

M. KHAITAN & CO.
Chartered Accountants
112, Netaji Subhash Road
P. O. & Dist. Malda - 732101
E-mail : mda_mkkhetan@rediffmail.com



INTERNAL AUDITOR' S REPORT

We have examined the attached Balance Sheet of GOUR MAHAVIDYALAYA, P. O. MANGALBARI, DIST. MALDA (W. B.) as at 31st March, 2019 and the annexed Receipts & Payments Account and Income & Expenditure Account for the year ended on that date with the books of account, vouchers, records and other papers as produced before us and give below our observations on the same :-

- (1) Cash Book is maintained both manually as well as in tally software. But entries in both Cash Book is not similar. The financial statement audited by us is based on accounts maintained in tally software.

Suggestions - Entries in manual as well as tally cash book should be identical.

- (2) Supporting documents like bills, vouchers, memoes and other evidences for Capital/Revenue Expenditure reflected in the Receipts & Payments Account have not been properly maintained.

Suggestions - All Capital/Revenue Expenditure should be properly supported by bills, vouchers, memoes and other evidences.

- (3) Old outstanding balance in Advance Account :

In Advance Account of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 17,92,382.00, Rs. 2,11,250.00 has been paid during the year, Rs. 67,350.00 has been recovered during the year and closing balance is Rs. 19,36,282.00. No details of the same was provided to us. So, it can not be confirmed whether entire advance will be recovered or not.

Suggestions - Details of advances with name of persons from whom it is recoverable should be prepared and it should be recovered as early as possible.

- (4) Old outstanding balance in Festival/Salary Advance Account :

In Festival/Salary Advance Account of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 2,60,720.00, Rs. 1,70,000.00 has been paid during the year, Rs. 73,000.00 has been recovered during the year and closing balance is Rs. 3,57,720.00. No details of the same was provided to us. So, it can not be confirmed whether entire advance will be recovered or not.

Suggestions - Details of advances with name of persons from whom it is recoverable should be prepared and it should be recovered as early as possible.

Contd. P - 2



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(5) Non-compliance with 'As - 12' Accounting for Government Grants :

The requisite provisions of AS – 12 have not been complied with while accounting for Government Grants received by the college. Due to this the Receipts & Payments Account do not reflect the true picture of actual profits.

Effect of Non-compliance with 'As - 12' :

Provisions of accounting standard 12 "Government Grants" not followed by the college authorities while preparation of Books of accounts. Due to non-compliance of the standard the Receipts & Payments Account do not show a true picture of actual profit. Due to this, depreciation has been charged on the entire value of assets without taking into account the amount received for such assets in the form of Grants from Government. As a results of this excess depreciation is charged every year.

(6) No distinction between Grants of Capital and Revenue nature :

Grants received by the college comprise of both Revenue and Capital nature Grants. Revenue Grants should have been routed through Income and Expenditure account. However this has not been followed by the college authorities while compiling their accounts though they have prepared separate schedule for the same.

Suggestions - Revenue grants should be routed through Income & Expenditure Account. Only Capital Grants should be reflected in the Schedule.

(7) Fixed Assets Register :

There is no Register maintained in respect of fixed assets shown in the books. The physical verification of fixed asset is also not conducted by the college authorities

Suggestions - Physical verification of fixed assets should be conducted on a yearly basis and a report shall be prepared accordingly pointing out discrepancies, if any and should be kept in the file.

(8) Bank balance verification :

In respect of Account with UCO Bank, A/c No.11140200030145, the college authorities stated that it is inoperative but it has a opening as well as closing balance of Rs.55,851.70.

Suggestions - In our opinion, If the account is not required then it should be closed and the balance should be withdrawn. If it is required then the account should be made operative and transaction should be done.

Contd. P - 3



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Subject to the above observations we further report that :-

(i) The Balance Sheet gives a true and fair view of the state of affairs of the College as at 31st March, 2019

AND

(ii) The Income & Expenditure Account shows true and fair view of excess of income over expenditure of the College for the year ended on 31st March, 2019.

