.

| LIABILITIES | AMOUNT RS. | AMOUNT RS. | ASSETS | AMOUNT RS. | AMOUNT RS. |
|---|---|---|---|---|---|
| **General Fund** | | | **Fixed Assets:** | | |
| Balance As Per Last Account | 2,16,18,461.69 | | Schedule : 05 | | 2,00,58,049.80 |
| Add. Introduced from Sports Fund | 4,88,807.00 | | | | |
| Add. Transfer From Dev. Fund | 5,65,410.00 | | | | |
| Less. Development Fees | | | | | |
| Add. Trans. From Dev. Fund | | | **Loans and Advance** | | |
| Less. Excess of Expenditure | 10,43,923.48 | 2,16,28,755.21 | Details are in Schedule 03 | | 1,48,373.00 |
| **Other Fund** | | | **Investment :** Schedule 04 | | |
| Development fund | 7,74,578.00 | | Fixed Deposit with Scheduled Bank | | 15,54,968.00 |
| Add. Development Fees | | | | | |
| Less. Building Expenses & Play Ground Preparation | 5,65,410.00 | 2,09,168.00 | **Cash & Bank Balance :** Cash at Bank : Schedule 06 | | 1,12,392.41 |
| | | | Cash in hand | | 1,063.00 |
| **Current Liabilities and Outstanding** | | | | | |
| Internal Audit fees for the FY 2024-25 | | 17,700.00 | | | |
| Earnest Money | | 19,223.00 | | | |
| | | 2,18,74,846.21 | | | 2,18,74,846.21 |

Accounting Policies & notes to the Accounts 8

The Schedules referred to above form an integral part of the Balance Sheet
In terms of our attached Report of even date

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

ANJAN BANERJEE
Partner
Membership No. 050077

Place: Kolkata
Date : 29th June, 2026

Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Sikshan Mahavidyalaya
Bishnupur, Bankura

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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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025.

| EXPENDITURE | AMOUNT RS. | INCOME | AMOUNT RS. |
|---|---|---|---|
| To Details of Expenses : | | By Collection of Fees- schedule: 01 | 40,22,930.00 |
| " Bank Charges | 1,257.20 | " Bank Interest | 3,75,217.00 |
| " Donation | 3,500.00 | " Camp (B.P. Ed) | 4,000.00 |
| " Electricity Expenses | 1,00,698.00 | " Camp / Tour | 44,000.00 |
| " Examination, Registration Etc.Etc. | 2,92,277.00 | " Donation | 37,607.00 |
| " Games and Sports | 2,55,075.00 | " Examination Expenses | 49,900.00 |
| " Green Initiative Expenses | 27,057.00 | " Games & Sports Expenses | 26,277.00 |
| " Library Expenses | 60,791.00 | " Miscellaneous | 8,767.92 |
| " Maintenance Expenses | 2,86,637.00 | " Seminar / Workshop Expenses | 47,001.00 |
| " Miscellaneous Expenses | 3,75,010.00 | " Treasury | 4,534.00 |
| " Networking Expenses | 1,06,933.00 | " Liability Written Off | 37,992.00 |
| " Outreach Expenses | 2,05,519.00 | | |
| " Refund of Fee | 39,000.00 | | |
| " Internal Audit Fees for the FY 2024-25 | 17,700.00 | | |
| " Salary to Contractual Teacher & Staff | 9,39,530.00 | | |
| " Seminar and Workshop Expenses | 1,42,373.00 | | |
| " Travelling and Conveyance Allowance | 1,75,996.00 | | |
| " Tution Fee to DPI | 80,100.00 | | |
| " Cultural Activity Expenses | 53,309.00 | | |
| " Exrratia Festival | 15,000.00 | | |
| " Magazine | 19,200.00 | | |
| " WBPPE | 1,109.00 | | |
| " Trteasury | 4,534.00 | | |
| " Uniform Expenses | 1,31,000.00 | | |
| " University Registration Fee | 9,310.00 | | |
| " University Restoration Fee | 170.00 | | |
| " Depreciation | 23,59,064.20 | " Excess of Expenditure over Income - Transferred to General Fund | 10,43,923.48 |
| | 57,02,149.40 | | 57,02,149.40 |

