Rajesh Raushon & Co.
Chartered Accountants
Mobile: +91-8777299896, 9163825897
Email: carajeshraushon@gmail.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **SUKANTA MAHAVIDYALAYA, Dhupguri, Dist. Jalpaiguri- 735210 West Bengal** as on **31st March 2018** together with the Income & Expenditure and Receipts and Payments Account and relevant schedule for the year ended **31st March 2018**. These financial statements are the responsibility of the college's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion and we report:-

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit.

2. In our opinion, subject to our observations annexed herewith in separate sheet, proper books of accounts have been kept by the college so far as appear from our examinations of those books.

3. The Balance sheet, Income & Expenditure Account and Receipts & Payments Account dealt with this report, subject to our observations annexed in separate sheet, are in agreement with the books of account.

4. In our opinion and to the best of our information and according to the explanation given to us and subject to our observation annexed in separate sheet the said account give a true & fair view:-.

- In the case of Balance Sheet of the State of Affairs of the college as at 31st March 2018.

  &

- In the case of the Income & Expenditure Account, the excess of Expenditure over Income for the year ended as on that date.

For RAJESH RAUSHON & CO
(Chartered Accountants)
FRN- 329426E

Place : Dhupguri
Date : 18.12.19

RAJESH RAUSHON & CO. Kolkata Chartered Accountants

CA Rajesh Kumar Raushon
(Proprietor)
MRN - 309902

Udin - 19309902AAAABN6188

Rajesh Raushon & Co.
Chartered Accountants
Mobile: +91-8777299896, 9163825897
Email: carajeshraushon@gmail.com

ANNEXURE TO THE AUDITORS OF SUKANTA MAHAVIDYALAYA
DHUPGURI,DIST JAL PAIGURI,WEST BENGAL

We have conducted the statutory Audit on the strength of Authority vested on us vide appointment letter **CA/14/2019 dt. 12/06/2019** issued by D.P.I. of Education Directorate. Govt. of W.B. College Audit Cell. We append below our observation & suggestion referred to our report of even date on the account for the year ended 31st March 2018 :-

1] Books of Accounts :

The College follows Cash Basis system of accounting & various register are being maintained properly, under computerized system except assets register.

2] Fixed assets Register :

Fixed Assets register maintained with necessary description of Assets as required & attached the full disclosers are covered in Sche-7 .

i) The unserviceable, dilapidated /Broken, damaged should be reported.

3] Govt. Grant :

Grant received from the Directorate of Public Instruction, Education Directorate have been properly utilized for the purpose for which the same was sanctioned. Details of Govt. Grant received during the year under audit have been furnished in details in schedule No. 14 attached.

4] Payment to Unapproved staffs :

Payment to unapproved staff during the year under audit have been furnished.

5] Statistical Information :

As required are enclosed as per separate Annexure.

i) Roll strength of Student (Boys & Girls) of the College class wise.
ii) Courses & Subjects of taught in the College (Degree- Genl./Hons)
iii) No. of Student in science degree subject (class wise) (both Hons. & General).
iv) No. of Student in arts degree subject (class wise) (both Hons. & General).
v) No. of Teaching & Non-teaching Staffs both Full time, Part time, Contractual.
vi) Rate of Tuition fees , other fees & other charges.
vii) Amt. collected from Student on account of Tuition fees, other fees & charges.
viii) A reconciliation statement is attached for tuition fees as there is a difference by a meager amount.

RAJESH RAUSHON & CO. Kolkata Chartered Accountants

6] Library Books :

Library books register is test checked by us & dully signed. The nourishment programme should be on for restoration of condition of books i.e. binding, stitching ete. The Library deptt. is fully computerized.

7] P.F.

During the course of our audit we have verified the P.F. ledger, statement of individual P.F. a/c & other necessary documents relating to the P.F. a/c. as on 31.03.18. prepared by the College is annexed herewith & self explanatory.

8] U.G.C. Grant :

It is revealed during our course of Audit that the College have very neatly kept the fund including utilization. According to the norms set by U.G.C.

9] Short deposit against assumed Income

There is no short deposit against assumed Income as defined by section 2 (b) of West Bengal Colleges (Payment of Salaries) Act, 1978.

10] T.D.S.:

The practice of deducting Income Tax from the remuneration, which means and include salary, taxable allowances & other emoluments paid by College, is highly recommendable & should be continued as usual.

11] Internal Control :

The College maintains good system of internal checks & control with the help of Computer other than the control over the BBA & RBU department. Regular entry of cash transaction made by the BBA & RBU department shall be maintained.

