

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



INTERNAL AUDITOR'S REPORT

We have examined the attached Balance Sheet of GOUR MAHAYADYALAYA, P. O. MANGALBARI, DIST. MALDA ( W. B. ) as at 31st March, 2010 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. 19,36,382.00, Rs. 5,28,466.00 has been paid during the year, Rs. 2,72,150.00 has been recovered during the year and closing balance is Rs. 21,92,698.00. 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.



**M. KHAITAN & CO.**  
*Chartered Accountants*  
112, Netaji Subhash Road  
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E-mail : mda\_mkhitan@rediffmail.com



**(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.

Contd. P - 3



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Subject to the above observations we further report that :-

(1) The Balance Sheet gives a true and fair view of the state of affairs of the College as at 31st March, 2020.

**AND**

(2) 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. KHAITAN )  
PROPRIETOR

Membership No. of ICAI - 052814

UDIN - 21062814AAAAHNT355



**T. D. MANGALAM DIST. HANDELCORP**

**BALANCE SHEET AS AT 31ST MARCH, 2020.**

	Bal.	P.	Bal.	P.	ASSET	Bal.	P.
<b>LIABILITIES</b>					<b>Fixed Assets</b>		
<b>General Fund</b>					As per Schedule - 4		
Opening Balance			10,21,758.79				4,49,35,834.29
Add - Excess of Income over Expenditure			0.07,010.00				27,07,308.00
					<b>Loans &amp; Advances</b>		
					As per Schedule - 5		
<b>Capital Fund</b>					<b>Investments</b>		
As per Schedule - 1					As per Schedule - 6		
<b>Others Fund</b>					<b>Cash &amp; Bank Balance</b>		
As per Schedule - 2					Cash in hand		
<b>Current Liabilities</b>					<b>Cash at bank</b>		
As per Schedule - 3					Axis Bank, 915010017221117		1,76,08,887.58
					Axis Bank, 9170100108108559		19,07,481.00
<b>U.G.C. Grant</b>					Axis Bank, 917010041514027		41,88,974.10
Opening Balance					Axis Bank, 9170100420033990		14,42,871.00
					MDCC Bank, 13100000059		25,85,587.20
					MDCC Bank, 13100001007.9		19,80,871.91
					MDCC Bank, 13100000027		1,43,082.00
<b>Excess Fund</b>					SBH, 11175388810		12,71,407.39
Opening Balance					SBH, Mangalam 30063000479		16,03,572.59
Add - Contribution					UCO Bank, 1114020000145		56,988.70
Add - Interest					UCO Bank, IB 3047		4,76,415.75
					SBH, Rusa, A/C No. 37747509000		32,34,391.70
<b>Less - Withdrawal</b>							3,95,54,619.53
							11,51,78,410.75

As per our report of even date attached.  
**F. M. KHANTAN & CO.**  
**CHARTERED ACCOUNTANTS**

