

# GOUR MAHAVIDYALAYA

REACCREDITED BY NAAC (2<sup>nd</sup> Cycle) B+

Dr. Ashim Kumar Sarkar, M.A., M.Phil., Ph.D.  
Principal.  
[principalgourcollege@gmail.com](mailto:principalgourcollege@gmail.com)



P.O.-Mangalbari, Dist.:Malda, Pin-732142(W.B.)  
Phone:03512-260547; Fax:03512-260547  
E-mail:gour\_maha@yahoo.co.in  
Website:www.gourmaha.ac.in

Reference No.: 679/GM/2024

Date: 06/09/2024

## TO WHOM IT MAY CONCERN

I, the undersigned declared that the following amount of rupees has been spent as financial support to faculty member of Gour Mahavidyalaya for the academic year 2018-19 to 2022-23

Academic Year	Total Amount spent (Rs.)
2018-19	88,803.00
2019-20	89,500.00
2020-21	NIL
2021-22	NIL
2022-23	36,200.00
<b>Total</b>	<b>2,14,503.00</b>

Dr. Ashim Kumar Sarkar  
Principal  
Gour Mahavidyalaya

Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.

## 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) 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. 7,20,710.00 has been paid during the year, Rs. 4,76,810.00 has been recovered during the year and closing balance is Rs. 20,36,282.00. 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.

(2) Old outstanding balance in Festival Advance Account :

In Festival Advance Account of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 2,60,720.00, Rs. 70,000.00 has been paid during the year, Rs. 1,22,400.00 has been recovered during the year and closing balance is Rs. 2,08,320.00. 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.

(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 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.

Contd. P - 2

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



**(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.

**(6) 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.

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 SUNIL BAZARI & CO.  
**CHARTERED ACCOUNTANTS**

Place - Kolkata

Date - 8th July, 2024.



( S. K. AGARWALA )  
**PROPRIETOR**

**Membership No. of ICAI - 057366**  
**UDIN - 24057366BKIMKW1095**

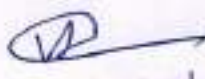
  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.

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

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

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
<b>To Opening Balance</b>					<b>By Salary</b>				
Cash in hand			11,658.50		Remuneration to B. C. A. Staff	63,250.00			
					Salary to Staff	2,60,16,542.00			
<u>Cash at Bank</u>					Ex-Gratia Expenses	40,500.00			
Axis Bank, 915010017221317	75,37,172.89				Remuneration to Guest Lecturer	13,80,206.00			
Axis Bank, 917010041085659	1,01,792.00				Remuneration to NTS	8,97,236.00			
Axis Bank, 917010041514021	37,82,809.00				Remuneration to Part Time Teachers	34,32,237.00			
Axis Bank, 917010042853996	1,01,792.00				Arrear Paid	93,074.00			
MDCC Bank, 131060006966	25,15,280.20				Bonus Paid	1,10,200.00	3,20,33,245.00		
MDCC Bank, 131060016078	61,14,148.91								
MDCC Bank, 131060000227	1,44,336.00				<b>University Fee Paid</b>				
SBI, 11175355816	12,72,705.30				Reassessment/Scrutiny Fee	2,57,830.00			
SBI, Mangalbari 30953889478	19,55,481.40				Affiliation Fee to GBU	40,000.00			
UCO Bank, 11140200030145	55,851.70				Marksheet Fee	7,60,000.00			
UCO Bank, SB 3647	4,43,904.75	2,40,25,274.15			Materials & Services Fees	2,41,090.00			
					Practical Examination Fees	2,24,120.00			
<b>Govt. Grants Received</b>					University Exam Fee	37,90,700.00			
Grant for Part Time Teachers	34,32,237.00				University Registration Fee	5,12,800.00	58,26,540.00		
Salary Grant	2,60,16,542.00								
RUSA 2.0	1,00,00,000.00				<b>Loans &amp; Advances</b>				
Arrear Received	93,074.00				Advance	7,20,710.00			
Bonus Received	1,10,200.00	3,96,52,053.00			Festival Advance	70,000.00			
					Puja Bonus Advance	1,21,400.00	9,12,110.00		
<b>Recovery &amp; Deductions</b>									
Income Tax	13,92,908.00				Provident Fund Disbursed		25,56,729.00		
Provident Fund	23,16,300.00				<b>Investments</b>				
Employees Co-op. Credit Society Ltd.	23,45,974.00				Interest on Provident Fund		12,87,734.00		
GSLI	1,47,904.00				<b>Deposit &amp; Deductions</b>				
CESS Deducted	28,260.00				Income Tax	13,92,908.00			
TDS Deducted	1,840.00				Provident Fund	23,16,300.00			
GST Deducted	56,520.00				Employees Co-op. Credit Society Ltd.	23,45,954.00			
L. I. C. Premium	2,91,504.00				GSLI	55,236.00			
Professional Tax	1,10,850.00				GST Deposited	56,520.00			
Teachers Subscription	12,450.00	67,04,510.00			Cess Deposited	28,260.00			
					TDS Deposited	1,840.00			
<b>Recovery of Loans &amp; Advances</b>					L. I. C. Premium	2,91,504.00			
Advance	4,76,810.00				Professional Tax	1,10,850.00			
Festival Advance	1,22,400.00				Teachers Subscription	12,450.00	66,11,822.00		
Puja Bonus Advance	15,000.00	6,14,210.00							
					<b>Expenses for Fixed Assets</b>				
<b>Collection from Students</b>					Building (Administrative )	2,66,583.00			
BCA Course Fee	7,65,000.00				Building (Dept. of Chemistry )	71,558.00			
BCA Lab Fee	60,200.00				Building (Library )	65,164.00			
Casual Fee	70,350.00				Building Construction	1,84,000.00			
College Practical Fee	2,53,450.00				Chemistry Building Construction	32,53,004.00			
Generator Fee	2,99,950.00				Renovation & Decoration of				
Identity Card Fee	1,19,330.00				Conference Room	2,39,636.00			
Laboratory Fee	2,79,530.00				Renovation of Building	39,774.00			
Late Fine	3,200.00				Air Condition Machine	33,500.00			
Material Charges Fee	2,45,750.00				Computer (including accessories )	2,24,350.00			
Other Charges Received	300.00				Furniture & Fixture	20,400.00			
Physical Education Fee	1,950.00				Mobile Hans Set	47,200.00			
Transfer Charges Fee	100.00				Science Instruments	91,963.00			
Tuition Fee	47,49,010.00				Solar Power Plant	50,500.00			
Wi-Fi Fee	2,97,659.72				Water Filter	7,150.00			
Cancellation Charges	700.00				Laboratory Equipment's	15,155.00			
Course Fee Arts	2,24,000.00				Library Books	89,730.00	46,99,667.00		
Course Fee Science	1,50,000.00								
Diploma Fee	450.00								

Contd.


  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



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

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

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
Document Verification Fee	2,000.00				By <b>Other Fund Expenses</b>				
Duplicate Identity Card Fee	10.00				Saraswati Puja & Festival Fund	3,93,656.00			
Examination & Other Fee	1,050.00				Student Welfare Fund	99,950.00			
Identity Card & Diploma Fee	40.00				Student Health Home	72,020.00			
Misc. Fees Collection	1,000.00				Student Union Cultural Fund	4,91,189.00		10,56,815.00	
Reassessment/Scrutiny Fee	1,27,670.00								
Tuition & Other Fees	29,76,194.10				* <b>Other Expenses</b>				
University Sports Fee	1,18,680.00				50% Tuition Fees	23,50,876.00			
Admission Fee	6,01,200.00				A C Installation Charges	5,379.00			
Aquatic Fee	1,18,680.00				Advertisement Expenses	51,538.00			
Centre Fee	21,20,280.00				Aquatic Expenses	13,210.00			
Electric Fee	4,19,930.00				Athletic Expenses	1,76,229.00			
Marksheet Fee	7,60,600.00				Audit Fees	8,200.00			
University Exam Fee	38,12,600.00				Admission Expenses	5,500.00			
University Late Exam Fee	32,800.00				Bank Charges	5,777.55			
University Registration Fee	5,56,600.00		1,91,70,263.82		Book Binding Charges	1,500.00			
					Cable Ling Expenses	5,400.00			
<b>To Collection from Students (Other Fund)</b>					Career Counselling	568.00			
Athletic Fund	1,78,020.00				Centre Fee Expenses	21,09,925.00			
Building Fund	21,99,463.00				College Beautification	7,200.00			
College Examination Fund	2,99,275.00				College Examination Expenses	38,730.00			
Common Room Fund	1,79,970.00				College Journal	8,000.00			
Development Fund	20,99,650.00				Gardening Expenses	1,100.00			
Diploma Fund	540.00				College Seminar Expenses	1,76,015.00			
Laboratory Caution Money	71,000.00				Computer Running & Maintenance	3,350.00			
Laboratory Fund	16,78,720.00				Donation & Subscription	3,000.00			
Library Caution Money	2,76,900.00				Educational Tour Expenses	61,928.00			
Library Fund	2,99,850.00				Electric Bill Payment	2,82,342.00			
Magazine Fund	1,79,645.00				Entertainment Expenses	31,731.00			
Saraswati Puja & Festival Fund	1,45,160.00				E-Return Expenses	12,500.00			
Sports Fund	96,100.00				E-Journal	5,900.00			
Student Health Home Fund	59,990.00				FSSAI Registration Charges	6,255.00			
Student Election Fund	59,340.00				Fuel & Oil	18,344.00			
Student Union Cultural Fund	3,00,600.00				Gardening Expenses	25,275.00			
Student Welfare Fund	1,79,970.00		83,04,193.00		GST Registration & Return File	5,000.00			
					Honorarium Paid to Bursar	15,000.00			
* <b>Investments</b>					Hostel Cleaning Expenses	15,000.00			
Withdrawal from Provident Fund with Treasury			25,56,729.00		Identity Card Expenses	51,750.00			
					Inter College Athletic Meet Expenses	57,613.00			
* <b>Interest Received</b>					Internet Expenses	1,11,708.00			
Interest on Provident Fund	12,87,734.00				IQAC Expenses	4,507.00			
Interest on Savings Bank A/C	14,18,041.00		27,05,775.00		Laboratory Expenses	900.00			
					Lab Practical Expenses	32,231.00			
* <b>Other Collections</b>					Lecturer Workshop (Science Academy)	1,53,560.00			
Centre Fee for Recruitment Ex	1,86,534.00				Maintenance of Online Admission Exp.	36,108.00			
Kanya Shree Uploading Receiv	81,750.00				Maintenance of Website	6,800.00			
Membership of Alumni Associ	11,000.00				Maintenance of Xerox Machine	3,861.00			
Room Rent Received	21,900.00				Misc. Expenses	51,641.00			
National Tobacco Control Proj	4,000.00				Model Exhibition Expenses	5,895.00			
UGC (FDP) Teacher Fellowship	9,853.00				Municipality Tax	4,574.00			
Lecturer Workshop (Science Academy)	80,100.00				News Paper Journals	8,905.00			
Practical Examination Fee UG	1,18,650.00				Pipe Line Expenses	9,625.00			
Practical Examination Fee	1,650.00				Plan and Estimate	20,370.00			
U G Exam Visiting Team Exp.	20,000.00		5,35,437.00		Postage & Stamp	1,642.00			
					Printing Charges	10,332.00			
					Printing & Stationery	56,626.00			
					Repair & Maintenance	1,22,105.00			
					Science Chemicals Expenses	463.00			
					Security Guard ( Eastern Security)	99,540.00			
					Security Guard ( Raiganj Ex-Security)	1,77,924.00			
					Software Upgradation	1,58,120.00			

