

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, 2021 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) 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. 21,92,588.00, Rs. 2,84,169.00 has been paid during the year, Rs. 11,51,350.00 has been recovered during the year and closing balance is Rs. 13,25,407.00. It includes many old balances, which is outstanding since many years. So, it can not be confirmed whether entire advance will be recovered or not.

Suggestions - Steps should be taken to recover/adjust these advances as early as possible.

(2) 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. 4,67,720.00, Rs. 8,70,000.00 has been paid during the year, Rs. 3,24,000.00 has been recovered during the year and closing balance is Rs. 10,13,720.00. It includes many old balances, which is outstanding since many years. So, it can not be confirmed whether entire advance will be recovered or not.

Suggestions - Steps should be taken to recover/adjust these advances as early as possible.

(3) 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 Income & Expenditure 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 Income & Expenditure 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.



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



2

(4) 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.

(5) 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.

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, 2021

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, 2021.

Place - Malda

Date - 29th October, 2021.

For M. KHAITAN & CO.
CHARTERED ACCOUNTANTS

(M. K. KHETAN)
PROPRIETOR

Membership No. of ICAI - 052814
UDIN - 21052814AAAAPL3671



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

BALANCE SHEET AS AT 31ST MARCH, 2021.

	Rs.	P.	Rs.	P.
<u>LIABILITIES</u>				
<u>General Fund</u>				
Opening Balance	-1,34,140.14			4,65,32,407.89
Add - Excess of Income over Expenditure	<u>40,96,045.14</u>			<u>24,53,627.00</u>
<u>Capital Fund</u>				
As per Schedule - 1	2,23,76,538.25			3,56,64,761.00
<u>Others Fund</u>				
As per Schedule - 2	6,59,87,700.64			17,321.50
<u>Current Liabilities</u>				
As per Schedule - 3	1,87,75,290.00			
<u>U.G.C. Grant</u>				
Opening Balance				3,35,02,238.45
<u>Provident Fund</u>				
Opening Balance				20,52,036.00
Add- Contribution	1,97,99,516.00			38,88,553.30
Add - Interest	31,82,000.00			14,86,700.60
	<u>15,94,855.00</u>			33,89,321.20
	2,45,76,371.00			18,80,975.91
	<u>3,98,824.00</u>			1,43,274.00
Less - Withdrawal				12,70,758.30
				6,51,014.09
	2,41,77,547.00			55,643.45
				3,15,283.50
				2,30,775.00
				17,44,289.70
	<u>13,52,78,980.89</u>			<u>5,06,10,863.50</u>
				<u>13,52,78,980.89</u>

As per our report of even date attached.

For M. KHAITAN & CO.

CHARTERED ACCOUNTANTS



(M. K. KHETAN)
PROPRIETOR



Malda, 29th October, 2021.

