



# B. K. DUTTA & CO.

(Chartered Accountant)

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

## AUDITOR'S REPORT

Financial Year 2022-23

1. We have audited the Balance Sheet of Netaji Subhas Open University(NSOU), established on 20<sup>th</sup> 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 31.03.2023 together with schedules and Receipts & Payments and Income & Expenditure Accounts drawn up for the Financial year ended 31-03-2023. 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 31.03.2023.
    - (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: -24051914BKBGSZ3879



Date: - 6th February, 2024.

Place: - Kolkata.



# B. K. DUTTA & CO.

(Chartered Accountant)

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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. 16,38,28,290.20 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 31<sup>st</sup> March, 2023.
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 31.03.2023 is Rs.47,71,70,062.00, 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 31.03.2023 of ₹ 2, 13,965/- 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. 65, 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. 10,47,93,462.00 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 (F.C.A.)

Proprietor

F.R.N. - 314221E

M. No. 051914.

UDIN ICAI NO: -24051914BKBGZ3879



Date: - 6th February, 2024.

Place: - Kolkata.



NETAJI SUBHAS OPEN UNIVERSITY				
BALANCE SHEET AS AT 31ST MARCH, 2023				
SOURCES OF FUND	SCHEDULE	2022-23		2021-22
			AMOUNT (RS.)	AMOUNT (RS.)
<b>CAPITAL FUNDS:</b>				
RESTRICTED FUND:	1			
ACCUMULATED FUND- DEB		9,21,51,257.88		9,47,47,727.88
ACCUMULATED FUND- General		20,37,94,599.58		20,21,21,074.58
ACCUMULATED FUND - State Govt.		38,83,96,578.00		39,61,92,920.00
ACCUMULATED FUND-CSR INDIAN BANK		14,13,196.00		-
DEVELOPMENT GRANT-CEMCA		58,705.00		58,705.00
GOVERNMENT GRANT-INFRASTRUCTURE		47,10,02,926.00		38,95,88,868.00
CORPUS FUND-CARCINOMA		5,00,000.00		5,00,000.00
			1,15,73,17,262.46	
UNRESTRICTED FUND:	2			
GENERAL FUND		20,82,37,261.92		19,51,02,309.55
UNIVERSITY WELFARE FUND & EMPLOYEE'S BENEFIT FUND		4,54,25,00,000.00		3,89,25,00,000.00
			4,75,07,37,261.92	
CURRENT LIABILITIES & PROVISIONS	3		18,81,33,008.34	16,84,06,092.76
GRAND TOTAL			6,09,61,87,532.72	5,33,92,17,697.77
APPLICATION OF FUND				
FIXED ASSETS :	4			
INTANGIBLE ASSETS		41,15,452.00		40,03,352.00
TANGIBLE ASSETS		84,64,96,343.46		83,43,60,618.46
CAPITAL WORK IN PROGRESS		47,71,70,062.00		38,41,22,065.00
			1,32,77,81,857.46	
INVESTMENTS(FIXED DEPOSIT)	5		4,22,01,70,524.00	3,78,86,79,400.00
CURRENT ASSETS	6		52,79,74,137.99	29,85,83,840.39
LOANS, ADVANCES & DEPOSITS	7		2,02,61,013.27	2,94,68,421.92
GRAND TOTAL			6,09,61,87,532.72	5,33,92,17,697.77
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	12			

Date : .06-02-2024

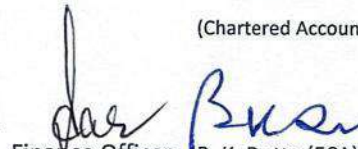
Place: Kolkata

  
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: 24051914BKBGSZ3879



NETAJI SUBHAS OPEN UNIVERSITY



NETAJI SUBHAS OPEN UNIVERSITY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31, MARCH, 2023