For M. KHAITAN & CO.
CHARTERED ACCOUNTANTS

Place - Malda

Date - 10th December, 2020.

(M. K. KHETAN)
PROPRIETOR

Membership No. of ICAI - 052814
UDIN - 21052814AAAAFX5982



GOUR MAHAVIDYALAYA
P.O. MANGALBARI, DIST. MALDA (W. B.)

BALANCE SHEET AS AT 31ST MARCH, 2019.

	Rs.	P.	Rs.	P.
LIABILITIES				
<u>General Fund</u>				
Opening Balance	-18,27,834.11			
Add - Excess of Income over Expenditure	8,06,075.32			
				4,15,31,414.18
<u>Capital Fund</u>				
As per Schedule - 1		-10,21,758.79		23,51,002.00
<u>Others Fund</u>				
As per Schedule - 2		2,19,76,775.25		1,93,76,879.00
<u>Current Liabilities</u>				
As per Schedule - 3		5,19,95,493.64		10,483.50
<u>U.G.C. Grant</u>				
As per last account		1,30,18,158.00		
<u>Provident Fund</u>				
Opening Balance	1,71,03,717.00			1,12,14,215.91
Add- Contribution	23,16,300.00			19,23,075.00
Add - Interest	12,87,834.00			43,89,918.00
				13,93,324.00
Less - Withdrawal	2,07,07,851.00			26,38,163.20
	25,56,829.00			43,67,756.91
				1,43,982.00
				12,72,056.30
				39,53,282.95
				55,851.70
				4,59,685.75
				1,02,37,949.70
				4,20,49,261.42
				10,53,19,040.10

As per our report of even date attached.
For M. KHAITAN & CO.
CHARTERED ACCOUNTANTS

(M. K. KHETAN)
PROPRIETOR



Malda, 10th December, 2020.

GOUR MAHAVIDYALAYA
P. O. MANGALBARI, DIST. MALDA (W. B.)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019.

