



B. K. DUTTA & CO.

(Chartered Accountant)

Block - IB, Salt Lake City, Sector - III, Kolkata - 700106
Mobile No. 9830319622, E-mail: duttabarindra@gmail.com

AUDITOR'S REPORT

Financial Year 2021-22

1. We have audited the Balance Sheet of Netaji Subhas Open University(NSOU), established on 20th August,1997 through creation of Nataji Subhas Open University Act,1997 passed by the Assembly, Government of West Bengal, Block-DD-26, Sector-1, Salt Lake, Kolkata-700064, as on 31.03.2022 together with schedules and Receipts & Payments and Income & Expenditure Accounts drawn up for the Financial year ended 31-03-2022. These financial statements are the responsibility of the University Authority. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material miss-statements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements.
3. Further to our comments on Significant Accounting Policies and Audit Observations on Final Accounts we report that :-
 - a. We have obtained all information & explanations which, to best of our knowledge and belief, were necessary for the purpose of audit.
 - b. In our opinion and to the best of our information and according to the explanations given to us, stating a true & fair view in conformity with the accounting principles generally accepted in India.
 - (i) In the case of Balance Sheet, of the state of affairs of the College as on 31.03.2022.
 - (ii) In the case of Income & Expenditure A/c., of the Excess of Income over Expenditure for the year ended on that date.

For, B.K. DUTTA & CO.
Chartered Accountants


B.K.Dutta (F.C.A.)

Proprietor

F.R.N.- 314221E

M. No. 051914.

UDIN ICAI NO: - 24051914BKBGSY8151

Date: - 5th February, 2024.

Place: - Kolkata.





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SIGNAFICANT ACCOUNTING POLICIES AND AUDIT OBSERVATIONS ON FINAL ACCOUNTS:

1. Final Account has been prepared on as per **Hybrid System of Accounting Policies**. Interest on Fixed Deposit Account is maintained under Mercantile System and other Accounts are maintained combination of Cash and Mercantile System of Accounting policies. Income Tax Act, 1961 & Rules is not accepted Hybrid System of Accounting. During this Financial Year under Audit, the University has received Interest on Fixed Deposit and Accrued Interest on Fixed Deposit of Rs. 28,47,92,853.39 as per Balance Confirmation Report of Indian Bank, HDFC Bank, State Bank of India and ICICI Bank respectively.
2. ICICI Bank Savings Account Balance of ₹ 3,16,666/- carrying forward since long, presently is showing as Dormant Account. Interest on the Savings Account has also not been produced before us and no such reflection in the account. Resulted effect is that we are unable to comment about the actual balance position of the account as on 31st March, 2022.
3. Value of Fixed Assets have been capitalized on cost of purchase basis and depreciation has been charged on Fixed Assets as per rates prescribed by similar other Higher Educational Institution. Fixed Assets put to use less than 180 days during the year under audit, has been charged 50% of prescribed rate.
4. Rate of Depreciation on Fixed Assets is followed at the rates followed by other similar higher educational institutions.
5. None of the Fixed Assets are physically verified by the Institute during the year under Audit.
6. Fixed Asset Register is not maintained by the University stating the date of purchase /Constructed, value of fixed assets and location of fixed assets with proper codification.
7. All Buildings, valuable Instruments & Furniture and Fixtures of the University are not covered under Insurance coverage against fire, burglary, theft and natural calamity, to protect the valuable properties of the University.
8. None of the Capital in Progress has been capitalized/ completed during the year under Audit and balance shown under the head capital work in progress balances as on 31.03.2022 is Rs.38,41,22,065.00, which has been certified by the management of the University.
9. As explained to us, no personal expenses have been debited to Income & Expenditure Account.
10. Closing Cash in Hand as on 31.03.2022 of ₹ 1, 16,618/- was explained to us physically verified and as Certified by the authorized representative of the University. Balance confirmation has been certified by the management of the University and provided a copy of it.
11. No consolidated Cash in Transit and Cash in Safe insurance policy of the University, is maintained to protect the liquid cash of the University scattered throughout West Bengal various units / sections of the University.
12. During the year under audit, it is observed that the University has appropriated out of surplus of Income & Expenditure Account lump sum Rs.87, 00, 00, 000/- to University Welfare & Employees Benefit Fund but there is no provision for setting aside the same in the University Act & Service Rules. Secondly, we have not found any approval from Finance Committee of the Institute. Secondly, there is no basis for transferring funds to University Welfare & Employees Benefit Fund.





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13. It is observed that there is no reflection in the Income & Expenditure Account about closing and opening Stock of Study Materials. It is nothing but overstated/under stated of surplus/Deficit of excess of Income over expenditure Account. No stock Register is maintained for valuable Study Materials for students of the University. During the year under Audit, the University has expended Rs. 10,71,77,432.00 towards printing of study materials. No insurance coverage to protect study material stock against fire, theft, burglary and natural calamity has been made by the University.

For, B.K. DUTTA & CO.
Chartered Accountants

B.K. Dutta 05/02/2024
B.K. Dutta (F.C.A.)

Proprietor

F.R.N. - 314221E

M. No. 051914.

UDIN ICAI NO: -24051914BKBGSY8151

Date: - 5th February, 2024.

Place: - Kolkata.





NETAJI SUBHAS OPEN UNIVERSITY				
BALANCE SHEET AS AT 31ST MARCH, 2022				
SOURCES OF FUND	SCHEDULE	2021-22		2020-21
			AMOUNT (RS.)	AMOUNT (RS.)
CAPITAL FUNDS:				
RESTRICTED FUND:	1			
ACCUMULATED FUND- DEB		9,47,47,727.88		9,82,62,697.88
ACCUMULATED FUND- General		20,21,21,074.58		20,11,32,474.58
ACCUMULATED FUND - State Govt.		39,61,92,920.00		40,57,18,072.00
DEVELOPMENT GRANT-CEMCA		58,705.00		58,705.00
GOVERNMENT GRANT-INFRASTRUCTURE		38,95,88,868.00		34,06,94,952.00
CORPUS FUND-CARCINOMA		5,00,000.00		5,00,000.00
			1,08,32,09,295.46	
UNRESTRICTED FUND:	2			
GENERAL FUND		19,51,02,309.55		16,75,01,516.84
UNIVERSITY WELFARE FUND & EMPLOYEE'S BENEFIT FUND		3,89,25,00,000.00		3,02,25,00,000.00
			4,08,76,02,309.55	
CURRENT LIABILITIES & PROVISIONS	3		16,84,06,092.76	14,61,23,592.90
GRAND TOTAL			5,33,92,17,697.77	4,38,24,92,011.20
APPLICATION OF FUND:				
FIXED ASSETS :	4			
INTANGIBLE ASSETS		40,03,352.00		40,00,852.00
TANGIBLE ASSETS		83,43,60,618.46		82,70,97,970.46
CAPITAL WORK IN PROGRESS		38,41,22,065.00		33,71,78,547.00
			1,22,24,86,035.46	
INVESTMENTS(FIXED DEPOSIT)	5		3,78,86,79,400.00	2,72,32,75,604.00
CURRENT ASSETS	6		29,85,83,840.39	43,63,95,562.81
LOANS, ADVANCES & DEPOSITS	7		2,94,68,421.92	5,45,43,474.93
GRAND TOTAL			5,33,92,17,697.77	4,38,24,92,011.20
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	12		-	-

Date : .05-02-2024

Place: Kolkata

For B. K Dutta & Co.

(Chartered Accountant)


Vice-Chancellor

Vice-Chancellor


Registrar

Registrar


Finance Officer

Finance Officer

B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGSY8151

NETAJI SUBHAS OPEN UNIVERSITY





NETAJI SUBHAS OPEN UNIVERSITY
DD 26, Sector - I, Salt Lake, Kolkata - 700064
Website: wbnsou.ac.in, Tele-Fax: 03340663224, Phone: 03340663213

NETAJI SUBHAS OPEN UNIVERSITY			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31, MARCH, 2022			
PARTICULARS	SCHEDULE	2021-22	2020-21
		AMOUNT (RS.)	AMOUNT (RS.)
INCOME:			
DIRECT INCOME	8	1,22,17,93,811.15	80,34,95,983.68
INDIRECT INCOME	9	31,62,65,627.89	17,97,51,699.02
TOTAL (A)		1,53,80,59,439.04	98,32,47,682.70
EXPENDITURE:			
DIRECT EXPENSES	10	38,67,76,547.81	14,81,38,918.00
INDIRECT EXPENSES	11	24,74,97,976.52	22,73,61,397.76
TOTAL (B)		63,42,74,524.33	37,55,00,315.76
EXCESS OF INCOME OVER EXPENDITURE (C=A-B)		90,37,84,914.71	60,77,47,366.94
TRANSFER TO UNIVERSITY WELFARE & EMPLOYEE BENEFIT FUND (D)		87,00,00,000.00	57,00,00,000.00
SURPLUS TRANSFERRED TO GENERAL FUND (E=C-D)		3,37,84,914.71	3,77,47,366.94
TOTAL (D+E)		90,37,84,914.71	60,77,47,366.94

Date : .05-02-2024

Place: Kolkata

For B. K Dutta & Co.