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



Contd.

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

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

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
					Stationery Articles Expenses	15,793.00			
					Telephone Bill Expenses	23,349.00			
					Travelling & Conveyance	1,89,875.00			
					U G Exam Visiting Team Exp.	20,000.00			
					University Lab Practical Expenses	19,762.00			
					University Late Exam Expenses	200.00			
					Practical Exam Expenses	<u>64,344.00</u>		69,70,895.55	
					<b>By Other Payments</b>				
					Xerox Expenses	9,567.00			
					Youth Parliament Competition	3,500.00			
					Earnest Money Refund	76,319.00			
					Centre Fee for Recruitment Exam	1,18,684.00			
					GSLI Paid	46,878.00			
					UGC (FDP) Teacher Fellowship	<u>9,853.00</u>		2,64,801.00	
					* Round Off				0.50
					* <b>Closing Balance</b>				
					Cash in hand			10,483.00	
					<b>Cash at Bank</b>				
					Axis Bank, 915010017221317	1,12,14,215.91			
					Axis Bank, 917010041085659	19,23,075.00			
					Axis Bank, 917010041514021	43,89,918.00			
					Axis Bank, 917010042853996	13,93,324.00			
					MDCC Bank, 131060006966	26,38,163.20			
					MDCC Bank, 131060016078	43,67,756.91			
					MDCC Bank, 131060000227	1,43,982.00			
					SBI, 11175355816	12,72,056.30			
					SBI, Mangalbari 30953889478	39,53,282.95			
					UCD Bank, 11140200030145	55,851.70			
					UCD Bank, 11140100003647	4,59,685.75			
					SBI, Rusa, A/C No. 37747598938	<u>1,02,37,949.70</u>		4,20,49,261.42	
								<u>10,42,80,103.47</u>	<u>10,42,80,103.47</u>

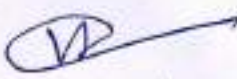
As per our report of even date attached.

**For SUNIL BAZARI & CO.  
CHARTERED ACCOUNTANTS**



( S. K. AGARWALA )  
PROPRIETOR

Kolkata, 8th July, 2024.


  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019.**

Expenditure	Rs.	P.	Rs.	P.	Income	Rs.	P.	Rs.	P.
<b>To Salary</b>					<b>By Collection from Students</b>				
Remuneration to B. C. A. Staff	63,250.00				BCA Course Fee	7,65,000.00			
Ex-Gratia Expenses	40,500.00				BCA Lab Fee	60,200.00			
Remuneration to Guest Lecturer	13,80,206.00				Casual Fee	70,350.00			
Remuneration to NTS	8,97,236.00		23,81,192.00		College Practical Fee	2,53,450.00			
					Generator Fee	2,99,950.00			
<b>* University Fee Paid</b>					identity Card Fee	1,19,330.00			
Reassessment/Scrutiny Fee	2,57,830.00				Laboratory Fee	2,79,530.00			
Affiliation Fee to GBU	40,000.00				Late Fine	3,200.00			
Marksheet Fee	7,60,000.00				Material Charges Fee	2,45,750.00			
Materials & Services Fees	2,41,090.00				Other Charges Received	300.00			
Practical Examination Fees	2,24,120.00				Physical Education Fee	1,950.00			
University Exam Fee	37,90,700.00				Transfer Charges Fee	100.00			
University Registration Fee	5,12,800.00		58,26,540.00		Tuition Fee	47,49,010.00			
					Wi-fi Fee	2,97,659.72			
<b>* Other Expenses</b>					Cancellation Charges	700.00			
50% Tuition Fees	23,50,876.00				Course Fee Arts	2,24,000.00			
A C Installation Charges	5,379.00				Course Fee Science	1,50,000.00			
Advertisement Expenses	51,538.00				Diploma Fee	450.00			
Aquatic Expenses	13,210.00				Document Verification Fee	2,000.00			
athletics Expenses	1,76,229.00				Duplicate Identity Card Fee	10.00			
Audit Fees	8,200.00				Examination & Other Fee	1,050.00			
Admission Expenses	5,500.00				Identity Card & Diploma Fee	40.00			
Bank Charges	5,777.55				Misc. Fees Collection	1,000.00			
Book Binding Charges	1,500.00				Reassessment/Scrutiny Fee	1,27,670.00			
Cable Ling Expenses	5,400.00				Tuition & Other Fees	29,76,194.10			
Career Counselling	568.00				University Sports Fee	1,18,680.00			
Centre Fee Expenses	21,09,925.00				Admission Fee	6,01,200.00			
College Beautification	7,200.00				Aquatic Fee	1,18,680.00			
College Examination Expenses	38,730.00				Centre Fee	21,20,280.00			
College Journal	8,000.00				Electric Fee	4,19,930.00			
Gardening Expenses	1,100.00				Marksheet Fee	7,60,600.00			
College seminar Expenses	1,76,015.00				University Exam Fee	38,12,600.00			
Computer Running & Maintenance	3,350.00				University Late Exam Fee	32,800.00			
Donation & Subscription	3,000.00				University Registration Fee	5,56,600.00		1,91,70,263.82	
Educational Tour Expenses	61,928.00								
Electric Bill Payment	2,82,342.00				<b>* Interest Received</b>				
Entertainment Expenses	31,731.00				Interest on Savings Bank A/C			14,18,041.00	
E-Return Expenses	12,500.00								
E-Journal	5,900.00				<b>* Other Collections</b>				
FSSAI Registration Charges	6,255.00				Centre Fee for Recruitment Exam	1,86,534.00			
Fuel & Oil	18,344.00				Kanyashree Uploading Receipts	81,750.00			
Gardening Expenses	25,275.00				Membership of Alumni Association	11,000.00			
GST Registration & Return File	5,000.00				Room Rent Received	21,900.00			
Honorarium Paid to Bursar	15,000.00				National Tobacco Control Prog.	4,000.00			
Hostel Cleaning Expenses	15,000.00				UGC (FDP) Teacher Fellowship	9,853.00			
Identity Card Expenses	51,750.00				Lecturer Workshop (Science Academy)	80,100.00			
Inter College Athletic Meet Expenses	57,613.00				Practical Examination Fee UGB	1,18,650.00			
Internet Expenses	1,11,708.00				Practical Examination Fee	1,650.00			
IQAC Expenses	4,507.00				U G Exam Visiting Team Exp.	20,000.00		5,35,437.00	
Laboratory Expenses	900.00								
Lab Practical Expenses	32,231.00								
Lecturer Workshop (Science Academy)	1,53,560.00								
Maintenance of Online Admission Ex	36,108.00								
Maintenance of Website	6,800.00								
Maintenance of Xerox Machine	3,861.00								
Misc. Expenses	51,641.00								
Model Exhibition Expenses	5,895.00								
Municipality Tax	4,574.00								

Contd.