PARTICULARS	SCHEDULE	2022-23	2021-22
		AMOUNT (RS.)	AMOUNT (RS.)
INCOME:			
DIRECT INCOME	8	1,04,58,51,847.74	1,22,17,93,811.15
INDIRECT INCOME	9	19,03,60,570.62	31,62,65,627.89
TOTAL (A)		1,23,62,12,418.36	1,53,80,59,439.04
EXPENDITURE:			
DIRECT EXPENSES	10	30,33,13,305.64	38,67,76,547.81
INDIRECT EXPENSES	11	26,21,54,207.35	24,74,97,976.52
TOTAL (B)		56,54,67,512.99	63,42,74,524.33
EXCESS OF INCOME OVER EXPENDITURE (C=A-B)		67,07,44,905.37	90,37,84,914.71
TRANSFER TO UNIVERSITY WELFARE & EMPLOYEE BENEFIT FUND (D)		65,00,00,000.00	87,00,00,000.00
SURPLUS TRANSFERRED TO GENERAL FUND (E=C-D)		2,07,44,905.37	3,37,84,914.71
TOTAL (D+E)		67,07,44,905.37	90,37,84,914.71

Date : .06-02-2024

Place: Kolkata

  
Vice-Chancellor

  
Registrar

  
Finance Officer

vice-Chancellor

Registrar

Finance Office,

NETAJI SUBHAS OPEN UNIVERSITY

For B. K Dutta & Co.

(Chartered Accountant)

  
B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGZ3879





NETAJI SUBHAS OPEN UNIVERSITY		
SCHEDULE - 1		
RESTRICTED FUND:	2022-23	2021-22
PARTICULARS	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
ACCUMULATED FUND-DEB	9,21,51,257.88	9,47,47,727.88
ACCUMULATED FUND-GENERAL	20,37,94,599.58	20,21,21,074.58
ACCUMULATED FUND-STATE GOVT.	38,83,96,578.00	39,61,92,920.00
ACCUMULATED FUND-CSR INDIAN BANK	14,13,196.00	-
DEVELOPMENT GRANT-CEMCA	58,705.00	58,705.00
GOVERNMENT GRANT-INFRASTRUCTURE	47,10,02,926.00	38,95,88,868.00
CORPUS FUND-CARCINOMA	5,00,000.00	5,00,000.00
TOTAL	1,15,73,17,262.46	1,08,32,09,295.46
SCHEDULE - 2		
UNRESTRICTED FUND:	2022-23	2021-22
PARTICULARS	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
GENERAL FUND	20,82,37,261.92	19,51,02,309.55
UNIVERSITY WELFARE & EMPLOYEE BENEFIT FUND	4,54,25,00,000.00	3,89,25,00,000.00
TOTAL	4,75,07,37,261.92	4,08,76,02,309.55
SCHEDULE - 3		
CURRENT LIABILITIES & PROVISIONS:	2022-23	2021-22
PARTICULARS	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
TDS PAYABLE	2,37,103.18	23,44,735.18
ADVANCE FROM VENDORS	14,643.50	14,643.50
SUNDRY CREDITORS	1,54,497.00	-
ACCUMULATED DEPRECIATION	16,48,56,164.00	14,53,02,248.00
REMUNERATION OF CONTRACTUAL ACADEMIC	95,440.00	1,40,295.00
REMUNERATION OF CONTRACTUAL STAFF	85,159.00	95,440.00
SALARY-OFFICER PAYABLE	27,46,645.00	27,65,060.00
SALARY-STAFF PAYABLE	26,31,338.00	26,24,988.00
SALARY-TEACHER PAYABLE	85,23,535.00	72,41,105.00
WAGES -HEAD OFFICE PAYABLE	62,796.00	57,166.00
ENDOWMENT FUND FOR AWARD OF THE ICAI GOLD MEDAL	1,25,000.00	1,25,000.00
AAOU COLLABORATIVE RESEARCH PROJECT GRANT	-	3,67,666.42
GOVERNMENT GRANT - WBHS-OFFICER & TEACHERS	1,034.00	-
INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH GRANT	60,000.00	90,000.00
IKS-LISAD-2023-INTERNATIONAL SEMINAR	1,028.00	-
PENSION PAYABLE	7,75,152.00	7,48,893.00
SECURITY DEPOSIT RECEIVED-OTHERS	5,27,413.00	3,77,413.00
SECURITY DEPOSIT RECEIVED-PRINTERS	43,80,000.00	43,80,000.00
SUNDRY CREDITORS (STALE CHEQUE)	28,08,060.66	16,31,439.66
SRINIKETAN SANTINIKETAN DEV. AUTHORITY FUND	-	1,00,000.00
SEMINAR\SYMPOSIUM\TRAINING\WORKSHOP\ EXP PAYABLE	48,000.00	-
TOTAL	18,81,33,008.34	16,84,06,092.76