*(Signature)*

**(M. K. KHETAN)**  
**PROMOTER**



**GOVERNMENT COLLEGE  
F. O. MADAGAN, DIST. MADAN (N.S.)**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022.**

RECEIPTS		Rs.	P.	Rs.	P.	By	PARTICULARS	Rs.	P.	Rs.	P.
<b>Grants &amp; Donations</b>				<b>14,98,150.00</b>							
Govt. Grant						Govt.					
Non Govt. 4101000102007	1,12,94,314.84					Government of B. C. A. Staff	62,400.00				
Non Govt. 4101000100000	18,22,075.00					Layoff Compensation Paid	4,41,000.00				
Non Govt. 4101000104000	43,49,078.80					Salary to Staff	284,08,118.00				
Govt. 4101000100000	13,83,204.00					Co-Ordinate Expenses	48,000.00				
Govt. 4101000100000	20,39,100.00					Remuneration to Guest Lecturer	15,69,333.00				
Govt. 4101000100000	45,97,794.07					Remuneration to NCT	2,75,000.00				
Govt. 4101000100000	1,45,893.00					Remuneration to Part Time Teachers	26,12,500.00				3,34,45,800.00
Govt. 4101000100000	12,72,788.00										
Govt. 4101000100000	28,05,292.58										
Govt. 4101000100000	58,897.29										
Govt. 4101000100000	4,09,898.79										
Govt. 4101000100000	1,22,27,848.00	6,20,49,201.42									
<b>Govt. Grants Received</b>											
Govt. for Part Time Teachers	26,12,500.00										
Govt. Grant	2,44,88,118.00										
Govt. 4101000100000											
Govt. 4101000100000	50,000.00										
Govt. 4101000100000	2,41,200.00										
Govt. 4101000100000	2,09,000.00	2,75,44,795.00									
Govt. 4101000100000	4,000.00										
<b>Donations &amp; Subsidies</b>											
Income Tax	88,20,480.00										
Income Tax (TD)	1,20,000.00										
Lottery	1,20,000.00										
Provision Fund	88,20,680.00										
Provision Fund - Contd)											
Income Tax	27,29,800.00										
Lottery	1,34,800.00										
Income Tax	11,881.00										
L. I. C. Premium	3,44,479.00										
Provisional Tax	1,38,180.00										
Teachers Subsidies	12,000.00	91,85,460.00									
<b>Balance of Income &amp; Subsidies</b>											
Income Tax	1,72,000.00										
Provision Fund	1,32,000.00	3,04,000.00									
<b>Expenses Paid (Direct)</b>											
DCA Course Fee	1,64,900.00										
DCA Lab Fee	18,500.00										
Conduct Fee	2,34,300.00										
DCI Fee	2,87,000.00										
Conduct Fee for Placement Exam	1,800.00										
Conduct Fee	3,30,400.00										
Exam Salary	18,20,012.00										
Examination Copy Fee	1,44,000.00										
Examination Fee	1,200.00										
Examination Expenses	4,80,400.00										
Material Charge Fee	2,70,700.00										
Total Fee	43,42,480.00										
Registration Charge	15,000.00										
Conduct Fee (Ex)	2,70,000.00										
Conduct Fee Material	1,30,000.00										
Conduct Fee	800.00										
Examination Expenses Fee	68,000.00										
Examination Salary Paid Fee	100.00										
Examination Fee	37,100.00										
Exam. Paper Selection	400.00										
Examination Expenses Fee	7,27,400.00										
Examination Conduct Fee	70,000.00										
Examination Exam Fee	23,47,480.00										
Exam Fee	4,08,979.00										
Examination Salary Fee	1,84,000.00										
Examination Fee	5,74,000.00										
Exam Fee	1,44,100.00										
Exam Fee	20,30,000.00										
Exam Fee	3,94,000.00										
Exam Fee	10,00,000.00										
Examination Salary Fee	88,00,000.00										
Examination Registration Fee	1,81,000.00	2,49,12,687.00									
<b>Expenses Paid (Indirect)</b>											
Salaries (Cont. of Chemistry)	4,48,000.00										
Salaries Computer Science Faculty (Cont)	4,30,400.00										
Senior Salary for Office Purpose	20,740.00										
Visiting Staff Salary & Staff	11,21,760.00										
Salaries to NCTA	14,02,000.00										
Fee & Other Expenses	48,841.00										
Examination for Women's Hostel	1,82,000.00										
Computer Geography Exam	47,000.00										
Proctor	3,72,700.00										
Director (Including expenses)	34,38,000.00										
Furniture & Fixtures	1,52,000.00										
Stationery Expenses	87,500.00										
Exam Material	4,25,300.00										
Water Filter	6,000.00										
Laboratory Equipment	1,88,000.00										
Career Service	4,78,000.00										62,68,800.00
<b>Other Fund Expenses</b>											
Examination Fee & Festival Fund	4,70,011.00										
Student Welfare Fund	2,40,000.00										
Student Health Fund	80,000.00										
Student Union Cultural Fund	16,81,000.00										
Spice Fund	47,000.00										21,88,010.00



**GOVERNMENT OF SRI LANKA**  
**PLANNING AND ECONOMIC DEVELOPMENT**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 2010 (CONT'D) - WHICH CONT'D**