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



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

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


Expenditure	Rs.	P.	Rs.	P.	Income	Rs.	P.	Rs.	P.
To News Paper Journals	8,905.00								
Pipe Line Expenses	9,625.00								
Plan and Estimate	20,370.00								
Postage & Stamp	1,642.00								
Printing Charges	10,332.00								
Printing & Stationery	56,626.00								
Repair & Maintenance	1,22,105.00								
Science Chemicals Expenses	463.00								
Security Guard ( Eastern Security )	99,540.00								
Security Guard ( Raiganj Ex-Security )	1,77,924.00								
Software Upgradation	1,58,120.00								
Stationery Articles Expenses	15,793.00								
Telephone Bill Expenses	23,349.00								
Travelling & Conveyance	1,89,875.00								
U G Exam Visiting Team Exp.	20,000.00								
University Lab Practical Expenses	19,762.00								
University Late Exam Expenses	200.00								
Practical Exam Expenses	64,344.00								
Xerox Expenses	9,567.00								
GSLI Paid	46,878.00								
Youth Parliament Competition	3,500.00		70,30,840.55						
<b>* Other Payments</b>									
Centre Fee for Recruitment Exam	1,18,684.00								
UGC (FDP) Teacher Fellowship	9,853.00								
Round Off	0.50		1,28,537.50						
<b>* Depreciation on Fixed Assets</b>			50,67,336.95						
<b>* Excess of Income over Expenditure</b>			6,89,294.82						
			<u>2,11,23,741.82</u>					<u>2,11,23,741.82</u>	

As per our report of even date attached.  
For SUNIL BAZARI & CO.  
**CHARTERED ACCOUNTANTS**

Kolkata, 8th July, 2024.



  
( S. K. AGARWALA )  
**PROPRIETOR**

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



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

**BALANCE SHEET AS AT 31ST MARCH, 2019.**

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
<b>General Fund</b>					<b>Fixed Assets</b>				
Opening Balance	-18,27,834.11				As per Schdule - 4			4,15,36,964.18	
Add - Excess of Income over Expenditure	6,89,294.82		-11,38,539.29		<b>Loans &amp; Advances</b>				
					As per Schdule - 5			23,51,002.00	
<b>Capital Fund</b>					<b>Investement</b>				
As per Schdule - 1			2,19,76,775.25		As per Schdule - 6			1,93,13,889.00	
<b>Others Fund</b>					<b>Cash &amp; Bank Balance</b>				
As per Schdule - 2			5,24,54,596.64		Cash In hand			10,483.00	
<b>Current Liabilities</b>					<b>Cash at bank</b>				
As per Schdule - 3			1,38,17,745.00		Axis Bank- 915010017221317	1,12,14,215.91			
<b>Provident Fund</b>					Axis Bank- 917010041085659	19,23,075.00			
Opening Balance	1,71,03,717.00				Axis Bank- 917010041514021	43,89,918.00			
Add- Contribution	23,16,300.00				Axis Bank- 917010042853996	13,93,324.00			
Add - Interest	12,87,734.00				MDCC Bank- 131060006966	26,38,163.20			
	2,07,07,751.00				MDCC Bank- 131060016078	43,67,756.91			
Less - Withdrawal	25,56,729.00		1,81,51,022.00		MDCC Bank- 131060000227	1,43,982.00			
					SBI- 11175355816	12,72,056.30			
					SBI- Mangalbari 30953889478	39,53,282.95			
					UCO Bank- 11140200030145	55,851.70			
					UCO Bank- 11140100003647	4,59,685.75			
					SBI- Rusa- A/C No. 37747598938	1,02,37,949.70		4,20,49,261.42	
			<b>10,52,61,599.60</b>					<b>10,52,61,599.60</b>	

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 8th July, 2024.

Principal  
**GOUR MAHAVIDYALAYA**  
Mangalbari, Malda.



( S. K. AGARWALA )  
**PROPRIETOR**

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

**SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH, 2019**

**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	3,00,419.60	-	-	3,00,419.60
3	Equipment Fund	31,75,307.85	-	-	31,75,307.85
4	Library Fund	10,64,908.00	-	-	10,64,908.00
5	Library Building	30,00,000.00	-	-	30,00,000.00
6	MP Lad Fund	16,69,557.00	-	-	16,69,557.00
<b>Total</b>		<b>2,19,76,775.25</b>	<b>-</b>	<b>-</b>	<b>2,19,76,775.25</b>

**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	21,99,463.00	-	1,00,78,607.00
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	-	1,15,93,932.00
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	1,25,86,152.00	16,78,720.00	-	1,42,64,872.00
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	99,950.00	9,52,397.00
19	Students Elecation Fund	-	59,340.00	-	59,340.00
20	Student Union Cultural Fund	10,77,925.00	3,00,600.00	4,91,189.00	8,87,336.00
21	University Fees Fund	18,98,040.00	-	-	18,98,040.00
<b>Total</b>		<b>4,52,07,218.64</b>	<b>83,04,193.00</b>	<b>10,56,815.00</b>	<b>5,24,54,596.64</b>

**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	34,32,237.00	34,32,237.00	1,28,741.00
2	Salary Grant	23,96,966.00	2,60,16,542.00	2,60,16,542.00	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	Employees Co-op. Credit Society Ltd.	-	23,45,974.00	23,45,954.00	20.00
6	GSLI	-	1,47,904.00	55,236.00	92,668.00
7	UGC Grant	11,99,350.00	-	-	11,99,350.00
<b>Total</b>		<b>38,01,376.00</b>	<b>4,19,42,657.00</b>	<b>3,19,26,288.00</b>	<b>1,38,17,745.00</b>

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



## 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	7,68,735.00	-	76,873.50	6,91,861.50
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 Room	3,47,108.00	-	34,710.80	3,12,397.20
7	Computer	9,03,461.36	2,24,350.00	2,81,952.84	8,45,858.52
8	Equipment	12,23,897.53	-	1,83,584.63	10,40,312.90
9	Furniture & Fixture	56,85,177.32	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	-	29,244.30	1,65,717.70
12	Laboratory Equipment	1,40,183.80	15,155.00	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	8,33,403.00	89,730.00	2,30,783.25	6,92,349.75
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	3,80,582.00	91,963.00	70,881.75	4,01,663.25
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	2,15,305.00	-	21,530.50	1,93,774.50
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	7,080.00	40,120.00
<b>Total</b>		<b>4,19,04,634.13</b>	<b>46,99,667.00</b>	<b>50,67,336.95</b>	<b>4,15,36,964.18</b>

## 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 31-03-2019
1	Festival Advance	2,60,720.00	70,000.00	1,22,400.00	2,08,320.00
2	Advance	17,92,382.00	7,20,710.00	4,76,810.00	20,36,282.00
3	Puja Bonus Advance	-	1,21,400.00	15,000.00	1,06,400.00
<b>Total</b>		<b>20,53,102.00</b>	<b>9,12,110.00</b>	<b>6,14,210.00</b>	<b>23,51,002.00</b>

## 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	-	-	1,79,970.00
2	FD in MDCCB Ltd.(103001398963)	1,88,810.00	-	-	1,88,810.00
3	FD in MDCCB Ltd.(103000106585)	7,94,087.00	-	-	7,94,087.00
4	P. F. with Treasury	1,71,03,717.00	36,04,034.00	25,56,729.00	1,81,51,022.00
<b>Total</b>		<b>1,82,66,584.00</b>	<b>36,04,034.00</b>	<b>25,56,729.00</b>	<b>1,93,13,889.00</b>

Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



UDIN:	240573668KIMKW1095
MRN/Name:	057366/AGARWALA SUNIL KUMAR
Firm Registration No.:	322998E
Document type:	Audit and Assurance Functions
Document sub type:	Internal Audit
Document Date:	08-07-2024
Create Date/Time:	26-08-2024   13:07:59
<b>Financial Figures/Particulars:</b>	
Financial Year:	01-04-2018-31-03-2019
Cash and Cash Equivalent:	42059744.42
Any Comment/ Recommendation/ Adverse Comment:	NIL
Any Comment/ Recommendation/ Adverse Comment:	NIL
Document description:	INTERNAL AUDIT REPORT FOR THE YEAR ENDED 31 MARCH, 2019.



## INTERNAL AUDITOR' S REPORT

We have examined the attached Balance Sheet of GOUR MAHAVIDYALAYA, P. O. MANGALBARI, DIST. MALDA ( W. B. ) as at 31st March, 2020 and the annexed Receipts & Payments Account and Income & Expenditure Account for the year ended on that date with the books of account, vouchers, records and other papers as produced before us and give below our observations on the same :-

**(1) Old outstanding balance in Advance Account :**

In Advance Account (Old) of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 17,25,032.00, Rs. 10,000.00 has been recovered during the year and closing balance is Rs. 17,15,032.00. 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.

**(2) Old outstanding balance in Festival Advance Account :**

In Festival Advance Account of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 2,08,320.00, Rs. 82,000.00 has been paid during the year, Rs. 1,22,000.00 has been recovered during the year and closing balance is Rs. 1,68,320.00. 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.

**(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 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.

Contd. P - 2



  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda

**(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, 2020

**AND**

- ( ii ) The Income & Expenditure Account shows true and fair view of excess of income over expenditure of the College for the year ended on 31st March, 2020.

**For SUNIL BAZARI & CO.  
CHARTERED ACCOUNTANTS**


Place - Kolkata

Date - 12th July, 2024.