Date : .06-02-2024

Place: Kolkata

  
Vice-Chancellor

  
Registrar

  
Finance Officer

For B. K Dutta & Co.

(Chartered Accountant)

  
B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGZ3879



Vice-Chancellor Registrar Finance Officer  
NETAJI SUBHAS OPEN UNIVERSITY



NETAJI SUBHAS OPEN UNIVERSITY		
SCHEDULE - 4		
FIXED ASSETS;	2022-23	2021-22
PARTICULARS	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
INTANGIBLE ASSETS	41,15,452.00	40,03,352.00
TANGIBLE ASSETS	84,64,96,343.46	83,43,60,618.46
CAPITAL WORK IN PROGRESS(GENERAL)	4,55,45,842.00	1,52,32,270.00
CAPITAL WORK IN PROGRESS(STATE GOVT.)	43,16,24,220.00	36,88,89,795.00
TOTAL	1,32,77,81,857.46	1,22,24,86,035.46
SCHEDULE - 5		
INVESTMENT:	2022-23	2021-22
PARTICULARS	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
FIXED DEPOSIT WITH INDIAN BANK	3,75,00,00,000.00	3,32,85,16,982.00
FIXED DEPOSIT WITH HDFC BANK	31,00,00,000.00	30,00,00,000.00
FIXED DEPOSIT WITH ICICI BANK	1,70,524.00	1,62,418.00
FIXED DEPOSIT WITH STATE BANK OF INDIA	16,00,00,000.00	16,00,00,000.00
TOTAL	4,22,01,70,524.00	3,78,86,79,400.00
SCHEDULE - 6		
CURRENT ASSETS:	2022-23	2021-22
PARTICULARS	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
ADVANCE TO VENDOR		7,000.00
CASH IN HAND (AS CERTIFIED)	2,13,965.00	1,16,618.00
<b>BANK ACCOUNTS:</b>		
<b>INDIAN BANK:</b>		
INDIAN BANK CA NO. 20021580770	5,83,17,737.30	44,34,781.30
INDIAN BANK SB AC NO. 50008435793	24,42,50,330.61	19,24,78,248.01
AXIS BANK SB AC NO-910010026707454	4,58,993.28	4,45,478.28
ICICI BANK SB AC NO. 627501209542	3,16,666.00	3,16,666.00
STATE BANK OF INDIA CA NO. 37041615334	93,35,189.17	91,38,500.17
HDFC BANK SB AC NO. 50100323908930	16,24,43,986.13	86,94,156.33
<b>OTHER CURRENT ASSETS:</b>		
ACCRUED INTEREST	4,97,30,436.59	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	16,70,444.00	16,65,444.00
TDS RECEIVABLE	8,57,988.00	-
TOTAL	52,79,74,137.99	29,85,83,840.39