Accounting Policies and Notes to the Accounts 08
In terms of our attached Report of even date

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

ANJAN BANERJEE
Partner
Membership No. 050077

Place : Kolkata
Date : 29th June , 2026

Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Sikshan Mahavidyalaya ★ Bishnupur, Bankura ★

Scanned with OKEN Scanner

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 31.03.2025.

| RECEIPT | AMOUNT RS. | PAYMENT | AMOUNT RS. |
|---|---|---|---|
| To Opening Balance as on 01.04.2024. | | By Payments as per Schedule 2: | |
| Cash at bank : As Per Annexure | 6,15,031.49 | | |
| Cash at bank : As Per Annexure - Fixed Deposit | 12,00,000.00 | " Advance (College) | 80,000.00 |
| Cash in hand | 2,775.20 | " Advance (Festival) Casual | 80,000.00 |
| " Receipts as per Schedule 1: | | " Advance (Festival) NT | 90,000.00 |
| " Fees | 40,22,930.00 | " Bank Charges | 1,257.20 |
| " Recovery of Advance : Schedule 1 | | " Building Expenses | 4,95,452.00 |
| " Advance (Misc.) Recovery | 32,000.00 | " Computer Installation | 99,996.00 |
| " Advance (Festival) Recovery NT | 90,000.00 | " Cultural Activity Expenses | 53,309.00 |
| " Advance (Festival) Recovery Casual | 71,000.00 | " Donation given | 3,500.00 |
| | | " Electric Installation | 3,94,809.00 |
| " Other Receipts : Schedule 1 | | " Electricity Expenses | 1,00,698.00 |
| " Camp (B. P. Ed) | 4,000.00 | " Equipment | 2,32,201.00 |
| " Camp / Tour | 44,000.00 | " Ex- Gratia (Festival) | 15,000.00 |
| " Income Tax | 27,15,100.00 | " Examination Expenses | 2,92,277.00 |
| " Miscellaneous | 8,767.92 | " Furniture | 2,24,818.00 |
| " Pay and Allowance Grant | 2,78,09,524.00 | " Deposit of GST | 1,790.00 |
| " Provident Fund Loan Recovery | 70,332.00 | " Games & Sports | 2,55,075.00 |
| " Professional Tax | 36,600.00 | " Green Initiative Expenses | 27,057.00 |
| " Provident Fund Contribution | 26,10,000.00 | " Income Tax | 27,15,100.00 |
| " Provident Fund Investment | 43,87,289.00 | " Labour Cess | 5,868.00 |
| " Bank Interest | 3,75,217.00 | " Library Expenses | 78,271.00 |
| " Seminar / Workshop Expenses | 47,001.00 | " Magazine Expenses | 19,200.00 |
| " Treasury | 4,534.00 | " Maintenance Expenses | 3,96,038.00 |
| " Balance Carried Forward | 4,41,46,101.61 | " Balance Carried Forward | 56,61,716.20 |