**( S. K. AGARWALA )  
PROPRIETOR**

**Membership No. of ICAI - 057366  
UDIN - 24057366BKIMKX5320**


  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda

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

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

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
<b>To Opening Balance</b>					<b>By Salary</b>				
Cash in hand			10,483.00		Remuneration to B. C. A. Staff	92,000.00			
					Leave Encashment Paid	7,86,880.00			
<b>* Cash at Bank</b>					Bonus Paid	1,08,000.00			
Axis Bank, 915010017221317	1,12,14,215.91				Arrear Paid	18,09,331.00			
Axis Bank, 917010041085659	19,23,075.00				Salary to Staff	2,84,95,108.00			
Axis Bank, 917010041514021	43,89,918.00				Ex-Gratia Expenses	48,500.00			
Axis Bank, 917010042853996	13,93,324.00				Remuneration to Guest Lecturer	18,89,500.00			
MDCC Bank, 131060006966	26,38,163.20				Remuneration to NTS	8,76,096.00			
MDCC Bank, 131060016078	43,67,756.91				Remuneration to Part Time Teachers	35,03,823.00	3,76,09,238.00		
MDCC Bank, 131060000227	1,43,982.00								
SBI, 11175355816	12,72,056.30				<b>* University Fee Paid</b>				
SBI, Mangalbari 30953889478	39,53,282.95				Reassessment/Scrutiny Fee	2,17,900.00			
UCO Bank, 11140200030145	55,851.70				Marksheet Fee	9,73,900.00			
UCO Bank, 11140100003647	4,59,685.75				Materials & Services Fees	2,75,200.00			
SBI, Rusa, A/C No. 37747598938	1,02,37,949.70	4,20,49,261.42			University Exam Fee	47,95,270.00			
					Centre Fee Expenses University	14,60,850.00			
					University Registration Fee	5,26,800.00	82,49,920.00		
<b>* Govt. Grants Received</b>					<b>* Loans &amp; Advances</b>				
Grant for Part Time Teachers	35,03,823.00				Advance	5,28,456.00			
Salary Grant	2,84,95,108.00				Festival Advance	82,000.00			
Leave Encashment Grant	7,86,880.00				Puja Bonus Advance	40,000.00			
Bonus Received	1,08,000.00				Salary Advance	1,50,000.00			
Arrear Received	18,09,331.00								
Gymnasium Grant Received	3,00,000.00				<b>* Provident Fund</b>	27,91,804.00	35,92,260.00		
Scholarship Grant	4,000.00	3,50,07,142.00							
					<b>* Investments</b>				
<b>* Recovery &amp; Deductions</b>					Provident Fund with Treasury	30,29,321.00			
Income Tax	16,30,450.00				New FD in MDCCB	1,00,00,000.00			
Income Tax (TDS)	1,61,229.00				Interest on Provident Fund	14,10,977.00			
GST	1,28,448.00				Interest transfer to FD	2,61,357.00	1,47,01,655.00		
Provident Fund	30,29,321.00								
Employees Co-op. Credit Society Ltd.	27,03,903.00				<b>* Deposit &amp; Deductions</b>				
GSLI	1,54,032.00				Income Tax	16,30,450.00			
Labour Cess	11,847.00				Income Tax (TDS)	23,693.00			
L. I. C. Premium	2,45,476.00				GST	1,400.00			
Professional Tax	1,09,140.00				Employees Co-op. Credit Society Ltd.	27,03,903.00			
Teachers Subscription	12,600.00	81,86,446.00			GSLI	1,98,382.00			
					Labour Cess	11,847.00			
<b>* Recovery of Loans &amp; Advances</b>					L. I. C. Premium	2,45,476.00			
Advance	2,72,150.00				Professional Tax	1,09,140.00			
Festival Advance	1,22,000.00	3,94,150.00			Teachers Subscription	12,600.00	49,36,891.00		
<b>* Collection from Students</b>					<b>* Expenses for Fixed Assets</b>				
BCA Course Fee	1,44,000.00				Building ( Dept. of Chemistry )	4,49,663.00			
BCA Lab Fee	19,500.00				Building (Computer Science Faculty Room)	6,39,907.00			
Casual Fee	2,28,300.00				Building Work Women's Hostel	3,92,507.00			
CCC Fees	9,67,000.00				Inverter Battery for Office Purpose	23,740.00			
Generator Fee	3,60,400.00				Virtual Class Room & Chair	11,31,790.00			
Form Sales	19,23,816.20				Instrument for RUSA	14,97,599.00			
Identity Card Fee	1,44,160.00				Fire & Other Equipment	68,541.00			
Laboratory Fee	1,080.00				Computer Geography Dept	47,908.00			
Library subscription	3,60,400.00				Projector	2,73,792.00			
Material Charges Fee	2,72,700.00				Computer ( including accessories )	34,88,260.00			
Tuition Fee	43,42,480.00				Furniture & Fixture	1,92,260.00			
Cancellation Charges	13,040.00				Science Instruments	67,628.00			
Course Fee Arts	2,56,000.00				Xerox Machine	2,31,323.00			
Course Fee Science	1,26,000.00				Water Filter	9,400.00			
Diploma Fee	690.00				Laboratory Equipment's	1,06,260.00			
Document Verification Fee	13,000.00				Library Books	4,79,382.00	90,99,960.00		
Duplicate Identity Card Fee	120.00								

Contd.


  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda**



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

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

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
Scrutiny fees	77,130.00				* <b>Other Fund Expenses</b>				
Misc. Fees Collection	400.00				Saraswati Puja & Festival Fund	5,75,611.00			
Reassessment/Scrutiny Fee	7,27,480.00				Student Welfare Fund	2,40,900.00			
Merit Form	4,08,670.37				Student Health Home	59,260.00			
University Sports Fee	1,44,160.00				Student Union Cultural Fund	12,61,206.00			
Admission Fee	5,74,650.00				Sports Fund	47,500.00		21,84,477.00	
Aquatic Fee	1,44,040.00								
Centre Fee	8,97,330.00				<b>By Other Expenses</b>				
Electric Fee	5,04,560.00				50% Tuition Fees	19,32,773.00			
Marksheet Fee	10,92,300.00				Advertisement Expenses	1,19,816.00			
University Exam Fee	53,81,770.00				Alumni Expenditure	1,960.00			
University Centre Fee	16,39,200.00				Annual Membership Fees	11,800.00			
University Registration Fee	5,84,600.00		2,13,48,976.57		Aquatic Expenses	7,860.00			
					Athletic Expenses	72,300.00			
<b>To Collection from Students (Other Fund)</b>					Audit Fees	12,800.00			
Athletic Fund	2,16,240.00				Bank Charges	5,012.06			
Building Fund	21,62,400.00				Blood Donation Camp	14,568.00			
College Examination Fund	2,87,325.00				Book Binding Charges	2,180.00			
Common Room Fund	2,16,240.00				Book for Principal Office	1,118.00			
Development Fund	25,22,800.00				Centre Fee Expenses	7,34,100.00			
Diploma Fund	690.00				College Examination Expenses	45,072.00			
Laboratory Caution Money	80,200.00				Centre Fee Expenses for Public Exam	2,33,130.00			
Laboratory Fund	19,33,250.00				College Hostel	1,800.00			
Library Caution Fund	2,92,300.00				College Journal	21,000.00			
Magazine Fund	2,16,240.00				College Seminar Expenses	33,535.00			
Saraswati Puja & Festival Fund	2,88,320.00				Computer Running & Maintenance	1,558.00			
Union & Cultural Fund	4,48,220.00				Consultancy Charges	1,000.00			
Student Union Election Fund	72,080.00				Data Entry for Library Dept	2,400.00			
Student Health Home Fund	72,080.00				Donation & Subscription	3,000.00			
Student Welfare Fund	2,16,240.00		90,24,625.00		Educational Tour Expenses	12,000.00			
					Electric Bill Payment	9,79,439.00			
* <b>Investments</b>					Entertainment Expenses	68,811.00			
Provident Fund with Treasury			27,91,804.00		E-Return Expenses	27,400.00			
					E-Tender Processing Fees	6,000.00			
* <b>Interest Received</b>					Examination Expenses	53,843.00			
<b>Interest on Provident Fund</b>	14,10,977.00				Fare Well	38,470.00			
Interest on Savings Bank A/C	14,78,993.00				Practical Examination (BCA )	16,692.00			
Interest on Savings (RUSA)	2,47,000.00				Felicitations Expenses	15,500.00			
Interest on Fixed Deposit	3,67,107.00		35,04,077.00		Fuel & Oil	53,650.00			
					Games & Sports	49,400.00			
* <b>Other Collections</b>					Gardening Expenses	34,160.00			
Re-Admission fee	3,010.00				Honorarium Paid	6,770.00			
Practical Fee	3,15,600.00				Honorarium Paid to Bursar	18,000.00			
Kanyashree Uploading Receipts	4,120.00				Internet Expenses	1,09,712.00			
Membership of Alumni Association	28,000.00				Kanya Shree uploading Fees	1,500.00			
Room Rent Received	3,950.00				Laboratory Expenses	1,598.00			
Lecturer Workshop Grant	30,956.00				Laboratory Expenses (Geography)	2,599.00			
Centre Fee for Public Exam	2,35,026.00				Laboratory Expenses (Physics)	6,254.00			
UGC (FDP) Teacher Fellowship	15,000.00				Legal Expenses	750.00			
Wifi Fee	3,60,400.00		9,96,062.00		Logo Trade Mark Registration	5,310.00			
					Maintenance of Online Admission Exp.	12,000.00			
					Maintenance of Website	92,792.00			
					Misc. Expenses	31,144.00			
					Mobile Recharges	2,242.00			
					Municipality Tax	5,000.00			
					NAAC Expenses	1,775.00			
					News Paper Journals	6,375.00			
					Pipe Line Expenses	2,388.00			
					Postage & Stamp	1,001.00			
					Practical Examination	3,75,360.00			

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda**



Contd.



