

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, 2020 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. 19,36,282.00, Rs. 5,28,456.00 has been paid during the year, Rs. 2,72,150.00 has been recovered during the year and closing balance is Rs. 21,92,588.00. 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. 3,57,720.00, Rs. 2,32,000.00 has been paid during the year, Rs. 1,22,000.00 has been recovered during the year and closing balance is Rs. 4,67,720.00. 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.



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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.

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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, 2020

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, 2020.

Place - Malda
Date - 26th February, 2021.

For M. KHAITAN & CO.
CHARTERED ACCOUNTANTS

(M. K. KHETAN)
PROPRIETOR
Membership No. of ICAI - 052814
UDIN - 21052814AAAAHN7355



BALANCE SHEET AS AT 31ST MARCH, 2020.

	Rs.	P.	Rs.	P.
<u>LIABILITIES</u>				
<u>General Fund</u>				
Opening Balance	-10,21,758.79			4,45,25,834.32
Add - Excess of Income over Expenditure	8,87,618.65	-1,34,140.14		27,57,308.00
<u>Capital Fund</u>				
As per Schedule - 1	2,19,76,775.25			3,12,86,730.00
<u>Others Fund</u>				
As per Schedule - 2	5,87,63,561.64			53,718.50
<u>Current Liabilities</u>				
As per Schedule - 3	1,35,73,348.00			
<u>U.G.C. Grant</u>				
Opening Balance	11,99,350.00			1,76,88,897.68
<u>Provident Fund</u>				
Opening Balance	1,81,51,022.00			19,91,460.00
Add - Contribution	30,29,321.00			41,68,974.10
Add - Interest	14,10,977.00			14,42,871.00
Less - Withdrawal	2,25,91,320.00			25,95,987.20
	27,91,804.00			18,80,871.91
				1,43,982.00
				12,71,407.30
				16,03,572.59
				55,988.70
				4,76,415.75
				32,34,391.70
	<u>11,51,78,410.75</u>			<u>3,65,54,819.93</u>
				<u>11,51,78,410.75</u>

As per our report of even date attached.

For M. KHAITAN & CO.

CHARTERED ACCOUNTANTS



(M. K. KHETAN)
PROPRIETOR



Malda, 26th February, 2021.

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020.