Nikhil Banga Sikshan Mahavidyalaya Bishnupur, Bankura

27/6/25
Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur, Bankura

J F DASTOOR & CO. KALYANI Chartered Accountants

Scanned with OKEN Scanner

# 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 31.03.2025.

| RECEIPT | AMOUNT RS. | PAYMENT | AMOUNT RS. |
|---|---|---|---|
| " Balance Brought Forward | 4,41,46,101.61 | " Balance Brought Forward | 56,61,716.20 |
| - Donation Received | 37,607.00 | - Miscelleneous Expenses | 3,75,010.00 |
| - Earnest Money | 3,241.00 | - Networking Expenses | 1,06,933.00 |
| - Examination Expenses (From University) | 49,900.00 | - Outreach Expenses | 2,05,519.00 |
| - Games & Sports Expenses | 26,277.00 | - Play Ground Preparation | 62,300.00 |
| - Closure Proceeds of IDBI - Hostel A/C | 2,84,183.00 | - Professional Tax | 36,600.00 |
| | | - Provident Fund Contribution | 43,87,289.00 |
| | | - Provident Fund Investment | 26,80,332.00 |
| | | - Refund of Fee | 39,000.00 |
| | | - Salary | 2,78,09,524.00 |
| | | - Salary to Cont & Casual | 9,39,530.00 |
| | | - Seminar/Workshop Expenses | 1,42,373.00 |
| | | - Travelling & Conveyence Allowance | 1,75,996.00 |
| | | - Treasury | 4,534.00 |
| | | - Tution Fee to DPI | 80,100.00 |
| | | - Uniform Expenses | 1,31,000.00 |
| | | - Universityh Registration Fee | 9,310.00 |
| | | - University Restoration Fee | 170.00 |
| | | - WBBPE | 31,650.00 |
| | | - Closing Balance as on 31.03.2025. | |
| | | 1) Cash at Bank : Annexure | 1,12,392.41 |
| | | 2) Fixed Deposit | 15,54,968.00 |
| | | 3) Cash in hand | 1,063.00 |
| | 4,45,47,309.61 | | 4,45,47,309.61 |

Accounting Policies & notes to the Accounts 08

In terms of our attached Report of even date

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

ANJAN BANERJEE
Partner
Membership No. 050077

Place : Kolkata
Date : 29th June, 2025

27/6/26

**Principal**
**Nikhil Banga Sikshan Mahavidyalaya**
**Bishnupur, Bankura**

Nikhil Banga Siksan Mahavidyalaya ★Bishnupur, Bankura★

Scanned with OKEN Scanner

**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 31.03.2025.**

| Schedule - I | | Collection for Receipt and Payment A/C |
|---|---|---|
| Sl. No. | Name of Accounts | Amount (Rs.) |
| 1 | Admission Fee | 2,91,000.00 |
| 3 | Computer Lab Fee | 3,30,000.00 |
| 3 | Cultural Fee | 29,100.00 |
| 4 | Electric Fee | 1,65,500.00 |
| 5 | Excursion Fee | 1,53,000.00 |
| 6 | Games Fee | 93,500.00 |
| 7 | Intramural Fee | 24,750.00 |
| 8 | Laboratory Fee | 1,64,500.00 |
| 9 | Late Fine Fee | 2,000.00 |
| 10 | Library Fee | 1,88,500.00 |
| 11 | Magazine Fee | 45,500.00 |
| 12 | Migration Fee | 22,500.00 |
| 13 | Misc Fee | 1,28,900.00 |
| 14 | Practice Teaching Fee | 1,39,000.00 |
| 15 | Semester Fee | 16,45,500.00 |
| 16 | Student Union Fee | 33,000.00 |
| 17 | Student Union Fee | 20,100.00 |
| 18 | Student Welfare Fee | 2,000.00 |
| 19 | Tour Fee | 10,000.00 |
| 20 | WEBCIPE Fee | 81,750.00 |
| 21 | Tution Fee | 1,97,400.00 |
| 22 | University Centre Fee | 13,920.00 |
| 23 | University Enrollment Fee | 5,750.00 |
| 24 | University Examiation Fee | 1,99,600.00 |
| 25 | University Registration Fee | 36,110.00 |
| 26 | University Restoration Fee | 50.00 |
| | **Total** | **40,22,930.00** |
| | | |
| 1 | Advance (Misc.) Recovery | 32,000.00 |
| 2 | Advance (Festival) Recovery Casual | 71,000.00 |
| 3 | Advance (Festival) Recovery NT | 90,000.00 |
| | **Total** | **1,93,000.00** |
| | | |
| 1 | Camp (B. P. Ed) | 4,000.00 |
| 2 | Camp / Tour | 44,000.00 |
| 3 | Income Tax | 27,15,100.00 |
| 4 | Miscellaneous | 8,767.92 |
| 5 | Pay and Allowance Grant | 2,78,09,524.00 |
| 6 | Provident Fund Loan Recovery | 70,332.00 |
| 7 | Professional Tax | 36,600.00 |
| 8 | Provident Fund Contribution | 26,10,000.00 |
| 9 | Provident Fund Investment | 43,87,289.00 |
| 10 | Bank Interest | 3,75,217.00 |
| 11 | Seminar / Workshop Expenses | 47,001.00 |
| 12 | Treasury | 4,534.00 |
| 13 | Donation Received | 37,607.00 |
| 14 | Earnest Money | 3,241.00 |
| 15 | Examination Expenses (From University) | 49,900.00 |
| 16 | Games & Sports Expenses | 26,277.00 |
| 17 | Closure Proceeds of Bank Account | 2,84,183.00 |
| | **Total** | **3,85,13,572.92** |

