

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.



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(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



OCUH MAHADEWALAYA
P. O. MANGALBARI, DIST. MALDA, W.B.
BALANCE SHEET AS AT 31st MARCH, 2021.

	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
LIABILITIES				
<u>General Fund</u>				
Opening Balance	1,34,140.14			
Add - Excess of Income over Expenditure	40,98,045.14			
		39,61,905.00		4,06,32,407.89
<u>Capital Fund</u>				
As per Schedule - 1	2,23,76,530.25			
<u>Others Fund</u>				
As per Schedule - 2	6,59,07,700.64			3,56,64,761.00
<u>Current Liabilities</u>				
As per Schedule - 3	1,67,76,290.00			17,321.50
<u>U.G.C. Grant</u>				
Opening Balances				
<u>Provident Fund</u>				
Opening Balance	1,07,99,516.00			3,36,02,238.45
Add - Contribution	31,62,000.00			20,52,036.00
Add - Interest	15,94,855.00			38,88,653.30
	2,45,76,371.00			14,85,700.60
Less - Withdrawal	3,98,824.00			33,89,321.20
		2,41,77,547.00		18,00,975.91
				1,43,274.00
				12,70,768.30
				6,51,014.09
				55,643.45
				3,15,293.50
				2,30,775.00
				17,44,289.70
		13,52,78,990.89		5,06,10,863.50
				13,52,78,990.89

As per our report of even date attached.

For M. KHAITAN & CO.
CHARTERED ACCOUNTANTS



(M. K. KHETAN)
PROPRIETOR



GOURMAHAVIDYALAYA
P. O. MANJALARI DIST. MALDA (W. B.)

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

RECEIPTS	By		P		PAYMENTS	By		P	
	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.
Opening Balance					By Salary				
Cash in hand				53,718.50	Remuneration to S. C. A. Staff		1,72,300.00		
Gifts & Bank					Leave Encashment Paid		3,13,000.00		
Govt. Bank, 410210017021917	1,70,06,897.88				Salary to Staff		3,00,32,300.00		
Govt. Bank, 317110041085819	10,91,400.00				Ex-Gratia Expenses		92,000.00		
Govt. Bank, 317110041914021	41,68,874.10				Remuneration to Guest Lecturer		1,04,800.00		
Govt. Bank, 317110042832660	14,42,871.00				Remuneration for Data Entry		3,500.00		
SCDC Bank, 121080029999	20,94,587.20				Remuneration to NTS		8,60,500.00		
SCDC Bank, 121080018975	18,80,871.91				Remuneration to SACT		1,00,94,700.00		
SCDC Bank, 121080000227	1,43,563.00				Remuneration to Part Time Teachers		14,94,025.00		4,84,83,830.00
Govt. Bank, 1111020016	12,71,407.36				University Fee Paid				
Govt. Bank, 3105000472	18,03,872.89				Reassessment/Security Fee		1,44,140.00		
SCDC Bank, 1114020000145	32,588.70				Marksheet Fee		4,82,300.00		
SCDC Bank, 108 5047	4,75,415.75				Materials & Services Fees		200.00		
Govt. Bank, A/C No. 2734798838	32,34,391.70		2,85,34,819.65		University Exam Fee		10,87,000.00		
					University Registration Fee		18,200.00		24,95,340.00
Govt. Grants Received					Loans & Advances				
Govt. to Part Time Teachers	14,54,025.00				Advance		2,64,100.00		
Salary Dept.	3,38,32,300.00				Festival Advance		40,000.00		