<b>Receipts from various Govt Funds</b>			<b>Other Receipts</b>	
State Fund	2,18,260.00		Govt. Trust Fund	16,22,775.00
Lottery Fund	21,82,400.00		Advertisement Expenses	7,18,446.00
College Development Fund	2,57,325.00		Alarm Expenses	1,800.00
Common Stock Fund	2,18,200.00		Annual Membership Fee	11,800.00
Government Fund	95,22,800.00		Health Expenses	7,800.00
Grants-in-Aid	3,000.00		Insurance Expenses	12,900.00
State Fund	700.00		Post Fees	12,000.00
Lottery Development Fund	88,200.00		Bank Charges	8,212.50
Lottery Fund	6,55,200.00		Board Member Costs	14,000.00
Trust Fund	2,18,000.00		Book Binding Charges	2,100.00
State Capital Market	2,48,200.00		Cost of Principal Office	1,100.00
Reserve Fund	2,18,200.00		Costs for Expenses	2,94,000.00
Government Fund & Reserve Fund	2,28,200.00		Costs for Expenses University	18,62,000.00
State & Capital Fund	4,87,220.00		College Examinations Expenses	48,275.00
State Health Home Fund	12,000.00		College Hostel	1,800.00
State Welfare Fund	2,18,200.00	98,71,100.00	College Income	21,000.00
			College Service Expenses	10,000.00
<b>Grants-in-Aid</b>			Computer Printing & Maintenance	1,200.00
Grants-in-Aid from Treasury		27,81,000.00	Conventions Charges	1,000.00
			Cost Salary for Deputy Secy	2,400.00
<b>Other Receipts</b>			Directors & Sub-committee	3,000.00
Interest on Prudential Fund	14,10,377.00		Educational Tour Expenses	12,000.00
Interest on Savings Bank A/C	15,18,000.00		Excess Oil Payment	8,78,438.00
Interest on Savings Deposits	2,47,000.00		Examination Expenses	66,811.20
Interest on Fixed Deposit	3,87,100.00	38,94,477.00	E-Return Expenses	27,400.00
			E-Form Processing Fees	8,000.00
<b>Other Receipts</b>			Equipment Expenses	62,340.00
Unclaimed Dividend Proceeds	4,100.00		Fuel (Self)	98,470.00
Withdrawals of Margin Accounts	38,000.00		ICT Technical Committee	18,800.00
State Bank Receipts	2,000.00		Education Expenses	18,000.00
Govt. (PPF) Transfer Payments	12,000.00		Food & Oil	55,000.00
Govt. Fee	3,85,400.00	4,11,100.00	Games & Sports	48,800.00
			General Expenses	64,100.00
			Government Fund	8,770.00
			Government Fund of Reserve	18,000.00
			Income Expenses	1,807,100.00
			Keynote Addressing Fees	1,000.00
			Library Expenses	1,200.00
			Medical Expenses (General)	2,000.00
			Library Expenses (Special)	8,214.00
			Legal Expenses	700.00
			Loan Take-Over Expenses	8,170.00
			Maintenance of Office Furniture Etc.	12,000.00
			Maintenance of Vehicles	30,700.00
			Misc. Expenses	21,148.00
			Mobile Charges	2,300.00
			Municipality Tax	8,000.00
			NAFL Expenses	1,770.00
			Newspaper Journals	8,370.00
			Fire Life Expenses	2,500.00
			Printing & Stamp	1,000.00
			Medical Examination	2,78,200.00
			Printing & Stationery	85,000.00
			Rent & Maintenance	1,28,400.00
			Service Charges & Expenses	1,00,000.00
			Security Guard / Police Co-Security	2,71,000.00
			Senior Cyber Counting Cell	11,200.00
			State Welfare Activities	41,200.00
			Stamps & Magazine Expenses	3,000.00
			Swath Swasth & Eco Club	4,100.00
			Stationery Address Expenses	18,000.00
			Telephone Bill Expenses	8,000.00
			Training & Conferences	6,71,570.00
			Travel Fee Related	12,700.00
			Travel & other fees	22,47,384.00
			Various Technical Support Programmes	4,200.00
			University Physical Examination	2,400.00
			Vehicle Maintenance	8,800.00
			Wages Expenses	1,700.00
			Work Payment Committee	1,000.00
				<u>98,281,000.00</u>