<u>RECEIPTS</u>	Rs.	P.	Rs.	P.	<u>PAYMENTS</u>	Rs.	P.	Rs.	P.
To <u>Opening Balance</u>					By <u>Salary</u>				
Cash in hand				11,658.50	Remuneration to B. C. A. Staff		63,250.00		
<u>Cash at Bank</u>					Salary to Staff	2,60,65,093.00			
Axis Bank, 915010017221317	75,37,172.89				Ex-Gratia Expenses		40,500.00		
Axis Bank, 917010041085659	1,01,792.00				Remuneration to Guest Lecturer		13,87,606.00		
Axis Bank, 917010041514021	37,82,809.00				Remuneration to NTS		8,97,236.00		
Axis Bank, 917010042853996	1,01,792.00				Remuneration to Part Time Teachers	34,60,147.00		3,19,13,832.00	
MDCC Bank, 131060006966	25,15,280.20				" <u>University Fee Paid</u>				
MDCC Bank, 131060016078	61,14,148.91				Reassessment/Scrutiny Fee	2,57,830.00			
MDCC Bank, 131060000227	1,44,336.00				Affiliation Fee to GBU		40,000.00		
SBI, 11175355816	12,72,705.30				Marksheet Fee		9,57,000.00		
SBI, Mangalbari 30953889478	19,55,481.40				Materials & Services Fees		2,41,090.00		
UCO Bank, 11140200030145	55,851.70				Practical Examinatin Fees		2,22,470.00		
UCO Bank, SB 3647	4,43,904.75		2,40,25,274.15		University Exam Fee		47,75,700.00		
" <u>Govt. Grants Received</u>					University Registration Fee	5,10,000.00		70,04,090.00	
Grant for Part Time Teachers	34,60,147.00				" <u>Loans & Advances</u>				
Salary Grant	2,60,65,093.00				Advance		2,11,250.00		
RUSA 2.0	1,00,00,000.00				Festival Advance		70,000.00		
Grant from West Bengal Govt. Official of the Executive	3,99,763.00	3,99,25,003.00			Puja Bonus Advance		1,21,400.00		
" <u>Recovery & Deductions</u>					Salary Advance		1,00,000.00		
Income Tax	14,49,158.00				Sundry Debtors	1,32,650.00		6,35,300.00	
Provident Fund	23,16,300.00				" <u>Investments</u>				
Employees Co-op. Credit Society Ltd.	23,45,974.00				Provident Fund with Treasury		23,16,300.00		
GSLI	1,47,904.00				Interest on Provident Fund		12,87,834.00		
Labour Cess	28,260.00				G. M. Employees Credit Society Ltd.	62,990.00		36,67,124.00	
Labour TDS	1,840.00				" <u>Deposit & Deductions</u>				
L. I. C. Premium	2,91,504.00				Income Tax		14,49,158.00 *		
Professional Tax	1,10,950.00				Provident Fund		25,56,829.00		
Teachers Subscription	12,450.00	67,04,340.00			Employees Co-op. Credit Society Ltd.		23,45,954.00		
" <u>Recovery of Loans & Advances</u>					GSLI (Last year's unpaid liability)		46,878.00		
Advance	67,350.00				GSLI		55,236.00		
Festival Advance	73,000.00				Labour Cess		28,260.00 *		
Puja Bonus Advance	64,400.00				Labour TDS		1,840.00 *		
Sundry Debtors	1,32,650.00	3,37,400.00			L. I. C. Premium		2,91,504.00 *		
" <u>Collection from Students</u>					Professional Tax		1,10,950.00 *		
BCA Course Fee	7,65,000.00				Teachers Subscription	12,450.00		68,99,059.00	
BCA Lab Fee	60,200.00				" <u>Expenses for Fixed Assets</u>				
Casual Fee	70,350.00				Building (Administrative)		2,66,583.00		
College Practical Fee	2,53,450.00				Building (Dept. of Chemistry)		71,558.00		
Generator Fee	2,99,950.00				Building (Library)		65,164.00		
Identity Card Fee	1,19,330.00				Building Construction		1,84,000.00		
Laboratory Fee	2,79,530.00				Chemistry Building Construction		32,53,004.00		
Late Fine	3,200.00				Renovation & Decoration of Conference Room		2,39,636.00		
Material Charges Fee	2,45,750.00				Renovation of Building		39,774.00		
Other Charges Received	300.00				Air Condition Machine		33,500.00		
Physical Education Fee	1,950.00				Computer (including accessories)		2,24,350.00		
Transfer Charges Fee	100.00				Furniture & Fixture		20,400.00		
Tution Fee	47,49,010.00				Mobile Hans Set		47,200.00		
Wi-fi Fee	3,02,800.00				Science Instruments		91,963.00		
Cancellation Charges	700.00				Solar Power Plant		50,500.00		
Course Fee Arts	2,24,000.00				Water Filter		7,150.00		
Course Fee Science	1,50,000.00				Laboratory Equipments		15,155.00		
Diploma Fee	450.00				Library Books	82,330.00		46,92,267.00	
Document Verification Fee	2,000.00				" <u>Other Fund Expenses</u>				
Duplicate Identity Card Fee	10.00				Saraswati Puja & Festival Fund		3,93,656.00		
Examination & Other Fee	1,050.00				Student Welfare Fund		99,950.00		
Identity Card & Diploma Fee	40.00				Student Health Home		72,020.00		
Misc. Fees Collection	1,000.00				Student Union Cultural Fund	4,91,189.00		10,56,815.00	
Reassessment/Scrutiny Fee	1,47,370.00								
Students Union Election Fees	59,340.00								
Tuition & Other Fees	29,71,053.82								
University Sports Fee	1,18,680.00								
Admission Fee	5,95,700.00								
Aquatic Fee	1,18,680.00								
Centre Fee	24,15,780.00								
Electric Fee	4,19,930.00								
Marksheet Fee	9,57,600.00								
University Exam Fee	47,72,500.00								
University Late Exam Fee	38,000.00								
University Registration Fee	5,53,800.00	2,06,98,603.82							



Contd.