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

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

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
					Printing & Stationery	53,000.00			
					Repair & Maintenance	1,28,435.00			
					Science Chemicals Expenses	1,00,988.00			
					Security Guard ( Raiganj Ex-Security )	2,77,030.00			
					Seminar Career Counselling Cell	11,241.00			
					Social Welfare Activity	21,200.00			
					Souvenir & Magazine Expenses	5,000.00			
					Swatch Bharat & Eco Club	4,145.00			
					Stationery Articles Expenses	76,385.00			
					Scrutiny Fee Paid to NTS	70,000.00			
					Telephone Bill Expenses	8,089.00			
					Travelling & Conveyance	2,11,513.00			
					Tuition Fee Refund	12,791.00			
					National Tobacco Control programme	4,000.00			
					University Practical Examination	2,440.00			
					Website Development	9,800.00			
					Xerox Expenses	<u>1,742.00</u>		62,94,516.06	
					<b>By Other Payments</b>				
					Youth Parliament Competition	12,891.00			
					UGC Ero (Women's Hostel)	7,681.00			
					UGC (FDP) Teacher Fellowship	<u>15,000.00</u>		35,572.00	
					<b>" Closing Balance</b>				
					Cash in hand			53,718.00	
					<b>* Cash at Bank</b>				
					Axis Bank, 915010017221317	1,76,88,897.68			
					Axis Bank, 917010041085659	19,91,460.00			
					Axis Bank, 917010041514021	41,68,974.10			
					Axis Bank, 917010042853996	14,42,871.00			
					MDCC Bank, 131060006966	25,95,987.20			
					MDCC Bank, 13106001607-8	18,80,871.91			
					MDCC Bank, 131060000227	1,43,982.00			
					SBI, 11175355816	12,71,407.30			
					SBI, Mangalbari 30953889478	16,03,572.59			
					UCO Bank, 11140200030145	55,988.70			
					UCO Bank, 11140100003647	4,76,415.75			
					SBI, Rusa, A/C No. 37747598938	<u>32,34,391.70</u>	3,65,54,819.93		
								<u>12,33,13,026.99</u>	
								<u>12,33,13,026.99</u>	

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 12th July, 2024.



( **S. K. AGARWALA** )  
**PROPRIETOR**

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda**

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

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

Expenditure	Rs.	P. Rs.	P.	Income	Rs.	P. Rs.	P.
<b>To Salary</b>				<b>By Collection from Students</b>			
Remuneration to B. C. A. Staff	92,000.00			BCA Course Fee	1,44,000.00		
Ex-Gratia Expenses	48,500.00			BCA Lab Fee	19,500.00		
Remuneration to Guest Lecturer	18,89,500.00			Casual Fee	2,28,300.00		
Remuneration to NTS	<u>8,76,096.00</u>	29,06,096.00		CCC Fees	9,67,000.00		
				Generator Fee	3,60,400.00		
<b>" University Fee Paid</b>				Form Sales	19,23,816.20		
Reassessment/Scrutiny Fee	2,17,900.00			Identity Card Fee	1,44,160.00		
Marksheet Fee	9,73,900.00			Laboratory Fee	1,080.00		
Materials & Services Fees	2,75,200.00			Library subscription	3,60,400.00		
University Exam Fee	47,95,270.00			Material Charges Fee	2,72,700.00		
Centre Fee Expenses University	14,60,850.00			Tuition Fee	43,42,480.00		
University Registration Fee	<u>5,26,800.00</u>	82,49,920.00		Cancellation Charges	13,040.00		
				Course Fee Arts	2,56,000.00		
<b>" Other Expenses</b>				Course Fee Science	1,26,000.00		
50% Tuition Fees	19,32,773.00			Diploma Fee	690.00		
Advertisement Expenses	1,19,816.00			Document Verification Fee	13,000.00		
Alumni Expenditure	1,960.00			Duplicate Identity Card Fee	120.00		
Annual Membership Fees	11,800.00			Scrutiny fees	77,130.00		
Aquatic Expenses	7,860.00			Misc. Fees Collection	400.00		
Athletic Expenses	72,300.00			Reassessment/Scrutiny Fee	7,27,480.00		
Audit Fees	12,800.00			Merit Form	4,08,670.37		
Bank Charges	5,012.06			University Sports Fee	1,44,160.00		
Blood Donation Camp	14,568.00			Admission Fee	5,74,650.00		
Book Binding Charges	2,180.00			Aquatic Fee	1,44,040.00		
Book for Principal Office	1,118.00			Centre Fee	8,97,330.00		
Centre Fee Expenses	7,34,100.00			Electric Fee	5,04,560.00		
College Examination Expenses	45,072.00			Marksheet Fee	10,92,300.00		
Centre Fee Expenses for Public Exam	2,33,130.00			University Exam Fee	53,81,770.00		
College Hostel	1,800.00			University Centre Fee	16,39,200.00		
College Journal	21,000.00			University Registration Fee	<u>5,84,600.00</u>	2,13,48,976.57	
College Seminar Expenses	33,535.00						
Computer Running & Maintenance	1,558.00			<b>" Interest Received</b>			
Consultancy Charges	1,000.00			Interest on Savings Bank A/C	14,78,993.00		
Data Entry for Library Dept	2,400.00			Interest on Savings (RUSA)	2,47,000.00		
Donation & Subscription	3,000.00			Interest on Fixed Deposit	<u>3,67,107.00</u>	20,93,100.00	
Educational Tour Expenses	12,000.00						
Electric Bill Payment	9,79,439.00			<b>" Other Collections</b>			
Entertainment Expenses	68,811.00			Re-Admission fee	3,010.00		
E-Return Expenses	27,400.00			Practical Fee	3,15,600.00		
E-Tender Processing Fees	6,000.00			Karyashree Uploading Receipts	4,120.00		
Examination Expenses	53,843.00			Membership of Alumni Association	28,000.00		
Fare Well	38,470.00			Room Rent Received	3,950.00		
BCS Practical Examination	16,692.00			Lecturer Workshop Grant	30,956.00		
Felicitation Expenses	15,500.00			Centre Fee for Public Exam	2,35,026.00		
Fuel & Oil	53,650.00			UGC (FDP) Teacher Fellowship	15,000.00		
Games & Sports	49,400.00			Wifi Fee	<u>3,60,400.00</u>	9,96,062.00	
Gardening Expenses	34,160.00						
Honorarium Paid	6,770.00						
Honorarium Paid to Bursar	18,000.00						
Internet Expenses	1,09,712.00						
Kanya Shree uploading Fees	1,500.00						
Laboratory Expenses	1,598.00						
Laboratory Expenses (Geography)	2,599.00						
Laboratory Expenses (Physics)	6,254.00						
Legal Expenses	750.00						
Logo Trade Mark Registration	5,310.00						
Maintenance of Online Admission Exp.	12,000.00						
Maintenance of Website	92,792.00						
Misc. Expenses	<u>31,144.00</u>						

*Principal*  
**GOUR MAHAVIDYALAYA**  
Mangalbari, Malda



Contd.

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

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

Expenditure	Rs.	P. Rs.	P.	Income	Rs.	P. Rs.	P.
To Mobile Recharges	2,242.00						
Municipality Tax	5,000.00						
NAAC Expenses	1,775.00						
News Paper Journals	6,375.00						
Pipe Line Expenses	2,388.00						
Postage & Stamp	1,001.00						
Practical Examination	3,75,360.00						
Printing & Stationery	53,000.00						
Repair & Maintenance	1,28,435.00						
Science Chemicals Expenses	1,00,988.00						
Security Guard (Raiganj Ex-Security)	2,77,030.00						
Seminar Career Counselling Cell	11,241.00						
Social Welfare Activity	21,200.00						
Souvenir & Magazine Expenses	5,000.00						
Swatch Bharat & Eco Club	4,145.00						
Stationery Articles Expenses	76,385.00						
Scrutiny Fee Paid to NTS	70,000.00						
Telephone Bill Expenses	8,089.00						
Travelling & Conveyance	2,11,513.00						
Tuition Fee Refund	12,791.00						
National Tobacco Control programmed	4,000.00						
University Practical Examination	2,440.00						
Website Development	9,800.00						
Xerox Expenses	1,742.00						
Youth Parliament Competition	12,891.00	63,07,407.06					
	<u>2,44,38,138.57</u>						
<b>* Other Payments</b>							
UGC Ero (Women's Hostel)	7,681.00						
UGC (FDP) Teacher Fellowship	15,000.00	22,681.00					
<b>* Depreciation on Fixed Assets</b>		60,87,302.01					
<b>* Excess of Income over Expenditure</b>		8,64,732.50					
						<u>2,44,38,138.57</u>	

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 12th July, 2024.



( **S. K. AGARWALA** )  
**PROPRIETOR**

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda**


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

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

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
<b>General Fund</b>					<b>Fixed Assets</b>				
Opening Balance	-11,38,539.29				As per Schdule - 4			4,45,49,622.17	
Add - Excess of Income over Expenditure	<u>8,64,732.50</u>		-2,73,806.79		<b>Loans &amp; Advances</b>			27,57,308.00	
					As per Schdule - 5				
<b>Capital Fund</b>					<b>Investement</b>				
As per Schdule - 1			2,19,76,775.25		As per Schdule - 6			3,12,23,740.00	
<b>Others Fund</b>					<b>Cash &amp; Bank Balance</b>				
As per Schdule - 2			5,92,94,744.64		Cash In hand			53,718.00	
<b>Current Liabilities</b>					<b>Cash at bank</b>				
As per Schdule - 3			1,43,41,979.00		Axis Bank- 915010017221317	1,76,88,897.68			
<b>Provident Fund</b>					Axis Bank- 917010041085659	19,91,460.00			
Opening Balance	1,81,51,022.00				Axis Bank- 917010041514021	41,68,974.10			
Add- Contribution	30,29,321.00				Axis Bank- 917010042853996	14,42,871.00			
Add - Interest	<u>14,10,977.00</u>				MDCC Bank- 131060006966	25,95,987.20			
	2,25,91,320.00				MDCC Bank- 131060016078	18,80,871.91			
Less - Withdrawal	<u>27,91,804.00</u>		1,97,99,516.00		MDCC Bank- 131060000227	1,43,982.00			
					SBI- 11175355816	12,71,407.30			
					SBI- Mangalbari 30953889478	16,03,572.59			
					UCO Bank- 11140200030145	55,988.70			
					UCO Bank- 11140100003647	4,76,415.75			
					SBI- Rusa- A/C No. 37747598938	<u>32,34,391.70</u>		3,65,54,819.93	
								<u>11,51,39,208.10</u>	
			<u>11,51,39,208.10</u>						

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 12th July, 2024.