<u>RECEIPTS</u>	Rs.	P.	Rs.	P.	<u>PAYMENTS</u>	Rs.	P.	Rs.	P.
<u>Opening Balance</u>					By <u>Salary</u>				
Cash in hand			10,483.50		Remuneration to B. C. A. Staff	92,000.00			
<u>Cash at Bank</u>					Leave Encashment Paid	5,41,880.00			
Axis Bank, 915010017221317	1,12,14,215.91				Salary to Staff	2,84,95,108.00			
Axis Bank, 917010041085659	19,23,075.00				Ex-Gratia Expenses	48,500.00			
Axis Bank, 917010041514021	43,89,918.00				Remuneration to Guest Lecturer	18,89,500.00			
Axis Bank, 917010042853996	13,93,324.00				Remuneration to NTS	8,76,096.00			
MDCC Bank, 131060006966	26,38,163.20				Remuneration to Part Time Teachers	35,12,792.00		3,54,55,876.00	
MDCC Bank, 131060016078	43,67,756.91				" <u>University Fee Paid</u>				
MDCC Bank, 131060000227	1,43,982.00				Reassessment/Scrutiny Fee	2,87,900.00			
SBI, 11175355816	12,72,056.30				Marksheet Fee	9,73,900.00			
SBI, Mangalbari 30953889478	39,53,282.95				Materials & Services Fees	2,75,200.00			
UCO Bank, 11140200030145	55,851.70				University Exam Fee	48,76,000.00			
UCO Bank, SB 3647	4,59,685.75				University Registration Fee	5,26,800.00		69,39,800.00	
SBI, Rusa, A/C No. 37747598938	1,02,37,949.70		4,20,49,261.42		" <u>Loans & Advances</u>				
<u>Govt. Grants Received</u>					Advance	5,28,456.00			
Grant for Part Time Teachers	35,12,792.00				Festival Advance	82,000.00			
Salary Grant	2,84,95,108.00				Puja Bonus Advance	40,000.00			
Lecture Workshop (Science Academy Grant)	30,956.00				Salary Advance	1,50,000.00		8,00,456.00	
Leave Encashment Grant	5,41,880.00				" <u>Investments</u>				
Gymnasium Grant Received	3,00,000.00				Provident Fund with Treasury	30,29,321.00			
Scholarship Grant	4,000.00		3,28,84,736.00		Fixed Deposit	1,02,61,357.00			
<u>Recovery & Deductions</u>					Interest on Provident Fund	14,10,977.00		1,47,01,655.00	
Income Tax	16,30,450.00				" <u>Deposit & Deductions</u>				
Income Tax (TDS)	1,61,229.00				Income Tax	16,30,450.00			
GST	1,28,448.00				Income Tax (TDS)	23,693.00			
Provident Fund	30,29,321.00				GST	1,400.00			
Employees Co-op. Credit Society Ltd.	27,03,903.00				Provident Fund	27,91,804.00			
GSLI	1,54,032.00				Employees Co-op. Credit Society Ltd.	27,03,903.00			
Labour Cess	11,847.00				GSLI	1,98,382.00			
L. I. C. Premium	2,45,476.00				Labour Cess	11,847.00			
Professional Tax	1,09,140.00				L. I. C. Premium	2,45,476.00			
Teachers Subscription	12,600.00		81,86,446.00		Professional Tax	1,09,140.00			
<u>Recovery of Loans & Advances</u>					Teachers Subscription	12,600.00		77,28,695.00	
Advance	2,72,150.00				" <u>Expenses for Fixed Assets</u>				
Festival Advance	1,22,000.00		3,94,150.00		Building (Dept. of Chemistry)	4,49,663.00			
<u>Collection from Students</u>					Building (Computer Science Faculty Room)	6,39,907.00			
BCA Course Fee	1,44,000.00				Inverter Battery for Office Purpose	23,740.00			
BCA Lab Fee	19,500.00				Virtual Class Room & Chair	11,31,790.00			
Casual Fee	2,28,300.00				Instrument for RUSA	14,97,599.00			
CCC Fees	9,67,000.00				Fire & Other Equipment	68,541.00			
Centre Fee for Recrument Exam	1,896.00				Electrification for Women's Hostel	3,92,507.00			
Generator Fee	3,60,400.00				Computer Geography Dept	47,908.00			
Form Sales	19,23,816.20				Projector	2,73,792.00			
Identity Card Fee	1,44,160.00				Computer (including accessories)	34,88,260.00			
Laboratory Fee	1,080.00				Furniture & Fixture	1,92,260.00			
Library subscription	3,60,400.00				Science Instruments	67,628.00			
Material Charges Fee	2,72,700.00				Xerox Machine	2,31,323.00			
Tuition Fee	43,42,480.00				Water Filter	9,400.00			
Cancellation Charges	13,040.00				Laboratory Equipments	1,06,260.00			
Course Fee Arts	2,56,000.00				Library Books	4,79,382.00		90,99,960.00	
Course Fee Science	1,26,000.00				" <u>Other Fund Expenses</u>				
Diploma Fee	690.00				Saraswati Puja & Festival Fund	5,75,611.00			
Document Verification Fee	13,000.00				Student Welfare Fund	2,40,900.00			
Duplicate Identity Card Fee	120.00				Student Health Home	59,260.00			
Scrutiny fees	77,130.00				Student Union Cultural Fund	12,61,206.00			
Misc. Fees Collection	400.00				Sports Fund	47,500.00		21,84,477.00	
Reassessment/Scrutiny Fee	7,27,480.00								
Students Union Election Fees	72,080.00								
Tuition & Other Fees	23,47,554.21								
Merit Form	4,08,670.37								
University Sports Fee	1,44,160.00								
Admission Fee	5,74,650.00								
Aquatic Fee	1,44,040.00								
Centre Fee	25,36,530.00								
Electric Fee	5,04,560.00								
Marksheet Fee	10,92,300.00								
University Exam Fee	54,62,500.00								
University Registration Fee	5,84,600.00		2,38,51,236.78						



Contd.

