

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. 19,38,282.00. 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.



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



2

(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



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



3

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



OUR MAHAVIDYALAYA
P.O. MAHALBARI, DIST. MALDA, W. B.

BALANCE SHEET AS AT 31ST MARCH, 2019.

	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
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	
		10,21,758.79	23,51,003.00	
<u>Capital Fund</u>				
As per Schedule - 1		2,19,76,775.25		
<u>Others Fund</u>				
As per Schedule - 2		5,19,95,493.04	1,93,76,879.00	
<u>Current Liabilities</u>				
As per Schedule - 3		1,30,18,158.00	10,483.50	
<u>U.C. Grant</u>				
As per last account		11,99,350.00		
<u>Provident Fund</u>				
Opening Balance	1,71,02,717.00		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	
	2,07,07,851.00		13,93,324.00	
Less - Withdrawal	25,56,829.00		26,38,163.20	
	1,81,51,022.00		43,87,756.91	
		1,81,51,022.00	1,43,982.00	
			12,72,056.30	
			39,53,262.95	
			55,851.70	
			4,59,685.75	
			1,02,37,949.70	
		<u>10,53,19,040.10</u>	<u>4,20,49,261.42</u>	
			<u>10,53,19,040.10</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. NANDALBARI, DIST. MALDA (W. B.)