12] Cash verification and holding:

We could not verify physically the Cash balance as on 31.03.2018 as our appointment was made lately. But we have physically verified the cash in hand on 17.12.2019 before opening the transaction & found the same correct. Except few cases, it is observed that fees collected from students are regularly deposited into bank.

13] Payment exceeding Rs. 10,000/- in cash/Bearer Cheque :

We have not come across any such cases where cash Payment of exceeding Rs. 10,000/-.

RAJESH RAUSHON & CO. Chartered Accountants

14] Suggestion :

1. Every department of this college is hereby informed that the pending vouchers should be submitted within the accounting year ending on 31st March every year.

2. PAN as well as Tan shall be rectified.

15) SIGNIFICANT ACCONUTING POLICIES :

1) Assets are taken at cost less depreciation.
2) Depreciations are charged on reducing balance method.
3) Item of Income and Expenditure are recognized on cash basis.

For RAJESH RAUSHON & CO
(Chartered Accountants)
FRN- 329426E

RAJESH RAUSHON & CO. Kolkata Chartered Accountants

R.K. Raushon
CA Rajesh Kumar Raushon
(Proprietor)
MRN - 309902

Place : Dhupguri
Date : 18.12.19

BASU TARAFDER & ASSOCIATES
Chartered Accountants
PAN-AAFFB0525L

H.O. 286 P.A.Shah Road, Kolkata 700045
B.O. Newtown, Jalpaiguri, Pin- 735101.
Phone No. 03561- 231426, 9434603946(M)
E-Mail: btajal@gmail.com

Audit Report

NAME : **SUKANTA MAHAVIDYALAYA**

ADDRESS : P.O- DHUPGURI, DIST- JALPAIGURI

As On : 01.04.2017 - 31.03.2018

It is certified that Rs. 2,50,83,546.00 (Rupees Two Crore fifty lakhs eighty three Thousand five Hundred and forty six) only has been utilised for disbursement of salary for the year 2017-18 of Sukanta Mahavidyalaya, Dhupguri against Government grant of Rs.21812701.00 and from College fund Rs.3270845.00 as per all norms and conditions laid down for the purpose. The details of receipts and expenditure are attached herewith in the form of Receipts and Payments Account.

S. Tarafder

Place: Jalpaiguri
Date : 23.12.2022

BASU TARAFDER & ASSOCIATES JALPAIGURI CHARTERED ACCOUNTANTS

Name: SUTIRTHA TARAFDER, FCA
Address: Newtown, Jalpaiguri
Membership No. 060986
UDIN-23060986BGRZPO2087

BASU TARAFDER & ASSOCIATES
Chartered Accountants
PAN-AAFFB0525L

H.O. 286 P.A.Shah Road, Kolkata 700045
B.O. Newtown, Jalpaiguri, Pin- 735101.
Phone No. 03561- 231426, 9434603946(M)
E-Mail: btajal@gmail.com

SUKANTA MAHAVIDYALAYA

P.O : DHUPGURI, DT.- JALPAIGURI

Audited statement of Income & Expenditure regarding disbursement of salary fror the year 2017-18

INCOME	AMOUNT	AMOUNT	EXPENDITURE	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
GOVT. GRANT			**GOVT. GRANT**		
Salary grant for March'17 rec. in last financial year 16-17	2236447.00		For Teaching & Non-teaching staffs	18992656.00	
For Teaching & Non teaching staff	16756209.00		For Govt approved Part time & Contructual teachers	2820045.00	21812701.00
For Govt approved Part time & Contructual teachers	2820045.00	21812701.00	**FROM COLLEGE FUND**		
			FOR Teaching Faculty	1150159.00	
Exp. made from college fund		3270845.00			
			FOR Non-teaching staff (all.Dept.)	2111460.00	
			Honorarium to Bursar	9226.00	3270845.00
TOTAL		**25083546.00**	**TOTAL**		**25083546.00**

24/01/23

Signature of the Principal

Principal
Sukanta Mahavidyalaya
Dhupguri, Jalpaiguri

BASU TARAFDER & ASSOCIATES JALPAIGURI CHARTERED ACCOUNTANTS

S. Tarafder

Name: SUTIRTHA TARAFDER, FCA
Address: Newtown, Jalpaiguri
Membership No. 060986
UDIN-23060986BGRZPO2087

Place: Jalpaiguri
Date : 24.01.2023

Rajesh Raushon & Co.
Chartered Accountants
Mobile: +91-8777299896, 91638258
Email: carajeshraushon@gmail.co

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **SUKANTA MAHAVIDYALAYA, Dhupguri, Dist. Jalpaiguri- 735210 West Bengal** as on **31st March 2019** together with the Income & Expenditure and Receipts and Payments Account and relevant schedule for the year ended **31st March 2019**. These financial statements are the responsibility of the college's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion and we report:-

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit.