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 (CONTD.)

<u>To</u> Collection from Students (Other Fund)		<u>By</u> Other Expenses	
Athletic Fund	2,16,240.00	50% Tuition Fees	19,32,773.00
Building Fund	21,62,400.00	Advertisement Expenses	1,19,816.00
College Examination Fund	2,87,325.00	Allumni Expenditure	1,960.00
Common Room Fund	2,16,240.00	Annual Membership Fees	11,800.00
Development Fund	25,22,800.00	Aquatic Expenses	7,860.00
Re-Admission fee	3,010.00	Atheletic Expenses	72,300.00
Diploma Fund	690.00	Audit Fees	12,800.00
Laboratory Caution Money	80,200.00	Bank Charges	5,012.06
Laboratory Fund	19,33,250.00	Blood Donation Camp	14,568.00
Practical Fee	3,15,600.00	Book Binding Charges	2,180.00
Library Caution Money	2,92,300.00	Book for Principal Office	1,118.00
Magazine Fund	2,16,240.00	Centre Fee Expenses	7,34,100.00
Saraswati Puja & Festival Fund	2,88,320.00	Centre Fee Expenses University	14,60,850.00
Union & Cultural Fund	4,48,220.00	College Examination Expenses	45,072.00
Student Health Home Fund	72,080.00	College Hostel	1,800.00
Student Welfare Fund	<u>2,16,240.00</u>	College Journal	21,000.00
	92,71,155.00	College Seminar Expenses	33,535.00
<u>Investments</u>		Computer Running & Maintenance	1,558.00
Provident Fund with Treasury	27,91,804.00	Consultancy Charges	1,000.00
		Data Entry for Library Dept	2,400.00
<u>Interest Received</u>		Donation & Subscription	3,000.00
Interest on Provident Fund	14,10,977.00	Educational Tour Expenses	12,000.00
Interest on Savings Bank A/C	14,78,993.00	Electric Bill Payment	9,79,439.00
Interest on Savings (RUSA)	2,47,000.00	Entertainment Expenses	68,811.00
Interest on Fixed Deposit	<u>3,67,107.00</u>	E-Return Expenses	27,400.00
	35,04,077.00	E-Tender Processing Fees	6,000.00
<u>Other Collections</u>		Examination Expenses	53,843.00
Kanyashree Uploading Receipts	4,120.00	Fare Well	38,470.00
Membership of Alumini Association	28,000.00	BCS Practical Examination	16,692.00
Room Rent Received	3,950.00	Felicitations Expenses	15,500.00
UGC (FDP) Teacher Fellowship	15,000.00	Fuel & Oil	53,650.00
Wifi Fee	<u>3,60,400.00</u>	Games & Sports	49,400.00
	4,11,470.00	Gardening Expenses	34,160.00
		Honorarium Paid	6,770.00
		Honorarium Paid to Bursar	18,000.00
		Internet Expenses	1,09,712.00
		Kanyashree uploading Fees	1,500.00
		Laboratory Expenses	1,598.00
		Laboratory Expenses (Geography)	2,599.00
		Laboratory Expenses (Physics)	6,254.00
		Legal Expenses	750.00
		Logo Trade Mark Registration	5,310.00
		Maintenance of Online Admission Exp.	12,000.00
		Maintenance of Website	92,792.00
		Misc. Expenses	31,144.00
		Mobile Recharges	2,242.00
		Municipality Tax	5,000.00
		NAAC Expenses	1,775.00
		News Paper Journals	6,375.00
		Pipe Line Expenses	2,388.00
		Postage & Stamp	1,001.00
		Practical Examination	3,75,360.00
		Printing & Stationery	53,000.00
		Repair & Maintenance	1,28,435.00
		Science Chemicals Expenses	1,00,988.00
		Security Guard (Raiganj Ex-Security)	2,77,030.00
		Seminar Career Councelling Cell	11,241.00
		Social Welfare Activity	21,200.00
		Souvinior & Magazine Expenses	5,000.00
		Swatch Bharat & Eco Club	4,145.00
		Stationery Articles Expenses	76,385.00
		Telephone Bill Expenses	8,089.00
		Travelling & Conveyance	2,11,513.00
		Tution Fee Refund	12,791.00
		Tution & other fees	23,47,554.21
		National Tobacco Control Programme	4,000.00
		University Practical Examination	2,440.00
		Website Development	9,800.00
		Xerox Expenses	1,742.00
		Youth Parliament Competition	12,891.00
			<u>98,12,681.27</u>