(Chartered Accountant)


Vice-Chancellor


Registrar


Finance Officer

Vice-Chancellor Registrar Finance Officer
NETAJI SUBHAS OPEN UNIVERSITY


B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGSY8151





NETAJI SUBHAS OPEN UNIVERSITY		
SCHEDULE - 1		
RESTRICTED FUND:	2021-22	2020-21
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
ACCUMULATED FUND-DEB	9,47,47,727.88	9,82,62,697.88
ACCUMULATED FUND-GENERAL	20,21,21,074.58	20,11,32,474.58
ACCUMULATED FUND-STATE GOVT.	39,61,92,920.00	40,57,18,072.00
DEVELOPMENT GRANT-CEMCA	58,705.00	58,705.00
GOVERTMENT GRANT-INFRASTRUCTURE	38,95,88,868.00	34,06,94,952.00
CORPUS FUND-CARCINOMA	5,00,000.00	5,00,000.00
TOTAL	1,08,32,09,295.46	1,04,63,66,901.46
SCHEDULE - 2		
UNRESTRICTED FUND:	2021-22	2020-21
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
GENERAL FUND	19,51,02,309.55	16,75,01,516.84
UNIVERSITY WALFARE & EMPLOYEE BENEFIT FUND	3,89,25,00,000.00	3,02,25,00,000.00
TOTAL	4,08,76,02,309.55	3,19,00,01,516.84
SCHEDULE - 3		
CURRENT LIABILITIES & PROVISIONS:	2021-22	2020-21
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
TDS PAYABLE	23,44,735.18	4,87,112.90
SUNDRY CREDITORS	14,643.50	7,425.00
ADVANCE FROM VENDORS	14,53,02,248.00	-
ACCUMULATED DEPRECIATION	1,40,295.00	12,59,85,578.00
REMUNARATION OF CONTRACUAL ACADEMIC	95,440.00	1,39,040.00
REMUNERATION OF CONTRACTUAL STAFF	27,65,060.00	1,76,558.00
SALARY-OFFICER PAYABLE	26,24,988.00	29,28,912.00
SALARY-STAFF PAYABLE	72,41,105.00	26,44,599.00
SALARY-TEACHER PAYABLE	57,166.00	65,60,338.00
WAGES -HEAD OFFICE PAYABLE	1,25,000.00	56,368.00
ENDOWMENT FUND FOR AWARD OF THE ICAI GOLD MEDAL	3,67,666.42	1,25,000.00
AAOU COLLABORATIVE RESEARCH PROJECT GRANT	90,000.00	-
INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH GRANT	7,48,893.00	-
PENSION PAYABLE	3,77,413.00	7,57,485.00
SECURITY DEPOSIT RECEIVED-OTHERS	43,80,000.00	3,92,413.00
SECURITY DEPOSIT RECEIVED-PRINTERS	16,31,439.66	43,80,000.00
SUNDRY CREDITORS (STALE CHEQUE)	1,00,000.00	13,70,703.00
SRINIKETAN SANTINIKETAN DEV. AUTHORITY FUND	-	1,00,000.00
TRAINING/SENSITIZATION/OTHERS GRANT-RCI	-	12,061.00
TOTAL	16,84,06,092.76	14,61,23,592.90

Date : .05-02-2024


Place: Kolkata


Vice-Chancellor

Vice-Chancellor


Registrar

Registrar


Finance Officer

Finance Officer

NETAJI SUBHAS OPEN UNIVERSITY

For B. K Dutta & Co.

(Chartered Accountant)


B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGSY8151





NETAJI SUBHAS OPEN UNIVERSITY		
SCHEDULE -4		
FIXED ASSETS;	2021-22	2020-21
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
INTANGIBLE ASSETS	40,03,352.00	40,00,852.00
TANGIBLE ASSETS	83,43,60,618.46	82,70,97,970.46
CAPITAL WORK IN PROGRESS(GENERAL)	1,52,32,270.00	82,63,694.00
CAPITAL WORK IN PROGRESS(STATE GOVT.)	36,88,89,795.00	32,89,14,853.00
TOTAL	1,22,24,86,035.46	1,16,82,77,369.46
SCHEDULE -5		
INVESTMENT:	2021-22	2020-21
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
FIXED DEPOSIT WITH INDIAN BANK	3,32,85,16,982.00	2,72,31,32,413.00
FIXED DEPOSIT WITH HDFC BANK	30,00,00,000.00	
FIXED DEPOSIT WITH ICICI BANK	1,62,418.00	1,43,191.00
FIXED DEPOSIT WITH STATE BANK OF INDIA	16,00,00,000.00	
TOTAL	3,78,86,79,400.00	2,72,32,75,604.00
SCHEDULE -6		
CURRENT ASSETS:	2021-22	2020-21
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
ADVANCE TO VENDORS	7,000.00	-
CASH IN HAND (AS CERTIFIED)	1,16,618.00	3,45,061.00
BANK ACCOUNTS:		
INDIAN BANK CA NO. 20021580770	44,34,781.30	1,43,24,705.71
INDIAN BANK SB AC NO. 50008435793	19,24,78,248.01	25,95,24,493.71
AXIS BANK SB AC NO-910010026707454	4,45,478.28	4,32,360.28
ICICI BANK SB AC NO. 627501209542	3,16,666.00	3,16,666.00
STATE BANK OF INDIA CA NO. 37041615334	91,38,500.17	20,69,944.17
HDFC BANK SB AC NO. 50100323908930	86,94,156.33	15,73,38,486.03
OTHER CURRENT ASSETS:		
ACCRUED INTEREST	8,09,08,546.39	
SECURITY DEPOSIT PAYMENT-BSNL	1,04,900.00	1,04,900.00
SECURITY DEPOSIT PAYMENT-CESC	92,896.91	92,896.91
SECURITY DEPOSIT PAYMENT-OTHERS	1,80,605.00	1,80,605.00
SECURITY DEPOSIT PAYMENT-WBSEDCL	16,65,444.00	16,65,444.00
TOTAL	29,85,83,840.39	43,63,95,562.81

Date : .05-02-2024

Place: Kolkata


Vice-Chancellor


Registrar


Finance Officer

For B. K Dutta & Co.
(Chartered Accountant)


B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGSY8151



Vice-Chancellor Registrar Finance Officer
NETAJI SUBHAS OPEN UNIVERSITY



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NETAJI SUBHAS OPEN UNIVERSITY		
SCHEDULE -7		
LOANS, ADVANCES & DEPOSITS:	2021-22	2020-21
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
GRANT TO STUDY CENTRE	73,56,975.92	4,30,09,732.93
FESTIVAL ADVANCE	5,58,700.00	5,33,700.00
ADVANCE-KALYANI REGIONAL CENTRE	17,55,000.00	3,86,786.00
ADVANCE-JALPAIGURI REGIONAL CENTRE	2,45,358.00	2,97,102.00
GENERAL ADVANCE	2,55,000.00	7,00,100.00
ADVANCE INCOME TAX PAYMENT - APPEAL	79,49,388.00	79,49,388.00
ADVANCE UNDER WBHS-OFFICER	98,000.00	-
DEVELOPMENT -UGC-DEB RECEIVABLE	12,50,000.00	-
UGC- DEB GRANT-ICT/OTHERS RECEIVABLE	1,00,00,000.00	16,66,666.00
TOTAL	2,94,68,421.92	5,45,43,474.93


Date : .05-02-2024
Place: Kolkata

For B. K Dutta & Co.
(Chartered Accountant)


Vice-Chancellor


Registrar


Finance Officer


B. K. Dutta (FCA)
Proprietor

Vice-Chancellor

Registrar

Finance Officer

FRN-314221E

UDIN: 24051914BKBGSY8151

NETAJI SUBHAS OPEN UNIVERSITY





NETAJI SUBHAS OPEN UNIVERSITY
NOTES TO ACCOUNTS -7C

1. An amount of Rs. 79,49,388/- was deposited to the Department of Income Tax in the Financial Year 2019-20 at the time of filing Appeal before the Hon'ble Commissioner(Appeal) of Income Tax in respect of Assessment of Income for the Assessment Year 2017-18. The matter of Appeal is pending till today.