GOUR MAHAVIDYALAYA
P. O. MANGALBARI, DIST. MALDA (W. B.)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 (CONTD.)

<u>To</u> <u>Collection from Students (Other Fund)</u>		<u>By</u> <u>Other Expenses</u>	
Athletic Fund	1,78,020.00	50% Tution Fees	23,50,876.00
Building Fund	17,99,700.00	A C Installation Charges	5,379.00
College Examination Fund	2,99,275.00	Advertisement Expenses	51,538.00
Common Room Fund	1,79,970.00	Aquatic Expenses	13,210.00
Development Fund	20,99,650.00	Atheletic Expenses	1,76,229.00
Diploma Fund	540.00	Audit Fees	8,200.00
Laboratory Caution Money	71,000.00	Bank Charges	5,777.55
Laboratory Fund	16,78,720.00	Book Binding Charges	1,500.00
Library Caution Money	2,76,900.00	Cable Ling Expenses	5,400.00
Library Fund	2,99,850.00	Career Counselling	568.00
Magazine Fund	1,79,645.00	Centre Fee Expenses	24,05,425.00
Saraswati Puja & Festival Fund	1,45,160.00	College Beautification	7,200.00
Sports Fund	96,100.00	College Examination Expenses	38,730.00
Student Health Home Fund	59,990.00	College Journal	8,000.00
Student Union Cultural Fund	3,00,600.00	Gardening Expenses	1,100.00
Student Welfare Fund	1,79,970.00	College Seminer Expenses	1,76,015.00
	78,45,090.00	Computer Running & Maintenance	3,350.00
<u>Investments</u>		Donation & Subscription	3,000.00
Provident Fund with Treasury	25,56,829.00	Educational Tour Expenses	61,928.00
		Electric Bill Payment	2,82,342.00
<u>Interest Received</u>		Entertainment Expenses	31,731.00
Interest on Provident Fund	12,87,834.00	E-Return Expenses	12,500.00
Interest on Savings Bank A/C	14,18,041.00	E-Journal	5,900.00
<u>Interest on Deposit with G. M. Employees Credit Society Ltd.</u>	62,990.00	FSSAI Registration Charges	6,255.00
	27,68,865.00	Fuel & Oil	18,344.00
<u>Other Collections</u>		Gardening Expenses	25,275.00
Centre Fee for Recruitment Exam	1,86,534.00	GST Registration & Return File	5,000.00
Kanyashree Uploading Receipts	81,750.00	Honorarium Paid to Bursar	15,000.00
Membership of Alumini Association	11,000.00	Hostel Cleaning Expenses	15,000.00
Room Rent Received	21,900.00	Identity Card Expenses	51,750.00
National Tobacco Control Prog.	4,000.00	Inter College Athletic Meet Expenses	57,613.00
UGC (FDP) Teacher Fellowship	9,853.00	Internet Expenses	1,11,708.00
Lecturer Workshop (Science Academy)	80,100.00	IQAC Expenses	4,507.00
Practical Examination Fee	59,571.00	Laboratory Expenses	900.00
U G Exam Visiting Team Exp.	20,000.00	Lab Practical Expenses	32,231.00
	4,74,708.00	Lecturer Workshop (Seience Academy)	1,53,560.00
		Maintenance of Online Admission Exp.	36,108.00
		Maintenance of Website	6,800.00
		Maintenance of Xerox Machine	3,861.00
		Misc. Expenses	51,641.00
		Model Exhibition Expenses	5,895.00
		Municipality Tax	4,574.00
		News Paper Journals	8,905.00
		Pipe Line Expenses	9,625.00
		Plan and Eastimate	20,370.00
		Postage & Stamp	1,642.00
		Printing Charges	10,332.00
		Printing & Stationery	56,626.00
		Repair & Maintenance	1,22,105.00
		Science Chemicals Expenses	463.00
		Security Guard (Eastern Security)	99,540.00
		Security Guard (Raiganj Ex-Security)	1,77,924.00
		Software Upgradation	1,58,120.00
		Stationery Articles Expenses	15,793.00
		Telephone Bill Expenses	23,349.00
		Travelling & Conveyance	1,89,875.00
		U G Exam Visiting Team Exp.	20,000.00
		University Lab Practical Expenses	19,762.00
		University Practical Examination	5,265.00
		Xerox Expenses	9,567.00
		Youth Parliament Competition	3,500.00
			72,14,683.55

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GOUR MAHAVIDYALAYA
P. O. MANGALBARI, DIST. MALDA (W. B.)

