



SAIKAT GHOSH & ASSOCIATES
Chartered Accountants

Flat No: 1A,
Omkar Apartment,
198A, S.P. Mukherjee Road
Kolkata - 700026

INTERNAL AUDITORS' REPORT

To
The Principal
Sibani Mandal Mahavidyalaya
Post:-Namkhana,
Dist:- South 24 Parganas:-743357
West Bengal

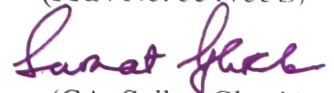
We have audited the attached Balance Sheet of SIBANI MANDAL MAHAVIDYALAYA, Post:-Namkhana, Dist:- South 24 Parganas (West Bengal):-743357 as at 31st March, 2025 and also the Income & Expenditure A/c on that date annexed thereto. These financial statements are the responsibility of the college's management. 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. These standards require that we plan and perform the audit to obtain reasonable assurances about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimate made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable base for our opinion. Further to our estimate in the annexure referred to the above, we report that:-

- 1) We have obtained all information and explanation which to the best of our knowledge and believe where necessary for the purpose of our audit.
- 2) The Balance Sheet and the Income & Expenditure Account and the Receipt & Payment Account dealt by the report are in agreement with Books of Accounts.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the statement together with the schedule attached give a true & fair view:-
 - (a.) In case of Balance Sheet, of the state of affairs as at 31st March 2025.
 - (b) In case of Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For SAIKAT GHOSH & ASSOCIATES

Chartered Accountants
(FRN No. 331755E)


(CA. Saikat Ghosh)
Proprietor

Dated: at Kolkata. 30th Day of May, 2026

Membership No. - 065189

UDIN:-26065189IJNGDC4183/



SIBANI MANDAL MAHAVIDYALAYA, NAMKHANA

BALANCE SHEET AS AT 31ST MARCH, 2025

SOURCE OF FUND	Schedule	As at 31/03/2025
General Fund	A	21,679,996.17
Current Liabilities	B	-
GPF of Dr. Dayal Ch. Sardar (TIC)		262,763.00
Staff Provident Fund (per Contra)	C	5,148,217.00
Undisbursed Govt. Grant	D	1,300.18
TOTAL ::		27,092,276.35

APPLICATION OF FUND

Fixed Assets	E	17,168,769.23
Current Assets		
Fixed Deposits	F	1,500,000.00
Advances	G	120,001.00
Cash and bank Balance	H	3,154,789.12
Staff Provident Fund (with Treasury) per Contra	C	5,148,217.00
Telephone Deposits		500.00
TOTAL ::		27,092,276.35

0.00

Notes on Accounts

Schedules referred to above form an integral part of accounts.

Kolkata

As per our report attached

FOR SAIKAT GHOSH & ASSOCIATES

Chartered Accountants

FRN:-331755E

Saikat Ghosh
(CA Saikat Ghosh)

Proprietor

Membership No:-065189

Date:-30/05/2026

Dr. Atish Dipankar Jani
30.05.2026
Dr. ATISH DIPANKAR JANI
Principal
Sibani Mandal Mahavidyalaya
Namkhana, South 24 Parganas



SIBANI MANDAL MAHAVIDYALAYA, NAMKHANA

Income and Expenditure Account for the year ended 31st March, 2025

	Schedule	For the Y/E 31/03/2025
INCOME		
Tution & Other Fees (from Student)	I	3,368,791.00
Interest:- on Savings A/cs		6,726.82
Fixed Deposits		204,591.00
Accrued On FD		
NSS		200.00
TOTAL ::		3,580,308.82

EXPENDITURE

Staff Salaries and Allowances	J	334,125.00
Functions & Festival Expenses	K	179,208.00
Administration & Other Exprnses	L	1,669,458.80
Depreciation		1,122,432.72
		3,305,224.52
Suplus		275,084.30
TOTAL ::		3,580,308.82

Notes on Accounts

Schedules referred to above form an integral part of accounts.