2. There is no such head of accounts concerning Contingent Liability of the Netaji Subhas Open University raised during the year under Audit.

Date : .05-02-2024

Place: Kolkata

For B. K Dutta & Co.

(Chartered Accountant)


Vice-Chancellor

Vice-Chancellor


Registrar

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Website: wbnso.ac.in, Tele-Fax: 03340663224, Ph: 03340663213

SCHEDULE - 4A: STATEMENT OF FIXED ASSETS AS AT 31.03.2022									
NAME OF ASSETS	Rate (%)	GROSS BLOCK OF ASSETS AS ON 01.04.2021	ADDITION DURING 2021-22	GROSS BLOCK OF ASSETS AS ON 31.03.2022	Accumulated Depreciation AS ON 01.04.2021	DEPRECIATION DURING 2021-22	Accumulated Depreciation AS ON 31.03.2022	WDV AS ON 31.03.2022(₹)	WDV AS ON 31.03.2021 (₹)
1	2	3	4	5	6	7	8	9	10
ASSETS UNDER DEB FUND									
Intangible									
COMPUTER SOFTWARE-DD-26-SALT LAKE(DEB)	40	2362324.00	-	23,62,324.00	2341077.00	8,499.00	23,49,576.00	12,748.00	21,247.00
COMPUTER SOFTWARE-GOLPARK(DEB)	40	520621.00	-	5,20,621.00	520379.00	97.00	5,20,476.00	145.00	242.00
COMPUTER SOFTWARE-SEC-V(DEB)	40	220116.00	-	2,20,116.00	218785.00	532.00	2,19,317.00	799.00	1,331.00
Total Intangible Assets under DEB		31,03,061.00	-	31,03,061.00	30,80,241.00	9,128.00	30,89,369.00	13,692.00	22,820.00
Tangible									
BUILDING-KALYANI (DEB)	2	9,06,05,652.00	-	9,06,05,652.00	12291714.00	15,66,279.00	1,38,57,993.00	7,67,47,659.00	7,83,13,938.00
LIBRARY BOOKS(DEB)	10	76,85,938.00	-	76,85,938.00	5145674.00	2,54,026.00	53,99,700.00	22,86,238.00	25,40,264.00
COMPUTERS-DD-26-SALT LAKE (DEB)	20	2,16,48,637.00	-	2,16,48,637.00	18962756.00	5,37,176.00	1,94,99,932.00	21,48,705.00	26,85,881.00
COMPUTERS-GOLPARK (DEB)	20	2,84,260.00	-	2,84,260.00	269964.00	2,859.00	2,72,823.00	11,437.00	14,296.00
FURNITURE & FITTINGS-DD-26-SALT LAKE (DEB)	7.5	85,15,003.88	-	85,15,003.88	4095280.00	3,31,479.00	44,26,759.00	40,88,244.88	44,19,723.88
FURNITURE & FITTINGS-GOLPARK (DEB)	7.5	12,40,353.00	-	12,40,353.00	687774.00	41,443.00	7,29,217.00	5,11,136.00	5,52,579.00
MACHINERIES-DD-26-SALT LAKE(DEB)	5	8,60,295.00	-	8,60,295.00	390505.00	23,490.00	4,13,995.00	4,46,300.00	4,69,790.00
OFFICE EQUIPMENTS-DD-26-SALT LAKE(DEB)	7.5	1,12,08,400.00	-	1,12,08,400.00	7633186.00	2,68,141.00	79,01,327.00	33,07,073.00	35,75,214.00
OFFICE EQUIPMENTS-GOLPARK(DEB)	7.5	6,05,805.00	-	6,05,805.00	405099.00	15,053.00	4,20,152.00	1,85,653.00	2,00,706.00
ELECTRICAL APPLIANCES-DD-26-SALT LAKE(DEB)	5	11,400.00	-	11,400.00	7097.00	215.00	7,312.00	4,088.00	4,303.00
FURNITURE & FITTINGS-KALYANI (DEB)	7.5	10,83,460.00	-	10,83,460.00	543316.00	40,511.00	5,83,827.00	4,99,633.00	5,40,144.00
E-JOURNAL(DEB)	40	50,14,799.00	-	50,14,799.00	4946673.00	27,250.00	49,73,923.00	40,876.00	68,126.00
OFFICE EQUIPMENTS-DD-SEC-V-SALT LAKE(DEB)	7.5	5,26,280.00	-	5,26,280.00	277341.00	18,670.00	2,96,011.00	2,30,269.00	2,48,939.00
OFFICE EQUIPMENTS-KALYANI(DEB)	7.5	28,19,800.00	-	28,19,800.00	1482297.00	1,00,313.00	15,82,610.00	12,37,190.00	13,37,503.00
SCIENCE EQUIPMENT-KALYANI(DEB)	8	31,83,960.00	-	31,83,960.00	1731992.00	1,16,157.00	18,48,149.00	13,35,811.00	14,51,968.00
COMPUTERS-KALYANI (DEB)	20	9,00,000.00	-	9,00,000.00	687663.00	42,467.00	7,30,130.00	1,69,870.00	2,12,337.00
OFFICE EQUIPMENTS-JALPAIGURI(DEB)	7.5	5,86,416.00	-	5,86,416.00	21991.00	42,332.00	64,323.00	5,22,093.00	5,64,425.00
OFFICE EQUIPMENTS-DURGAPUR(DEB)	7.5	10,80,250.00	-	10,80,250.00	40509.00	77,981.00	1,18,490.00	9,61,760.00	10,39,741.00
Total Tangible Assets		15,78,60,708.88	-	15,78,60,708.88	5,96,20,831.00	35,05,842.00	6,31,26,673.00	9,47,34,035.88	9,82,39,877.88
TOTAL ASSETS UNDER DEB FUND (A)		16,09,63,769.88	-	16,09,63,769.88	6,27,01,072.00	35,14,970.00	6,62,16,042.00	9,47,47,727.88	9,82,62,697.88
ASSETS UNDER STATE GOVERNMENT FUND (B) :									
Tangible									
Building at Durgapur RC (State Government)	2	7,98,37,388.00	-	7,98,37,388.00	44,12,112.00	15,08,506.00	59,20,618.00	7,39,16,770.00	7,54,25,276.00
Building at Golpark (State Govt.)	2	40,00,000.00	-	40,00,000.00	14,09,150.00	51,817.00	14,60,967.00	25,39,033.00	25,90,850.00