Nikhil Banga Siksan Mahavidyalaya Bishnupur, Bankura

Principal
Nikhil Banga Siksan Mahavidyalaya
Bishnupur, Bankura

J F DASTOOR & CO.
KALYANI
Chartered Accountants

Scanned with OKEN Scanner

**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 31.03.2025.**

| Schedule - 02 | | Payment details for Receipt & Payment Account |
|---|---|---|
| Sl. No. | Name of Accounts | Amount (Rs.) |
| 1 | Advance (College) | 80,000.00 |
| 2 | Advance (Festival) Casual | 80,000.00 |
| 3 | Advance (Festival) NT | 90,000.00 |
| 4 | Bank Charges | 1,257.20 |
| 5 | Building Expenses | 4,95,452.00 |
| 6 | Computer Installation | 99,996.00 |
| 7 | Cultural Activity Expenses | 53,309.00 |
| 8 | Donation given | 3,500.00 |
| 9 | Electric Installation | 3,88,657.00 |
| 10 | Electricity Expenses | 1,06,850.00 |
| 11 | Equipment | 2,32,201.00 |
| 12 | Ex- Gratia (Festival) | 15,000.00 |
| 13 | Examination Expenses | 2,92,277.00 |
| 14 | Furniture | 2,24,818.00 |
| 15 | Deposit of GST | 1,790.00 |
| 16 | Games & Sports | 2,55,075.00 |
| 17 | Green Initiative Expenses | 27,057.00 |
| 18 | Income Tax | 27,15,100.00 |
| 19 | Labour Cess | 5,868.00 |
| 20 | Library Expenses | 78,271.00 |
| 21 | Magazine Expenses | 19,200.00 |
| 22 | Maintenance Expenses | 3,96,038.00 |
| 23 | Miscelleneous Expenses | 3,75,010.00 |
| 24 | Networking Expenses | 1,06,933.00 |
| 25 | Outreach Expenses | 2,05,519.00 |
| 26 | Play Ground Preparation | 62,300.00 |
| 27 | Professional Tax | 36,600.00 |
| 28 | Provident Fund Contribution | 43,87,289.00 |
| 29 | Provident Fund Investment | 26,80,332.00 |
| 30 | Refund of Fee | 39,000.00 |
| 31 | Salary | 2,78,09,524.00 |
| 32 | Salary to Cont & Casual | 9,39,530.00 |
| 33 | Seminar/Workshop Expenses | 1,42,373.00 |
| 34 | Travelling & Conveyence Allowance | 1,75,996.00 |
| 35 | Treasury | 4,534.00 |
| 36 | Tution Fee to DPI | 80,100.00 |
| 37 | Uniform Expenses | 1,31,000.00 |
| 38 | Universityh Registration Fee | 9,310.00 |
| 39 | University Restoration Fee | 170.00 |
| 40 | WBBPE | 31,650.00 |
| Total | | **4,28,78,886.20** |