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

DEBITS		CASH		BANK		PAYMENTS		CASH		BANK	
	Rs.	P.	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.
Opening Balance											
Cash in hand											
											11,668.50
Bank Balances											
Axis Bank, 918010017221217	76,37,112.89										
Axis Bank, 917010041288808	1,01,792.06										
Axis Bank, 917010041914321	37,62,809.00										
Axis Bank, 917010043282906	1,01,792.00										
BOCC Bank, 131090008906	25,16,280.20										
BOCC Bank, 131090010078	61,14,148.81										
BOCC Bank, 131090000227	1,44,036.00										
SBI, 11171350118	13,72,706.30										
SBI, Mangaluru 30953889478	18,65,481.40										
UCO Bank, 11140200000146	88,881.70										
UCO Bank, SB-3947	4,93,804.78										1,40,25,274.15
Good Credits Received											
Grant for Part Time Teachers	34,50,147.00										
Salary Grant	2,60,05,093.00										
RUSA 2.0	1,01,00,000.00										
Grant from West Bengal Govt.											
Official of the Executive	3,39,763.00										3,39,763.00
Supplies & Deductions											
Income Tax	14,49,168.00										
Provident Fund	23,18,380.00										
Employee Co-op. Credit Society Ltd.											
OSL	21,45,974.00										
Labour Cess	28,250.00										
Labour TDS	1,840.00										
L. I. C. Premium	2,91,008.00										
Professional Tax	1,10,880.00										
Teachers Subscription	12,480.00										67,64,340.00
Recovery of Loans & Advances											
Advance	67,386.00										
Festival Advance	73,000.00										
Puja Bonus Advance	64,400.00										
Sundry Debtors	1,32,650.00										3,37,436.00
Collection from Students											
BCA Course Fee	7,83,000.00										
BCA Lab Fee	80,000.00										
Casual Fee	70,380.00										
College Practical Fee	2,55,400.00										
Generator Fee	2,98,900.00										
Identity Card Fee	1,18,330.00										
Laboratory Fee	2,75,330.00										
Lab Fee	3,200.00										
Material Charges Fee	2,45,760.00										
Other Charges Received	300.00										
Physical Education Fee	1,980.00										
Transfer Charge Fee	100.00										
Tuition Fee	47,40,010.00										
Wd Fee	3,02,800.00										
Cancellation Charges	700.00										
Course Fee Arts	2,24,000.00										
Course Fee Science	1,80,000.00										
Diploma Fee	480.00										
Document Verification Fee	2,000.00										
Duplicate Identity Card Fee	15.00										
Examination & Other Fee	1,000.00										
Identity Card & Diploma Fee	40.00										
Inst. Fee Collection	1,000.00										
Reassessment/Scrutiny Fee	1,47,870.00										
Students Union Election Fees	85,340.00										
Tuition & Other Fees	25,71,253.82										
University Sports Fee	1,14,680.00										
Admission Fee	3,98,700.00										
Admits Fee	1,18,880.00										
Centre Fee	14,18,700.00										
Electric Fee	4,18,830.00										
Marriage Fee	5,67,850.00										
University Exam Fee	47,72,500.00										
University Late Exam Fee	38,000.00										
University Registration Fee	8,63,880.00										2,06,88,600.82
By Salary											
Remuneration to B. C. A. Staff	63,260.00										
Salary to Staff	2,40,83,093.00										
Ex-Grate Expenses	40,500.00										
Remuneration to Guest Lecturer	13,07,898.00										
Remuneration to NTS	8,87,238.00										
Remuneration to Part Time Teachers	34,50,147.00										3,19,13,832.00
University Fee Paid											
Reassessment/Scrutiny Fee	2,37,800.00										
Affiliation Fee to GBU	40,000.00										
Workshop Fee	9,57,500.00										
Hotels & Services Fees	2,41,500.00										
Practical Examination Fees	2,22,870.00										
University Exam Fee	47,72,500.00										
University Registration Fee	8,10,000.00										70,94,000.00
Loans & Advances											
Advance	2,11,300.00										
Festival Advance	73,000.00										
Puja Bonus Advance	1,21,400.00										
Salary Advance	1,00,000.00										
Sundry Debtors	1,32,650.00										6,38,300.00
Investments											
Provident Fund with Treasury	23,18,380.00										
Investment in Provident Fund	12,37,534.00										
G. M. Employees Credit Society Ltd.	62,990.00										36,57,124.00
Dividend & Deductions											
Income Tax	14,49,168.00										
Provident Fund	23,18,380.00										
Employee Co-op. Credit Society Ltd.	23,45,554.00										
OSL (Last year's unpaid liability)	48,878.00										
OSL	85,336.00										
Labour Cess	28,250.00										
Labour TDS	1,840.00										
L. I. C. Premium	2,91,504.00										
Professional Tax	1,10,880.00										
Teachers Subscription	12,480.00										88,99,008.00
Expenses for Fixed Assets											
Building (Administrative)	2,86,883.00										
Building (Dept. of Chemistry)	71,588.00										
Building (Library)	85,164.00										
Building Construction	1,84,000.00										
Chemistry Building Construction	22,52,000.00										
Renovation & Decoration of Condensate Room	2,33,836.90										
Renovation of Building	30,774.00										
Air Condition Machine	30,580.00										
Computer (including accessories)	2,24,300.00										
Furniture & Fixture	30,400.00										
Mobile Hand Set	47,200.00										
Science Instruments	91,860.00										
Solar Power Plant	80,800.00										
Water Filter	7,180.00										
Laboratory Equipments	15,150.00										
Library Books	62,830.00										46,82,287.00
Other Field Expenses											
Excessed Puja & Festival Fund	3,53,555.00										
Student Welfare Fund	90,250.00										
Student Health Home	72,000.00										
Student Union Cultural Fund	4,91,100.00										10,84,910.00



Contd.

GOUR MAHASTIYAJAYA
P. O. MANGALDARI, DIST. MALDA (W. B.)