Shanoo



SCHEDULE - 4A: STATEMENT OF FIXED ASSETS AS AT 31.03.2022

NAME OF ASSETS	Rate (%)	GROSS BLOCK OF ASSETS AS ON 01.04.2021	ADDITION DURING 2021-22	GROSS BLOCK OF ASSETS AS ON 31.03.2022	Accumulated Depreciation AS ON 01.04.2021	DEPRECIATION DURING 2021-22	Accumulated Depreciation AS ON 31.03.2022	WDV AS ON 31.03.2022(₹)	WDV AS ON 31.03.2021 (₹)
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>
Building at Jalpaiguri RC (State Govt.)	2	7,30,08,000.00		7,30,08,000.00	42,93,455.00	13,74,291.00	56,67,746.00	6,73,40,254.00	6,87,14,545.00
BUILDING-DD-26-SALT LAKE (STATE GOVT)	2	11,00,27,292.00		11,00,27,292.00	1,21,60,075.00	19,57,344.00	1,41,17,419.00	9,59,09,873.00	9,78,67,217.00
BUILDING-KALYANI (State Govt.)	2	13,52,45,724.00	10,81,026.00	13,63,26,750.00	54,17,567.00	26,07,373.00	80,24,940.00	12,83,01,810.00	12,98,28,157.00
COMPUTERS-DD-26-SALT LAKE (STATE GOVT)	20	7,19,171.00		7,19,171.00	5,93,136.00	25,207.00	6,18,343.00	1,00,828.00	1,26,035.00
COMPUTERS-KALYANI (STATE GOVT)	20	20,88,115.00		20,88,115.00	7,09,786.00	2,75,666.00	9,85,452.00	11,02,663.00	13,78,329.00
ELECTRICAL APPLIANCES-DD-26-S L (STATE GOVT.)	5	95,605.00		95,605.00	60,430.00	1,759.00	62,189.00	33,416.00	35,175.00
FURNITURE & FITTINGS-DD-26-S L (State Govt.)	7.5	93,25,038.00		93,25,038.00	43,36,728.00	3,74,123.00	47,10,851.00	46,14,187.00	49,88,310.00
FURNITURE & FITTINGS-DURGAPUR.(State Govt.)	7.5	23,84,880.00		23,84,880.00	3,35,113.00	1,53,733.00	4,88,846.00	18,96,034.00	20,49,767.00
FURNITURE & FITTINGS-KALYANI (State Govt.)	7.5	23,76,856.00		23,76,856.00	89,132.00	1,71,579.00	2,60,711.00	21,16,145.00	22,87,724.00
MACHINERIES-DD-26, SALT LAKE (STATE GOVT.)	5	9,39,929.00		9,39,929.00	2,77,844.00	33,104.00	3,10,948.00	6,28,981.00	6,62,085.00
MACHINERIES-DURGAPUR (STATE GOVT)	5	49,04,474.00		49,04,474.00	4,73,988.00	2,21,524.00	6,95,512.00	42,08,962.00	44,30,486.00
MACHINERIES-KALYANI (STATE GOVT)	5	25,56,600.00		25,56,600.00	63,915.00	1,24,634.00	1,88,549.00	23,68,051.00	24,92,685.00
ROAD-KALYANI(STATE GOVT.)	30	39,86,461.00		39,86,461.00	5,97,969.00	10,16,548.00	16,14,517.00	23,71,944.00	33,88,492.00
OFFICE EQUIPMENT - DD 26, SALT LAKE (STATE GOVT.)	7.5	91,286.00		91,286.00	75,458.00	1,187.00	76,645.00	14,641.00	15,828.00
OFFICE EQUIPMENT - KALYANI (STATE GOVT.)	7.5	1,16,66,816.00	-	1,16,66,816.00	22,29,705.00	7,07,783.00	29,37,488.00	87,29,328.00	94,37,111.00
TOTAL ASSETS UNDER STATE GOVERNMENT FUND (B)		44,32,53,635.00	10,81,026.00	44,43,34,661.00	3,75,35,563.00	1,06,06,178.00	4,81,41,741.00	39,61,92,920.00	40,57,18,072.00
ASSETS UNDER GENERAL FUND (C):									
<u>Intangible</u>									
COMPUTER SOFTWARE-DD-26-SALT LAKE (GENERAL)	40	6,75,747.00	1,000.00	6,76,747.00	4,24,972.00	1,01,310.00	5,26,282.00	1,50,465.00	2,50,775.00
COMPUTER SOFTWARE-SEC-V (GENERAL)	40	9,996.00	-	9,996.00	9,374.00	249.00	9,623.00	373.00	622.00
COMPUTER SOFTWARE-CF-162 (GENERAL)	40	14,130.00	1,500.00	15,630.00	10,584.00	2,918.00	13,502.00	2,128.00	3,546.00
COMPUTER SOFTWARE-Golpark (GENERAL)	40	18,374.00	-	18,374.00	14,777.00	1,439.00	16,216.00	2,158.00	3,597.00
COMPUTER SOFTWARE-Kalyani (GENERAL)	40	1,66,505.00	-	1,66,505.00	1,36,587.00	11,967.00	1,48,554.00	17,951.00	29,918.00
COMPUTER SOFTWARE-Jalpaiguri (GENERAL)	40	13,039.00	-	13,039.00	5,216.00	3,129.00	8,345.00	4,694.00	7,823.00
Total Intangible Assets under General Fund		8,97,791.00	2,500.00	9,00,291.00	6,01,510.00	1,21,012.00	7,22,522.00	1,77,769.00	2,96,281.00
<u>Tangible</u>									
LAND - NEW TOWN GENERAL)	0	14,97,00,000.00	-	14,97,00,000.00	-	-	-	14,97,00,000.00	14,97,00,000.00
LAND-DD-26, SALT LAKE (GENERAL)	0	1,68,345.00	-	1,68,345.00	-	-	-	1,68,345.00	1,68,345.00
BRONZ BUST (GENERAL)	10	4,07,000.00	-	4,07,000.00	1,53,320.00	25,368.00	1,78,688.00	2,28,312.00	2,53,680.00
BUILDING-DD-26-SALT LAKE (GENERAL)	2	6,72,380.00	-	6,72,380.00	1,26,160.00	10,924.00	1,37,084.00	5,35,296.00	5,46,220.00
BUILDING-KALYANI (GENERAL)	2	1,06,05,700.00	-	1,06,05,700.00	26,48,732.00	29,139.00	28,07,871.00	77,97,829.00	79,56,968.00