Leave Encashment Grant	673,000.00				Festival PTTD		32,500.00		
Govt. Received for SACT	1,08,94,700.00		4,70,84,130.00		Salary Advance		3,70,000.00		
					Provident Fund Disturbed		3,90,524.70		13,95,490.00
Interest & Dividend					Investments				
Income Tax	27,22,305.00				Investment on Provident Fund				10,94,455.00
Dividend Fund	31,83,000.00				Deposit & Deductions				
Employee Co-op. Credit Society Ltd.					Income Tax		27,30,594.00		
Govt. Bank	20,87,800.00				Income Tax (TDS)		1,37,500.00		
Govt.	48,994.00				Govt.		1,27,045.00		
L. I. C. Premium	2,38,571.00				Provident Fund		31,82,000.00		
Professional Tax	1,81,790.00		89,43,709.00		Employee Co-op. Credit Society Ltd.		24,87,400.00		
Teachers Subscription	12,550.00				Govt.		48,994.00		
					G.S.L.I (GB)		46,518.00		
Interest on Loans & Advances					L. I. C. Premium		2,19,314.58		
Advance	11,81,350.00				Professional Tax		1,81,790.00		
Festival Advance	54,000.00				Teachers Subscription		12,550.00		33,45,609.00
Festival PTTD	15,000.00				Expenses for Fixed Assets				
Salary Advance	2,70,000.00		14,40,340.00		Building		4,90,847.00		
					Land & Building		68,68,574.00		
Collection from Students					Computer		8,62,800.00		
SCA Course Fee	4,34,000.00				Furniture & Fixtures		32,400.00		
SCA Lab Fee	42,500.00				School Instruments		8,901.00		
S. C. A. Practical Exams Received	7,028.00				Mobiles		18,980.00		
Library Subscription Fee Received	6,38,500.00				Equipments		3,700.00		
Class Fee	2,44,000.00				Miscellaneous		10,000.00		
Course Fee for Recruitment Exam	3,100.00				Library Books		89,185.00		97,84,820.00
Examination Fee	3,27,480.00				Other Fund Expenses				
Library Card & Online Fee	1,330.00				Athletic Fund		40,350.00		
Library Card Fee	1,28,750.00				Religious Pujas & Festival Fund		3,88,752.00		
Library Subscription	2,80,200.00				Student Welfare Fund		1,01,140.00		
Materials & Services Fees (University)	100.00				Student Health Home		27,200.00		
Travel Fee	72,45,781.57				Union & Cultural Fund		87,180.00		
Commission Charges	1,400.00				Student Union Cultural Fund		13,300.00		
Contract Fee, A/c	4,000.00				Student Union Election Fee Received		870.00		
Document Verification Fee	1,000.00				Sports Fund		1,940.00		7,00,452.00
Duplicate Identity Card Fee	1,000.00								
Stationery Fee	48,250.00								
Govt. Fee Collector	1,87,640.00								
Reassessment/Security Fee	54,645.00								
Systems Union Election Fees	35,060.00								
Tuition & Other Fees	2,28,58,305.78								
University Sports Fee	3,290.00								
Insurance Fee	5,74,250.00								
Stationery Fee	5,11,238.00								
Govt. Bank/ Govt. University Received	1,08,290.00								
University Mark Sheet Fees Received	6,22,300.00								
University Exam Fee	37,17,100.00								
Stationery Fee	400.00								
University Exam Fee Received	800.00								
University Registration Fee	6,52,400.00		8,66,74,979.23						