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

<u>RECEIPTS</u>	Rs.	P.	Rs.	P.	<u>PAYMENTS</u>	Rs.	P.	Rs.	P.
By <u>Opening Balance</u>					By <u>Salary</u>				
Cash in hand			53,718.50		Remuneration to B. C. A. Staff	1,72,500.00			
<u>Cash at Bank</u>					Leave Encashment Paid	9,73,000.00			
Axis Bank, 915010017221317	1,76,88,897.68				Salary to Staff	3,36,32,366.00			
Axis Bank, 917010041085659	19,91,460.00				Ex-Gratia Expenses	52,000.00			
Axis Bank, 917010041514021	41,68,974.10				Remuneration to Guest Lecturer	8,04,800.00			
Axis Bank, 917010042853996	14,42,871.00				Remuneration for Data Entry	3,500.00			
MDCB Bank, 131060006966	25,95,987.20				Remuneration to NTS	8,66,580.00			
MDCB Bank, 131060016078	18,80,871.91				Remuneration to SACT	1,09,94,759.00			
MDCB Bank, 131060000227	1,43,982.00				Remuneration to Part Time Teachers	14,84,025.00		4,89,83,530.00	
SBI, 11175355816	12,71,407.30				" <u>University Fee Paid</u>				
SBI, Mangalbari 30953889478	16,03,572.59				Reassessment/Scrutiny Fee	1,44,148.00			
UCO Bank, 11140200030145	55,988.70				Marksheet Fee	4,65,900.00			
UCO Bank, SB 3647	4,76,415.75				Materials & Services Fees	200.00			
SBI, Rusa, A/C No. 37747598938	32,34,391.70		3,65,54,819.93		University Exam Fee	18,67,600.00			
					University Registration Fee	18,200.00		24,96,048.00	
<u>Govt. Grants Received</u>					" <u>Loans & Advances</u>				
Grant for Part Time Teachers	14,84,025.00				Advance	2,84,169.00			
Salary Grant	3,36,32,366.00				Festival Advance	40,000.00			
Leave Encashment Grant	9,73,000.00				Festival PTTS	32,500.00			
Grant Received for SACT	1,09,94,759.00		4,70,84,150.00		Salary Advance	8,30,000.00			
					Provident Fund Disbursed	3,98,824.00		15,85,493.00	
<u>Recovery & Deductions</u>					" <u>Investments</u>				
Income Tax	27,22,339.00				Interest on Provident Fund			15,94,855.00	
Provident Fund	31,82,000.00				" <u>Deposit & Deductions</u>				
Employees Co-op. Credit Society Ltd.	25,87,805.00				Income Tax	27,30,594.00			
GSLI	48,654.00				Income Tax (TDS)	1,37,536.00			
L. I. C. Premium	2,38,571.00				GST	1,27,048.00			
Professional Tax	1,51,790.00				Provident Fund	31,82,000.00			
Teachers Subscription	12,550.00		89,43,709.00		Employees Co-op. Credit Society Ltd.	25,87,805.00			
					GSLI	48,654.00			
<u>Recovery of Loans & Advances</u>					G S L I (O/B)	48,318.00			
Advance	11,51,350.00				L. I. C. Premium	2,19,314.00			
Festival Advance	54,000.00				Professional Tax	1,51,790.00			
Festival PTTS	15,000.00				Teachers Subscription	12,550.00		92,45,609.00	
Salary Advance	2,70,000.00		14,90,350.00		" <u>Expenses for Fixed Assets</u>				
					Building	4,90,647.00			
<u>Collection from Students</u>					Land & Building	68,68,574.00			
BCA Course Fee	4,54,500.00				Computer	6,62,805.00			
BCA Lab Fee	43,500.00				Furniture & Fixture	52,400.00			
B. C. A. Practical Exam Received	2,328.00				Science Instruments	8,801.00			
Campus Sanitisation Fee Received	6,98,500.00				Microphone	18,990.00			
Casual Fee	2,44,950.00				Equipments	3,200.00			
Centre Fee for Recruitment Exam	2,100.00				Mobile Hand Set	10,000.00			
Generator Fee	3,27,450.00				Library Books	69,103.00		81,84,520.00	
Identity Card & Diploma Fee	1,300.00				" <u>Other Fund Expenses</u>				
Identity Card Fee	1,29,760.00				Atheletic Fund	40,290.00			
Library subscription	3,65,200.00				Saraswati Puja & Festival Fund	3,98,712.00			
Materials & Services Fees (University)	100.00				Student Welfare Fund	1,01,190.00			
Tuition Fee	72,05,781.57				Student Health Home	77,200.00			
Cancellation Charges	1,400.00				Union & Cultural Fund	67,150.00			
Course Fee Arts	4,000.00				Student Union Cultural Fund	13,000.00			
Document Verification Fee	1,000.00				Student Union Election Fee Received	970.00			
Duplicate Identity Card Fee	1,300.00				Sports Fund	1,940.00		7,00,452.00	
Scrutiny fees	46,380.00								
Misc. Fees Collection	1,57,640.00								
Reassessment/Scrutiny Fee	54,648.00								
Students Union Election Fees	35,660.00								
Tuition & Other Fees	2,26,58,308.76								
University Sports Fee	5,290.00								
Admission Fee	5,74,250.00								
Electric Fee	5,11,230.00								
Mark Sheet Fee University Received	1,05,350.00								
University Mark Sheet Fees Received	8,22,300.00								
University Exam Fee	37,17,100.00								
Transfer Fee	450.00								
University Late Exam Fee Received	800.00								
University Registration Fee	6,62,400.00		3,88,34,976.33						

Contd.



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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021 (CONTD.)