Bhowmik



SCHEDULE - 4A: STATEMENT OF FIXED ASSETS AS AT 31.03.2022

NAME OF ASSETS	Rate (%)	GROSS BLOCK OF ASSETS AS ON 01.04.2021	ADDITION DURING 2021-22	GROSS BLOCK OF ASSETS AS ON 31.03.2022	Accumulated Depreciation AS ON 01.04.2021	DEPRECIATION DURING 2021-22	Accumulated Depreciation AS ON 31.03.2022	WDV AS ON 31.03.2022(₹)	WDV AS ON 31.03.2021 (₹)
1	2	3	4	5	6	7	8	9	10
COMPUTERS-CF 162 (GENERAL)	20	2,58,527.00	1,02,680.00	3,61,207.00	1,39,398.00	31,124.00	1,70,522.00	1,90,685.00	1,19,129.00
COMPUTERS-DD-26-SALT LAKE (GENERAL)	20	73,38,486.90	5,54,825.00	78,93,311.90	44,72,164.00	6,56,702.00	51,28,866.00	27,64,445.90	28,66,322.90
COMPUTERS-Durgapur (GENERAL)	20	14,07,925.00	-	14,07,925.00	4,76,500.00	1,86,285.00	6,62,785.00	7,45,140.00	9,31,425.00
COMPUTERS-GOLPARK (GENERAL)	20	8,74,246.00	37,996.00	9,12,242.00	5,22,462.00	77,956.00	6,00,418.00	3,11,824.00	3,51,784.00
COMPUTERS-Jalpaiguri (GENERAL)	20	8,92,567.00	1,92,672.00	10,85,239.00	2,53,492.00	1,66,349.00	4,19,841.00	6,65,398.00	6,39,075.00
COMPUTERS-KALYANI(GENERAL)	20	38,32,861.00	5,52,261.00	43,85,122.00	23,22,475.00	4,08,120.00	27,30,595.00	16,54,527.00	15,10,386.00
COMPUTERS-Sec V- Salt Lake (GENERAL)	20	2,47,505.00	-	2,47,505.00	1,04,943.00	28,512.00	1,33,455.00	1,14,050.00	1,42,562.00
E-JOURNAL(GENERAL)	40	13,49,531.00	3,99,303.00	17,48,834.00	5,45,524.00	4,81,324.00	10,26,848.00	7,21,986.00	8,04,007.00
ELECTRICAL APPLIANCES-CF-162-SALT LAKE(GENE)	5	8,280.00	-	8,280.00	1,085.00	360.00	1,445.00	6,835.00	7,195.00
ELECTRICAL APPLIANCES-DD-26-SALT LAKE(GENER)	5	55,827.00	-	55,827.00	9,166.00	2,333.00	11,499.00	44,328.00	46,661.00
ELECTRICAL APPLIANCES-DURGAPUR(GENERAL)	5	11,105.00	-	11,105.00	1,131.00	499.00	1,630.00	9,475.00	9,974.00
ELECTRICAL APPLIANCES-GOLPARK(GENERAL)	5	56,533.00	-	56,533.00	8,595.00	2,397.00	10,992.00	45,541.00	47,938.00
ELECTRICAL APPLIANCES-KALYANI(GENERAL)	5	38,200.00	-	38,200.00	3,820.00	1,719.00	5,539.00	32,661.00	34,380.00
ELECTRICAL APPLIANCES-Sec V(GENERAL)	5	1,190.00	-	1,190.00	117.00	54.00	171.00	1,019.00	1,073.00
FURNITURE & FITTINGS-CF 162 (GENERAL)	7.5	71,110.00	18,000.00	89,110.00	15,708.00	4,830.00	20,538.00	68,572.00	55,402.00
FURNITURE & FITTINGS-DD-26-SALT LAKE (GENER)	7.5	70,85,676.68	7,34,097.00	78,19,773.68	33,09,085.00	3,35,994.00	36,45,079.00	41,74,694.68	37,76,591.68
FURNITURE & FITTINGS-DURGAPUR(GENERAL)	7.5	31,86,854.00	24,000.00	32,10,854.00	4,25,602.00	2,07,994.00	6,33,596.00	25,77,258.00	27,61,252.00
FURNITURE & FITTINGS-GOLPARK (GENERAL)	7.5	2,86,999.00	-	2,86,999.00	96,400.00	14,295.00	1,10,695.00	1,76,304.00	1,90,599.00
FURNITURE & FITTINGS-JALPAIGURI (GENERAL)	7.5	23,97,719.00	4,48,400.00	28,46,119.00	3,41,031.00	1,82,820.00	5,23,851.00	23,22,268.00	20,56,688.00
FURNITURE & FITTINGS-KALYANI (GENERAL)	7.5	98,69,411.40	14,03,038.00	1,12,72,449.40	18,80,231.00	6,94,019.00	25,74,250.00	86,98,199.40	79,89,180.40
FURNITURE & FITTINGS-SEC-V (GENERAL)	7.5	61,795.50	-	61,795.50	15,529.00	3,470.00	18,999.00	42,796.50	46,266.50
LIBRARY BOOKS(GENERAL)	10	24,38,211.00	3,750.00	24,41,961.00	6,74,831.00	1,80,088.00	8,54,919.00	15,87,042.00	17,63,380.00
MACHINERIES-DD-26-SALT LAKE(GENERAL)	5	35,81,484.00	1,79,763.00	37,61,247.00	8,18,324.00	1,42,652.00	9,60,976.00	28,00,271.00	27,63,160.00
MACHINERIES-CF-162GENERAL)	5		65,440.00	65,440.00		1,636.00	1,636.00	63,804.00	-
MACHINERIES-GOLPARK(GENERAL)	5	1,21,125.00	-	1,21,125.00	31,912.00	4,461.00	36,373.00	84,752.00	89,213.00
MACHINERIES-Jalpaiguri(GENERAL)	5	68,440.00	-	68,440.00	6,673.00	3,088.00	9,761.00	58,679.00	61,767.00
MACHINERIES-KALYANI(GENERAL)	5	11,34,513.00	2,89,400.00	14,23,913.00	1,34,358.00	57,243.00	1,91,601.00	12,32,312.00	10,00,155.00
MURAL (GENERAL)	10	2,50,000.00	-	2,50,000.00	1,02,378.00	14,762.00	1,17,140.00	1,32,860.00	1,47,622.00
OFFICE EQUIPMENTS-CF-162(GENERAL)	7.5	1,89,679.00	28,308.00	2,17,987.00	23,405.00	16,895.00	40,300.00	1,77,687.00	1,66,274.00
OFFICE EQUIPMENTS-DD-26-SALT LAKE(GENERAL)	7.5	78,72,153.00	20,557.00	78,92,710.00	30,97,177.00	8,61,403.00	34,28,580.00	44,64,130.00	48,04,976.00
OFFICE EQUIPMENTS-DURGAPUR(GENERAL)	7.5	8,29,933.00	76,770.00	9,06,703.00	2,11,996.00	58,699.00	1,69,795.00	7,36,908.00	7,18,837.00



B. S. M.



SCHEDULE - 4A: STATEMENT OF FIXED ASSETS AS AT 31.03.2022

NAME OF ASSETS	Rate (%)	GROSS BLOCK OF ASSETS AS ON 01.04.2021	ADDITION DURING 2021-22	GROSS BLOCK OF ASSETS AS ON 31.03.2022	Accumulated Depreciation AS ON 01.04.2021	DEPRECIATION DURING 2021-22	Accumulated Depreciation AS ON 31.03.2022	WDV AS ON 31.03.2022(₹)	WDV AS ON 31.03.2021 (₹)
1	2	3	4	5	6	7	8	9	10
OFFICE EQUIPMENTS-GOLPARK(GENERAL)	7.5	12,47,193.10	18,591.00	12,65,784.10	3,70,493.00	67,147.00	4,37,640.00	8,28,144.10	8,76,700.10
OFFICE EQUIPMENTS-JALPAIGURI(GENERAL)	7.5	90,499.00	2,28,472.00	3,18,971.00	8,988.00	14,681.00	23,669.00	2,95,302.00	81,511.00
OFFICE EQUIPMENTS-KALYANI(GENERAL)	7.5	21,67,171.00	7,94,343.00	29,61,514.00	6,20,389.00	1,64,369.00	7,84,758.00	21,76,756.00	15,46,782.00
OFFICE EQUIPMENTS-SEC V SALT LAKE(GENERAL)	7.5	26,437.00	8,956.00	35,393.00	8,450.00	2,021.00	10,471.00	24,922.00	17,987.00
SCIENCE EQUIPMENT-DURGAPUR(GENERAL)	8	11,23,212.00	-	11,23,212.00	1,67,815.00	76,432.00	2,44,247.00	8,78,965.00	9,55,397.00
SCIENCE EQUIPMENT-KALYANI(GENERAL)	8	39,57,802.00	-	39,57,802.00	11,28,474.00	2,26,346.00	13,54,820.00	26,02,982.00	28,29,328.00
TOTAL Tangible ASSETS UNDER GENERAL FUND		22,59,83,626.58	61,81,622.00	23,21,65,248.58	2,51,47,433.00	50,74,510.00	3,02,21,943.00	20,19,43,305.58	20,08,36,193.58
TOTAL ASSETS UNDER GENERAL FUND (C)		22,68,81,417.58	61,84,122.00	23,30,65,539.58	2,57,48,943.00	51,95,522.00	3,09,44,465.00	20,21,21,074.58	20,11,32,474.58
TOTAL ASSETS (A+B+C)		83,10,98,822.46	72,65,148.00	83,83,63,970.46	12,59,85,578.00	1,93,16,670.00	14,53,02,248.00	69,30,61,722.46	70,51,13,244.46

ASSETS AT A GLANCE AS ON 31ST MARCH, 2022

ASSETS	OPENING	NET ADDITION	CLOSING
Total Intangible Assets	40,00,852.00	2,500.00	40,03,352.00
Total Tangible Assets	82,70,97,970.46	72,62,648.00	83,43,60,618.46
Total	83,10,98,822.46	72,65,148.00	83,83,63,970.46
Add: CWIP (General)	82,63,694.00	69,68,576.00	1,52,32,270.00
Add: CWIP (State Govt.)	32,89,14,853.00	3,99,74,942.00	36,88,89,795.00
Total	1,00,82,32,214.71	16,00,45,154.75	1,22,24,86,035.46

SUMMARY STATEMENT OF FIXED ASSETS AS ON 31.03.2021

Description	OPENING	ADDITION	CAPITALIZED	NET ADDITION	CLOSING
Total Intangible Assets	40,00,852.00	2,500.00	-	2,500.00	40,03,352.00
Total Tangible Assets	82,70,97,970.46	72,62,648.00	-	72,65,148.00	83,43,60,618.46
Total	83,10,98,822.46	72,65,148.00	-	69,68,576.00	1,52,32,270.00
Add: CWIP (General)	82,63,694.00	69,68,576.00	-	69,68,576.00	1,52,32,270.00
Add: CWIP (State Govt.)	32,89,14,853.00	4,10,55,968.00	10,81,026.00	3,99,74,942.00	36,88,89,795.00
Total	1,16,82,77,369.46	5,52,89,692.00	10,81,026.00	5,42,08,666.00	1,22,24,86,035.46





NETAJI SUBHAS OPEN UNIVERSITY
DD 26, Sector - I, Salt Lake, Kolkata - 700064
Website: wbnso.ac.in, Tele-Fax: 03340663224, Ph: 03340663213

SCHEDULE - 4A: STATEMENT OF FIXED ASSETS AS AT 31.03.2022

NAME OF ASSETS	Rate (%)	GROSS BLOCK OF ASSETS AS ON 01.04.2021	ADDITION DURING 2021-22	GROSS BLOCK OF ASSETS AS ON 31.03.2022	Accumulated Depreciation AS ON 01.04.2021	DEPRECIATION DURING 2021-22	Accumulated Depreciation AS ON 31.03.2022	WDV AS ON 31.03.2022(₹)	WDV AS ON 31.03.2021 (₹)
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>

