

महानिदेशक लेखा परीक्षा का कार्यालय
(केन्द्रीय) , कोलकाता



O/O THE DIRECTOR GENERAL OF
AUDIT (CENTRAL), KOLKATA
8 K S Roy Road
GIP Building
Kolkata , West Bengal
PIN 700001

Ltr No: INSPECTION WING/2025-2026/DIS-2577295
Date: 09 Apr 2025

To,

The Vice-Chancellor,
Visva-Bharati,
P.O.- Santiniketan,
Birbhum,
West Bengal,
721235

Subject: Issue of Inspection Report on the accounts of Visva Bharati University, Santiniketan for the period from 01.04.2023 to 31.03.2024.

Sir/Madam,

यह दिनांक 01.04.2023 से 31.03.2024 तक की अवधि के लिए विश्व भारती विश्वविद्यालय, शांतिनिकेतन के कार्यालय के खातों पर निरीक्षण रिपोर्ट को अग्रेषित किया जाता है। इसके अलावा यह अनुरोध किया जाता है कि इस रिपोर्ट के जारी होने की तारीख से एक महीने के भीतर विभागाध्यक्ष के माध्यम से उत्तर प्रस्तुत किया जाए।

This is to forward herewith the Inspection Report on the accounts of Visva Bharati University, Santiniketan for the period from 01.04.2023 to 31.03.2024. It is further requested to submit reply through the head of the Department within one month from the date of issue of this report.

यह रिपोर्ट, ऑडिटी द्वारा प्रस्तुत और उपलब्ध कराई गई जानकारी के आधार पर, तैयार की गई है। महानिदेशक लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता ऑडिटी की ओर से किसी भी गलत सूचना और / या गैर-सूचना के लिए किसी भी जिम्मेदारी को अस्वीकार करता है।

The report has been prepared on the basis of information furnished and made available by the auditee. The Office of the Director General of Audit, Central, Kolkata disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

Yours faithfully,

Encls: As above

Aditi Sharma
Director

Copy to:-

Ltr No : INSPECTION WING/2025-2026/DIS-2577295/C1/For Information

- 1 The Register, Visva-Bharati, P.O.- Santiniketan, Birbhum, West Bengal, 721235 for information. It is requested to see that the reply of the Head of the Office on the paragraph in Part-II of this report is obtained in time and forwarded to this office with his comments thereon within one month from the date of issue of this report.

Ltr No : INSPECTION WING/2025-2026/DIS-2577295/C2/For Information

- 2 The Finance Officer, Visva-Bharati, P.O.- Santiniketan, Birbhum, West Bengal, 721235 for information. It is requested to see that the reply of the Head of the Office on the paragraph in Part-II of this report is obtained in time and forwarded to this office with his comments thereon within one month from the date of issue of this report.

Ltr No : INSPECTION WING/2025-2026/DIS-2577295/C3/For Information

- 3 The Assistant Audit Officer, OAD Co-ordination for information.



**Inspection Report on the accounts of Visva Bharati University, Santiniketan for the
period from 01.04.2023 to 31.03.2024**

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**Inspection Report on the accounts of Visva Bharati University, Santiniketan for the
period from 01.04.2023 to 31.03.2024**

Part – I (Introduction)

1.1 Overview

Founded by Nobel Laureate Rabindranath Tagore in 1921, Visva-Bharati was declared as a Central University and an Institution of National Importance by the Visva Bharati Act of May, 1951. Visva Bharati, as per the Act of Parliament of 1951, has the President of India as the Paridarsaka (Visitor) and the Governor of West Bengal as the Pradhana (Rector). The President of India appoints the Acharya (Chancellor) and the Upacharya (Vice-Chancellor) of the University. The Act of 1951, with certain amendments made by Parliament thereafter, and the Statutes of Visva Bharati constitute the basis of the powers and functions of the university and its constituent authorities. The chief decision-making bodies of the university are the Samsad (Court), the Karma Samiti (Executive Council), the Siksha Samiti (Academic Council), the Artha Samiti (Finance Committee), and the various Institute Boards and Patha Samitis (Boards of Studies). The University is an autonomous organisation under the Ministry of Education (MHRD), Government of India.

The University has the following Institutes, namely:

At Santiniketan

1. Bhasha Bhavana (Institute of Languages, Literature & Culture)
2. Vidya Bhavana (Institute of Social Sciences)
3. Siksha Bhavana (Institute of Science)
4. Kala Bhavana (Institute of Fine Arts)
5. Sangeet Bhavana (Institute of Music, Dance & Drama)
6. Vinaya Bhavana (Institute of Education)
7. Rabindra Bhavana (Institute of Tagore Studies, Museum & Archives)
8. Patha Bhavana (Institute of Primary, Secondary & Higher Secondary Education)

At Sriniketan

1. Palli Samgathana Vibhaga (Institute of Rural Reconstruction)
2. Palli Siksha Bhavana (Institute of Agricultural Science)
3. Siksha Satra (Institute of Primary, Secondary & Higher Secondary Education)

At Kolkata : Granthana Vibhaga (Publishing Department)

Besides, Visva Bharati also guides the functioning of Agro-Economic Research Centre (AERC) and the Rathindra Krishi Vikas Kendra (RKVK), sponsored by the Ministry of Agriculture.

1.2 Budget and Expenditure:

The budget and expenditure for the last three years is given below:

(in ₹ lakh)

Year	Budget	Expenditure
2021-22	29052.80	30819.57
2022-23	33374.00	35057.47
2023-24	35661.00	36770.35

1.3 Audit objectives

The objectives of the audit were to ascertain whether:

- (i) The University functioned in accordance with the terms spelt out in its Act, Regulations, statutes and ordinances;
- (ii) the purchases, maintenance and utilisation of assets, equipments, consumables, etc. were done as per applicable norms;
- (iii) the sanction and payment of pay and allowances, Pension, TA/LTC claims, etc. were in conformity with relevant GOI rules/orders;

1.4 Audit sample, Scope of audit and audit methodology

Audit of the accounts of Visva Bharati University, Santiniketan for the period 2023-24 was conducted by an audit team of the Office of the Director General of Audit (Central), Kolkata under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, read with Section 36(1) of the Visva-Bharati Act, 1951, from 05.02.2025 to 11.03.2025. The audit commenced with an Entry Conference with the Registrar and other officers of the University on 05.02.2025 where the audit objectives, scope and methodology were explained. Audit Requisition and Audit Enquiry were issued to the University to seek records and information and based upon the examination of the records and information made available to audit Audit Observations were issued. Audit also held meeting with the Vice Chancellor and other senior officials of the University on 19.02.2025 and 27.02.2025 during the course of audit. Audit test checked 912 numbers of vouchers, 2 sponsored projects and 24 numbers agreements/ work orders during the period covered in audit. At the conclusion of audit, an Exit Conference with the Vice-Chancellor and university

officials was held on 11.03.2025 wherein the audit findings were discussed. Replies received from the University have been considered and suitably incorporated.

1.5 Audit criteria

Audit criteria were derived from the following sources:

- (i) General Financial Rules, 2017, Manual of Procurement of Works, 2017
- (ii) Receipt & Payment Rules, 1983, DDO Manual
- (iii) FRs & SRs, GOI notification/orders, DoPT instructions
- (iv) CPWD Works Manual, CVC guidelines
- (v) Minimum Wages Act & Rules, EPFO Act
- (vi) The Visva Bharati act, 1951, as amended

PART-II

(Audit Findings)

PART-II-(A)

(Significant Audit Findings)

Reference Number: OBS-1863806

2.1 (IIA) Irregular payment of ₹2.22 crore due to grant of inadmissible incentive increment, in contravention of the instructions of the Ministry of Education

The Ministry of Education (earlier MHRD), while conveying on 02.11.2017 vide no. 1-7/2015-U.II(1), the approval of the Govt of India for the revision of the pay scales of teachers in the Higher Educational Institutions under the purview of the UGC as per recommendations of the 7th Central Pay Commission w.e.f. 01.01.2016, categorically stated in para 8 that the incentive structure is built-in in the pay structure itself and therefore, there shall be no incentives in form of additional increments for obtaining the degrees of M.Phil or Ph.D..

Despite such clear instructions, University Grants Commission (UGC) in its Regulations, 2018 (Para No. 19.01), which came into force from 18.07.2018, regulated that individuals holding a Ph.D. degree at the time of recruitment as Assistant Professors were entitled to five non-compounded advance increments, while M.Phil degree holders were entitled to

two non-compounded advance increments. As per this regulation, teachers who completed their Ph.D. while in service were eligible for three non-compounded increments.

Audit noticed that Visva Bharati University (VBU) issued an order on 18.03.2019, approving that Assistant Professor and Assistant Librarian of the University would be granted incentives in form of non-compounded advance increments for obtaining the degrees of M.Phil or Ph.D as per the UGC Regulation, 2018. A test check of service books of faculty members revealed that the University, in deviation from the instruction of MoE, dated 02.11.2017 mentioned above, granted additional incentive increments for obtaining M.Phil or Ph.D. to 107 Assistant Professors. It was computed from arrear payment records of 38 Assistant Professors that the grant of such inadmissible advance increments resulted in irregular payment of **₹2,22,10,128** (upto January 2025) as given in **Annexure 1**. More number of illustrative 69 cases involving inadmissible incentive increments are given in **Annexure 2**.

Audit further noted that the UGC also clarified on 10.02.2025 vide no. F.16-1/2023(CU)/128114 that all central universities are to strictly adhere to the point 8 of the instructions issued by the Ministry of Education on November 2, 2017 wherein it was described that the incentive structure was built-in the pay structure itself and there shall be no incentives in form of additional increments for obtaining the degrees of M.Phil or Ph.D.. From the above, it would be evident that clause 19.1 of UGC Regulation 2018 was a clear deviation of the instruction of the MoE which UGC also admitted through its clarification issued on 10.02.2025. Therefore, grant of additional incentive increment by VBU to the teachers for obtaining M.Phil/Ph.D. was irregular and VBU is required to undertake review of all cases (including 107 cases listed in Annexure 1 & Annexure 2) in which additional incentive increments have been provided to faculty members in contravention of the instruction of MoE mentioned above and take necessary action for corrective measures as well as recovery of inadmissible payments.

Reply is awaited.

Reference Number: OBS-1860241

2.2 (IIA) Avoidable payment of ₹ 1.32 crore on account of arbitration amount due to poor monitoring by the University

As per Rule 21(i) of GFR 2017, every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The work of construction of the Integrated Science Laboratory Building for Shiksha Bhawan at Visva-Bharati, Santiniketan was entrusted to CPWD as a Deposit Work. Administrative Approval and Financial Sanction for the work was accorded of ₹16.45 crore on 05 April 2009 and the same was deposited to the CPWD. The tender for the said work awarded to M/s Paul Builders under Agreement No. 19/CE/EE/KCE-VI/2010-11 by CPWD at an agreed amount of ₹11.24 crore. The contract was awarded on 24.06.2010, with actual completion on 13.11.2014, and Visva-Bharati took over the building for use on 18.04.2015. However, CPWD reported a final expenditure of ₹19.85 crore, as per expenditure report for the Month of April 2023, which exceeded the sanction/deposit amount by ₹3.39 crore. Reasons for incurring extra expenditure and authorizing the same by client department was sought from Visva-Bharati, but no response was received.

Scrutiny of records revealed that final bills of the contractor were not settled by the CPWD, since there was a dispute in the contract between CPWD and contractors regarding non-payment as well as abnormal delay in releasing payment of final bills, escalation bills related to steel, cement, wages and other material etc. The contractor of the above work went to the arbitral tribunal for the adjudication of disputes. Audit noted that the contractor raised 11 claims related to disputes which included non-payment of final bills, escalation of labor wages and material costs, and interest on delayed payments etc., which were directly attributed to the CPWD. The Arbitral Tribunal ruled in favor of the contractor on 31 March 2023, awarding ₹1.25 crore, including interest, with a directive for payment within three months to avoid further interest at 9% per annum.

CPWD informed on 26.04.2023 to Visva-Bharati about the arbitration award and requested the release of funds for payment. However, the University did not take up the matter with the CPWD or Ministry, despite of the fact that these delays or non-payment were not attributed to the University and it was the responsibility of the CPWD to make timely payment to the contractor.

Audit further noted from the expenditure statement of CPWD for the Month of August 2023, i.e after lapse of 3 months, excess expenditure of ₹1.32 crore was charged (earlier it was ₹19.85 crore for the month of April 2023 and in August 2023, upto date expenditure was ₹21.17 crore) by the CPWD for making payment of award amount to the contractor and adjusted the same from the savings of other deposit work of the University. Thus, lack of monitoring and failure to act proactively led to an avoidable financial burden of ₹1.32 crore. Despite CPWD informing the University about the arbitration award, the University neither challenged about its liability for the payment nor sought Ministry

intervention. Such negligence resulted in additional financial expenditure and misallocation of funds from other deposit works. The University's inaction not only violated prudent financial management principles under Rule 21(i) of GFR 2017 but also failed to protect public funds from unnecessary expenditure.

Reply is awaited.

Reference Number: OBS-1865828

2.3 (IIA) Non-deposition of Employee's provident fund amounting to ₹89.65 lakh to EPFO in respect of outsourced workers directly engaged by the University

Section 1 of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 specifies that any establishment with twenty or more employees, or specific categories thereof designated by the Central Government, is mandated to participate in this Act.

Clause 29 of the Employees' Provident fund Scheme, 1952 obligates the employers to pay EPF contribution by an amount equal to 12 percent of the emoluments (basic wage and dearness allowance) and equal contribution payable by the employees.

Clause 30 of the Scheme places the responsibility on the principal employer to pay both the contribution payable by himself and also, on behalf of the members employed by him directly or through contractors. For employees earning more than fifteen thousand Rupees monthly, the employer's contribution is capped based on the threshold of 12 percent of the emoluments.

An examination of payment vouchers related to outsourced workers at Visva-Bharati University for the year 2023-24, revealed that the University engaged between 399 and 400 outsourced workers across its various departments on short-term contracts of 89 days, with contracts being renewed for additional 89-day periods upon completion. Of these, the University directly employed between 20 and 137 workers in different departments from April 2022 to January 2025. The annual expenditure for this direct engagement was recorded as ₹90.34 lakh for FY 2022-23, ₹1.55 crore for FY 2023-24 and ₹1.37 crore for FY 2024-25 (up to January 2025), according to payment records available for audit.

However, it was worth mentioning that the University did not extend the benefits of the Employees' Provident Fund (EPF Scheme) to its workers, despite being registered with the Employees' Provident Fund Organisation since August, 2018.

Failure to provide the benefit of EPF scheme resulted in non-deposition of Employee Provident Fund contribution amounting to ₹89,64,734 under EPF scheme (₹43,72,475 as employer's contribution and ₹45,92,259 as employee's contribution) for the period from

April 2022 to January, 2025 (**Annexure 3**) as per provisions of Clause 30 of the Employees' Provident fund Scheme, 1952.

The University operates under the Ministry of Education and functions as an autonomous educational institution and therefore, it is legally obligated to extend its contractual employees with the benefits of the Employees' Provident Fund (EPF) scheme and comply with government regulations. Failure to comply with government regulations resulted in non-remittance of both employee and employer statutory contributions, thereby denying contractual employees access to the benefits provided by the scheme. This non-compliance not only deprives employees of their rightful entitlements but also exposes the University to potential liabilities for interest and penalty as stipulated under Section 7Q and 14 of the EPF Act.

The University should ensure compliance with the Employees Provident Fund Act and take corrective measures to uphold its commitment to social security.

Reply is awaited.

Reference Number: OBS-1868433

2.4 (IIA) Non-deduction of Income tax to the tune of ₹2.34 crore on Perquisite Value

As per Section 17(2) of Income Tax Act 1961, Perquisite includes the value of rent free accommodation provided to the employee by his employer or the value of any concession in the matter of rent in respect of any accommodation provided to the employee by his employer. As per CBDT's Circular and Income Tax Rule 3(1), the valuation of perquisite for employees not in employment of the central government and the state government in respect of accommodation would be at 7.5% of salary upto August 2023 and 5% from September 2023 for cities having population below 10 lakh as per 2001 census and below 15 lakh as per 2011.

Income Tax Rule 3(1) provides for the valuation of perquisite for employees of the Central and State governments as well as employees of other employers. Central Board of Direct Taxes, Ministry of Finance clarified vide OM No.F.No.275/26/2023-1T(B) dated:24.05.2024 that employees of autonomous, semi-autonomous institutions, PSUs/PSEs & subsidiaries, Universities etc. are not covered under this method of valuation as they do not fall within the definition/ambit of 'Government' for the purpose of Rule 3(1) in all CBDT's Circular on TDS under Section 192 of the Income Tax Act, 1961 and in

such cases, the valuation of perquisites in respect of accommodation would be at prescribed rates applicable for other employer as given in rule 3(1).

Visva-Bharati University provides accommodation to its employees and therefore, value of perquisites as per section 17(2) of IT Act is applicable for taxation. As the University is located at Bolpur (Santiniketan) having population of less than 15 lakh as per the Census 2011, the amount equal to 7.5% of salary upto August 2023 and 5% of salary w.e.f. September 2023 (revised on August 2023) in respect of period during which the accommodation was occupied by the employees was required to be added to the total income of the assesses.

The University while computing the taxable income of the employees did not take into consideration the perquisite value of accommodation and thus made short deduction of income tax to the tune of ₹97.80 lakh for the period from the financial year 2021-22 to 2023-24.

Despite being pointed out in previous Inspection Report for the period from 2017-18 to 2020-21, perquisite income due to provisioning of accommodation was not considered for computation of income of employees which had resulted in short deduction of income tax to the extent of ₹1.37 crore for FY 2017-18 to FY 2020-21. Taking the short deduction of income tax amounting to ₹97.80 lakh for the period from the financial year 2021-22 to 2023-24, total amount of non-deduction of income tax for the period from FY 2017-18 to 2023-24 stood at ₹ 2.34 crore. **(Annexure 4).**

Reply is awaited.

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-1858301

2.5 (IIB) Lack of due diligence of the University rendered the expenditure of ₹2.23 crore on air conditioning system of Bangladesh Bhavan unfruitful

A Memorandum of Understanding was signed on 25.05.2018 between Visva-Bharati University (University) and the Govt of the People's Republic of Bangladesh for construction, maintenance and functioning of the Bangladesh Bhavan in Santiniketan on the 11112 sq meters of land provided by Visva Bharati. As per MoU, Construction was funded by the Govt of Bangladesh whereas Visva Bharati will provide all expenditure related to the maintenance of the Bangladesh Bhavn and the surrounding areas. Work of

the construction of Bangladesh Bhawan was awarded by the University to NBCC Ltd on 25.02.2016 on a turnkey basis. University has already paid a total of ₹23.85 crore against the total claim of NBCC of ₹25.08 crore. NBCC, after completion of the work, handed over the building to the University on 22.09.2018.

It was noticed from the details of final expenditure submitted by NBCC that expenditure of ₹2.23 crore was incurred on Air Conditioning Works of Bangladesh Bhavan. However, 8 no. split ACs and 4 no. Central ACs started malfunctioning in April 2019 and within less than one year of handing over of the Bangladesh Bhavan, Chief Co-coordinator of the Bhavan reported in May 2019 that 27 no of Air Conditioner, out of a total of 56 ACs in the Bangladesh Bhavan were not working. Bangladesh Bhavan, in response to Audit Enquiry, stated that for last 4 years, entire air conditioning system of Bangladesh Bhavan is not working. In the meeting of Building Committee held on 01.08.2024 also, it was reported that HVAC (Air Condition System) of Bangladesh Bhavan was totally out of order for more than 3 years.

It was noticed that the University invited tender in June 2022 for one time repair of HVAC/VRF system at Bangladesh Bhavan and comprehensive AMC of whole HVAC/VRF system but decided subsequently to cancel it and float another tender in GeM or CPPP Portal. University invited tender again for the repairing and AMC of HVAC of Bangladesh Bhavan in February 2024. Only one bidder participated and quoted a rate of ₹13.93 lakh for repair of unit rate of items and ₹15.22 lakh for AMC. However, the University decided to cancel the tender in June 2024 as the project cost could not be determined due to quoting of unit rate of items by the bidder. No further development in this regard was noticed from the records and Bangladesh Bhavan has stated in response to Audit Enquiry that none of ACs of Bangladesh Bhavan is presently in working condition.

Audit noticed that warranty period for air conditioning system was made available by the contractor only for one year from 25.05.2018 (i.e. starting from the date before the handing over of the building) to 24.05.2019 and the University failed to avail the warranty service even for the ACs malfunctioning within that period.

From the above, it would be evident that entire Air Conditioning System of Bangladesh Bhavan became non functional soon after the handing over of the building and lack of due diligence of the University in keeping suitable provision for the warranty/AMC in the contract to safeguard its interest and its failure in availing the available warranty service, entire expenditure of ₹2.23 crore incurred on air conditioning system of Bangladesh Bhavan became unfruitful.

Reply is awaited.

Reference Number: OBS-1866762

2.6 (IIB) Gross Irregularities in purchases made through GeM Portal

As per Rule 149 of GFR 2017, government buyers are required to use the Government e-Marketplace (GeM) for direct online purchases under specific conditions. For purchases up to ₹25,000, buyers can procure goods and services directly from any available supplier on GeM, provided the supplier meets the required quality, specification, and delivery standards. For procurements between ₹25,000 and ₹5,00,000, purchases must be made from the lowest-priced (L1) supplier among at least three different manufacturers listed on GeM, ensuring compliance with quality and delivery criteria. Additionally, buyers have the option to use online bidding and reverse auction tools for purchases below ₹5,00,000. For orders exceeding ₹5,00,000, the use of online bidding or reverse auction is mandatory, with the order going to the lowest-priced supplier that meets all required specifications.

Further, Rule 149 (vii) & (viii) emphasize that government buyers should verify the reasonableness of prices before placing any order. This can be done using the Business Analytics (BA) tools available on GeM, including insights from the Last Purchase Price on GeM and the department's own last purchase price etc. It is also mandated that demands for goods not be divided into smaller quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of total demand.

Audit noticed from GeM data that a total of 1,402 orders, with an aggregate purchase value of ₹67,209,955.47 were made during the year 2023-2024, out of which 714 number of Contracts were made under direct purchases totaling ₹30,612,481.73 and 688 numbers against bid-based purchases amounting to ₹36,597,473.74. Audit scrutiny of records² as well data (backed-end data) made available to audit revealed the instances of high irregularities, splitting of contract, price variation, wrong invoicing, Non-producing Tax invoice, undue favour, repeated sellers, irregular creation of custom bid/BoQ bids etc, as detailed in succeeding paragraphs.

² The audit conducted a cross-verification of GeM Bid details and contract numbers using the "Advanced Search" feature under the "Contracts" tab on the GeM platform (https://gem.gov.in/view_contracts). This approach helped validate the authenticity and accuracy of procurement records by directly comparing them with official GeM data

(i) Placement of orders repeatedly to same local seller/vendors resulted in undue favour

Test check of records revealed that orders valuing ₹2.09 crore were placed repeatedly to 11 common suppliers frequently during the year. For illustration, Visva-bharati placed order to Shruti Enterprises and Kapoor Enterprises 140 times and 117 times valuing at ₹19.79 lakh and ₹31.60 lakh respectively. It was also observed that these 11 sellers were local suppliers. Moreover, orders were placed splitting the contracts to avoid competitive bidding for procurements above ₹5 lakh. Further, bids were created using vague product descriptions. Discrepancies in invoices were also noticed. Case Studies (**Case Study 1 and 2**) showing such irregularities are detailed in enclosed **Annexure 5**.

(ii) Irregular creation of Custom Bids/BoQ Bids.

As per GeM guidelines, a buyer can create a custom bid for those categories, which are not available on GeM. Hence, GeM availability report is mandatory for creating any BOQ & custom bids. However it was noticed that University created Custom/BoQ bids for many items for which regular catalogue/category-based bidding was available on GeM, without obtaining GeM availability report.

It was noticed that buyers opted for BoQ based bidding or custom catalogue base bidding for cases which were possible through regular catalogue/category based bidding. As custom/BoQ bids were manually created by buyers, the bidders and their product offering in such bids were not validated by GeM. Audit also observed that despite getting alert in GeM portal such as “Catalogue not verified by OEM”, “Reseller not verified by OEM”etc, University made repeated procurements from these local suppliers.

Audit also observed that the items procured through these bids included items such as desktops, air-conditioner, writing and printing papers, battery cells, chairs, computers server, drinking water cooler, inverters, cartridge etc. for which there were several sellers/service providers on GeM. Some illustrative examples of procurement made through custom bidding despite the items being available in GeM as regular items are given in Annexure under **Case Study 3**.

(iii) Suspected invoice and purchases made through GeM

Test check revealed several cases of procurement through GeM indicating suspected purchases, suspected invoices and manipulation of procurement records undermining the transparency and integrity of the procurement process, as would be evident from Case Studies (**Case Study 4, 5 and 6**) given in enclosed Annexure 5.

(iv) Non-mapping of conditions of Catalog Management

Catalog Management System (CMS), in GeM, details the process of new 'product category', definition of technical parameters, approval/ rejection of Product Catalogue. It further details process of seller authorization such as 'Original Equipment Manufacturer' (OEM) or 'Authorized Reseller'. However, Audit observed that the university purchased the goods from the vendors/supplier whose OEM/Authorized reseller/credential was not verified by the GEM for these categories of goods. Despite, the department repeatedly placed the order as given in **Case Study 7** in the Annexure 5.

(v) Undue favour to sellers by splitting the contracts

Audit noticed several cases of splitting of contracts and irregularities in pricing of procured items indicating potential manipulation giving undue advantage to specific vendors and avoid competitive bidding processes. Illustrative examples of some of such cases noticed in audit are given in **Case Study 8** in given Annexure 5.

(vi) Incorrect application of Local Filter

The local filter feature on the GeM platform allows buyers to select the lowest-priced (L1) products exclusively from sellers with registered addresses in designated "difficult" areas chosen by the buyer. This option is intended for procurement in regions with logistical challenges and applies to orders ranging from ₹25,000 to ₹5 lakh. The filter is only applicable to the "difficult" areas: Leh&Ladakh, Jammu, Kashmir, the North East, Sikkim, Andaman & Nicobar, and Lakshadweep.

However, the audit scrutiny revealed that the university applied the local filter feature despite its registered address not being in a "difficult" area. Audit also observed that most of the purchases made during the year were from local vendor. InBoQ bids, participation were of local bidders only and in comparison sheet it was clearly mentioned that they have applied parameters and filtered. This indicates a potential attempt to bypass procurement norms, manipulation of selection process, undue advantage to specific vendors, and avoid a fair and competitive bidding process.

(vii) Purchase from vendors not furnishing GST/Tax Invoice leading to loss to exchequer

As per Section 9(3) of the CGST Act, if a registered person purchases goods or services from an unregistered dealer (URD), the registered taxpayer is liable to pay GST on a reverse charge basis (applicable only for certain goods/services and specific registered persons). Further, as per GeM terms and conditions, if buyers opts for RCM, then it is buyer's responsibility to pay the GST.

However, the audit observed that the university issued supply orders amounting to ₹ 1.26 crore to 9 local vendors (Annexure 5A) who either did not have a GST registration or did not provide a valid tax invoice., even though the value were inclusive of GST. Audit also observed that the university had applied RCM option under GST, which means that it will pay the GST amount to the government. The sellers provided only manual invoices that lacked the tax amount and GST number. Despite this, the university repeatedly procured items through these suppliers, irrespective of the facts that they were not submitting GST invoice, where the quoted prices were inclusive of GST. This practice indicated non-compliance with GST regulations and GeM guidelines, potentially leading to loss to exchequer to the extent of ₹ 22.23 lakh (computed taking the rate of GST at 18%). Illustration of such cases is given in Annexure 5A.

(viii) Procurement of Similar Items at Higher Prices/ Price Variations for Identical Items

The audit identified multiple instances where the university procured similar items from the same suppliers but at higher rates within a very short span of time, as listed under **case study 10** in given Annexure 5. The price inconsistencies in these cases reveals that the university did not use Business analytical tool or price variations trends available in GeM before procurement approvals.

(ix) Creation of excess user IDs

As per the GeM Buyer Registration Manual, user authentication is conducted through AADHAAR. According to GeM guidelines, the HoD/Primary User's role is to create secondary users such as Buyer, Consignee, and DDO/PAO, with only secondary users being authorized to carry out procurement activities for their organization. The GeM portal allows four distinct roles for secondary users. The Primary User (Head of the Department - HoD) is responsible for authorizing various secondary users based on their roles and responsibilities within the procurement process of the organization. Audit observed that the University created 22 user IDs on the GeM portal out of which 21 users were assigned dual roles as both Buyer and Consignee. However, despite the availability of 21 user IDs with dual roles, all GeM contract transactions consistently displayed only a single name for both buyer and consignee raising the question regarding the need and use for creating such large number of user IDs.

Above cases of gross irregularities indicates that the present system for purchases made by University through the GeM is riddled with flaws and giving undue favours to selected vendors. Discrepancies between original invoices and those on GeM, receiving of

materials before the seller's invoice date, placing of orders at late night timings and received the items same day etc, raises serious concern regarding the practices being followed in the University for purchases through GeM.

Univeristy in its reply stated following:

- (I) There may be errors on the part of the seller, the buyer and the end-user and even in the GeM system itself. University will look into the concerns raised by CAG audit closely in order to make purchases through GeM more transparent and error-free.
- (II) The Central Puchase Section of the Univeristy uses only one GeM ID.
- (III) University will request GeM SPV to not to allow any vendors to do business in GeM portal without GST and other necesay credentials and also to not allow vendors and their products in GeM without vertification.
- (IV) In case of Local filters , the university stated that filters are used only for choosing specifications.
- (V) Discrepancy between GeM invoice date and actual date of sellers is noted.
- (VI) Univeristy admitted the issue pointed out in audit that the order was placed to one vendor whereas the supplier was another vendor.
- (VII) The university stated that it will try to introduce an annual procurement plan to avoid split purchas in future.

Further development is awaited.

Reference Number: OBS-1865124

2.7(IIB) Non-deduction of Income Tax of ₹10.25 lakh on unexempted portion of leave encashment at superannuation

Clause (ii) of Section 10(10AA) of the Income Tax Act, 1961 states that any cash equivalent payment of leave salary received by an employee, who is not employed by the Central Government or a State Government, for a period of earned leave credited to him at the time of retirement (whether due to superannuation or otherwise) will not be included in the individual's total income for the previous year. However, this exemption is subject to a maximum limit of ₹25 lakh with effect from 01.04.2023.

During the financial year 2023-24, Visva Bharati University processed payments for the encashment of unutilized earned leave and half pay leave for employees who were superannuated from service. It was noted that the University made payments exceeding ₹25.00 lakh each on account of unutilized earned leave and half pay leave to seven retirees. However, a review of the TDS certificates (Form 16) for the financial year revealed that

the University neither included the leave encashment amounts in the gross total income of these employees nor applied the exemption for leave salary encashment of ₹25.00 lakh under Section 10(10AA). This resulted in the non-deduction of tax at source on unexempted portion of leave encashment amounting to a total of ₹10,24,921 in FY 2023-24 (**Annexure 6**).

The University should conduct a thorough review of the process for calculating and processing leave encashment payments to ensure compliance with Section 10(10AA) of the Act. It should take corrective actions in the cases mentioned in Annexure as well as similar cases related to FY 2023-24.

Reply is awaited.

Reference Number: OBS-1857189

2.8 (IIB) Failure of the University to utilise the grant of ₹4 crore depriving it from benefit of modernisation of Twin Museum

In response to the proposal of Visva Bharati University (University), Ministry of Culture, under its scheme 'Setting up, promotion & strengthening of regional & local museums', released a sum of ₹1.00 crore on 15.12.2010 for preliminary works on conservation of Tagore's paintings and for preparation of Detailed Project Report (DPR) for creating new galleries museum facilities at Kala Bhavana and Rabindra Bhavana. Though the University invited tender for the work of preparation of DPR but did not open the tenders submitted in 2011 till 2015. Due to such inordinate lapse of time, it was decided in September 2015 to invite fresh tender for preparation of work. The University awarded the work of preparation of DPR to Mr Anjan Gupta Architects in December 2016 at a cost of ₹7.00 lakh.

The University submitted the DPR to the Ministry of Culture in April 2017 for Twin Museum at Kala Bhavana and Rabindra Bhavana. As per the DPR, the proposal included (i) extension of the existing buildings of Nandan Museum of Kala Bhavana to have more space for exhibition, conservation, storage, library and offices and upgradation of the existing facilities to international standards (ii) construction of a new modern biographical museum building for Rabindra Bhavana with state of the art facilities. The project was intended to serve to enlighten the visitors about the rich philosophical, artistic & cultural value and spread Tagore's work and contribution to international stage. Estimated cost for the Twin Museum Project as per DPR was ₹21.16 crore.

Ministry of Culture approved in September 2017 the proposal of modernisation of Twin Museum at Kala Bhavana and Rabindra Bhavana with a total project cost of ₹21.16 crore and agreed for a financial assistance of ₹8 crore. Remaining ₹13.16 crore was to be provided by the Ministry of Education as matching grant. Ministry of Education, in January 2018, conveyed in-principle approval for bearing the remaining cost of ₹13.16 crore. Ministry of Culture released 1st instalment of ₹2.74 crore on 08.03.2018 (total grant released ₹4 crore which included ₹2.74 crore released on 08.03.2018 + ₹1.00 crore released on 15.12.2010 + ₹0.26 crore earned as interest on the grant of ₹1.00 crore).

In January 2020, the Joint Registrar of Ministry of Culture requested the University to show the seriousness of the University about the project and utilise the fund already released. It was decided in this meeting that construction work of Kala Bhavana part should be utilised at the earliest for utilisation of the fund already released. Ministry of Education requested UGC in September 2021 to process the release the grant of ₹13.16 crore and also requested the University to complete the modernisation work in time bound manner.

As per the latest Utilisation Certificate for the year 2020-21 sent to the Ministry of Culture in December 2021, ₹3.90 crore out of grant of ₹4 crore was lying unutilised with the University. Since the University failed to utilise the grant, the Ministry of Culture requested the University in April 2023 to return/surrender of the grant of ₹4 crore with penal interest of 10% from the date of release of 1st instalment to the date.

Finance Committee of the University in its meeting held on 18.03.2024 (Addl Secretary of MoE had also attended the meeting) directed the University to submit to MoE revised/modified proposal (along with DPR) in composite manner incorporating the modern facilities with related parameters for consideration of required funding. The University constituted Twin Museum committee in June 2024 to prepare fresh proposal along with DPR for the Twin Museum project. The committee decided in the meeting held on 16/07/2024 that fresh DPR can be prepared only after getting the direction from statutory appropriate authorities regarding the site and construction of the Twin Museum keeping in view of the UNESCO heritage status. No further development was noticed from the records.

From the above, it would be evident that

(i) The University took 6 years time only for preparation of DPR after getting grant in December 2010 for the said purpose. It took 4 years time only to open the tender invited for selection of the Architects for the preparation of DPR.

(ii) The University failed to start the upgradation/modernisation of the museum even after lapse of 7 years after getting the 1st instalment of grant from the Ministry of Culture in March 2018.

(iii) Despite in principle approval of MoE in January 2018 for providing remaining grant and decision in the meeting held in January 2020 with the Joint Secretary Ministry of Culture for the construction work of Kala Bhavana to utilise the fund already released, the University did not take further action for the utilisation of the grant.

(iv) Lack of timely and proper action on the part of the University for modernisation of the museums deprived the visitors from experiencing rich philosophical, artistic & cultural value of Tagore's work.

(v) As per the Grant Sanctioning Letter dated 08.03.2018, the project should have been completed within 3 years from the release of 1st instalment failing which amount was to be refunded to the Ministry of Culture with a penal interest of 10% per annum. Ministry of Culture has already requested the University in April 2023 to return/surrender of the grant of ₹4 crore with penal interest of 10% from the date of release of 1st instalment to the date. However, the University neither started the project nor refunded the grant to the Ministry of Culture resulting in idling grant of ₹4 crore. Thus, the University was exposed not only to losing of the grant received for the Modernisation purpose but also payment of penal interest @10% from the date of release of grant to till date.

Reply is awaited.

Reference Number: OBS-1868419

2.9 (IIB) Short Recovery of licence fee of ₹ 24.78 lakh

Government of India, Directorate of Estates revised the flat rates of licence fee recoverable for the residential accommodation available in General Pool and also in Departmental Pools of Ministry/Department of the Government of India throughout in country and requested all the ministry/department (April 2011) to take action to recover the revised licence fee in accordance with these orders and as amended time to time. Further, the rate of licence fee is to be fixed as per living area as mentioned in notification.

Visva Bharti University recovered licence fee from the occupants of residential units constructed in the campus and allotted to its employees at rates circulated by the university Office order till 01.04.2014. Such, rates were lower than the rates prescribed by the Directorate of Estate, Government of India. This principle was followed till the revision of rates by the Ministry in 2013. Accordingly, Finance committee of Visva Bharti considered

to revise licence fee rate of Government accommodation as per Directorate of Estates order dated 21 November 2013, which was effective from July 2013. However, the same order was made applicable in the university from April 2014 instead of July 2013. University was required to recover licence fee at rates revised by the Government of India from time to time. The revised rates of licence fee were further changed on 01 July 2017, 01 July 2020 and 01 July 2023.

The audit observed that:

The university had delayed in implementing the Estate order of 2013 and had recovered licence fees at revised rate only from April 2014 instead of July 2013.

Further, revision of July 2017, July 2020 and July 2023 were not given any effect.

Further, it was also noticed that for the period prior to April 2014, the VBU had not recovered/implemented the licence fee as per prescribed rate of Estate.

This has resulted in short recovery of licence fee of **₹9.66 lakh (Annexure 8)** for the period from January 2021 to March 2024 in respect of employees of university. In addition to that ₹15.12 lakh were short recovered during the period from April 2017 to December 2020 as pointed out earlier in Para no. 2.27 of Inspection Report no. 22/2021-22. Thus, total amount of licence fee short recovered from April 2017 to March 2024 stood at ₹24.78 lakh.