<u>Collection from Students (Other Fund)</u>			<u>By Other Expenses</u>	
Athletic Fund	1,96,490.00		50% Tuition Fees	24,39,230.00
Building Fund	19,80,100.00		Advertisement Expenses	36,537.00
College Examination Fund	2,71,225.00		Aqua Service Charges Paid	35,300.00
Common Room Fund	1,96,490.00		Aquatic Expenses	17,642.00
Development Fund	22,92,702.00		Audit Fees	30,000.00
Laboratory Caution Money	1,06,000.00		Bank Charges	12,162.00
Laboratory Fund	24,26,395.00		Book Binding Charges	1,320.00
Library Caution Money	3,31,200.00		Books & Journal Expenses	17,000.00
Magazine Fund	1,96,490.00		Centre Fee Expenses	725.00
Sanewati Puja & Festival Fund	2,62,505.00		Centre Fee Expenses University	300.00
Union & Cultural Fund	3,28,550.00		College Examination Expenses	2,575.00
Students Union Cultural Fund	3,000.00		College Seminar Expenses	4,250.00
Student Health Home Fund	73,040.00		Casual Fees Paid	150.00
Student Welfare Fund	1,96,470.00	88,60,657.00	CCC Fees Paid	55,000.00
			College Webiner Expenses	5,500.00
<u>Investments</u>			Contingencies Expenses	5,000.00
Withdrawal from Provident Fund with Treasury		3,98,824.00	Corse Fee Science Paid	6,000.00
			Covid 19	38,847.00
<u>Interest Received</u>			Common Room Fund	40,290.00
Interest on Provident Fund	15,94,855.00		Cultural Function	9,49,378.00
Interest on Savings Bank A/C	13,88,178.00		Data Entry	3,000.00
Interest on Savings (RUSA)	1,65,368.00		Domain Charges	23,920.00
Interest on Fixed Deposit	5,81,808.00	37,30,209.00	Development Fund	8,66,956.00
			Educational Tour Expenses	3,000.00
<u>Other Collections</u>			Electric Bill Payment	2,76,334.00
Kanyashree Uploading Receipts	1,840.00		Entertainment Expenses	34,522.00
Room Rent Received	9,600.00		E-Return Expenses	1,050.00
ISI Fee	3,27,450.00		E-Tender Processing Fees	20,400.00
Annual Membership Fees			Fare Well	10,450.00
(Online Journal)	5,000.00		B C A Course Fee Paid	4,500.00
Hostel Service Charge Received	1,30,980.00		B C A Laboratory Fee Paid	750.00
TDS Refund by Bank	5,549.00		BCS Practical Examination	2,328.00
Youth Parliament Competition	90,000.00		Fuel & Oil	11,706.00
Salary Reimbursement from SACT	12,00,000.00	17,70,419.00	Games & Sports	50,000.00
			Gardening Expenses	22,600.00
<u>Capital Fund / Grants :</u>			Generator Fees Paid	67,150.00
Equipment Fund (Capital Fund)	3,99,763.00		Honorarium Paid	3,300.00
RUSA 2.0 (Grant Fund)	1,50,00,000.00		Honorarium Paid to Bursar	27,500.00
Science Academic Grant (Grant Fund)	30,956.00		Honorarium Paid to Pijush Kanti Das	21,000.00
UGC-C Grant (Grant Fund)	10,02,893.36	1,64,33,612.36	Honorarium to Accountant	26,500.00
			Honorarium to Head Clerk	14,500.00
			Honorarium to Principal	84,000.00
			Identity Card Fee Paid	26,860.00
			Inspection Fees	40,000.00
			International Seminar	31,012.00
			Internet Expenses	1,74,634.00
			Kanyashree uploading Fees	3,120.00
			Library Subscription Paid	4,850.00
			Laboratory Caution Fund	3,800.00
			Laboratory Fund	15,090.00
			Library Caution Deposit Fund	9,100.00
			Maintenance of Online Admission Exp.	87,792.00
			Maintanance of Xerox Machine	7,300.00
			Misc. Expenses	18,575.00
			Mobile Recharges	3,795.00
			Municipality Tax	5,000.00
			Master Card Charges	860.00
			Magazine Fund	40,290.00
			News Paper Journals	2,875.00
			National Webiner	9,000.00
			N List Membership	5,900.00
			Pipe Line Expenses	7,485.00
			Postage & Stamp	2,083.00
			Practical Examination(Computer Science)	12,000.00
			Practical Exam (Geography)	3,741.00
			Practical Fee Paid	250.00
			Printing & Stationery	45,510.00
			Repair & Maintenance	19,990.00
			Science Chemicals Expenses	17,070.00
			SMS Charges on Online Sofeware	5,000.00
			Security Guard (Raiganj Ex-Security)	2,75,280.00
			Telephone Bill Expenses	6,324.00
			Travelling & Conveyance	44,440.00
			Tuition Fee Refund	24,970.00
			Tuition & other fees	2,26,58,308.76