W. D. Jayaratne



GOVT. BANGALORE UNIVERSITY  
 K. G. ANANDASWAMI STREET, BANGALORE 560075

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020(2019)

By	Bank Balance		
	GOVT COL (MIDWINTER EXAM)	1,00,000	
	GOVT COL (TERM) Teacher Fellowship	15,00,000	16,00,000
	<b>Class Income</b>		
	Govt College		85,718.00
	<b>Bank Balances</b>		
	Axis Bank, 5740001720171	1,75,86,807.86	
	Axis Bank, 57330091025420	18,41,880.00	
	Axis Bank, 57211224153007	41,86,074.76	
	Axis Bank, 571010054002988	14,43,211.36	
	HDFC Bank, 12180000000	33,58,887.20	
	HDFC Bank, 12180000000014	18,39,271.81	
	SBI Bank, 12180000000	1,43,852.00	
	SBI, 12170000000	12,71,427.20	
	SBI, Mysore/12180000000014	19,25,375.00	
	SBI Bank, 12140000000148	38,889.75	
	SBI Bank, BR 3647	4,79,412.75	
	SBI Bank, NO No. 12140000000	12,24,281.75	1,84,54,819.83

16,84,54,819.83

16,84,54,819.83

As per the result of audit done conducted  
 by M. SWAITAN & CO.  
**CHARTERED ACCOUNTANTS**