Reply is awaited.

Reference Number: OBS-1867984

2.10 (IIB) Improper Utilization of Plagiarism Detection Software Compromising Academic Integrity

The University Grants Commission (UGC) introduced the “Promotion of Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions (HEI), Regulations, 2018” (Notification No. F.1-18/2010(CPP.II) dated 23 July 2018) to ensure zero tolerance for plagiarism³ in research works, including theses, dissertations, research papers, and publications by faculty and students. All HEIs must implement anti-plagiarism mechanisms using approved software and establish a Departmental Academic Integrity Panel⁴ (DAIP) and Institutional Academic Integrity Panel⁵ (IAIP) to handle plagiarism cases.

³ “Plagiarism” means the practice of taking someone else’s work or idea and passing them as one’s own.

⁴ Departmental Academic Integrity Panel” shall mean the body constituted at the departmental level to investigate allegations of plagiarism

⁵ Institutional Academic Integrity Panel” shall mean the body constituted at Institutional level to consider recommendations of the departmental academic integrity panel and take appropriate decisions in respect of allegations of plagiarism and decide on penalties to be imposed. In exceptional cases, it shall investigate allegations of plagiarism at the institutional level;

The regulations mandated that every HEI must have a declared policy on plagiarism, implement a technology-based mechanism using approved software, and ensure all submitted documents are free of plagiarism. Students, researchers, and faculty must submit an undertaking that their work is original and has been checked through approved software. Any case of plagiarism must be reported to the Departmental Academic Integrity Panel (DAIP) and the Institutional Academic Integrity Panel (IAIP). These panels are responsible for investigating allegations of plagiarism and determining penalties as per UGC guidelines.

Academic Council of Visva-Bharati University in its meeting held on 02.12.2021 approved the “Visva-Bharati Guidelines for promotion of integrity and prevention of plagiarism in research and publication Policy 2021” of the University. Though the university implemented its plagiarism policy only in December 2021, till the date, only two⁶ out of 52 departments have formed DAIP panels, with no IAIP in place. This gap undermines academic integrity⁷, as plagiarism cases are not reviewed as required by UGC guidelines.

The University has a Plagiarism Check Software namely URKUND (before 30.09.2023) and DrillBit extreme plagiarism detection software (from 01.10.2023 onwards), available in the university’s Central Library, which is provided by INFLIBNET. Audit enquiry were issued regarding generated report on plagiarism software by the university, however, records prior to October 2023 were not made available to audit as it was not backed up. Hence, audit could analyze the data/records from October 2023 to January 2025 and noticed the following:

(i) 2803 numbers of documents (such as thesis, research paper, students paper etc.) were uploaded by faculty/staffs of University in DrillBit Software. Out of that only 1649 were qualified as Level 0 (58%). The details are as below.

Level of Plagiarism	Similarities level as per UGC regulation 2018	Documents uploaded by university in plagiarism software	Penalty as per UGC regulation, 2018
Level 0	Upto 10%	1649	No penalty
Level 1	10% to 40%	1013	Shall be asked to withdraw manuscript
Level 2	40 % to 60%	43	(i) Shall be asked to withdraw manuscript, (ii) Shall be denied a right to

⁶ Department of Statistics on 10.04.2023 and Department of Botany on 27.02.2024.

⁷ Academic Integrity” is the intellectual honesty in proposing, performing and reporting any activity, which leads to the creation of intellectual property

			one annual increment, (iii) Shall not to be allowed a supervisor to any new Master's, M.Phil or PhD for a period of two years
Level 3	60% above	45	(i) Shall be asked to withdraw manuscript, (ii) Shall be denied a right to two annual increment, (iii) Shall not to be allowed a supervisor to any new Master's, M.Phil or PhD for a period of two years

(ii) During further analysis of 1,649 documents under Level 0, the audit observed repeated uploads of the same thesis/documents by the same person on the plagiarism software (**Annexure 9**). This practice was intended to manipulate and reduce the percentage of plagiarism detected by the software. As per UGC regulations, any thesis or research paper with significant plagiarism (over 10%) should be referred to the Departmental Academic Integrity Panel (DAIP). However, in Visva-Bharati University (VBU), repeated checks were conducted to artificially lower the similarity index without DAIP referral, compromising academic integrity.

(iii) Audit also noticed that many faculty members were checking thesis/research paper, chapter of thesis etc. multiple times to bring down the significant level. Further, assignments, article, blogs, project work, e-book, student paper etc. were also uploaded and checked through DrillBit Software, which is against the UGC' regulations and liable for penalty under UGC regulations.

Thus, due to misuse of Plagiarism Software by the University officials, the services of this software has been ceased as well as many faculty members account were also deactivated by INFLIBNET in September 2024. The list of deactivation accounts was sought by the Audit, however, in response, the details were not produced nor any action taken on misuse by the faculty has been stated. The illustrative cases, noticed by Audit are as below, where similarity level was found but no action has been taken.

Case study 1

Author Name: Keekee Fern Cargay

Title: Instructional Supervision of Secondary School Teachers in Sikkim with Respect to Their Teaching Efficiency and Professional Development

Paper/Submission ID: 2240689

Submitted by: umakant.prasand@visva-bharati.ac.in

Submission Date: 18.08.2024, 16:49

Document Type: Thesis

Similarity Level: 4%

Audit Observations: This thesis was submitted to Visva-Bharati University in partial fulfillment of the requirements for the award of the Degree of Doctor of Philosophy (Ph.D.) in Education. The audit observed that the same title had been previously uploaded to the plagiarism software “DrillBit” on 16.08.2021 by the same author, where the similarity level was found to be 11%.

According to Para 12.2 of the UGC Regulations and the Visva-Bharati Regulation on Plagiarism Policy, similarities between 10% and 40% (Level 1) require the manuscript to be withdrawn. However, the audit noted that the similarity check was conducted only by the faculty, and the matter was not referred to any Departmental/Institutional Academic Integrity Panel (DAIP/IAIP). Despite the potential violation of plagiarism regulations, the author was awarded the Ph.D

Case study 2

Author Name: SK Mosaraf Hossain

Title: Performance Appraisal and Impact Assessment of Extension Advisory Service Providers under Pluralistic System in West Bengal

Paper/Submission ID: 2362112

Submitted by: siddharthadev.mukhopadhyay@visva-bharati.ac.in

Submission Date: 27.09.2024, 22:21

Document Type: Thesis

Similarity Level: 6%

Audit Observations: This thesis was submitted to Visva-Bharati University in partial fulfillment of the requirements for the award of the Degree of Doctor of Philosophy (Ph.D.) in Agricultural Extension. The audit observed that the same title had been previously uploaded to the plagiarism software “DrillBit” on 20.02.2024 by the same author, where the similarity level was found to be 20%.

According to Para 12.2 of the UGC Regulations and the Visva-Bharati Regulation on Plagiarism Policy, similarities between 10% and 40% (Level 1) require the manuscript to be withdrawn. However, the audit noted that the similarity check was conducted only by the faculty, and the matter was not referred to any Departmental/Institutional Academic Integrity Panel (DAIP/IAIP). Despite the potential violation of plagiarism regulations, the author was awarded the Ph.D

Case study 3:

Author Name: Indrajit Nath

Title: Effect Of Concept Mapping Strategy On Students’ Cognitive Processes And Academic Achievement In Life Science

Paper/Submission ID: 1180365

Submitted by: kcsahoo@visva-bharati.ac.in

Submission Date: 12.08.2023

Document Type: Thesis

Similarity Level: 1%

The audit observed that the same title had been previously uploaded into the plagiarism software “DrillBit” on the same day by the same author, where the similarity level was found to be 90% and subsequently it was reduced to level 1%.

Case Study 4:

A research paper titled “A Content Analysis of Dimensions of Research in Agricultural

Extension as Published in Selected Journals” by authors Chaitali Karmakar and Siddhartha D. Mukhopadhyay, dated 23.10.2012, was uploaded to plagiarism detection software. The initial similarity level recorded was 49%. When the paper was re-uploaded to the software on the same day, the similarity level showed a reduction to 2%.

Case Study 5:

A thesis titled “Studies on Genetic Variability and Character Association in Mustard (*Brassica juncea* L.) Genotypes” by Tejendra Singh Nathawat was uploaded to plagiarism detection software six times. The initial similarity level was 56%, which reduced to 9%.

Case Study 6:

A research paper titled “A Descriptive Cross-Sectional Study on Body Weight and Weight Change in School Going Children” by Abhijit Thander was uploaded to the plagiarism detection software “DrillBit” on 30.12.2023, four times, to artificially reduce the similarity index from 74% to 8%. This practice raises serious concerns regarding the integrity of the research evaluation process and adherence to academic standards.

Hence, the University may conduct thorough a review all cases where significant similarities were reported by the “DrillBit” software. Appropriate actions should be taken in accordance with UGC Regulations and the University's policy. It was observed that Ph.D. degrees were awarded, and Career Advancement Scheme (CAS) promotions were granted to faculty/staff based on research papers/articles published, relying on the generated similarity reports.

The Univeristy in its reply stated that some files have been uploaded to demonstrate the students/scholars about the functionalities of the software in some cases, files have been checked repeatedly for ignorance of the academics.

The reply is not tenable since, the University’s response about using the “DrillBit” software for demonstration and repeated checks due to academic ignorance does not address the main issue of academic integrity. Since, Demonstrative uploads or repeated checks for academic ignorance should not have influenced the final similarity index of research papers considered for awarding degrees or promotions. It is critical to distinguish between test uploads and the final evaluation of academic work. The University should provide clear evidence that the research papers/articles submitted for academic assessment or career advancement were distinct from those used for demonstration purposes. Hence, The University should re-examine all cases with significant similarity reports, ensuring compliance with UGC regulations and maintaining transparency and fairness by forming a DAIP in all the departments and IAIP at the University lever for handling such cases.

Reply awaited.

Reference Number: OBS-1867019

2.11 (IIB) Excess payment to contractor of ₹4.28 lakh

The university floated an item rate tender on 05.12.2023 for the work titled “Improvement of Illumination at Physical Education Ground near Gymnasium, Elmhirst Boys' Hostel Campus”, with an estimated cost of ₹23.53 lakh. Four bids were received, all of which were found to be technically qualified. In the financial evaluation, M/s Indian Overseas Trading Company emerged as the lowest bidder (L1) with a quoted amount of ₹17.84 lakh, which was 24.18% lower than the estimated cost. The work order was issued on 23.02.2024, with a completion deadline of 31.03.2024. The work was completed on 19.03.2024 and the contractor submitted its first and final running bill on 20.03.2024 for ₹26.59 lakh, which included: GST @18%: ₹4.01 lakh and Labour Welfare Cess: ₹0.26 lakh.

Audit scrutiny of records and rate analysis of the lowest bidder revealed that M/s Indian Overseas Trading Company had already included GST @18% and Labour Welfare Cess @1% in the quoted rates for all tendered items. However, while submitting the bill, the contractor again added GST and Labour Welfare Cess on the total bill amount of ₹26.59 lakh (₹22.31 lakh + ₹4.01 lakh GST + ₹0.26 lakh Labour Welfare Cess), which was passed by the university without adjustment.

As a result, the double inclusion of GST and Labour Welfare Cess led to an excess payment of ₹4.28 lakh to the contractor.

Reply is awaited.

Reference Number: OBS-1864245

2.12 (IIB) Inordinate delay and irregularity in dealing with cases of unauthorized absence resulting in irregular payment of pay and allowances

The DoPT reiterated in OM dated 28.03.2013 that unauthorized absence warrants prompt and stringent action by the administrative authorities. In this context, MoE vide orders dated 03.03.2016 *inter-alia* stated that in administrative matters decision must be taken in strict conformity with the rules, regulations, instructions of GoI/UGC, failing which strict disciplinary action will be taken against the responsible officials.

It was noticed that in the following cases of unauthorised absences for prolonged period, Executive Council of the University decided to remove the employees in its meeting held in May 2022 wef the dates of absence from duty as detailed below:

Sl No.	Particulars of employee	Absent from duties without intimation from	Remarks
1	Sri Bodi Murmu, Skilled Labour, Engineering Section	06/01/1996	(i) Date of Appointment : 27.07.1985 (ii) He was served a letter by the University in December 2021 providing opportunity of making representation in respect of the proposed removal from the service. (iii) No other records regarding action taken by the University before December 2021 were available in the Personal File of the employee.
2	Sri Kishan Kisku, Skilled Labour, Sanitation Section	01/08/1996	(i) Date of Appointment : 21.04.1992 (ii) He was served a letter by the University in December 2021 providing opportunity of making representation in respect of the proposed removal from the service. (iii) No other records regarding action taken by the University before December 2021 were available in the Personal File of the employee.
3	Sri Piyarilal Jha, Grounds Man, Deptt of Physical Education	01/07/2007	(i) Date of Appointment : 19.01.2002 (ii) Registrar approved in March 2008 and again in February 2009 proposal to start disciplinary action for unauthorised absence but no such proceeding was started. (iii) From Statement of Pay kept in personal file, it appears that Shri Piyarilal Jha was paid Salary & Allowances of ₹10.22 lakh (Annexure 10) for the period from 01.07.2007 to 31.08.2013. An amount of ₹8,637 also remained unrecovered on account of LTC Advance. (iv) He was served a letter by the University in December 2021 providing opportunity of making representation in respect of the proposed removal from the service.
4	Sri Some Tudu, Skilled Labour, SC/ST Cell	23/09/2010	(i) Date of Appointment : 19.03.1995 (ii) Disciplinary proceeding against him was initiated on 12.02.2010 for unauthorised absence and was awarded penalty of withholding one increment for one year. (iii) Further disciplinary proceeding was

			initiated on 13/05/2018 for his absence from 23/09/2010. He was served a letter by the University in December 2021 providing opportunity of making representation in respect of the proposed removal from the service.
5	Mrs Nabodita Sarkar, Mount Cutter-cum-Laboratory Assistant, Rabindra Bhavana	23/07/2016	(i) Date of Appointment : 14.08.2009 (ii) University Continued to credit 10 days HPL in each 6 months period even during the period of unauthorised absence. (iii) She was granted EL of 20 days in excess of the available EL at credit during the period from 01/01/2015 to 09/04/2015 (iv) She was served a letter by the University in December 2021 providing opportunity of making representation in respect of the proposed removal from the service.

In this connection, following were observed:

(i) University could not provide the details of pay and allowances paid for the period of unauthorised absences in above mentioned cases. In one case mentioned at sl no. 3 above, audit noticed from Statement of Pay kept in personal file that Shri Piyarilal Jha was paid Salary & Allowances of ₹10.22 lakh (**Annexure 10**) for the period from 01.07.2007 to 31.08.2013 which falls under the period of unauthorised absence. An amount of ₹0.08 lakh also remained unrecovered on account of LTC Advance from him.

(ii) University could not furnish reason for delay of 5 years to 26 years in taking action against the above mentioned cases of unauthorised absences.

(iii) University did not take any action for fixation of responsibility against the lapse in terms of provisions of MoE order dated 03.03.2016 referred above.

(iv) From the personal files of concerned employees, no recovery for the payments made for the period of unauthorised absence was noticed.

Reply is awaited.

Reference Number: OBS-1869888

2.13 (IIB) Irregularities in engagement of workers through outsourcing agencies

Visva Bharati University engaged 320 outsourced workers for its different departments/bhavanas through seven agencies namely, Adibasi Mahadal, Adibasi Susour Pariseba Samabay Ltd, Das Services, Gitanjali Sadharan Parisevamulak Samabay S.C,

Gurupally Santiniketan Welfare Society, Rainbow Services and Soma Outsourcing Services. These agencies were continuously engaged for periods ranging from four to sixteen years, without following any tendering procedure and without entering into contractual agreements. In the financial year 2023-24, the university incurred an expenditure of ₹3.02 crore for the wages of these workers. Test check of vouchers for payment to outsourcing agencies during the year 2023-24 revealed various compliance issues, financial implications and potential risks associated with the current engagement practices of outsourced workers through the mentioned agencies:

(i) Lack of Tender Process and Agreement:

The University did not follow a competitive bidding process for the engagement of these outsourced agencies as laid down in rule GFR (199) to GFR (206). There were no formal agreements or contracts with the outsourcing agencies and outsourced services were procured from the agencies on nomination basis.

The absence of a competitive bidding process raises concerns regarding transparency, fairness, and value for money. Further, the lack of contract documentation not only exposes the University to potential legal risks but also impedes accountability and clarity regarding the responsibilities, deliverables, and terms of service.

(ii) Insufficient Billing Practices:

Each department or bhavana directly engaged the workers from the aforementioned agencies, which subsequently submitted invoices for payment to the university. The agencies provided only general information regarding the nature of the work performed and the number of workers involved, without specifying the names of the individual workers in the invoices. Based on certificates provided by the departments/bhavanas, which confirmed the number of workers listed in the invoices performing the work, the university processed and made payments to the agencies.

This practice raises concerns over the transparency and accountability of the payment process, as there is no verifiable record linking specific workers to the services rendered. The lack of detailed documentation, including individual worker identification, poses risks of suspected payments, misrepresentation, and non-compliance with labour laws regarding minimum wage and worker rights. Additionally, it hampers the university's ability to monitor performance, address grievances, and ensure compliance with contractual obligations.

(iii) Lack of Oversight on Agency Payments:

Audit noted that payments were made to the agencies without verifying whether these agencies were disbursing appropriate wages to the workers.

(iv) Non-contribution to Employees Provident Fund

Clause 29 of the Employees' Provident Fund Scheme, 1952 mandates that employers contribute an amount equal to 12% of the emoluments (basic wage and dearness allowance), with an equal contribution required from employees. However, the audit observed that the university did not fulfill its obligation to make mandatory contributions to the Employees' Provident Fund for workers as stipulated under the EPF Act. This non-compliance not only violates legal requirements but also jeopardizes the financial security and benefits of the employees.

(v) Retention of Outsourced Workers despite Regular Appointments:

The university advertised 405 vacancies against the post of Multi-Tasking Staff on 17.04.2023. From the payroll of December 2024, it was noticed that 302 MTS employees out of such advertised post of MTS were in the employment of the University. Despite such recruitment, University approved the re-engagement of 408 outsourced workers which included 320 workers outsourced through agencies mentioned above, without carrying out any review of actual requirement of the outsourced workers.

In view of the above, University is required to carry out review of actual requirement of the outsourced workers and defining the roles and responsibilities of outsourced workers as well as regular MTS employees to avoid unnecessary expenditure. Further, adequate documentation process should be established to include detailed information, such as the names and identification of workers along with their attendance and work descriptions in invoices and ensures all payments are backed by verifiable documentation. University should ensure compliance with the Employees Provident Fund Act and also monitoring process to confirm that outsourcing agencies are paying workers in accordance with applicable wage laws.

Reply is awaited.

Reference Number : OBS-1870644

2.14 Irregularities in fixation of pay

Test check of service books and personal files revealed irregularities in fixation of pay in the following cases:

(A) Pay fixation of Shri Utpal Hazara, Assistant Registrar

As per Ministry of Finance order dated 28.09.2018 stating that the pay of seniors of a post was fixed at a stage lower than the entry pay applicable to the persons appointed on direct recruitment basis on that post on or after 01.01.2006. In such cases, stepping of pay was allowed to the senior employee at par with the entry pay of direct recruits of those posts subject to conditions, *inter-alia*, that stepping up of pay of seniors is applicable only in those cases which have an element of direct recruitment and where **a directly recruited junior is actually drawing more basic pay than the seniors**. Thus, the stepping up of pay of senior employees was admissible from the date a junior direct recruit joined on or after 01.01.2006. **Hence, this order did not specify entry pay for promotees after 01.01.2006, at par with direct recruits.**

In this regard, DoPT earlier clarified on 22.10.2010 that the benefit of stepping up of pay applies to Senior Assistants of CSS promoted after 01.01.2006. For such promotions, pay fixation should be done by granting one increment in the pay band (subject to a minimum pay of ₹9,300) along with the grade pay of ₹4,600.

Scrutiny of the service records of Shri Utpal Hazara, Assistant Registrar, revealed discrepancies in his pay fixation upon promotion from Senior Assistant to Section Officer on 06.11.2008. His pay was fixed at a basic pay of ₹12,540 with a grade pay of ₹4,600 by granting direct entry pay benefits as per the Ministry of Finance Office Memorandum (OM) dated 28.09.2018. Shri Utpal Hazara's pay was incorrectly fixed by applying the entry pay benefits meant for direct recruits, despite his promotion being an internal elevation from Senior Assistant to Section Officer. The correct method, as per DoPT's 2010 clarification, would have been to grant one increment in the pay band along with the grade pay of ₹4,600, without applying direct entry pay benefits. **(Annexure 13).**

Similar cases of promotion, where stepping up of pay or entry pay was granted without ensuring that the basic pay of a directly recruited junior does not exceed that of the senior, may be re-examined, and necessary corrective action should be taken."

(B) Pay fixation of Shri Soumyendra Sen, Deputy Registrar

It was found that on 01.01.2016, Shri Soumyendra Sen was granted an additional increment while fixing his pay. His pay was fixed at ₹1,47,000 in Level 13 of the pay matrix, whereas it should have been ₹1,42,700 as per the prescribed rules. The fitment factor of 2.57 was applied to the revised pay of 01.01.2016, instead of applying it correctly on the pay as of 31.12.2015. As per the 7th CPC guidelines, the fitment factor should be applied on the pay drawn as on 31.12.2015, (i.e. in this case, pay as on 31.12.2015 was equal to pay as on

01.07.2015) and not on the enhanced pay after granting an additional increment (**Annexure 13**).

Reply is awaited.

Reference Number: OBS-1866734

2.15 (IIB) Non installation of firewall system compromising network security of university

Visva Bharati University installed Forti Gate Firewall 600D system for providing network security across the campus. The cyber security service had expired on 14.10.2024.

Records regarding procurement of Firewall system revealed that the initial proposal for procuring a firewall system was submitted by the In-Charge of the Computer Centre on 25.09.2024, just 30 days prior to the expiry of the existing firewall system. Following the expiry of the firewall service on 14.10.2024, the University formed a committee on 28.10.2024 to evaluate the procurement of a security device for the campus network. The committee convened on 18.11.2024 and recognized the critical need for a firewall to ensure the cyber security of the University. Owing to the lack of a quorum, this meeting was adjourned, and a follow-up meeting was scheduled on 19.11.2024.

During this subsequent meeting, it was resolved that a tender would be issued for the procurement of a firewall system, initially for a one-year term, with the intention to renew the software license annually for the subsequent six years. The tender was issued on 16.12.2024; however, it concluded without any bidders participating in the tendering process, rendering it unsuccessful. In response to this setback, the University convened another meeting on 20.01.2025, during which it was proposed to modify the specifications of the firewall to attract potential bidders. Subsequently, a new tender was released on 28.01.2025, with the deadline for bid submissions on 18.02.2025. As on 04.03.2025, the University was yet to procure the firewall.

It was observed that the University faced a disruption of internet connectivity on 22.10.2024 resulting in blockage of mail server and University Website which highlighted vulnerabilities indicating the urgent need for a functional cyber security system but actions taken by the University to mitigate risks were found insufficient. Audit noted significant delays and lapses in the procurement process of a firewall system, jeopardizing the cyber security of the University. The procurement process of the firewall system did not commence in a timely manner as the first proposal for procurement was initiated only 30 days prior to the expiry of the existing service and the first attempt of the tender process was

initiated after two months following the expiry of the previous service. The event of unsuccessful tender due to a lack of bidders indicated inadequate preparation or outreach to potential vendors.

The University should take adequate steps to secure the necessary cyber security measures as the delay in procuring a firewall system exposes the University to potential cyber threats and sensitive data to potential breaches, data loss, and operational disruptions and the absence of firewall protection poses severe risks to the University's network security.

University stated in the reply that fresh tender was floated on 28.01.2025 in which 4 bidders have participated and the tendering process is underway.

Further development is awaited.

Reference Number : OBS-1873895

2.16 Non Production of Records and Information

Audit of the accounts of Visva Bharati University (University), Santiniketan is conducted by audit under section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, read with Section 36(1) of the Visva-Bharati Act, 1951. As per para 8 and 19 of Regulations on Audit and Accounts 2020, Audit is conducted with reference to data, information and documents (includes accounts, vouchers, records etc) of the auditable entity and it is the statutory obligation, of the officer-in-charge of the auditable entity, as per Section 18 of the Act, to comply with requests by Audit for data, information and documents.

Records and information were sought from the University related to Solar Power Generation (Audit Requisition no. 5 issued on 11.02.2025) and Sponsored Projects and Fellowship (Audit Requisition no. 9 & 10 issued on 13.02.2025). However, despite repeated reminders and persuasion, these records/information were not produced to audit.

It is requested to furnish reason for non furnishing of the records/information as mentioned above.

Reply is awaited.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

No. & Period of I.R	Para No.	Subject in brief	Money value (₹ in Lakh)	Remarks
13-14/169 (2012-13)	1 (Part-IIA)	Theme Audit on “Land of Visva-Bharati, Santiniketan” for the period from 2008-09 to 2012-2013	₹0.00	Reply has not been furnished by the University. Para stands.
18-19/175 (2017-18)	2.4 (Part-IIB)	Non-recovery of Staff Advances amounting to ₹4.08 crore	₹408.00	Reply has not been furnished by the University. Para stands.
19-20/84 (2018-19)	2.1 (Part-IIB)	Loss of revenue due to non-realisation of outstanding academic receipts ₹78.25 lakh	₹78.25	Reply not furnished by the University. Para stands.
	2.14 (Part-IIB)	Irregular re-designation of isolated post	₹0.00	Reply not furnished by the University. Para stands.
	2.6 (Part-IIB)	Blockage of funds due to procurement of equipment without ensuring required infrastructure ₹4.65 crore	₹465.00	As per the reply of the University, work of the installation of the active components and the campus connect project has not yet been completed. Further, the issue has been included in Report on “Internal Controls in Visva-Bharati University” - Audit Report No. 3 of 2024 (Para 4.2.3.3 (E)). Therefore, para will be pursued through said Audit Report and dropped from current IR
21-22/22 (2019-20)	2.11 (Part-IIB)	Excess payment of ₹96.82 lakh on Fellowship made out of the University’s own Project.	₹96.82	Reply not furnished by the University. Para stands.
	2.12 (Part-IIB)	Observation on Sponsored Project.	₹0.00	Reply not furnished by the University. Para stands.
	2.15 (Part-IIB)	Blockade of fund to the tune of ₹36.80 crore due to violation of the provisions of GFR and CPWD manual.	₹3680.00	Reply not furnished by the University. Para stands.
	2.18 (Part-IIB)	Irregular execution of repair works amounting to ₹7.20 crore.	₹720.00	Issue has been included in Report on “Internal Controls in Visva-

				Bharati University” - Audit Report No. 3 of 2024 (Para 4.2.3.4(A)). Therefore, para will be pursued through said Audit Report and dropped from current IR
	2.20 (Part-IIB)	Observations on Cash handling and other financial irregularities.	₹0.00	Issue has been included in Report on “Internal Controls in Visva-Bharati University” - Audit Report No. 3 of 2024 (Para 4.2.3.2(A, B, C)). Therefore, para will be pursued through said Audit Report and dropped from current IR
	2.23 (Part-IIB)	Lack of internal control and monitoring mechanism leading to irregular payment of Salary and benefits absence from duty.	₹0.00	Issue has been included in Report on “Internal Controls in Visva-Bharati University” - Audit Report No. 3 of 2024 (Para 4.2.3.1(C)). Therefore, para will be pursued through said Audit Report and dropped from current IR
	2.24 (Part-IIB)	Irregular maintenance of Service Books.	₹0.00	Reply not furnished by the University. Hence para stands.
	2.26 (Part-IIB)	Diversion of funds.	₹0.00	Reply not furnished by the University. Hence para stands.
	2.27 (Part-IIB)	Short recovery of License Fee.	₹15.12	Para has been updated in Current Audit. Hence, Para of this Inspection report may not be pursued further.
	2.28 (Part-IIB)	Non-realization of rent and inaction in case of defaulters.	₹0.00	Reply not furnished by the University. Hence para stands.
22-23/18 (2020-21)	2.1 (Part-IIA)	Loss of ₹65.62 lakh to exchequer due to short deduction of tax on Employer Contribution NPS	₹65.62	Issue has been included in Audit Report No. 3 of 2024 (Para 4.3). Therefore, para will be pursued through said Audit Report and dropped from current IR
	2.10 (Part-IIA)	Irregularities in relation to Recruitment of Teaching and	₹0.00	Issue has been included in Report on “Internal

		other staff.		Controls in Visva-Bharati University” - Audit Report No. 3 of 2024 (Para 4.2.3.1(B)). Therefore, para will be pursued through said Audit Report and dropped from current IR
	2.11 (Part-IIA)	Irregularities appointment of Assistant Registrars & Deputy Registrars.	₹0.00	Reply has not been furnished. Para stands.
	2.2 (Part-IIA)	Excess payment of ₹50.80 lakh to contractors on account of inadmissible GST	₹50.80	Reply has not been furnished. Para stands.
	2.3 (Part-IIA)	Irregular Promotion under Career Advancement Scheme resulted in excess payment of ₹59.51 lakh	₹59.51	Reply has not been furnished. Para stands.
	2.4 (Part-IIA)	Irregular enhancement of wages of casual workers involving excess payment of ₹5.15 crore without approval of the competent authority.	₹515.00	Reply of the University is regarding enhancement of wages of casual workers as per minimum rate of wages whereas audit para is regarding revision of wages of casual workers from the rate of minimum wages to minimum pay of the level-1 as per 7 th CPC without approval of UGC/Ministry. The reply does not address the issue raised in audit para. Para stands.
	2.5 (Part-IIA)	Idling of new hospital building constructed at cost ₹13.37 crore resulting in non achievement of intended objective and recurring expenditure on medical treatment of employees outside university hospital.	₹1337.00	Issue has been included in Report on “Internal Controls in Visva-Bharati University” - Audit Report No. 3 of 2024 (Para 4.2.3.4(B)). Therefore, para will be pursued through said Audit Report and dropped from current IR
	2.6 (Part-IIA)	Delay in taking appropriate action in the matter of excess Pay and Allowance amounting to ₹1.64 crore.	₹164.00	Reply has not been furnished. Para stands.
	2.7 (Part-IIA)	Non-deduction of Income Tax to the tune of ₹1.37 crore on Perquisite Value.	₹137.00	Para has been updated in Current Audit. Hence, Para of this Inspection

				report will not be pursued further.
	2.8 (Part-IIA)	Non-deduction of Income Tax on leave encashment on retirement.	₹124.24	Reply has not been furnished. Para stands.
	2.9 (Part-IIA)	Delay in taking action for recovery of excess payment made due to irregular grant of additional increments already accepted by University ₹57.06 lakh	₹57.06	Reply has not been furnished. Para stands.
	2.12 (Part-IIB)	Payment of irregular pension/family pension to deceased pensioners due to lack of internal control ₹19.42 lakh	₹19.42	University has stated in the reply that irregular pension has been recovered from concerned pensioners/family pensioners and has devised an internal mechanism to ensure stoppage of pension in case of non-submission of life certificate. However, Issue has been included in Theme Based Audit Report on “Internal Controls in Visva-Bharati University” - Audit Report No. 3 of 2024 (Para 4.2.3.2(D)). Therefore, para will be pursued through said Audit Report and dropped from current IR
	2.14 (Part-IIB)	Irregular payment of GST amounting to ₹0.62 lakh to unregistered person.	₹ 0.62	University has furnished reply alongwith supporting JVO stating that GST of 0.24 lakh and 0.38 lakh has been realised from two vendors pointed out in Audit Para. Therefore, Para is settled,
22-23/231 (2021-22)	2.1 (Part-IIA)	Deficient management control block of fund of ₹1.94 crore	₹194.00	Reply has not been furnished. Para stands.
	2.2 (Part-IIA)	Inexplicable delay led to time overrun	₹73.98	Reply has not been furnished. Para stands.
	2.5 (Part-IIA)	Undue benefit to employees 2.5.1 Undue benefit to Shri Prasant Meshram, JR 2.5.3 Undue benefit to Shri Amit Sengupta, UE	₹4.23	Reply has not been furnished. Para stands.
	2.6 (Part-IIB)	Lackadaisical action leading to blocking of fund	₹500.00	Reply has not been furnished. Para stands.
	2.7	Laxity in decision leading to	₹199.00	Reply has not been

	(Part-IIB)	non-completion of works and blocking of funds of ₹1.99 crore		furnished. Para stands.
	2.8 (Part-IIB)	Deficient financial management leading to blocking of fund of ₹277.69 lakh	₹277.69	Reply has not been furnished. Para stands.
	2.9 (Part-IIB)	Avoidable payment of Rs.11.33 lakh to BECIL	₹11.33	Reply has not been furnished. Para stands.
	2.10 (Part-IIB)	Irregular appointment of Casual Labours with Temporary Status CLTS	₹0.00	Reply furnished by University does not address the issue raised in para. Para stands.
	2.11 (Part-IIB)	Inordinate delay in procurement resulting in blockade of fund of ₹2.25 crore for 43 months with avoidable excess expenditure of ₹30.42 lakh A. High Resolution Mass Spectrometry Instrument D. Irregularities in procurement of High Temperature Tube Furnace of ₹ 10.05 lakh	₹225.00	(A) University stated that the process for purchasing HRMS instruments took lot of time and was delayed due to pandemic situation followed by restriction imposed by the Govt Authorities. However, HRMS instrument has been installed on 30.09.2023. Considering the reply, the sub para is settled , (D) No reply received. Para continues.
	2.12 (Part-IIB)	Excess credit of earned leave led to excess payment of leave encashment towards retirement benefits	₹0.00	Reply has not been furnished. Para stands.
	2.13 (Part-IIB)	Printing books without proper assessment of demand leading to blockade of fund amounting to ₹3.40 crore	₹340.00	University stated in try that Granthana Vibhaga will try to promote fast marketing of slow moving titles through active liasioning with book sellers and Deputy Manager (Sales) have visited bookmalls in this line. Further development regarding outcome of such efforts and status of blockade of fund is awaited. Para stands.
	2.14 (Part-IIB)	Irregular Payment of Children education allowance to casual labours with temporary status amounting to ₹10.17 lakh along with inadmissible facilities like LTC, medical facilities, uniforms etc.	₹0.00	Reply has not been furnished. Para stands.

	2.16 (Part-IIB)	Inadequate firefighting arrangements	₹0.00	Reply has not been furnished. Para stands.
	2.17 (Part-IIB)	Avoidable payment of electricity duty amounting to ₹4.12 lakh	₹4.12	Reply has not been furnished. Para stands.
	2.18 (Part-IIB)	Delay in condemnation of off-road vehicles	₹0.00	University constituted a condemnation committee on 22.04.2024 and on the recommendation of the committee, the Vice Chancellor approved the condemnation on 22.07.2024. In view of the action initiated by the University for disposal of the off road vehicles, the para is settled.
	2.19 (Part-IIB)	Unadjusted advances amounting to ₹19.38 crore	₹19.38	Reply has not been furnished. Para stands.
	2.20 (Part-IIB)	Irregular payment of ₹74.89 lakh due to wrong implementation of residency period	₹74.89	Reply has not been furnished. Para stands.
23-24/234 (2022-23)	2.1 (Part-IIB)	Short payment of pension due to non-allowance of quantum ₹55.52 lakh	₹55.52	University has stated in reply that the additional quantum of pension on attaining age of 80/85/90/95 years have been paid in 34 cases, with arrear payment. In 1 case, additional pension was already granted in Nov 2018. In remaining 4 cases, University has furnished reason/clarification for non grant of additional pension. University further stated that necessary scrutiny was now being carried out every month. In view of the action taken by the University, para is settled.
	2.2 (Part-IIB)	Idling of Govt. grant of 3.22 crore	₹322.00	Reply has not been furnished. Para stands.
	2.3 (Part-IIB)	Enlistment of press without Tender Process at GV leading to irregular expenditure to the tune of ₹2.36 crore	₹236.00	University stated in reply that book printing process through open tender has been done and work order issued. However, no documents in support of the reply has been furnished.

				Para stands for want of supporting documents.
	2.4 (Part-IIB)	Irregularity in appointment to the post of lecturer	₹0.00	Reply has not been furnished. Para stands.
	2.5 (Part-IIB)	Irregularity in implementation of Model Cadre Recruitment Rules and consequent reservation policy	₹0.00	Reply has not been furnished. Para stands.
	2.6 (Part-IIB)	Non-disposal of unserviceable/damage items	₹0.00	Reply has not been furnished. Para stands.
	2.7 (Part-IIB)	Avoidable payment of electricity duty amounting to ₹13.31 lakh	₹13.31	Reply has not been furnished. Para stands.
	2.8 (Part-IIB)	Non-recovery of house building advance of ₹3.61 lakh	₹3.61	University stated in the reply that HBA from 2 officials (Kanchan Goswami and Naba Kumar Pal) has been recovered. However, HBA from Shri Gopal Murmu could not be made as the payments to him is withheld due to legal issue. Till the recovery of HBA from Shri Gopal Murmu, Para stands.
	2.9 (Part-IIB)	Irregular realization of academic receipts	₹0.00	In the Reply, University stated that the concerned students have already completed the course and subsequently, corrective measures have been taken by the University revising the annual fees of ₹1000 for class IX and XI. Considering the reply and corrective measures taken, the para is settled.
	2.10 (Part-IIB)	Non-installation of solar panels deprived the University from availing the benefit of reduced cost of energy charges for prolonged period	₹0.00	Reply has not been furnished. Para stands.
	2.11 (Part-IIB)	Non-execution of Annual Maintenance Contract for Solar PV Panels	₹0.00	Reply has not been furnished. Para stands.
	2.12 (Part-IIB)	Non-utilization of Pearson Memorial Hospital building and avoidable expenditure of excess rate of demand charges of electricity in P.M. Hospital	₹0.00	Reply has not been furnished. Para stands.
	2.13	Lack of Monitoring of	₹0.00	From the reply of the

	(Part-IIB)	Granthan Vibhaga		University, it was noticed that GVMC meeting has not yet been conducted. Hence, Para stands.
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PART-IV (Best Practice)

Nil

PART-V (Acknowledgement)

Following Officers held the charge of head of office during this audit period:

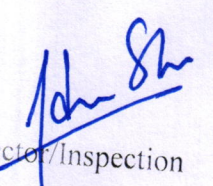
Sl. No.	Name and Designation	From	To
1	Prof. Bidyut Chakrabarty, Vice Chancellor	09/11/2018	08/11/2023
2	Prof. Sanjay Kumar Mallik	09/11/2023	31/03/2024

Dr. Sanjoy Ghosh, Jt. Registrar (Accounts) held the charge of Drawing and Disbursing Officer upto 31.01.2024 and Shri Soumyendra Sen, Joint Registrar (Accounts) held the charge of Drawing and Disbursing Officer wef 01.02.2024 during the FY 2023-24.