Contd.



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

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

Colleges from Students (Other Fund)			By Other Expenses	
Alumni Fund	1,36,490.00		50% Tuition Fee	24,38,250.00
Building Fund	19,80,100.00		Advertisement Expenses	56,537.00
College Facilitation Fund	2,71,225.00		Auto Service Charges Paid	55,300.00
College Staff Fund	1,06,400.00		Aquatic Expenses	17,542.50
Development Fund	22,52,702.00		Audit Fees	30,000.00
Library Capital Money	1,05,200.00		Bank Charges	12,102.00
Laboratory Fund	24,28,265.00		Book Binding Charges	1,330.00
Library Capital Money	3,21,200.00		Books & Journal Expenses	17,000.00
Magazine Fund	1,88,490.00		Centre Fee Expenses	720.00
Students Pige & Festival Fund	2,83,500.00		Centre Fee Expenses University	500.00
Music & Culture Fund	3,28,500.00		College Examination Expenses	2,619.00
Students from Culture Fund	3,200.00		College Seminar Expenses	4,280.00
Students Health Home Fund	72,040.00		Census Fees Paid	150.00
Student Welfare Fund	1,95,470.00	88,80,607.00	CCC Fees Paid	58,000.00
			College Welfare Expenses	1,500.00
			Contingencies Expenses	5,000.00
			Course Fee Science Paid	5,000.00
			Covid 19	38,867.00
			Courtesy Room Fund	40,290.00
			Cultural Function	3,48,378.00
			Data Entry	2,000.00
			Donation Charges	23,000.00
			Development Fund	8,86,888.00
			Educational Tour Expenses	3,000.00
			Electric Bill Payment	2,78,884.00
			Entertainment Expenses	34,522.00
			E-Retum Expenses	1,200.00
			E-Tender Processing Fees	20,400.00
			Fare Vial	10,450.00
			B & C A Course Fee Paid	4,500.00
			B & C A Laboratory Fee Paid	700.00
			BOS Practical Examination	2,328.00
			Fuel & Oil	11,758.00
			Games & Sports	50,000.00
			Gendering Expenses	22,800.00
			Generator Fees Paid	67,150.00
			Honorarium Paid	3,200.00
			Honorarium Paid to Bursar	27,300.00
			Honorarium Paid to P.T. Staff Room Con	25,000.00
			Honorarium to Accountant	26,800.00
			Honorarium to Head Clerk	18,500.00
			Honorarium to Principal	64,000.00
			Identity Card Fee Paid	20,800.00
			Inspection Fees	40,000.00
			International Scanner	31,010.00
			Internet Expenses	1,74,804.00
			Karyakarma Upgrading Fees	3,120.00
			Library Subscription Paid	4,800.00
			Laboratory Caution Fund	3,900.00
			Laboratory Fund	15,000.00
			Library Capital Deposit Fund	9,100.00
			Maintenance of Online Admission Exp	87,752.00
			Maintenance of Xerox Machine	7,000.00
			Misc. Expenses	18,575.00
			Mobile Recharges	3,785.00
			Municipality Tax	3,000.00
			Master Card Charges	890.00
			Magazine Fund	40,280.00
			News Paper Journals	2,875.00
			National Website	5,300.00
			N-Lit Membership	5,500.00
			Pipe Line Expenses	7,485.00
			Postage & Stamp	2,060.00
			Practical Examination/Computer Sciences	12,000.00
			Practical Exam (Geography)	5,741.00
			Practical Fee Paid	250.00
			Printing & Stationery	40,510.00
			Rental & Maintenance	10,990.00
			Science Chemicals Expenses	17,070.00
			SMS Charges on Online Software	5,000.00
			Security Guard (Nagar) Ex Security	2,25,280.00
			Telephone Bill Expense	6,324.00
			Traveling & Conveyance	44,440.00
			Tuition Fee Refund	24,070.00
			Tuition & other fees	2,29,58,305.78



Contd.

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021 (CONT'D)

Admission Fee Paid	₹ 1,100.00	
U.C.C Grant	10,02,000.00	
Y.M. Fee Paid	₹ 7,100.00	
Xerox Expenses	41,864.00	
Govt Grant (RUSA 2.0)	1,00,00,000.00	
Gymnasium Grant	3,00,000.00	
Lecturer Workshop (Science Academy Grant)	30,000.00	
Scholarship Grant	4,000.00	
West Bengal Govt. Officer of the Executive	3,09,783.00	4,07,00,783.12

* **Conting. Balance**
Cash at hand

17,321.50

Cash at Bank		
Axis Bank, 910010017221317	3,33,02,208.40	
Axis Bank, 917010091005858	20,02,000.00	
Axis Bank, 017010041014024	38,80,553.30	
Axis Bank, 91010042253396	14,96,700.80	
MDCC Bank, 131000009000	₹ 89,321.20	
MDCC Bank, 13100001007-8	18,80,075.91	
MDCC Bank, 131000000027	1,40,274.00	
SBI, 1117050018	12,70,759.30	
SBI, Mangaluri 30030829478	8,51,014.08	
UCO Bank, 11-40200000145	55,843.48	
UCO Bank, SB 9047	3,16,283.50	
SBI, Bismar (A/c No. 02001007000401)	2,30,775.00	
SBI, Russa, A/C No. 2774709855	17,44,250.70	3,08,77,863.50