Contd.

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

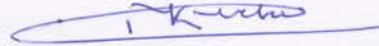
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021 (CONTD.)

Admission Fee Paid	5,150.00	
U G C Grant	10,02,893.36	
Wifi Fee Paid	67,150.00	
Xerox Expenses	41,864.00	
Govt Grant (RUSA 2.0)	1,00,00,000.00	
Gymnasium Grant	3,00,000.00	
Lecturer Workshop (Seience Academy Grant)	30,956.00	
Scholarship Grant	4,000.00	
West Bengal Govt. Officeal of the Exucutive	3,99,763.00	4,07,36,753.12
" <u>Closing Balance</u>		
Cash in hand		17,321.50
<u>Cash at Bank</u>		
Axis Bank, 915010017221317	3,35,02,238.45	
Axis Bank, 917010041085659	20,52,036.00	
Axis Bank, 917010041514021	38,88,553.30	
Axis Bank, 917010042853996	14,86,700.60	
MDCC Bank, 131060006966	33,89,321.20	
MDCC Bank, 13106001607-8	18,80,975.91	
MDCC Bank, 131060000227	1,43,274.00	
SBI, 11175355816	12,70,758.30	
SBI, Mangalbari 30953889478	6,51,014.09	
UCO Bank, 11140200030145	55,643.45	
UCO Bank, SB 3647	3,15,283.50	
SBI, Seminer (A/c No.920010027632491)	2,30,775.00	
SBI, Rusa, A/C No. 37747598938	17,44,289.70	5,06,10,863.50