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

To	Collection from Students (Other Fund)	By	Other Expenses	
	Athletic Fund	1,78,800.00	30% Tuition Fees	33,80,070.00
	Building Fund	17,90,700.00	A/C Installation Charge	6,375.00
	College Examination Fund	2,90,275.00	Advertisement Expenses	51,535.00
	Common Room Fund	1,79,970.00	Applique Expenses	13,210.00
	Development Fund	20,00,000.00	Athletic Expenses	1,78,229.00
	Diploma Fund	840.00	Audit Fees	6,300.00
	Laboratory Caution Money	71,000.00	Bank Charges	8,777.55
	Laboratory Fund	16,78,720.00	Book Binding Charges	1,500.00
	Library Caution Money	2,78,500.00	Cable Ling Expenses	5,400.00
	Library Fund	2,99,850.00	Career Counselling	688.00
	Magazine Fund	1,79,845.00	Centre Fee Expenses	24,09,425.00
	Saraswati Puja & Festival Fund	1,48,160.00	College Beautification	7,200.00
	Sports Fund	68,100.00	College Examination Expenses	38,730.00
	Student Health Home Fund	60,000.00	College Journal	8,000.00
	Student Union Cultural Fund	3,00,000.00	Gardening Expenses	1,100.00
	Stroom Welfare Fund	1,79,870.00	College Seminar Expenses	1,78,015.00
		78,45,000.00	Computer Running & Maintenance	3,500.00
			Deception & Subscription	3,000.00
			Educational Tour Expenses	81,938.00
			Electric Bill Payment	2,82,342.00
			Entertainment Expenses	31,721.00
			E-Return Expenses	12,800.00
			E-Journal	8,000.00
			FSSAI Registration Charge	8,205.00
			Fuel & Oil	15,544.00
			Gardening Expenses	25,275.00
			GST Registration & Return File	8,000.00
			Honorarium Paid to Bursar	18,000.00
			Hotel Cleaning Expenses	15,000.00
			Identity Card Expenses	81,750.00
			Inter College Athletic Meet Expenses	87,613.00
			Internet Expenses	1,11,704.00
			IQAC Expenses	4,507.00
			Laboratory Expenses	900.00
			Lab Practical Expenses	32,231.00
			Lecturer Workshop (Science Academy)	1,53,560.00
			Maintenance of Online Admission Exp.	36,105.00
			Maintenance of Website	6,000.00
			Maintenance of Xerox Machine	3,881.00
			Misc. Expenses	51,641.00
			Model Exhibition Expenses	3,885.00
			Municipality Tax	4,574.00
			Newspaper Journals	8,905.00
			Pipe Line Expenses	9,625.00
			Plan and Estimate	20,370.00
			Postage & Stamp	1,542.00
			Printing Charges	10,302.00
			Printing & Stationery	55,628.00
			Repair & Maintenance	1,32,105.00
			Science Chemicals Expenses	403.00
			Security Guard (Eastern Security)	98,540.00
			Security Guard (Neigan) Ex-Security)	1,77,024.00
			Software Upgradation	1,50,120.00
			Stationery Articles Expenses	15,793.00
			Telephone Bill Expenses	21,340.00
			Travelling & Conveyance	1,80,076.00
			U/G Exam Visiting Team Exp.	20,000.00
			University Lab Practical Expenses	18,762.00
			University Practical Examination	5,205.00
			Xerox Expenses	9,567.00
			Youth Parliament Competition	1,000.00
				72,14,643.00

Contd.



GOUR BHAGWATI TALAYA
P. O. WARDALBAJI, DIST. MALDA (W. B.)

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

By Other Payments			
Earnest Money Refund	76,210.00		
Centre Fee for Recruitment Exam	1,18,884.00		
UGC (FDP) Teacher Fellowship	<u>3,853.00</u>		2,04,896.00
Closing Balance			
Cash in hand			10,483.50
Cash at Bank			
Axix Bank, 810010017301317	1,12,14,218.51		
Axix Bank, 817010041006523	19,23,078.00		
Axix Bank, 817010041514021	43,89,818.00		
Axix Bank, 917010042883098	12,92,324.00		
WDC Bank, 131080008888	26,30,155.25		
WDC Bank, 1310800098078	43,87,795.91		
WDC Bank, 1310800000227	1,43,882.00		
SSI, 11175355816	12,72,008.30		
SSI, Mangalbari 30953889478	39,63,283.96		
UCO Bank, 11140000000148	58,681.70		
UCO Bank, BR 3847	4,89,688.75		
SSI, Raia, A/C No. 37741598338	<u>5,02,37,948.70</u>		4,20,89,261.42
		<u>10,61,47,371.47</u>	<u>10,61,47,371.47</u>

