

Name: BARRACKPORE RASTRAGURU SURENDRANATH COLLEGE

Address: 6, RIVER SIDE ROAD & 85, MIDDLE ROAD

BARRACKPORE, NORTH 24 PARGANAS

## **INTERNAL AUDITORS' REPORT**

FOR THE FINANCIAL PERIOD 01.01.2018 TO 31.03.2018

***SUBIR GHOSH & ASSOCIATES***

**CHARTERED ACCOUNTANTS**

**2, B.B.D. BAG (EAST), 4<sup>TH</sup>, FLOOR**

**KOLKATA-700001.**

**Phone No: (033) 2248-8166, 9830017824**

**e-mail : sga1994@gmail.com, sga94@yahoo.co.in,**

**SUBIR GHOSH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
Subir Ghosh, FCA  
Proprietor

**INTERNAL AUDIT REPORT OF BARRACKPORE RASTRAGURU**  
**SURENDRANATH COLLEGE FOR THE PERIOD 01.01.2018 TO 31.03.2018**

1. **SALARY TO TEACHERS AND NON-TEACHERS**  
**OBSERVATION**

We have verified the salary grant sanctioned by DPI and its disbursement by the college to the Teaching and Non-teaching staff of the college and our observations are as follows :-

Salary grant (gross) sanctioned from DPI for the period from January, 2018 to March, 2018 vide Memo No.1944/ CGA dated 17.01.2018 of teaching and non-teaching staff.	Rs.1,68,89,604.00
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	Rs.1,68,89,604.00
Less:- Salary disbursed by the college for the above stated period	Rs.1,68,89,604.00
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Surplus/ Deficit	. NIL
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2. **SALARY TO CONTRACTUAL WHOLE TIME TEACHER (CWTT)**  
**OBSERVATION**

We have verified the salary grant sanctioned by DPI and its disbursement by the college to the CWTT of the college and our observations are as follows:-

Salary grant (gross) sanctioned from DPI for the period from January, 2018 to March, 2018 vide Memo No.1944/ CGA dated 17.01.2018 of CWTTs.	Rs.18,68,616.00
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	Rs.18,68,616.00
Less:- Salary disbursed by the college for the above stated period	Rs.18,68,616.00
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Surplus/Deficit	NIL
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Contd.....2



3. SALARY TO PART TIME TEACHERS (PTTS)OBSERVATION

We have verified the salary grant sanctioned by DPI and its disbursement by the college to the PTTS of the college and our observations are as follows:-

We have verified the salary grant sanctioned by DPI and its disbursement by the college to the PTTS of the college and our observations are as follows:-

Salary grant (gross) sanctioned from DPI for the period from January, 2018 to March, 2018 vide Memo No.1944/ CGA dated 17.01.2018 of PTTS.	Rs.6,75,366.00
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Less:- Salary disbursed by the college for the above stated period	Rs.6,75,366.00
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Surplus/ Deficit	NIL
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4. PROVIDENT FUNDOBSERVATION

The balance of Provident Fund as well as its investment in the treasury as on 31.03.2018 was as under :-

INVESTMENT

P.F. Investment with Treasury	Rs.5,15,88,786.00
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P.F. Advance	Rs. 5,31,250.00
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P. F. Withdrawals	Rs. 1,39,161.00
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	Rs.5,22,59,197.00
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FUND

Provident.Fund Balance	Rs.4,88,50,550.00
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P. F. Interest	Rs. 34,08,647.00
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	Rs.5,22,59,197.00
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Difference	NIL
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**5. P.F. INVESTMENT WITH TREASURY****OBSERVATION**

The book balance of P.F. Investment with Treasury Account as on 31.03.2018 was Rs.5,15,88,786.00 and the Treasury pass book balance was Rs.5,21,48,136.00. So there was a difference of Rs.5,59,350/- between the P.F. Investment with Treasury balance as per accounts of the college and treasury pass book. The difference occurred due to deduction of P.F. Contribution and realisation of P. F. Advance from salary for the month of March, 2018 of teaching and non-teaching staff by the treasury within 31.03.2018 but the college authority has shown the deduction in the accounts on 03.04.2018.

**6. EMPLOYEES' PROVIDENT FUND****OBSERVATION**

During the course of our audit we have observed that the college authority has deducted the Employees' Provident Fund from the salary of the management appointed staff and deposited to the appropriate authority in time along with the EPF college contribution, deposit link insurance premium and other administrative charges.