16,41,55,445.12

16,41,55,445.12

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



(M. K. KHETAN)
PROPRIETOR



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

EXPENDITURE	Rs.	P.	Rs.	P.	INCOME	Rs.	P.	Rs.	P.
					By <u>Collection from Students</u>				
Contribution to B. C. A. Staff	1,72,500.00				BCA Course Fee	4,54,500.00			
Stationery Expenses	52,000.00				BCA Lab Fee	43,500.00			
Contribution to Guest Lecturer	8,04,800.00				B C A Practical Exam Received	2,328.00			
Contribution to NTS	8,66,580.00				Campus Sanitisation Fee Received	6,98,500.00			
Contribution for Data Entry	3,500.00	18,99,380.00			Casual Fee	2,44,950.00			
					Centre Fee for Recruitment Exam	2,100.00			
University Fee Paid					Generator Fee	3,27,450.00			
Assessment/Scrutiny Fee	1,44,148.00				Identity Card & Diploma Fee	1,300.00			
Mark Sheet Fee	4,65,900.00				Identity Card Fee	1,29,760.00			
Stationery & Services Fees	200.00				Library subscription	3,65,200.00			
University Exam Fee	18,67,600.00				Materials & Services Fees (University)	100.00			
University Registration Fee	18,200.00	24,96,048.00			Tuition Fee	72,05,781.57			
					Cancellation Charges	1,400.00			
<u>Other Expenses</u>					Course Fee Arts	4,000.00			
Tuition Fees	24,39,230.00				Document Verification Fee	1,000.00			
Advertisement Expenses	36,537.00				Duplicate Identity Card Fee	1,300.00			
Utility Service Charges Paid	35,300.00				Scrutiny fees	46,380.00			
Stationery Expenses	17,642.00				Misc. Fees Collection	1,57,640.00			
Stationery Fees	30,000.00				Reassessment/Scrutiny Fee	54,648.00			
Stationery Charges	12,162.00				Tuition & Other Fees	2,26,58,308.76			
Stationery Binding Charges	1,320.00				University Sports Fee	5,290.00			
Stationery & Journal Expenses	17,000.00				Admission Fee	5,74,250.00			
Stationery Fee Expenses	725.00				Electric Fee	5,11,230.00			
Stationery Fee Expenses University	300.00				Mark Sheet Fee University Received	1,05,350.00			
Stationery Examination Expenses	2,575.00				University Mark Sheet Fees Received	8,22,300.00			
Stationery Seminar Expenses	4,250.00				Transfer Fee	450.00			
Stationery Fees Paid	150.00				University Late Exam Fee Received	800.00			
Stationery Fees Paid	55,000.00				University Exam Fee	37,17,100.00			
Stationery Webiner Expenses	5,500.00				University Registration Fee	6,62,400.00	3,87,99,316.33		
Stationery Agencies Expenses	5,000.00								
Stationery Fee Science Paid	6,000.00				" <u>Interest Received</u>				
Stationery	38,847.00				Interest on Savings Bank A/C	13,88,178.00			
Stationery Entry	3,000.00				Interest on Savings (RUSA)	1,65,368.00			
Stationery Main Charges	23,920.00				Interest on Fixed Deposit	5,81,808.00	21,35,354.00		
Stationery National Tour Expenses	3,000.00								
Stationery Bill Payment	2,76,334.00				" <u>Other Collections</u>				
Stationery Entertainment Expenses	34,522.00				Kanyashree Uploading Receipts	1,840.00			
Stationery Return Expenses	1,050.00				Room Rent Received	9,600.00			
Stationery Binder Processing Fees	20,400.00				Wifi Fee	3,27,450.00			
Stationery Bill	10,450.00				Annual Membership Fees	5,000.00			
Stationery A Course Fee Paid	4,500.00				(Online Journal)				
Stationery A Laboratory Fee Paid	750.00				Aqua Service Charge Received	1,30,980.00			
Stationery Practical Examination	2,328.00				TDS Refund by Bank	5,549.00			
Stationery Gas & Oil	11,706.00				Youth Parliament Competition	90,000.00			
Stationery Cultural Function	9,49,378.00				Salary Reimbursement from SACT	12,00,000.00	17,70,419.00		
Stationery Games & Sports	50,000.00								
Stationery Printing Expenses	22,600.00								
Stationery Generator Fees Paid	67,150.00								
Stationery Premium Paid	3,300.00								
Stationery Premium Paid to Bursar	27,500.00								
Stationery Premium Paid to Pijush Kanti Das	21,000.00								
Stationery Premium to Accountant	26,500.00								
Stationery Premium to Head Clerk	14,500.00								
Stationery Premium to Principal	84,000.00								
Stationery Identity Card Fee Paid	26,860.00								
Stationery Income Tax	8,255.00								
Stationery Election Fees	40,000.00								
Stationery National Seminar	31,012.00								
Stationery Stationery Expenses	1,74,634.00								
Stationery Kanyashree uploading Fees	3,120.00								
Stationery Library Subscription Paid	4,850.00								
Stationery Laboratory Caution Fund	3,800.00								
Stationery Maintenance of Online Admission Exp.	87,792.00								
Stationery Maintenance of Xerox Machine	7,300.00								
Stationery Stationery Expenses	18,575.00								
Stationery Mobile Recharges	3,795.00								
Stationery Municipality Tax	5,000.00								
Stationery Meter Card Charges	860.00								
Stationery Stationery Paper Journals	2,875.00								
Stationery Stationery Webiner	9,000.00								
Stationery Stationery Membership	5,900.00								

Contd.



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021 (CONTD.)

<u>EXPENDITURE</u>	<u>Rs.</u>	<u>P. Rs.</u>	<u>P.</u>	<u>INCOME</u>	<u>Rs.</u>	<u>P. Rs.</u>	<u>P.</u>
To Pipe Line Expenses	7,485.00						
Postage & Stamp	2,083.00						
Practical Examination (Computer Science)	12,000.00						
Practical Exam (Geography)	3,741.00						
Practical Fee Paid	250.00						
Printing & Stationery	45,510.00						
Repair & Maintenance	19,990.00						
Science Chemicals Expenses	17,070.00						
SMS Charges on Online Sofeware	5,000.00						
Security Guard (Raiganj Ex-Security)	2,75,280.00						
Telephone Bill Expenses	6,324.00						
Travelling & Conveyance	44,440.00						
Tuition Fee Refund	24,970.00						
Tution & other fees	2,26,58,308.76						
Admission Fee Paid	5,150.00						
Wifi Fee Paid	67,150.00						
Barox Expenses	<u>41,864.00</u>						
		2,80,35,669.76					
- Depreciation on Fixed Assets			61,77,946.43				
- Excess of Income over Expenditure			40,96,045.14				
			<u>4,27,05,089.33</u>				
							<u>4,27,05,089.33</u>

Date, 25th October, 2021.