Kolkata

As per our report attached

Date:-30/05/2026

FOR SAIKAT GHOSH & ASSOCIATES

Chartered Accountants

FRN:-331755E

Saikat Ghosh
(CA Saikat Ghosh)

Prorietor

Membership No:-065189

Dr. ATISH DIPANKAR JAN
30.05.2026
Principal
Sibani Mandal Mahavidyalaya
Namkhana, South 24 Parganas



SIBANI MANDAL MAHAVIDYALAYA, NAMKHANA

SCHEDULES FORMING PARTS OF ACCOUNTS AS AT 31ST MARCH, 2025

**As at
31/03/2025**

SCHEDULE-A : CAPITAL FUNDS & GRANTS

As per last accounts	21,404,121.87
Add:- Grants received during the year	
Other Govt. Grant	790.00
Add:- Suplus	275,084.30
Total	21,679,996.17

SCHEDULE-C : STAFF PROVIDENT FUND

As per sheet attached

SCHEDULE-B : CURRENT LIABILITIES

Audit Fees	
Opening Balance	32,196.00
Less:- Paid during the year	32,196.00
Total	-

SCHEDULE-D : GOVT. GRANT

Opening Balance	1,300.18
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SCHEDULE-E: FIXED ASSETS

As per separate sheet attached

SCHEDULE-F: FIXED DEPOSITS

PNB A/c No:-6927000P00020888	500,000.00	
PNB A/c No:-6927000P00020897	500,000.00	
PNB A/c No:-6927000P00020903	500,000.00	1,500,000.00
Total		1,500,000.00

SCHEDULE-G: ADVANCES

Advance to Principal	84,000.00	
Advance for Expenses	52,001.00	136,001.00
Less:- Advance Realised		16,000.00
Total		120,001.00

SCHEDULE-H: CASH AND BANK BALANCES

Cash in Hand (As per Cash Book)	5,000.00
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Bank Balances

PNB A/c No:-692700210001178	2,373,408.96	
PNB A/c No:-533050017994	524,579.50	
PNB A/c No:-533010744195	124,266.30	
SBI A/c No:-37845462643	76,162.34	
Namkhana Co-operative (A/c No:-1663)	13,919.00	
PNB A/c No:-0533010299916	14,213.03	
PNB A/c No:-0533010299923	23,239.99	3,149,789.12
Total		3,154,789.12

Dr. ATISH DIPANKAR JANI
Principal
Sibani Mandal Mahavidyalaya
Namkhana, Govt. 24 Parganas



SCHEDULE-I: TUITION & OTHER FEES COLLECTIONS:

Admission Form Fillup	266,004.00
Admission Fees	218,400.00
Examination Fees	70,246.00
Development Fees	210,089.00
Electricity Fees	58,416.00
Establishment Fees	237,875.00
ID Card	17,285.00
Infrastrucure Fees	193,568.00
Library Caution Money	43,976.00
Library Fees	47,925.00
Saraswati Puja	55,860.00
Student Aid Fund	24,870.00
Student Health Care Fees	14,862.00
Student Welfare	192,320.00
Seminar	344,854.00
Lab Caution Money	21,250.00
Lab Fees	49,175.00
CU Examination Form Fillup	38,910.00
Registration Fees	60,390.00
Tuition Fees	629,690.00
Sports Fees	47,925.00
Computer	129,700.00
Inter College Compition	15,610.00
Late Fine	6,900.00
Misc. Fees	372,691.00
Total	3,368,791.00

SCHEDULE-J: SALARIES AND ALLOWANCES:

Staff Salaries (Contractual)	102,000.00
Part Time Lacturer	164,625.00
Sweepers	58,500.00
Bonus to casual stff & Sweeper	9,000.00
Total	334,125.00

SCHEDULE-K: FUNCTIONS & FESTIVAL EXPENSES:

Games & Sports	50,131.00
Saraswatipuja Expenses	61,260.00
Social/Cultural/NSS Programme Expenses	51,824.00
Seminar & Meeting Expenses	15,993.00
Total	179,208.00

Dr. Atish
30.05.2026
Dr. ATISH DIPANKAR JANA
Principal
Sibani Mandal Mahavidyalaya
Namkhana, South 24 Parganas



SCHEDULE-L: ADMINSTRATIVE & OTHER EXPENSES

Audit Fees	
Car Hire Charges	64,568.00
Online Admission	87,355.00
Conveyence	96,510.00
CU Registration	57,000.00
Donation	2,000.00
CU Form Fillup	180,935.00
CU Examination	69,623.00
Subject Inspection	21,079.00
Guest Entertainment	85,051.00
ID Card	25,806.00
IQAC Staff Meeting	2,400.00
Land Record	11,620.00
Gardening Expenses	8,217.00
Electric	109,800.00
Internet	18,212.00
Labour	129,120.00
Misc Exps	17,287.00
News Paper	6,737.00
NSS	7,435.00
Printing & stationery	97,314.00
Professional Charges	2,000.00
Society Registration	9,999.00
Students Union	199,290.00
Tuition Fees	299,560.00
Water	11,360.00
ASER Survey	41,920.00
Bank Charges	7,260.80
Total	1,669,458.80