Nikhil Banga Sikshan Mahavidyalaya ★ Bishnupur, Bankura ★

Principal
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur, Bankura

J F DASTOOR & CO. ★ KALYANI ★ Chartered Accountants ★

Scanned with OKEN Scanner

# NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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

NCTE Recognized: NAAC Accredited: BSAEU & BU Affiliated

P.O. Bishnupur : DistBankura

Phone – (03244) 256936, 9434202242 : website- nbsmahavidyalaya.ac.in


## Schedule 3 : Statement of Loans and Advancess for the year ended s on 31.3.2025

| Sl No. | Particulars | Opening Balance | Addition | Total | Deduction | Closing Balanc |
|---|---|---|---|---|---|---|
| 1 | Advance to staff & Students | 9878 | - | 9878 | - | 9878 |
| 2 | Festival Advance | 78795 | 170000 | 248795 | 161000 | 87795 |
| 3 | Advance Against Salary | 2700 | 80000 | 82700 | 32000 | 50700 |
| | **Total** | **91373** | **250000** | **341373** | **193000** | **148373** |

J F DASTOOR & CO. KALYANI Chartered Accountants

Principal 27/6/25
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Siksha Mahavidyalaya Bishnupur, Bankura

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# NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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

NCTE Recognized: NAAC Accredited: BSAEU & BU Affiliated

P.O. Bishnupur : DistBankura

Phone – (03244) 256936, 9434202242 : website- nbsmahavidyalaya.ac.in


## Details of Fixed Deposits for the Year ended as on 31st March, 2025

**Schedule 4:**

| Sl No | Nam of Bank | Branch | Certificate No. Account no. | Principal Value (Rs) | Date of re-investment | Opening Balanc as on 19.08.2024 (Rs) | Date of Maturity |
|---|---|---|---|---|---|---|---|
| 1 | UCO Bank | Bishnupur , Bankura | 22890310077993 | 647904 | 19.08.2024 | 647904 | 19.08.2029 |
| 2 | UCO Bank | Bishnupur , Bankura | 22890310077986 | 9,07,064.0 | 19.08.2024 | 907064 | 19.08.2029 |

J F DASTOOR & CO. KALYANI Chartered Accountants

27/6/26

Principal
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Siksha Mahavidyalaya Bishnupur, Bankura

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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