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



(M. K. KHETAN)
PROPRIETOR



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

SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH, 2021.

Schedule - 1

Capital Fund					
Sl. No.	Particulars	Opening Balance as on 01-04-2020	UGC Grant Received	Govt Grant Received	Closing Balance as on 31-03-2021
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	3,99,763.00	-	35,75,070.85
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	3,99,763.00	-	2,23,76,538.25

Schedule - 2

Others Funds					
Sl. No.	Particulars	Opening Balance as on 01-04-2020	Received during the year	Expenditure during the year	Closing Balance as on 31-03-2021
1	Athletic Fund	9,20,278.55	1,96,490.00	40,290.00	10,76,478.55
2	Building Fund	1,18,41,244.00	19,80,100.00	-	1,38,21,344.00
3	College Examination Fund	22,97,969.42	2,71,225.00	-	25,69,194.42
4	Common Room Fund	8,64,032.00	1,96,490.00	40,290.00	10,20,232.00
5	Computer Fund	12,570.00	-	-	12,570.00
6	Development Fund	1,41,16,732.00	22,92,702.00	8,66,956.00	1,55,42,478.00
7	Diploma Fund	97,360.00	-	-	97,360.00
8	Laboratory Caution Deposit	8,70,500.00	1,06,000.00	-	9,76,500.00
9	Laboratory Fund	1,61,98,122.00	24,26,395.00	15,090.00	1,86,09,427.00
10	Library Caution Deposit	33,18,520.00	3,31,200.00	9,100.00	36,40,620.00
11	Library Fund	33,14,293.17	-	-	33,14,293.17
12	MP Lad Fund	7,996.00	-	-	7,996.00
13	Magazine Fund	12,92,064.00	1,96,490.00	40,290.00	14,48,264.00
14	N. C. C. Fund	-12,882.50	-	-	-12,882.50
15	Saraswati Puja & Festival Fund	97,518.00	2,62,505.00	3,98,712.00	-38,689.00
16	Sports Fund	4,92,649.00	-	1,940.00	4,90,709.00
17	Student Health Home Fund	1,34,469.00	73,040.00	77,200.00	1,30,309.00
18	Student Welfare Fund	9,27,737.00	1,96,470.00	1,01,190.00	10,23,017.00
19	Student Union Cultural Fund	74,350.00	3,31,550.00	80,150.00	3,25,750.00
20	Student Union Election Fund	-	35,660.00	970.00	34,690.00
21	University Fees Fund	18,98,040.00	-	-	18,98,040.00
		5,87,63,561.64	88,96,317.00	16,72,178.00	6,59,87,700.64

Schedule - 3

Current Liabilities					
Sl. No.	Particulars	Opening Balance as on 01-04-2020	Addition during the year	Paid during the year	Closing Balance as on 31-03-2021
1	Grant for P. T. Lecturar/Teachers	1,28,741.00	14,84,025.00	14,84,025.00	1,28,741.00
2	Salary Grant	23,96,966.00	3,36,32,366.00	3,36,32,366.00	23,96,966.00
	Grant for SACT	-	1,09,94,759.00	1,09,94,759.00	-
3	Govt. Grant (RUSA 2.0)	1,00,00,000.00	1,50,00,000.00	1,00,00,000.00	1,50,00,000.00
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	25,87,805.00	25,87,805.00	20.00
9	GSLI	48,318.00	48,654.00	96,972.00	-
10	Income Tax (TDS)	1,37,536.00	-	1,37,536.00	-
11	GST	1,27,048.00	-	1,27,048.00	-
12	L. I. C.	-	2,38,571.00	2,19,314.00	19,257.00
13	Science Academic Grant	-	30,956.00	30,956.00	-
14	U. G. C. Grant	11,99,350.00	10,02,893.36	10,02,893.36	11,99,350.00
		1,47,72,698.00	6,50,20,029.36	6,10,17,437.36	1,87,75,290.00