Atish
30.05.2026
Dr. ATISH DIPANKAR JANA
Principal
Sibani Mandal Mahavidyalaya
Namkhana, South 24 Parganas

SCHEDULE-E

FIXED ASSETS

Sl. No	Particulars	GROSS BLOCK				DEPRECIATION				NET BALANCE			
		As at 01.04.2024	Addition during the year	Deduction during the year	Total	Rate of Dep. %	As at 01.04.2024	Addition during the year	Deduction during the year	Total	As on 31-03-2025	As on 31-03-2024	As on 31-03-2024
		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Land	1,000,000.00			1,000,000.00						1,000,000.00	1,000,000.00	
2	Earth Filling	671,500.00			671,500.00						671,500.00	671,500.00	
3	WIP Building (M.P.)	5,161,912.00			5,161,912.00						5,161,912.00	5,161,912.00	
4	Buildings	10,930,027.50	215,601.00		11,145,628.50	5%	3,622,246.34	557,281.43		4,179,527.77	6,966,100.74	5,948,737.00	
5	Class Rooms	548,551.00			548,551.00	7%	348,823.58	40,044.22		388,867.81	159,683.20	6,520,956.16	
6	Laboratory Buildings	2,627,800.00			2,627,800.00	5%	1,013,000.48	131,390.00		1,144,390.48	1,483,409.52	1,99,727.42	
7	Laboratory Equipments	255,050.00			255,050.00	10%	196,641.57	25,505.00		222,146.57	32,903.43	58,408.43	
8	Electrical Equipments	409,323.25			409,323.25	8%	186,799.16	32,745.86		219,545.02	189,778.23	222,524.09	
9	Educational Equipments	41,652.25			41,652.25	7%	25,768.07	2,915.66		28,683.73	12,968.52	15,884.18	
10	Sports Equipments	44,220.55			44,220.55	15%	39,146.80	6,633.08		45,779.88	(1,559.33)	5,073.75	
11	Computers	586,778.00	103,039.00		689,817.00	8%	292,042.71	55,185.36		347,228.07	342,588.93	294,735.29	
12	Books	533,548.00	5,286.00		538,834.00	15%	389,038.55	80,825.10		469,863.65	68,970.35	144,509.45	
13	Beeding Materials	1,350.00			1,350.00	5%	734.27	67.50		801.77	548.23	615.73	
14	Furniture & Fittings	2,529,948.00	76,025.00		2,605,973.00	7%	1,376,042.18	182,418.11		1,558,460.29	1,047,512.71	1,153,905.82	
15	Tubewell	106,020.00			106,020.00	7%	66,145.89	7,421.40		73,567.29	32,452.71	39,874.11	
	Total	25,447,680.55	399,951.00	-	25,847,631.55		7,556,429.60	1,122,432.72	-	8,678,862.32	17,168,769.23	17,891,250.95	
Previous Year		23,932,579.55	1,515,101.00	-	25,447,680.55		6,498,475.95	1,097,294.90	-	7,595,770.85	17,851,909.70	17,434,103.61	

Note: Since Building (MP) is still under construction, no depreciation is provided on it.

Dr. ATISH DIPANKAR JANA
Principal
Sibani Mandal Mahavidyalaya
Nankharna, South 24 Parganas



SCHEDULE-C : STAFF PROVIDENT FUND (PER CONTRA)

NAME OF STAFF	Opening Balance On 01.04.2024	Own Contribution during the year	Interest for the year	Withdrawal during the year	Closing Balance On 31.03.2025
Dr. Dayal Chand Sardar	718,182.00	120,000.00	57,466.00		895,648.00
Ananya Das	414,350.00	72,000.00	31,797.00		518,147.00
Sounik Banerjee	626,076.00	120,000.00	48,416.00		794,492.00
Dr. Kavita Sarkar	795,304.00	120,000.00	60,431.00		975,735.00
Sandip Giri	223,759.00	36,000.00	17,076.00		276,835.00
Kalyanbrata Das	368,413.00	60,000.00	28,139.00		456,552.00
Gopal Chandra Das	175,789.00	42,000.00	13,868.00		231,657.00
Sourav Pramanik	130,809.00	24,000.00	10,080.00		164,889.00
Surajit Giri	212,934.00	42,000.00	16,506.00		271,440.00
Rabinraj Tamang	254,441.00	60,000.00	947.00		60,947.00
Atish Dipankar Jana		144,000.00	103,434.00		501,875.00
TOTAL	3,920,057.00	840,000.00	388,160.00	-	5,148,217.00