The position of fund balance as well as its investments as on 31.03.2018 are given below :-

**INVESTMENT**

EPF (Deposit) Account	Rs.86,01,483.00
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**FUND**

EPF College Account	Rs.41,11,959.00
EPF (College Share) Account	Rs. 3,20,574.00
EPF (Employees Share) Account	Rs.41,68,950.00
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	Rs.86,01,483.00
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Difference

NIL

**7. OBSERVATION**

During the course of our audit we have verified the following accounts of the college and found no unusual entry and unreconciled balance in these accounts. Further we observed that the college has deducted amounts in the following heads and deposited to the appropriate authority in time.

- a) Professional Tax
- b) Professional Tax (Contractual)
- c) Tax Deducted at Source (Contractor)
- d) Life Insurance Premium
- e) Group Insurance Premium
- f) Income Tax
- g) Income Tax (Consolidated)



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**8. BANK****OBSERVATIONS**

a) The following bank accounts have been reconciled upto 31.03.2018 with no long outstanding entry over three months.

HDFC Bank Account (7833)  
General Bank Account (SBI-2/33)  
Sundry Bank Account (SBI INS 95 & 110)  
Development Fund Bank Account (SBI INS/86)  
Govt. Grant Bank Account (SBI-2A/200)  
HDFC (CPE) Account

b) The balance of the following bank accounts have been tallied the banks' pass book/statements as on 31.03.2018.

SBI Bank Account (175)  
SBI Building (INS-94) Account  
Student Union Fund Account(SBI-2A/197)  
Bank Seminar Account  
UTI / Axis Bank Account  
Teachers Council Bank Account  
SBI Bank (439) Account  
SBI, BKP, Maintenance A/c No. 971  
SBI, BKP (NSS UNIT – 1)  
Student Medical Aid Bank Account  
Bank of India  
Diamond Jubilee Bank Account  
United Bank of India(280/C)  
HDFC savings Bank Account (0903)  
ICICI Bank (1138) Account  
SBI, BKP, DBT MP A/c No. 131

c) In the reconciliation of HDFC Bank Account (7833) a receipt of Rs.1930/- has shown on 05.02.2018 as Tuition Fee but there was no subsequent credit of the amount in the bank pass book. Hence we could not verify the subsequent realisation of the amount as per bank pass book. As per explanation of the college authority the payment has been received through debit/credit card of the student but not reflect in the bank pass book.

**Suggestion**

The college authority should looked into the matter and taken necessary action for recovery of the tuition fee amount from the respective students or from bank if the amount already deducted from the account of the students.

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9. **VOUCHING**

<u>Voucher No.</u>	<u>Voucher Date</u>	<u>A/c head debited</u>	<u>Amount</u>	<u>Remarks</u>
3924 (G/F)	16.03.2018	Teaching Welfare Fund	Rs.60000.00	Paid to Punyalakshmi Hotel (P) Ltd. for cost of fooding charges and room rent but no TDS has been made from such payment.
		Bank Charges	Rs.5.90	
4070 (Cash)	28.03.2018	Rent, Rates & Taxes	Rs.1200.00	Paid to R. K. Traders for rent of coffee machine for January and February 2018. The debit should be Miscellaneous Expenses.
3606	17.02.2018	Allowance from College Fund	Rs.1500.00	Paid to Jyoti Prasad Sarkar for the month of December 2017. The debit should be PG Allowance from College Fund Account.

10. **GENERAL OBSERVATIONS**

- a) The college authorities produce before us a separate statement of advance as on 31.03.2018 given by the college to several staff (both teaching & non-teaching) on different dates for various purposes. We have found that number of advances are lying unadjusted since very long period.  
Further we have noticed that few advances were subsequently been adjusted with the expenditure but we could not verify the same as those adjustments were beyond our internal audit period. Refer Annexure-A

**Suggestion:**

In our opinion the college authority should taken necessary steps to adjust the advances as early as possible.

- b) During the period of our internal audit we have found that a debit balance of Rs.520/- has been lying in the Professional Tax account as on 31.03.2018 due to non recovery of professional tax from arrear salary of late Sandip Kumar Chakraborty as the payment of arrear salary could not be possible by the college authority to his legal heir.
- c) We have found that the some contractual teaching and non-teaching staff of the college were not signed in the salary acquaintance register.

For SUBIR GHOSH &amp; ASSOCIATES

Chartered Accountants

FRN.- 322501E

( SUBIR GHOSH, FCA)

Proprietor

Membership No. 056205



Place :- Kolkata.