Date : .06-02-2024

Place: Kolkata

  
Vice-Chancellor

  
Registrar

  
Finance Officer

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

  
B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGZ3879

Vice-Chancellor

Registrar

Finance Officer,

NETAJI SUBHAS OPEN UNIVERSITY





NETAJI SUBHAS OPEN UNIVERSITY

SCHEDULE -7		
LOANS, ADVANCES & DEPOSITS:	2022-23	2021-22
PARTICULARS	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
GRANT TO STUDY CENTRE	91,88,580.02	73,56,975.92
FESTIVAL ADVANCE	7,04,240.00	5,58,700.00
ADVANCE-KALYANI REGIONAL CENTRE	18,29,999.25	17,55,000.00
ADVANCE-JALPAIGURI REGIONAL CENTRE	3,05,806.00	2,45,358.00
GENERAL ADVANCE	2,83,000.00	2,55,000.00
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
TOTAL	2,02,61,013.27	2,94,68,421.92

Date : .06-02-2024

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: 24051914BKBGZ3879



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 : .06-02-2024

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: 24051914BK BGS23879



**NETAJI SUBHAS OPEN UNIVERSITY**



NETAJI SUBHAS OPEN UNIVERSITY			
SCHEDULE - 8			
DIRECT INCOME:	2022-23		2021-22
PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
<b>ADMISSION FEES:</b>			
ADMISSION FEES RECEIVED	24,23,24,665.32		50,50,21,738.44
EXAMINATION FEES RECEIVED	18,65,37,267.57		15,85,72,379.71
OTHERS FEES RECEIVED	2,25,135.00		62,567.00
REGISTRATION FEES FOR PHD	7,32,602.00		-24,000.00
RENEWAL FEES OF COURSES	46,60,41,558.85		41,06,15,197.00
		89,58,61,228.74	
GOVERNMENT GRANT-MAINTENANCE	1,02,70,000.00		1,34,01,000.00
UGC-DEB GRANT-ICT/OTHERS	13,04,60,232.00		1,00,00,000.00
GOVERNMENT GRANT-SALARY	92,60,387.00	14,99,90,619.00	12,41,44,929.00
<b>TOTAL</b>		<b>1,04,58,51,847.74</b>	<b>1,22,17,93,811.15</b>

SCHEDULE - 9			
INDIRECT INCOME:	2022-23		2021-22
PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
INTEREST FROM FIXED DEPOSIT	16,38,28,290.20		28,47,92,853.39
<b>OTHER INCOME:</b>			
INTEREST FROM SAVINGS ACCOUNT	59,51,046.00		1,09,28,869.00
MISCELLANEOUS RECEIPTS	79,767.42		46,451.00
RTI FEES	2,470.00		11,240.00
SALE OF OLD BOOKS/OTHERS			10,59,517.50
SALE OF OLD NEWS PAPER	2,280.00		1,150.00
APPLICATION OF FEES FOR RECRUITMENT- OFFICER	1,01,500.00		-
APPLICATION OF FEES FOR RECRUITMENT- STAFF	1,11,800.00		-
APPLICATION OF FEES FOR RECRUITMENT- TEACHER	7,12,000.00		-
LEASE RENT RECEIVED	17,501.00		-
ROYALTY FOE SALE OF BOOKS			1,08,877.00
		17,08,06,654.62	
<b>ADJUSTMENT OF DEPRECIATION:</b>			
ACCUMULATED FUND-DEB	33,64,083.00		35,14,970.00
ACCUMULATED FUND-GENERAL	59,36,428.00		51,95,522.00
ACCUMULATED FUND-STATE GOVT.	1,01,66,821.00		
ACCUMULATED FUND- CSR INDIAN BANK	86,584.00	1,95,53,916.00	1,06,06,178.00
<b>TOTAL</b>		<b>19,03,60,570.62</b>	<b>31,62,65,627.89</b>