2. In our opinion, subject to our observations annexed herewith in separate sheet, proper books of accounts have been kept by the college so far as appear from our examinations of those books.

3. The Balance sheet, Income & Expenditure Account and Receipts & Payments Account dealt with this report, subject to our observations annexed in separate sheet, are in agreement with the books of account.

4. In our opinion and to the best of our information and according to the explanation given to us and subject to our observation annexed in separate sheet the said account give a true & fair view:-.

- In the case of Balance Sheet of the State of Affairs of the college as at 31st March 2019.

&

- In the case of the Income & Expenditure Account, the excess of Expenditure over Income for the year ended as on that date.

For RAJESH RAUSHON & CO
(Chartered Accountants)
FRN- 329426E

RAJESH RAUSHON & CO. Kolkata Chartered Accountants

R.K. Raushon
CA Rajesh Kumar Raushon
(Proprietor)
MRN - 309902

Place : Dhupguri
Date : 19.12.19

udin → 19309902AAAA-B02442

Rajesh Raushon & Co.
Chartered Accountants
Mobile: +91-8777299896, 91638258
Email: carajeshraushon@gmail.co

ANNEXURE TO THE AUDITORS OF SUKANTA MAHAVIDYALAYA
DHUPGURI,DIST JAL PAIGURI,WEST BENGAL

We have conducted the statutory Audit on the strength of Authority vested on us vide appointment letter **CA/14/2019 dt. 12/06/2019** issued by D.P.I. of Education Directorate. Govt. of W.B. College Audit Cell. We append below our observation & suggestion referred to our report of even date on the account for the year ended 31st March 2019 :-

1] Books of Accounts :

The College follows Cash Basis system of accounting & various register are being maintained properly, under computerized system except assets register.

2] Fixed assets Register :

Fixed Assets register maintained with necessary description of Assets as required & attached the full disclosers are covered in Sche-7,.

i) The unserviceable, dilapidated /Broken, damaged should be reported.

3] Govt. Grant :

Grant received from the Directorate of Public Instruction, Education Directorate have been properly utilized for the purpose for which the same was sanctioned. Details of Govt. Grant received during the year under audit have been furnished in details in schedule No. 14 attached.

4] Payment to Unapproved staffs :

Payment to unapproved staff during the year under audit have been furnished.

5] Statistical Information :

As required are enclosed as per separate Annexure.

i) Roll strength of Student (Boys & Girls) of the College class wise.
ii) Courses & Subjects of taught in the College (Degree- Genl./Hons)
iii) No. of Student in science degree subject (class wise) (both Hons. & General).
iv) No. of Student in arts degree subject (class wise) (both Hons. & General).
v) No. of Teaching & Non-teaching Staffs both Full time, Part time, Contractual.
vi) Rate of Tuition fees , other fees & other charges.
vii) Amt. collected from Student on account of Tuition fees, other fees & charges.
viii) A reconciliation statement is attached for tuition fees as there is a difference by a meager amount.

RAJESH RAUSHON & CO. Chartered Accountants Kolkata

6] Library Books :

Library books register is test checked by us & dully signed. The nourishment programme should be on for restoration of condition of books i.e. binding, stitching ete. The Library deptt. is fully computerized.

7] P.F.

During the course of our audit we have verified the P.F. ledger, statement of individual P.F. a/c & other necessary documents relating to the P.F. a/c. as on 31.03.19. prepared by the College is annexed herewith & self explanatory.

8] U.G.C. Grant :

It is revealed during our course of Audit that the College have very neatly kept the fund including utilization. According to the norms set by U.G.C.

9] Short deposit against assumed Income

There is no short deposit against assumed Income as defined by section 2 (b) of West Bengal Colleges (Payment of Salaries) Act, 1978.

10] T.D.S.:

The practice of deducting Income Tax from the remuneration, which means and include salary, taxable allowances & other emoluments paid by College, is highly recommendable & should be continued as usual.

11] Internal Control :

The College maintains good system of internal checks & control with the help of Computer. Regular entry of cash transaction made by the BBA & RBU (Distance mode) department shall be maintained through petty cash book from next calendar year.

12] Cash verification and holding:

We could not verify physically the Cash balance as on 31.03.2019 as our appointment was made lately. But we have physically verified the cash in hand on 17.12.2019 before opening the transaction & found the same correct. Except few cases, it is observed that fees collected from students are regularly deposited into bank.