10,61,47,371.47

10,61,47,371.47

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



(M. K. KHATAN)
PROPRIETOR



Maldha, 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>				<u>INCOME</u>			
To Salary	Rs.	P. Rs.	P.	By Collection from Students	Rs.	P. Rs.	P.
Remuneration to B. C. A. Staff	83,200.00			BCA Course Fee	7,88,000.00		
Ex-Greffe Expenses	40,500.00			BCA Lab Fee	80,200.00		
Remuneration to Guest Lecturer	13,87,000.00			Casual Fee	70,300.00		
Remuneration to NTS	4,37,234.00	23,88,592.00		College Practical Fee	2,53,400.00		
University Fee Paid				Generator Fee	2,99,500.00		
Reassessment/Scrutiny Fee	2,67,830.00			Identity Card Fee	1,18,370.00		
Affiliation Fee to GBU	40,500.00			Laboratory Fee	2,78,530.00		
Matriculation Fee	8,87,000.00			Late Fine	3,000.00		
Materials & Services Fees	2,41,095.00			Material Charges Fee	2,48,750.00		
Practical Examination Fees	2,22,470.00			Other Charges Received	300.00		
University Exam Fee	47,72,700.00			Physical Education Fee	1,800.00		
University Registration Fee	5,10,000.00			Transfer Charges Fee	100.00		
				Tuition Fee	47,49,270.00		
Other Expenses				W-G Fee	3,02,800.00		
50% Tuition Fees	23,00,876.00			Cancellation Charges	700.00		
A/C Installation Charges	8,378.00			Course Fee Arts	2,24,000.00		
Advertisement Expenses	51,500.00			Course Fee Science	1,50,000.00		
Aquatic Expenses	13,210.00			Diploma Fee	800.00		
Athletic Expenses	1,76,228.00			Document Verification Fee	2,000.00		
Audit Fees	8,200.00			Duplicate Identity Card Fee	10.00		
Bank Charges	3,777.00			Examination & Other Fee	1,050.00		
Book Binding Charges	1,000.00			Identity Card & Diploma Fee	40.00		
Cable Line Expenses	5,400.00			Misc. Fees Collection	1,000.00		
Career Counselling	808.00			Reassessment/Scrutiny Fee	1,47,170.00		
Centre Fee Exports	24,05,420.00			Students Union Election Fees	29,340.00		
College Beautification	7,200.00			Tuition & Other Fees	29,71,053.82		
College Examination Expenses	38,730.00			University Sports Fee	1,18,500.00		
College Journal	8,000.00			Admission Fee	8,95,700.00		
Gardening Expenses	1,100.00			Aquatic Fee	1,18,600.00		
College Seminar Expenses	1,70,015.00			Centre Fee	24,15,700.00		
Computer Running & Maintenance	3,300.00			Electric Fee	4,19,530.00		
Donation & Subscription	3,000.00			Matriculation Fee	9,57,500.00		
Educational Tour Expenses	81,828.00			University Exam Fee	47,72,500.00		
Electric Bill Payment	2,82,342.90			University Late Exam Fee	38,000.00		
Entertainment Expenses	31,721.00			University Registration Fee	5,53,000.00	2,06,86,503.82	
E-Return Expenses	12,800.00						
E-Journal	5,800.00			Interest Received			
FSSAI Registration Charges	9,255.00			Interest on Savings Bank A/C	14,18,041.00		
Fuel & Oil	18,344.00			Interest on Deposit with G. M.			
Gardening Expenses	25,278.00			Employee Credit Society Ltd.	82,390.00	14,21,031.00	
GST Registration & Return File	5,000.00						
Gratification Paid to Bursar	15,100.00			Other Collections			
Hotel Cleaning Expenses	15,000.00			Centre Fee for Recruitment Exam	1,88,834.00		
Identity Card Expenses	51,750.00			Kanyashree Upgrading Receipts	81,750.00		
Inter College Athletic Meet Expenses	87,810.00			Membership of Alumni Association	11,000.00		
Internet Expenses	1,11,705.00			Room Rent Received	21,000.00		
IQAC Expenses	4,507.00			National Tobacco Control Prog.	-4,000.00		
Laboratory Expenses	800.00			UGC (FDP) Teacher Fellowship	8,863.00		
Lab Practical Expenses	22,231.00			Lecture Workshop (Science Academy)	80,100.00		
Lecturer Workshop (Science Academy)	1,53,580.00			Practical Examination Fee	88,571.00		
Maintenance of Online Admission Exp.	24,108.00			U-G Exam Visiting Team Exp.	20,000.00	4,74,708.00	
Maintenance of Website	9,000.00						
Maintenance of Xerox Machine	3,061.00						
Misc. Expenses	51,541.00						
Model Exhibition Expenses	8,800.00						
Municipality Tax	4,374.00						
TOTAL C/D				TOTAL C/D			