We acknowledge the co-operation extended by the aforementioned authorities and other officials of Visva Bharati University, Shantiniketan during the course of the audit.

Disclaimer

The Inspection Report has been prepared on the basis of the information furnished and made available by the Visva-Bharati University, Santiniketan. The Office of the Director General of Audit (C), Kolkata disclaims any responsibility on any non/mis-information on the part of the audited entity.


Director/Inspection
DGA(C), Kolkata

ANNEXURE 1

ANNEXURES

Sl No.	Name	Designation	Employee Code	Overpayment (in ₹)	No of Increments	Increments for
1	Bhairu Lal Yadav	Assistant Professor, Department of Geography	2011033	622165	3 increments from 09.10.2018	Inservice PHD
2	Dheeman Bhattacharyya	Assistant Professor, Centre for Comparative Literature	2014037	696416	3 increments from 18.07.2018	Inservice PHD
3	Indramani Sahoo	Assistant Professor, Department of Odia	2013017	422460	3 increments from 15.09.2021	Inservice PHD
4	Kumuda Chandra Panigrahi	Assistant Professor, Department of Palli Charcha Kendra	2022006	524973	5 increments from 24.01.2022	PHD at entry level
5	Lamneithem Hangshing	Assistant Professor, Department of Agricultural Engineering	2020018	711991	5 increments from 19.12.2020	PHD at entry level
6	Nipun Nutan	Assistant Professor, Department of CMELLS (French)	2020002	625202	2 increments from 17.03.2020 and 3 increments from 30.05.2022	M.Phil at entry level and Inservice Ph.D
7	Soumalya Mukhopadhyay	Assistant Professor, Department of Statistics	2012063	567799	3 increments from 14.08.2020	Inservice PHD
8	Sharmila Yadav	Assistant Professor, Department of Education	2012015	534159	3 increments from 04.03.2021	Inservice PHD
9	Sudipta Sarkar	Assistant Professor, Department of Geography	2013047	771534	3 increments from 01.08.2018	Inservice PHD
10	Neelmani Jaysawal	Assistant Professor, Department of Social Work	2012019	760962	3 increments from 18.07.2018	Inservice PHD
11	Raghunath Pal	Assistant Professor, Department of Geography	2022013	384920	5 increments from 28.09.2022	PHD at entry level
12	Darshan N P	Assistant Professor, Department of Agricultural Extension	2020017	712358	5 increments from 18.12.2020	PHD at entry level
13	Kaustav Karmakar	Assistant Professor	2020011	239444	3 increments from 21.11.2022	Inservice PHD
14	Anindya Biswas	Assistant Professor, Department of Botany	2021023	562533	5 increments from 15.11.2021	PHD at entry level
15	Sunita Acharya	Assistant Professor, Department of CMELLS (Russian)	2020006	763362	5 increments from 03.08.2020	PHD at entry level
16	Rohit Kumar	Assistant Professor, Department of Physics	2022016	396973	5 increments from 29.09.2022	PHD at entry level
17	Viswanath Sundar	Assistant Professor, Department of Physical Education	2022017	396973	5 increments from 30.09.2022	PHD at entry level

18	Debashis Chatterjee	Assistant Professor, Department of Statistics	2021008	279557	3 increments from 24.05.2022	Inservice PHD
19	Arpan Paul	Assistant Professor, Department of Centre for Journalism and Mass Communication	2022005	527072	5 increments from 19.01.2022	PHD at entry level
20	Arpita Paul	Assistant Professor, Department of Japanese	2020005	718596	5 increments from 16.07.2020	PHD at entry level
21	Bishnu Pada Pal	Assistant Professor, Department of Sanskrit, Pali and Prakrit	2021013	324756	3 increments from 28.04.2022	Inservice PHD
22	Ipsita Sarkar	Assistant Professor, Department of Philosophy & Comparative Religion	2021022	590136	5 increments from 10.09.2021	PHD at entry level
23	Jaitra Chattopadhyay	Assistant Professor, Department of Mathematics	2023005	306428	5 increments from 08.05.2023	PHD at entry level
24	Pinaki Gayen	Assistant Professor, Department of Design (Textile)	2021016	600123	5 increments from 17.08.2021	PHD at entry level
25	Subhas Kumar Thakur	Assistant Professor, Department of CMELLS (Russian)	2020001	782218	2 increments from 12.03.2020 and 3 increments from 19.08.2020	M.Phil at entry level and Inservice Ph.D
26	Subhrangshu Mandal	Assistant Professor, Department of Botany	2022020	371082	5 increments from 30.12.2022	5 increments for PHD from 30.12.2022
27	Umalaxmi Thingujam	Assistant Professor, Department of Soil Science and Agricultural Chemistry	2021018	593958	5 increments from 01.09.2021	PHD at entry level
28	Arti	Assistant Professor, Department of Agricultural Economics	2020023	707955	5 increments from 30.12.2020	PHD at entry level
29	Biplab Rajbanshi	Assistant Professor, Department of Chemistry	2020019	711257	5 increments from 21.12.2020	PHD at entry level
30	L. Lamminthang Simte	Assistant Professor, Department of Ancient Indian History Culture and Archaeology	2020014	713826	5 increments from 14.12.2020	PHD at entry level
31	Lipsy John L	Assistant Professor, Department of Physical Education	2020010	765931	5 increments from 27.07.2020	PHD at entry level
32	Pradip Dey	Assistant Professor, Department of Chemistry	2021012	617383	5 increments from 06.07.2021	PHD at entry level
33	Reuben Philip Mathew	Assistant Professor, Department of CMELL&CS (German)	2020009	767031	5 increments from 24.07.2020	PHD at entry level

34	Sipoy Sarveswar	Assistant Professor, Department of Anthropology	2021021	593533	5 increments from 02.09.2021	PHD at entry level
35	Sourav Banerjee	Assistant Professor, Department of Chemistry	2020022	708322	5 increments from 29.12.2020	PHD at entry level
36	Sushil Kumar	Assistant Professor, Department of Environmental Studies	2021009	617794	5 increments from 05.07.2021	PHD at entry level
37	Tanima Bhattacharya	Assistant Professor, Department of Silpa Sadana	2022007	523714	5 increments from 27.01.2022	PHD at entry level
38	Vinod Kumar Chauhan	Assistant Professor	2021004	695230	5 increments from 04.01.2021	PHD at entry level
Total overpayment of salary due to granting of ineligible increments for acquiring Ph.D and/or M.Phil				22210128		

ANNEXURE 2

List of Assistant Professors who were granted inadmissible incentive increment for obtaining M. Phil and/or Ph. D degree		
Sl No.	Name of the Official	Designation
1	Achiransu Acharyya	Assistant Professor, Department of Economics and Politics
2	Amit Chatterjee	Associate Professor, Department of Geography
3	Anindya Biswas	Assistant Professor, Department of Botany
4	Arpan Paul	Assistant Professor, Department of Centre for Journalism and Mass Communication
5	Arpita Dutta (Das)	Assistant Professor, Department of Department of Rabindra Sangit, Dance and Drama
6	Arup Pal	Assistant Professor, Department of English
7	Ashok Mandi	Assistant Professor, Department of Chemistry
8	Aweshes Subba	Assistant Professor, Department of Physical Education
9	Bairabathina Venkatesh	Assistant Professor, Department of Drying & Textile
10	Bhagat Nikhil Vithoba	Assistant Professor, Department of HCM
11	Bidya Roy	Assistant Professor, Department of Physical Education
12	Bidyut Patar	Assistant Professor, Department of History
13	Bipul Pal	Assistant Professor, Department of Mathematics
14	Brij Mohan	Assistant Professor, Department of AIHC&A
15	Chandra Sekhar Gahan	Associate Professor, Department of Environmental Studies
16	Debaditya Barman	Assistant Professor, Department of Computer & System Sciences
17	Debarshi Sarkar	Assistant Professor, Department of Zoology
18	Debasree Pal	Assistant Professor, Department of Economics & Politics
19	Dhrubajyoti Mondal	Assistant Professor, Department of Chemistry
20	Eshita Chakraborty	Assistant Professor, Department of Hindustani Classical Music
21	Firdous Barbhuiya	Assistant Professor, Department of Social Work
22	Gopal Ch. Saha	Professor, Department of Physical Education
23	Indrita Saha	Assistant Professor, Department of Geography
24	Jagadish Chandra Mahato	Assistant Professor, Department of Physics

25	Kedar Ali Sarkar	Assistant Professor, Department of Agriculture
26	Krishanu Pradhan	Assistant Professor, Department of Economics
27	Kumar Jasakiya	Assistant Professor, Department of Painting
28	Madhabendra Sinha	Assistant Professor, Department of Economics
29	Mary Hansda	Associate Professor, Department of Hindi
30	Murugesan A	Assistant Professor, Department of Philosophy
31	Nabarun Chakrabarty	Assistant Professor, Department of Physics
32	Nawal Kishore Singh	Assistant Professor, Department of HCM (Tabla)
33	Nilratan Sarkar	Assistant Professor, Department of Bengali
34	Parichiti Saha	Assistant Professor, Department of Yogic Art and Science
35	Partha Pratim Sikdar	Assistant Professor, Department of Education
36	Poushali Roy	Assistant Professor, Department of Geography
37	Prashant Phirangi	Assistant Professor, Department of Graphic Art
38	Rahul Singh	Associate Professor, Department of Hindi
39	Rebeka Sinha	Assistant Professor, Department of Animal Science
40	Rekha Nigthoujam	Assistant Professor, Department of Physical Education
41	Rittik Deb	Assistant Professor, Department of Zoology
42	Rupesh Kumar	Assistant Professor, Department of Yogic Art and Science
43	S. Santosh Kumar	Assistant Professor, Department of History of Art
44	Sabarni Pramanik	Assistant Professor, Department of AIHC & A
45	Santanu Mondal	Assistant Professor, Department of Bengali
46	Shinjini Basu	Assistant Professor, Department of English
47	Shrilekha Das	Associate Professor, Department of Agriculture Engineering
48	Shuvankar Mondal	Assistant Professor, Department of RSDD
49	Sougata Biswas	Assistant Professor, Department of Mathematics
50	Soumya Sasmal	Assistant Professor, Department of Bio-Technology
51	Subhradeep Pramanik	Assistant Professor, Department of Education
52	Subrata Garain	Assistant Professor, Department of Agril Economics
53	Sudheshna Saha	Assistant Professor, Department of Social work
54	Sujata Rakshit	Assistant Professor, Department of Ancient Indian History Culture and Archaeology
55	Sujay Mondal	Assistant Professor, Department of Philosophy & Comparative Religion
56	Suken Shah	Assistant Professor, Department of AIHC&A
57	Sukesh Lohar	Assistant Professor, Department of Hindi
58	Suman Bhattacharya	Assistant Professor, Department of RSDD
59	Suman Sarkar	Assistant Professor, Department of Rural Studies
60	Sumanta Daw	Assistant Director, Department of Physical Education
61	Sumit Kumar	Assistant Professor, Department of Geography
62	Supriyo Mondal	Assistant Professor, Department of Physical Education
63	Surajit Roy	Assistant Professor, Department of Rabindra Sangit, Dance and Drama
64	Surhita Basu	Assistant Professor, Department of JMC
65	Sushil Kumar Sahu	Assistant Professor, Department of Zoology
66	Swapna Rani Singh	Assistant Professor, Department of Odia
67	Tanmoy Paul	Assistant Professor, Department of Physics

68	Usham Rojio Singh	Assistant Professor,Department of English
69	Vivek Kr. Khare	Assistant Professor,Department of Plant Pathology

ANNEXURE 3

SL NO	MONTH	YEAR	NUMBER OF PERSONS	NATURE OF PAYMENT	AMOUNT OF PAYMENT	CONTRIBUTION OF EMPLOYER	CONTRIBUTION OF EMPLOYEE
1	APRIL	2022	20	WAGE	149808	17977	17977
2	MAY	2022	66	WAGE	494289	57515	59315
3	JUNE	2022	103	WAGE	748737	88088	89848
4	JULY	2022	102	WAGE	843460	98975	101215
5	AUGUST	2022	118	WAGE	963718	113246	115646
6	SEPTEMBER	2022	102	WAGE	769598	90432	92352
7	OCTOBER	2022	102	WAGE	827038	96999	99245
8	NOVEMBER	2022	102	WAGE	813247	95190	97590
9	DECEMBER	2022	101	WAGE	769071	90353	92289
10	JANUARY	2022	102	WAGE	823479	96572	98817
11	FEBRUARY	2022	101	WAGE	824869	96584	98984
12	MARCH	2022	109	WAGE	1006499	100961	120780
Total Expenditure in FY 2022-23					9033813	1042892	1084058
1	APRIL	2023	126	WAGE	1107898	120063	132948
2	APRIL	2023	33	WAGE_ARREA R	103611	12433	12433
3	MAY	2023	109	WAGE	1113906	133069	133669
4	JUNE	2023	121	WAGE	1237781	141214	148534
5	JULY	2023	119	WAGE	1341279	153313	160953
6	AUGUST	2023	124	WAGE	1306800	154416	156816
7	SEPTEMBER	2023	125	WAGE	1272234	145188	152668
8	OCTOBER	2023	119	WAGE	1404052	155465	168486
9	NOVEMBER	2023	125	WAGE	1372650	156918	164718
10	DECEMBER	2023	122	WAGE	1252226	142782	150267
11	JANUARY	2024	130	WAGE	1346790	153815	161615
12	FEBRUARY	2024	121	WAGE	1297417	151649	155690
13	MARCH	2024	125	WAGE	1386806	156976	166417
Total Expenditure in FY 2023-24					15543450	1777300	1865214
26	APRIL	2024	121	WAGE	1346603	152751	161592
27	MAY	2024	123	WAGE	1356120	153734	162734
28	JUNE	2024	120	WAGE	1309866	149384	157184
29	JULY	2024	123	WAGE	1378080	156970	165370
30	AUGUST	2024	124	WAGE	1426847	160949	171222
31	SEPTEMBER	2024	122	WAGE	1369329	155919	164319
32	OCTOBER	2024	137	WAGE	1432117	162389	171854
33	NOVEMBER	2024	127	WAGE	1410919	159950	169310
34	DECEMBER	2024	117	WAGE	1315476	148291	157857
35	JANUARY	2025	118	WAGE	1346205	151945	161545
Total Expenditure in FY 2023-24 (upto Jan, 2025)					13691562	1552282	1642987

TOTAL WAGES PAID AND NON-DEPOSITION OF EPF SUBSCRIPTION DURING THE PERIOD FROM APRIL, 2022 TO JANUARY, 2025					38268825	4372475	4592259
				Total	(4372474.88)	+ (4592258.76) =	8964734

ANNEXURE 4

OLD TAX REGIME												FY 2021-22		
Non deduction of Income Tax on Perquisites														
Sl No.	Name	PAN	Salary as per Section 17(1) of the IT Act	L/ fee @month	Total L/Fee	Value of rent free accomodati on not included as Perquisite	Net value of Perquisite after deduction L/Fee	Net taxable Income as per Form-16	Revised Net Taxable Income	Income Tax payable	Cess payable @ 4% on Income Tax	Total Income Tax payable	Tax paid already paid as per From-16	Short Deduction of Income Tax
1	2	3	4	5	6	7 (5x7.5%)	8	9	10(8+9)	11	12	13	14	15
1	Moirangthem Thomas Singh	CCMPS6748B	1178428	338	4056	88382	84326	926028	1010354	115606	4624	120230	101614	18616
2	Sumitabha Pal	AJUPP6446Q	2518388	625	625	188879	188254	2162332	2350586	517676	20707	538383	479647	58736
3	Mati Lal Kalai	AJGPK6948J	2465652	656	7872	184924	177052	2263252	2440304	544591	21784	566375	511134	55241
4	Sanjoy Kumar Mallik	AFPPM1579Q	2719624	500	6000	203972	197972	2310117	2508089	564927	22597	587524	525757	61767
5	Debasish Das	AKTPD7140B	1221514	625	7500	91614	84114	999114	1083228	137468	5499	142967	116815	26152
6	Anupam Chowdhury	AQWPC8695B	1151428	625	7500	86357	78857	899028	977885	108077	4323	112400	95998	16402
7	Silpi Mukherjee	AILPM3448F	1367860	450	5400	102590	97190	1165460	1262650	191295	7652	198947	168624	30323
8	Nilay Ray	ADRPR0630B	1357310	338	4056	101798	97742	1079910	1177652	165796	6632	172428	141932	30496
9	Tarak Nath Saha	AKKPS3877M	1310432	625	7500	98282	90782	1088673	1179455	166337	6653	172990	144665	28325
10	Mousumi Das	ARBPD6384Q	1159648	338	4056	86974	82918	695359	778277	68155	2726	70882	53635	17247
11	Kumar Vikrant Basak	AKWPB9865G	1018956	625	7500	76422	68922	750226	819148	76330	3053	79383	65048	14335
12	Anuradha Saha	BRQPS4897D	1017152	375	4500	76286	71786	764752	836538	79808	3192	83000	68068	14932
13	Samir Debnath	BFVPD1788P	883636	370	4440	66273	61833	614774	676607	47821	1913	49734	36872	12862
14	Jotindra Nath Roul	BCSPR4800C	856632	500	6000	64247	58247	604232	662479	44996	1800	46796	34680	12116
15	Mitali De Sarkar	ACAPD8016H	1370542	625	7500	102791	95291	1131610	1226901	180570	7223	187793	158062	29731
16	Ganesh Mondal	AIWPM0065D	1346528	310	3720	100990	97270	1073682	1170952	163785	6551	170337	139988	30349
17	Prodip Soren	BBZPS1329B	1133128	310	3720	84985	81265	880728	961993	104899	4196	109094	92192	16902
18	Sumanta Das	BXKPD1760Q	963753	310	3720	72281	68561	716353	784914	69483	2779	72262	58001	14261

19	Somnath Meheha	BOBPM9161G	958822	338	4056	71912	67856	706422	774278	67356	2694	70050	55935	14115
20	Girish Ch. Dehury	AIIPD3744J	1072956	625	7500	80472	72972	820556	893528	91206	3648	94854	79676	15178
21	Iqbal Zahangir	ALQPI5699F	993607	338	4056	74521	70465	603951	674416	47383	1895	49278	34622	14656
22	Amit Kumar Verma	AFWPV1498J	1651379	735	8820	123853	115033	1320091	1435124	243037	9721	252759	216868	35891
23	Sruti Bandopadhyay	ADCPB7756R	3053368	875	10500	229003	218503	2850968	3069471	733341	29334	762675	694503	68172
24	T. Gyanapati Devi	AJWPT7629M	1119592	469	5628	83969	78341	877192	955533	103607	4144	107751	91456	16295
25	Rajan. P.	CAUPP3347M	742352	450	5400	55676	50276	603340	653616	43223	1729	44952	34495	10457
26	Moirangthem Kendra Singh	CLGPS4701P	736180	500	6000	55214	49214	590148	639362	40372	1615	41987	31751	10236
27	Chowdhury Habibur Rahaman	ADVPC9331J	2695728	375	4500	202180	197680	2493328	2691008	619802	24792	644594	580319	64275
28	Dibyendu Banerjee	ADTPB9993P	2707011	1174	14088	203026	188938	2504611	2693549	620565	24823	645387	586438	58949
29	Kalyan Hansda	ABQPH8963A	1499756	625	7500	112482	104982	1075089	1180071	166521	6661	173182	140428	32754
30	Nikhil Pal	BINPP4825Q	1416583	625	7500	106244	98744	1233073	1331817	212045	8482	220527	189718	30809
31	Subhas Chandra Tudu	ADRPT0151F	1380928	735	8820	103570	94750	1178528	1273278	194483	7779	202263	172701	29562
32	Swarup Kr. Majee	ATWPM9853E	1253580	625	7500	94019	86519	1021180	1107699	144810	5792	150602	110608	39994
33	Tirthankar Ghosh	AIZPG7473L	1755072	625	7500	131630	124130	1538672	1662802	311341	12454	323794	285065	38729
34	Alak Kumar Datta	ADHPD8012B	3289056	735	8820	246679	237859	3086656	3324515	809855	32394	842249	768038	74211
35	Madhusudan Paul	BWUPP8557N	1316496	278	3336	98737	95401	864096	959497	104399	4176	108575	88733	19842
36	L. Lamminthang Simte	CBHPS0142M	976280	625	7500	73221	65721	823766	889487	90397	3616	94013	80344	13669
37	Anamika Moktan	BPRPM9254B	1207412	500	6000	90556	84556	955012	1039568	124370	4975	129345	107642	21703
38	Dipankar Roy	ACHPR1053K	2363444	656	7872	177258	169386	2136044	2305430	504129	20165	524294	471444	52850
39	Chakradhar Tripathi	ABVPT2466R	3332536	656	7872	249940	242068	3130136	3372204	824161	32966	857128	779004	78124
40	Arjun Kumar	BKTPK2097R	1556716	625	7500	116754	109254	1304316	1413570	236571	9463	246034	211948	34086
41	Shedup Tenzin	ACZPT0600N	1843824	735	8820	138287	129467	1512452	1641919	305076	12203	317279	276884	40395
42	Norbu Gyaltzen Negi	AJSPN5323J	1289496	310	3720	96712	92992	1037096	1130088	151526	6061	157588	128575	29013
43	Sarata Kr. Jena	ANEPJ8543N	1558232	625	7500	116867	109367	1305832	1415199	237060	9482	246542	212419	34123
44	Indramani Sahoo	DTBPS5639Q	1251492	1029	12348	93862	81514	1051570	1133084	152425	6097	158522	133090	25432
45	Shubhra Jyoti Das	CFBPD4518Q	1119592	2790	33480	83969	50489	867192	917681	96036	3841	99878	89376	10502

46	Sunita Acharya	AJAPA4614K	976280	450	5400	73221	67821	877372	945193	101539	4062	105600	91493	14107
47	Jagat Ram Bhattacharya	ABJPB9624M	2719624	656	7872	203972	196100	2467224	2663324	611497	24460	635957	572173	63784
48	Senthil Prakash. S	BTHPS4108J	1432292	735	8820	107422	98602	1179892	1278494	196048	7842	203890	173126	30764
49	Dhaneshwar Manjhi	AKRPM9743M	1618692	500	6000	121402	115402	1366292	1481694	257008	10280	267288	231282	36006
50	Ramu Hembrom	AGQPH4427G	1328444	338	4056	99633	95577	1076044	1171621	163986	6559	170546	140724	29822
51	Tapan Soren	DLGPS3774B	1184312	338	4056	88823	84767	931912	1016679	117504	4700	122204	102837	19367
52	Rekha Ningthoujam	AYZPN6318D	955080	735	8820	71631	62811	813166	875977	87695	3508	91203	78139	13064
53	Vasudeva Rao. Y	ACDPY3639A	1860948	625	7500	139571	132071	1587560	1719631	328389	13136	341525	300319	41206
54	Narayan Ch. Sarkar	BPWPS3549N	1757613	625	7500	131821	124321	1505213	1629534	301360	12054	313415	274626	38789
55	Nihar Ranjan Chakraborty	AFGPC7213N	1499756	625	7500	112482	104982	1287281	1392263	230179	9207	239386	206631	32755
56	Sasmita Patel	APZPP0382A	1342426	625	7500	100682	93182	1170842	1264024	191707	7668	199375	170302	29073
57	Shyamali Sengupta (Majumdar)	AURPS0669Q	1896643	625	7500	142248	134748	1470215	1604963	293989	11760	305749	263706	42043
58	Deb Kumar Das	AFKPD0842A	1440283	278	3336	108021	104685	1221428	1326113	210334	8413	218747	186086	32661
59	Subhrangsu Santra	CBZPS1281F	1855759	625	7500	139182	131682	1463927	1595609	291183	11647	302830	261746	41084
60	Sankar Roy Maulik	AFXPR8087E	2371405	500	6000	177855	171855	1944005	2115860	447258	17890	465148	411528	53620
61	Animesh Ch. Chandra	AEOPC0712P	1740264	388	3880	130520	126640	1327694	1454334	248800	9952	258752	219239	39513
62	Soumi Mandal	BOXPM7127L	1096852	625	6250	82264	76014	900373	976387	107777	4311	112088	96277	15811
63	Sumitabha Pal	AJUPP6446Q	2518388	625	6250	188879	182629	2162332	2344961	515988	20640	536628	479647	56981
64	Debidas Pal	BBUPP3703R	769352	310	3720	57701	53981	566952	620933	36687	1467	38154	26926	11228
65	Devendra Nath Dubey	AOHPD1827R	855088	500	6000	64132	58132	637688	695820	51664	2067	53730	41640	12090
66	Utpal Kr. Mitra	AHKPM6018R	963105	450	5400	72233	66833	710705	777538	68008	2720	70728	56826	13902
67	Pradip Hembram	ACPPH2809D	1119384	338	4056	83954	79898	721206	801104	72721	2909	75630	59012	16618
68	Suresh Murmu	BGVPM3372F	790576	550	6600	59293	52693	592484	645177	41535	1661	43197	32236	10961
69	Ajay Kr. Sharma	BJGPS7910B	1471240	338	4056	110343	106287	1104746	1211033	175810	7032	182842	149682	33160
70	Sikha Ghosh	AWBPG0474H	742352	278	3336	55676	52340	539952	592292	30958	1238	32197	21310	10887
71	Tapas Kr. Saha	BNRPS0378E	958161	450	5400	71862	66462	734701	801163	72733	2909	75642	61818	13824
72	Prasanta Roy	AXXPR4839C	736619	233	2796	55246	52450	534219	586669	29834	1193	31027	20118	10909

73	Ledem Hembrom	AGEPH4853Q	840516	500	6000	63039	57039	619691	676730	47846	1914	49760	37896	11864
74	Sandip Kolay	AZNPK4915C	908936	278	3336	68170	64834	673935	738769	60254	2410	62664	49177	13487
75	Biswanath Jyoti	ANTPJ2228H	840202	450	5400	63015	57615	624402	682017	48903	1956	50860	38875	11985
76	Uday Roy	ACWPR5100J	1493800	450	5400	112035	106635	1291400	1398035	231911	9276	241187	207917	33270
77	Santosh Kumar Bhoi	AZSPB1425H	837904	278	3336	62843	59507	585504	645011	41502	1660	43162	30784	12378
78	Bapi Das	ANAPD0276E	909545	450	5400	68216	62816	716280	779096	68319	2733	71052	57986	13066
79	Subrata Paul	AINPP5644G	910737	625	7500	68305	60805	696387	757192	63938	2558	66496	53849	12647
80	Ram Kumar Roy	ALAPR1796F	1014410	310	3720	76081	72361	812010	884371	89374	3575	92949	77898	15051
81	Mita Sarkar (Das)	AURPS0674F	1110496	450	5400	83287	77887	1004496	1082383	137215	5489	142704	118404	24300
82	Amar Karmakar	CHYPK4314G	782938	295	3540	58720	55180	609374	664554	45411	1816	47227	35749	11478
83	Somraj Hazra	AEHPH5520B	691444	310	3720	51858	48138	607644	655782	43656	1746	45403	35389	10014
84	Jay Narayan Roy	AFXPR9378E	865453	375	4500	64909	60409	663053	723462	57192	2288	59480	46914	12566
Sub Total														2348950
NEW TAX REGIME														
Non deduction of Income Tax on Perquisites														
Sl No.	Name	PAN	Salary as per Section 17(1) of the IT Act	L/ fee @month	Total L/Fee	Value of rent free accommodation not included as Perquisite	Net value of Perquisite after deduction L/Fee	Net taxable Income as per Form-16	Revised Net Taxable Income	Income Tax payable	Cess payable @ 4% on Income Tax	Total Income Tax payable	Tax paid already paid as per From-16	Short Deduction of Income Tax
1	3	4	5	6	7	8 (5x7.5%)	9	10	11(9+10)	12	13	14	15	16
1	Jayashree Maity	ATTPS1259D	1248744	500	6000	93656	87656	1248744	1336400	146600	5864	152464	129738	22726
2	Swapan Mandal(I)	ADWPM7274R	3148328	625	7500	236125	228625	3148328	3376953	750586	30023	780609	709279	71330
3	Amitava Bandyopadhyay	AUIPB7446D	1645692	625	7500	123427	115927	1645692	1761619	265986	10639	276625	240455	36170
4	Debasish Panda	ALFPP4261J	1804755	735	8820	135357	126537	1804755	1931292	316887	12675	329563	290082	39481
Sub Total														169707
Total														2518657

OLD TAX REGIME												FY 2022-23		
Non deduction of Income Tax on Perquisites														
Sl No.	Name	PAN	Salary as per Section 17(1) of the IT Act	L/ fee @month	Total L/Fee	Value of rent free accomodation not included as Perquisite	Net value of Perquisite after deduction L/Fee	Net taxable Income as per Form-16	Revised Net Taxable Income	Income Tax payable	Cess payable @ 4% on Income Tax	Total Income Tax payable	Tax paid already paid as per From-16	Short Deduction of Income Tax
1	2	3	4	5	6	7 (4x7.5%)	8	9	10(8+9)	11	12	13	14	15
1	Sumitabha Pal	AJUPP6446Q	2848728	625	7500	213655	206155	2489348	2695503	621151	24846	645997	581677	64320
2	Mati Lal Kalai	AJGPK6948J	2720718	656	7872	204054	196182	2518318	2714500	626850	25074	651924	590716	61208
3	Debasish Das	AKTPD7140B	1338222	625	7500	100367	92867	1065242	1158109	159933	6397	166330	137355	28975
4	Archana Das	AMTPD0604N	1346538	450	4950	100990	96040	1154138	1250178	187554	7502	195056	165092	29964
5	Anupam Chowdhury	AQWPC8695B	1284222	625	7500	96317	88817	1031822	1120639	148692	5948	154639	126928	27711
6	Silpi Mukherjee	AILPM3448F	1526564	450	5400	114492	109092	1324164	1433256	242477	9699	252176	218138	34038
7	Nilay Ray	ADRPR0630B	1635447	338	4056	122659	118603	1398037	1516640	267492	10700	278192	241188	37004
8	Tarak Nath Saha	AKKPS3877M	1686122	625	7500	126459	118959	1375453	1494412	260824	10433	271257	234140	37117
9	Kumar Vikrant Basak	AKWPB9865G	1172252	625	7500	87919	80419	850261	930680	98636	3945	102581	85854	16727
10	Anuradha Saha	BRQPS4897D	1104898	375	4500	82867	78367	821578	899945	92489	3700	96189	79889	16300
11	Samir Debnath	BFVPD1788P	1046267	370	4440	78470	74030	779806	853836	83267	3331	86598	71200	15398
12	Jotindra Nath Roul	BCSPR4800C	956305	500	6000	71723	65723	703905	769628	66426	2657	69083	55411	13672
13	Mitali De Sarkar	ACAPD8016H	1526565	625	7500	114492	106992	1124165	1231157	181847	7274	189121	155738	33383
14	Ganesh Mondal	AIWPM0065D	1497160	310	3720	112287	108567	1235953	1344520	215856	8634	224490	190616	33874
15	Jayashree Maity	ATTPS1259D	1390590	500	6000	104294	98294	1188190	1286484	198445	7938	206383	175715	30668
16	Prodip Soren	BBZPS1329B	1258147	310	3720	94361	90641	989285	1079926	136478	5459	141937	114770	27167
17	Sumanta Das	BXKPD1760Q	1042938	500	6000	78220	72220	802538	874758	87452	3498	90950	75928	15022
18	Gopinath Mondal	BBJPM9310G	942797	500	6000	70710	64710	790397	855107	83521	3341	86862	73403	13459
19	Somnath Mehena	BOBPM9161G	1071550	338	4056	80366	76310	819150	895460	91592	3664	95256	79383	15873

20	Iqbal Zahangir	ALQPJ5699F	1072566	338	4056	80442	76386	736375	812761	75052	3002	78054	62165	15889
21	Amit Kumar Verma	AFWPV1498J	1859284	735	8820	139446	130626	1515533	1646159	306348	12254	318602	277845	40757
22	Sruti Bandompadhay	ADCPB7756R	3410912	875	10500	255818	245318	2933512	3178830	766149	30646	796795	717655	79140
23	Y. Hemanta Kumar	AAJPY3072H	2869802	875	7000	215235	208235	2667402	2875637	675191	27008	702199	634629	67570
24	T. Gyanapati Devi	AJWPT7629M	1248578	469	5628	93643	88015	1004178	1092193	140158	5606	145764	118304	27460
25	Rajan. P.	CAUPP3347M	827992	450	5400	62099	56699	662096	718795	56259	2250	58509	46717	11792
26	Moirangthem Kendra Singh	CLGPS4701P	815097	500	6000	61132	55132	647833	702965	53093	2124	55217	43749	11468
27	Chowdhury Habibur Rahaman	ADVPC9331J	3350351	375	4500	251276	246776	3118951	3365727	822218	32889	855107	775512	79595
28	Dibyendu Banerjee	ADTPB9993P	3351613	1174	14088	251371	237283	3149213	3386496	828449	33138	861587	787554	74033
29	Kalyan Hansda	ABQPH8963A	1667219	625	7500	125041	117541	1250427	1367968	222891	8916	231806	182134	49672
30	Nikhil Pal	BINPP4825Q	1865194	625	7500	139890	132390	1662794	1795184	351055	14042	365097	323790	41307
31	Subhas Chandra Tudu	ADRPT0151F	1643301	735	8820	123248	114428	1440901	1555329	279099	11164	290263	241561	48702
32	Swarup Kr. Majee	ATWPM9853E	1425274	625	7500	106896	99396	1222874	1322270	209181	8367	217548	173535	44013
33	Tirthankar Ghosh	AIZPG7473L	1938508	625	7500	145388	137888	1661108	1798996	352199	14088	366287	323266	43021
34	Alak Kumar Datta	ADHPD8012B	3557316	735	8820	266799	257979	3304916	3562895	881368	35255	916623	836135	80488
35	L. Lamminthang Simte	CBHPS0142M	1404657	625	7500	105349	97849	1181257	1279106	196232	7849	204081	173553	30528
36	Anamika Mktan	BPRPM9254B	1464524	500	6000	109839	103839	1209481	1313320	206496	8260	214756	182358	32398
37	Dipankar Roy	ACHPR1053K	3414083	656	7872	256056	248184	3136683	3384867	827960	33118	861079	783644	77435
38	Reuben Philip Mathew	BEQPM0463Q	1457864	338	4056	109340	105284	1205464	1310748	205724	8229	213953	181104	32849
39	Mary Hansda	AEAPH3998G	2327081	625	2500	174531	172031	2074681	2246712	486514	19461	505974	449700	56274
40	Arjun Kumar	BKTPK2097R	1799625	625	7500	134972	127472	1547225	1674697	314909	12596	327505	287733	39772
41	Sukesh Lohar	AMAPL3922E	1480044	625	2500	111003	108503	1218744	1327247	210674	8427	219101	185247	33854
42	Shedup Tenzin	ACZPT0600N	1995294	735	8820	149647	140827	1677562	1818389	358017	14321	372337	328399	43938
43	Norbu Gyaltsen Negi	AJSPN5323J	1438852	450	5400	107914	102514	1186452	1288966	199190	7968	207157	175172	31985
44	Sarata Kr. Jena	ANEPJ8543N	1735076	625	7500	130131	122631	1464994	1587625	288787	11551	300339	262077	38262
45	Indramani Sahoo	DTBPS5639Q	1375510	1029	12348	103163	90815	1123110	1213925	176678	7067	183745	155410	28335
46	Sunita Acharya	AJAPA4614K	1056118	450	5400	79209	73809	908718	982527	109005	4360	113366	98014	15352
47	Jagat Ram Bhattacharya	ABJPB9624M	3035580	656	7872	227669	219797	2833180	3052977	728393	29136	757529	686352	71177