Date : .05-02-2024
Place: Kolkata


Vice-Chancellor
Netaji Subhas Open University


Registrar
Netaji Subhas Open University


Finance Officer
Netaji Subhas Open University

For B. K Dutta & Co.
(Chartered Accountant)


B. K. Dutta (FCA)
Proprietor
FRN-314221E
UDIN: 24051914BKBGSY8151
Date : .05-02-2024





NETAJI SUBHAS OPEN UNIVERSITY			
SCHEDULE - 8			
DIRECT INCOME:	2021-22		2020-21
	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
PARTICULARS			
ADMISSION FEES RECEIVED	50,50,21,738.44		40,19,01,886.65
EXAMINATION FEES RECEIVED	15,85,72,379.71		13,88,83,759.03
OTHERS FEES RECEIVED	62,567.00		92,600.00
REGISTRATION FEES FOR PHD	-24,000.00		1,44,124.00
RENEWAL FEES OF COURSES	41,06,15,197.00		12,42,31,147.00
		1,07,42,47,882.15	
GOVERNMENT GRANT-MAINTENANCE	1,34,01,000.00		1,01,68,000.00
UGC-DEB GRANT-ICT/OTHERS	1,00,00,000.00		1,00,00,000.00
GOVERNMENT GRANT-SALARY	12,41,44,929.00	14,75,45,929.00	11,80,74,467.00
TOTAL		1,22,17,93,811.15	80,34,95,983.68

SCHEDULE - 9			
INDIRECT INCOME:	2021-22		2020-21
	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
PARTICULARS			
INTEREST FROM FIXED DEPOSIT	28,47,92,853.39		15,71,32,413.00
OTHER INCOME:			
INTEREST FROM SAVINGS ACCOUNT	1,09,28,869.00		44,56,869.00
MISCELLANEOUS RECEIPTS	46,451.00		34,772.02
RTI FEES	11,240.00		62,110.00
SALE OF OF OLD ANSWER SCRIPTS			93,637.00
SALE OF OF OLD BOOKS/OTHERS	10,59,517.50		4,300.00
SALE OF OLD NEWS PAPER	1,150.00		1,300.00
ROYALTY FOE SALE OF BOOKS	1,08,877.00		
		29,69,48,957.89	
ADJUSTMENT OF DEPRECIATION:			
ACCUMULATED FUND-DEB	35,14,970.00		37,64,707.00
ACCUMULATED FUND-GENERAL	51,95,522.00		49,09,405.00
ACCUMULATED FUND-STATE GOVT.	1,06,06,178.00	1,93,16,670.00	92,92,186.00
TOTAL		31,62,65,627.89	17,97,51,699.02

Date : .05-02-2024

Place: Kolkata

Sahiri
Vice-Chancellor

Registrar
Registrar

Finance Officer
Finance Officer

For B. K Dutta & Co.
(Chartered Accountant)

B. K. Dutta
B. K. Dutta (FCA)
Proprietor

FRN-314221E

UDIN: 24051914BKBGSY8151



Vice-Chancellor Registrar Finance Officer
NETAJI SUBHAS OPEN UNIVERSITY



NETAJI SUBHAS OPEN UNIVERSITY			
SCHEDULE - 10			
DIRECT EXPENSES:	2021-22		2020-21
PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
ADMISSION EXPENSES:			
ADMISSION EXP FOR BDP	61,19,337.00		31,52,147.00
ADMISSION EXP FOR BED SPL.	1,11,510.00		29,500.00
ADMISSION EXP FOR CERT/DIPLOMA	7,11,079.00		2,26,429.00
ADMISSION EXP FOR PG	1,94,46,295.00		1,34,87,464.00
ADVERTISEMENT EXP-ADMISSION	50,91,997.00		51,21,988.00
		3,14,80,218.00	
COURSE EXPENSES:			
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-BDP	14,79,887.00		14,81,227.00
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-BED SP.	9,61,199.00		
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-MED(SPL)	8,000.00		
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-PHD	39,000.00		
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-CERT			1,17,072.00
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-PG	7,56,420.00		6,70,600.00
		32,44,506.00	
EXAMINATION EXPENSES:			
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-BDP	87,983.00		42,38,359.00
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-BED	6,400.00		6,000.00
			2,46,680.00
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-PG	5,20,300.00		28,47,055.00
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-SPL.BED	26,000.00		2,54,528.00
EXAMINATION CONDUCTING CHARGES -BDP	3,71,01,844.00		41,25,738.00
EXAMINATION CONDUCTING CHARGES -B.ED SPL	65,022.00		
EXAMINATION CONDUCTING CHARGES -CERT	1,43,922.00		
EXAMINATION CONDUCTING CHARGES -PG	1,57,58,495.00		1,18,918.00
EXAMINATION EXPENSES-BDP	3,48,51,736.80		
			58,336.00
EXAMINATION EXPENSES-PG	75,956.00		1,84,000.00
			48,400.00
EXPENSES FOR PHD	10,500.00		
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-OTHER	3,000.00		
EXAMINATION CONDUCTING CHARGES -B.ED	35,684.00		
		8,86,86,842.80	
EXPENSES FOR STUDY CENTRE:			
STUDY CENTRE-EXP FOR ASSIGNMENT-BDP	1,26,49,033.00		
STUDY CENTRE-EXP FOR ASSIGNMENT-PG	40,51,020.00		32,24,002.00
			2,05,200.00
STUDY CENTRE-EXP FOR PG	1,35,700.00		
STUDY CENTRE-MAINTENANCE	7,55,33,005.01		46,62,808.00
STUDY CENTRE-STARTUP EXPENDITURE	5,12,549.00		
STUDY CENTRE-EXP FOR ASSIGNMENT-BLIS	3,39,160.00		
		9,32,20,467.01	





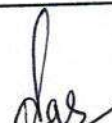

PRINTING OF STUDY MATERIALS:			
PRINTING OF CONFIDENTIAL ITEMS	50,20,138.00		1,28,38,740.00
PRINTING OF STUDY MATERIALS-BDP	7,22,82,364.00		3,47,38,775.00
PRINTING OF STUDY MATERIALS-BED	4,83,371.00		66,84,492.00
PRINTING OF STUDY MATERIALS-CERT./DIP.	12,70,365.00		
PRINTING OF STUDY MATERIALS-PG	3,31,31,683.00		1,11,69,738.00
			99,389.00
PRINTING OF STUDY MATERIALS-OTHERS	9,649.00		
		11,21,97,570.00	
PRINTING-OTHERS:			
PRINTING OF BROCHURE	2,53,641.00		98,462.00
PRINTING OF FORMS/OTHERS	5,600.00		
PRINTING OF PROSPECTUS-BDP	94,080.00		
PRINTING OF PROSPECTUS-BLISC	30,240.00		32,920.00
PRINTING OF PROSPECTUS-CERTF	25,200.00		
PRINTING OF PROSPECTUS-PG	77,280.00		4,74,290.00
PRINTING OF PROSPECTUS-PHD			30,240.00
PRINTING OF SEMINAR INVITATION CARD/SCHEDULE ETC	4,872.00		
		4,90,913.00	
COUNSELLING EXPENSES-DIP. CERT. COURSES			37,996.00
COUNSELLING EXPENSES-BLIS	53200.00		26,600.00
EXPENSES FOR PCP-PG	187200.00		90,884.00
EXP FOR LAB COUNSELLING-CUM--EVALUATION			24,64,553.00
ICT-SUPPORT-PG			2,29,17,864.00
ICT-SUPPORT-BDP			1,05,07,786.00
ICT-SUPPORT-VOCATIONAL STUDY			11,39,840.00
LABORATORY CONSUMABLES	2661.00		1,20,201.00
RESEARCH AND DEVELOPMENT EXP.	805000.00		
		10,48,061.00	
DEVELOPMENT OF COURSE MATERIALS	96987.00	96,987.00	
LIBRARY MAINTENANCE & DEVELOPMENT:			
LIBRARY MAINTENANCE & OTHERS	139468.00	1,39,468.00	19,000.00
STUDENT SUPPORT SERVICE:			
ICT SUPPORT - BDP	18918590.00		
ICT-SUPPORT-PG	25529928.00		
ICT-SUPPORT-SPL. BED	873000.00		
ICT-SUPPORT-UGC	10000000.00		
ICT-SUPPORT-VOCATIONAL STUDY	849997.00		
STUDENT SUPPORT SERVICE AT HQ AND RCs		5,61,71,515.00	1,40,697.00
TOTAL		38,67,76,547.81	14,81,38,918.00