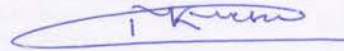
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 (CONTD.)

By <u>Other Payments</u>			
Earnest Money Refund	76,319.00		
Centre Fee for Recruitment Exam	1,18,684.00		
UGC (FDP) Teacher Fellowship	9,853.00		2,04,856.00
" <u>Closing Balance</u>			
Cash in hand			10,483.50
<u>Cash at Bank</u>			
Axis Bank, 915010017221317	1,12,14,215.91		
Axis Bank, 917010041085659	19,23,075.00		
Axis Bank, 917010041514021	43,89,918.00		
Axis Bank, 917010042853996	13,93,324.00		
MDCC Bank, 131060006966	26,38,163.20		
MDCC Bank, 131060016078	43,67,756.91		
MDCC Bank, 131060000227	1,43,982.00		
SBI, 11175355816	12,72,056.30		
SBI, Mangalbari 30953889478	39,53,282.95		
UCO Bank, 11140200030145	55,851.70		
UCO Bank, SB 3647	4,59,685.75		
SBI, Rusa, A/C No. 37747598938	1,02,37,949.70	4,20,49,261.42	
			<u>10,53,47,771.47</u>

10,53,47,771.47

10,53,47,771.47

As per our report of even date attached.
For M. KHAITAN & CO.
CHARTERED ACCOUNTANTS



(M. K. KHETAN)
PROPRIETOR



Malda, 10th December, 2020.

GOUR MAHAVIDYALAYA
P. O. MANGALBARI, DIST. MALDA (W. B.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019.