48	Senthil Prakash. S	BTHPS4108J	1715543	735	8820	128666	119846	1252560	1372406	224222	8969	233191	195799	37392
49	Dhaneshwar Manjhi	AKRPM9743M	1882261	500	6000	141170	135170	1679861	1815031	357009	14280	371290	329116	42174
50	Ramu Hembrom	AGQPH4427G	1521774	450	5400	114133	108733	1269374	1378107	225932	9037	234969	201043	33926
51	Tapan Soren	DLGPS3774B	1321510	338	4056	99113	95057	1119110	1214167	176750	7070	183820	154162	29658
52	Sipoy Sarveswar	BUQPS7865A	1343366	625	2500	100752	98252	1090966	1189218	169266	6771	176036	145383	30653
53	Sanhita Chatterjee	AOIPC1120K	965835	620	6200	72438	66238	763435	829673	78435	3137	81572	67793	13779
54	Umakant Prasad	BADPP1677E	1522697	625	7500	114202	106702	1320297	1426999	240600	9624	250224	216934	33290
55	Soumi Mandal	BOXPM7127L	697209	625	6875	52291	45416	536591	582007	28901	1156	30057	20611	9446
56	Rekha Ningthoujam	AYZPN6318D	1070842	735	8820	80313	71493	833442	904935	93487	3739	97227	82356	14871
57	Narayan Ch. Sarkar	BPWPS3549N	1974314	625	7500	148074	140574	1741914	1882488	377246	15090	392336	348476	43860
58	Nihar Ranjan Chakraborty	AFGPC7213N	1641364	625	7500	123102	115602	1426102	1541704	275011	11000	286012	249943	36069
59	Kader Ali Sarkar	CORPS8997F	1562842	450	4950	117213	112263	1310442	1422705	239312	9572	248884	211257	37627
60	Sasmita Patel	APZPP0382A	1452274	625	7500	108921	101421	1249874	1351295	217888	8716	226604	194959	31645
61	Deb Kumar Das	AFKPD0842A	1568818	278	3336	117661	114325	1344629	1458954	250186	10007	260194	224525	35669
62	Tanima Bhattacharya	AYQPB3302A	1217675	450	3150	91326	88176	997491	1085667	138200	5528	143728	116478	27250
63	Moirangthem Thomas Singh	CCMPS6748B	1311222	338	2704	98342	95638	1039452	1135090	153027	6121	159148	129308	29840
64	Sanjoy Kumar Mallik	AFPPM1579Q	3201248	500	500	240094	239594	2791741	3031335	721900	28876	750776	676023	74753
65	Mousumi Das	ARBPD6384Q	1310059	338	1014	98254	97240	844797	942037	100907	4036	104944	84718	20226
66	Girish Ch. Dehury	AIIPD3744J	899273	625	5000	67445	62445	645373	707818	54064	2163	56226	43237	12989
67	Madhusudan Paul	BWUPP8557N	1705416	278	556	127906	127350	1235016	1362366	221210	8848	230058	190326	39732
68	Chakradhar Tripathi	ABVPT2466R	2050148	656	3936	153761	149825	1848748	1998573	412072	16483	428555	379210	49345
69	Shubhra Jyoti Das	CFBPD4518Q	1301138	2790	8370	97585	89215	851853	941068	100714	4029	104742	86185	18557
70	Vasudeva Rao. Y	ACDPY3639A	3807539	625	5000	285565	280565	3330139	3610704	895711	35828	931540	844004	87536
71	Shyamali Sengupta (Majumdar)	AURPS0669Q	2068778	625	5000	155158	150158	1641378	1791536	349961	13998	363959	317111	46848
72	Subhrangsu Santra	CBZPS1281F	2572227	625	5000	192917	187917	2034527	2222444	479233	19169	498403	439773	58630
73	Sankar Roy Maulik	AFXPR8087E	3360545	500	1000	252041	251041	2883145	3134186	752756	30110	782866	704540	78326
74	Amulya Kumar Jena	AIZPJ9381J	809480	338	4056	60711	56655	557080	613735	35247	1410	36657	24873	11784
75	Debidas Pal	BBUPP3703R	855580	310	3720	64169	60449	653180	713629	55226	2209	57435	44861	12574

76	Devendra Nath Dubey	AOHPD1827R	956569	500	6000	71743	65743	773670	839413	80383	3215	83598	69923	13675
77	Saswati Karmakar	BZRPK2398N	813771	338	4056	61033	56977	535271	592248	30950	1238	32188	20336	11852
78	Bablu Kr. Porel	AXZPP5088M	636058	370	4440	47704	43264	504658	547922	22084	883	22968	13969	8999
79	Purba Banerjee	BAPPB3687L	810617	450	4500	60796	56296	558217	614513	35403	1416	36819	25110	11709
80	Binod Mahato	CFVPM7361C	738592	370	4440	55394	50954	594192	645146	41529	1661	43190	32592	10598
81	Suresh Murmu	BGVPM3372F	879122	550	6600	65934	59334	659922	719256	56351	2254	58605	46263	12342
82	Maitri Barman	BLHPB2987G	687623	450	5400	51572	46172	527559	573731	27246	1090	28336	18732	9604
83	Ranjit Roy	BBSPR2707P	654308	310	3720	49073	45353	521616	566969	25894	1036	26930	17497	9433
84	Debasis Dutta	ADKPD9362R	3286004	500	2000	246450	244450	3083604	3328054	810916	32437	843353	754083	89270
85	Tapas Kr. Saha	BNRPS0378E	1072296	450	5400	80422	75022	828836	903858	93272	3731	97003	81399	15604
86	Prasanta Roy	AXXPR4839C	810034	233	2796	60753	57957	607634	665591	45618	1825	47443	35387	12056
87	Tapan Kr. Chowdhury	AYPEPC1891A	745138	338	4056	55885	51829	504738	556567	23813	953	24766	13986	10780
88	Ledem Hembrom	AGEPH4853Q	904418	500	6000	67831	61831	646050	707881	54076	2163	56239	43378	12861
89	Jayanta Chatterjee	AZPPC2570B	734860	338	4056	55115	51059	532460	583519	29204	1168	30372	19752	10620
90	Sandip Kolay	AZNPK4915C	1011267	278	3336	75845	72509	770651	843160	81132	3245	84377	56295	28082
91	Biswanath Jyoti	ANTPJ2228H	931418	450	5400	69856	64456	712038	776494	67799	2712	70511	57104	13407
92	Uday Roy	ACWPR5100J	1713542	450	5400	128516	123116	1511142	1634258	302777	12111	314888	276476	38412
93	Santosh Kumar Bhoi	AZSPB1425H	903794	278	3336	67785	64449	651394	715843	55669	2227	57895	44489	13406
94	Atanu Saha	BZYPS5059P	724984	370	4440	54374	49934	522584	572518	27004	1080	28084	17697	10387
95	Dwipesh Ch. Maitra	CIZPM3409E	736166	370	4440	55212	50772	548594	599366	32373	1295	33668	23107	10561
96	Sambhu Ch. Thakur	ATYPT1734F	655868	450	5400	49190	43790	504478	548268	22154	886	23040	13932	9108
97	Subrata Paul	AINPP5644G	1011267	625	7500	75845	68345	747165	815510	75602	3024	78626	64409	14217
98	Ram Kumar Roy	ALAPR1796F	1105690	310	3720	82927	79207	804992	884199	89340	3574	92913	76438	16475
99	Mita Sarkar (Das)	AURPS0674F	1240682	450	5400	93051	87651	1038282	1125933	150280	6011	156291	128943	27348
100	Amar Karmakar	CHYPK4314G	719156	278	3336	53937	50601	513517	564118	25324	1013	26336	15812	10524
101	Ratan Kr. Ojha	AAIPO3502F	635978	184	2208	47698	45490	511290	556780	23856	954	24810	15348	9462
102	Rajesh Kr. Shaw	BEFPS9717E	804965	233	2796	60372	57576	559459	617035	35907	1436	37343	25368	11975
103	Sourav Ganguli	AJRPBG7350F	740238	233	2796	55518	52722	521838	574560	27412	1096	28508	17543	10965

104	Bam Hazra	AEWPH2317B	620958	310	3720	46572	42852	534646	577498	28000	1120	29120	20207	8913
105	Dharmendra Roy	AYMPR1960Q	671702	310	3720	50378	46658	503610	550268	22554	902	23456	13751	9705
106	Nimai Magar	BQAPM6027J	674998	338	4056	50625	46569	581218	627787	38057	1522	39580	29894	9686
107	Jay Narayan Roy	AFXPR9378E	929548	375	4500	69716	65216	727148	792364	70973	2839	73812	0	73812
108	Ram Narayan Roy	AFXPR9113D	748468	370	4440	56135	51695	546068	597763	32053	1282	33335	22583	10752
Sub Total														3373992
NEW TAX REGIME														
Non deduction of Income Tax on Perquisites														
SI No.	Name	PAN	Salary as per Section 17(1) of the IT Act	L/ fee @month	Total L/Fee	Value of rent free accomodation not included as Perquisite	Net value of Perquisite after deduction L/Fee	Net taxable Income as per Form-16	Revised Net Taxable Income	Income Tax payable	Cess payable @ 4% on Income Tax	Total Income Tax payable	Tax paid already paid as per From-16	Short Deduction of Income Tax
1	2	3	4	5	6	7 (4x7.5%)	8	9	10(8+9)	11	12	13	14	15
1	Amitava Bandyopadhyay	AUIPB7446D	1886899	625	7500	141517	134017	1886899	2020916	343775	13751	357526	315713	41813
2	Debasish Panda	ALFPP4261J	1993889	735	8820	149542	140722	1993889	2134611	377883	15115	392999	349094	43905
Sub Total														85717
Total														3459710
OLD TAX REGIME												FY 2023-24		
Non deduction of Income Tax on Perquisites														
SI No.	Name	PAN	Salary as per Section 17(1) of the IT Act	L/ fee @month	Total L/Fee	Value of rent free accomodation not included as Perquisite	Net value of Perquisite after deduction L/Fee	Net taxable Income as per Form-16	Revised Net Taxable Income	Income Tax payable	Cess payable @ 4% on Income Tax	Total Income Tax payable	Tax paid already paid as per From-16	Short Deduction of Income Tax

1	2	3	4	5	6	7 (4x7.5% upto august)(5*5% w.e.f. september)	8	9	10(8+9)	11	12	13	14	15
1	Sumitabha Pal	AJUPP6446Q	3023200	625	7500	182652	175152	2611662	2786814	648544	25942	674486	630580	43906
2	Mati Lal Kalai	AJGPK6948J	2988320	656	7872	180544	172672	2938320	3110992	745798	29832	775630	604756	170874
3	Debasish Das	AKTPD7140B	1486768	625	7500	89826	82326	1436768	1519094	268228	10729	278957	142848	136109
4	Archana Das	AMTPD0604N	1395122	450	5400	84289	78889	942722	1021611	118983	4759	123743	105086	18657
5	Anupam Chowdhury	AQWPC8695B	1395122	625	7500	84289	76789	1345122	1421911	239073	9563	248636	123785	124851
6	Silpi Mukherjee	AILPM3448F	1645920	450	5400	99441	94041	1595920	1689961	319488	12780	332268	185927	146341
7	Nilay Ray	ADRPR0630B	1643488	338	4056	99294	95238	1593488	1688726	319118	12765	331883	185169	146714
8	Tarak Nath Saha	AKKPS3877M	1663920	625	7500	100529	93029	1613920	1706949	324585	12983	337568	191543	146025
9	Kumar Vikrant Basak	AKWPB9865G	1268030	625	7500	76610	69110	817483	886593	89819	3593	93411	94800	-1389
10	Anuradha Saha	BRQPS4897D	1229000	375	4500	74252	69752	751600	821352	76770	3071	79841	65333	14508
11	Samir Debnath	BFVPD1788P	1100697	370	4440	66500	62060	826087	888147	90129	3605	93735	80827	12908
12	Jotindra Nath Roul	BCSPR4800C	1074397	500	6000	64911	58911	1024397	1083308	137493	5500	142992	66206	76786
13	Ganesh Mondal	AIWPM0065D	1680550	310	310	101533	101223	1630550	1731773	332032	13281	345313	196732	148581
14	Gopinath Mondal	BBJPM9310G	1138900	500	6000	68809	62809	870683	933492	99198	3968	103166	90101	13065
15	Amit Kumar Verma	AFWPV1498J	1914872	735	8820	115690	106870	1662472	1769342	343303	13732	357035	323691	33344
16	Chowdhury Habibur Rahaman	ADVPC9331J	3341361	375	2625	201874	199249	2918063	3117312	747694	29908	777601	712835	64766
17	Ashok Mandi	CTAPM6304E	1151122	500	6000	69547	63547	898722	962269	104954	4198	109152	95934	13218
18	Dhrubajyoti Mondal	BCMPM9515M	1483381	450	5400	89621	84221	1230981	1315202	207061	8282	215343	189066	26277
19	Kalyan Hansda	ABQPH8963A	1861414	625	7500	112460	104960	1428654	1533614	272584	10903	283488	250739	32749
20	Dipankar Roy	ACHPR1053K	2889992	656	7872	174604	166732	2612592	2779324	646297	25852	672149	620128	52021
21	Senthil Prakash. S	BTHPS4108J	1988847	735	8820	120160	111340	1513055	1624395	299818	11993	311811	277072	34739
22	Darshan N P	CKYPD3789D	1207012	625	625	72924	72299	978798	1051097	127829	5113	132942	112590	20352

23	Amulya Kumar Jena	AIZPJ9381J	879918	338	4056	53162	49106	627518	676624	47825	1913	49738	39524	10214
24	Anup Kr. Santra	DDRPS4271N	806437	278	3336	48722	45386	554037	599423	32385	1295	33680	24240	9440
25	Purba Banerjee	BAPPB3687L	876083	450	5400	52930	47530	560923	608453	34191	1368	35558	25671	9887
26	Subrata Paul	AINPP5644G	1106078	625	7500	66826	59326	825851	885177	89535	3581	93117	80777	12340
27	Ram Kumar Roy	ALAPR1796F	1239383	310	3720	74879	71159	836983	908142	94128	3765	97894	83092	14802
28	Sourav Ganguli	AJRPB7350F	845794	233	2796	51100	48304	581822	630126	38525	1541	40066	30019	10047
29	Avijit Polen	BUDPP6254P	1075908	500	6000	65003	59003	660454	719457	56391	2256	58647	46374	12273
30	Manoj Kr. Biswas	APZPB4200K	904317	278	3336	54636	51300	479522	530822	18664	747	19411	0	19411
Sub Total														1573815
NEW TAX REGIME														
Non deduction of Income Tax on Perquisites														
SI No.	Name	PAN	Salary as per Section 17(1) of the IT Act	L/ fee @month	Total L/Fee	Value of rent free accomodation not included as Perquisite	Net value of Perquisite after deduction L/Fee	Net taxable Income as per Form-16	Revised Net Taxable Income	Income Tax payable	Cess payable @ 4% on Income Tax	Total Income Tax payable	Tax paid already paid as per From-16	Short Deduction of Income Tax
1	Mati Lal Kalai	AJGPK6948J	2988320	656	7872	180544	172672	2938320	3110992	633298	25332	658630	604756	53874
2	Debasish Das	AKTPD7140B	1486768	625	7500	89826	82326	1436768	1519094	155728	6229	161957	142848	19109
3	Anupam Chowdhury	AQWPC8695B	1395122	625	7500	84289	76789	1345122	1421911	134382	5375	139757	123785	15972
4	Silpi Mukherjee	AILPM3448F	1645920	450	5400	99441	94041	1595920	1689961	206988	8280	215268	185927	29341
5	Nilay Ray	ADRPR0630B	1643488	338	4056	99294	95238	1593488	1688726	206618	8265	214883	185169	29714
6	Tarak Nath Saha	AKKPS3877M	1663920	625	7500	100529	93029	1613920	1706949	212085	8483	220568	191543	29025
7	Jotindra Nath Roul	BCSPR4800C	1074397	500	6000	64911	58911	1024397	1083308	72496	2900	75396	66206	9190
8	Ganesh Mondal	AIWPM0065D	1680550	310	310	101533	101223	1630550	1731773	219532	8781	228313	196732	31581
9	Jayashree Maity	ATTPS1259D	1413006	500	6000	85369	79369	1363006	1442375	138475	5539	144014	127506	16508
10	Sumanta Das	BXKPD1760Q	1175520	500	6000	71021	65021	1125520	1190541	88581	3543	92124	81981	10143

11	Somnath Mehena	BOBPM9161G	1244155	338	4056	75168	71112	1194155	1265267	103053	4122	107175	92687	14488
12	Iqbal Zahangir	ALQPJ5699F	1218779	338	4056	73635	69579	1168779	1238358	97672	3907	101578	88730	12848
13	Sruti Bandopadhyay	ADCPB7756R	3715752	875	10500	224493	213993	3665752	3879745	863924	34557	898481	831714	66767
14	Y. Hemanta Kumar	AAJPY3072H	3198420	875	10500	193238	182738	3148420	3331158	699347	27974	727321	670307	57014
15	T. Gyanapati Devi	AJWPT7629M	1355612	469	5628	81902	76274	1305612	1381886	126377	5055	131432	115567	15865
16	Rajan. P.	CAUPP3347M	906593	450	5400	54773	49373	856593	905966	45895	1836	47731	42285	5446
17	Moirangthem Kendra Singh	CLGPS4701P	896137	500	6000	54142	48142	846137	894279	44428	1777	46205	41199	5006
18	Pradip Dey	BXAPD4758G	1571258	450	5400	94930	89530	1521258	1610788	183236	7329	190566	162633	27933
19	Dibyendu Banerjee	ADTPB9993P	3260228	1174	14088	196972	182884	3210228	3393112	717934	28717	746651	689592	57059
20	Nikhil Pal	BINPP4825Q	1781175	625	7500	107613	100113	1731175	1831288	249386	9975	259362	228125	31237
21	Swapan Mandal(I)	ADWPM7274R	3844127	625	7500	232249	224749	3794127	4018876	905663	36227	941889	871769	70120
22	Amitava Bandyopadhyay	AUIPB7446D	2015177	625	7500	121750	114250	1965177	2079427	323828	12953	336781	301136	35645
23	Subhas Chandra Tudu	ADRPT0151F	1743464	735	8820	105334	96514	1693464	1789978	236993	9480	246473	216360	30113
24	Swarup Kr. Majee	ATWPM9853E	1546454	625	7500	93432	85932	1496454	1582386	174716	6989	181704	155262	26442
25	Jagadish Chandra Mahato	AYVPM1442K	1098151	450	5400	66347	60947	1048151	1109098	76365	3055	79419	69911	9508
26	Tirthankar Ghosh	AIZPG7473L	2105948	625	7500	127234	119734	2055948	2175682	352705	14108	366813	329456	37357
27	Alak Kumar Datta	ADHPD8012B	3960275	735	8820	239267	230447	3910275	4140722	942216	37689	979905	908004	71901
28	L. Lamminthang Simte	CBHPS0142M	1317845	625	7500	79620	72120	1267845	1339965	117993	4720	122713	107711	15002
29	Anamika Moktan	BPRPM9254B	1555096	500	6000	93954	87954	1505096	1593050	177915	7117	185032	157591	27441
30	Reuben Philip Mathew	BEQPM0463Q	1317845	338	4056	79620	75564	1267845	1343409	118682	4747	123429	107711	15718
31	Mary Hansda	AEAPH3998G	2427652	625	7500	146671	139171	2377652	2516823	455047	18202	473249	429827	43422
32	Arjun Kumar	BKTPK2097R	1921456	625	7500	116088	108588	1871456	1980044	294013	11761	305774	271896	33878
33	Sukesh Lohar	AMAPL3922E	1395122	625	7500	84289	76789	1345122	1421911	134382	5375	139757	123785	15972
34	Shedup Tenzin	ACZPT0600N	2142443	735	8820	129439	120619	2092443	2213062	363919	14557	378475	340841	37634
35	Norbu Gyaltzen Negi	AJSPN5323J	1536987	450	5400	92860	87460	1486987	1574447	172334	6893	179227	153294	25933
36	Sarata Kr. Jena	ANEPJ8543N	1897538	625	7500	114643	107143	1847538	1954681	286404	11456	297860	264432	33428
37	Indramani Sahoo	DTBPS5639Q	1790390	1029	12348	108169	95821	1740390	1836211	250863	10035	260898	231002	29896
38	Sunita Acharya	AJAPA4614K	1690940	450	5400	102161	96761	1640940	1737701	221310	8852	230163	199973	30190

39	Jagat Ram Bhattacharya	ABJPB9624M	3306008	656	7872	199738	191866	3256008	3447874	734362	29374	763737	703875	59862
40	Dhaneshwar Manjhi	AKRPM9743M	1963330	500	6000	118618	112618	1913330	2025948	307784	12311	320096	284959	35137
41	Ramu Hembrom	AGQPH4427G	1609504	450	5400	97241	91841	1559504	1651345	195403	7816	203220	174564	28656
42	Tapan Soren	DLGPS3774B	1446926	338	4056	87418	83362	1396926	1480288	146058	5842	151900	134561	17339
43	Sipoy Sarveswar	BUQPS7865A	1281246	625	7500	77409	69909	1231246	1301155	110231	4409	114640	100100	14540
44	Sanhita Chatterjee	AOIPC1120K	1250334	620	7440	75541	68101	1200334	1268435	103687	4147	107834	93669	14165
45	Umakant Prasad	BADPP1677E	1483755	625	7500	89644	82144	1433755	1515899	154770	6191	160960	142220	18740
46	Soumi Mandal	BOXPM7127L	2066499	625	7500	124851	117351	2016499	2133850	340155	13606	353761	317148	36613
47	Rekha Ningthoujam	AYZPN6318D	1182784	735	8820	71460	62640	1132784	1195424	89314	3573	92886	83114	9772
48	Narayan Ch. Sarkar	BPWPS3549N	2161051	625	7500	130563	123063	2111051	2234114	370234	14809	385044	346648	38396
49	Debasish Panda	ALFPP4261J	2166371	735	8820	130885	122065	2116371	2238436	371531	14861	386392	348307	38085
50	Nihar Ranjan Chakraborty	AFGPC7213N	1814432	625	7500	109622	102122	1764432	1866554	259966	10399	270365	238502	31863
51	Kader Ali Sarkar	CORPS8997F	1483313	450	5400	89617	84217	1433313	1517530	155259	6210	161469	142128	19341
52	Deb Kumar Das	AFKPD0842A	1787588	278	3336	108000	104664	1737588	1842252	252676	10107	262783	230128	32655
53	Tanima Bhattacharya	AYQPB3302A	1226202	450	5400	74083	68683	1176202	1244885	98977	3959	102936	89887	13049
54	Rupesh Kumar	DTPPK7274D	1145290	450	5400	69195	63795	1095290	1159085	83863	3355	87217	77266	9951
55	Murugesan A	AZCPM6737B	1162843	625	2500	70255	67755	1112843	1180598	87090	3484	90573	80003	10570
56	Lipsy Jhon L.	AOQPL7567M	1343369	625	7500	81162	73662	1293369	1367031	123406	4936	128342	113021	15321
57	Firdous Barbhuiya	AUJPB0645B	1125968	500	1000	68027	67027	1075968	1142995	81449	3258	84707	74252	10455
58	Ramesh Meher	BABPM4097F	737834	310	3720	44577	40857	687834	728691	27869	1115	28984	0	28984
59	Debidas Pal	BBUPP3703R	930472	310	3720	56216	52496	880472	932968	49945	1998	51943	44769	7174
60	Devendra Nath Dubey	AOHPD1827R	1040784	500	6000	62881	56881	990784	1047665	67150	2686	69836	60962	8874
61	Sanjoy Roy	BJNPR8369C	806437	233	2796	48722	45926	756437	802363	35236	1409	36646	31870	4776
62	Saswati Karmakar	BZRPK2398N	849601	338	2366	51330	48964	799601	848565	39857	1594	41451	36358	5093
63	Binod Mahato	CFVPM7361C	805216	370	4440	48648	44208	755216	799424	34942	1398	36340	31743	4597
64	Suresh Murmu	BGVPM3372F	956026	550	6600	57760	51160	906026	957186	53578	2143	55721	47740	7981
65	Abhijit Roy	AYEPR6561R	781934	450	4950	47242	42292	731934	774226	32423	1297	33719	29321	4398
66	Ananda Kr. Bagdi	GLGPB8426J	810143	184	2208	48946	46738	760143	806881	35688	1428	37116	32255	4861

67	Ashok Kr. Das (II)	BQGP0822A	712192	450	5400	43028	37628	662192	699820	24982	999	25981	0	25981
68	Samir Das	BMFPD6434B	702812	370	4440	42462	38022	652812	690834	24083	963	25047	0	25047
69	Maitri Barman	BLHPB2987G	763899	450	5400	46152	40752	713899	754651	30465	1219	31684	14456	17228
70	Gour Kishor Chatterjee	AOXPC3575M	717349	278	3336	43340	40004	667349	707353	25735	1029	26765	108470	0
71	Debasis Dutta	ADKPD9362R	3545714	500	6000	214220	208220	3495714	3703934	811180	32447	843627	778662	64965
72	Prasanta Roy	AXXPR4839C	931342	233	2796	56269	53473	881342	934815	50222	2009	52231	44859	7372
73	Ledem Hembrom	AGEPH4853Q	983960	500	6000	59448	53448	933960	987408	58111	2324	60436	52098	8338
74	Chanchal Kr. Das	BHIPD6212K	777104	450	5400	46950	41550	727104	768654	31865	1275	33140	28184	4956
75	Prabir Dey	AIMPD7104N	764097	310	3720	46164	42444	714097	756541	30654	1226	31880	14664	17216
76	Jayanta Chatterjee	AZPPC2570B	773248	338	4056	46717	42661	723248	765909	31591	1264	32855	24180	8675
77	Gopal Das	BAFPD5485G	713872	278	3336	43130	39794	663872	703666	25367	1015	26381	0	26381
78	Sandip Kolay	AZNPK4915C	1124798	278	3336	67957	64621	1074798	1139419	80913	3237	84149	74069	10080
79	Biswanath Jyoti	ANTPJ2228H	990628	450	5400	59850	54450	940628	995078	59262	2370	61632	53138	8494
80	Santosh Kumar Bhoi	AZSPB1425H	983336	278	3336	59410	56074	933336	989410	58411	2336	60748	52001	8747
81	Atanu Saha	BZYP55059P	776157	370	4440	46893	42453	726157	768610	31861	1274	33135	27206	5929
82	Sambhu Ch. Thakur	ATYPT1734F	752165	450	5400	45443	40043	702165	742208	29221	1169	30390	2246	28144
83	Mita Sarkar (Das)	AURPS0674F	1352880	450	5400	81737	76337	1302880	1379217	125843	5034	130877	114999	15878
84	Amar Karmakar	CHYPK4314G	794238	278	3336	47985	44649	744238	788887	33889	1356	35244	30601	4643
85	Shyamal Hazra	AFEPH5864E	723877	450	5400	43734	38334	673877	712211	26221	1049	27270	0	27270
86	Ratan Kr. Ojha	AAIPO3502F	711647	184	2208	42995	40787	661647	702434	25243	1010	26253	0	26253
87	Rajesh Kr. Shaw	BEFPS9717E	899718	233	2796	54358	51562	849718	901280	45192	1808	47000	41571	5429
88	Ajitesh Paul	ARQPP3458G	717315	450	5400	43338	37938	667315	705253	25525	1021	26546	0	26546
89	Bam Hazra	AEWPH2317B	810162	310	3720	48947	45227	760162	805389	35539	1422	36960	32257	4703
90	Dharmendra Roy	AYMPR1960Q	726904	310	3720	43917	40197	676904	717101	26710	1068	27779	0	27779
91	Nimai Magar	BQAPM6027J	707420	338	3380	42740	39360	657420	696780	24678	987	25665	0	25665
92	Ranjan Rashmi Senapati	BEOPS2599F	739520	115	1380	44679	43299	689520	732819	28282	1131	29413	0	29413
93	Kamini Soren	FKZPS2933A	774978	450	5400	46822	41422	724978	766400	31640	1266	32906	25979	6927
94	Sandip Kr. Chatterjee	AURPC7991B	714608	230	1610	43174	41564	664608	706172	25617	1025	26642	0	26642

95	Kalpana Birbanshi(Mondal)	CFRPB7931P	738118	310	3720	44595	40875	688118	728993	27899	1116	29015	0	29015
96	Swapan Pal	AMWPP6949H	706129	370	4440	42662	38222	656129	694351	24435	977	25412	0	25412
97	Haradhan Mondal	CENPM8525F	888352	450	5400	53671	48271	838352	886623	43662	1746	45409	40388	5021
98	Krishna Bahadur Khatri	BTUPK9732P	766520	370	4440	46311	41871	716520	758391	30839	1234	32073	17181	14892
Sub Total													2228012	
YEAR								Short deduction of income tax						
Amount pointed out in previous Inspection Report for the period from 2017-18 to 2020-21								₹1.37 crore						
2021-22								2518657						
2022-23								3459710						
2023-24								3801827						
Total								9780194						

ANNEXURE 5

Case Studies showing various irregularities in purchases through GeM

Case Study 1

On 16.05.2023, the university placed a BoQ bid through GeM under Contract Number GEMC-511687796827534, amounting to ₹3.33 lakh, awarded to M/s Kapoor Enterprise. According to GeM records, the seller's tax invoice was dated 18.05.2023, whereas seller had actually submitted the invoice on 17.03.2023, reflecting a discrepancy with the date entered on the GeM portal. Further, there was violation of GeM guidelines, which prohibit creating bids under irrelevant or mismatched categories. Records revealed that the university had used vague product descriptions such as "Establishment Three," "Establishment One," and "VC Office." The seller's invoice also broadly referred to "BoQ items" instead of specifying the exact product category.

Case Study 2

It was observed that 67 purchase orders amounting to ₹65.87 lakh were awarded **exclusively to a single local vendor, M/s S.S. Infotech**, for computer items such as desktops, laptops, PCs, hard disks, and printers. All 67 orders were awarded in parts on the same day or within a span of short period for the same items, indicating a deliberate attempt to split contracts and circumvent Sub-Clause (iii) of Rule 149 of the General Financial Rules (GFR) 2017, which mandates competitive bidding for procurements above ₹5 lakh. Instead, the buyer made piecemeal purchases in violation of rule 149(ii) of GFR and to avoid the mandatory bidding process. For instance, on 16.11.2023, the university placed an order (GEM-511687787780981) for 10 desktop computers worth ₹4.99 lakh, followed by another order (GEMC-511687755825448) for a single unit valued at ₹49,995 on the same day, indicating an apparent effort to keep the order value below ₹5 lakh. Further instances of contract splitting include orders placed on 23.11.2023 for ₹4,99,900 (10 units), 28.11.2023 for ₹4,99,920 (8 units), 30.11.2023 for ₹4,99,960 (8 units), and multiple orders on 31.03.2024 valued at ₹3,53,550 (6 units), ₹4,44,500 (5 units), ₹4,94,736 (8 units), and ₹4,73,275 (11 units). Details of Subsequent Orders to the Same Vendor are as below:

Date	Order Value (₹)	Quantity
23.11.2023	4,99,900	10
28.11.2023	4,99,920	8
30.11.2023	4,99,960	8
31.03.2024	3,53,550	6
31.03.2024	4,44,500	5
31.03.2024	4,94,736	8
31.03.2024	4,73,275	11

Case Study 3

(i) University created a bid for procurement of 15 split air conditioner valuing ₹6.27 lakh vide GEM Contact number GEMC-511687756504771 on 22.03.2024. Audit noted that these category are available on category list of GeM, and university had also purchased the same through direct purchase mode earlier. Despite this, the university created a custom bid to avoid mandatory online bidding or reverse auction, for orders exceeding ₹5,00,000 which was irregular.

(ii) University created a bid/BoQ for procurement of stationary items vide GEM Bid number GEM/2024/B/4587400 dated 06.02.2024. However, audit noted while creating BoQ bids, the university bunched the items and included Ms Office, Windows, cartridge etc. for which regular categories already existed. Further, audit observed that Custom bid was created for order value giving estimated bid value of ₹ 5.00 lakh but actual value of order was ₹1.53 lakh which was placed to local supplier namely SK Traders.

(iii) In most of cases of Custom Bidding, audit observed that participation of bidders were locally. This means that either notification was not sent to all the seller selling similar items or local filter were applied by the university. Consequently most of the bids have been awarded to local seller.

(iv) On 20.02.2024, the university placed an order through GeM under Contract No. GEMC-511687763117842, amounting to ₹74,923, to local supplier Shyam Chand Nandi. The product descriptions used in the BoQ were vaguely listed as “npk,” “np k,” and “n p k,” with unit prices of ₹2,000, ₹1,555, and ₹1,888, respectively. This inconsistent and unclear listing of BoQ items indicates potential manipulation in product creation.

(v) On 30.06.2023, the university placed a single-item order through GeM under Contract No. GEMC-511687717291024, amounting to ₹89,198, to local supplier Shruti Enterprises for the procurement of a Blue Star 1.5 Ton 3-Star Air Conditioner. It was observed that this product was already available in the regular direct buying mode on GeM, raising questions about the necessity of creating a separate bid for this purchase, as the single item is prohibited for creation of BoQ/custom bid.

(vi) On 20.12.2023, the university placed an order through the GeM under Contract No. GEMC-511687750969573, with a Bid Creation/BoQ value of ₹1.78 crore, to the supplier Smart Food for the supply of 2,00,000 quantities each of Morning Milk, Breakfast, Lunch, Evening Tiffin, and Dinner. According to the GeM contract, the delivery period was set between 20.12.2023 and 04.01.2024. The procurement was intended for the residential students of PathaBhawan, where the total number of residential students, as per records, was only 386. Procuring 2,00,000 quantities per meal category for a mere 15-day period appears highly disproportionate to the actual requirement. This translates to over 34 meals per student per day, which is not feasible.

Case Study 4

On 22.03.2024 at 20:46, the University placed an order through the GeM for the purchase of "RENWIK DNA Gel Loading Dye, Size 1 Microliter in Vials," amounting to ₹20,950 under GeM contract GEMC-511687756504771, through direct purchase from the seller, Mondal Books & Suppliers, Bolpur.

As per the GeM contract, both the seller's tax invoice date and the GeM invoice date were 23.04.2024. However, the audit observed that the seller had submitted an invoice dated 22.03.2024, which is prior to the invoice date mentioned in the GeM portal. Additionally, the audit noted that the department received the material on 22.03.2024, despite GeM contract conditions specifying that the delivery start date should be after 22.03.2024 (i.e., the next day after contract generation) and completed by 06.04.2024.

Similarly, University again placed an order on 22.03.2024 amounting to Rs. 24498 under GEM Contact number GEMC-511687785067788. As per GEM, the seller invoice date was mentioned as 23.03.2024, however, the seller actual invoice date 22.03.2024 and the material were also received on 22.03.2024.

University again placed an order 31.03.2024 at 18:37 amounting to Rs. 1.40 lakh for supply of 7 quantity “AQUAFRESH Portable Water Purifiers or Filters” under GEM Contact number GEMC-511687790570195. As per GEM, the seller invoice date was mentioned as 31.03.2024, however, audit observed that the seller has submitted his actual invoice on 31.03.2024 and Central purchase section of university also received the bill on 31.03.2024.

Case Study 5

(i) On 22.03.2023 at 16.15, the University placed an order through the GeM for the purchase of "SYSKA 300 millimeter Bracket mounted fan for Ceiling mounting (48 quantities) ," amounting to ₹91,128 under GeM contract GEMC-511687789218892, through direct purchase from the locally seller, Kapoor Enterprises.

As per the GeM contract conditions, the delivery start date should be after 22.03.2024 (i.e., the next day after contract generation). However, audit observed that the seller had submitted an invoice dated 22.03.2023, and the department also received the material on 22.03.2024.

(ii) On 22.03.2024, the University placed an order through the Government e-Marketplace (GeM) for the purchase of "SLS PCR Amplification KIT, Size 50 Microliter in Vials," amounting to ₹100000 under GeM contract GEMC-511687704594552, through direct purchase with L1 from the local seller, Shyam Chand Nandi.

Audit observed that for items costing above ₹25,000, a price comparison should be conducted from three original manufacturers offering similar specifications. However, in this case, the audit noted that the price comparison for an item valued at ₹1 lakh (L1) was made against products with a monetary value of ₹4.98 lakh and ₹8.39 lakh, indicating higher specifications than required. Wrongly selection of high specification for comparison resulted in rejection of high value products and declaring the product having L1 price which was indicative of irregular practice in GeM.

(iii) The University placed an order through the GeM for a purchase amounting to ₹98,600 under GeM contract GEMC-511687713157348, through direct purchase with L1 from the local seller, Birla Enterprises.

The audit observed that, as per GeM records, the seller's tax invoice date was 17.03.2024, whereas the actual invoice date was 16.03.2024, and the department had also received the material on 16.03.2024, i.e before the date of invoice generation in the system. However, in this case, the audit further noted that the price comparison for an item valued at ₹98600 (L1) was made against products with a monetary value of ₹1.61 lakh and ₹2.03 lakh, indicating higher specifications than required.

(iv) The University placed an order through GeM vide Order No. GEMC-511687712405129 on 26.03.2024 for ₹99998 (inclusive of tax) from Mondal Books and suppliers, Sriniketan, Bolpur for procurement of two Air Conditioner(capacity 2.5 ton). Upon verification through the GeM portal, it was noted that the university used Direct purchase with comparison with L1(lowest bid). As per GeM, price of L1 should be compared to other two OEM with similar specifications. Audit observed that the buyers applied filters to restrict potential sellers and compare the products whose capacity was 11 ton and 8.5 ton. Thus, the AC with higher cooling capacity was used to compare prices and placing the order for procurement of two Air Conditioner(capacity 2.5 ton).

Case Study 6

(i) The University placed an order on 15.09.2022 amounting to ₹5,400 under GeM contract number GEMC-511687728652222 with a local seller, Mondal Books and Suppliers. According to GeM records, the seller's invoice date was 19.09.2022, with invoice number 12, while the GeM invoice date was 26.09.2022. However, the audit observed discrepancies, noting that the actual invoice date was 16.09.2022 with invoice number 13—both of which differed from the GeM contract details.

Additionally, the audit found indications of **suspected** activity by the department, as the invoice did not match the usual pattern of Mondal Books and Suppliers. Notably, the phone number in the customer details column was the same as that in the supplier's column, further suggesting manipulation of records. the supplier column.

(ii) University placed several order to local suppliers namely Kapoor Enterprises and Usha Traders whose seller tax invoice number and seller tax invoice date as mentioned in GeMInvocie was totally difference from the Original invoice submitted by the seller.

AS per GeM invoice			Original Invoice produced by seller			Supplier name
Seller tax invoice number	Seller Tax invoice date	Amount	Bill Number	Date	amount	Kapoor Enterprises
444	17.09.2022	24900	491	20.09.2022	24900	Kapoor Enterprises
4444	17.09.2022	22600	492	20.09.2022	22600	Kapoor Enterprises
46	17.09.2022	16200	492	20.09.2022	16200	Kapoor Enterprises
111A	17.09.2022	9699.99	485	08.09.2022	9699.99	Kapoor Enterprises
026	16.09.2022	8200	26	04.09.2022	8200	Usha Traders (511687776640428)

In the case of Usha traders in above table, it was further noticed that the order was placed on 14.09.2022 whereas the seller had submitted invoice much earlier on 04.09.2022.