13] Payment exceeding Rs. 10,000/- in cash/Bearer Cheque :

We have not come across any such cases where cash Payment of exceeding Rs. 10,000/-

RAJESH RAUSHON & CO. Kolkata Chartered Accountants

14] Regarding Leave :

Some teachers like Dr. S.K.Koner, Dr. B.L.Dhar have posted some leave in the attendance register as P.Day which is not admissible as per leave rules. Frequent absence of Prof. Jaya Kepchhaki is not desirable.

15] Suggestion :

1. College should update the land and property valuation from the component authority.

2. Every department of this college is hereby informed that the pending vouchers should be submitted within the accounting year ending on 31st March every year.

3. PAN as well as Tan shall be rectified.

4. Leave should be availed by every incumbent following the leave rules. Leave statement be prepared and update on regular basis. The Principal is requested to pay due attention for proper follow up leave rules.

16] SIGNIFICANT ACCONUTING POLICIES :

1) Assets are taken at cost less depreciation.
2) Depreciations are charged on reducing balance method.
3) Item of Income and Expenditure are recognized on cash basis.

For RAJESH RAUSHON & CO
(Chartered Accountants)
FRN- 329426E

RAJESH RAUSHON & CO. Kolkata Chartered Accountants

Place : Dhupguri

Date : 19.12.19

CA Rajesh Kumar Raushon
(Proprietor)
MRN - 309902

BASU TARAFDER & ASSOCIATES
Chartered Accountants
PAN-AAFFB0525L

H.O. 286 P.A.Shah Road, Kolkata 700045
H.O. Newtown, Jalpaiguri, Pin- 735101.
Phone No. 03561- 231426, 9434603946(M)
E-Mail: btajal@gmail.com

Audit Report

NAME : **SUKANTA MAHAVIDYALAYA**

ADDRESS : P.O- DHUPGURI, DIST- JALPAIGURI

As On : 01.04.2018 - 31.03.2019

It is certified that Rs. 3,01,46,040.00 (Rupees Three Crore one lakhs forty-six Thousand and forty) only has been utilised for disbursement of salary for the year 2018-19 of Sukanta Mahavidyalaya, Dhupguri against Government grant of Rs.25826523.00 and from College fund Rs.4319517.00 as per all norms and conditions laid down for the purpose. The details of receipts and expenditure are attached herewith in the form of Receipts and Payments Account.

S. Tarafder

Place: Jalpaiguri
Date : 23.12.2022

BASU TARAFDER & ASSOCIATES JALPAIGURI CHARTERED ACCOUNTANTS

Name: SUTIRTHA TARAFDER, FCA
Address: Newtown, Jalpaiguri
Membership No. 060986
UDIN-23060986BGRZPP6176

BASU TARAFDER & ASSOCIATES
Chartered Accountants
PAN-AAFFB0525L

H.O. 286 P.A.Shah Road, Kolkata 700045
B.O. Newtown, Jalpaiguri, Pin- 735101.
Phone No. 03561- 231426, 9434603946(M)
E-Mail: btajak@gmail.com

SUKANTA MAHAVIDYALAYA

P.O : DHUPGURI, DT.- JALPAIGURI

Audited statement of Income & Expenditure regarding disbursement of salary fror the year 2018-19

INCOME	AMOUNT	AMOUNT	EXPENDITURE	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
GOVT. GRANT			**GOVT. GRANT**		
For Teaching & Non teaching staff	20795965.00		For Teaching & Non-teaching staffs	20795965.00	
For Govt approved Part time & Contructual teachers	5030558.00	25826523.00	For Govt approved Part time & Contructual teachers	5030558.00	25826523.00
			FROM COLLEGE FUND		
Exp. made from college fund		4319517.00	FOR Teaching Faculty	1582203.00	
			FOR Non-teaching staff (all.Dept.)	2725100.00	
			Honorarium to Bursar	12214.00	4319517.00
TOTAL		30146040.00	TOTAL		30146040.00

24/01/23

Signature of the Principal

Principal
Sukanta Mahavidyalaya
Dhupguri, Jalpaiguri

BASU TARAFDER & ASSOCIATES JALPAIGURI CHARTERED ACCOUNTANTS

S. Tarafder

Name: SUTIRTHA TARAFDER, FCA
Address: Newtown, Jalpaiguri
Membership No. 060986
UDIN-23060986BGRZPP6176

Place: Jalpaiguri
Date : 24.01.2023