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 (CONTD.)

By Other Payments

UGC Ero (Women's Hostel)	7,681.00	
UGC (FDP) Teacher Fellowship	<u>15,000.00</u>	22,681.00

" Closing Balance

Cash in hand		53,718.50
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Cash at Bank

Axis Bank, 915010017221317	1,76,88,897.68	
Axis Bank, 917010041085659	19,91,460.00	
Axis Bank, 917010041514021	41,68,974.10	
Axis Bank, 917010042853996	14,42,871.00	
MDCC Bank, 131060006966	25,95,987.20	
MDCC Bank, 13106001607-8	18,80,871.91	
MDCC Bank, 131060000227	1,43,982.00	
SBI, 11175355816	12,71,407.30	
SBI, Mangalbari 30953889478	16,03,572.59	
UCO Bank, 11140200030145	55,988.70	
UCO Bank, SB 3647	4,76,415.75	
SBI, Rusa, A/C No. 37747598938	<u>32,34,391.70</u>	3,65,54,819.93

12,33,54,819.70

12,33,54,819.70

As per our report of even date attached.

For M. KHAITAN & CO.

CHARTERED ACCOUNTANTS



(M. K. KHETAN)
PROPRIETOR



Malda, 26th February, 2021.

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020.

EXPENDITURE	Rs.	P. Rs.	P.	INCOME	Rs.	P. Rs.	P.
<u>Salary</u>				By <u>Collection from Students</u>			
Remuneration to B. C. A. Staff	92,000.00			BCA Course Fee	1,44,000.00		
Ex-Gratia Expenses	48,500.00			BCA Lab Fee	19,500.00		
Remuneration to Guest Lecturer	18,89,500.00			Casual Fee	2,28,300.00		
Remuneration to NTS	<u>8,76,096.00</u>		29,06,096.00	CCC Fees	9,67,000.00		
<u>University Fee Paid</u>				Centre Fee for Recrument Exam	1,896.00		
Reassessment/Scrutiny Fee	2,87,900.00			Generator Fee	3,60,400.00		
Marksheet Fee	9,73,900.00			Form Sales	19,23,816.20		
Materials & Services Fees	2,75,200.00			Identity Card Fee	1,44,160.00		
University Exam Fee	48,76,000.00			Laboratory Fee	1,080.00		
University Registration Fee	<u>5,26,800.00</u>		69,39,800.00	Library subscription	3,60,400.00		
<u>Other Expenses</u>				Material Charges Fee	2,72,700.00		
50% Tution Fees	19,32,773.00			Tuition Fee	43,42,480.00		
Advertisement Expenses	1,19,816.00			Cancellation Charges	13,040.00		
Alumni Expenditure	1,960.00			Course Fee Arts	2,56,000.00		
Annual Membership Fees	11,800.00			Course Fee Science	1,26,000.00		
Aquatic Expenses	7,860.00			Diploma Fee	690.00		
Atheletic Expenses	72,300.00			Document Verification Fee	13,000.00		
Audit Fees	12,800.00			Duplicate Identity Card Fee	120.00		
Bank Charges	5,012.06			Scrutiny fees	77,130.00		
Blood Donation Camp	14,568.00			Misc. Fees Collection	400.00		
Book Binding Charges	2,180.00			Reassessment/Scrutiny Fee	7,27,480.00		
Book for Principal Office	1,118.00			Students Union Election Fees	72,080.00		
Centre Fee Expenses	7,34,100.00			Tuition & Other Fees	23,47,554.21		
Centre Fee Expenses University	14,60,850.00			Merit Form	4,08,670.37		
College Examination Expenses	45,072.00			University Sports Fee	1,44,160.00		
College Hostel	1,800.00			Admission Fee	5,74,650.00		
College Journal	21,000.00			Aquatic Fee	1,44,040.00		
College Seminar Expenses	33,535.00			Centre Fee	25,36,530.00		
Computer Running & Maintenance	1,558.00			Electric Fee	5,04,560.00		