- (iii) University placed an order on 19.05.2023 for GeM for purchase of 2 AC for an amount of Rs. 88988 vide GEM contract number GEM-511687707810329 under direct purchase to seller namely Shruti Enterprises , Bolpur. In Gem, invoice date and the seller tax invoice date was 22.05.2023. However, audit noted that actual invoice date which was submitted by Seller was 21.05.2023.
- (iv) The University placed an order through GeM (Government e-Marketplace) vide Order No. GEMC-511687724227705 on 13.09.2022 for ₹22,600 from the supplier M/s Kapoor Enterprises, Bolpur. Upon cross-verification through the GeM portal, it was observed that the GeM invoice date and the seller's tax invoice date were 21.09.2022 and 17.09.2022, respectively. However, the original invoice submitted by the seller was dated 20.09.2022.
- (v) The University placed an order through GeM vide Order No. GEMC-511687722901471 on 13.09.2022 for ₹15,800 from the supplier M/s Kapoor Enterprises, Bolpur. Upon cross-verification through the GeM portal, it was found that the GeM invoice date and the seller's tax invoice date were 19.09.2022 and 17.09.2022, respectively. However, the original invoice submitted by the seller was dated 20.09.2022.
- (vi) The University placed an order through GeM vide Order No. GEMC-511687723384603 on 18.04.2023 for ₹24700 from the supplier M/s Kapoor Enterprises, Bolpur. Upon cross-verification through the GeM portal, it was found that the GeM invoice date and the seller's tax invoice date were 25.04.2023. However, the original invoice submitted by the seller was dated 25.03.2023, i.e. before one month from the order date.
- (vii) The University placed an order through GeM vide Order No. GEMC-511687745731844 on 27.09.2023 for ₹32,600 from M/s MA Kali Engineering Works, Bardhaman. Upon cross-verification through the GeM portal, it was found that the seller's tax invoice date was 11.10.2023. However, the audit observed that the actual supplier was **Usha Traders**, Bardhaman, instead of **MA Kali Engineering Works**.
- (viii) The University procured 10 classroom desks through GeMvide Order No. GEMC-511687733257381 on 27.09.2023 for ₹99,800 from Usha Traders, Bardhaman. Upon verification through the GeM portal, the seller's tax invoice date was recorded as 07.10.2023, with Invoice No. USH10. However, the audit observed that Usha Traders had submitted Invoice No. USH10 dated 07.10.2023, claiming **₹9,98,000 instead of ₹99,800**.Details of actual payment made to vendor could not be ascertained from the records provided to audit.
- (ix) The University placed an order through GeM vide Order No. GEMC-511687798741772 on 18.09.2022 for ₹15,180 from SK Traders, Sriniketan. Upon cross-verification through the GeM portal, the invoice date was recorded as **11.10.2023**. However, the original invoice

submitted by the seller was dated **07.10.2023**, which differed from the date mentioned on the GeM portal.

- (x) The University placed an order through GeM vide Order No. GEMC-511687745744003 on 26.03.2024 for ₹4,400 from Shyam Chand Nandi, Bolpur. Upon verification through the GeM portal, the invoice date was recorded as 28.03.2024. However, the original invoice submitted by the seller was dated 27.03.2024, indicating a discrepancy from the date recorded in the GeM portal.

Case Study 7

University placed a direct purchase order on GeM on 21.04.2023 vide GEMC Number-511687785609796 for supply of 1000 quantity LED tube light amounting to Rs. 3.19 lakh to a seller namely Kapoor Enterprises. As per GeM, the seller tax invoice date was 25.04.2023, however, audit observed that the seller actual invoice date was 25.03.2023, i.e. one month before the order date.

Audit further observed that the category under which order was placed to the seller was not verified by the GeM, since under direct purchase, comparison was made between Original Manufacturers (OEM).

Case Study 8

- (i) Details of order placed with M/s S.S.Infotech as mentioned under case study 2 above is illustration of splitting of contract.
- (ii) Discrepancies in pricing for Multifunction Machines (MFM) given to M/s S.S.Infotech on 23.02.2024 were noted. Two orders for the same category of MFM were placed with M/s S.S. Infotech at different prices: one unit at ₹13,096 (Order GEMC-511687705648287) and another at ₹23,930 (Order GEMC-511687700440287). Such significant price variation for the same product on the same day raises concerns about pricing transparency and procurement practices. Moreover, the highest price recorded for a similar category during the year was ₹1,99,050 per unit, ordered from M/s Modern Automations on 16.11.2023 (Order GEMC-511687762125159), further highlighting inconsistencies in procurement pricing. These patterns suggest intentional order splitting and irregularities in pricing to avoid competitive bidding and potentially favor specific.
- (iii) Further, the procurement of Professional Large Format Displays also showed pricing irregularities. On 30.03.2024, a single unit was procured for ₹98,990 (Order GEMC-511687769164279), while the next day, 31.03.2024, two units of the same product were purchased at a significantly higher rate of ₹4,21,200 (Order GEMC-511687709593864) from same vendor, i.e. Modern Automations. These practices suggest potential order splitting and irregularities in pricing to avoid mandatory bidding and potentially favor specific vendors.
- (iv) On 17.11.2023, Diamond Infotech received two separate orders for Video Recorders for CCTV Systems, priced at ₹23,990 and ₹24,999, respectively, showing a price variation for the same item on the same day. On 20.02.2024, Modern Automations received two orders for OEM/Compatible Cartridges at an identical price of ₹16,400 each, followed by two additional orders on 23.02.2024, for two more cartridge orders at ₹7,040 and ₹16,400.
- (v) Furthermore, on 22.11.2023, 11 contracts were issued to Mondal Books & Suppliers for agricultural products, each below ₹25,000, revealed a possible attempt to avoid open bidding procedures as mandated by procurement norms. Such patterns of contract splitting and inconsistent pricing indicate potential manipulation to favor specific vendors and avoid competitive bidding processes.

Case Study 9

The University placed an order through GeM vide Order No. GEMC-511687716146325 on 10.10.2023 for ₹23,456 (inclusive of tax) from Shyam Chand Nandi, Bolpur. Upon cross-verification through the GeM portal, the GeM invoice date and the seller's tax invoice date were recorded as 13.10.2023 and 12.10.2023, respectively. However, the audit observed that the original invoice submitted by the seller did not include any tax breakup/GST, despite the total price being inclusive of tax.

Case Study 10

List of cases where similar items from the same suppliers were procured at **higher rates** within a short span of time:

1. **Domestic Refrigerators as per IS 1476**
 - GEMC-511687747673792 (Sept 29, 2023) – ₹24,995 per unit
 - GEMC-511687717746471 (Oct 3, 2023) – ₹34,500 per unit
2. **Split Air Conditioners (Wall Mount Type)**
 - GEMC-511687724739365 (March 21, 2024) – ₹100,000 for 2 units
 - GEMC-511687705594161 (March 26, 2024) – ₹99,900 for 3 units
 - GEMC-511687711089732 (March 31, 2024) – ₹258,000 for 6 units
3. **All in One PCs:**
 - 28-11-2023: ₹499,920 (8 units) → ₹62,490 per unit
 - 04-12-2023: ₹84,400 (1 unit)
 - 31-03-2024: ₹353,550 (6 units) → ₹58,925 per unit
 - 31-03-2024: ₹128,424 (3 units) → ₹42,808 per unit
4. **Desktop Computers:**
 - 16-11-2023: ₹499,990 (10 units) → ₹49,999 per unit
 - 30-11-2023: ₹499,960 (8 units) → ₹62,495 per unit
 - 31-03-2024: ₹444,500 (5 units) → ₹88,900 per unit
5. **Almirah Steel (V2):**
 - 26-02-2024: ₹24,635 (1 unit)
 - 8-12-2023: ₹442,835 (31 units) → ₹14,285 per unit
 - 22-03-2024: ₹19,700 (1 unit)
6. **Biobanking and Cell Culture Cryogenic Tubes:**
 - 24-01-2024: ₹15,450 (1 unit)
 - 24-01-2024: ₹13,894 (1 unit)
7. The university placed two separate orders for **Diaries Printed - Plain - Register** on **April 18, 2023**, but at different prices:
 - GEMC-511687787152058 – ₹19,840 for 40 units
 - GEMC-511687723384603 – ₹24,700 for 200 units

Similarly, on **August 21, 2023**, two separate orders for **centrifuge tubes** were recorded at significantly different price points:

- GEMC-511687744066509 – ₹10,720 for 1,000 units
- GEMC-511687707810671 – ₹1,270 for 1,000 units

Annexure 5A

Sl No.	Name	Total number of order	Total order value	GST@18%
1	SK TRADERS	179	3,17,814.00	57206.52
2	SHRUTI ENTERPRISES	140	19,79,202.00	356256.36
3	KAPOOR ENTERPRISE	117	31,60,597.00	568907.46
4	BIRLA ENTERPRISES	80	9,60,266.00	172847.88
5	MONDAL BOOKS & SUPPLIERS	49	6,61,526.00	119074.68
6	OM TRADING	45	12,36,238.96	222523.0128
7	SHYAM CHAND NANDI	37	11,46,515.90	206372.862
8	DIAMOND INFOTECH	27	8,40,286.00	151251.48
9	IKON INDIA	27	20,49,217.00	368859.06
	Total	701.00	1,23,51,662.86	22,23,299.31

Annexure-6

Tax Calculation Sheet for Previous Year 2023-24 relevant to the Assessment Year 2024-25

Sl. No.	Name of the Official	Designation	Employee Code	Date of Superannuation	PAN	Total Income as per Form 16	Amount of Leave Encashment	Exemption u/s 10(10AA)	Amount to be added to Total Income	Total Income including exempted portion of Leave Encashment	Tax Payable as per Form 16	Net tax payable on total income	Additional tax payable on unexempted portion of Leave Encashment
1	Prasanta Kumar Ghosh	Professor	1988128	31-08-2023	AGLPG7275N	₹ 26,16,357	₹ 30,51,963	₹ 25,00,000	₹ 5,51,963	₹ 31,68,320	₹ 6,18,704	₹ 7,93,516	₹ 1,74,812
2	Arun Kumar Mondal	Professor	1986032	31-08-2023	AECPM8855P	₹ 27,13,952	₹ 30,98,440	₹ 25,00,000	₹ 5,98,440	₹ 33,12,392	₹ 5,34,752	₹ 7,21,466	₹ 1,86,714
3	Amit Sengupta	University Engineer	2002087	31-10-2023	AIWPS8037P	₹ 24,26,949	₹ 28,95,180	₹ 25,00,000	₹ 3,95,180	₹ 28,22,129	₹ 4,45,208	₹ 5,68,504	₹ 1,23,296
4	Niaz Ahmed Khan	Professor	1986013	30-11-2023	AFEPK2539P	₹ 35,25,637	₹ 31,53,863	₹ 25,00,000	₹ 6,53,863	₹ 41,79,500	₹ 7,88,000	₹ 9,92,004	₹ 2,04,004
5	Indrani Mukhopadhyay	Professor	1996017	31-01-2024	AEIPM6403R	₹ 31,56,318	₹ 30,09,819	₹ 25,00,000	₹ 5,09,819	₹ 36,66,137	₹ 7,87,172	₹ 9,48,835	₹ 1,61,663
6	Sandip Basu Sarbadhikary	Professor	1990005	31-01-2024	AJPPS2945A	₹ 38,44,057	₹ 29,25,553	₹ 25,00,000	₹ 4,25,553	₹ 42,69,610	₹ 8,87,347	₹ 10,20,118	₹ 1,32,771
7	Basavi Mukherjee	Professor	1997047	29-02-2024	AGAPR1782L	₹ 40,09,568	₹ 26,33,529	₹ 25,00,000	₹ 1,33,529	₹ 41,43,097	₹ 9,38,986	₹ 9,80,646	₹ 41,660
Total non-deduction of Income Tax on unexempted portion of leave encashment at superannuation													₹ 10,24,921

ANNEXURE 7

Sl.No.	Name of the Work	AA&ES (Deposit)	Upto date Exp.	Excess Expenditure
1	Extension of Vidya Bhavan	349392000	387142984	37750984
2	C/o Integrated science laboratory building for siksha bhawan	164584000	211760370	47176370
3	C/O (375+50) seated Girls Hostel at VB	188860000	208861922	20001922
4	C/o Bld. For sangit and Kala bhawan	100530000	109747261	9217261
5	C/o 500 seated SC Boys Hostel	155760000	198621343	42861343
6	C/o Room Repair Renovation	19551000	21479949	1928949
7	Diversion of some roads along with roads hide fencing (Phase 1 road from Nisha Hotel to Gurupali More	9978663	13685426	3706763
8	Refurbishing of Central Administrative building	30000000	40391808	10391808
9	Repair and renovation of toilet at student hostel and academic building and other offices	39126864	43387539	4260675
10	Development of sriniketan area	5710000	7903759	2193759
11	Residential complex for vice Chancellor (Type-VII) and Senior officers (Type-V) of the University	49423000	53731707	4308707
12	Extension of Panchabati Complex	16551000	17657043	1106043
13	Extension of Foreign Student Boys Hostel	19799000	21772477	1973477
	Total	1149265527	1336143588	186878061

ANNEXURE 8

TEACHING STAFF								
January 2021 to March 2022								
A	B	C	D	E				
Teaching Staff	Q RENT	Month	REVISED RATE(W.E.F 01.07.2020)	Short deduction of licence fee (D-B)*C				
Moirangthem Thomas Singh	338	15	370	480				
Sumitabha Pal	625	4	750	500				
Mati Lal Kalai	656	15	750	1410				
Sanjoy Kumar Mallik	500	15	750	3750				
Debasish Das	625	15	750	1875				
Anupam Chowdhury	625	15	750	1875				
Silpi Mukherjee	450	15	560	1650				
Nilay Ray	338	15	370	480				
Tarak Nath Saha	625	15	750	1875				
Mousumi Das	338	15	370	480				
Kumar Vikrant Basak	625	15	750	1875				
Anuradha Saha	375	15	560	2775				
Samir Debnath	370	15	560	2850				
Jotindra Nath Roul	500	15	750	3750				
Mitali De Sarkar	625	15	750	1875				
Ganesh Mondal	310	15	370	900				
Jayashree Maity	500	15	750	3750				
Prodip Soren	310	15	370	900				

Sumanta Das	310	15	370	900				
Somnath Mehena	338	15	370	480				
Girish Ch. Dehury	625	15	750	1875				
Iqbal Zahangir	338	15	370	480				
Amit Kumar Verma	735	15	790	825				
Sruti Bandopadhyay	875	15	1400	7875				
T. Gyanapati Devi	469	15	560	1365				
Rajan. P.	450	15	560	1650				
Moirangthem Kendra Singh	500	15	750	3750				
Chowdhury Habibur Rahaman	375	15	560	2775				
Dibyendu Banerjee	1174	15	1490	4740				
Kalyan Hansda	625	15	750	1875				
Nikhil Pal	625	15	750	1875				
Swapan Mandal(I)	625	15	750	1875				
Amitava Bandyopadhyay	625	15	750	1875				
Subhas Chandra Tudu	735	15	790	825				
Swarup Kr. Majee	625	15	750	1875				
Tirthankar Ghosh	625	15	750	1875				
Alak Kumar Datta	735	15	790	825				
Madhusudan Paul	278	15	370	1380				
L. Lamminthang Simte	625	15	750	1875				
Anamika Moktan	500	15	750	3750				
Dipankar Roy	656	15	750	1410				
Chakradhar Tripathi	656	15	750	1410				
Arjun Kumar	625	15	750	1875				
Shedup Tenzin	735	15	790	825				
Norbu Gyaltzen Negi	310	15	370	900				
Sarata Kr. Jena	625	15	750	1875				
Indramani Sahoo	1029	15	1400	5565				
Shubhra Jyoti Das	2790	15	4610	27300				
Sunita Acharya	450	15	560	1650				
Jagat Ram Bhattacharya	656	15	750	1410				
Senthil Prakash. S	735	15	790	825				
Dhaneshwar Manjhi	500	15	750	3750				
Ramu Hembrom	338	15	370	480				
Tapan Soren	338	15	370	480				
Rekha Ningthoujam	735	15	790	825				
Vasudeva Rao. Y	625	15	750	1875				
Narayan Ch. Sarkar	625	15	750	1875				
Debasish Panda	735	15	790	825				
Nihar Ranjan Chakraborty	625	15	750	1875				
Sasmita Patel	625	15	750	1875				

Shyamali Sengupta (Majumdar)	625	15	750	1875				
Deb Kumar Das	278	15	370	1380				
Subhrangsu Santra	625	15	750	1875				
Sankar Roy Maulik	500	15	750	3750				
Animesh Ch. Chandra	388	13	560	2236				
Soumi Mandal	625	13	750	1625				
Sumitabha Pal	625	13	750	1625				
TOTAL				152941				
2022-23								
Sumitabha Pal	625	12	750	1500				
Mati Lal Kalai	656	12	750	1128				
Debasish Das	625	12	750	1500				
Archana Das	450	11	560	1210				
Anupam Chowdhury	625	12	750	1500				
Silpi Mukherjee	450	12	560	1320				
Nilay Ray	338	12	370	384				
Tarak Nath Saha	625	12	750	1500				
Kumar Vikrant Basak	625	12	750	1500				
Anuradha Saha	375	12	560	2220				
Samir Debnath	370	12	560	2280				
Jotindra Nath Roul	500	12	750	3000				
Mitali De Sarkar	625	12	750	1500				
Ganesh Mondal	310	12	370	720				
Jayashree Maity	500	12	750	3000				
Prodip Soren	310	12	370	720				
Sumanta Das	500	12	750	3000				
Gopinath Mondal	500	11	750	2750				
Somnath Mehena	338	12	370	384				
Iqbal Zahangir	338	12	370	384				
Amit Kumar Verma	735	12	1400	7980				
Sruti Bandopadhyay	875	12	1400	6300				
Y. Hemanta Kumar	875	8	1400	4200				
T. Gyanapati Devi	469	12	560	1092				
Rajan. P.	450	12	560	1320				
Moirangthem Kendra Singh	500	12	750	3000				
Chowdhury Habibur Rahaman	375	12	560	2220				
Dibyendu Banerjee	1174	12	1400	2712				
Kalyan Hansda	625	12	750	1500				
Nikhil Pal	625	12	750	1500				
Swapan Mandal(I)	625	12	750	1500				
Amitava Bandyopadhyay	625	12	750	1500				
Subhas Chandra Tudu	735	12	1400	7980				

Swarup Kr. Majee	625	12	750	1500				
Tirthankar Ghosh	625	12	750	1500				
Alak Kumar Datta	735	12	1400	7980				
L. Lamminthang Simte	625	12	750	1500				
Anamika Moktan	500	12	750	3000				
Dipankar Roy	656	12	750	1128				
Reuben Philip Mathew	338	12	370	384				
Mary Hansda	625	4	750	500				
Arjun Kumar	625	12	750	1500				
Sukesh Lohar	625	4	750	500				
Shedup Tenzin	735	12	1400	7980				
Norbu Gyaltzen Negi	450	12	560	1320				
Sarata Kr. Jena	625	12	750	1500				
Indramani Sahoo	1029	12	1400	4452				
Sunita Acharya	450	12	560	1320				
Jagat Ram Bhattacharya	656	12	750	1128				
Senthil Prakash. S	735	12	1400	7980				
Dhaneshwar Manjhi	500	12	750	3000				
Ramu Hembrom	450	12	560	1320				
Tapan Soren	338	12	370	384				
Sipoy Sarveswar	625	4	750	500				
Sanhita Chatterjee	620	10	750	1300				
Umakant Prasad	625	12	750	1500				
Soumi Mandal	625	11	750	1375				
Rekha Ningthoujam	735	12	1400	7980				
Narayan Ch. Sarkar	625	12	750	1500				
Debasish Panda	735	12	1400	7980				
Nihar Ranjan Chakraborty	625	12	750	1500				
Kader Ali Sarkar	450	11	560	1210				
Sasmita Patel	625	12	750	1500				
Deb Kumar Das	278	12	370	1104				
Tanima Bhattacharya	450	7	560	770				
Moirangthem Thomas Singh	338	8	370	256				
Sanjoy Kumar Mallik	500	1	750	250				
Mousumi Das	338	3	370	96				
Girish Ch. Dehury	625	8	750	1000				
Madhusudan Paul	278	2	370	184				
Chakradhar Tripathi	656	6	750	564				
Shubhra Jyoti Das	2790	3	4610	5460				
Vasudeva Rao. Y	625	8	750	1000				
Shyamali Sengupta (Majumdar)	625	8	750	1000				
Subhrangsu Santra	625	8	750	1000				

Sankar Roy Maulik	500	2	750	500				
			TOTAL	163709				
2023-24	Q.RENT	July 23 to March 24	R.RATE (01.07.23)	Short deduction of licence fee	April 23 to June 23	R.RATE (01.07.20)	Short deduction of licence fee	TOTAL (E+H)
Sumitabha Pal	625	9	880	2295	3	750	375	2670
Mati Lal Kalai	656	9	880	2016	3	750	282	2298
Debasish Das	625	9	880	2295	3	750	375	2670
Archana Das	450	9	660	1890	3	560	330	2220
Anupam Chowdhury	625	9	880	2295	3	750	375	2670
Silpi Mukherjee	450	9	660	1890	3	560	330	2220
Nilay Ray	338	9	440	918	3	370	96	1014
Tarak Nath Saha	625	9	880	2295	3	750	375	2670
Kumar Vikrant Basak	625	9	880	2295	3	750	375	2670
Anuradha Saha	375	9	660	2565	3	560	555	3120
Samir Debnath	370	9	660	2610	3	560	570	3180
Jotindra Nath Roul	500	9	880	3420	3	750	750	4170
Ganesh Mondal	310	1	440	130	0	370	0	130
Jayashree Maity	500	9	880	3420	3	750	750	4170
Prodip Soren	310	9	440	1170	3	370	180	1350
Sumanta Das	500	9	880	3420	3	750	750	4170
Gopinath Mondal	500	9	880	3420	3	750	750	4170
Somnath Mehena	338	9	440	918	3	370	96	1014
Iqbal Zahangir	338	9	440	918	3	370	96	1014
Amit Kumar Verma	735	9	930	1755	3	790	165	1920
Sruti Bandopadhyay	875	9	1650	6975	3	1400	1575	8550
Y. Hemanta Kumar	875	9	1650	6975	3	1400	1575	8550
T. Gyanapati Devi	469	9	660	1719	3	560	273	1992
Rajan. P.	450	9	660	1890	3	560	330	2220
Moirangthem Kendra Singh	500	9	880	3420	3	750	750	4170
Chowdhury Habibur Rahaman	375	5	660	1425	2	560	370	1795
Ashok Mandi	500	9	880	3420	3	750	750	4170
Dhrubajyoti Mondal	450	9	660	1890	3	560	330	2220
Pradip Dey	450	9	660	1890	3	560	330	2220
Dibyendu Banerjee	1174	9	1400	2034	3	1650	1428	3462
Kalyan Hansda	625	9	880	2295	3	750	375	2670
Nikhil Pal	625	9	880	2295	3	750	375	2670
Swapan Mandal(I)	625	9	880	2295	3	750	375	2670
Amitava Bandyopadhyay	625	9	880	2295	3	750	375	2670
Subhas Chandra Tudu	735	9	930	1755	3	790	165	1920
Swarup Kr. Majee	625	9	880	2295	3	750	375	2670
Jagdish Chandra Mahato	450	9	660	1890	3	560	330	2220

Tirthankar Ghosh	625	9	880	2295	3	750	375	2670
Alak Kumar Datta	735	9	930	1755	3	790	165	1920
L. Lamminthang Simte	625	9	880	2295	3	750	375	2670
Anamika Moktan	500	9	880	3420	3	750	750	4170
Dipankar Roy	656	9	880	2016	3	750	282	2298
Reuben Philip Mathew	338	9	440	918	3	370	96	1014
Mary Hansda	625	9	880	2295	3	750	375	2670
Arjun Kumar	625	9	880	2295	3	750	375	2670
Sukesh Lohar	625	9	880	2295	3	750	375	2670
Shedup Tenzin	735	9	930	1755	3	790	165	1920
Norbu Gyaltsen Negi	450	9	660	1890	3	560	330	2220
Sarata Kr. Jena	625	9	880	2295	3	750	375	2670
Indramani Sahoo	1029	9	1400	3339	3	1650	1863	5202
Sunita Acharya	450	9	660	1890	3	560	330	2220
Jagat Ram Bhattacharya	656	9	880	2016	3	750	282	2298
Senthil Prakash. S	735	9	930	1755	3	790	165	1920
Dhaneshwar Manjhi	500	9	880	3420	3	750	750	4170
Ramu Hembrom	450	9	660	1890	3	560	330	2220
Tapan Soren	338	9	440	918	3	370	96	1014
Sipoy Sarveswar	625	9	880	2295	3	750	375	2670
Sanhita Chatterjee	620	9	880	2340	3	750	390	2730
Umakant Prasad	625	9	880	2295	3	750	375	2670
Soumi Mandal	625	9	880	2295	3	750	375	2670
Rekha Ningthoujam	735	9	930	1755	3	790	165	1920
Narayan Ch. Sarkar	625	9	880	2295	3	750	375	2670
Debasish Panda	735	9	930	1755	3	790	165	1920
Nihar Ranjan Chakraborty	625	9	880	2295	3	750	375	2670
Kader Ali Sarkar	450	9	660	1890	3	560	330	2220
Deb Kumar Das	278	9	440	1458	3	370	276	1734
Tanima Bhattacharya	450	9	660	1890	3	560	330	2220
Rupesh Kumar	450	9	660	1890	3	560	330	2220
Murugesan A	625	4	880	1020	0	750	0	1020
Lipsy Jhon L.	625	9	880	2295	3	750	375	2670
Darshan N P	625	1	880	255	0	750	0	255
Firdous Barbhuiya	500	2	880	760	0	750	0	760
							TOTAL	187974
Short deduction of licence fee for teaching staff for the 2021-22,2022-23 & 2023-24	504624							

NON TEACHING STAFF								
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January 21 to March 22								
A	B	C	D	E				
Non-Teaching Staff	Q RENT	Month	REVISED RATE (W.E.F 01.07.2020)	Short deduction of licence fee (D- B)*C				
Ramesh Meher	310	15	370	900				
Amulya Kumar Jena	338	15	370	480				
Tanup Kr. Nath	450	15	560	1650				
Debidas Pal	310	15	370	900				
Devendra Nath Dubey	500	15	750	3750				
Sanjoy Roy	233	15	370	2055				
Saswati Karmakar	338	15	370	480				
Anup Kr. Santra	278	15	370	1380				
Sujit Kumar Puti	450	15	560	1650				
Utpal Kr. Mitra	450	15	560	1650				
Bablu Kr. Porel	370	15	560	2850				
Pradip Hembram	338	15	370	480				
Binod Mahato	370	15	560	2850				
Raghunandan Mahato	278	15	370	1380				
Suresh Murmu	550	15	750	3000				
Abhijit Roy	450	15	560	1650				
Ananda Kr. Bagdi	184	15	180	-60				
Manas Ranjan Paridha	500	15	750	3750				
Nabin Ch. Tudu	115	15	180	975				
Ashok Kr. Das (II)	450	15	560	1650				
Sisujit Mali	370	15	560	2850				
Lakhu Hazra	310	15	370	900				
Samir Das	370	15	560	2850				
Maitri Barman	450	15	560	1650				
Ranjit Roy	310	15	370	900				
Gour Kishor Chatterjee	278	15	370	1380				
Ajay Kr. Sharma	338	15	370	480				
Soumitra Kr. Chakraborty	450	15	560	1650				
Lakshmi Das	450	15	560	1650				
Sikha Ghosh	278	15	370	1380				
Tapas Kr. Saha	450	15	560	1650				
Sharvan Kr. Roy	233	15	370	2055				
Shibananda Chatterjee	450	15	560	1650				
Prasanta Roy	233	15	370	2055				
Bikram Singh Rana	450	15	560	1650				
Kajal Mishra	450	15	560	1650				
Jiban Das Modak	278	15	370	1380				

Jishnu Mitra	278	15	370	1380				
Sudipta Roy	450	15	560	1650				
Birendra Kumar	370	15	560	2850				
Subir Ranjan Dey	370	15	560	2850				
Jadab Mondal	338	15	370	480				
Manabendu Pal	450	15	560	1650				
Sakshigopal Saha (II)	115	15	180	975				
Ledem Hembrom	500	15	750	3750				
Chanchal Kr. Das	450	15	560	1650				
Tapan Kr. Chowdhury	338	15	370	480				
Prabir Dey	310	15	370	900				
Jayanta Chatterjee	338	15	370	480				
Kanchan Laha	310	15	370	900				
Gopal Das	233	15	370	2055				
Sandip Kolay	278	15	370	1380				
Biswanath Jyoti	450	15	560	1650				
Uday Roy	450	15	560	1650				
Santosh Kumar Bhoi	278	15	370	1380				
Bapi Das	450	15	560	1650				
Sk. Nabir Hossain	174	15	180	90				
Atanu Saha	370	15	560	2850				
Gopa Banerjee	310	15	370	900				
Dwipesh Ch. Maitra	370	15	560	2850				
Sambhu Ch. Thakur	450	15	560	1650				
Subrata Paul	625	15	750	1875				
Ram Kumar Roy	310	15	370	900				
Sadhana Mondal	278	15	370	1380				
Samiran Hazra	370	15	560	2850				
Mita Sarkar (Das)	450	15	560	1650				
Shyamal Hazra	450	15	560	1650				
Amar Karmakar	295	15	370	1125				
Rajesh Kr. Shaw	233	15	370	2055				
Sourav Ganguli	233	15	370	2055				
Ajitesh Paul	450	15	560	1650				
Barendranath Pradhan	278	15	370	1380				
Avijit Polen	500	15	750	3750				
Somraj Hazra	310	15	370	900				
Jarina Bibi	278	15	370	1380				
Bam Hazra	310	15	370	900				
Tanusree Bhowmic	450	15	560	1650				
Dharmendra Roy	370	15	560	2850				
Nimai Magar	338	15	370	480				

Mantu Mondal	370	15	560	2850				
Jay Narayan Roy	375	15	560	2775				
Ram Narayan Roy	370	15	560	2850				
Ranjan Rashmi Senapati	115	15	180	975				
Kamini Soren	450	15	560	1650				
Sandip Kr. Chatterjee	230	15	370	2100				
Mina Balmiki	310	15	370	900				
Kalpna Birbanshi(Mondal)	310	15	370	900				
Swapan Pal	370	15	560	2850				
Haradhan Mondal	450	15	560	1650				
Debidas Karmakar	450	15	560	1650				
Tinku Hazra	310	15	370	900				
Buddhiraj Gurung	370	15	560	2850				
Manoj Kr. Biswas	278	15	370	1380				
Krishna Bahadur Khatri	370	15	560	2850				
Subodh kr. Ray	370	15	560	2850				
Pabitra Mondal	450	14	560	1540				
Pulakmay Chatterjee	278	14	370	1288				
			Total	164528				
2022-23								
Ramesh Meher	310	12	370	720				
Amulya Kumar Jena	338	12	370	384				
Tanup Kr. Nath	450	12	560	1320				
Debidas Pal	310	12	370	720				
Devendra Nath Dubey	500	12	750	3000				
Sanjoy Roy	233	12	370	1644				
Saswati Karmakar	338	12	370	384				
Anup Kr. Santra	278	12	370	1104				
Sujit Kumar Puti	450	12	560	1320				
Bablu Kr. Porel	370	12	560	2280				
Purba Banerjee	450	10	560	1100				
Binod Mahato	370	12	560	2280				
Raghunandan Mahato	278	12	370	1104				
Suresh Murmu	550	12	750	2400				
Abhijit Roy	450	12	560	1320				
Manas Ranjan Paridha	500	12	750	3000				
Nabin Ch. Tudu	115	12	180	780				
Ashok Kr. Das (II)	450	12	560	1320				
Sisujit Mali	370	12	560	2280				
Lakhu Hazra	310	12	370	720				
Samir Das	370	12	560	2280				
Maitri Barman	450	12	560	1320				

Ranjit Roy	310	12	370	720				
Gour Kishor Chatterjee	278	12	370	1104				
Debasis Dutta	500	4	750	1000				
Tapas Kr. Saha	450	12	560	1320				
Shibananda Chatterjee	450	12	560	1320				
Prasanta Roy	233	12	370	1644				
Bikram Singh Rana	450	12	560	1320				
Kajal Mishra	450	12	560	1320				
Jiban Das Modak	278	12	370	1104				
Jisnu Mitra	278	12	370	1104				
Sudipta Roy	450	12	560	1320				
Birendra Kumar	370	12	560	2280				
Subir Ranjan Dey	370	12	560	2280				
Manabendu Pal	450	12	560	1320				
Tapan Kr. Chowdhury	338	12	370	384				
Sakshigopal Saha (II)	115	12	180	780				
Ledem Hembrom	500	12	750	3000				
Chanchal Kr. Das	450	12	560	1320				
Prabir Dey	310	12	370	720				
Jayanta Chatterjee	338	12	370	384				
Kanchan Laha	310	12	370	720				
Gopal Das	233	12	370	1644				
Sandip Kolay	278	12	370	1104				
Biswanath Jyoti	450	12	560	1320				
Uday Roy	450	12	560	1320				
Santosh Kumar Bhoi	278	12	370	1104				
Sk. Nabir Hossain	174	12	180	72				
Atanu Saha	370	12	560	2280				
Gopa Banerjee	310	12	370	720				
Dwipesh Ch. Maitra	370	12	560	2280				
Sambhu Ch. Thakur	450	12	560	1320				
Subrata Paul	625	12	750	1500				
Ram Kumar Roy	310	12	370	720				
Sadhana Mondal	278	12	370	1104				
Samiran Hazra	370	12	560	2280				
Mita Sarkar (Das)	450	12	560	1320				
Amar Karmakar	278	12	370	1104				
Shyamal Hazra	450	12	560	1320				
Ratan Kr. Ojha	184	12	370	2232				
Rajesh Kr. Shaw	233	12	370	1644				
Sourav Ganguli	233	12	370	1644				
Ajitesh Paul	450	12	560	1320				

Avijit Polen	500	12	750	3000				
Jarina Bibi	278	12	370	1104				
Bam Hazra	310	12	370	720				
Dharmendra Roy	310	12	370	720				
Nimai Magar	338	12	370	384				
Mantu Mondal	370	12	560	2280				
Jay Narayan Roy	375	12	560	2220				
Ram Narayan Roy	370	12	560	2280				
Ranjan Rashmi Senapati	115	12	180	780				
Kamini Soren	450	12	560	1320				
Sandip Kr. Chatterjee	230	12	370	1680				
Mina Balmiki	310	12	370	720				
Kalpna Birbanshi(Mondal)	310	12	370	720				
Swapan Pal	370	12	560	2280				
Haradhan Mondal	450	12	560	1320				
Debidas Karmakar	450	12	560	1320				
Tinku Hazra	310	12	370	720				
Buddhiraj Gurung	370	12	560	2280				
Manoj Kr. Biswas	278	12	370	1104				
Krishna Bahadur Khatri	370	12	560	2280				
Subodh kr. Ray	370	12	560	2280				
Utpal Kr. Mitra	450	8	560	880				
Pradip Hembram	338	2	370	64				
Ananda Kr. Bagdi	184	5	370	930				
Ajay Kr. Sharma	338	6	370	192				
Soumitra Kr. Chakraborty	450	4	560	440				
Lakshmi Das	450	5	560	550				
Sharvan Kr. Roy	233	4	370	548				
Jadab Mondal	338	3	370	96				
Bapi Das	450	8	560	880				
Barendranath Pradhan	278	8	370	736				
Somraj Hazra	310	8	370	480				
Tanusree Bhowmic	450	1	560	110				
			TOTAL	126014				
2023-24	Q.RENT	July 23 to March 24	R.RATE (w.e.f 01.07.23)	Short deduction of licence fee	April 23 to June 23	R.RATE (01.07.20)	Short deduction of licence fee	TOTAL
Ramesh Meher	310	9	440	1170	3	370	180	1350
Amulya Kumar Jena	338	9	440	918	3	370	96	1014
Debidas Pal	310	9	440	1170	3	370	180	1350
Devendra Nath Dubey	500	9	880	3420	3	750	750	4170
Sanjoy Roy	233	9	440	1863	3	370	411	2274
Saswati Karmakar	338	7	440	714	0	370	0	714