Date : .05-02-2024

Place: Kolkata


Vice-Chancellor


Registrar


Finance Officer

NETAJI SUBHAS OPEN UNIVERSITY

For B. K Dutta & Co.
(Chartered Accountant)


B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGSY8151



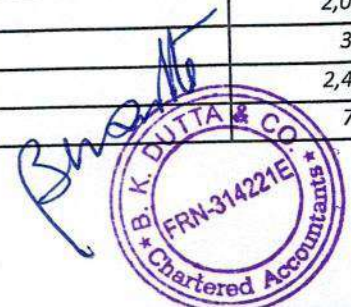


NETAJI SUBHAS OPEN UNIVERSITY			
SCHEDULE - 11			
INDIRECT EXPENSES	2021-22		2020-21
	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
PARTICULARS			
ADMINISTRATIVE & GENERAL EXPENSES			
ADVERTISEMENT EXP-OTHERS	3,00,984.00		3,04,026.00
AUDITOR EXPENSES			1,16,820.00
AUDITOR REMUNERATION	24,000.00		4,000.00
BOOKS/PERIODICALS/JOURNALS	5,92,042.00		2,31,027.00
BROAD BRAND/INTEREST NET CHARGES	14,483.00		
CLEANING EXPENSES	12,53,486.00		6,51,769.00
COURIER SERVICE CHARGES	1,04,90,407.00		76,97,959.80
DONATIONS/RELIEF/SUBSCRIPTION PAYMENT			10,00,000.00
ELECTRICITY CHARGES	43,62,692.00		46,84,391.00
EXPENSES IN CONNECTION OF NAAC-CRITERION-I	1,44,000.00		4,40,140.00
FUEL-DIESEL/PETROL	16,816.00		14,217.00
HONORARIUM	47,500.00		85,000.00
HOTEL EXP- OUTSTATION EXPERT	34,704.00		4,480.00
INTERNET CONNECTIVITY CHARGES	71,543.00		13,083.00
LEASE RENT PAID	10,17,568.00		4,41,616.00
LEGAL EXPENSES	31,79,230.00		16,15,740.00
LOCAL CONVEYANCE	3,98,094.00		1,35,746.00
MEETING EXPENSES-SNACKS ETC	10,85,871.00		3,13,291.00
MEMBERSHIP FEES	2,66,869.00		2,09,001.00
NAAC REGISTRATION FEES			7,96,500.00
NEWSPAPERS	10,854.00		7,559.00
POSTAGE & TELEGRAMS	47,526.40		14,841.00
PRINTING	1,38,305.00		
PRINTING OF DIARY/OTHERS	2,37,888.00		5,03,594.00
RATES & TAXES	15,65,115.80		5,67,783.80
RENT	12,00,000.00		11,40,000.00
SEMINAR KIT/PENS ETC	15,000.00		
SITTING FEES	2,21,000.00		1,04,000.00
SOFTWARE DEVELOPMENT EXPENSES	53,800.00		25,790.00
STAMP PAPERS/COURT FEE STAMP	2,140.00		
STATIONERY	7,86,314.00		10,21,326.00
TELEPHONE CHARGES	16,69,346.00		13,69,848.82
TRAVELLING ALLOWANCE - EXPERT	34,128.00		12,735.00
TRAVELLING EXP - EXPERT-AIR WEB CHECK IN	5,956.00		1,049.00
VIDEO PHOTOGRAHY-FOR SEMINAR	13,000.00		
WEBSITE MAINTENANCE EXPENSES	17,93,010.00	31093672.20	18,12,186.00
DEPRECIATION			
DEP-BUILDING (DEB)	15,66,279.00		15,98,244.00
DEP-BUILDING (GENERAL)	1,70,063.00		1,73,534.00
DEP-BUILDING (STATE GOVT)	74,99,331.00		65,58,088.00
DEP-COMPUTERS(DEB)	5,82,502.00		7,28,128.00
DEP-COMPUTERS(GENERAL)	15,26,536.00		15,26,536.00






DEP-COMPUTERS(STATE GOVT)	3,29,385.00		4,11,732.00
DEP-ELECTRICAL APPLIANCES(DEB)	215.00		226.00
DEP-ELECTRICAL APPLIANCES(GENERAL)	7,362.00		7,750.00
DEP-ELECTRICAL APPLIANCES(STATE GOVT)	1,759.00		1,851.00
DEP-FURNITURE, FIXTURES & FITTINGS(DEB)	4,13,433.00		4,46,956.00
DEP-FURNITURE, FIXTURES & FITTINGS(GENERAL)	14,83,552.00		13,66,752.00
DEP-FURNITURE, FIXTURES & FITTINGS(STATE GOVT)	6,99,435.00		6,59,787.00
DEP-INTANGIBLE ASSETS (DEB)	9,128.00		15,214.00
DEP-INTANGIBLE ASSETS (GENERAL)	1,21,012.00		1,95,782.00
DEP-LIBRARY BOOKS (DEB)	2,81,276.00		3,27,669.00
DEP-LIBRARY BOOKS (GENERAL)	6,61,412.00		4,69,312.00
DEP-MACHINERIES (DEB)	23,490.00		24,726.00
DEP-MACHINERIES (GENERAL)	2,09,080.00		2,06,016.00
DEP-MACHINERIES (STATE GOVT)	3,79,262.00		3,31,946.00
DEP-OFFICE EQUIPMENT (DEB)	5,22,490.00		4,97,286.00
DEP-OFFICE EQUIPMENT (GENERAL)	6,85,215.00		6,10,512.00
DEP-OFFICE EQUIPMENT (STATE GOVT)	7,08,970.00		7,66,454.00
DEP-ROAD (STATE GOVT.)	1016548.00		597969.00
DEP-SCIENCE EQUIPMENTS (DEB)	116157.00		126258.00
DEP-SCIENCE EQUIPMENTS (GENERAL)	302778.00	19316670.00	3,29,107.00
FINANCE COST			
BANK CHARGES	7050.32	7050.32	18,748.34
OTHER EXPENSES			
EXP FOR 23RD JANUARY CELEBRATION	9287.00		10,026.00
EXP FOR 26TH JANUARY CELEBRATION	6637.00		6,305.00
EXP FOR DIGITAL SIGNATURE			17,555.00
EXP FOR INDEPENDENCE DAY CELEBRATION	9062.00		7,071.00
EXP FOR FOUNDATION DAY CELEBRATION			7,000.00
		24986.00	
REPAIRS & MAINTENANCE			
COMPUTER CONSUMABLES	278461.00		82,395.00
OFFICE MAINTENANCE	492211.00		6,53,454.00
REPAIRS/MAINTENANCE	1151578.00		46,00,045.00
REPAIRS OF COMPUTER	110270.00		52,449.00
SANITIZING EXPENSES		2032520.00	
BEAUTIFICATION & GARDENING:			
GARDENING EXPENSES	141110		1,34,846.00
		1,41,110.00	
CAMPUS MAINTENANCE:			
GENERATOR EXPENSES	45,403.00		
NETWORKING CHARGES	97,200.00		
PESTICIDE EXPENSES	5,95,120.00		5,11,258.00
SECURITY SERVICE CHARGES	1,49,73,986.00		1,42,25,353.00
SHIFTING CHARGES	5,51,660.00		2,00,532.00
MISC EXPENSES-OTHERS	21836.00		37,364.00
AMC-LIFT	460661.00		2,45,212.00
AMC-WATER PURIFIER	124325.00		73,870.00