<u>EXPENDITURE</u>	Rs.	P. Rs.	P.	<u>INCOME</u>	Rs.	P. Rs.	P.
To Salary				By Collection from Students			
Remuneration to B. C. A. Staff	63,250.00			BCA Course Fee	7,65,000.00		
Ex-Gratia Expenses	40,500.00			BCA Lab Fee	60,200.00		
Remuneration to Guest Lecturer	13,87,606.00			Casual Fee	70,350.00		
Remuneration to NTS	8,97,236.00	23,88,592.00		College Practical Fee	2,53,450.00		
" University Fee Paid				Generator Fee	2,99,950.00		
Reassessment/Scrutiny Fee	2,57,830.00			Identity Card Fee	1,19,330.00		
Affiliation Fee to GBU	40,000.00			Laboratory Fee	2,79,530.00		
Marksheet Fee	9,57,000.00			Late Fine	3,200.00		
Materials & Services Fees	2,41,090.00			Material Charges Fee	2,45,750.00		
Practical Examinatin Fees	2,22,470.00			Other Charges Received	300.00		
University Exam Fee	47,75,700.00			Physical Education Fee	1,950.00		
University Registration Fee	5,10,000.00	70,04,090.00		Transfer Charges Fee	100.00		
" Other Expenses				Tution Fee	47,49,010.00		
50% Tution Fees	23,50,876.00			Wi-fi Fee	3,02,800.00		
A C Installation Charges	5,379.00			Cancellation Charges	700.00		
Advertisement Expenses	51,538.00			Course Fee Arts	2,24,000.00		
Aquatic Expenses	13,210.00			Course Fee Science	1,50,000.00		
Atheletic Expenses	1,76,229.00			Diploma Fee	450.00		
Audit Fees	8,200.00			Document Verification Fee	2,000.00		
Bank Charges	5,777.55			Duplicate Identity Card Fee	10.00		
Book Binding Charges	1,500.00			Examination & Other Fee	1,050.00		
Cable Ling Expenses	5,400.00			Identity Card & Diploma Fee	40.00		
Career Counselling	568.00			Misc. Fees Collection	1,000.00		
Centre Fee Expenses	24,05,425.00			Reassessment/Scrutiny Fee	1,47,370.00		
College Beautification	7,200.00			Students Union Election Fees	59,340.00		
College Examination Expenses	38,730.00			Tuition & Other Fees	29,71,053.82		
College Journal	8,000.00			University Sports Fee	1,18,680.00		
Gardening Expenses	1,100.00			Admission Fee	5,95,700.00		
College Seminer Expenses	1,76,015.00			Aquatic Fee	1,18,680.00		
Computer Running & Maintenance	3,350.00			Centre Fee	24,15,780.00		
Donation & Subscription	3,000.00			Electric Fee	4,19,930.00		
Educational Tour Expenses	61,928.00			Marksheet Fee	9,57,600.00		
Electric Bill Payment	2,82,342.00			University Exam Fee	47,72,500.00		
Entertainment Expenses	31,731.00			University Late Exam Fee	38,000.00		
E-Return Expenses	12,500.00			University Registration Fee	5,53,800.00	2,06,98,603.82	
E-Journal	5,900.00			" Interest Received			
FSSAI Registration Charges	6,255.00			Interest on Savings Bank A/C	14,18,041.00		
Fuel & Oil	18,344.00			Interest on Deposit with G. M.			
Gardening Expenses	25,275.00			Employees Credit Society Ltd.	62,990.00	14,81,031.00	
GST Registration & Return File	5,000.00			" Other Collections			
Honorarium Paid to Bursar	15,000.00			Centre Fee for Recruitment Exam	1,86,534.00		
Hostel Cleaning Expenses	15,000.00			Kanyashree Uploading Receipts	81,750.00		
Identity Card Expenses	51,750.00			Membership of Alumini Association	11,000.00		
Inter College Athletic Meet Expenses	57,613.00			Room Rent Received	21,900.00		
Internet Expenses	1,11,708.00			National Tobacco Control Prog.	4,000.00		
IQAC Expenses	4,507.00			UGC (FDP) Teacher Fellowship	9,853.00		
Laboratory Expenses	900.00			Lecturer Workshop (Science			
Lab Practical Expenses	32,231.00			Academy)	80,100.00		
Lecturer Workshop (Seience Academy)	1,53,560.00			Practical Examination Fee	59,571.00		
Maintainance of Online Admission Exp.	36,108.00			U G Exam Visiting Team Exp.	20,000.00	4,74,708.00	
Maintenance of Website	6,800.00						
Maintenance of Xerox Machine	3,861.00						
Misc. Expenses	51,641.00						
Model Exhibition Expenses	5,895.00						
Municipality Tax	4,574.00						

TOTAL C/D

TOTAL C/D



GOUR MAHAVIDYALAYA
P. O. MANGALBARI, DIST. MALDA (W. B.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 (CONTD.)

EXPENDITURE	INCOME		
	Rs.	P. Rs.	P.
TOTAL B/D			
To News Paper Journals	8,905.00		
Pipe Line Expenses	9,625.00		
Plan and Eastimate	20,370.00		
Postage & Stamp	1,642.00		
Printing Charges	10,332.00		
Printing & Stationery	56,626.00		
Repair & Maintenance	1,22,105.00		
Science Chemicals Expenses	463.00		
Security Guard (Eastern Security)	99,540.00		
Security Guard (Raiganj Ex-Security)	1,77,924.00		
Software Upgradation	1,58,120.00		
Stationery Articles Expenses	15,793.00		
Telephone Bill Expenses	23,349.00		
Travelling & Conveyance	1,89,875.00		
U G Exam Visiting Team Exp.	20,000.00		
University Lab Practical Expenses	19,762.00		
University Practical Examination	5,265.00		
Xerox Expenses	9,567.00		
Youth Parliament Competition	3,500.00	72,14,683.55	
" <u>Other Payments</u>			
Centre Fee for Recruitment Exam	1,18,684.00		
UGC (FDP) Teacher Fellowship	9,853.00		
GSLI (Last year's unpaid liability)	46,878.00	1,75,415.00	
" Depreciation on Fixed Assets		50,65,486.95	
" Excess of Income over Expenditure		8,06,075.32	
		<u>2,26,54,342.82</u>	
			<u>2,26,54,342.82</u>

As per our report of even date attached.
For M. KHAITAN & CO.
CHARTERED ACCOUNTANTS



(M. K. KHETAN)
PROPRIETOR



Malda, 10th December, 2020.