Schedule - 4

Fixed Assets					
Sl. No.	Particulars	Opening Balance as on 01-04-2020	Addition during the year	Depreciation	Closing Balance as on 31-03-2021
1	Additional Class Room	12,44,144.61	-	1,24,414.46	11,19,730.15
2	Audio Visual Equipment	60,781.04	-	9,117.16	51,663.88
3	Botany Lab Building	6,22,675.35	-	62,267.54	5,60,407.81
4	Building	2,40,91,971.87	73,59,221.00	31,45,119.29	2,83,06,073.58
5	CC Camera	22,266.01	-	3,339.90	18,926.11
6	Computer Room	2,81,157.48	-	28,115.75	2,53,041.73
7	Computer	32,86,519.89	6,62,805.00	9,87,331.22	29,61,993.67
8	Equipment	8,84,265.97	3,200.00	1,33,119.89	7,54,346.08
9	Electrification for Women's Hostel	3,33,630.95	-	50,044.64	2,83,586.31
10	Fire & Other Equipment	58,259.85	-	8,738.98	49,520.87
11	Furniture & Fixture	47,94,551.63	52,400.00	4,84,695.16	43,62,256.47
12	Furniture & Fixture (Hostel)	39,668.13	-	3,966.81	35,701.32
13	Generator	1,40,860.05	-	21,129.01	1,19,731.04
14	Inverter Battery	20,179.00	-	3,026.85	17,152.15
15	Instrument for RUSA	12,72,959.15	-	1,90,943.87	10,82,015.28
16	Laboratory Equipment	2,02,553.28	-	30,382.99	1,72,170.29
17	Lamination Machine	462.62	-	69.39	393.23
18	Land	5,16,247.00	-	-	5,16,247.00
19	Library Books	8,74,636.31	69,103.00	2,35,934.83	7,07,804.48
20	Library Building	31,30,723.71	-	3,13,072.37	28,17,651.34
21	Projector	2,32,723.20	-	34,908.48	1,97,814.72
22	Rain Water Harvesting System	1,20,674.84	-	18,101.23	1,02,573.61
23	Science Instruments	3,98,897.56	8,801.00	61,154.78	3,46,543.78
24	Solar Power Plant	2,49,354.26	-	37,403.14	2,11,951.12
25	Water Filter	92,684.34	-	13,902.65	78,781.69
26	Weather Equipment	39,459.34	-	5,918.90	33,540.44
27	Virtual Class Room	11,93,008.05	-	1,19,300.81	10,73,707.24
28	Xerox Machine	2,62,213.10	-	39,331.97	2,22,881.13
29	Air Condition Machine	24,203.75	-	3,630.56	20,573.19
30	Mobile Hand Set	34,102.00	10,000.00	6,615.30	37,486.70
31	Microphone	-	18,990.00	2,848.50	16,141.50
		4,45,25,834.32	81,84,520.00	61,77,946.43	4,65,32,407.89

Schedule - 5

Loans & Advances					
Sl. No.	Particulars	Opening Balance as on 01-04-2020	Addition during the year	Recovery during the year	Closing Balance as on 31-03-2021
1	Festival /Salary Advance	4,67,720.00	8,70,000.00	3,24,000.00	10,13,720.00
2	Advance	21,92,588.00	2,84,169.00	11,51,350.00	13,25,407.00
3	Puja Bonus Advance	97,000.00	-	-	97,000.00
4	Festival PTTS	-	32,500.00	15,000.00	17,500.00
		27,57,308.00	11,86,669.00	14,90,350.00	24,53,627.00

Schedule - 6

Investment					
Sl. No.	Particulars	Opening Balance as on 01-04-2020	Addition during the year	Recovery /Withdrawal during the year	Closing Balance as on 31-03-2021
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	1,97,99,516.00	47,76,855.00	3,98,824.00	2,41,77,547.00
4	FD with MDCCB Ltd.	1,08,83,044.00	-	-	1,08,83,044.00
		3,12,86,730.00	47,76,855.00	3,98,824.00	3,56,64,761.00