10,41,55,445.12

10,41,55,445.12

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



(M. K. KHAITAN)
PROVISION



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

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

PARTICULARS	INCOME			EXPENDITURE		
	Rs.	P.	Rs.	Rs.	P.	Rs.
Income						
Collection from Students						
BCA Course Fee				4,64,500.00		
BCA Lab Fee				45,500.00		
B.C.A Practical Exam Received				2,328.00		
Campus Verification Fee Received				5,98,500.00		
Course Fee				2,44,850.00		
Centre Fee for Recruitment Exam				2,100.00		
Generator Fee				3,27,450.00		
Identity Card & Diploma Fee				1,300.00		
Identity Card Fee				1,28,760.00		
Library subscription				3,65,250.00		
Materials & Services Fees (University)				100.00		
Tuition Fee				12,25,781.57		
Cancellation Charges				1,450.00		
Course Fee Arts				4,000.00		
Document Verification Fee				1,000.00		
Duplicate Identity Card Fee				1,500.00		
Smoking fees				48,580.00		
Misc. Fees Collection				1,57,642.00		
Reassessment/Scrutiny Fee				34,648.00		
Tuition & Other Fees				2,26,58,006.78		
University Sports Fee				8,290.00		
Admission Fee				5,74,250.00		
Electric Fee				5,11,290.00		
Mark Sheet Fee University Received				1,05,500.00		
University Mark Sheet Fees Received				8,22,500.00		
Transfer Fee				450.00		
University Lab Exam Fee Received				800.00		
University Exam Fee				27,17,100.00		
University Registration Fee				5,82,400.00		
				<u>3,87,99,316.33</u>		
Interest Received						
Interest on Savings (Bank A/C)				13,88,175.00		
Interest on Savings (RUSA)				1,25,368.00		
Interest on Fixed Deposit				5,81,808.00		
				<u>17,95,351.00</u>		
Grant Collection						
Kangaroo Uploading Receipts				1,640.00		
Room Rent Received				9,600.00		
WiFi Fee				3,27,450.00		
Annual Membership Fees (Online Journal)				1,000.00		
Agri Service Charge Received				1,30,880.00		
TDS Refund by Bank				4,540.00		
Youth Parliament Competition				90,000.00		
Salary Reimbursement from SACT				12,00,000.00		
				<u>17,70,410.00</u>		
Expenditure						
Salaries to B. C. A. Staff	1,72,500.00					
Staff Expenses	62,500.00					
Salaries to Guest Lecturer	6,04,800.00					
Salaries to NTS	8,66,000.00					
Salaries to Data Entry	3,330.00		18,19,330.00			
Books Fee Paid						
Assessment/Scrutiny Fee	1,44,148.00					
Branch Fee	4,65,900.00					
Bus & Services Fees	200.00					
Entry Exam Fee	18,67,800.00					
Entry Registration Fee	18,300.00		24,56,048.00			
Excesses						
Tuition Fees	24,39,230.00					
Assessment Expenses	26,527.00					
Library Charges Paid	35,300.00					
Bus Expenses	17,642.00					
Fees	30,000.00					
Charges	12,100.00					
Printing Charges	1,300.00					
U. & Journal Expenses	17,500.00					
U. Fee Expenses	225.00					
U. Fee Expenses University	200.00					
U. Examination Expenses	2,075.00					
U. Service Expenses	4,200.00					
U. Fees Paid	150.00					
U. Fees Paid	58,000.00					
U. Welfare Expenses	3,500.00					
U. Welfare Expenses	5,000.00					
U. Fee Service Paid	6,000.00					
U. U.	38,947.00					
U. U.	3,000.00					
U. U.	22,520.00					
U. U. Tour Expenses	3,000.00					
U. U. Payment	2,76,134.00					
U. U. Expenses	34,822.00					
U. U. Expenses	1,050.00					
U. U. Processing Fee	26,400.00					
U. U.	10,450.00					
U. U. Course Fee Paid	4,800.00					
U. U. Laboratory Fee Paid	100.00					
U. U. Coordinator	2,328.00					
U. U.	11,108.00					
U. U. Funds	9,89,378.00					
U. U. & Sports	88,300.00					
U. U. Expenses	22,800.00					
U. U. Fee Paid	87,150.00					
U. U. Paid	3,300.00					
U. U. Paid to Bus	27,500.00					
U. U. Paid to Pujan Kanti Das	21,300.00					
U. U. to Accountant	28,500.00					
U. U. to Head Clerk	14,500.00					
U. U. to Principal	64,300.00					
U. U. Fee Paid	28,900.00					
U. U.	9,255.00					
U. U. Fees	40,000.00					
U. U. Seminar	31,012.00					
U. U. Expenses	1,74,634.00					
U. U. Uploading Fee	3,120.00					
U. U. Subscription Paid	4,800.00					
U. U. (Caution Fund)	3,800.00					
U. U. of Online Admission Exp	87,792.00					
U. U. of Keros Machine	1,300.00					
U. U.	18,878.00					
U. U. Recharges	3,795.00					
U. U. Tax	8,000.00					
U. U. Card Charges	600.00					
U. U. Journals	2,875.00					
U. U. Stationery	9,000.00					
U. U. Membership	3,300.00					

Contd.