*(Signature)*

(M. K. KHEDAR)  
 PROPRIETOR



Page 201 February 2021

SCHOOL MAHAYODIYALAYA  
C/O. MANGALMUNDEE, HANDEK COLLEGE

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

DEBIT	Rs.		CREDIT	Rs.	
	Dr.	Cr.		Dr.	Cr.
<b>REVENUE</b>			<b>EXPENDITURE</b>		
Contribution to B. C. A. Staff	42,000.00		Collection from Students		
Co-Operative Expenses	45,000.00		BCA Course Fee		1,44,000.00
Contribution to Guest Lecturer	75,000.00		BCA Lab Fee		18,000.00
Contribution to NTA	6,75,000.00	25,08,100.00	Course Fee		2,25,000.00
			COC Fees		6,67,000.00
Monthly Fee Paid			Centre Fee for Measured Exam		1,000.00
Government Building Fee	2,07,000.00		Country Fee		6,36,400.00
Household Fee	6,75,000.00		Form Sales		79,00,000.00
Interest & Service Fees	2,75,000.00		Identity Card Fee		1,44,000.00
University Exam Fee	48,75,000.00		Laboratory Fee		1,000.00
University Registration Fee	9,24,000.00	16,38,100.00	Library Subscription		1,00,000.00
			Material Charges Fee		2,72,700.00
20th Anniversary			Tuition Fee		43,42,400.00
WPA Tuition Fee	16,00,000.00		Calculator Charge		13,000.00
Government Expenses	1,12,800.00		Course Fee Arts		2,56,000.00
Annual Expenditure	7,000.00		Course Fee Science		1,26,000.00
Annual Bookbinding Fee	17,000.00		Diploma Fee		600.00
Books Expenses	7,000.00		Document Verification Fee		10,000.00
Mobile Expenses	72,000.00		Duplicate Monthly Card Fee		100.00
Post Fee	12,000.00		Seating Fee		77,100.00
Room Charge	5,000.00		Music Fees Collection		400.00
Shed Construction Cost	74,000.00		Reassessment/Grading Fee		7,23,400.00
Shed Repairing Charges	2,000.00		System Upd. Charges Fees		72,000.00
Shed for Principal Office	1,100.00		Tuition & Other Fees		25,47,354.21
Tea Fee Expenses	2,34,100.00		WPA Form		4,08,573.27
Tea Fee Expenses (Monthly)	14,80,000.00		University Syllabus Fee		1,44,000.00
College Administrative Expenses	40,000.00		Examination Fee		2,14,000.00
College Hostel	1,000.00		House Fee		1,44,000.00
College Journal	21,000.00		Centre Fee		24,26,000.00
College Seminar Expenses	22,000.00		Electron Fee		1,24,000.00
College Bus Running & Maintenance	1,000.00		Material Fee		10,00,000.00
Contingency Charges	1,000.00		University Exam Fee		54,82,000.00
Cost Entry for Library Dept	2,400.00		University Registration Fee		6,24,000.00
Current & Miscellaneous	3,000.00				1,38,15,000.00
Gasoline Tax Expenses	12,000.00				
Goods Bill Payment	6,75,400.00		<b>Interest Received</b>		
Government Expenses	64,800.00		Interest on Savings Bank AC		14,78,000.00
Grants Expenses	27,400.00		Interest on Savings (HUSA)		2,47,000.00
IT/Computer Processing Fee	6,000.00		Interest on Fixed Deposit		2,87,500.00
Inventory Expenses	61,840.00				2,84,100.00
Lab Cost	18,400.00				
Lab Practical Expenditure	10,000.00		<b>Other Collected</b>		
Material Expenses	13,000.00		Ex-Gratia Fee		1,000.00
Post & Car	60,000.00		Practical Fee		4,10,000.00
Salaries & Wages	44,400.00		Refundable University Receipts		4,10,000.00
Printing Expenses	34,000.00		Membership of Alumni Association		30,000.00
Provision Fee	9,700.00		Room Rent Received		8,000.00
Provision Paid to Buyer	14,000.00		UDC/JDY Teacher Fellowship		18,000.00
Provision Expenses	4,69,700.00		WPA Fee		1,00,000.00
Provision Expenses	1,000.00				
Provision Expenses	1,000.00				
Provision Expenses (Computer)	2,000.00				
Provision Expenses (Printer)	4,204.00				
Provision Expenses	700.00				
Provision Expenses	5,200.00				
Provision Expenses of Online Admission Card	72,000.00				
Provision Expenses of Website	67,700.00				
Provision Expenses	31,100.00				
Provision Expenses	2,000.00				
Provision Expenses	6,000.00				

Total





GOVERNMENT OF PUNJAB  
P. O. MANSA (P.O. DIST. MANSA) (P. S.)

**BUDGET & EXPENDITURE ACCOUNT FOR THE YEAR 1960-61 (EST. MARCH, 1960 (CONT'D.))**

DETAILS	1960		1959	1958	
	Rs.	P. Ps.		Rs.	P. Ps.
WAC Expenses		5,775.00			
New Paper Journals		5,375.00			
Post Line Expenses		2,200.00			
Storage & Stamp		1,011.00			
Travel Expenses	5,70,000.00				
Printing & Stationery		20,000.00			
Books & Manuscripts		1,26,600.00			
General Chemical Expenses		1,00,000.00			
Security Guard (Salaries & Security)		2,77,000.00			
Security Guard (Contracting Call)		11,041.00			
Security Welfare Allowance		21,000.00			
Security & Messing Expenses		5,000.00			
Security Guard & Fire Club		4,145.00			
Security Allowance Expenses		70,000.00			
Insurance DR Expenses		5,000.00			
Traveling & Conveyance	2,11,573.00				
Travel Pass Return		12,701.00			
Travel & other Pass	15,47,004.21				
Security Tobacco Control Programme		4,000.00			
Security Medical Expenses		2,400.00			
Security Development		5,000.00			
Other Expenses		1,145.00			
Total Estimated Expenditure		<u>12,861.00</u>	86,12,861.00		
GRN Payments					
GRN DR (Security Guard)		2,001.00			
GRN PDR (House Allowance)		<u>13,000.00</u>	12,861.00		
Balance on Hand			81,00,000.00		
Balance of Income over Expenditure			6,07,819.00		
		<u>1,34,861.00</u>			
					<u>1,34,861.00</u>