Anup Kr. Santra	278	9	440	1458	3	370	276	1734
Sujit Kumar Puti	450	9	660	1890	3	560	330	2220
Bablu Kr. Porel	370	9	660	2610	3	370	0	2610
Purba Banerjee	450	9	660	1890	3	560	330	2220
Binod Mahato	370	9	660	2610	3	370	0	2610
Raghunandan Mahato	278	9	440	1458	3	370	276	1734
Suresh Murmu	550	9	880	2970	3	750	600	3570
Abhijit Roy	450	8	660	1680	3	560	330	2010
Ananda Kr. Bagdi	184	9	210	234	3	180	-12	222
Manas Ranjan Paridha	500	9	880	3420	3	750	750	4170
Nabin Ch. Tudu	115	9	210	855	3	180	195	1050
Ashok Kr. Das (II)	450	9	660	1890	3	560	330	2220
Sisujit Mali	370	9	660	2610	3	370	0	2610
Lakhu Hazra	310	9	440	1170	3	370	180	1350
Samir Das	370	9	660	2610	3	370	0	2610
Maitri Barman	450	9	660	1890	3	560	330	2220
Ranjit Roy	310	9	440	1170	3	370	180	1350
Gour Kishor Chatterjee	278	9	440	1458	3	370	276	1734
Debasis Dutta	500	9	880	3420	3	750	750	4170
Tapas Kr. Saha	450	2	660	420	0	560	0	420
Prasanta Roy	233	9	440	1863	3	370	411	2274
Bikram Singh Rana	450	9	660	1890	3	560	330	2220
Kajal Mishra	450	9	660	1890	3	560	330	2220
Jiban Das Modak	278	9	440	1458	3	370	276	1734
Jisnu Mitra	278	9	440	1458	3	370	276	1734
Sudipta Roy	450	4	660	840	0	560	0	840
Birendra Kumar	370	9	660	2610	3	370	0	2610
Subir Ranjan Dey	370	9	660	2610	3	370	0	2610
Manabendu Pal	450	9	660	1890	3	560	330	2220
Tapan Kr. Chowdhury	338	5	440	510	0	370	0	510
Sakshigopal Saha (II)	115	9	210	855	3	180	195	1050
Ledem Hembrom	500	9	880	3420	3	750	750	4170
Chanchal Kr. Das	450	9	660	1890	3	560	330	2220
Prabir Dey	310	9	440	1170	3	370	180	1350
Jayanta Chatterjee	338	9	440	918	3	370	96	1014
Kanchan Laha	310	9	440	1170	3	370	180	1350
Gopal Das	278	9	440	1458	3	370	276	1734
Sandip Kolay	278	9	440	1458	3	370	276	1734
Biswanath Jyoti	450	9	660	1890	3	560	330	2220
Santosh Kumar Bhoi	278	9	440	1458	3	370	276	1734
Sk. Nabir Hossain	174	9	210	324	3	180	18	342
Atanu Saha	370	9	660	2610	3	370	0	2610

Dwipesh Ch. Maitra	370	1	660	290	0	370	0	290
Sambhu Ch. Thakur	450	9	660	1890	3	560	330	2220
Subrata Paul	625	9	880	2295	3	750	375	2670
Ram Kumar Roy	310	9	440	1170	3	370	180	1350
Sadhana Mondal	278	9	440	1458	3	370	276	1734
Samiran Hazra	370	9	660	2610	3	370	0	2610
Mita Sarkar (Das)	450	9	660	1890	3	560	330	2220
Amar Karmakar	278	9	440	1458	3	370	276	1734
Shyamal Hazra	450	9	660	1890	3	560	330	2220
Ratan Kr. Ojha	184	9	210	234	3	180	-12	222
Rajesh Kr. Shaw	233	9	440	1863	3	370	411	2274
Sourav Ganguli	233	9	440	1863	3	370	411	2274
Ajitesh Paul	450	9	660	1890	3	560	330	2220
Avijit Polen	500	9	880	3420	3	750	750	4170
Jarina Bibi	278	9	440	1458	3	370	276	1734
Bam Hazra	310	9	440	1170	3	370	180	1350
Dharmendra Roy	310	9	440	1170	3	370	180	1350
Nimai Magar	338	9	440	918	3	370	96	1014
Jay Narayan Roy	375	9	660	2565	3	560	555	3120
Ranjan Rashmi Senapati	115	9	210	855	3	180	195	1050
Kamini Soren	450	9	660	1890	3	560	330	2220
Sandip Kr. Chatterjee	230	7	440	1470	0	370	0	1470
Mina Balmiki	310	9	440	1170	3	370	180	1350
Kalpna Birbanshi(Mondal)	310	9	440	1170	3	370	180	1350
Swapan Pal	370	9	660	2610	3	370	0	2610
Haradhan Mondal	450	9	660	1890	3	560	330	2220
Debidas Karmakar	450	9	660	1890	3	560	330	2220
Tinku Hazra	310	9	440	1170	3	370	180	1350
Buddhiraj Gurung	370	2	660	580	0	370	0	580
Manoj Kr. Biswas	278	9	440	1458	3	370	276	1734
Krishna Bahadur Khatri	370	9	660	2610	3	370	0	2610
Subodh kr. Ray	370	9	660	2610	3	370	0	2610
Sandip Adhikary	310	3	440	390	0	370	0	390
Barnali Mondal	1550	4	1750	800	0		0	800
Sumona Addhya	155	4	210	220	0	180	0	220
Sujata Shaw	155	3	210	165	0	180	0	165
Biswajit Thakur	225	1	440	215	0	370	0	215
Anirban Chattopadhyay	225	3	440	645	0	370	0	645
Arghya Ghosh	155	2	210	110	0	180	0	110
Shreepama Roy	155	3	210	165	0	180	0	165
Souvik Das	167	2	210	86	0	180	0	86
Pinak Biswas	115	1	210	95	0	180	0	95

Tina Roy	155	4	210	220	0	180	0	220
Gobinda Metya	225	4	440	860	0	370	0	860
Prithwish Saha	225	3	440	645	0	370	0	645
Buddhadev Ghosh	225	3	440	645	0	370	0	645
Ajit Kumar Jha	167	4	210	172	0	180	0	172
Srijani Mukherjee	155	4	210	220	0	180	0	220
Rabiul Faruque Ali Sarkar	310	2	440	260	0	370	0	260
Bhaswati Nandi	155	4	210	220	0	180	0	220
Arjun Barman	370	1	660	290	0	370	0	290
Nitish Kumar	115	4	210	380	0	180	0	380
Sukanta Majhi	225	4	440	860	0	370	0	860
Natwar Kumar	167	4	210	172	0	180	0	172
Adyakant Jha Anuj	167	4	210	172	0	180	0	172
Ram Kumar Prajapati	310	3	440	390	0	370	0	390
Prajna Paramita Panja	370	5	660	1450	0	370	0	1450
Suman Metay	225	4	440	860	0	370	0	860
Abhishek Paul	225	4	440	860	0	370	0	860
Barun Chandra Saha	167	2	210	86	0	180	0	86
Shubhrajyoti Mondal	225	3	440	645	0	370	0	645
Aniruddha Maji	310	4	440	520	0	370	0	520
Vishal Malik	370	2	660	580	0	370	0	580
Arun Singh Meena	310	2	440	260	0	370	0	260
Ashutosh	230	4	440	840	0	370	0	840
Yogendra Singh	184	4	210	104	0	180	0	104
Raj Kumar	167	1	210	43	0	180	0	43
Souvik Bandyopadhyay	370	4	660	1160	0	370	0	1160
Suvam Dey	167	1	210	43	0	180	0	43
Gopal Mandal	167	2	210	86	0	180	0	86
Jitendra Kumar Pal	310	3	440	390	0	370	0	390
Sahil Yadav	115	1	210	95	0	180	0	95
Debalina Ghosh	155	3	210	165	0	180	0	165
Apurba Bauri	155	2	210	110	0	180	0	110
Soumya De	115	2	210	190	0	180	0	190
Arti Kumari	115	2	210	190	0	180	0	190
Anoop Kumar	185	1	210	25	0	180	0	25
Debpratim Saha	225	1	440	215	0	370	0	215
							TOTAL	171670

Short deduction of licence fee for teaching staff for the 2021-22,2022-23 & 2023-24	504624
Short deduction of licence fee for non-teaching staff for the 2021-22,2022-23 & 2023-24	462212
Total	966836

Annexure 9

Multiple uplodating of Reserach Paper/Thesis/Article on DrillBit Software by same person

Author Name	Title	Similar ity	Paper ID	Submitted Date	Email	Document Type
MOUMITA SANNIGRAHI	“Impact of Savitribai Phule’s thoughts on Women Education in the Modern Society”	99	1780052	10-05-2024 14:13	prohlad.roy@visva-bharati.ac.in	Dissertation
MOUMITA SANNIGRAHI	“Impact of Savitribai Phule’s thoughts on Women Education in the Modern Society”	60	1779751	10-05-2024 13:24	prohlad.roy@visva-bharati.ac.in	Dissertation
MOUMITA SANNIGRAHI	“Impact of Savitribai Phule’s thoughts on Women Education in the Modern Society”	7	1779951	10-05-2024 13:57	prohlad.roy@visva-bharati.ac.in	Dissertation
MOUMITA SANNIGRAHI	“Impact of Savitribai Phule’s thoughts on Women Education in the Modern Society”	0	1779879	10-05-2024 13:44	prohlad.roy@visva-bharati.ac.in	Dissertation
Dr.Prashant	1.plagiarism	51	1457587	2/22/2024 15:51	prashant.phirangi@visva-bharati.ac.in	Research Paper
Dr.Prashant	1.PP	32	1458521	2/22/2024 22:30	prashant.phirangi@visva-bharati.ac.in	Thesis
Dr.Prashant	2.plagiarism	45	1457754	2/22/2024 16:29	prashant.phirangi@visva-bharati.ac.in	Research Paper
Chaitali Karmakar and Siddhartha D. Mukhopadhyay	A CONTENT ANALYSIS OF DIMENSIONS OF RESEARCH IN AGRICULTURAL EXTENSION AS PUBLISHED IN SELECTED JOURNALS	49	2433912	23-10-2024 16:18	siddharthadev.mukhopadhyay@visva-bharati.ac.in	Research Paper
Chaitali Karmakar and Siddhartha D. Mukhopadhyay	A CONTENT ANALYSIS OF DIMENSIONS OF RESEARCH IN AGRICULTURAL EXTENSION AS PUBLISHED IN SELECTED JOURNALS	2	2433922	23-10-2024 16:21	siddharthadev.mukhopadhyay@visva-bharati.ac.in	Research Paper
Abhijit Thander	A DESCRIPTIVE CROSS-SECTIONAL STUDY ON BODY WEIGHT AND WEIGHT CHANGE IN SCHOOL GOING CHILDREN	74	1294680	12/30/2023 16:16	abhijit.thander@visva-bharati.ac.in	Research Paper
Abhijit Thander	A DESCRIPTIVE CROSS-SECTIONAL STUDY ON BODY WEIGHT AND WEIGHT CHANGE IN SCHOOL GOING CHILDREN	25	1294717	12/30/2023 16:37	abhijit.thander@visva-bharati.ac.in	Research Paper
Abhijit Thander	A DESCRIPTIVE CROSS-SECTIONAL STUDY ON BODY WEIGHT AND WEIGHT CHANGE IN SCHOOL GOING CHILDREN	25	1294731	12/30/2023 16:48	abhijit.thander@visva-bharati.ac.in	Research Paper
Abhijit Thander	A DESCRIPTIVE CROSS-SECTIONAL STUDY ON BODY WEIGHT AND WEIGHT CHANGE IN SCHOOL GOING CHILDREN	8	1294738	12/30/2023 16:51	abhijit.thander@visva-bharati.ac.in	Research Paper
Uttam	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh	30	1896803	29-05-2024 16:17	darshan.np@visva-bharati.ac.in	Dissertation
Uttam	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh	29	1897421	29-05-2024 17:33	darshan.np@visva-bharati.ac.in	Dissertation
Uttam	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh	29	1901716	30-05-2024 10:47	darshan.np@visva-bharati.ac.in	Dissertation

Uttam	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh	25	1901835	30-05-2024 11:02	darshan.np@visva-bharati.ac.in	Dissertation
Uttam Baidya	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh	15	1904606	30-05-2024 15:22	darshan.np@visva-bharati.ac.in	Thesis
Uttam Baidya	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh	14	1902656	30-05-2024 12:19	darshan.np@visva-bharati.ac.in	Thesis
Uttam Baidya	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh	14	1904365	30-05-2024 15:00	darshan.np@visva-bharati.ac.in	Thesis
Uttam Baidya	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh	6	1902185	30-05-2024 11:39	darshan.np@visva-bharati.ac.in	Thesis
Uttam Baidya	A Study on Adoption of Climate-Smart Agricultural Practices in Gopalganj District of Bangladesh.	10	1904794	30-05-2024 15:39	darshan.np@visva-bharati.ac.in	Thesis
Gargi Chatterjee	A STUDY ON IMPACT OF AI-DRIVEN CHATBOTS ON EMOTIONAL AND PSYCHOLOGICAL WELL-BEING WITH SPECIAL REFERENCE TO MENTAL HEALTH SMARTPHONE APPS	9	1324612	01-11-2024 12:10	mausumi.bhattacharyya@visva-bharati.ac.in	Research Paper
Gargi Chatterjee	A STUDY ON IMPACT OF AI-DRIVEN CHATBOTS ON EMOTIONAL WELL-BEING OF UNIVERSITY STUDENTS WITH SPECIAL REFERENCE TO MENTAL HEALTH APPS	14	1845881	21-05-2024 17:23	mausumi.bhattacharyya@visva-bharati.ac.in	Dissertation
Gargi Chatterjee	A STUDY ON IMPACT OF AI-DRIVEN CHATBOTS ON EMOTIONAL WELL-BEING OF UNIVERSITY STUDENTS WITH SPECIAL REFERENCE TO MENTAL HEALTH APPS	9	1854651	23-05-2024 11:26	mausumi.bhattacharyya@visva-bharati.ac.in	Dissertation
Gargi Saha	A Study on Intimate Partner Violence against Women: Risk Factors, Community Perception and Service Provision	8	2291318	07-09-2024 06:40	paramita.roy@visva-bharati.ac.in	Thesis
Gargi Saha	A Study on Intimate Partner Violence against Women: Risk Factors, Community Perception and Service Provision	8	2291322	07-09-2024 07:32	paramita.roy@visva-bharati.ac.in	Thesis
Gargi Saha	A Study on Intimate Partner Violence against Women: Risk Factors, Community Perception and Service Provision	7	2291532	07-09-2024 12:19	paramita.roy@visva-bharati.ac.in	Thesis
Gargi Saha	A Study on Intimate Partner Violence against Women: Risk Factors, Community Perception and Service Provision	4	2291577	07-09-2024 12:49	paramita.roy@visva-bharati.ac.in	Thesis
Anupriya Dutta	A STUDY ON KNOWLEDGE, ATTITUDE AND PRACTICE MODEL OF MALE BREAST CANCER	35	1836597	20-05-2024 10:59	arnab.ghosh@visva-bharati.ac.in	Dissertation
Anupriya Dutta	A STUDY ON KNOWLEDGE, ATTITUDE AND PRACTICE MODEL OF MALE BREAST CANCER	20	1842459	21-05-2024 10:10	arnab.ghosh@visva-bharati.ac.in	Dissertation

Anupriya Dutta	A STUDY ON KNOWLEDGE, ATTITUDE AND PRACTICE MODEL OF MALE BREAST CANCER	20	1850410	22-05-2024 14:21	arnab.ghosh@visva-bharati.ac.in	Dissertation
Anupriya Dutta	A STUDY ON KNOWLEDGE, ATTITUDE AND PRACTICE MODEL OF MALE BREAST CANCER	1	1858236	23-05-2024 19:31	arnab.ghosh@visva-bharati.ac.in	Dissertation
Unknown	A STUDY ON MARKETING OF INFORMATION PRODUCTS AND SERVICES OF THE KRISHNA KANTA HANDIQUI LIBRARY GAUHATI UNIVERSITY, ASSAM	63	1075046	11-02-2023 17:24	ajaysharma.lib@visva-bharati.ac.in	Article
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	11	1174442	12-07-2023 11:56	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	9	1174179	12-07-2023 11:08	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	9	1174455	12-07-2023 11:58	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	9	1179623	12-08-2023 11:27	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	8	1174315	12-07-2023 11:30	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	8	1174581	12-07-2023 12:21	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	8	1179635	12-08-2023 11:30	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	4	1359979	1/24/2024 10:36	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	4	1378345	1/30/2024 11:33	debotosh.sinha@visva-bharati.ac.in	Thesis
Ushnish Guha	A Study on Occupational Health Hazards of Loco-Pilots in the Eastern Zone of Indian Railways	3	1341769	1/17/2024 11:54	debotosh.sinha@visva-bharati.ac.in	Thesis
Sridev Adak	A Study on Prices of Agricultural Product and Income Levels of Farmers in West Bengal	6	2264097	27-08-2024 17:30	rathindranath.pramanik@visva-bharati.ac.in	Thesis
Sridev Adak	A Study on Prices of Agricultural Product and Income Levels of Farmers in West Bengal	6	2266392	28-08-2024 14:38	rathindranath.pramanik@visva-bharati.ac.in	Thesis
Sridev Adak	A Study on Prices of Agricultural Product and Income Levels of Farmers in West Bengal	6	2272184	30-08-2024 13:56	rathindranath.pramanik@visva-bharati.ac.in	Thesis
Disha Das	A Study on Representation of Female Farmers in Indian Advertisements from 2015 - 2023	8	1324439	01-11-2024 11:35	mausumi.bhattacharyya@visva-bharati.ac.in	Research Paper
Abhishikta Das	A study on some generalized metric spaces and fixed point theorems in such spaces	13	1828537	19-05-2024 08:46	tarapada.bag@visva-bharati.ac.in	Thesis
Abhishikta Das	A study on some generalized metric spaces and fixed point theorems in such spaces	10	1829423	19-05-2024 11:59	tarapada.bag@visva-bharati.ac.in	Thesis

Abhishikta Das	A study on some generalized metric spaces and fixed point theorems in such spaces	6	1828993	19-05-2024 10:34	tarapada.bag@visva-bharati.ac.in	Thesis
Abhishikta Das	A study on some generalized metric spaces and fixed point theorems in such spaces	1	1828855	19-05-2024 10:03	tarapada.bag@visva-bharati.ac.in	Thesis
Abhishikta Das	A study on some generalized metric spaces and fixed point theorems in such spaces	0	1828807	19-05-2024 09:52	tarapada.bag@visva-bharati.ac.in	Thesis
AYUSH SINGHA	A Study on the Cognitive Impact of Video Games on Human Well-being	25	1754865	06-05-2024 13:19	koushik.ghosh@visva-bharati.ac.in	Dissertation
Sukanta Mondal	A Study on the Consumption Pattern of Podcasts among University Students with Special Reference to Visva-Bharati, West Bengal	7	1845809	21-05-2024 17:10	mausumi.bhattacharyya@visva-bharati.ac.in	Dissertation
PRIYANKA DALAL	A STUDY ON THE EDUCATION AND PHILOSOPHICAL THOUGHTS OF JOYDEV TO ELIMINATE GENDER DISCRIMINATION	1	1763907	07-05-2024 18:50	prohlad.roy@visva-bharati.ac.in	Dissertation
Sumanta Das	A STUDY ON THE GROWTH AND PATTERN OF RURAL INDUSTRIES IN WEST BENGAL DURING PRE AND POST LIBERALISATION PERIOD: A CASE STUDY IN BIRBHUM DISTRICT	2	1338313	1/16/2024 12:17	rathindranath.pramanik@visva-bharati.ac.in	Thesis
Sumanta Das	A STUDY ON THE GROWTH AND PATTERN OF RURAL INDUSTRIES IN WEST BENGAL DURING PRE AND POST LIBERALISATION PERIOD: A CASE STUDY IN BIRBHUM DISTRICT	2	1329366	01-12-2024 16:13	rathindranath.pramanik@visva-bharati.ac.in	Thesis
Sumanta Das	A STUDY ON THE GROWTH AND PATTERN OF RURAL INDUSTRIES IN WEST BENGAL DURING PRE AND POST LIBERALISATION PERIOD: A CASE STUDY IN BIRBHUM DISTRICT	2	1336433	1/15/2024 17:17	rathindranath.pramanik@visva-bharati.ac.in	Thesis
Sumanta Das	A STUDY ON THE GROWTH AND PATTERN OF RURAL INDUSTRIES IN WEST BENGAL DURING PRE AND POST LIBERALISATION PERIOD: A CASE STUDY IN BIRBHUM DISTRICT	2	1338732	1/16/2024 14:03	rathindranath.pramanik@visva-bharati.ac.in	Thesis
Sumanta Das	A STUDY ON THE GROWTH AND PATTERN OF RURAL INDUSTRIES IN WEST BENGAL DURING PRE AND POST LIBERALISATION PERIOD: A CASE STUDY IN BIRBHUM DISTRICT	2	1382052	1/31/2024 12:10	rathindranath.pramanik@visva-bharati.ac.in	Thesis
Dipnanjan Mondal	A study on the representation of the LGBTQIA+ community in newspapers, post-Supreme Court Verdict on Section 377	12	1169175	12-06-2023 13:18	mausumi.bhattacharyya@visva-bharati.ac.in	Research Paper
Abhishek Tamang	A STUDY ON THE USAGE OF COLOURS AND FONTS AS DESIGNING ELEMENTS IN SOCIAL MEDIA ADVERTISEMENT WITH REFERENCE TO INSTAGRAM.	8	1845252	21-05-2024 15:55	mausumi.bhattacharyya@visva-bharati.ac.in	Dissertation
Abhishek Tamang	A STUDY ON THE USAGE OF COLOURS AND FONTS AS DESIGNING ELEMENTS IN SOCIAL MEDIA ADVERTISEMENT WITH REFERENCE TO INSTAGRAM.	7	1851327	22-05-2024 16:02	mausumi.bhattacharyya@visva-bharati.ac.in	Dissertation
ARYA V. CHANDRAN	A Study on Trend of Tea cultivation and the Impact of Demographic Characteristics of Plantation workers on Tea cultivation of Kerala	3	2251917	22-08-2024 13:24	digvijay.dhakre@visva-bharati.ac.in	Thesis

ARYA V. CHANDRAN	A Study on Trend of Tea cultivation and the Impact of Demographic Characteristics of Plantation workers on Tea cultivation of Kerala	2	2253169	22-08-2024 20:48	digvijay.dhakre@visva-bharati.ac.in	Thesis
Ragini Chaurasia	A STUDY ON WOMEN WEB SERIES AND WEB MOVIES IN INDIA	13	1169201	12-06-2023 13:22	mausumi.bhattacharyya@visva-bharati.ac.in	Research Paper
Noor	A SYSTEMATIC REVIEW ANALYSIS OF ESPORTS ON PSYCHOSOMATIC HEALTH	17	1840356	20-05-2024 17:10	samiran.mondal@visva-bharati.ac.in	Article
noor	A SYSTEMATIC REVIEW ANALYSIS OF ESPORTS ON PSYCHOSOMATIC HEALTH	14	1840371	20-05-2024 17:15	samiran.mondal@visva-bharati.ac.in	Article
Noor Kalam	A SYSTEMATIC REVIEW ANALYSIS OF ESPORTS ON PSYCHOSOMATIC HEALTH	7	1888836	28-05-2024 16:44	samiran.mondal@visva-bharati.ac.in	Article
Bitan Mondal	Abhisek 2	19	1846573	21-05-2024 20:35	bitan.mondal@visva-bharati.ac.in	Synopsis
Bitan Mondal	Abhisek 3	8	1846675	21-05-2024 21:06	bitan.mondal@visva-bharati.ac.in	Synopsis
Papaya	Abhishek	20	2122194	16-07-2024 13:16	prahlad.deb@visva-bharati.ac.in	Research Paper
Papaya	Abhishek	17	2123587	16-07-2024 17:50	prahlad.deb@visva-bharati.ac.in	Research Paper
Souvik Ghosh	Adoption of Digital and Innovative Farming Techniques	20	1411747	02-08-2024 12:17	souvik.ghosh@visva-bharati.ac.in	Others
Souvik Ghosh	Adoption of Digital and Innovative Farming Techniques	11	1412233	02-08-2024 13:34	souvik.ghosh@visva-bharati.ac.in	Article
Souvik Ghosh	Adoption of Digital and Innovative Farming Techniques	11	1412246	02-08-2024 13:37	souvik.ghosh@visva-bharati.ac.in	Article
Souvik Ghosh	Adoption of Digital and Innovative Farming Techniques	11	1413564	02-08-2024 17:45	souvik.ghosh@visva-bharati.ac.in	Article
Souvik Ghosh	Adoption of Digital and Innovative Farming Techniques	10	1413463	02-08-2024 17:12	souvik.ghosh@visva-bharati.ac.in	Article
Souvik Ghosh	Adoption of Digital and Innovative Farming Techniques	4	1412183	02-08-2024 13:26	souvik.ghosh@visva-bharati.ac.in	Article
Nandlal Mandal	Advances in ethnomedicinal plants of Ballavpur Wildlife Sanctuary of West Bengal and their mycorrhizal dependency for survival and conservation	0	2264268	27-08-2024 18:40	nandlal.mandal@visva-bharati.ac.in	Others
Abhik Barman	Aesthetics in Political Communication	9	1875510	27-05-2024 00:46	surhita.basu@visva-bharati.ac.in	Dissertation
Abhik Barman	Aesthetics in Political Communication	9	1875816	27-05-2024 06:26	surhita.basu@visva-bharati.ac.in	Dissertation
Abhik Barman	Aesthetics in Political Communication	9	1884134	28-05-2024 06:54	surhita.basu@visva-bharati.ac.in	Dissertation
Abhik Barman	Aesthetics in Political Communication	9	1892621	29-05-2024 09:57	surhita.basu@visva-bharati.ac.in	Dissertation

Abhik Barman	Aesthetics in Political Communication	8	1882140	27-05-2024 18:50	surhita.basu@visva-bharati.ac.in	Dissertation
Nandlal	Agro waste	9	1763885	07-05-2024 18:41	nandlal.mandal@visva-bharati.ac.in	Chapter In Books
Nandlal	Agro waste sabour	9	1763935	07-05-2024 18:59	nandlal.mandal@visva-bharati.ac.in	Chapter In Books
Debjit Roy	AI-Driven Chatbot and Cross-Cultural Sensitivity in Customer Support: A Study on the Amazon-Customer Support service in West Bengal	10	1324624	01-11-2024 12:11	mausumi.bhattacharyya@visva- bharati.ac.in	Research Paper
Mallika2	Air Pollution	14	1425490	02-12-2024 16:59	pkpadhy@visva-bharati.ac.in	Thesis
Mallika	Air Pollution	13	1398172	02-05-2024 12:10	pkpadhy@visva-bharati.ac.in	Thesis
Mallika3	Air Pollution	6	1437857	2/15/2024 23:26	pkpadhy@visva-bharati.ac.in	Thesis
Manjira	All chapter	8	1824088	18-05-2024 10:32	benudhar.chinara@visva-bharati.ac.in	Thesis
Partha Sarathi Sarkar	Ambedkar & Women – Analysis on a Pure Mind in the Current Time	11	1394804	02-04-2024 01:02	neelmanijayswal@gmail.com	Article
Ajay	Ambedkar's Ideology for Social Justice in India	10	1600673	03-04-2024 16:19	ajaysharma.lib@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Ambedkar's view on Women Emowerment	28	1454464	2/21/2024 15:36	sukumar.pal@visva-bharati.ac.in	Chapter In Books
Sk Ajhar	An Analysis of Japan's Educational Reformatons and Significant Barriers to Higher Education	14	2153766	23-07-2024 19:56	aliul.azim@visva-bharati.ac.in	Research Paper
Upendra Kumar Sahoo	An Analysis of Temperature Trends of Five Metro Cities in India	14	1690424	24-04-2024 12:44	tirthankar.ghosh@visva-bharati.ac.in	Article
Upendra Kumar Sahoo	An Analysis of Temperature Trends of Five Metro Cities in India	12	1692157	24-04-2024 16:04	tirthankar.ghosh@visva-bharati.ac.in	Article
Upendra Kumar Sahoo	An Analysis of Temperature Trends of Five Metro Cities in India	9	1666021	19-04-2024 16:36	tirthankar.ghosh@visva-bharati.ac.in	Article
Upendra Kumar Sahoo	An Analysis of Temperature Trends of Five Metro Cities in India	9	1905520	30-05-2024 16:56	tirthankar.ghosh@visva-bharati.ac.in	Article
Upendra Kumar Sahoo	An Analysis of Temperature Trends of Five Metro Cities of India	17	1660562	18-04-2024 16:19	tirthankar.ghosh@visva-bharati.ac.in	Article
Srijita Maitra	An Analytical Study of the Jnatadharmakathanga sutra	96	1595897	02-04-2024 15:19	jagatram.bhattacharyya@visva- bharati.ac.in	Thesis
Srijita Maitra	An Analytical Study of the Jnatadharmakathanga sutra	0	1595518	02-04-2024 14:25	jagatram.bhattacharyya@visva- bharati.ac.in	Thesis
joginder	An application of discriminant function analysis for estimation of rice yield based on meteorological parameters	39	1813037	16-05-2024 11:13	subrata.gorain@visva-bharati.ac.in	Research Paper
joginder	An application of discriminant function analysis for estimation of rice yield based on meteorological parameters	38	1813142	16-05-2024 11:26	subrata.gorain@visva-bharati.ac.in	Research Paper
joginder	An application of discriminant function analysis for estimation of rice yield based on meteorological parameters	36	1812884	16-05-2024 10:50	subrata.gorain@visva-bharati.ac.in	Research Paper

subhayu chattopadhyay	Anandibai joshi	1	3035632	24-01-2025 21:20	sudhi.mandloi@visva-bharati.ac.in	Research Paper
subhayu chattopadhyay	Anandibai Joshi: Journey of the First Indian Female Physician	30	2181797	29-07-2024 20:47	sudhi.mandloi@visva-bharati.ac.in	Research Paper
subhayu chattopadhyay	Anandibai Joshi: Journey of the First Indian Female Physician	30	2181813	29-07-2024 20:53	sudhi.mandloi@visva-bharati.ac.in	Research Paper
Bratati Barik	Animal's Death by Fear: An Ecological Perspective	99	1366402	1/26/2024 11:37	ananya_dutttagupta@yahoo.co.uk	Research Paper
Sumon Chatterjee, Tapas Kumar Kundu	Anomalous Relaxation Behavior in La _{0.7} Sr _{0.3} MnO ₃ (LSMO)-ZnO Nanocomposite	17	1897528	29-05-2024 17:51	tapaskumar.kundu@visva-bharati.ac.in	Article
Sumon Chatterjee, Tapas Kumar Kundu	Anomalous Relaxation Behavior in La _{0.7} Sr _{0.3} MnO ₃ (LSMO)-ZnO Nanocomposite	6	1890575	28-05-2024 21:30	tapaskumar.kundu@visva-bharati.ac.in	Article
Sumon Chatterjee, Tapas Kumar Kundu	Anomalous Relaxation Behavior in La _{0.7} Sr _{0.3} MnO ₃ (LSMO)-ZnO Nanocomposite	2	1897647	29-05-2024 18:10	tapaskumar.kundu@visva-bharati.ac.in	Article
Rakesh Raman et al.,	Antiandrogenic and antiproliferative properties of methanolic leaf extract of Allamanda cathartica L. in adult mice testes: Evidences from in vivo and in silico studies	16	2192913	01-08-2024 19:23	debarshi.sarkar@visva-bharati.ac.in	Research Paper
Rakesh Raman	Antiandrogenic and antiproliferative properties of methanolic leaf extract of Allamanda cathartica L. in adult mice testes: Evidences from in vivo and in silico studies	11	2141205	20-07-2024 19:46	debarshi.sarkar@visva-bharati.ac.in	Research Paper
Rakesh Raman et al.,	Antiandrogenic and antiproliferative properties of methanolic leaf extract of Allamanda cathartica L. in adult mice testes: Evidences from in vivo and in silico studies	11	2193313	02-08-2024 01:22	debarshi.sarkar@visva-bharati.ac.in	Research Paper
Rakesh Raman	Antiandrogenic and antiproliferative properties of methanolic leaf extract of Allamanda cathartica L. in adult mice testes: Evidences from in vivo and in silico studies	9	2200978	04-08-2024 00:40	debarshi.sarkar@visva-bharati.ac.in	Research Paper
Rakesh Raman	Antiandrogenic and antiproliferative properties of methanolic leaf extract of Allamanda cathartica L. in adult mouse testis: evidences from in vivo and in silico studies	10	2208491	06-08-2024 18:00	debarshi.sarkar@visva-bharati.ac.in	Research Paper
Kundan Saha	Antibody therapy against viral infections	62	1899255	29-05-2024 22:12	sushilkumar.sahu@visva-bharati.ac.in	Dissertation
Kundan Saha	ANTIBODY THERAPY AGAINST VIRAL INFECTIONS	49	1905013	30-05-2024 16:01	sushilkumar.sahu@visva-bharati.ac.in	Dissertation
Kundan Saha	ANTIBODY THERAPY AGAINST VIRAL INFECTIONS	42	1910470	31-05-2024 11:08	sushilkumar.sahu@visva-bharati.ac.in	Dissertation
Arnab Dey	Anti-leishmanial Activity of Synthetic Pyranocoumarin Derivatives against Leishmania donovani	15	1852361	22-05-2024 19:19	samiran.saha@visva-bharati.ac.in	Dissertation
Arnab Dey	Anti-leishmanial Activity of Synthetic Pyranocoumarin Derivatives against Leishmania donovani	5	1854558	23-05-2024 11:13	samiran.saha@visva-bharati.ac.in	Dissertation
Arnab Dey	Anti-leishmanial Activity of Synthetic Pyranocoumarin Derivatives against Leishmania donovani	2	1854570	23-05-2024 11:15	samiran.saha@visva-bharati.ac.in	Dissertation
ankita	Antioxidant paper	22	2080242	04-07-2024 14:19	nilanjana.das@visva-bharati.ac.in	Research Paper
Ashok	Anxiety	26	1113889	11/18/2023	samiran.mondal@visva-bharati.ac.in	Research

				16:20		Paper
Ashoke Mukherjee	Anxiety in Volleyball: Gender Differences during Competition	20	1132533	11/25/2023 12:29	samiran.mondal@visva-bharati.ac.in	Research Paper
Ashoke Mukherjee	Anxiety in Volleyball: Gender Differences during Competition	17	1099292	11-11-2023 12:58	samiran.mondal@visva-bharati.ac.in	Article
Ashoke Mukherjee	Anxiety in Volleyball: Gender Differences during Competition	13	1099299	11-11-2023 13:01	samiran.mondal@visva-bharati.ac.in	Research Paper
Ashok Mukherjee	Anxiety in Volleyball: Gender Differences During Competition	5	1133037	11/25/2023 15:16	samiran.mondal@visva-bharati.ac.in	Research Paper
Amitabha Satpathi	Approaches to Concentrating Solar Power	26	1133416	11/25/2023 18:19	arani.chakravarti@visva-bharati.ac.in	Thesis
Amitabha Satpathi	Approaches to Concentrating Solar Power	7	1133363	11/25/2023 17:30	arani.chakravarti@visva-bharati.ac.in	Thesis
Amitabha Satpathi	Approaches to Concentrating Solar Power	7	1133468	11/25/2023 19:04	arani.chakravarti@visva-bharati.ac.in	Thesis
Amitabha Satpathi	Approaches to Concentrating Solar Power	6	1134180	11/26/2023 10:55	arani.chakravarti@visva-bharati.ac.in	Thesis
Sujata Roj	Aroma Finish on Textiles	2	1764351	07-05-2024 21:09	sankar.raymaulik@visva-bharati.ac.in	Project Work
Sujata Roj	Aromatic Textiles	24	1527935	13-03-2024 20:48	sankar.raymaulik@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	13	1582722	29-03-2024 15:11	utpal.hazra@visva-bharati.ac.in	Article
Sumana Hazra	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	12	1577647	27-03-2024 19:22	nimaichand.saha@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	11	1586262	30-03-2024 18:05	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	9	1583918	30-03-2024 00:26	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	9	1588005	31-03-2024 15:22	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	9	1693668	25-04-2024 00:20	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	8	1588138	31-03-2024 16:25	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	7	1583971	30-03-2024 01:10	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	7	1584494	30-03-2024 10:10	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	7	1594664	02-04-2024 11:54	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	6	1583847	29-03-2024 23:42	utpal.hazra@visva-bharati.ac.in	Article

SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	6	1588688	31-03-2024 21:18	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	5	1684939	23-04-2024 11:41	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	5	1685155	23-04-2024 12:06	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	5	1685227	23-04-2024 12:14	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	4	1582228	29-03-2024 11:58	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	4	1588750	31-03-2024 21:50	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	4	1685801	23-04-2024 13:26	utpal.hazra@visva-bharati.ac.in	Article
SUMANA HAZRA	ARTIFICIAL INTELLIGENCE FOR TEACHER EDUCATION AND ITS UTILITY IN HUMAN CIVILIZATION	3	1698658	25-04-2024 22:12	utpal.hazra@visva-bharati.ac.in	Article
Sunanda Barman	Assessment of Entrepreneurial Behaviour of Pineapple Growers in Tripura	25	1882696	27-05-2024 20:13	anindita.saha@visva-bharati.ac.in	Dissertation
Sunanda Barman	Assessment of Entrepreneurial Behaviour of Pineapple Growers in Tripura	20	1895887	29-05-2024 14:51	anindita.saha@visva-bharati.ac.in	Dissertation
Sunanda Barman	Assessment of Entrepreneurial Behaviour of Pineapple Growers in Tripura	3	1897096	29-05-2024 16:51	anindita.saha@visva-bharati.ac.in	Thesis
Mehedi Hasan	Assessment of Policy Intervention for Groundwater Extraction and Energy Use in Agriculture in West Bengal	18	1847643	22-05-2024 08:20	arti.thakur@visva-bharati.ac.in	Synopsis
Mehedi Hasan	Assessment of Policy Intervention for Groundwater Extraction and Energy Use in Agriculture in West Bengal	17	1848568	22-05-2024 11:13	arti.thakur@visva-bharati.ac.in	Synopsis
Mehedi Hasan	Assessment of Policy Intervention for Groundwater Extraction and Energy Use in Agriculture in West Bengal	16	1848765	22-05-2024 11:37	arti.thakur@visva-bharati.ac.in	Synopsis
Mehedi Hasan	Assessment of Policy Intervention for Groundwater Extraction and Energy Use in Agriculture in West Bengal	15	1848671	22-05-2024 11:26	arti.thakur@visva-bharati.ac.in	Synopsis
Mehedi Hasan	Assessment of Policy Intervention for Groundwater Extraction and Energy Use in Agriculture in West Bengal	14	1848809	22-05-2024 11:39	arti.thakur@visva-bharati.ac.in	Synopsis
Mehedi Hasan	Assessment of Policy Intervention for Groundwater Extraction and Energy Use in Agriculture in West Bengal	14	1849656	22-05-2024 12:54	arti.thakur@visva-bharati.ac.in	Synopsis
Mehedi Hasan	Assessment of Policy Intervention for Groundwater Extraction and Energy Use in Agriculture in West Bengal	14	1849739	22-05-2024 13:01	arti.thakur@visva-bharati.ac.in	Synopsis
R Pal	Assessment of soil erosion in the Irga watershed on the eastern edge of the Chota Nagpur Plateau, India	24	1800083	14-05-2024 09:01	poushali.roy@visva-bharati.ac.in	Article
Riya Chakraborty, Subhayan Chatterjee and Hema Gupta (Joshi)	Assessment of soil heavy metal pollution, non-carcinogenic and carcinogenic human health risk in Bansra OCP, Raniganj Coalfield, Eastern India	11	2961476	08-01-2025 14:23	hema.gupta@visva-bharati.ac.in	Research Paper