GOUR MAHAVIDYALAYA
P. O. MANGALBARI, DIST. MALDA (W. B.)

Schedule - 1

Capital Fund					
Sl. No.	Particulars	Opening Balance as on 01-04-2018	UGC Grant Received	Govt Grant Received	Closing Balance as on 31-03-2019
1	Building Fund	1,27,66,582.80	-	-	1,27,66,582.80
2	Furniture Fixture Fund	3,00,419.60	-	-	3,00,419.60
3	Equipment Fund	31,75,307.85	-	-	31,75,307.85
4	Library Fund	10,64,908.00	-	-	10,64,908.00
5	Library Building	30,00,000.00	-	-	30,00,000.00
6	MP Lad Fund	16,69,557.00	-	-	16,69,557.00
		2,19,76,775.25	-	-	2,19,76,775.25

Schedule - 2

Others Fund					
Sl. No.	Particulars	Opening Balance as on 01-04-2018	Received during the year	Expenditure during the year	Closing Balance as on 31-03-2019
1	Athletic Fund	5,26,018.55	1,78,020.00	-	7,04,038.55
2	Building Fund	78,79,144.00	17,99,700.00	-	96,78,844.00
3	College Examination Fund	17,11,369.42	2,99,275.00	-	20,10,644.42
4	Common Room Fund	4,67,822.00	1,79,970.00	-	6,47,792.00
5	Computer Fund	12,570.00	-	-	12,570.00
6	Development Fund	94,94,282.00	20,99,650.00	-	1,15,93,932.00
7	Diploma Fund	96,130.00	540.00	-	96,670.00
8	Laboratory Caution Deposit	7,19,300.00	71,000.00	-	7,90,300.00
9	Laboratory Fund	1,25,86,152.00	16,78,720.00	-	1,42,64,872.00
10	Library Caution Deposit	27,49,320.00	2,76,900.00	-	30,26,220.00
11	Library Fund	30,14,443.17	2,99,850.00	-	33,14,293.17
12	MP Lad Fund	7,996.00	-	-	7,996.00
13	Magazine Fund	8,96,179.00	1,79,645.00	-	10,75,824.00
14	N. C. C. Fund	-12,882.50	-	-	-12,882.50
15	Saraswati Puja & Festival Fund	6,33,305.00	1,45,160.00	3,93,656.00	3,84,809.00
16	Sports Fund	4,44,049.00	96,100.00	-	5,40,149.00
17	Student Health Home Fund	1,33,679.00	59,990.00	72,020.00	1,21,649.00
18	Student Welfare Fund	8,72,377.00	1,79,970.00	99,950.00	9,52,397.00
19	Student Union Cultural Fund	10,77,925.00	3,00,600.00	4,91,189.00	8,87,336.00
20	University Fees Fund	18,98,040.00	-	-	18,98,040.00
		4,52,07,218.64	78,45,090.00	10,56,815.00	5,19,95,493.64

Schedule - 3

Current Liabilities					
Sl. No.	Particulars	Opening Balance as on 01-04-2018	Addition during the year	Paid during the year	Closing Balance as on 31-03-2019
1	Grant for P. T. Lecturar	1,28,741.00	34,60,147.00	34,60,147.00	1,28,741.00
2	Salary Grant	23,96,966.00	2,60,65,093.00	2,60,65,093.00	23,96,966.00
3	Govt. Grant (RUSA 2.0)	-	1,00,00,000.00	-	1,00,00,000.00
4	Earnest Money	76,319.00	-	76,319.00	-
5	West Bengal Govt. Official of the Exucutive	-	3,99,763.00	-	3,99,763.00
6	Employees Co-op. Credit Society Ltd.	-	23,45,974.00	23,45,954.00	20.00
7	GSLI	-	1,47,904.00	55,236.00	92,668.00
		26,02,026.00	4,24,18,881.00	3,20,02,749.00	1,30,18,158.00