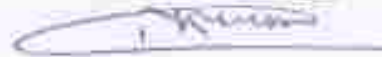
GOUR MAHAVIDYALAYA
P. O. MANDARBARI, DIST. MALDA (W. B.)

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

EXPENDITURE	INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 (CONTD.)		INCOME					
	TOTAL BUD	Rs.	P. Rs.	P.	TOTAL BUD	Rs.	P. Rs.	P.
To News Paper Journals		9,825.00						
Pipe Line Expense		9,825.00						
Plan and Estimate		29,370.00						
Postage & Stamp		1,642.00						
Printing Charge		10,332.00						
Printing & Stationery		88,426.00						
Repair & Maintenance		1,22,100.00						
Science Chemicals Expense		483.00						
Security Guard (Eastern Security)		58,540.00						
Security Guard (Rajgarj Ex-Security)		1,77,924.00						
Software Upgradation		1,58,120.00						
Stationery Articles Expense		13,793.04						
Telephone Bill Expenses		23,349.00						
Travelling & Conveyance		1,89,875.00						
U G Exam Visiting Team Exp.		30,000.00						
University Lab Practical Expenses		19,762.00						
University Practical Examination		1,259.00						
Karate Expense		9,007.00						
Youth Parliament Competition		3,500.00	72,14,003.59					
* Other Payments								
Centre Fee for Recruitment Exam		1,13,604.00						
UGC (FDP) Teacher Fellowship		9,853.00						
SSL (Last year's unpaid liability)		46,872.00	1,75,418.00					
* Depreciation on Fixed Assets			10,69,406.66					
* Excess of Income over Expenditure			9,09,076.32					
			<u>2,29,54,542.82</u>					

2,29,54,542.82

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



(M. K. KHATAN)
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	3,00,419.50	-	-	3,00,419.50
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	-	1,16,93,932.00
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	1,25,88,152.00	16,78,720.00	-	1,42,66,872.00
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	59,950.00	9,92,397.00
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	78,45,050.00	10,56,816.00	5,19,96,493.64

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	34,80,147.00	34,80,147.00	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 Executive	-	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	GSI	-	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	7,68,736.00	-	76,873.50	6,91,862.50
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 Rooms	3,47,108.00	-	34,710.80	3,12,397.20
7	Computer	9,03,451.36	2,24,350.00	2,81,852.84	8,45,858.52
8	Equipment	12,23,897.83	-	1,83,584.83	10,40,312.99
9	Furniture & Fixture	58,85,177.32	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	-	28,244.30	1,65,717.70
12	Laboratory Equipment	1,40,183.80	15,165.00	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	8,33,400.00	82,330.00	2,28,933.25	6,86,796.75
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	3,80,562.00	81,963.00	70,681.75	4,01,843.25
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	2,15,306.00	-	21,630.50	1,93,775.50
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	7,080.80	40,119.20
		4,19,04,534.10	46,92,267.00	50,65,488.95	4,15,31,414.15

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 31-03-2018
1	Festival /Salary Advance	2,50,720.00	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	3,02,650.00	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	52,990.00	-	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	38,04,134.00	25,58,829.00	1,81,51,022.00
4	FD with MDCCB Ltd.	6,21,687.00	-	-	6,21,687.00
		1,82,66,584.00	36,97,124.00	25,58,829.00	1,93,76,879.00