Consultancy Charges	1,000.00			Marksheet Fee	10,92,300.00		
Data Entry for Library Dept	2,400.00			University Exam Fee	54,62,500.00		
Donation & Subscription	3,000.00			University Registration Fee	<u>5,84,600.00</u>		2,38,51,236.78
Educational Tour Expenses	12,000.00			" <u>Interest Received</u>			
Electric Bill Payment	9,79,439.00			Interest on Savings Bank A/C	14,78,993.00		
Entertainment Expenses	68,811.00			Interest on Savings (RUSA)	2,47,000.00		
E-Return Expenses	27,400.00			Interest on Fixed Deposit	<u>3,67,107.00</u>		20,93,100.00
E-Tender Processing Fees	6,000.00			" <u>Other Collections</u>			
Examination Expenses	53,843.00			Re-Admission fee	3,010.00		
Fare Well	38,470.00			Practical Fee	3,15,600.00		
BACS Practical Examination	16,692.00			Kanyashree Uploading Receipts	4,120.00		
Felicitaton Expenses	15,500.00			Membership of Alumini Association	28,000.00		
Fuel & Oil	53,650.00			Room Rent Received	3,950.00		
Games & Sports	49,400.00			UGC (FDP) Teacher Fellowship	15,000.00		
Gardening Expenses	34,160.00			Wifi Fee	<u>3,60,400.00</u>		7,30,080.00
Honorarium Paid	6,770.00						
Honorarium Paid to Bursar	18,000.00						
Internet Expenses	1,09,712.00						
Kanyashree uploading Fees	1,500.00						
Laboratory Expenses	1,598.00						
Laboratory Expenses (Geography)	2,599.00						
Laboratory Expenses (Physics)	6,254.00						
Legal Expenses	750.00						
Logo Trade Mark Registration	5,310.00						
Maintenance of Online Admission Exp.	12,000.00						
Maintenance of Website	92,792.00						
Misc. Expenses	31,144.00						
Mobile Recharges	2,242.00						
Municipality Tax	5,000.00						

Contd.



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 (CONTD.)

EXPENDITURE	Rs.	P. Rs.	P.	INCOME	Rs.	P. Rs.	P.
NAAC Expenses	1,775.00						
News Paper Journals	6,375.00						
Pipe Line Expenses	2,388.00						
Postage & Stamp	1,001.00						
Practical Examination	3,75,360.00						
Printing & Stationery	53,000.00						
Repair & Maintenance	1,28,435.00						
Science Chemicals Expenses	1,00,988.00						
Security Guard (Raiganj Ex-Security)	2,77,030.00						
Seminar Career Counselling Cell	11,241.00						
Social Welfare Activity	21,200.00						
Souvinior & Magazine Expenses	5,000.00						
Swatch Bharat & Eco Club	4,145.00						
Stationery Articles Expenses	76,385.00						
Telephone Bill Expenses	8,089.00						
Travelling & Conveyance	2,11,513.00						
Tution Fee Refund	12,791.00						
Tution & other fees	23,47,554.21						
National Tobacco Control Programmee	4,000.00						
University Practical Examination	2,440.00						
Website Development	9,800.00						
Xerox Expenses	1,742.00						
Youth Parliament Competition	12,891.00	98,12,681.27					
<u>Other Payments</u>							
UGC Ero (Women's Hostel)	7,681.00						
UGC (FDP) Teacher Fellowship	15,000.00	22,681.00					
Depreciation on Fixed Assets		61,05,539.86					
Excess of Income over Expenditure		8,87,618.65					
		<u>2,66,74,416.78</u>				<u>2,66,74,416.78</u>	

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



(M. K. KHETAN)
PROPRIETOR



Malda, 26th February, 2021.