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



**( S. K. AGARWALA )**  
**PROPRIETOR**

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

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

**Schedule - 1**

Capital Fund					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	UGC Grant Received	Govt Grant Received	Closing Balance as on 31-03-2020
1	Building Fund	1,27,66,582.80	-	-	1,27,66,582.80
2	Furniture Fixture Fund	3,00,419.60	-	-	3,00,419.60
3	Equipment Fund	31,75,307.85	-	-	31,75,307.85
4	Library Fund	10,64,908.00	-	-	10,64,908.00
5	Library Building	30,00,000.00	-	-	30,00,000.00
6	MP Lad Fund	16,69,557.00	-	-	16,69,557.00
<b>Total</b>		<b>2,19,76,775.25</b>	<b>-</b>	<b>-</b>	<b>2,19,76,775.25</b>

**Schedule - 2**

Others Funds					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Received during the year	Expenditure during the year	Closing Balance as on 31-03-2020
1	Athletic Fund	7,04,038.55	2,16,240.00	-	9,20,278.55
2	Building Fund	1,00,78,607.00	21,62,400.00	-	1,22,41,007.00
3	College Examination Fund	20,10,644.42	2,87,325.00	-	22,97,969.42
4	Common Room Fund	6,47,792.00	2,16,240.00	-	8,64,032.00
5	Computer Fund	12,570.00	-	-	12,570.00
6	Development Fund	1,15,93,932.00	25,22,800.00	-	1,41,16,732.00
7	Diploma Fund	96,670.00	690.00	-	97,360.00
8	Laboratory Caution Deposit	7,90,300.00	80,200.00	-	8,70,500.00
9	Laboratory Fund	1,42,64,872.00	19,33,250.00	-	1,61,98,122.00
10	Library Caution Deposit	30,26,220.00	2,92,300.00	-	33,18,520.00
11	Library Fund	33,14,293.17	-	-	33,14,293.17
12	MP Lad Fund	7,996.00	-	-	7,996.00
13	Magazine Fund	10,75,824.00	2,16,240.00	-	12,92,064.00
14	N. C. C. Fund	-12,882.50	-	-	-12,882.50
15	Saraswati Puja & Festival Fund	3,84,809.00	2,88,320.00	5,75,611.00	97,518.00
16	Sports Fund	5,40,149.00	-	47,500.00	4,92,649.00
17	Student Health Home Fund	1,21,649.00	72,080.00	59,260.00	1,34,469.00
18	Student Welfare Fund	9,52,397.00	2,16,240.00	2,40,900.00	9,27,737.00
19	Student Union Cultural Fund	8,87,336.00	4,48,220.00	12,61,206.00	74,350.00
20	Student Union Election Fund	59,340.00	72,080.00	-	1,31,420.00
21	University Fees Fund	18,98,040.00	-	-	18,98,040.00
<b>Total</b>		<b>5,24,54,596.64</b>	<b>90,24,625.00</b>	<b>21,84,477.00</b>	<b>5,92,94,744.64</b>

**Schedule - 3**

Current Liabilities					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Addition during the year	Paid during the year	Closing Balance as on 31-03-2020
1	Grant for P. T. Lecturer	1,28,741.00	35,03,823.00	35,03,823.00	1,28,741.00
2	Salary Grant	23,96,966.00	2,84,95,108.00	2,84,95,108.00	23,96,966.00
3	Govt. Grant (RUSA 2.0)	1,00,00,000.00	-	-	1,00,00,000.00
4	Gymnasium Grant	-	3,00,000.00	-	3,00,000.00
5	Scholarship Grant	-	4,000.00	-	4,000.00
6	Employees Co-op. Credit Society Ltd.	20.00	27,03,903.00	27,03,903.00	20.00
7	GSLI	92,668.00	1,54,032.00	1,98,382.00	48,318.00
8	Income Tax (TDS)	-	1,61,229.00	23,693.00	1,37,536.00
9	GST	-	1,28,448.00	1,400.00	1,27,048.00
10	UGC Grant	11,99,350.00	-	-	11,99,350.00
<b>Total</b>		<b>1,38,17,745.00</b>	<b>3,54,50,543.00</b>	<b>3,49,26,309.00</b>	<b>1,43,41,979.00</b>



VP

**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**

## Schedule - 4

Fixed Assets					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Addition during the year	Depreciation	Closing Balance as on 31-03-2020
1	Additional Class Room	13,82,382.90	-	1,38,238.29	12,44,144.61
2	Audio Visual Equipment	71,507.10	-	10,726.07	60,781.04
3	Botany Lab Building	6,91,861.50	-	69,186.15	6,22,675.35
4	Building	2,56,79,287.63	14,82,077.00	27,16,136.46	2,44,45,228.17
5	CC Camera	26,195.30	-	3,929.30	22,266.01
6	Computer Room	3,12,397.20	-	31,239.72	2,81,157.48
7	Computer	8,45,858.52	35,36,168.00	10,95,506.63	32,86,519.89
8	Equipment	10,40,312.90	-	1,56,046.94	8,84,265.97
9	Fire & Other Equipment	-	68,541.00	10,281.15	58,259.85
10	Furniture & Fixture	51,35,019.59	1,92,260.00	5,32,727.96	47,94,551.63
11	Furniture & Fixture (Hostel)	44,075.70	-	4,407.57	39,668.13
12	Generator	1,65,717.70	-	24,857.66	1,40,860.05
13	Inverter Battery	-	23,740.00	3,561.00	20,179.00
14	Instrument for RUSA	-	14,97,599.00	2,24,639.85	12,72,959.15
15	Laboratory Equipment	1,32,037.98	1,06,260.00	35,744.70	2,02,553.28
16	Lamination Machine	544.26	-	81.64	462.62
17	Land	5,16,247.00	-	-	5,16,247.00
18	Library Books	6,92,349.75	4,79,382.00	2,92,932.94	8,78,798.81
19	Library Building	34,78,581.90	-	3,47,858.19	31,30,723.71
20	Projector	-	2,73,792.00	41,068.80	2,32,723.20
21	Rain Water Harvesting System	1,41,970.40	-	21,295.56	1,20,674.84
22	Science Instruments	4,01,663.25	67,628.00	70,393.69	3,98,897.56
23	Solar Power Plant	2,93,357.95	-	44,003.69	2,49,354.26
24	Water Filter	99,640.40	9,400.00	16,356.06	92,684.34
25	Weather Equipment	46,422.75	-	6,963.41	39,459.34
26	Virtual Class Room	1,93,774.50	11,31,790.00	1,32,556.45	11,93,008.05
27	Xerox Machine	77,163.00	2,31,323.00	46,272.90	2,62,213.10
28	Air Condition Machine	28,475.00	-	4,271.25	24,203.75
29	Mobile Hand Set	40,120.00	-	6,018.00	34,102.00
	<b>Total</b>	<b>4,15,36,964.18</b>	<b>90,99,960.00</b>	<b>60,87,302.01</b>	<b>4,45,49,622.17</b>

## Schedule - 5

Loans & Advances					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Addition during the year	Recovery during the year	Closing Balance as on 31-03-2020
1	Advance ( New )	3,11,250.00	5,28,456.00	2,62,150.00	5,77,556.00
2	Advance (Old )	17,25,032.00	-	10,000.00	17,15,032.00
3	Festival Advance	2,08,320.00	82,000.00	1,22,000.00	1,68,320.00
4	Puja Bonus Advance	1,06,400.00	40,000.00	-	1,46,400.00
5	Salary Advance	-	1,50,000.00	-	1,50,000.00
	<b>Total</b>	<b>23,51,002.00</b>	<b>8,00,456.00</b>	<b>3,94,150.00</b>	<b>27,57,308.00</b>

## Schedule - 6

Investment					
Sl. No.	Particulars	Opening Balance as on 01-04-2019	Addition during the year	Recovery /Withdrawal during the year	Closing Balance as on 31-03-2020
1	G. M. Employees Credit Society Ltd.	1,79,970.00	-	-	1,79,970.00
2	FD in MDCCB (103004495613)	-	1,00,00,000.00	-	1,00,00,000.00
3	FD in MDCCB (103000106585)	7,94,087.00	1,62,648.00	-	9,56,735.00
4	FD in MDCCB (103001398963)	1,88,810.00	98,709.00	-	2,87,519.00
5	P. F. with Treasury	1,81,51,022.00	44,40,298.00	27,91,804.00	1,97,99,516.00
	<b>Total</b>	<b>1,93,13,889.00</b>	<b>1,47,01,655.00</b>	<b>27,91,804.00</b>	<b>3,12,23,740.00</b>



Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



## Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA AGARWALA SUNIL KUMAR (057366)

Last login: 26/08/2024 | 12:15:46

### UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **24057366BKIMIX5320**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

### DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2024 All rights reserved to the ICAI



## 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 (Old) :

In Advance Account (Old) of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 17,15,032.00, Rs. 43,000.00 has been paid during the year, Rs. 9,92,378.00 has been recovered during the year and closing balance is Rs. 7,65,654.00. 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. 3,67,720.00, 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. 9,13,720.00. 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) Old outstanding balance in Puja Bonus Advance Account :

In Puja Bonus Advance Account of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 97,000.00. This is old outstanding. There is no recovery from the same during the year and closing balance is also Rs. 97,000.00. 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.