As per our report of verification attached,  
I, M. K. KHATTA & CO.  
CHARTERED ACCOUNTANTS



(M. K. KHATTAR)  
PROFESSOR



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

**SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH, 2022.**

Schedule - 1

Capital Fund					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	UGC Grant Received	Govt Grant Received	Closing Balance as on 31-03-2022
1	Running Fund	1,27,88,342.85	-	-	1,27,88,342.85
2	Furniture Fixture Fund	3,00,419.00	-	-	3,00,419.00
3	Equipment Fund	21,78,307.85	-	-	21,78,307.85
4	Library Fund	10,84,898.00	-	-	10,84,898.00
5	Library Building	30,00,000.00	-	-	30,00,000.00
6	MP Land Fund	18,89,387.00	-	-	18,89,387.00
		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 31-03-2022
1	Amalgam Fund	7,84,038.88	5,16,348.66	-	13,00,387.54
2	Building Fund	65,78,844.00	21,82,400.00	-	87,61,244.00
3	College Examination Fund	20,10,844.40	2,87,325.00	-	22,98,169.40
4	Common Room Fund	2,47,762.00	2,16,345.66	-	4,64,107.66
5	Computer Fund	12,370.00	-	-	12,370.00
6	Development Fund	1,13,89,132.00	26,22,800.00	-	1,40,11,932.00
7	Donation Fund	99,870.00	690.00	-	1,00,560.00
8	Laboratory Caution Deposit	7,90,300.00	20,200.00	-	8,10,500.00
9	Laboratory Fund	1,42,74,372.50	19,33,252.00	-	1,62,07,624.50
10	Library Caution Deposit	30,20,300.00	2,30,300.00	-	32,50,600.00
11	Library Fund	33,14,293.17	-	-	33,14,293.17
12	MP Land Fund	7,098.50	-	-	7,098.50
13	Migama Fund	10,75,324.00	2,16,240.00	-	12,91,564.00
14	N. C. C. Fund	-12,882.50	-	-	-12,882.50
15	Garhwal Poo & Festival Fund	3,84,800.00	2,88,320.00	5,76,511.00	97,589.00
16	Sports Fund	3,40,149.00	-	47,500.00	2,92,649.00
17	Student Health Home Fund	1,21,549.00	73,080.00	99,360.00	1,34,469.00
18	Student Welfare Fund	9,32,337.00	2,16,240.00	2,45,900.00	9,27,177.00
19	Student Union Cultural Fund	8,87,338.00	4,48,220.00	12,61,208.00	74,110.00
20	University Fees Fund	18,98,040.00	-	-	18,98,040.00
		5,10,58,493.84	88,52,545.66	21,84,477.00	5,87,83,561.84

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 31-03-2022
1	Grant for P. T. Lecture	1,29,741.00	38,13,762.00	38,13,762.00	1,29,741.00
2	Salary Grant	23,98,998.00	2,84,95,108.00	2,84,95,108.00	23,98,998.00
3	Govt. Grant (RUSA 2.0)	1,00,00,000.00	-	-	1,00,00,000.00
4	Lecture Workshop Science Society Grant	-	30,958.00	-	30,958.00
5	Gymnasium Grant	-	3,00,000.00	-	3,00,000.00
6	Scholarship Grant	-	4,000.00	-	4,000.00
7	West Bengal Govt. Officer of the Education	3,99,783.00	-	-	3,99,783.00
8	Employees Co-op. Credit Society Ltd.	30.00	27,03,903.00	27,03,903.00	30.00
9	G.S.I	82,618.00	1,34,032.00	1,86,312.00	48,318.00
10	Income Tax (TDS)	-	1,51,229.00	23,693.00	1,27,536.00
11	IGST	-	1,28,448.00	1,410.00	1,27,038.00
		1,30,18,156.00	3,54,80,488.00	3,49,35,276.00	1,35,73,348.00