NAME OF STAFF	Income Tax	Professional Tax
Rabinraj Tamang	52,350.00	2,400.00
Dr. Dayal Chand Sardar	71,440.00	2,400.00
Ananya Das	49,810.00	2,400.00
Sounik Banerjee	52,330.00	2,400.00
Dr. Kavita Sarkar	62,330.00	2,400.00
Sandip Giri		2,400.00
Kalyanbrata Das		2,400.00
Gopal Chandra Das		1,800.00
Sourav Pramanik		1,800.00
Surajit Giri		1,800.00
Atish Dipankar Jana	334,380.00	2,400.00
Total	622,640.00	24,600.00

Statement of Salary Grant		
Memo No	Period	Amount (Rs.)
186CGA	April, 24 to July, 24	4,723,435.00
1392CGA	Aug, 24 to Dec, 24	6,080,380.00
2966CGA	Jan, 25 to Mar, 25	3644670
1066CGA	Arrear	444,990.00
1118CGA	Arrear DA 4%	25,516.00
3325CGA	Arrear Samir Banarjee	67,044.00
	Puja Bonus	114,000.00
Total		15,100,035.00
		15,100,035.00
		-
		Total

Less:- Salary directly paid in Staff's bank account

Atish
30.05.2026
Dr. ATISH DIPANKAR JANA
Principal
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Namkhana, South 24 Parganas

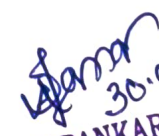


SIBANI MANDAL MAHAVIDYALAYA, NAMKHANA

Receipt & Payment Account for the year ended 31st March, 2025

	ANNEXURE	For the Y/E 31/03/2025
RECEIPTS		
To Opening Balance	1	1,331,630.10
To Capital Receipts	2	790.00
To Tuition & Other Fees/ Collection	3	3,368,791.00
 To Govt. Grant for Monthaly Pay (Per Contra)		 15,100,035.00
To Fixed Deposit Matured		2,477,000.00
To Advance Relised		16,000.00
To Interest From Banks		6,726.82
To Interest From Fixed Deposits		204,591.00
To Deduction From Staff Salary	4	1,487,240.00
		<u>23,992,803.92</u>
PAYMENTS		
By Capital Expenditure	5	399,951.00
By Staff Salary & Allowance	6	334,125.00
By Monthly Pay from Govt. Grant (Per Contra)		15,100,035.00
By Functions & Festival Expenses	7	179,208.00
By Adminstration & Other Expenses	8	1,701,654.80
By Statutory Deduction of Staff Deposited	9	1,487,240.00
By Advances	10	136,001.00
By Fixed Deposits	11	1,500,000.00
By Closing Balance	12	<u>3,154,589.12</u>
		<u>23,992,803.92</u>




Dr. ATISH DIPANKAR JANNA
 Principal
 Sibani Mandal Mahavidyalaya
 Namkhana, South 24 Parganas

SIBANI MANDAL MAHAVIDYALAYA, NAMKHANA

Annexure to Receipt & Payment Account for the year ended 31st March, 2025

**For the Y/E
31/03/2025**

ANNEXURE:-1 : OPENING BALANCE

Cash in Hand

(As per Cash Book)

5,000.00

Bank Balances

PNB A/c No:-692700210001178	557,128.96	
PNB A/c No:-533050017994	523,989.50	
PNB A/c No:-533010744195	121,674.30	
SBI A/c No:-37845462643	76,611.34	
Namkhana Co-operative (A/c No:-1663)	13,383.00	
PNB A/c No:-0533010299916	12,878.00	
PNB A/c No:-0533010299923	20,965.00	1,326,630.10

Total 1,331,630.10

ANNEXURE:-2: CAPITAL RECEIPTS

Govt. Grant Received

Other Govt. Grant

590.00

NSS

200.00

Total 790.00

ANNEXURE:-3: TUITION & OTHER FEES COLLECTIONS:

Admission Form Fillup	266,004.00
Admission Fees	218,400.00
Examination Fees	70,246.00
Development Fees	210,089.00
Electricity Fees	58,416.00
Establisment Fees	237,875.00
ID Card	17,285.00
Infrastrucure Fees	193,568.00
Library Caution Money	43,976.00
Library Fees	47,925.00
Saraswati Puja	55,860.00
Student Aid Fund	24,870.00
Student Health Care Fees	14,862.00
Student Welfare	192,320.00
Seminar	344,854.00
Lab Caution Money	21,250.00
Lab Fees	49,175.00
CU Examination Form Fillup	38,910.00
Registration Fees	60,390.00
Tuition Fees	629,690.00
Sports Fees	47,925.00
Computer	129,700.00
Inter College Compition	15,610.00
Late Fine	6,900.00
Misc. Fees	372,691.00
Total	<u><u>3,368,791.00</u></u>

ANNEXURE:-4: DEDUCTION FROM STAFF SALARY

Provident Fund	840,000.00
Professional Tax	24,600.00
Income Tax	622,640.00
Total	<u><u>1,487,240.00</u></u>



Atish
30.05.2026
Dr. ATISH DIPANKAR JANA
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Sibani Mandal Mahavidyalaya
Namkhana, Murshidabad, West Bengal

ANNEXURE:-5: CAPITAL EXPENDITURE

CCTV	60,744.00
Computer	42,295.00
Furniture & Fixture	76,025.00
Building Repairing	215,601.00
Books	5,286.00
Total	399,951.00

ANNEXURE:-6: SALARIES AND ALLOWANCES:

Staff Salaries (Contractual)	102,000.00
Part Time Lacturer	164,625.00
Sweepers	58,500.00
Bonus to casual stff & Sweeper	9,000.00
Total	334,125.00

ANNEXURE:-7: FUNCTIONS & FESTIVAL EXPENSES:

Games & Sports	50,131.00
Saraswatipuja Expenses	61,260.00
Social/Cultural/NSS Programme Expenses	51,824.00
Seminar & Meeting Expenses	15,993.00
Total	179,208.00

ANNEXURE:-8: ADMINSTRATIVE & OTHER EXPENSES

Car Hire Charges	64,568.00
Online Admission	87,355.00
Conveyence	96,510.00
CU Registration	57,000.00
Donation	2,000.00
CU Form Fillup	180,935.00
CU Examination	69,623.00
Audit Fees Paid for 2020-21, 21-22 & 22-23	32,196.00
Subject Inspection	21,079.00
Guest Entertainment	85,051.00
ID Card	25,806.00
IQAC Staff Meeting	2,400.00
Land Record	11,620.00
Gardening Expenses	8,217.00
Electric	109,800.00
Internet	18,212.00
Labour	129,120.00
Misc Exps	17,287.00
News Paper	6,737.00
NSS	7,435.00
Printing & stationery	97,314.00
Professional Charges	2,000.00
Society Registration	9,999.00
Students Union	199,290.00
Tuition Fees	299,560.00
Water	11,360.00
ASER Survey	41,920.00
Bank Charges	7,260.80
Total	1,701,654.80

ANNEXURE:-9: STATUTORY DEDUCTION FROM STAFF DEPOSITED

Provident Fund	840,000.00
Professional Tax	24,600.00
Income Tax	622,640.00
Total	1,487,240.00



Dr. Atish Dipankar Jan
Dr. ATISH DIPANKAR JAN
 Principal
 Sibani Mandal Mahavidyalaya
 Namkhana, South 24 Parganas

ANNEXURE:-10: ADVANCES

Advance to Principal	84,000.00	
Advance for Expenses	52,001.00	136,001.00

Total 136,001.00

ANNEXURE:-11: FIXED DEPOSITS

PNB A/c No:-6927000P00020888	500,000.00	
PNB A/c No:-6927000P00020897	500,000.00	
PNB A/c No:-6927000P00020903	500,000.00	1,500,000.00

Total 1,500,000.00

ANNEXURE:-12: CLOSING BALANCE

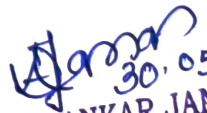
Cash in Hand		4,800.00
(As per Cash Book)		

Bank Balances

PNB A/c No:-692700210001178	2,373,408.96	
PNB A/c No:-533050017994	524,579.50	
PNB A/c No:-533010744195	124,266.30	
SBI A/c No:-37845462643	76,162.34	
Namkhana Co-operative	13,919.00	
PNB A/c No:-0533010299916	14,213.03	
PNB A/c No:-0533010299923	23,239.99	3,149,789.12

Total 3,154,589.12




 30.05.2026
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 Principal
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 Namkhana, South 24 Parganas