Contd. P - 2



  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



**(4) 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.

**(5) 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.**

**(6) 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

  
Principal  
GUR MAHAVIDYALAYA  
Mangalbari, Malda.



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, 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 - Kolkata


Date - 16th July, 2024.

For SUNIL BAZARI & CO.  
**CHARTERED ACCOUNTANTS**



  
( S. K. AGARWALA )  
**PROPRIETOR**

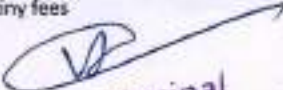
**Membership No. of ICAI - 057366**  
**UDIN - 24057366BKIMKY8526**

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.

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

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

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
<b>To Opening Balance</b>					<b>By Salary</b>				
Cash in hand			53,718.00		Remuneration to B. C. A. Staff	1,72,500.00			
<b>Cash at Bank</b>					Leave Encashment Paid	9,73,000.00			
Axis Bank, 915010017221317	1,76,88,897.68				Bonus Paid	1,09,200.00			
Axis Bank, 917010041085659	19,91,460.00				Arrear paid	6,75,442.00			
Axis Bank, 917010041514021	41,68,974.10				Salary to Staff	3,36,32,366.00			
Axis Bank, 917010042853996	14,42,871.00				Ex-Gratia Expenses	52,000.00			
MDCC Bank, 131060006966	25,95,987.20				Remuneration to Guest Lecturer	8,04,800.00			
MDCC Bank, 131060016078	18,80,871.91				Remuneration for Data Entry	3,500.00			
MDCC Bank, 131060000227	1,43,982.00				Remuneration to NTS	8,66,580.00			
SBI, 11175355816	12,71,407.30				Remuneration to SACT	1,09,28,679.00			
SBI, Mangalbari 30953889478	16,03,572.59				Remuneration to Part Time Teachers	14,74,925.00	4,96,92,992.00		
UCO Bank, 11140200030145	55,988.70				<b>* University Fee Paid</b>				
UCO Bank, 11140100003647	4,76,415.75				Reassessment/Scrutiny Fee	1,44,148.00			
SBI, Rusa, A/C No. 37747598938	32,34,391.70	3,65,54,819.93			Marksheet Fee	4,65,900.00			
					Materials & Services Fees	200.00			
<b>* Govt. Grants Received</b>					University Exam Fee	18,67,600.00			
Grant for Part Time Teachers	14,74,925.00				University Registration Fee	18,200.00	24,96,048.00		
Salary Grant	3,36,32,366.00				<b>* Loans &amp; Advances</b>				
Leave Encashment Grant	9,73,000.00				Advance	2,84,169.00			
Bonus Received	1,09,200.00				Festival Advance	40,000.00			
Arrear Received	6,75,442.00				Festival PTTS	32,500.00			
Grant Received for SACT	1,09,28,679.00	4,77,93,612.00			Salary Advance	8,30,000.00	11,86,669.00		
<b>* Recovery &amp; Deductions</b>					<b>* Investments</b>				
Income Tax	27,19,320.00				Interest on Provident Fund		15,94,855.00		
Provident Fund	31,82,000.00				Provident Fund Disbursed		3,98,824.00		
Employees Co-op. Credit Society Ltd.	25,87,805.00				<b>* Deposit &amp; Deductions</b>				
GSI	48,654.00				Income Tax	27,19,320.00			
GST	8,436.00				TDS	1,45,972.00			
TDS	8,436.00				GST	1,35,484.00			
L. I. C. Premium	2,38,571.00				Provident Fund	31,82,000.00			
Professional Tax	1,51,810.00				Employees Co-op. Credit Society Ltd.	25,87,805.00			
Teachers Subscription	12,550.00	89,57,582.00			GSI	96,972.00			
<b>* Recovery of Loans &amp; Advances</b>					L. I. C. Premium	2,19,314.00			
Advance	11,51,350.00				Professional Tax	1,51,810.00			
Festival Advance	54,000.00				Teachers Subscription	12,550.00	92,51,227.00		
Festival PTTS	15,000.00				<b>* Expenses for Fixed Assets</b>				
Salary Advance	2,70,000.00	14,90,350.00			Building	69,85,421.00			
<b>* Collection from Students</b>					Computer	6,62,805.00			
BCA Course Fee	4,54,500.00				Furniture & Fixture	52,400.00			
BCA Lab Fee	43,500.00				Science Instruments	8,801.00			
B C A Practical Exam Received	2,328.00				Microphone	18,990.00			
Campus Sanitization Fee Received	6,98,500.00				Equipment's	3,200.00			
Casual Fee	2,44,950.00				Mobile Hand Set	10,000.00			
Centre Fee for Recruitment Exam	2,100.00				Library Books	69,103.00			
Generator Fee	3,27,450.00				CCTV Camera	3,96,906.00	82,07,626.00		
Identity Card & Diploma Fee	1,300.00				<b>* Other Fund Expenses</b>				
Identity Card Fee	1,29,760.00				Athletic Fund	40,290.00			
Library subscription	3,65,200.00				Building Fund	3,73,800.00			
Materials & Services Fees (Universi	100.00				Common Room Fund	40,290.00			
Tuition Fee	72,05,781.57				Laboratory Fund	15,090.00			
Cancellation Charges	1,400.00				Library Caution Deposit Fund	9,100.00			
Course Fee Arts	4,000.00				Magazine Fund	7,11,728.00			
Document Verification Fee	1,000.00				Saraswati Puja & Festival Fund	3,98,712.00			
Duplicate Identity Card Fee	1,300.00				Student Welfare Fund	1,01,190.00			
Scrutiny fees	46,380.00								

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**




Contd.

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

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

Receipt	Rs.	P.	Payment	Rs.	P.
Misc. Fees Collection	1,57,640.00		Student Health Home	77,200.00	
University Sports Fee	5,290.00		Student Union Cultural Fund	3,55,090.00	
Admission Fee	5,74,250.00		Student Union Election Fee	970.00	
Electric Fee	5,11,230.00		Sports Fund	1,940.00	
Mark Sheet Fee University Received	1,05,350.00		Development Fund	4,70,050.00	25,95,450.00
University Mark Sheet Fees Received	8,22,300.00				
University Exam Fee	37,17,100.00		<b>By Other Expenses</b>		
Transfer Fee	450.00		50% Tuition Fees	24,30,230.00	
University Late Exam Fee Received	800.00		Advertisement Expenses	36,537.00	
University Registration Fee	6,62,400.00	1,60,86,359.57	Aqua Service Charges Paid	35,300.00	
			Aquatic Expenses	17,642.00	
<b>To Collection from Students (Other Fund)</b>			Audit Fees	30,000.00	
Athletic Fund	1,96,490.00		Bank Charges	12,162.00	
Building Fund	19,80,100.00		Book Binding Charges	1,320.00	
College Examination Fund	2,71,225.00		Books & Journal Expenses	17,000.00	
Common Room Fund	1,96,490.00		Centre Fee Expenses	725.00	
Development Fund	22,92,702.00		Centre Fee Expenses University	300.00	
Laboratory Caution Money	1,06,000.00		College Examination Expenses	2,575.00	
Laboratory Fund	24,26,395.00		College seminar Expenses	4,250.00	
Library Caution Money	3,31,200.00		Casual Fees Paid	150.00	
Magazine Fund	1,96,490.00		CCC Fees Paid	55,000.00	
Saraswati Puja & Festival Fund	2,62,505.00		College Webinar Expenses	5,500.00	
Union & Cultural Fund	3,28,550.00		Contingencies Expenses	5,000.00	
Students Union Election Fund	35,660.00		Corse Fee Science Paid	6,000.00	
Student Health Home Fund	73,040.00		Covid 19	38,847.00	
Student Welfare Fund	1,96,470.00	88,93,317.00	Data Entry	3,000.00	
			Domain Charges	23,920.00	
<b>* Investments</b>			Educational Tour Expenses	3,000.00	
Withdrawal from Provident Fund with Treasury		3,98,824.00	Electric Bill Payment	2,76,334.00	
			Entertainment Expenses	34,522.00	
<b>* Interest Received</b>			E-Return Expenses	1,050.00	
Interest on Provident Fund	15,94,855.00		E-Tender Processing Fees	20,400.00	
Interest on Savings Bank A/C	13,88,178.00		Fare Well	10,450.00	
Interest on Savings (RUSA)	1,65,368.00		B C A Course Fee Paid	4,500.00	
Interest on Fixed Deposit	5,81,808.00	37,30,209.00	B C A Laboratory Fee Paid	750.00	
			BCS Practical Examination	2,328.00	
<b>* Other Collections</b>			Fuel & Oil	11,706.00	
Kanya Shree Uploading Receipts	1,840.00		Games & Sports	50,000.00	
Room Rent Received	9,600.00		Gardening Expenses	22,600.00	
Wi-Fi Fee	3,27,450.00		Generator Fees Paid	67,150.00	
Annual Membership Fees (Online Journal)	5,000.00		Honorarium Paid	3,300.00	
Aqua Service Charge Received	1,30,980.00		Honorarium Paid to Bursar	27,500.00	
TDS Refund by Bank	5,549.00		Honorarium Paid to Pijush Kanti Das	21,000.00	
Youth Parliament Competition	90,000.00		Honorarium to Accountant	26,500.00	
Salary Reimbursement from SACT	12,00,000.00	17,70,419.00	Honorarium to Head Clerk	14,500.00	
			Honorarium to Principal	84,000.00	
<b>* Capital Fund / Grants :</b>			Identity Card Fee Paid	26,860.00	
RUSA 2.0 (Grant Fund)		50,00,000.00	Inspection Fees	40,000.00	
			International seminar	31,012.00	
			Internet Expenses	1,74,634.00	
			Kanya Shree uploading Fees	3,120.00	
			Library Subscription Paid	4,850.00	
			Laboratory Caution Fund	3,800.00	
			Maintenance of Online Admission Exp.	87,792.00	
			Maintenance of Xerox Machine	7,300.00	
			Misc. Expenses	26,830.00	
			Mobile Recharges	3,795.00	
			Municipality Tax	5,000.00	
			Master Card Charges	860.00	
			News Paper Journals	2,875.00	
			National Webinar	9,000.00	

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



Contd.