Schedule - 4

Fixed Assets					
Sr No.	Particulars	Opening Balance as on 31-03-2018	Addition during the year	Depreciation	Closing Balance as on 31-03-2019
1	Additional Class Room	10,62,562.00	-	1,36,238.29	12,64,744.81
2	Audio Visual Equipment	71,807.10	-	10,728.07	60,781.34
3	Science Lab Building	6,31,881.00	-	69,186.18	8,22,676.28
4	Building	2,50,78,287.63	10,68,870.00	28,78,885.78	2,41,91,871.85
5	CC Camera	28,194.30	-	3,928.20	22,266.01
6	Computer Room	3,12,397.30	-	31,239.72	2,61,187.46
7	Computer	8,45,518.22	39,36,168.00	10,59,556.63	37,66,519.84
8	Equipment	10,40,212.90	-	1,58,948.84	8,94,265.91
9	Specification for Women's Hostel	-	2,92,807.00	58,876.09	3,20,630.98
10	Pipe & Other Equipment	-	68,541.00	10,281.15	58,259.85
11	Furniture & Fixture	11,38,018.88	1,92,280.00	5,32,727.88	47,94,531.83
12	Furniture & Fixture (old)	48,071.70	-	4,407.87	39,668.13
13	Generator	1,65,777.70	-	24,897.88	1,40,880.89
14	Inverter Battery	-	23,745.00	3,581.00	20,179.00
15	Investment for RUSA	-	14,87,889.00	2,04,838.85	12,72,859.18
16	Laboratory Equipment	1,32,007.88	1,08,280.00	35,744.70	2,02,833.28
17	Lamination Machine	844.20	-	81.84	462.82
18	Land	5,18,287.00	-	-	5,18,287.00
19	Library Books	8,92,728.78	4,78,382.00	2,01,548.44	8,74,856.31
20	Library Building	34,78,881.00	-	5,47,658.18	31,30,723.71
21	Projector	-	2,73,769.00	41,088.80	2,32,733.20
22	Rain Water Harvesting System	1,41,871.40	-	21,288.50	1,21,674.84
23	Science Instruments	4,01,883.24	81,838.00	70,553.60	3,98,897.50
24	Solar Power Plant	2,93,297.85	-	44,003.89	2,49,294.28
25	Water Filter	99,840.40	8,400.00	18,350.00	90,890.40
26	Weather Equipment	48,433.71	-	8,863.41	39,499.54
27	Virtual Class Room	1,33,774.50	11,31,793.00	1,32,556.45	11,91,991.05
28	Video Machine	77,163.90	2,31,323.00	48,773.90	2,58,213.00
29	AV Condon Machine	26,471.00	-	4,271.25	24,203.75
30	Music Hand Set	40,120.00	-	5,018.00	34,102.00
		4,15,31,474.78	80,99,890.00	81,05,939.80	4,45,29,834.32

Schedule - 5

Loans & Advances					
Sr No.	Particulars	Opening Balance as on 31-03-2018	Addition during the year	Recovery during the year	Closing Balance as on 31-03-2019
1	Faculty Salary Advance	3,57,720.00	2,30,000.00	1,22,000.00	4,65,720.00
2	Advance	19,38,380.00	3,28,458.00	2,72,150.00	21,82,588.00
3	Pipe Bonus Advance	87,000.00	40,000.00	-	97,000.00
		23,51,080.00	6,00,458.00	3,94,150.00	27,57,388.00

Schedule - 6

Investment					
Sr No.	Particulars	Opening Balance as on 31-03-2018	Addition during the year	Recovery/Withdrawal during the year	Closing Balance as on 31-03-2019
1	G. M. Employees' Credit Society Ltd.	2,42,360.00	-	-	2,42,360.00
2	Investment with RUSA	3,61,216.00	-	-	3,61,216.00
3	P.F. with Treasury	1,81,51,032.00	44,40,298.00	27,01,804.00	1,97,99,526.00
4	FD with MCOB Ltd.	8,21,687.00	1,82,61,357.00	-	1,98,83,044.00
		1,69,78,875.00	1,47,81,655.00	27,01,804.00	3,12,86,726.00