GOUR BHAVI VIDYALAYA
P. O. MINGALSHI, DIST. MALDA (W. B.)

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

Particulars	Rs.		P. Rs.		INCOME	Rs.		P. Rs.	
By Balance Brought Forward									
By Sale of Old Furniture		7,485.00							
By Sale of Old Furniture		2,063.00							
By Sale of Old Furniture (Computer Science)		13,000.00							
By Sale of Old Furniture (Geography)		3,741.00							
By Sale of Old Furniture		350.00							
By Sale of Old Furniture		43,510.00							
By Sale of Old Furniture		19,500.00							
By Sale of Old Furniture		17,072.00							
By Sale of Old Furniture		8,000.00							
By Sale of Old Furniture (Rajini E-Security)		2,75,200.00							
By Sale of Old Furniture		8,334.00							
By Sale of Old Furniture		44,442.00							
By Sale of Old Furniture		24,375.00							
By Sale of Old Furniture		2,28,98,308.74							
By Sale of Old Furniture		9,150.00							
By Sale of Old Furniture		67,188.00							
By Sale of Old Furniture		41,864.00		2,86,58,889.74					
By Depreciation on Fixed Assets				81,77,848.43					
By Depreciation on Fixed Assets				40,98,045.14					
				<u>4,27,05,089.31</u>					<u>4,27,05,089.31</u>

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

(Signature)

(M. K. KHATAN)
PROPRIETOR



Date: 31st October, 2021

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

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

Schedule - 1

Capital Fund					
Sr. 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	10,64,808.00	-	-	10,64,808.00
5	Library Building	30,00,000.00	-	-	30,00,000.00
6	MP Led Fund	18,69,557.00	-	-	18,69,557.00
		2,19,76,775.25	3,99,763.00	-	2,22,76,538.25

Schedule - 2

Other Funds					
Sr. 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	22,97,988.42	2,71,225.00	-	25,69,213.42
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	8,68,958.00	1,55,40,476.00
7	Diploma Fund	97,390.00	-	-	97,390.00
8	Laboratory Caution Deposit	8,70,500.00	1,06,000.00	-	9,76,500.00
9	Laboratory Fund	1,01,98,122.00	24,29,395.00	15,060.00	1,26,09,427.00
10	Library Caution Deposit	33,15,620.00	3,31,200.00	9,100.00	36,40,620.00
11	Library Fund	33,14,293.17	-	-	33,14,293.17
12	MP Led Fund	7,966.00	-	-	7,966.00
13	Magazine Fund	12,92,054.00	1,96,490.00	40,290.00	14,48,264.00
14	N. O. O. Fund	-12,882.50	-	-	-12,882.50
15	Sarawati Puja & Festival Fund	97,518.00	2,62,605.00	3,98,712.00	-16,689.00
16	Sports Fund	4,82,648.00	-	1,940.00	4,80,708.00
17	Student Health Home Fund	1,34,469.00	73,040.00	77,200.00	1,30,309.00
18	Student Welfare Fund	6,27,737.00	1,86,470.00	3,01,160.00	10,23,017.00
19	Student Union Cultural Fund	74,350.00	3,31,550.00	80,150.00	2,25,750.00
20	Student Union Election Fund	-	35,660.00	970.00	34,690.00
21	University Fees Fund	18,68,040.00	-	-	18,68,040.00
		3,87,61,581.54	68,96,317.00	16,72,178.00	4,59,85,700.54

Schedule - 3

Current Liabilities					
Sr. 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. Lecturer/Teachers	1,26,741.00	14,84,025.00	14,84,025.00	1,26,741.00
2	Salary Grant	23,96,886.00	3,38,32,366.00	3,38,32,366.00	23,96,886.00
3	Grant for SACT	-	1,09,94,759.00	1,09,94,759.00	-
4	Govt. Grant (RLBA 2.0)	1,00,00,000.00	1,50,00,000.00	1,00,00,000.00	1,50,00,000.00
5	Lecture Workance (Science Academy Grant)	30,956.00	-	-	30,956.00
6	Gymnasium Grant	3,00,000.00	-	3,00,000.00	-
7	Scholarship Grant	4,000.00	-	4,000.00	-
8	West Bengal Govt. Official of the Executive	3,99,763.00	-	3,99,763.00	-
9	Employees Co-op. Credit Society Ltd.	20.00	25,87,806.00	25,87,806.00	20.00
10	GSLI	48,318.00	48,854.00	95,972.00	-
11	Income Tax (TDS)	1,37,538.00	-	1,37,538.00	-
12	GST	1,27,048.00	-	1,27,048.00	-
13	L. I. C.	-	2,38,571.00	2,19,314.00	19,257.00
14	Science Academic Grant	-	30,956.00	30,956.00	-
15	L. 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