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

SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH, 2020.

Schedule - 1

Capital Fund					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	UGC Grant Received	Govt Grant Received	Closing Balance as on 31-03-2020
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 Funds					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Received during the year	Expenditure during the year	Closing Balance as on 31-03-2020
1	Athletic Fund	7,04,038.55	2,16,240.00	-	9,20,278.55
2	Building Fund	96,78,844.00	21,62,400.00	-	1,18,41,244.00
3	College Examination Fund	20,10,644.42	2,87,325.00	-	22,97,969.42
4	Common Room Fund	6,47,792.00	2,16,240.00	-	8,64,032.00
5	Computer Fund	12,570.00	-	-	12,570.00
6	Development Fund	1,15,93,932.00	25,22,800.00	-	1,41,16,732.00
7	Diploma Fund	96,670.00	690.00	-	97,360.00
8	Laboratory Caution Deposit	7,90,300.00	80,200.00	-	8,70,500.00
9	Laboratory Fund	1,42,64,872.00	19,33,250.00	-	1,61,98,122.00
10	Library Caution Deposit	30,26,220.00	2,92,300.00	-	33,18,520.00
11	Library Fund	33,14,293.17	-	-	33,14,293.17
12	MP Lad Fund	7,996.00	-	-	7,996.00
13	Magazine Fund	10,75,824.00	2,16,240.00	-	12,92,064.00
14	N. C. C. Fund	-12,882.50	-	-	-12,882.50
15	Saraswati Puja & Festival Fund	3,84,809.00	2,88,320.00	5,75,611.00	97,518.00
16	Sports Fund	5,40,149.00	-	47,500.00	4,92,649.00
17	Student Health Home Fund	1,21,649.00	72,080.00	59,260.00	1,34,469.00
18	Student Welfare Fund	9,52,397.00	2,16,240.00	2,40,900.00	9,27,737.00
19	Student Union Cultural Fund	8,87,336.00	4,48,220.00	12,61,206.00	74,350.00
20	University Fees Fund	18,98,040.00	-	-	18,98,040.00
		5,19,95,493.64	89,52,545.00	21,84,477.00	5,87,63,561.64

Schedule - 3

Current Liabilities					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Addition during the year	Paid during the year	Closing Balance as on 31-03-2020
1	Grant for P. T. Lecturar	1,28,741.00	35,12,792.00	35,12,792.00	1,28,741.00
2	Salary Grant	23,96,966.00	2,84,95,108.00	2,84,95,108.00	23,96,966.00
3	Govt. Grant (RUSA 2.0)	1,00,00,000.00	-	-	1,00,00,000.00
4	Lecture Workshop (Science Academy Grant)	-	30,956.00	-	30,956.00
5	Gymnasium Grant	-	3,00,000.00	-	3,00,000.00
6	Scholarship Grant	-	4,000.00	-	4,000.00
7	West Bengal Govt. Official of the Exucutive	3,99,763.00	-	-	3,99,763.00
8	Employees Co-op. Credit Society Ltd.	20.00	27,03,903.00	27,03,903.00	20.00
9	GSLI	92,668.00	1,54,032.00	1,98,382.00	48,318.00
10	Income Tax (TDS)	-	1,61,229.00	23,693.00	1,37,536.00
11	GST	-	1,28,448.00	1,400.00	1,27,048.00
		1,30,18,158.00	3,54,90,468.00	3,49,35,278.00	1,35,73,348.00