Date : .06-02-2024  
Place: Kolkata

  
Vice-Chancellor

vice-Chancellor

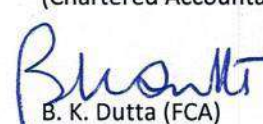
  
Registrar

Registrar

  
Finance Officer

Finance Officer

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

  
B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBSGSZ3879



NETAJI SUBHAS OPEN UNIVERSITY



<b>NETAJI SUBHAS OPEN UNIVERSITY</b>			
<b>SCHEDULE - 10</b>			
<b>DIRECT EXPENSES:</b>	2022-23		2021-22
PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
<b>ADMISSION EXPENSES</b>			
ADMISSION EXPENSES FOR PHD	1,13,280.00		-
ADMISSION EXP FOR BDP	48,74,796.00		61,19,337.00
ADMISSION EXP FOR BED SPL.	30,46,000.00		1,11,510.00
ADMISSION EXP FOR CERT/DIPLOMA	6,86,439.00		7,11,079.00
ADMISSION EXP FOR PG	67,69,545.00		1,94,46,295.00
ADVERTISEMENT EXP-ADMISSION	72,31,235.00		50,91,997.00
RENEWAL EXPENSES FOR PG	1,30,390.00		-
RENEWAL EXP. FOR BDP	20,54,970.00	2,49,06,655.00	-
<b>COURSE EXPENSES</b>			
REM. FOR CONTENT WRITERS & EDITORS-MED(SPL)(DEB)	30,000.00		-
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-BDP			14,79,887.00
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-BDP (DEB)	12,87,770.00		-
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-PG			7,56,420.00
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-PG(DEB)	1,74,287.00		-
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-PHD			39,000.00
REM. FOR CONTENT WRITERS & EDITORS/OTHERS-PHD(DEB)	40,500.00	15,32,557.00	-
<b>EXAMINATION EXPENSES</b>			
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-BDP	3,35,105.00		87,983.00
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-BED			6,400.00
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-CERT/DIPLOMA	1,62,600.00		-
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-MED	46,630.00		-
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-OTHER			3,000.00
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-PG	5,64,050.00		5,20,300.00
EVAL/MOD/SCRUTINY/Q.PAPER SETTER EXP-SPL.BED	48,150.00		26,000.00
EXAMINATION CONDUCTING CHARGES -BDP	1,44,81,782.00		3,71,01,844.00
EXAMINATION CONDUCTING CHARGES -B.ED			35,684.00
EXAMINATION CONDUCTING CHARGES -B.ED SPL	1,26,477.00		65,022.00
EXAMINATION CONDUCTING CHARGES -CERT	9,23,595.00		1,43,922.00
EXAMINATION CONDUCTING CHARGES -PG	1,08,34,580.00		1,57,58,495.00
EXAMINATION EXPENSES-BDP	3,49,57,466.00		3,48,51,736.80
EXAMINATION EXPENSES-BED	3,129.00		-
EXAMINATION EXPENSES-CERTIFICATE/DIPLOMA	23,657.00		-
EXAMINATION EXPENSES-MED	4,493.00		-
EXAMINATION EXPENSES-PG	5,750.00		75,956.00
EXAMINATION EXPENSES-SPL. BED	1,70,737.00		-
EXPENSES FOR PHD	5,60,882.00	6,32,49,083.00	10,500.00
<b>EXPENSES FOR STUDY CENTRE</b>			
STUDY CENTRE-EXP FOR ASSIGNMENT-BDP			1,26,49,033.00
STUDY CENTRE-EXP FOR ASSIGNMENT-BLIS	-59,220.00		3,39,160.00
STUDY CENTRE-EXP FOR ASSIGNMENT-PG	-5,33,733.00		40,51,020.00
STUDY CENTRE-EXP FOR INDUCTION MEETING/OTHERS	36,000.00		-