Sl. No.	Particulars	Fixed Assets			Closing Balance as on 31-03-2021
		Opening Balance as on 01-04-2020	Addition during the year	Depreciation	
1	Additional Class Room	12,44,144.61	-	1,24,414.46	11,19,730.15
2	Audio Visual Equipment	60,761.04	-	9,117.18	51,643.86
3	Society Lab Building	0,22,675.35	-	62,297.54	6,60,407.81
4	Building	2,40,91,971.87	73,59,221.00	31,45,119.29	2,83,06,073.58
5	CC Camera	22,260.01	-	3,339.90	18,920.11
6	Computer Room	2,81,157.68	-	28,116.75	2,53,041.73
7	Computer	32,95,519.89	6,62,805.00	9,87,351.22	29,81,069.67
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	58,259.65	-	8,738.68	49,520.97
11	Furniture & Fixture	47,94,551.63	52,400.00	4,84,895.18	43,62,256.47
12	Furniture & Fixture (Hostel)	39,668.13	-	3,968.81	35,701.32
13	Generator	1,40,880.05	-	21,129.01	1,19,751.04
14	Inverter Battery	20,179.00	-	3,026.55	17,152.45
15	Instrument for RLISA	12,72,959.15	-	1,90,943.87	10,82,015.28
16	Laboratory Equipment	2,02,553.28	-	30,382.96	1,72,170.32
17	Lamination Machine	462.92	-	88.29	374.63
18	Land	5,18,247.00	-	-	5,18,247.00
19	Library Books	9,74,039.31	68,103.00	2,35,534.83	7,07,604.48
20	Library Building	31,30,723.71	-	3,13,072.97	28,17,650.74
21	Projector	2,32,733.20	-	34,008.48	1,97,724.72
22	Rain Water Harvesting System	1,20,874.84	-	18,101.23	1,02,773.61
23	Science Instruments	3,98,897.56	8,801.00	61,154.78	3,46,543.78
24	Solar Power Plant	2,48,354.25	-	37,403.14	2,11,951.12
25	Water Filter	52,684.34	-	13,602.65	39,081.69
26	Weather Equipment	39,459.34	-	5,918.90	33,540.44
27	Virtual Class Room	11,93,006.05	-	1,19,300.81	10,73,705.24
28	Xerox Machine	2,02,213.10	-	39,331.97	1,62,881.13
29	Air Condition Machine	24,207.75	-	3,630.96	20,576.79
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
		4,45,28,834.32	81,84,520.00	61,77,946.43	4,65,32,407.89

Schedule - 5

Sl. No.	Particulars	Loans & Advances			Closing Balance as on 31-03-2021
		Opening Balance as on 01-04-2020	Addition during the year	Recovery during the year	
1	Festival /Salary Advance	4,67,720.00	6,70,000.00	3,24,000.00	10,13,720.00
2	Advance	21,92,588.00	2,64,159.00	11,51,350.00	13,25,497.00
3	Bus Bonus Advance	67,000.00	-	-	67,000.00
4	Festival P.T.B	-	32,500.00	19,000.00	17,500.00
		27,57,308.00	11,86,659.00	14,90,350.00	24,53,627.00

Schedule - 6

Sl. No.	Particulars	Investment			Closing Balance as on 31-03-2021
		Opening Balance as on 01-04-2020	Addition during the year	Recovery /Withdrawal during the year	
1	G. M. Employees Credit Society Ltd	2,42,960.00	-	-	2,42,960.00
2	Investment with RID/CC	3,81,210.00	-	-	3,81,210.00
3	P. F. with Treasury	1,97,99,516.00	47,78,889.00	3,88,824.00	2,41,77,547.00
4	FD with MDCCB Ltd.	1,08,83,044.00	-	-	1,08,83,044.00
		3,12,99,730.00	47,78,889.00	3,88,824.00	3,55,64,761.00