Schedule - 4

Fixed Assets					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Addition during the year	Depreciation	Closing Balance as on 31-03-2020
1	Additional Class Room	13,82,382.90	-	1,38,238.29	12,44,144.61
2	Audio Visual Equipment	71,507.10	-	10,726.07	60,781.04
3	Botany Lab Building	6,91,861.50	-	69,186.15	6,22,675.35
4	Building	2,56,79,287.63	10,89,570.00	26,76,885.76	2,40,91,971.87
5	CC Camera	26,195.30	-	3,929.30	22,266.01
6	Computer Room	3,12,397.20	-	31,239.72	2,81,157.48
7	Computer	8,45,858.52	35,36,168.00	10,95,506.63	32,86,519.89
8	Equipment	10,40,312.90	-	1,56,046.94	8,84,265.97
9	Electrification for Women's Hostel	-	3,92,507.00	58,876.05	3,33,630.95
10	Fire & Other Equipment	-	68,541.00	10,281.15	58,259.85
11	Furniture & Fixture	51,35,019.59	1,92,260.00	5,32,727.96	47,94,551.63
12	Furniture & Fixture (Hostel)	44,075.70	-	4,407.57	39,668.13
13	Generator	1,65,717.70	-	24,857.66	1,40,860.05
14	Inverter Battery	-	23,740.00	3,561.00	20,179.00
15	Instrument for RUSA	-	14,97,599.00	2,24,639.85	12,72,959.15
16	Laboratory Equipment	1,32,037.98	1,06,260.00	35,744.70	2,02,553.28
17	Lamination Machine	544.26	-	81.64	462.62
18	Land	5,16,247.00	-	-	5,16,247.00
19	Library Books	6,86,799.75	4,79,382.00	2,91,545.44	8,74,636.31
20	Library Building	34,78,581.90	-	3,47,858.19	31,30,723.71
21	Projector	-	2,73,792.00	41,068.80	2,32,723.20
22	Rain Water Harvesting System	1,41,970.40	-	21,295.56	1,20,674.84
23	Science Instruments	4,01,663.25	67,628.00	70,393.69	3,98,897.56
24	Solar Power Plant	2,93,357.95	-	44,003.69	2,49,354.26
25	Water Filter	99,640.40	9,400.00	16,356.06	92,684.34
26	Weather Equipment	46,422.75	-	6,963.41	39,459.34
27	Virtual Class Room	1,93,774.50	11,31,790.00	1,32,556.45	11,93,008.05
28	Xerox Machine	77,163.00	2,31,323.00	46,272.90	2,62,213.10
29	Air Condition Machine	28,475.00	-	4,271.25	24,203.75
30	Mobile Hand Set	40,120.00	-	6,018.00	34,102.00
		4,15,31,414.18	90,99,960.00	61,05,539.86	4,45,25,834.32

Schedule - 5

Loans & Advances					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Addition during the year	Recovery during the year	Closing Balance as on 31-03-2020
1	Festival /Salary Advance	3,57,720.00	2,32,000.00	1,22,000.00	4,67,720.00
2	Advance	19,36,282.00	5,28,456.00	2,72,150.00	21,92,588.00
3	Puja Bonus Advance	57,000.00	40,000.00	-	97,000.00
		23,51,002.00	8,00,456.00	3,94,150.00	27,57,308.00

Schedule - 6

Investment					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Addition during the year	Recovery /Withdrawal during the year	Closing Balance as on 31-03-2020
1	G. M. Employees Credit Society Ltd.	2,42,960.00	-	-	2,42,960.00
2	Investment with RID/CC	3,61,210.00	-	-	3,61,210.00
3	P. F. with Treasury	1,81,51,022.00	44,40,298.00	27,91,804.00	1,97,99,516.00
4	FD with MDCCB Ltd.	6,21,687.00	1,02,61,357.00	-	1,08,83,044.00
		1,93,76,879.00	1,47,01,655.00	27,91,804.00	3,12,86,730.00