STUDY CENTRE-EXP FOR PCP-PG	93,92,200.00		-
STUDY CENTRE-EXP FOR PG			1,35,700.00
STUDY CENTRE-MAINTENANCE	4,08,68,416.90		7,55,33,005.01
STUDY CENTRE-STARTUP EXPENDITURE	6,00,000.00	5,03,03,663.90	5,12,549.00
<b>PRINTING OF STUDY MATERIALS</b>			
PRINTING OF CONFIDENTIAL ITEMS	9210788.00		50,20,138.00
PRINTING OF STUDY MATERIALS-BDP	74417465.00		7,22,82,364.00
PRINTING OF STUDY MATERIALS-BED			4,83,371.00
PRINTING OF STUDY MATERIALS-CERT./DIP.	265372.00		12,70,365.00
PRINTING OF STUDY MATERIALS-MED	39473.00		-
PRINTING OF STUDY MATERIALS-OTHERS			9,649.00
PRINTING OF STUDY MATERIALS-PG	20451044.00		3,31,31,683.00
PRINTING OF STUDY MATERIALS-SPL. BED	409320.00	10,47,93,462.00	-
<b>PRINTING-OTHERS</b>			
PRINTING OF BROCHURE	72720.00		2,53,641.00
PRINTING OF FORMS/OTHERS			5,600.00
PRINTING OF PROSPECTUS-BDP	188160.00		94,080.00
PRINTING OF PROSPECTUS-BLISC			30,240.00
PRINTING OF PROSPECTUS-CERTIF			25,200.00
PRINTING OF PROSPECTUS-PG	164640.00		77,280.00
PRINTING OF SEMINAR INVITATION CARD/SCHEDULE ETC	6404.00	4,31,924.00	4,872.00
<b>OTHERS:</b>			
APPLICATION FEES PAYMENT-UGC	837821.24		-
COUNSELLING EXPENSES-BED SPL.	16280.00		-
COUNSELLING EXPENSES-BLIS	113200.00		53,200.00
EXAMINER REM\TRAVELL\REF-MSW & MLIS	143600.00		-
EXPENSES FOR BED(ODL COURSES)	7691.00		-
EXPENSES FOR PCP-BDP	13000.00		-
EXPENSES FOR PCP-PG	568371.00		1,87,200.00
EXPENSES FOR PCP-SPL. BED	52263.00		-
EXP FOR LAB COUNSELLING-CUM--EVALUATION	14062997.00		-
LABORATORY CONSUMABLES	12967.00		2,661.00
PLACEMENT CHARGES-M.ED(SPL)	27000.00		-
PRACTICAL EXAMINATION EXP-BED SPL	154400.00		-
PRACTICAL EXAMINATION EXP-MED SPL.	43973.00		-
RESEARCH AND DEVELOPMENT EXP.	1064228.00		8,05,000.00
SEMINAR & SYMPOSIUM\TRAINING\WORKSHOP EXP	756976.00	1,78,74,767.24	-
<b>DEVELOPMENT OF COURSE MATERIALS</b>			
DEVELOPMENT OF COURSE MATERIALS	243882.00	2,43,882.00	96,987.00
<b>LIBRARY MAINTENANCE &amp; DEVELOPMENT</b>			
LIBRARY MAINTENANCE & OTHERS	310239.50	310239.50	1,39,468.00
<b>STUDENT SUPPORT SERVICES</b>			
ICT SUPPORT - BDP	8028895.00		1,89,18,590.00
ICT SUPPORT - BDP-(DEB)	3000000.00		-
ICT-SUPPORT-PG	22910347.00		2,55,29,928.00
ICT SUPPORT - PG (DEB)	3673156.00		-
ICT-SUPPORT-SPL. BED	1000000.00		8,73,000.00
ICT-SUPPORT-SPL. BED (DEB)	506000.00		-





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ICT-SUPPORT-UGC			1,00,00,000.00
ICT-SUPPORT-VOCATIONAL STUDY			8,49,997.00
ICT-SUPPORT-VOCATIONAL STUDY (DEB)	548674.00	3,96,67,072.00	-
TOTAL		30,33,13,305.64	38,67,76,547.81

Date : .06-02-2024

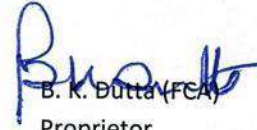
Place: Kolkata

  
Vice-Chancellor

  
Registrar

  
Finance Officer

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

  
B. K. Dutta (FCA)

Proprietor

FRN-314221E

UDIN: 24051914BKBGSZ3879



vice-Chancellor Registrar Finance Officer,  
NETAJI SUBHAS OPEN UNIVERSITY