Riya Chakraborty, Subhayan Chatterjee and Hema Gupta (Joshi)	Assessment of soil heavy metal pollution, non-carcinogenic and carcinogenic human health risk in Bansra OCP, Raniganj Coalfield, Eastern India	7	2977459	10-01-2025 11:58	hema.gupta@visva-bharati.ac.in	Research Paper
Ritupama Roy	Assignment	48	1966399	08-06-2024 13:51	bidyut.patar@visva-bharati.ac.in	Research Paper
R.Roy	Assignment	29	1966424	08-06-2024 13:56	bidyut.patar@visva-bharati.ac.in	Research Paper
Ritupama Roy	Assignment	4	1966446	08-06-2024 14:01	bidyut.patar@visva-bharati.ac.in	Research Paper
Bitan Mondal	Assignments	19	1729387	02-05-2024 11:05	bitan.mondal@visva-bharati.ac.in	Assignment
Bitan Mondal	Assignments	8	1729391	02-05-2024 11:06	bitan.mondal@visva-bharati.ac.in	Assignment
Nimai Nandi, G. K. Ghosh and M.C. Kundu	AVAILABILITY OF CATIONIC MICRONUTRIENTS IN SOILS OF BANKURA DISTRICT OF WEST BENGAL	29	1388498	02-02-2024 09:27	manikchandra.kundu@visva-bharati.ac.in	Article
Nimai Nandi, G. K. Ghosh and M.C. Kundu	AVAILABILITY OF CATIONIC MICRONUTRIENTS IN SOILS OF BANKURA DISTRICT OF WEST BENGAL	15	1391417	02-02-2024 21:11	manikchandra.kundu@visva-bharati.ac.in	Article
Nimai Nandi, G. K. Ghosh and M.C. Kundu	AVAILABILITY OF CATIONIC MICRONUTRIENTS IN SOILS OF BANKURA DISTRICT OF WEST BENGAL	6	1391813	02-02-2024 23:07	manikchandra.kundu@visva-bharati.ac.in	Article
Nimai Nandi, G. K. Ghosh and M.C. Kundu	AVAILABILITY OF MACRONUTRIENTS IN SOME LATERITIC SOILS OF BANKURA DISTRICT OF WEST BENGAL, INDIA	26	1581435	28-03-2024 22:18	manikchandra.kundu@visva-bharati.ac.in	Article
Nimai Nandi, G. K. Ghosh and M.C. Kundu	AVAILABILITY OF NITROGEN, PHOSPHORUS, POTASSIUM AND SULPHUR IN LATERITIC SOILS OF BANKURA, WEST BENGAL, INDIA	5	1586649	30-03-2024 21:23	manikchandra.kundu@visva-bharati.ac.in	Article
Nimai Nandi, G. K. Ghosh and M.C. Kundu	AVAILABILITY OF NITROGEN, PHOSPHORUS, POTASSIUM AND SULPHUR IN SOILS OF BANKURA DISTRICT OF WEST BENGAL, INDIA	11	1583953	30-03-2024 00:54	manikchandra.kundu@visva-bharati.ac.in	Article
MANISHA	CHAP2	31	2220021	10-08-2024 15:56	ashis.bhattacharjee@visva-bharati.ac.in	Thesis
MANISHA	CHAP3	14	2220022	10-08-2024 15:56	ashis.bhattacharjee@visva-bharati.ac.in	Thesis
MANISHA	CHAP4	16	2220023	10-08-2024 15:56	ashis.bhattacharjee@visva-bharati.ac.in	Thesis
MANISHA	CHAP5	29	2220024	10-08-2024 15:56	ashis.bhattacharjee@visva-bharati.ac.in	Thesis
MANISHA	CHAP6	36	2220028	10-08-2024 15:56	ashis.bhattacharjee@visva-bharati.ac.in	Thesis
MANISHA	CHAP7	15	2220025	10-08-2024 15:56	ashis.bhattacharjee@visva-bharati.ac.in	Thesis
MANISHA	CHAP8	38	2220026	10-08-2024 15:56	ashis.bhattacharjee@visva-bharati.ac.in	Thesis

Binoy kumar show	Chapter	12	2231868	14-08-2024 23:18	s.balachandran@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	36	1849139	22-05-2024 12:11	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	36	1849195	22-05-2024 12:16	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	34	1850571	22-05-2024 14:39	bomba.dam@visva-bharati.ac.in	Thesis
Nandagopal Bar	Chapter 1	19	2081009	04-07-2024 16:54	pranesh.chowdhury@visva-bharati.ac.in	Thesis
Shramana Ghosh	Chapter 1	18	2220056	10-08-2024 16:12	bomba.dam@visva-bharati.ac.in	Thesis
Nandagopal Bar	Chapter 1	17	2081050	04-07-2024 17:12	pranesh.chowdhury@visva-bharati.ac.in	Thesis
Shramana Ghosh	Chapter 1	17	2220018	10-08-2024 15:55	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	12	2176774	28-07-2024 13:08	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	10	2176914	28-07-2024 14:54	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	10	2176939	28-07-2024 15:14	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	9	2111297	14-07-2024 00:31	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	9	2111298	14-07-2024 00:32	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 1	9	2126681	18-07-2024 00:49	bomba.dam@visva-bharati.ac.in	Thesis
S Chattopadhyay	Chapter 1	9	2270119	29-08-2024 19:00	atig.ghosh@visva-bharati.ac.in	Thesis Chapter
Ashoke	Chapter 1	4	1890024	28-05-2024 19:58	ashoke.mukherjee@visva-bharati.ac.in	Thesis
Ashoke	Chapter 1	3	1885634	28-05-2024 11:15	ashoke.mukherjee@visva-bharati.ac.in	Thesis
Ashoke	Chapter 1	3	2001627	15-06-2024 12:54	ashoke.mukherjee@visva-bharati.ac.in	Thesis
Ashoke	Chapter 1	2	1885795	28-05-2024 11:32	ashoke.mukherjee@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 3	10	2067297	01-07-2024 00:46	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 3	10	2111318	14-07-2024 01:05	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 3	10	2111332	14-07-2024 01:26	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 3	10	2126683	18-07-2024 00:50	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 3	8	2140921	20-07-2024 17:33	bomba.dam@visva-bharati.ac.in	Thesis

Raju Biswas	Chapter 3	8	2167638	26-07-2024 01:14	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 4	11	2125828	17-07-2024 15:53	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 4	7	2141267	20-07-2024 20:35	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 4	7	2141594	20-07-2024 23:24	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 4	3	2080200	04-07-2024 14:11	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 5	10	2175391	27-07-2024 16:27	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 5	9	2176255	28-07-2024 01:54	bomba.dam@visva-bharati.ac.in	Thesis
Shramana Ghosh	Chapter 6	19	2220356	10-08-2024 19:52	bomba.dam@visva-bharati.ac.in	Thesis
Shramana Ghosh	Chapter 6	19	2220376	10-08-2024 20:19	bomba.dam@visva-bharati.ac.in	Thesis
Shramana Ghosh	Chapter 6	13	2220355	10-08-2024 19:52	bomba.dam@visva-bharati.ac.in	Thesis
Shramana Ghosh	Chapter 6	12	2220432	10-08-2024 21:23	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 6	10	2125651	17-07-2024 14:30	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 6	9	2173106	27-07-2024 01:50	bomba.dam@visva-bharati.ac.in	Thesis
Raju Biswas	Chapter 6	8	2111288	14-07-2024 00:19	bomba.dam@visva-bharati.ac.in	Thesis
SANI	CHAPTER 7	20	2339782	23-09-2024 12:27	ashis.bhattacharjee@visva-bharati.ac.in	Thesis Chapter
SANI	CHAPTER 8	17	2339783	23-09-2024 12:27	ashis.bhattacharjee@visva-bharati.ac.in	Thesis Chapter
SANI	CHAPTER 9	15	2339784	23-09-2024 12:27	ashis.bhattacharjee@visva-bharati.ac.in	Thesis Chapter
Binoy kumar show	Chapter I	26	2231730	14-08-2024 22:02	s.balachandran@visva-bharati.ac.in	Thesis Chapter
Binoy kumar show	Chapter I	9	2231753	14-08-2024 22:13	s.balachandran@visva-bharati.ac.in	Thesis Chapter
Binoy kumar show	Chapter I	6	2232688	15-08-2024 14:02	s.balachandran@visva-bharati.ac.in	Thesis Chapter
Binoy kumar show	Chapter II	19	2231769	14-08-2024 22:24	s.balachandran@visva-bharati.ac.in	Thesis Chapter
Binoy kumar show	Chapter II	6	2231778	14-08-2024 22:28	s.balachandran@visva-bharati.ac.in	Thesis Chapter
Binoy kumar show	Chapter III	19	2231761	14-08-2024 22:18	s.balachandran@visva-bharati.ac.in	Thesis Chapter
Binoy kumar show	Chapter Iv	10	2231795	14-08-2024 22:38	s.balachandran@visva-bharati.ac.in	Thesis Chapter

Binoy kumar show	Chapter v	21	2231815	14-08-2024 22:52	s.balachandran@visva-bharati.ac.in	Thesis Chapter
s.mishra	chapter-1	42	2055594	26-06-2024 18:38	bhabatosh.mandal@visva-bharati.ac.in	Research Paper
s mishra	chapter-1	17	2065103	29-06-2024 17:48	bhabatosh.mandal@visva-bharati.ac.in	Research Paper
Indrajit Nath	EFFECT OF CONCEPT MAPPING STRATEGY ON STUDENTS' COGNITIVE PROCESSES AND ACADEMIC ACHIEVEMENT IN LIFE SCIENCE	90	1180335	12-08-2023 13:22	kcsahoo@visva-bharati.ac.in	Thesis
Indrajit Nath	EFFECT OF CONCEPT MAPPING STRATEGY ON STUDENTS' COGNITIVE PROCESSES AND ACADEMIC ACHIEVEMENT IN LIFE SCIENCE	47	1144976	11/29/2023 21:44	kcsahoo@visva-bharati.ac.in	Thesis
Indrajit Nath	EFFECT OF CONCEPT MAPPING STRATEGY ON STUDENTS' COGNITIVE PROCESSES AND ACADEMIC ACHIEVEMENT IN LIFE SCIENCE	47	1145030	11/29/2023 22:07	kcsahoo@visva-bharati.ac.in	Thesis
INDRAJIT NATH	EFFECT OF CONCEPT MAPPING STRATEGY ON STUDENTS' COGNITIVE PROCESSES AND ACADEMIC ACHIEVEMENT IN LIFE SCIENCE	47	1147181	11/30/2023 15:18	kcsahoo@visva-bharati.ac.in	Thesis
Indrajit Nath	EFFECT OF CONCEPT MAPPING STRATEGY ON STUDENTS' COGNITIVE PROCESSES AND ACADEMIC ACHIEVEMENT IN LIFE SCIENCE	8	1145139	11/29/2023 22:55	kcsahoo@visva-bharati.ac.in	Thesis
INDRAJIT NATH	EFFECT OF CONCEPT MAPPING STRATEGY ON STUDENTS' COGNITIVE PROCESSES AND ACADEMIC ACHIEVEMENT IN LIFE SCIENCE	8	1146510	11/30/2023 13:15	kcsahoo@visva-bharati.ac.in	Thesis
Indrajit Nath	EFFECT OF CONCEPT MAPPING STRATEGY ON STUDENTS' COGNITIVE PROCESSES AND ACADEMIC ACHIEVEMENT IN LIFE SCIENCE	8	1156094	12-04-2023 11:39	kcsahoo@visva-bharati.ac.in	Thesis
Indrajit Nath	EFFECT OF CONCEPT MAPPING STRATEGY ON STUDENTS' COGNITIVE PROCESSES AND ACADEMIC ACHIEVEMENT IN LIFE SCIENCE	1	1180365	12-08-2023 13:28	kcsahoo@visva-bharati.ac.in	Thesis
Rahul Kumar Gupta	Effect of irrigation scheduling and zinc application on summer rice	16	1746702	05-05-2024 12:21	kalipada.pramanik@visva-bharati.ac.in	Thesis
Rahul Kumar Gupta	Effect of irrigation scheduling and zinc application on summer rice	15	1743184	04-05-2024 17:11	kalipada.pramanik@visva-bharati.ac.in	Thesis
Rahul Kumar Gupta	Effect of irrigation scheduling and zinc application on summer rice	11	1746887	05-05-2024 12:56	kalipada.pramanik@visva-bharati.ac.in	Thesis
Aloke Sen Barman	Effect of Regular Exercise on Low Density Lipoprotein Level	28	1099297	11-11-2023 13:00	samiran.mondal@visva-bharati.ac.in	Research Paper
Aloke Sen Barman	Effect of Regular Exercise on Low Density Lipoprotein Level	9	1132534	11/25/2023 12:29	samiran.mondal@visva-bharati.ac.in	Research Paper
ATISH GHOSH	ELECTRONIC STRUCTURE AND TRANSPORT PROPERTIES OF LOW DIMENSIONAL SYSTEMS WITH SPECIAL EMPHASIS ON SPINTRONICS AND ENERGY APPLICATIONS	17	2279756	02-09-2024 19:02	pranab.sarkar@visva-bharati.ac.in	Thesis Chapter
ATISH GHOSH	ELECTRONIC STRUCTURE AND TRANSPORT PROPERTIES OF LOW DIMENSIONAL SYSTEMS WITH SPECIAL EMPHASIS ON SPINTRONICS AND ENERGY APPLICATIONS	10	2279841	02-09-2024 20:14	pranab.sarkar@visva-bharati.ac.in	Thesis

ATISH GHOSH	ELECTRONIC STRUCTURE AND TRANSPORT PROPERTIES OF LOW DIMENSIONAL SYSTEMS WITH SPECIAL EMPHASIS ON SPINTRONICS AND ENERGY APPLICATIONS	7	2279743	02-09-2024 18:50	pranab.sarkar@visva-bharati.ac.in	Thesis Chapter
ATISH GHOSH	ELECTRONIC STRUCTURE AND TRANSPORT PROPERTIES OF LOW DIMENSIONAL SYSTEMS WITH SPECIAL EMPHASIS ON SPINTRONICS AND ENERGY APPLICATIONS	6	2291002	06-09-2024 19:57	pranab.sarkar@visva-bharati.ac.in	Thesis
ATISH GHOSH	ELECTRONIC STRUCTURE AND TRANSPORT PROPERTIES OF LOW DIMENSIONAL SYSTEMS WITH SPECIAL EMPHASIS ON SPINTRONICS AND ENERGY APPLICATIONS	6	2291512	07-09-2024 12:11	pranab.sarkar@visva-bharati.ac.in	Thesis
Atish Ghosh	ELECTRONIC STRUCTURE AND TRANSPORT PROPERTIES OF LOWDIMENSIONAL SYSTEMS WITH SPECIAL EMPHASIS ON SPINTRONICS AND ENERGY APPLICATIONS	6	2285218	04-09-2024 16:48	pranab.sarkar@visva-bharati.ac.in	Thesis
Sourav Banerjee	Electronically Adiabatic and Nonadiabatic CO Desorption and Oxidation Reactions on Model Pd(111) Surface: An ONIOM-TDDFT Study	21	2097948	10-07-2024 13:04	sourav.banerjee@visva-bharati.ac.in	Research Paper
Sourav Banerjee	Electronically Adiabatic and Nonadiabatic CO Desorption and Oxidation Reactions on Model Pd(111) Surface: An ONIOM-TDDFT Study	20	2099062	10-07-2024 15:50	sourav.banerjee@visva-bharati.ac.in	Research Paper
Sourav Banerjee	Electronically Adiabatic and Nonadiabatic CO Desorption and Oxidation Reactions on Model Pd(111) Surface: An ONIOM-TDDFT Study	17	2097913	10-07-2024 12:59	sourav.banerjee@visva-bharati.ac.in	Research Paper
Sourav Banerjee	Electronically Adiabatic and Nonadiabatic CO Desorption and Oxidation Reactions on Model Pd(111) Surface: An ONIOM-TDDFT Study	17	2099200	10-07-2024 16:08	sourav.banerjee@visva-bharati.ac.in	Research Paper
Sourav Banerjee	Electronically Adiabatic and Nonadiabatic CO Desorption and Oxidation Reactions on Model Pd(111) Surface: An ONIOM-TDDFT Study	10	2099262	10-07-2024 16:15	sourav.banerjee@visva-bharati.ac.in	Research Paper
sudhi mandloi	Emergence of Dalit feminism	31	2422739	18-10-2024 21:59	sudhi.mandloi@visva-bharati.ac.in	Research Paper
sudhi mandloi	Emergence of Dalit feminism	31	2422759	18-10-2024 22:04	sudhi.mandloi@visva-bharati.ac.in	Research Paper
sudhi mandloi	Emergence of Dalit feminism	2	2446067	27-10-2024 13:50	sudhi.mandloi@visva-bharati.ac.in	Research Paper
sudhi mandloi	Emergence of Dalit feminism	1	2422766	18-10-2024 22:08	sudhi.mandloi@visva-bharati.ac.in	Research Paper
Atish Ghosh, Anup Pramanik, Sougata Pal, Pranab Sarkar	Emergence of Z-Scheme Photocatalysis for Total Water Splitting: An Improvised Route to High Efficiency	100	2002807	15-06-2024 18:19	pranab.sarkar@visva-bharati.ac.in	Research Paper
Atish Ghosh, Anup Pramanik, Sougata Pal, Pranab Sarkar	Emergence of Z-Scheme Photocatalysis for Total Water Splitting: An Improvised Route to High Efficiency	28	2002835	15-06-2024 18:28	pranab.sarkar@visva-bharati.ac.in	Research Paper
Atish Ghosh, Anup Pramanik, Sougata Pal, Pranab Sarkar	Emergence of Z-Scheme Photocatalysis for Total Water Splitting: An Improvised Route to High Efficiency	27	2002905	15-06-2024 18:46	pranab.sarkar@visva-bharati.ac.in	Research Paper
Atish Ghosh, Anup Pramanik, Sougata Pal, Pranab Sarkar	Emergence of Z-Scheme Photocatalysis for Total Water Splitting: An Improvised Route to High Efficiency	19	2008266	17-06-2024 17:31	pranab.sarkar@visva-bharati.ac.in	Research Paper
Atish Ghosh, Anup Pramanik, Sougata Pal, Pranab Sarkar	Emergence of Z-Scheme Photocatalysis for Total Water Splitting: An Improvised Route to High Efficiency	14	2008293	17-06-2024 17:43	pranab.sarkar@visva-bharati.ac.in	Research Paper

Atish Ghosh, Anup Pramanik, Sougata Pal, Pranab Sarkar	Emergence of Z-Scheme Photocatalysis for Total Water Splitting: An Improved Route to High Efficiency	14	2010496	18-06-2024 11:13	pranab.sarkar@visva-bharati.ac.in	Research Paper
Bratati Barik	Gaze of the Green: Human and Non-human Perspective	100	1366401	1/26/2024 11:37	ananya_dutttagupta@yahoo.co.uk	Research Paper
Keekee Fern Cargay	Instructional Supervision of Secondary School Teachers in Sikkim with respect to their Teaching Efficiency and Professional Development	11	2234759	16-08-2024 12:01	umakant94@gmail.com	Thesis
Keekee Fern Cargay	Instructional Supervision of Secondary School Teachers in Sikkim with respect to their Teaching Efficiency and Professional Development	5	2236475	16-08-2024 16:21	umakant.prasad@visva-bharati.ac.in	Thesis
Keekee Fern Cargay	Instructional Supervision of Secondary School Teachers in Sikkim with respect to their Teaching Efficiency and Professional Development	4	2240689	18-08-2024 16:49	umakant.prasad@visva-bharati.ac.in	Thesis
Tejendra Singh	Studies on Genetic Variability and Character Association in Mustard (Brassica juncea L.) Genotypes	56	1866768	25-05-2024 10:47	amitava.paul@visva-bharati.ac.in	Thesis
Tejendra Singh	Studies on Genetic Variability and Character Association in Mustard (Brassica juncea L.) Genotypes	36	1873592	26-05-2024 17:04	amitava.paul@visva-bharati.ac.in	Thesis
Tejendra Singh	Studies on Genetic Variability and Character Association in Mustard (Brassica juncea L.) Genotypes	35	1873465	26-05-2024 16:35	amitava.paul@visva-bharati.ac.in	Thesis
Tejendra Singh	Studies on Genetic Variability and Character Association in Mustard (Brassica juncea L.) Genotypes	35	1873696	26-05-2024 17:25	amitava.paul@visva-bharati.ac.in	Thesis
Tejendra Singh	Studies on Genetic Variability and Character Association in Mustard (Brassica juncea L.) Genotypes	30	1872595	26-05-2024 13:26	amitava.paul@visva-bharati.ac.in	Thesis
Tejendra Singh Nathawat	Studies on Genetic Variability and Character Association in Mustard (Brassica juncea L.) Genotypes	9	1881839	27-05-2024 17:49	amitava.paul@visva-bharati.ac.in	Thesis
Stuti Kumari	Studies on Genetic Variability and Divergence Analysis in Sesame(Sesamum indicum L.)	13	1849868	22-05-2024 13:14	amitava.paul@visva-bharati.ac.in	Thesis
Stuti Kumari	Studies on Genetic Variability and Divergence Analysis in Sesame(Sesamum indicum L.)	9	1852002	22-05-2024 17:53	amitava.paul@visva-bharati.ac.in	Thesis
Zinnia Sultana	Studies on phytochemical profile and biological activity of some medicinal species of the family Bignoniaceae	13	2233367	15-08-2024 20:54	habibur_cr@visva-bharati.ac.in	Thesis
Zinnia Sultana	Studies on phytochemical profile and biological activity of some medicinal species of the family Bignoniaceae	11	2236629	16-08-2024 16:52	habibur_cr@visva-bharati.ac.in	Thesis
Zinnia Sultana	Studies on phytochemical profile and biological activity of some medicinal species of the family Bignoniaceae	10	2236793	16-08-2024 17:38	habibur_cr@visva-bharati.ac.in	Thesis
Zinnia Sultana	Studies on phytochemical profile and biological activity of some medicinal species of the family Bignoniaceae	7	2237062	16-08-2024 20:08	habibur_cr@visva-bharati.ac.in	Thesis
Syeda Nurunnesa Begum	Studies on phytochemical screening and selective biological activities of some bark drugs used in Indian ethnomedicine	20	2231321	14-08-2024 18:18	habibur_cr@visva-bharati.ac.in	Thesis
Syeda Nurunnesa Begum	Studies on phytochemical screening and selective biological activities of some bark drugs used in Indian ethnomedicine	14	2236833	16-08-2024 17:56	habibur_cr@visva-bharati.ac.in	Thesis
Syeda Nurunnesa Begum	Studies on phytochemical screening and selective biological activities of some bark drugs used in Indian ethnomedicine	13	2236861	16-08-2024 18:16	habibur_cr@visva-bharati.ac.in	Thesis

Syeda Nurunnesa Begum	Studies on phytochemical screening and selective biological activities of some bark drugs used in Indian ethnomedicine	8	2233163	15-08-2024 18:27	habibur_cr@visva-bharati.ac.in	Thesis
Syeda Nurunnesa Begum	Studies on phytochemical screening and selective biological activities of some bark drugs used in Indian ethnomedicine	7	2237092	16-08-2024 20:27	habibur_cr@visva-bharati.ac.in	Thesis
Aditya Kiran Padhiary	Studies on the morpho-physiological basis of drought tolerance of rice (Oryza sativa L.) grown under aerobic condition	30	1015022	10-10-2023 17:35	debasish.panda@visva-bharati.ac.in	Thesis
Aditya Kiran Padhiary	STUDIES ON THE MORPHO-PHYSIOLOGICAL BASIS OF DROUGHT TOLERANCE OF RICE (Oryza sativa L.) GROWN UNDER AEROBIC CONDITION	19	1018346	10-11-2023 18:18	debasish.panda@visva-bharati.ac.in	Thesis
Aditya Kiran Padhiary	STUDIES ON THE MORPHO-PHYSIOLOGICAL BASIS OF DROUGHT TOLERANCE OF RICE (Oryza sativa L.) GROWN UNDER AEROBIC CONDITION	6	1126663	11/23/2023 16:16	debasish.panda@visva-bharati.ac.in	Thesis
Suprava Roy	STUDIES ON THE PRODUCTIVE AND REPRODUCTIVE PERFORMANCES OF GAROLE SHEEP UNDER SEMI INTENSIVE SYSTEM OF MANAGEMENT	9	2069412	01-07-2024 14:03	bitan.mondal@visva-bharati.ac.in	Thesis
Somnath Saha	Studies on varietal performance and nutrient management of Utera Rapeseed-Mustard in rice-fallow under Alluvial soils of West Bengal	12	2095093	09-07-2024 17:43	arunkumar.barik@visva-bharati.ac.in	Thesis
Somnath Saha	Studies on varietal performance and nutrient management of Utera Rapeseed-Mustard in rice-fallow under Alluvial soils of West Bengal	12	2095133	09-07-2024 18:03	arunkumar.barik@visva-bharati.ac.in	Thesis
Somnath Saha	Studies on varietal performance and nutrient management of Utera Rapeseed-Mustard in rice-fallow under Alluvial soils of West Bengal	6	2099544	10-07-2024 17:00	arunkumar.barik@visva-bharati.ac.in	Thesis
Satap Halder	Sufism and Inter-religious Understanding An Analysis From Indian Perspective	18	1408759	02-07-2024 16:58	sirajul.islam@visva-bharati.ac.in	Thesis
Satap Halder	Sufism and Inter-religious Understanding An Analysis From Indian Perspective	2	1425384	02-12-2024 16:33	sirajul.islam@visva-bharati.ac.in	Thesis
Satap Halder	Sufism and Inter-religious Understanding An Analysis From Indian Perspective	2	1425413	02-12-2024 16:40	sirajul.islam@visva-bharati.ac.in	Thesis
ATIQRUR RAHMAN	Sufism and its impact on socio-cultural life of North East India with special reference to Assam	87	1957732	06-06-2024 17:54	atiquir.rahman@visva-bharati.ac.in	Research Paper
ATIQRUR RAHMAN	Sufism and its impact on socio-cultural life of North East India with special reference to Assam	75	2095198	09-07-2024 18:36	atiquir.rahman@visva-bharati.ac.in	Research Paper
ATIQRUR RAHMAN	Sufism and its impact on socio-cultural life of North East India with special reference to Assam	69	1957897	06-06-2024 18:20	atiquir.rahman@visva-bharati.ac.in	Research Paper
Sudipa Mal	THERAPEUTIC MODULATION IN TUMOR MICROENVIRONMENT DURING MALIGNANCY	15	2201289	04-08-2024 12:42	tathagata.choudhuri@visva-bharati.ac.in	Thesis
Sudipa Mal	THERAPEUTIC MODULATION IN TUMOR MICROENVIRONMENT DURING MALIGNANCY	12	2201836	04-08-2024 21:14	tathagata.choudhuri@visva-bharati.ac.in	Thesis
Sudipa Mal	THERAPEUTIC MODULATION IN TUMOR MICROENVIRONMENT DURING MALIGNANCY	10	2213715	08-08-2024 15:11	tathagata.choudhuri@visva-bharati.ac.in	Thesis
Sudipa Mal	THERAPEUTIC MODULATION IN TUMOR MICROENVIRONMENT DURING MALIGNANCY	9	2201928	04-08-2024 22:16	tathagata.choudhuri@visva-bharati.ac.in	Thesis

Sudipa Mal	THERAPEUTIC MODULATION IN TUMOR MICROENVIRONMENT DURING MALIGNANCY	7	2213818	08-08-2024 15:22	tathagata.choudhuri@visva-bharati.ac.in	Thesis
Sudipa Mal	THERAPEUTIC MODULATION IN TUMOR MICROENVIRONMENT DURING MALIGNANCY	6	2201953	04-08-2024 22:29	tathagata.choudhuri@visva-bharati.ac.in	Thesis
S M	thermoelectric	98	2329633	19-09-2024 19:32	pranab.sarkar@visva-bharati.ac.in	Research Paper
S M	Thermoelectric	33	2329594	19-09-2024 19:12	pranab.sarkar@visva-bharati.ac.in	Research Paper
S M	thermoelectric	22	2329646	19-09-2024 19:40	pranab.sarkar@visva-bharati.ac.in	Research Paper
S M	Thermoelectric	20	2329606	19-09-2024 19:21	pranab.sarkar@visva-bharati.ac.in	Research Paper
S M	thermoelectric	20	2329634	19-09-2024 19:36	pranab.sarkar@visva-bharati.ac.in	Research Paper
S M	Thermoelectrics	99	2329626	19-09-2024 19:29	pranab.sarkar@visva-bharati.ac.in	Research Paper
Dey, M.	Tilted Normal Distribution and Its Survival Properties	78	1659583	18-04-2024 14:07	sudhansusekhar.maiti@visva-bharati.ac.in	Article
Dey, M.	Tilted Normal Distribution and Its Survival Properties	40	1632335	12-04-2024 17:40	sudhansusekhar.maiti@visva-bharati.ac.in	Article
pritam ghosh	weed	80	1534298	15-03-2024 13:30	pritam.ghosh@visva-bharati.ac.in	Research Paper
pritam	weed	45	1534323	15-03-2024 13:38	pritam.ghosh@visva-bharati.ac.in	Research Paper
pritam ghosh	weed	36	2186528	31-07-2024 10:18	pritam.ghosh@visva-bharati.ac.in	Others
pritam ghosh	weed	36	2211210	07-08-2024 16:29	pritam.ghosh@visva-bharati.ac.in	Research Paper
pritam ghosh	weed	32	2015174	19-06-2024 10:19	pritam.ghosh@visva-bharati.ac.in	Research Paper
pritam ghosh	weed	28	2015488	19-06-2024 11:06	pritam.ghosh@visva-bharati.ac.in	Research Paper
pritam ghosh	weed	26	2016195	19-06-2024 12:37	pritam.ghosh@visva-bharati.ac.in	Research Paper
pritam ghosh	weed	26	2279116	02-09-2024 15:00	pritam.ghosh@visva-bharati.ac.in	Research Paper
pritam ghosh	weed	25	1880767	27-05-2024 15:45	pritam.ghosh@visva-bharati.ac.in	Article
pritam ghosh	weed	22	1913634	31-05-2024 15:51	pritam.ghosh@visva-bharati.ac.in	Article
pritam ghosh	weed	22	1913706	31-05-2024 15:58	pritam.ghosh@visva-bharati.ac.in	Research Paper
pritam ghosh	weed	9	2591556	26-11-2024 11:49	pritam.ghosh@visva-bharati.ac.in	Research Paper
Rajnish Kumar Thakur	weed management	73	1850729	22-05-2024 14:59	pritam.ghosh@visva-bharati.ac.in	Thesis

Rajnish Kumar Thakur	Weed management	64	1852357	22-05-2024 19:18	pritam.ghosh@visva-bharati.ac.in	Thesis
Rajnish Kumar Thakur	weed management	28	1850577	22-05-2024 14:39	pritam.ghosh@visva-bharati.ac.in	Thesis
Rajnish Kumar Thakur	weed management	22	1850692	22-05-2024 14:54	pritam.ghosh@visva-bharati.ac.in	Thesis
Rajnish Kumar Thakur	Weed management	14	1850874	22-05-2024 15:12	pritam.ghosh@visva-bharati.ac.in	Thesis
Vishrut Singh Dhakre	Wine quality analysis	25	1044098	10/24/2023 21:52	digvijay.dhakre@visva-bharati.ac.in	Research Paper
Vishrut Singh Dhakre	Wine quality analysis	17	1044117	10/24/2023 22:04	digvijay.dhakre@visva-bharati.ac.in	Research Paper
Dr.Prashant	with_profiles_2A_3_for_plagarism_DESIGN_AND_EVALUATION_O F_FLOATING_DRUG_DELIVERY_SYSTEM_- _Copy	21	1467395	2/26/2024 15:46	prashant.phirangi@visva-bharati.ac.in	Research Paper
Dr.Prashant	without_profile_2A_3_for_plagarism_DESIGN_AND_EVALUATION _OF_FLOATING_DRUG_DELIVERY_SYSTEM_- _Copy	10	1467364	2/26/2024 15:42	prashant.phirangi@visva-bharati.ac.in	Research Paper
Neelmani Jaysawal	Women	25	1566371	23-03-2024 23:19	neelmanijayswal@gmail.com	Article
Smritimoy Ghosh	Women Education	25	2962076	08-01-2025 17:53	smritimoy.ghosh@visva-bharati.ac.in	Research Paper
Piya Sarkar and Sukumar Pal	Women empowerment	36	1450108	2/20/2024 12:54	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women Empowerment	29	1456866	2/22/2024 13:03	sukumar.pal@visva-bharati.ac.in	Chapter In Books
Piya Sarkar and Sukumar Pal	Women empowerment	29	1467029	2/26/2024 14:54	sukumar.pal@visva-bharati.ac.in	Chapter In Books
Piya Sarkar and Sukumar Pal	Women empowerment	26	1491805	04-03-2024 14:11	sukumar.pal@visva-bharati.ac.in	Chapter In Books
Piya Sarkar and Sukumar Pal	Women empowerment	24	1500244	06-03-2024 12:29	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	24	1500963	06-03-2024 14:22	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	22	1467055	2/26/2024 14:57	sukumar.pal@visva-bharati.ac.in	Chapter In Books
Piya Sarkar and Sukumar Pal	Women empowerment	22	1499868	06-03-2024 11:36	sukumar.pal@visva-bharati.ac.in	Chapter In Books
Piya Sarkar and Sukumar Pal	Women empowerment	22	1500073	06-03-2024 12:06	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	21	1467197	2/26/2024 15:18	sukumar.pal@visva-bharati.ac.in	Chapter In Books
Piya Sarkar and Sukumar Pal	Women empowerment	15	1492011	04-03-2024 14:50	sukumar.pal@visva-bharati.ac.in	Chapter In Books
Piya Sarkar and Sukumar Pal	Women empowerment	15	1501109	06-03-2024 14:44	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	15	1501607	06-03-2024 15:55	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	14	1501777	06-03-2024 16:20	sukumar.pal@visva-bharati.ac.in	Article

Piya Sarkar and Sukumar Pal	Women empowerment	13	1573225	26-03-2024 16:43	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	12	1600985	03-04-2024 17:49	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	11	1605241	04-04-2024 17:21	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	11	1607439	05-04-2024 12:32	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	11	1617342	08-04-2024 16:21	sukumar.pal@visva-bharati.ac.in	Article
Piya Sarkar and Sukumar Pal	Women empowerment	9	1666327	19-04-2024 17:21	sukumar.pal@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	17	1117245	11/20/2023 15:52	rathindranath.pramanik@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	17	1117284	11/20/2023 16:00	rathindranath.pramanik@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	14	1116874	11/20/2023 14:34	rathindranath.pramanik@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	14	1117329	11/20/2023 16:08	rathindranath.pramanik@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	11	1117640	11/20/2023 17:28	rathindranath.pramanik@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	10	1119702	11/21/2023 13:39	rathindranath.pramanik@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	9	1119805	11/21/2023 14:08	rathindranath.pramanik@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	9	1122264	11/22/2023 11:39	rathindranath.pramanik@visva-bharati.ac.in	Article
Rathindra Nath Pramanik	Youth Unemployment	7	1122400	11/22/2023 12:03	rathindranath.pramanik@visva-bharati.ac.in	Article

ANNEXURE 10

Statement of Pay & Allowances Paid to ShriPiyarilalJha

Period	Salary and Allowances	No. of Month	Total amount paid
July 2007 to Dec 2007	8480	6	50880
Jan 2008 to June 2008	8714	6	52284
July 2008 to August 2008	9303	2	18606
Sept 2008 to Dec 2008	10569	6	63414
Jan 2009 to June 2009	11074	6	66444
July 2009 to Dec 2009	11824	6	70944
Jan 2010 to June 2010	12517	6	75102
July 2010 to Dec 2010	13771	6	82626
Jan 2011 to June 2011	14305	6	85830
July 2011 to Dec 2011	15366	6	92196
Jan 2012 to Jan 2012	16081	1	16081
Feb 2012 to June 2012	16183	5	80915
July 2012 to Dec 2012	18520	6	111120
Jan 2013 to June 2013	19338	6	116028
July 2013 to Aug 2013	19889	2	39778
			1022248

[Source : Statement of Pay for the period from Jan 2006 to Aug 2013 Kept in the Personal File]

ANNEXURE 11

Sl No.	Month and Year	Maximum No. of Actual User at any time during the Month
1	APRIL, 2021	1026
2	MAY, 2021	314
3	JUNE, 2021	434
4	JULY, 2021	643
5	AUGUST, 2021	854
6	SEPTEMBER, 2021	1004
7	OCTOBER, 2021	866
8	NOVEMBER, 2021	997
9	DECEMBER, 2021	1100
10	JANUARY, 2022	918