Date : 29<sup>th</sup> January, 2019

**BARRACKPORE RASTRAGURU SURENDRANATH COLLEGE**  
**6, RIVERSIDE ROAD & 85, MIDDLE ROAD, BARRACKPORE**

**Statement of advance as on 31.03.2018 lying unadjusted till 30.11.2018**

Name	Date of Advance	Amount (Rs.)	Purpose of Advance	Advance adjusted on
Abhijit Kundu	03.05.2012	119000	MRP Purpose	
Aditi Bhattacharya	08.07.2016	1500	Practical Exam'2016 held on 11.07.16 to 15.07.16 for PSYA dept.	
Arindam Chakraborty	02.05.2015	15000	WBCS Preliminary Exam'2015	
	27.07.2015	3000	Kanyashree Camp on 28.07.2015	
	15.10.2015	5000	Purchase of Gift Items	
	27.11.2015	2000	Refreshment on 27.11.15	
	27.11.2015	4000	Written test for Lab. Attendant 29.11.2015	
Arun Kumar Dutta	16.01.2016	1500	Seminar of Bengli Dept. held on 18.01.2016	
Bidhan Sarkar	23.02.2017	500	Washing Charges of Door & Window Curtains	
Debaprasad Sarkar	29.01.2016	5000	Farewell of Anjan Majumder	
	30.01.2016	5000	Farewell of Anjan Majumder	
	15.03.2016	2000	Seminar of ECOA on 15.03.16	
	16.05.2016	2000	ECOA, P-III, Practical Exam	
	24.06.2016	1500	Interview of Guest Teacher of economics dept.	
	09.06.2017	50000	Survey Under ICSSR Project	
	05.07.2017	50000	Survey Under ICSSR Project	
	25.09.2017	50000	Survey Under ICSSR Project	
	18.05.2017	50000	Survey Under ICSSR Project	
	17.07.2017	50000	Survey Under ICSSR Project	
Debatree Mukherjee	17.02.2015	2000	Interview of Psychology on 18.02.15	
	21.08.2015	1500	B.Sc. Practical Exam from 24/08 to 28/08/15	
	18.02.2016	1500	Departmental Seminar on 19.02.2016 of PSYA dept.	
	08.05.2017	10000	Rabindra Jayanti Celebration on 08.05.2017	
Debopam Acharya	10.09.2015	5000	Zoology Practical 2015	
Ina Mukherjee	14.12.2015	4500	FNTM Sem-I, 14/12 & 22/12/15 for moderation	
Indira Samajdar (Gangopadhyay)	02.06.2014	87500	MRP Purpose	
Joydip Chandra	19.01.2011	85450	MRP Purpose	
Maumita Basak	29.03.2018	1050	PSYG Practical Exam'2018	
Maumita Das	09.09.2017	10000	Reunion cum Teachers day of Economics dept. on 10.09.17	
Meenakshi Krishnan	13.12.2016	4000	Interview of English Department	