Schedule :- 05

| S.L. No. | Name of Assets | Rate(%) | W.D.V. as on 31.03.2024 | Addition during the Year | | Total as at 31.03.2025 | Depreciation during the Year | W.D.V. as on 31.03.2025 |
|---|---|---|---|---|---|---|---|---|
| | | | | More than 180 days | Less than 180 days | | | |
| 1 | Land. | 0% | 71,042.00 | - | - | 71,042.00 | | 71,042.00 |
| 2 | Building. | 10% | 79,41,142.00 | 5,03,110.00 | | 84,44,252.00 | 8,44,425.20 | 75,99,826.80 |
| 3 | Play ground. | 0% | 3,27,532.00 | - | 62,300.00 | 3,89,832.00 | - | 3,89,832.00 |
| 4 | Furniture | 10% | 14,69,873.00 | 35,419.00 | 1,89,399.00 | 16,94,691.00 | 1,59,999.00 | 15,34,692.00 |
| 5 | Library Books. | 40% | 1,19,357.00 | 17,480.00 | | 1,36,837.00 | 54,735.00 | 82,102.00 |
| 6 | Electric Installation. | 15% | 8,94,439.00 | 3,82,884.00 | 11,925.00 | 12,89,248.00 | 1,92,492.00 | 10,96,756.00 |
| 7 | Sports Materials. | 15% | 58,075.00 | 8,624.00 | - | 66,699.00 | 10,005.00 | 56,694.00 |
| 8 | Water Installation | 15% | 16,310.00 | - | 1,09,401.00 | 1,25,711.00 | 10,651.00 | 1,15,060.00 |
| 9 | Installation of Generator. | 15% | 7,722.00 | - | - | 7,722.00 | 1,158.00 | 6,564.00 |
| 10 | Computer Installation A/c. | 40% | 48,593.00 | - | 99,996.00 | 1,48,589.00 | 39,436.00 | 1,09,153.00 |
| 11 | Library Software | 40% | 54,034.00 | | | 54,034.00 | 21,614.00 | 32,420.00 |
| 12 | Gymnasium Hall. | 10% | 49,42,850.00 | - | | 49,42,850.00 | 4,94,285.00 | 44,48,565.00 |
| 13 | Internet Installation | 15% | 11,713.00 | - | - | 11,713.00 | 1,757.00 | 9,956.00 |
| 14 | Boundary Wall (WIP) | 10% | 42,12,371.00 | - | | 42,12,371.00 | 4,21,237.00 | 37,91,134.00 |
| 15 | Electrical Equipments | 15% | | 10,790.00 | 1,33,604.00 | 1,44,394.00 | 11,639.00 | 1,32,755.00 |
| 16 | Equipment | 15% | 5,97,946.00 | | 79,183.00 | 6,77,129.00 | 95,631.00 | 5,81,498.00 |
| | Total | | 2,07,72,999.00 | 9,58,307.00 | 6,85,808.00 | 2,24,17,114.00 | 23,59,064.20 | 2,00,58,049.80 |

J F DASTOOR & CO. KALYANI Chartered Accountants

Principal 27/8/26
Nikhil Banga Siksahan Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Siksahan Mahavidyalaya Bishnupur, Bankura

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# 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 31.03.2025.

SCHEDULE -06

| Sl.No. | Name of Bank | Branch | Opening Balance as on 31.03.2024 | Closing Balance as on 31.03.2025 |
|---|---|---|---|---|
| 1 | The Bishnuur Town Co-operative Bank A/c. No. 10113028 | Bishnupur Bankura | 12,459.25 | |
| 2 | The Bishnuur Town Co-operative Bank A/c. No. 10111409 | Bishnupur Bankura | 1,157.83 | |
| 3 | UCO Bank A/c. No. 22890110051481 | Bishnupur Bankura | 11,170.62 | 11,462.62 |
| 4 | UCO Bank A/c. No. 22890110014509 | Bishnupur Bankura | 39,199.46 | 7,334.46 |
| 5 | State Bank of India A/c. No.10617702155 | Bishnupur Bankura | 1,46,520.00 | 90,084.00 |
| 6 | Axis Bank A/c. No.916010016245588 | Bishnupur Bankura | 31,426.33 | 3,511.33 |
| 7 | IDBI Bank A/C No. 2104104000025072 | Bishnupur Bankura | 1,68,837.00 | |
| 8 | Axis Bank A/c. No.917010047666195 | Bishnupur Bankura | 2,04,261.00 | |
| | **Total** | | **6,15,031.49** | **1,12,392.41** |

J F DASTOOR & CO. KALYANI Chartered Accountants

Principal 27/6/25
Nikhil Banga Sikshan Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Sikshan Mahavidyalaya Bishnupur, Bankura

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Schedule : 07

OFFICE OF THE NIKHIL BANGA SIKSHAN MAHAVIDYALAYA (3HEHO00236)

EMPLOYEE WISE PF REGISTER FOR THE FINANCIAL YEAR 2024

SANCTION ADMIN NAME AND CODE : NIKHIL BANGA SIKSHAN MAHAVIDYALAYA (3HEHO00236)

TREASURY NAME AND CODE : BIHNUPUR(BAB)