Schedule - 4

Fixed Assets					
Sl. No.	Particulars	Opening Balance as on 01-04-2018	Addition during the year	Depreciation	Closing Balance as on 31-03-2019
1	Additional Class Room	15,35,981.00	-	1,53,598.10	13,82,382.90
2	Audio Visual Equipment	84,126.00	-	12,618.90	71,507.10
3	Botany Lab Building	7,68,735.00	-	76,873.50	6,91,861.50
4	Building	2,44,12,822.81	41,19,719.00	28,53,254.18	2,56,79,287.63
5	CC Camera	30,818.00	-	4,622.70	26,195.30
6	Computer Room	3,47,108.00	-	34,710.80	3,12,397.20
7	Computer	9,03,461.36	2,24,350.00	2,81,952.84	8,45,858.52
8	Equipment	12,23,897.53	-	1,83,584.63	10,40,312.90
9	Furniture & Fixture	56,85,177.32	20,400.00	5,70,557.73	51,35,019.59
10	Furniture & Fixture (Hostel)	48,973.00	-	4,897.30	44,075.70
11	Generator	1,94,962.00	-	29,244.30	1,65,717.70
12	Laboratory Equipment	1,40,183.80	15,155.00	23,300.82	1,32,037.98
13	Lamination Machine	640.31	-	96.05	544.26
14	Land	5,16,247.00	-	-	5,16,247.00
15	Library Books	8,33,403.00	82,330.00	2,28,933.25	6,86,799.75
16	Library Building	38,65,091.00	-	3,86,509.10	34,78,581.90
17	Rain Water Harvesting System	1,67,024.00	-	25,053.60	1,41,970.40
18	Science Instruments	3,80,582.00	91,963.00	70,881.75	4,01,663.25
19	Solar Power Plant	2,94,627.00	50,500.00	51,769.05	2,93,357.95
20	Water Filter	1,10,074.00	7,150.00	17,583.60	99,640.40
21	Weather Equipment	54,615.00	-	8,192.25	46,422.75
22	Virtual Class Room	2,15,305.00	-	21,530.50	1,93,774.50
23	Xerox Machine	90,780.00	-	13,617.00	77,163.00
24	Air Condition Machine	-	33,500.00	5,025.00	28,475.00
25	Mobile Hand Set	-	47,200.00	7,080.00	40,120.00
		4,19,04,634.13	46,92,267.00	50,65,486.95	4,15,31,414.18

Schedule - 5

Loans & Advances					
Sl. No.	Particulars	Opening Balance as on 01-04-2018	Addition during the year	Recovery during the year	Closing Balance as on 31-03-2019
1	Festival /Salary Advance	2,60,720.00	1,70,000.00	73,000.00	3,57,720.00
2	Advance	17,92,382.00	2,11,250.00	67,350.00	19,36,282.00
3	Puja Bonus Advance	-	1,21,400.00	64,400.00	57,000.00
		20,53,102.00	5,02,650.00	2,04,750.00	23,51,002.00

Schedule - 6

Investment					
Sl. No.	Particulars	Opening Balance as on 01-04-2018	Addition during the year	Recovery /Withdrawal during the year	Closing Balance as on 31-03-2019
1	G. M. Employees Credit Society Ltd.	1,79,970.00	62,990.00	-	2,42,960.00
2	Investment with RID/CC	3,61,210.00	-	-	3,61,210.00
3	P. F. with Treasury	1,71,03,717.00	36,04,134.00	25,56,829.00	1,81,51,022.00
4	FD with MDCCB Ltd.	6,21,687.00	-	-	6,21,687.00
		1,82,66,584.00	36,67,124.00	25,56,829.00	1,93,76,879.00