SANITIZING EXPENSES	25359.00		2,18,772.00
AMC - COMPUTER & OTHER OFFICE EQUIPMENT	136597.00		1,02,188.00
		17032147.00	
STAFF PAYMENT & BENEFITS			
COMMUTATION OF PENSION	8,17,499.00		
DAILY ALLOWANCE	10,532.00		58,300.00
GRATUITY	12,00,000.00		31,95,973.00
HALTING/LODGING/HOTEL CHARGES	11,040.00		86,091.00
LEAVE ENCASHMENT			7,58,960.00
LEAVE TRAVEL CONCESSION	61,764.00		32,324.00
PUJA BONUS	7,11,500.00		690200.00
REIMBURSEMENT OF TELEPHONE EXPENSES	3,01,400.00		201863.00
SALARY	15,67,35,444.00		142600724
TRAVELLING ALLOWANCE	28,357.00		108642.00
WAGES	37,90,131.00		3510577.00
CASH HANDLING CHARGES	42,000.00		37500.00
MEDICAL INSURANCE-OFFICER	27,037.00		10800.00
MEDICAL INSURANCE-PENSIONERS	18,000.00		7200.00
MEDICAL INSURANCE-STAFF	1,31,098.00		48951.00
MEDICAL INSURANCE-TEACHER	18,000.00		
OVERTIME - OTHERS	1,27,840.00		38280.00
OVERTIME-STAFF	15,762.00		
PENSION	90,10,824.00		86,45,741.00
		173058228.00	
CAR HIRE CHARGES	47,91,593.00		27,94,011.00
		4791593.00	
CONSULTANCY EXPENSES			25,000.00
TOTAL		24,74,97,976.52	22,73,61,397.76

Date : .05-02-2024

Place: Kolkata


Vice-Chancellor

Vice-Chancellor


Registrar

Registrar


Finance Officer

Finance Officer

For B. K Dutta & Co.
(Chartered Accountant)


B. K. Dutta (FCA)

Proprietor
FRN-314221E

UDIN: 24051914BKBGSY8151



NETAJI SUBHAS OPEN UNIVERSITY



NETAJI SUBHAS OPEN UNIVERSITY					
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022					
RECEIPTS	2021-22	2020-21	PAYMENTS	2021-22	2020-21
	AMOUNT (RS.)	AMOUNT (RS.)		AMOUNT (RS.)	AMOUNT (RS.)
OPENING BALANCE:					
AXIS BANK SB AC NO-910010026707454	432360.28	419400.28	GIS-OFFICER	1,056.00	1,056.00
HDFC BANK CA NO. 50100323908930	157338486.03	1154513.01	GSLI SCHEME- LIC1	15,510.00	
ICICI BANK SB AC NO. 627501209542	316666.00	316666.00	PENSION PAYABLE	7,57,485.00	9,20,986.00
STATE BANK OF INDIA	2069944.17	7150531.56	SECURITY DEPOSIT RECEIVED-OTHERS	15,000.00	
INDIAN BANK: CURRENT ACCOUNT	14324705.71	10991183.80			
INDIAN BANK: SAVINGS BANK ACCOUNT	259524493.71	2695309.06	STALE CHEQUE/PAYMENT	2,31,379.00	
CASH-IN-HAND	345061.00	102010.00	DUTIES & TAXES	2,77,42,680.00	1,86,39,308.00
			SUNDRY CREDITORS	35,36,89,468.45	17,13,54,387.32
DEVELOPMENT GRANT-UGC-DEB	8750000.00	10000000.00	PF LOAN RECOVERY	5,57,750.00	8,07,500.00
GOVERNMENT GRANT-INFRASTRUCTURE	15781000.00	5000000.00	PROVIDENT FUND CONTRIBUTION	1,09,36,800.00	81,96,000.00
AAOU COLLABORATIVE RESEARCH PROJECT GRANT	112668.42		SALARY PAYABLE	1,24,49,447.00	1,46,06,244.00
GIS-OFFICER	1056.00	1056.00	WAGES PAYABLE	56,368.00	53,604.00
GSLI SCHEME- LIC1	15510.00		CAPITAL WORK-IN-PROGRESS (GENERAL)	50,00,000.00	77,66,208.00
INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH GRANT	90000.00		CAPITAL WORK-IN-PROGRESS(STATE GOVT)	10,81,026.00	3,09,23,525.00
STALE CHEQUE/PAYMENT	492115.66	66429.00	INTANGIBLE ASSETS		5,217.00
DUTIES & TAXES	29600302.28	18889206.00	TANGIBLE ASSETS	94,096.00	1,09,823.00
SUNDRY CREDITORS	408000.00		FIXED DEPOSIT WITH INDIAN BANK	41,50,00,000.00	
PF LOAN RECOVERY	557750.00	807500.00	FIXED DEPOSIT WITH HDFC BANK	30,00,00,000.00	
PROVIDENT FUND CONTRIBUTION	10936800.00	8196000.00	FIXED DEPOSIT WITH STATE BANK OF INDIA	16,00,00,000.00	
FIXED DEPOSIT WITH ALLAHABAD BANK	15000000.00		SECURITY DEPOSIT PAYMENT-WBSEDCL		15,37,118.00
SUNDRY DEBTORS	1074161.00		SUNDRY DEBTORS	5,72,560.00	2,05,500.00
ADVANCE-JALPAIGURI REGIONAL CENTRE	362172.00	47555.00	ADVANCE-JALPAIGURI REGIONAL CENTRE	3,10,428.00	1,17,257.00
ADVANCE-KALYANI REGIONAL CENTRE	1359997.00	1237612.00	ADVANCE-KALYANI REGIONAL CENTRE	27,28,211.00	4,04,398.00
DEVELOPMENT GRANT-UGC-DEB RECEIVABLE	1666666.00		ADVANCE UNDER WBHS-OFFICERS	98,000.00	
GENERAL ADVANCE	2483790.00	2779300.00	GENERAL ADVANCE	20,38,690.00	18,16,600.00
GOVERNMENT GRANT-MAINTENANCE RECEIVABLE		3107000.00	GRANT TO STUDY CENTRE	8,12,98,693.00	4,90,97,101.00
GOVERNMENT GRANT-SALARY RECEIVABLE		27559250.00	FESTIVAL ADVANCE	8,82,500.00	8,46,000.00
GRANT TO STUDY CENTRE	5497020.00	2662287.00	ACADEMIC INCOME	9,58,479.00	8,544.00
FESTIVAL ADVANCE	920500.00	821500.00	ACADEMIC EXPENSES	47,45,535.00	1,03,56,989.00
GOVERNMENT GRANT-MAINTENANCE	13401000.00	10168000.00	DEVELOPMENT OF COURSE MATERIALS	96,987.00	
GOVERNMENT GRANT-SALARY	124144929.00	118074467.00	ADMINISTRATIVE & GENERAL EXPENSES	73,38,415.00	53,94,867.43
ACADEMIC INCOME	1085111409.60	667483377.65	FINANCE COST	7,050.32	18,748.34
ACADEMIC EXPENSES	72290.00	6600.00	OTHER EXPENSES	46,822.00	80,191.00
INCOME FROM INVESTMENT	135377.00		REPAIRS & MAINTENANCE	9,35,501.00	27,61,292.00
OTHER INCOME	9313358.00	4652988.02	STAFF PAYMENT & BENEFITS	15,62,37,656.00	14,40,05,631.00
ADMINISTRATIVE & GENERAL EXPENSES		3746.61	TRANSPORTATION EXPENSES	91,548.00	7,676.00
			Closing Balance:		
			AXIS BANK SB AC NO-910010026707454	4,45,478.28	4,32,360.28
			HDFC BANK CA NO. 50100323908930	86,94,156.33	15,73,38,486.03
			ICICI BANK SB AC NO. 627501209542	3,16,666.00	3,16,666.00
			STATE BANK OF INDIA	91,38,500.17	20,69,944.17
			INDIAN BANK: CURRENT ACCOUNT	44,34,781.30	1,43,24,705.71

B. K. DUTTA & CO.
 Chartered Accountants
 FRN-314221E



NETAJI SUBHAS OPEN UNIVERSITY
DD 26, Sector - I, Salt Lake, Kolkata - 700064
Website: wbnsoou.ac.in, Tele-Fax: 03340663224, Ph: 03340663213

RECEIPTS	2021-22	2020-21	PAYMENTS	2021-22	2020-21
	AMOUNT (RS.)	AMOUNT (RS.)		AMOUNT (RS.)	AMOUNT (RS.)
			INDIAN BANK: SAVINGS BANK ACCOUNT	19,24,78,248.01	25,95,24,493.71
			CASH-IN-HAND	1,16,618.00	3,45,061.00
TOTAL	1,76,16,39,588.86	90,43,93,487.99	TOTAL	1,76,16,39,588.86	90,43,93,487.99

Date : .05-02-2024
Place: Kolkata

For B. K Dutta & Co.
(Chartered Accountant)


Vice-Chancellor
Vice-Chancellor


Registrar
Registrar


Finance Officer
Finance Officer

NETAJI SUBHAS OPEN UNIVERSITY


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