PFD ADMIN NAME & ID : TIC, N.B.S. MAHAVIDYALAYA, BIHSNUPUR(PF)/2

SCHEME NAME: NGIPF

| Sl No. | PF A/C No. | Name | Opening Balance (₹) | Deposit (₹) | WithDrawal (₹) | Interest (₹) | Closing Balance (₹) | Signature |
|---|---|---|---|---|---|---|---|---|
| 1 | G1996000260 | ANIMA GHOSH | 5,28,859.00 | 48,000.00 | 4,00,000.00 | - | 1,76,859.00 | |
| 2 | G1969000051 | ANJALI HORE | 316.00 | - | - | - | 316.00 | |
| 3 | G1984000214 | BARUN KUMAR CHATTOPADHYAY | 12,98,654.00 | 2,40,000.00 | 16,23,656.00 | - | -85,002.00 | |
| 4 | G2015000248 | BHIM CHANDRA MONDAL | 12,84,385.00 | 4,20,000.00 | 11,00,000.00 | - | 6,04,385.00 | |
| 5 | G2018000132 | BIDYA ROY | 2,53,566.00 | - | - | - | 2,53,566.00 | |
| 6 | G1969000053 | BIJNAN PRASAD ROY | 88.00 | - | - | - | 88.00 | |
| 7 | G1976000051 | DEBIPRASAD BHATTACHARYYA | 914.00 | - | - | - | 914.00 | |
| 8 | G2006000914 | DIPTIMAN GHOSH | 22,21,364.00 | 4,80,000.00 | - | - | 27,01,364.00 | |
| 9 | G2018000097 | DR KALPATARU MONDAL | 3,76,727.00 | 96,000.00 | - | - | 4,72,727.00 | |
| 10 | G2018000131 | DR SUMANTA SARKAR | 3,61,124.00 | 96,000.00 | - | - | 4,57,124.00 | |
| 11 | G2018000096 | DR SUSANTA JANA | 7,76,319.00 | 1,80,000.00 | - | - | 9,56,319.00 | |
| 12 | G1997000887 | DULAL MAJI | 313.00 | - | - | - | 313.00 | |
| 13 | G1969000052 | GOPAL CHANDRA PRAMANIK | 18.00 | - | - | - | 18.00 | |
| 14 | G1980000133 | KALI SADHAN GHOSH | 30.00 | - | - | - | 30.00 | |
| 15 | G2017000054 | KRISHNA PADA KUNDU | 4,56,475.00 | 1,00,000.00 | 2,00,800.00 | - | 3,55,675.00 | |
| 16 | G2007000909 | LALU SARDAR | 81,816.00 | 74,332.00 | 1,00,000.00 | - | 56,148.00 | |
| 17 | G1981000277 | MAHADEB DOM | 151.00 | - | - | - | 151.00 | |
| 18 | G1981000276 | MANIK KUMAR BANERJEE | 107.00 | - | - | - | 107.00 | |
| 19 | G1980000132 | MATHUR SARDAR | 141.00 | - | - | - | 141.00 | |
| 20 | G1973000043 | MD IYASIN | 5,315.00 | - | - | - | 5,315.00 | |
| 21 | G1997000902 | MRITUNJAY ADHIKARY | 199.00 | - | - | - | 199.00 | |
| 22 | G2006000917 | NITYANANDA KARMAKAR | 33,05,224.00 | 3,00,000.00 | 3,00,000.00 | - | 33,05,224.00 | |
| 23 | G1969000055 | PARESHNATH PAL | 381.00 | - | - | - | 381.00 | |
| | | | | | | | | |