11	FEBRUARY, 2022	1311
12	MARCH, 2022	1539
13	APRIL, 2022	2015
14	MAY, 2022	2481
15	JUNE, 2022	2283
16	JULY, 2022	2554
17	AUGUST, 2022	2552
18	SEPTEMBER, 2022	2604
19	OCTOBER, 2022	1776
20	NOVEMBER, 2022	2856
21	DECEMBER, 2022	3087
22	JANUARY, 2023	3492
23	FEBRUARY, 2023	3766
24	MARCH, 2023	3861
25	APRIL, 2023	3869
26	MAY, 2023	4001
27	JUNE, 2023	1703
28	JULY, 2023	3644
29	AUGUST, 2023	3298
30	SEPTEMBER, 2023	3308
31	OCTOBER, 2023	3492
32	NOVEMBER, 2023	3367
33	DECEMBER, 2023	3889
34	JANUARY, 2024	4073
35	FEBRUARY, 2024	4211
36	MARCH, 2024	4260
37	APRIL, 2024	4325
38	MAY, 2024	4312
39	JUNE, 2024	2867
40	JULY, 2024	4033
41	AUGUST, 2024	3773
42	SEPTEMBER, 2024	3836
43	OCTOBER, 2024	3310

44	NOVEMBER, 2024	3962
45	DECEMBER, 2024	4328
46	JANUARY, 2025	4371

ANNEXURE 12

Name of Work	Estimated cost	Name of Agency	Actual cost, if completed	GST calculation made by Univerity		GST calculation as per Audit	
				GST@18%	LC@1%	GST amount (including LC)	Short Deduction of GST
Minor repair and white wash of newly allotted Quarter no. 4 at PSB area, Sriniketan	34599	Arun Kumar Garai	31531	5676	315	5732	57
Petty day to day water supply maintenance works at Ratnapalli, Sebapalli, Purbapalli, Dakshinipalli.(for 6 months)	150000	Sudip Dutta	140326	25259	1403	25511	253
Petty day to day water supply maintenance works of water mains.(for 6 months)	185000	Haradhan Sardar	171859	30935	1719	31244	309
Petty day to day water supply maintenance works at Sriniketan.(for 6 months)	175000	Jiban Sardar	143382	25809	1434	26067	258
Petty day to day water supply maintenance works at Andrewspalli, Vinay Bhavana, Pearsonpalli, Sripalli, Shyambati.(for 6 months)	200000	Nangtaswar Co-op. Labour Cont. & Construction Society Ltd.	185699	33426	1857	33760	334
Petty day to day water supply maintenance works at Kala Bhavana, Sangit Bhavana, Patha Bhavana, Auroshree Palli, Nichu Bunglow, Gurupalli. (for 6 months).	150000	Pradip Kumar Sadhu	127139	22885	1271	23114	229
Urgent Installation LED outdoor street light fittings with allied electrical works towards the approach road (east side) adjacent Sangeet-Kala Bhavana Boys Hostel, Santiniketan.	26004	Mukherjee Light Decorator	21840	3931	218	3971	39
Some Essential Plumbing Works of Rathindra Athiti Griho Prior to convocation 2023, Santiniketan, Visva-Bharati.	70082	Haradhan Sardar	65527	11795	655	11913	118
Installation of LED outdoor street light luminaries with allied electrical works at the bypass road from Nisha Lodge to Siksha Boys' Hostel, Santiniketan.	51173	Mukherjee Light Decorator	45397	8171	454	8253	82
Repairing of broken boundary wall at the backside of Agriculture Farm at Sriniketan near Binapani Ashram, Mouldanga, Sriniketan.	152666	Samrat Enterprise	141273	25429	1413	25683	254

Repairing of false ceiling at Hall of Industry, Silpa Sadan and Siksha Satra Gymnasium, Sriniketan.	64099	M/S. National Construction	59532	10716	595	10823	107
Repairing, painting and renewal of damaged wooden door, windows of old ticket counter at Rabindra Bhavana, Santiniketan.	38361	Sudip Dutta	22509	4052	225	4092	41
Repairing of roof and doors/windows of classroom building at Patha Bhavan, Santiniketan	152129	Arun Kumar Garai	144015	25923	1440	26182	259
Repairing of doors and tiles at toilets and installation of sink at Vidya Bhavana Angan Building, VB, Santiniketan.	101112	Nur Afsar Mondal	88949	16011	889	16171	160
Repairing, Painting of Gents and Ladies Toilets including plumbing works at Swagata Kaksha, Rabindra Bhavana, Santiniketan.	103670	Sudip Dutta	59150	10647	592	10753	106
Repairing and painting of eastern side boundary wall with fixing of chain link fencing & R.B. Tape at Siksha Satra, Sriniketan.	143234	M/S. National Construction	132363	23825	1324	24064	238
Repairing and painting of rooms vacated by Prof. Samir Bhattacharya, Santi Prasad Sinha Babu and the room of HOD at Dept. of Zoology.	84206	Arun Kumar Garai	78055	14050	781	14190	140
Plug points with allied electrical works at Patha Bhavana, Main Block, Uttarsiksha and Kala Bhavana Block under Sree Sadana Girls Hostel at Santiniketan.	246741	Mukherjee Light Decorator	244483	44007	2445	44447	440
Thorough electrical renovation work including plug point at Vidya Bhavana and single Seater (two units-each five rooms) Block under Sree Sadan Girls Hostel at Santiniketan, VB.	373173	Mukherjee Light Decorator	357008	64261	3570	64904	643
Repairing and painting of PSB Kitchen at Sriniketan.	287559	Samrat Enterprise	267139	48085	2671	48566	481
Comprehensive Annual Maintenance Contract (AMC) of 3 (Three) nos. 13passengers (Gearless with machine room) of JOHSON make Lifts (Building elevators) at Vidya-Bhasha Bhavana, Visva-Bharati, Santiniketan, with contract period of 36 months.	502013	Johnson Lifts Pvt. Limited	502013	90362	5020	91266	904
Provision for drop gate and repairing of southern side entry gate with proper locking arrangement of Sangit-Kala Boys Hostel, Santiniketan.	35788	Sudip Dutta	27713	4988	277	5038	50
Thorough repairing of Erstwhile ASEPAN Building, PSB, Sriniketan	386165	Nur Afsar Mondal	358773	64579	3588	65225	646
Renewing fencing on the backside of Purbapally Boys' Hostel, VB, Santiniketan.	142311	Arun Kumar Garai	132095	23777	1321	24015	238

Inside repairing and painting of kitchen, dining hall, store room and toilet of Vinay Bhavana Hostel Canteen, Santiniketan.	316545	Sudip Dutta	293392	52811	2934	53339	528
Repairing to wooden windows and doors of classroom of Sangit Bhavana, Santiniketan.	145978	Arun Kumar Garai	130683	23523	1307	23758	235
Repairing of fencing at IGCNI, Visva-Bharati, Santiniketan.	90074	M/S. National Construction	83630	15053	836	15204	151
Essential repair of Ram Kinkar Kutir and Srimati Kutir at Visva-Bharati, Santiniketan.	217087	M/S. National Construction	201719	36309	2017	36673	363
Construction of a 2-Unit Toilet block for Ladies and Gents at Bharat Tirtha Complex, Visva-Bharati, Santiniketan.	391438	Nur Afsar Mondal	391128	70403	3911	71107	704
Repairing of window with some plaster painting works at Academic and Research Building, VB, Santiniketan.	38086	M/S. National Construction	35039	6307	350	6370	63
Repairing of broken boundary wall and fencing at Horticulture Farm. PSB, Sriniketan.	37697	Samrat Enterprise	34982	6297	350	6360	63
Repairing and painting of Elmhurst Craft Museum and toilet at Silpa Sadana, PSV, Sriniketan.	49591	Samrat Enterprise	46027	8285	460	8368	83
Renewal of damaged polycarbonate sheet ceiling and renewal of flush door shutter of classrooms of Academic Block of DPESS, Santiniketan.	80370	Arun Kumar Garai	69432	12498	694	12623	125
Repairing of damaged RCC Pillars at Ground Floor Varandah and Construction of Surface Drain at Deptt. of Zoology, Santiniketan.	44372	Samrat Enterprise	41037	7387	410	7461	74
Roof treatment with Hood repair and essential repairing of collapsible gate and steel windows at Dept. of Philosophy, Santiniketan.	490933	Nur Afsar Mondal	456439	82159	4564	82981	822
Upgradation for the proposed Computer room at the first floor of two storied class room at Siksha Satra - fixing of aluminium door-windows and inside painting.	65331	M/S. National Construction	59605	10729	596	10836	107
Upgradation for the proposed Computer room at the first floor of two storied class room at Siksha Satra - Electrical wiring for plug points for Computer & Air Conditioner.	44611	Rabi Rashmi	44203	7957	442	8036	80
New electrical wiring in the newly constructed GCI Roofing shed at Department of Agronomy, PSB, Sriniketan.	88924	Rabi Rashmi	84297	15173	843	15325	152
Roof treatment and essential minor repairing with inside painting of CMELLCS Annex. Building, VB, Santiniketan.	170162	Sudip Dutta	157977	28436	1580	28720	284

Essential repair with external painting and partial roof treatment of Cheena Bhavana, Santiniketan.	401265	Samrat Enterprise	400410	72074	4004	72795	721
New electrical wiring in the newly constructed Net House of Department of Soil Science & Agricultural Chemistry, PSB, Sriniketan.	44911	M/S. G.D. Electrical	45775	8240	458	8322	82
Repairing and replacement of polycarbonate sheet at Dept. of Agricultural Statistics, PSB, Sriniketan.	47808	Arun Kumar Garai	42365	7626	424	7702	76
Electrical rewiring & some tit bit repair works of Vinaya Bhavana Hostel Canteen, Santiniketan.	30945	Rabi Rashmi	27463	4943	275	4993	49
New electrical wiring for installation of 2(Two) nos. 1.5 Ton Air Conditioner machines and plug points at Newly allotted class rooms complex (Quarter no. B 19 PSB) of the Dept. of Agricultural Extension, Sriniketan and Electrical Load Enhancement by WBSEDCL.	19721	Rabi Rashmi	19970	3595	200	3631	36
Urgent replacement of existing damaged electrical power cable at the Registrar's Office, Santiniketan, VB.	24272	M/S Maa Kankali Electricals	24242	4364	242	4407	44
Electrical wiring with allied works for proposed construction of a two unit toilet block (Ladies & Gents), Bharat Tirtha, Santiniketan.	49078	M/S Maa Kankali Electricals	49725	8951	497	9040	90
Urgent repairing and painting of alpona bedi, mela stage ramp etc at Sriniketan for Halakarshana Utsava 2023.	26576	Nur Afsar Mondal	24357	4384	244	4428	44
New electrical wiring including other electrical works for system development for installation of Air Conditioner machines in four class room building of Golden Jubilee Building, PSB, Sriniketan.	134578	Rabi Rashmi	121782	21921	1218	22140	219
Installation of 5(five) nos. 2 Ton, Air Conditioner Machines in Chintan Kakshya, Patha-Bhavana, Santiniketan.	68127	M/S Maa Kankali Electricals	70507	12691	705	12818	127
Electrical installation work for outdoor lighting arrangement (Pole height 3.0 M) around Black House at Kala-Bhavana, Santiniketan.	151256	Progoti Electricals	27580	4964	276	5014	50
Replacement of existing damaged electrical power cable at Cheena Bhavana, VB.	121379	M/S Hemlata Engineering Enterprise	116766	21018	1168	21228	210
Electrical work at Benode Behari Mukherjee Archives and Research Centre, (BBMARC), 13 no. Purbapalli, Santiniketan, VB for installation of 5 nos., AC machine & 6 nos. Power plug point.	125621	M/S Maa Kankali Electricals	101473	18265	1015	18448	183

Electrical sockets/connection with essential modification, with addition and alterations of Media Edit Lab & Smart Class room at CJMC, VB, Santiniketan.	48314	M/S Maa Kankali Electricals	44255	7966	443	8046	80
Renewal of broken glass panes with modification of steel window at Amrapali Girls' Hostel and Maitree Girls' Hostel, Santiniketan.	43595	Nur Afsar Mondal	40046	7208	400	7280	72
Repairing of broken boundary wall and fencing at backside of PSB Boys' Hostel, Sriniketan.	65205	Samrat Enterprise	60424	10876	604	10985	109
Repair the existing Media Lab for CJMC. Bhasha Bhavana, Santiniketan.	128958	M/S. National Construction	113685	20463	1137	20668	205
Repairing of doors and windows at Block No. C,D,E,F & G Purbapally Boys' Hostel, VB, Santiniketan.	188520	Arun Kumar Garai	174653	31438	1747	31752	314
Repair roof treatment and painting of Qtr. No. 20, PSB area, Sriniketan.	114241	Arun Kumar Garai	103755	18676	1038	18863	187
Inside repairing and painting including roof treatment of Qtr. No. 23, Andrewspalli, Santiniketan.	119099	M/S. National Construction	110301	19854	1103	20053	199
Repairing of damaged fencing at Qtr. No. 37, Sevapally, Santiniketan	100911	Sudip Dutta	93162	16769	932	16937	168
Repairing works at Room No. 1,2,4,5 & 7 Purbapalli Guesthouse, VB, Santiniketan.	47456	Arun Kumar Garai	42532	7656	425	7732	77
Essential repairing of Hindi Department Building, Santiniketan.	71969	M/S. National Construction	67116	12081	671	12202	121
Repairing of damaged wooden doors and windows including painting at Qtr. No. 34, Andrewspalli, Santiniketan.	28390	Sudip Dutta	26205	4717	262	4764	47
Replacement of broken glass panes and renewing worn out putty of the others, for the steel windows at Examination Section, VB, Santiniketan.	18511	Sudip Dutta	17181	3093	172	3124	31
Repairing the damaged masonry OH water storage tank with a new masonry tank for Meterological office, Sriniketan.	26297	M/S. National Construction	22697	4085	227	4126	41
Replacement of Broken Glazed window shutters by Wooden Panel Shutters in the classroom of Core Building, Dept. of Botany at Santiniketan.	25796	M/S. National Construction	23247	4184	232	4226	42
Replacement of damaged floor tiles of Room No. 3,4,5 and inside plaster and painting works of Room No. 12 at Ratan Kuthi Guesthouse, VB, Santiniketan.	28173	Sudip Dutta	26072	4693	261	4740	47
Repairing existing near Endangered language Dept. Building, Santiniketan.	14709	Arun Kumar Garai		0	0	0	0

Repairing and replacement of damaged false ceiling and other minor repairing with necessary painting works at Sangit Bhavana Stage, Santiniketan.	16762	Nur Afsar Mondal	14575	2624	146	2650	26
Roof treatment for security/electirc meter room at Nippon Bhavana, VB, Santiniketan.	11488	Nur Afsar Mondal	10519	1893	105	1912	19
Partial roof treatment work at Granthan Vibhaga at Kolkata.	58138	Nur Afsar Mondal	53698	9666	537	9762	97
Replacement of damaged cover RCC slab of existing sertic tank and soak pit of the staff Qtr. No. 11 at Nichubunglow, Gurupalli, Santiniketan	5708	Nur Afsar Mondal	5282	951	53	960	10
Minor repair and inside painting of newly allotted Bachelors Flat No. 6, Purbapalli, VB, Santiniketan.	8114	Arun Kumar Garai	7104	1279	71	1292	13
Petty repair and partial roof treatment work at Qtr. No. 24, Ratanpalli, Santiniketan.	12117	Nur Afsar Mondal	11216	2019	112	2039	20
Urgent Additional illumination of Cycle stands behind the exam department (South side), Santiniketan, VB.	27629	M/S Maa Kankali Electricals	27580	4964	276	5014	50
Interior and exterior painting with related repair works at Social Work PG Hostel, PSV, Sriniketan.	681995	Maa Lakshmi Traders	455974	82075	4560	82896	821
Minor repair and color wash for house donated by Smt Supti Roy, Sriniketan.	217167	M/S. National Construction	197063	35471	1971	35826	355
Repairing doors and window at Patha Bhavana office, Vidya Bhavana old Building and Satish Kutir, Santiniketan.	94064	Arun Kumar Garai	63433	11418	634	11532	114
Repairing of Broken boundary wall of Agricultural Farm adjacent to Mouldanga, Sriniketan.	112539	Nur Afsar Mondal	104023	18724	1040	18911	187
Repair of damaged roof and ceiling of classroom and toilet block at Mrinalini Ananda Pathshala, Santiniketan.	115933	Sudip Dutta	93698	16866	937	17034	169
Partial roof treatment and essential repairing with necessary painting at department of Indo-Tibetan studies, VB, Santiniketan.	73907	Sudip Dutta	68640	12355	686	12479	124
Partial roof treatment for C-Type Qtr. No. 35 including staircase, Sevapally, VB, Santiniketan.	41989	Sudip Dutta	39012	7022	390	7092	70
Construction of Masonry OH tank at CIT Girls' Hostel, Sriniketan.	24119	M/S. National Construction	21913	3944	219	3984	39
Providing new concrete pathway from entrance gate of Pather-Shesh Building (donated to Visva-Bharati Municipal Road at Simentapalli, Santiniketan.	100359	Arun Kumar Garai	92708	16687	927	16854	167

Providing roof treatment of security room and renewal of damaged wooden door adjacent to Strong room at Rabindra Bhavana, Santiniketan.	29218	Nur Afsar Mondal	27131	4884	271	4932	49
Inside repairing and painting including partial roof treatment of Qtr. No. 41, Andrewspalli, Santiniketan.	62574	Samrat Enterprise	57900	10422	579	10526	104
Repairing of wooden doors , windows and roof crack at Qtr. No. 18 PSV area, Sriniketan.	44618	Samrat Enterprise	41104	7399	411	7473	74
Repair and white wash of Qtr. No. 4 at PSB area, Sriniketan allotted to Samir Das	64091	Arun Kumar Garai	57111	10280	571	10383	103
Dismantling of partition wall and painting of XI-XII classroom at Siksha-Satra, Sriniketan.	21761	Samrat Enterprise	19935	3588	199	3624	36
Essential civil repairng work with patch roof treatment at PearsonPalli Research Scholar Hostel, Santiniketan.	39393	Nur Afsar Mondal	36398	6552	364	6617	66
Minor repairing, roof treatment of Qtr. No. 12,20 & 32 PSB area, Sriniketan.	18555	Nur Afsar Mondal	16831	3030	168	3060	30
Petty repairing of toilet block (eastern side) treatment for construction joints and other miscellaneous works at Nichubunglow Boys' Hostel, Santiniketan.	73354	Nur Afsar Mondal	55794	10043	558	10143	100
New electrical wiring for installation of 1 no. Wall mounted clock, 1 no. LED outdoor light, 2 nos. AC plug in the office room and classroom at Swimming Pool, Santiniketan.	13087	Rabi Rashmi	11857	2134	119	2156	21
Electrical repairing works of C type Qtr. No. 18 at Sriniketan.	23569	Rabi Rashmi	20635	3714	206	3751	37
Urgent replacement of existing damaged electrical power cable of AC plants with allied electrical works at LIPIKA Auditorium, Santiniketan, VB.	136747	Mukherjee Light Decorator	136648	24597	1366	24843	246
Thorough electrical rewiring works of the house (donated by Smt. Supti Roy) allotted to the Silpa Sadan at Sriniketan.	153625	Progoti Electricals	129008	23221	1290	23454	232
Operation and maintenance of Street light installation including high mast lights at from Sriniketan to Nandan Sadana Boys' Hostel.	40,289.00/ month	Rabi Rashmi		0	0	0	0
Operation and maintenance of streer light installations including high mast lights at from Nandan Sadana Boys Hostel to Santiniketan area.	40,289.00/ month	Mukherjee Light Decorator		0	0	0	0
Construction of GCI Roofing Shed at Department of Plant Pathology, PSB, Sriniketan	565092	Pradip Kumar Datta	542311	97616	5423	98592	976

Thorough repairing and painting of Rathindra Boys Hostel, PSB, Sriniketan	714739	Maa Lakshmi Traders	679197	122255	6792	123478	1223
Installation of Submersible Pump set along with bore well at Agriculture Farm, PSB, Visva-Bharati, Sriniketan.	503160	Sudip Dutta	503153	90568	5032	91473	906
Petty/Essential Civil repair & maintenance work at Ratanpally, Sevapally, Purbapally & Dakshinpally.	300000	Nur Afsar Mondal	275319	49557	2753	50053	496
Petty/Essential Civil repair & maintenance work at Andrewsally, Vinay-Bhavana, Pearsonpally & Sripally.	300000	Samrat Enterprise	278904	50203	2789	50705	502
Petty/Essential Civil repair & maintenance work at Shyambati, Rabindra-Bhavana, Kala-Bhavana, Patha-Bhavana, Sangit-Bhavana, Auroshreepally & Nichubanglow.	300000	Arun Kumar Garai	277921	50026	2779	50526	500
Petty/Essential Civil repair & maintenance work at Sriniketan area.	300000	Sudip Dutta	277971	50035	2780	50535	500
Roof treatment and internal painting of sculpture, Dept. of Kala-Bhavana VB, Santiniketan.	310491	Nur Afsar Mondal	286397	51551	2864	52067	516
Partial roof treatment including renewal of damaged floor with painting of 01 room at Qtr. No. 2 Awagarh house, Santiniketan.	31114	Sudip Dutta	28894	5201	289	5253	52
Minor repairing & painting of inside portion of Qtr. No. 6 Awagarh House, Santiniketan.	35991	Samrat Enterprise	33578	6044	336	6104	60
Petty/Essential Civil repair & maintenance of other miscellaneous work of Santiniketan and Sriniketan.	300000	M/S National Construction	281860	50735	2819	51242	507
New electrical wiring for extending connection of 2 nos. Air Conditioner Machines at 1st floor of Vidhya Bhavana Angan (Department of Economics and Politics)	15729	M/S Maa Kankali Electricals	9943	1790	99	1808	18
Essential minor repairing of Qtr. No 40, Sevapally, Visva-Bharati, Santiniketan.	23877	Samrat Enterprise	21887	3940	219	3979	39
Electrical and lighting arrangement in Extended unit of Statistics Department at Pather Sesh, Simantapally, Santiniketan.	28224	M/S Maa Kankali Electricals	28187	5074	282	5124	51
Essential minor repairing and part roof treatment of P.M. Hospital, VB, Santiniketan.	79171	Sudip Dutta	72841	13111	728	13242	131
Minor essential repair, roof treatment and painting of inside and outside of the building of English Department, VB, Santiniketan.	449542	Arun Kumar Garai	417398	75132	4174	75883	751
Repairing of wooden doors and windows and necessary allied works at Qtr. No. 3 Gurupalli, Santiniketan.	16283	Arun Kumar Garai	14995	2699	150	2726	27

Replacement of 100 Amp change over switches with allied electrical works at Sree Sadana and Pratima Girls' Hostel, Santiniketan, VB.	36916	Mukherjee Light Decorator	33363	6005	334	6065	60
New Electrical wiring for extending connection of 3 nos. A.C Machines at Sangit Bhavana Office (1st Floor), V.B.	57993	M/S Maa Kankali Electricals	46279	8330	463	8414	83
Petty day to day water supply maintenance work of water mains of Santiniketan & Sriniketan from 15.11.23 to 31.03.24	140000	Haradhan Sardar	129212	23258	1292	23491	233
Petty day to day water supply maintenance work at Andrewspalli, Vinay Bhavana, Pearsonpalli & Sripalli, for the period 15.11.2023 to 31.03.2024.	130000	Nangtaswar Co-op. Labour Cont. & Construction Society Ltd.	121472	21865	1215	22084	219
Petty day to day Water supply maintenance work at Sriniketan, Area from 15.11.2023 to 31.03.2024.	130000	Jiban Sardar	120267	21648	1203	21865	216
Petty day to day water supply maintenance work at Ratanpally, Sevapally, Purbapally & Dakshinpally from the period 15.11.2023 to 31.03.2024.	110000	Sudip Dutta	89283	16071	893	16232	161
Petty day to day Water Supply maintenance work at Shyambati, Kala-Bhavana, Patha-Bhavana, Sangit-Bhavana, Auroshreepally & Nichubanglow for the period 15.11.2023 to 31.03.2024.	110000	Pradip Kumar Sadhu	102008	18361	1020	18545	184
Replacing of 2 Nos. wooden Flush door and repairing Aluminium doors and windows, steel doors with allied works at Elmhirst Boys Hostel, Sriniketan.	116809	M/S National Construction	105384	18969	1054	19159	190
Minor repair and white wash to Qtr. No 1 Sripalli, Santiniketan.	29096	Arun Kumar Garai		0	0	0	0
Repairing of false ceiling at weaving Section Silpa Sadana, Sriniketan.	78309	M/S. National Construction	72394	13031	724	13161	130
Roof treatment of ground floor's roof of textiles dyeing and printing laboratory Silpa Sadana, Sriniketan.	96023	National Construction	88649	15957	886	16116	160
Roof treatment of roof of Kala Bhavana canteen, VB, Santiniketan.	34944	Nur Afsar Mondal	31240	5623	312	5679	56
New Electrical wiring for providing of AC points (2 nos.) at Serigraphy print making studio at 1st floor Kala Bhavana, VB.	24547	Progoti Electricals	21482	3867	215	3905	39
Reconstruction/ Repairing of damaged chain link fencing on the northern side of staff club at VB.	300331	Ashok Kumar Saha	531538	95677	5315	96634	957

Replacement of damaged 65 mm dia Distribution pipe Line of Santishree Hostel & Andrewsalli Two Storey Quarters (Qtr. No. 55 & 56), Visva-Bharati, Sriniketan. (Under Capital Grant, 2023-24)	121006	Haradhan Sardar	115581	20805	1156	21013	208
Construction / repairing of fencing with provision for gates at Ashram area, Santiniketan.(Under Capital Grant 2023-24).	374010	Maa Lakshmi Traders	353362	63605	3534	64241	636
Improvement of drain at Dakshinalli, Santiniketan. (Under Capital Grant 2023-24)	1101910	Sudip Dutta	1052637	189475	10526	191369	1895
Repairs/Renovation/Improvement of existing campus roads at Sriniketan, Siksha Bhavana, Gurupally and Mela Ground (East road) Visva Bharati. (Under Capital Grant 2023-24)	2992610	M/S Mukut Debnath	3754253	675766	37543	682523	6758
Reconstruction/Repairing of the boundary wall and entry gates of Sriniketan campus. (Under Capital Grant 2023-24)	1402110	Kartik Mondal	1419053	255430	14191	257984	2554
Replacement of branched water supply distribution line to the Patha-Bhavana Chatrabas, Visva-Bharati, Santiniketan.(Under Capital Grant 2023-24)	57950	Jiban Sardar	55571	10003	556	10103	100
Construction/Repairing of fencing with provision for gates at Dakshinalli, Santiniketan. (Under Capital Grant 2023-24)	287136	Sudip Dutta	239648	43137	2396	43568	431
Replacement of Distribution Pipe Line of Siksha-Satra, Visva-Bharati, Sriniketan.	107234	Sudip Dutta	101702	18306	1017	18489	183
Providing Bypass Pipe Line for all overhead tanks of Amrapalli Girls Hostel, Visva-Bharati, Santiniketan (Under Capital Grant 2023-24)	113472	Nangtaswar Co-op. Labour Cont. & Construction Society Ltd.	108196	19475	1082	19670	195
Reconstruction/Repairing of fencing at Nippon Bhavana, Santiniketan. (Under Capital Grant 2023-24)	362423	Samrat Enterprise	347517	62553	3475	63179	626
Construction/Improvement of drain and development approached area of Sangit Bhavana, Santiniketan. (Under Capital Grant 2023-24)	412198	Nur Afsar Mondal	394445	71000	3944	71710	710
Reconstruction/Repairing of damaged fencing at front and back side of Padma Bhavana, Santiniketan. (Under Capital Grant 2023-24)	930027	Samrat Enterprise	889408	160093	8894	161694	1601
New electrical wiring for proposed GCI roofing shed at the Department of Plant Pathology, PSB, Sriniketan.	90600	M/S Maa Kankali Electricals	86060	15491	861	15646	155

Additional/new Led Street light fittings for replacement of old damaged / non LED street light fittings Santiniketan and Sriniketan area, Visva-Bharati, (Under Capital Grant 2023-24)	1556329	Mukherjee Commercial Enterprise		0	0	0	0
Improvement of illumination at Physical Education Ground near Gymnasium, Elmhirst Boys Hostel Campus and PSB Agriculture Farm, Visva-Bharati, Santiniketan.(Under Capital Grant 2023-24)	2353723	The Indian Overseas Trading Company	2231439	401659	22314	405676	4017
Construction/Improvement of Massonary drain along the southern side boundary wall of Siksha Bhavana complex, Santiniketan. (Under Capital Grant 2023-24)	1142505	Nur Afsar Mondal	1064688	191644	10647	193560	1916
Replacement of sluice valves and air Valves at different places of Visva-Bharati.(Under Capital Grant 2023-24)	500954	Haradhan Sardar	465880	83858	4659	84697	839
Laying of 100/80 mm dia DI Pipe replacing AC pipe line from IGCNI to Dakshinpalli LSS Qtrs, Visva-Bharati, Santiniketan.(Under Capital Grant 2023-24)	1189739	Nur Afsar Mondal	1097092	197477	10971	199451	1975
Roof treatment for the Gents Toilet and Rest Room at the Department of Economics and Politics, Santiniketan.	61207	M/S National Construction	56875	10238	569	10340	102
Minor Repairing and Painting of qtr. No 27, PSB Area, Sriniketan.	85283	Sudip Dutta	76851	13833	769	13972	138
Roof treatment of qtr. No 54 and 56 at Andrewspalli, Santiniketan.	182099	Samrat Enterprise	165904	29863	1659	30161	299
Providing roof treatment of open terrace of 'A' type qtr no. 1, Awagarh house, Santiniketan.	64767	M/S National Construction	59392	10691	594	10797	107
Providing roof treatment and renewal of PVC Overhead water tank at Vinay Bhavana Kitchen, Santiniketan.	64527	Sudip Dutta	59781	10761	598	10868	108
Repair, Painting including renewal of Wooden Window in the sitting room of Dr. Naznin Ara Begum at Department of Chemistry, Santiniketan.	42772	Samrat Enterprise	38913	7004	389	7074	70
Replacement of PVC Overhead water tank of the CMELLCS, Bhasha-Bhavana, Santiniketan, Visva-Bharati.	7445	Sudip Dutta	6961	1253	70	1266	13
Repairing and Painting of backside outer wall of main building of Agro-Economics Research Centre, Visva Bharati.	251610	Samrat Enterprise	232447	41840	2324	42259	418
Urgent repair of 06 nos of Skylight and Tetultala Studio and Sculpture Studio, Kala Bhavana, Santiniketan.	140365	Nur Afsar Mondal	128102	23058	1281	23289	231

Repairing of ladies washroom of Rabindra Bhavana, Visva-Bharati, Santiniketan.	9499	Pradip Kumar Sadhu	8882	1599	89	1615	16
Construction of Paver Block Road at qtr. No 19, PSB allotted to Department of Agriculture Extension, Sriniketan.	91492	M/S National Construction	83825	15089	838	15239	151
Outsourcing for Operation of Pumps and Valves at Vinay-Bhavana, Sreepalli and Shyambati Pump House for 12 months from the date of contract. (For the Period of February 2024).	39462	Haradhan Sardar	39462	7103	395	7174	71
Petty day to day Water supply maintenance works of water mains.	18535	Haradhan Sardar	17330	3119	173	3151	31
Supplying of spare Pump Set and allied accessories for different Pump Houses of Visva-Bharati. (Under Capital Grant 2023-24)	865768	Progoti Electricals	646370	116347	6464	117510	1163
Supply & fixing of Outdoor type New LED Light Fittings for improvement of illumination from Sriniketan to Moitry Girls Hostel area of Visva-Bharati (Under Capital Grant 2023-24).	419135	Rabi Rashmi	415465	74784	4155	75532	748
Supply & fixing of New LED Street Light Fittings for illumination of Cricket & Hockey Ground at Vinay Bhavana and other places of Visva-Bharati under Campus Development out of Capital Assets for the Financial year 2023-24	369065	Progoti Electricals	367650	66177	3677	66839	662
Electrical wiring for installation of 3 nos of Acs (0.8 Ton each) for 3 no rooms in the Department of Economics & Politics, Santiniketan, Visva-Bharati.	10190	M/S Maa Kankali Electricals	9923	1786	99	1804	18
Erection of Octagonal pole with double arm bracket for providing area light fittings at Patha Bhavana, Visva-Bharati under Campus Development out of Capital Assets for the Financial Year 2023-24	412896	M/S Maa Kankali Electricals	410230	73841	4102	74580	738
Electrical upgradation of Ashrama area, Pous Mela ground, etc of Visva-Bharati (Under Capital Grant 2023-24)	417105	Mukherjee Light Decorator	413648	74457	4136	75201	745
Repairing of burnt-out 12.5 HP, 15 HP & 17.5 KSB make submersible pumps stored at Shyambati Engineering Store and minor electrical preventive maintenance of different Pump Houses of Visva-Bharati	52098	M/S Maa Kankali Electricals	49800	8964	498	9054	90
Some electrical wiring for installation of 3 nos AC Machines and Some Plug Sockets in the Department of Agriculture Economics (Qtr. No 1 converted as office) at PSB, Sriniketan.	35827	Rabi Rashmi	35275	6350	353	6413	63

Electrical rewiring of Staff room, Department of Painting, Kala-Bhavana, Santiniketan.	29284	Progoti Electricals	28303	5095	283	5145	51
Electrical wiring for installation of one 2 ton AC machine at CMELLCS, Bhasha-Bhavana and one 1.5 Ton AC machine at CMELLCS at Padma-Bhavana, Santiniketan.	12659	M/S Maa Kankali Electricals	10912	1964	109	1984	20
Outsourcing for Operation of pumps and Valves at Vinay-Bhavana, Sreepally Shyambati and Purbapally, Dakshinipalli area (Whichever required for one year from the date of contract)	663935	Sudip Dutta		0	0	0	0
Repair and Renovation of Kala-Bhavana Museum, Visva-Bharati, Santiniketan.	263514	Nur Afsar Mondal	245024	44104	2450	44545	441
Repairing of Building and Fencing with Gate including construction of concrete pathway at 13 no. Purbapally, VB, Santiniketan.	550286	Ashok Kumar Saha	539991	97198	5400	98170	972
Minor repairing and white wash of newly allotted LSS qtr no. 3,7,8,9, 15,16, PSV area, Sriniketan.	199419	Sudip Dutta	183188	32974	1832	33304	330
Procurement of 03(Three) Set office Computers of Engineering Department with installation of necessary software for Santiniketan & Sriniketan, Visva-Bharati.	97470	Empire Computers	97221	17500	972	17675	175
Replacement of manual change-over in sheet Steel Enclosure at Vinaya-Bhavana Pump Houses of Visva-Bharati.	12364	M/S Maa Kankali Electricals	12364	2226	124	2248	22
Post facto approval for the work Higher Charges of Generator Lights etc on 14.12.2023 for the visit of the Honorary Governor, W.B at Visva-Bharati.	37780	Mukherjee Light Decorator	37780	6800	378	6868	68
Estimate for sanitary and plumbing work of newly allotted qtr. No. 26,27,28,29 at PSB area, Sriniketan.	20987	Jiban Sardar	19477	3506	195	3541	35
Partial restoration of bathrooms adjacent examination halls of Bhasha-Bhavana Prior to Pre-degree & School Certificate Examination of Visva-Bharati.	32322	Sudip Dutta	30221	5440	302	5494	54
Repairing of damaged water pipe line at Department of Soil Science and fixing Anglo-Indian W.C. at R.E.C. Office, Sriniketan.	17643	Jiban Sardar	16204	2917	162	2946	29
				6018395	334355	6078579	60184

ANNEXURE 13

Shri Soumyendra Sen

Date of event	Drawn		Due		Remarks
	Basic Pay	Grade Pay	Basic Pay	Grade Pay	
Pay as on 01.01.2006	23890	7600	23890	7600	
01.07.2006	24840	7600	24840	7600	
01.07.2007	25820	7600	25820	7600	
01.07.2008	26830	7600	26830	7600	
06.05.2009	37400	8700	26830	8700	Joint registrar after completion of 5 years
01.07.2009	37400	8700	37400	8700	Fixation of pay at DNI (two increments on old basic)
01.07.2010	38790	8700	38790	8700	
01.07.2011	40220	8700	40220	8700	
01.07.2012	41690	8700	41690	8700	
01.07.2013	43210	8700	43210	8700	
01.07.2014	44770	8700	44770	8700	
01.07.2015	46380	8700	46380	8700	
01.01.2016	48040	8700	48040	8700	Allowed one irregular extra increment
01.01.2016	147000	Level -13	142700	Level 13	
01.07.2016	151400		147000		
01.07.2017	155900		151400		
01.07.2018	160600		155900		
01.07.2019	165400		160600		
01.07.2020	170400		165400		
01.07.2021	175500		170400		
01.07.2022	180800		175500		
01.07.2023	186200		180800		
01.07.2024	191800		186200		

Shri Utpal Hazra					
	Drawn		Due		
	Basic Pay	Grade Pay	Basic Pay	Grade Pay	
Pay as on 01.01.2006	9580	4200	9580	4200	
01.07.2006	10000	4200	10000	4200	
01.07.2007	10430	4200	10430	4200	
01.07.2008	10870	4200	10870	4200	
06.11.2008	12540	4600	11330	4600	On promotion to Section Officer
01.07.2009	13060	4600	11810	4600	
01.07.2010	13590	4600	12310	4600	
01.07.2011	14140	4600	12820	4600	
01.07.2012	14710	4600	13350	4600	
01.07.2013	15290	4600	13890	4600	
01.07.2014	15890	4600	14450	4600	
01.07.2015	16510	4600	15030	4600	

01.01.2016	55200	Level -7	50500		
01.07.2016	56900		52000		
13.12.2016	59500	Level-10	56100		Promoted to Assistant Registrar
01.07.2017	61300		57800		
01.07.2018	63100		59500		
01.07.2019	65000		61300		
01.07.2020	67000		63100		
01.07.2021	69000		65000		
01.07.2022	71100		67000		
01.07.2023	73200		71100		