Moumita Biswas	09.09.2017	10000	Reunion cum Teachers day of Economics dept. on 10.09.17	
Nilotpal Chattopadhyay	26.03.2013	117250	<b>MRP Purpose</b>	
	08.09.2015	5000	Purchase of Garden Materials	
	10.09.2015	3150	Botany, P-II, Practical Exam'2015	
	11.12.2015	2000	Purchase of Gift for V.C. AMITY University	
	12.03.2016	30000	<b>MRP (College) Purpose</b>	
	15.03.2016	4650	Digital Signature E-Tender, Class-II	
	12.05.2016	4000	Inspection of Botany dept. on 13.05.2016	
	01.06.2016	3000	Refreshment for University Visit	
	09.06.2016	40000	Refreshment of Admission 2016	
	16.06.2016	5000	Remuneration to TS for ENGA 1st Yr. Entrance Test	
	16.06.2016	5000	Remuneration to NTS for ENGA 1st Yr. Entrance Test	
Paromita Paul	20.02.2018	10000	Refreshment for 11th Career Fair 2018	
Partha Banerjee	27.05.2014	137500	<b>MRP Purpose</b>	
	30.04.2015	6000	WBCS Exam'2015 held on 03.05.15	
	30.04.2015	6000	WBCS Exam'2015 held on 03.05.15	
	07.09.2015	4000	Demise of Krishnakali Basu Ghosh's Mother	
	08.01.2016	4000	Refreshment during P.G. Question paper printing on 08.01.16	
	09.01.2016	2120	Refreshment during P.G. Question paper printing on 09.01.16	
	15.03.2017	15000	Visit of UGC office, Delhi on 16.03.17	
	24.04.2017	10000	Inspection of Four P.G. Dept.	
	25.04.2017	10000	Inspection of Four P.G. Dept.	
	26.05.2017	10000	Inspection by WBSU for Education (PG)	
	31.08.2017	10000	Purchase of Electric Kettle	
	09.02.2018	3000	Participation Inter College Fest.	
Pinki Mondal (Sahoo)	20.03.2014	40000	<b>MRP Purpose</b>	
	05.06.2015	5000	GEOM SEM IV, Practical Exam on 12.06.15	
	15.06.2015	5000	GEOM SEM IV Practical Exam on 17.06.15	
	30.06.2015	3000	GEOM SEM IV BOS Meeting held on 30.06.15	
Rajat Kumar Saw	13.07.2016	4000	B.Sc.(G) P - II from 21/07 to 23/07/16	
	22.07.2016	4000	B.Sc.(G) P - II from 25/07 to 27/07/17	
	05.04.2017	9000	CEMA 3rd Practical Exam'2017 from 05.04.17 to 12.04.17	
	07.04.2017	10000	CEMA 3rd Practical Exam'2017 from 08.04.17	
	08.04.2017	2000	CEMG 3rd Practical Exam'2017 from 08.04.17	
	10.04.2017	9000	CEMA 3rd Practical Exam'2017 (05.04.17 to 12.04.17)	
	18.05.2017	6500	CEMA P-II, Practical Exam'2017 (18.05.17 to 22.05.17)	
Rama Das	31.03.2015	2000	Convenyance & Contingency	





Ranjit Goswami	24.11.2015	2000	Sukanta Sadan Booking for Reunion 2015	
	16-01-2017	10000	Refreshment of GB Meeting on 17.01.17	
	23.03.2017	10000	Utencil for Commencement of PG.	
	06.04.2017	10000	Seminar on Exam System on 10.04.2017	
	12.04.2017	10000	For Purchase Floor Cleaner Brash etc.	
	21.06.2017	8000	Purchase of Gift & Car Hire Charges for P.G. (Education) team.	
	25.10.2017	7000	Refreshment for G.B. Meeting on 28.10.17	
Ruma Kar	01.12.2017	10000	Medal for UG & PG Students	05.12.2018
Rupam Mukherjee	23.12.2010	93500	MRP Purpose	
	25.04.2017	2500	Travelling Allowance for Goal Park for NSS Convension on 26.04.17	
	11.05.2017	5000	5 days state level workshop at WBSU (15th to 19th May'2017)	
Sabia Khan	17.12.2015	3000	Departmental Seminar of Micro Biolodgy on 21.12.15	
Sahana Chatterjee	06.06.2014	185500	MRP Purpose	
Sibanwita Mukherjee	03.09.2015	34000	MRP (College) Purpose	
Sourav Bhattaharyya	12.08.2017	5000	Refreshment at Principals Room on 12.08.17	
Subhankar Paul	30.01.2017	5000	Refreshment G.B. Meeting on 30.01.17	
Subrata Ray	24.11.2009	105500	MRP Purpose	
Sukumar Giri	15.09.2015	1000	B.Sc P-II Practical Exam 15 on 15.09.15	
Suman De	03.04.2013	52500	MRP Purpose	
Susmita Roy	03.01.2013	114500	MRP Purpose	
	19.11.2015	4000	FNTM Seminer on 21.11.15	
	14.12.2015	4500	FNTM SEM III for Moderation	
Sutapa Ghosh(Dastidar)	10.06.2014	212500	MRP Purpose	
	22.01.2016	15000	Educational Tour To Shantiniketan History dept.	
Suvashree Basu	12.08.2017	4000	Purchase of Plant Specimens for practical Classes	
Suvra Chatterjee (Saha)	25.05.2015	4000	GEOA P-III Practical Exam 15 on 25.05.15	
	26.05.2015	4000	GEOA P-III Practical Exam 15 on 26.05.15	
	27.05.2015	4000	GEOA P-III Practical Exam 15 on 27.05.15	
	05.06.2015	5000	GEOM Sem IV Exam on 09.06.15	
Tumpa Chakraborty	11.04.2017	1250	B.Sc P-III, Practical Exam'2018	
<b>Total</b>		<b>2117920</b>		