Nikhil Banga Siksha Mahavidyalaya Bishnupur, Bankura

Principal
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

J F DASTOOR & CO. KALYANI Chartered Accountants

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**Schedule : 07**

## OFFICE OF THE NIKHIL BANGA SIKSHAN MAHAVIDYALAYA (3HEHO00236)

**EMPLOYEE WISE PF REGISTER FOR THE FINANCIAL YEAR 2024**

**SANCTION ADMIN NAME AND CODE : NIKHIL BANGA SIKSHAN MAHAVIDYALAYA (3HEHO00236)**

**TREASURY NAME AND CODE : BISHNUPUR(BAB)**

**PFD ADMIN NAME & ID : TIC, N.B.S. MAHAVIDYALAYA, BISHNUPUR(PF)/2**

**SCHEME NAME: NGIPF**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| 24 | G1979000075 | PRANAB KUMAR DEBNATH | 1,655.00 | - | - | - | 1,655.00 | |
| 25 | G1975000065 | RABI LOHAR | 44.00 | - | - | - | 44.00 | |
| 26 | G2018000133 | SAMIT KUMAR DAS | 13,80,282.00 | - | - | - | 13,80,282.00 | |
| 27 | G2018000135 | SANJAY BHUNIA | 3,62,844.00 | 84,000.00 | - | - | 4,46,844.00 | |
| 28 | G2006000916 | SANTANU GOLUI | 22,70,811.00 | 4,80,000.00 | - | - | 27,50,811.00 | |
| 29 | G1997000666 | SHYAMAL LOHAR | 19,976.00 | - | - | - | 19,976.00 | |
| 30 | G1982000207 | SK ABUL KALAM AZAD | 6,63,633.00 | - | 6,63,633.00 | - | - | |
| 31 | G1981000234 | SUKANTA KUMAR SINHA | 21.00 | - | - | - | 21.00 | |
| 32 | G1969000054 | SUKUMAR BALLAV | 144.00 | - | - | - | 144.00 | |
| 33 | G1997000886 | SWAPAN MAJI | 20.00 | - | - | - | 20.00 | |
| 34 | G1982000208 | TARAK NATH CHAKRABORTY | 282.00 | - | - | - | 282.00 | |
| 35 | G2018000134 | TARUN BISWAS | 4,15,421.00 | 84,000.00 | - | - | 4,99,421.00 | |
| **Positive Balance** | | | 1,47,68,965.00 | 24,42,332.00 | 27,64,433.00 | - | 1,44,46,864.00 | |
| **Negetive Balance** | | | 12,98,654.00 | 2,40,000.00 | 16,23,656.00 | - | -85,002.00 | |
| **Total Balance** | | | 1,60,67,619.00 | 26,82,332.00 | 43,88,089.00 | - | 1,43,61,862.00 | |

J F DASTOOR & CO. KALYANI Chartered Accountants

Principal 27/6/26
Nikhil Banga Siksha Mahavidyalaya
Bishnupur, Bankura

Nikhil Banga Siksha Mahavidyalaya Bishnupur, Bankura

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# 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 :08**

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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# NIKHIL BANGA SIKSHAN MAHAVIDYALAYA

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**Other Notes:**

IDBI Bank Account No. 2104104000025072 and Axis Bank Account No. 917010047666195 for hostel fund and sports fund respectively were closed during the financial year under review and the resultant amount of Rs. 4,88,807 was added to general fund since Rs. 204,261 was not accounted for in the last year's closing balance and cash of Rs. 363 in sports fund and Rs. 284,183 were not passed through income and expenditure account and all these are treated as if the figures have been introduced in general fund as fresh.

Building expenses of Rs. 5,03,110 and play ground preparation expenses of Rs. 62,300 has been done out of Development Fund, accordingly development fund has been reduced by that amount and general fund has been increased.

The liability for WBBPE expenses of Rs. 30,541 has been paid this year and excess payment has been booked as expenses this year.

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 income and expenditure account and balance sheet.

Pay and Allowance grant for the financial year 2024-25 is Rs. 2,78,09,524.00 and Salary for the financial year is Rs. 2,78,09,524.00

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