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

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

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
					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 Software	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			
					Admission Fee Paid	5,150.00			
					Wi-Fi Fee Paid	67,150.00			
					Xerox Expenses	41,864.00			
					Gymnasium Grant	3,00,000.00			
					Scholarship Grant	4,000.00		47,31,983.00	
					<b>* Closing Balance</b>				
					Cash in hand				17,321.00
					<b>** Cash at Bank</b>				
					Axis Bank, 915010017221317	3,34,47,590.45			
					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, 131060016078	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, 11140100003647	3,15,283.50			
					SBI, Seminer (A/c No.920010027632491)	2,30,775.00			
					SBI, Rusa, A/C No. 37747598938	17,44,289.70		5,05,56,215.50	
								<u>13,07,29,210.50</u>	<u>13,07,29,210.50</u>

**As per our report of even date attached.  
For SUNIL BAZARI & CO.  
CHARTERED ACCOUNTANTS**

Kolkata, 16th July, 2024.

  
**Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.**



  
**( S. K. AGARWALA )  
PROPRIETOR**

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

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

Expenditure			Income		
	Rs.	P. Rs.		Rs.	P. Rs.
<b>To Salary</b>			<b>By Collection from Students</b>		
Remuneration to B. C. A. Staff	1,72,500.00		BCA Course Fee	4,54,500.00	
Ex-Gratia Expenses	52,000.00		BCA Lab Fee	43,500.00	
Remuneration to Guest Lecturer	8,04,800.00		B C A Practical Exam Received	2,328.00	
Remuneration to NTS	8,66,580.00		Campus Sanitization Fee Received	6,98,500.00	
Remuneration for Data Entry	3,500.00	18,99,380.00	Casual Fee	2,44,950.00	
			Centre Fee for Recruitment Exam	2,100.00	
<b>* University Fee Paid</b>			Generator Fee	3,27,450.00	
Reassessment/Scrutiny Fee	1,44,148.00		Identity Card & Diploma Fee	1,300.00	
Marksheet Fee	4,65,900.00		Identity Card Fee	1,29,760.00	
Materials & 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	
<b>** Other Expenses</b>			Course Fee Arts	4,000.00	
50% Tuition Fees	24,39,230.00		Document Verification Fee	1,000.00	
Advertisement Expenses	36,537.00		Duplicate Identity Card Fee	1,300.00	
Aqua Service Charges Paid	35,300.00		Scrutiny fees	46,380.00	
Aquatic Expenses	17,642.00		Misc. Fees Collection	1,57,640.00	
Audit Fees	30,000.00		University Sports Fee	5,290.00	
Bank Charges	12,162.00		Admission Fee	5,74,250.00	
Book Binding Charges	1,320.00		Electric Fee	5,11,230.00	
Books & Journal Expenses	17,000.00		Mark Sheet Fee University Received	1,05,350.00	
Centre Fee Expenses	725.00		University Mark Sheet Fees Received	8,22,300.00	
Centre Fee Expenses University	300.00		Transfer Fee	450.00	
College Examination Expenses	2,575.00		University Late Exam Fee Received	800.00	
College seminar Expenses	4,250.00		University Exam Fee	37,17,100.00	
Casual Fees Paid	150.00		University Registration Fee	6,62,400.00	1,60,86,359.57
CCC Fees Paid	55,000.00				
College Webinar Expenses	5,500.00		<b>* Interest Received</b>		
Contingencies Expenses	5,000.00		Interest on Savings Bank	13,88,178.00	
Corse Fee Science Paid	6,000.00		Interest on Savings (RUSA)	1,65,368.00	
Covid 19	38,847.00		Interest on Fixed Deposit	5,81,808.00	21,35,354.00
Data Entry	3,000.00				
Domain Charges	23,920.00		<b>** Other Collections</b>		
Educational Tour Expenses	3,000.00		Kanya Shree Uploading Receipts	1,840.00	
Electric Bill Payment	2,76,334.00		Room Rent Received	9,600.00	
Refreshment Expenses	34,522.00		Wi-Fi Fee	3,27,450.00	
E-Return Expenses	1,050.00		Annual Membership Fees	5,000.00	
E-Tender Processing Fees	20,400.00		(Online Journal)		
Fare Well	10,450.00		Aqua Service Charge Received	1,30,980.00	
B C A Course Fee Paid	4,500.00		TDS Refund by Bank	5,549.00	
B C A Laboratory Fee Paid	750.00		Youth Parliament Competition	90,000.00	
BCS Practical Examination	2,328.00		Salary Reimbursement from SACT	12,00,000.00	17,70,419.00
Fuel & Oil	11,706.00				
Games & Sports	50,000.00				
Gardening Expenses	22,600.00				
Generator Fees Paid	67,150.00				
Honorarium Paid	3,300.00				
Honorarium Paid to Bursar	27,500.00				
Honorarium Paid to Pijush Kanti Das	21,000.00				
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				
Kanya Shree uploading Fees	3,120.00				
Library Subscription Paid	4,850.00				



*(Signature)*  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**

Contd.

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

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


Expenditure	Rs.	P. Rs.	P.	Income	Rs.	P. Rs.	P.
To Laboratory Caution Paid	3,800.00						
Maintenance of Online Admission Exp.	87,792.00						
Maintenance of Xerox Machine	7,300.00						
Misc. Expenses	26,830.00						
Mobile Recharges	3,795.00						
Municipality Tax	5,000.00						
Master Card Charges	860.00						
News Paper Journals	2,875.00						
National Webinar	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 Software	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						
Admission Fee Paid	5,150.00						
Wi-Fi Fee Paid	67,150.00						
Xerox Expenses	41,864.00	44,27,983.00					
* Depreciation on Fixed Assets		61,86,423.94					
** Excess of Income over Expenditure		49,82,297.63					
		<u>1,99,92,132.57</u>				<u>1,99,92,132.57</u>	

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 16th July, 2024.




  
( **S. K. AGARWALA** )  
**PROPRIETOR**

  
Principal  
**GOUR MAHAVIDYALAYA**  
Mangalbari, Malda.

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

**BALANCE SHEET AS AT 31ST MARCH, 2021.**

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
<b>General Fund</b>					<b>Fixed Assets</b>				
Opening Balance	-2,73,806.79				As per Schdule - 4			4,65,70,824.23	
Add - Excess of income over Expenditure	<u>49,82,297.63</u>		47,08,490.84		<b>Loans &amp; Advances</b>				
					As per Schdule - 5			24,53,627.00	
<b>Capital Fund</b>					<b>Investement</b>				
As per Schdule - 1			2,19,76,775.25		As per Schdule - 6			3,56,01,771.00	
<b>Others Fund</b>					<b>Cash &amp; Bank Balance</b>				
As per Schdule - 2			6,55,92,611.64		Cash In hand			17,321.00	
<b>Current Liabilities</b>					<b>Cash at bank</b>				
As per Schdule - 3			1,87,44,334.00		Axis Bank- 915010017221317	3,34,47,590.45			
<b>Provident Fund</b>					Axis Bank- 917010041085659	20,52,036.00			
Opening Balance	1,97,99,516.00				Axis Bank- 917010041514021	38,88,553.30			
Add- Contribution	31,82,000.00				Axis Bank- 917010042853996	14,86,700.60			
Add - Interest	<u>15,94,855.00</u>				MDCC Bank- 131060006966	33,89,321.20			
	2,45,76,371.00				MDCC Bank- 13106001607-8	18,80,975.91			
Less - Withdrawal	<u>3,98,824.00</u>		2,41,77,547.00		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- 11140100003647	3,15,283.50			
					SBI- Seminer (A/c No.920010027632491)	2,30,775.00			
					SBI- Rusa- A/C No. 37747598938	17,44,289.70		5,05,56,215.50	
			<u>13,51,99,758.73</u>					<u>13,51,99,758.73</u>	

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda  
Kolkata, 16th July, 2024.

As per our report of even date attached.  
For SUNIL BAZARI & CO.  
**CHARTERED ACCOUNTANTS**



  
( S. K. AGARWALA )  
**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	-	-	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
<b>Total</b>		<b>2,19,76,775.25</b>	<b>-</b>	<b>-</b>	<b>2,19,76,775.25</b>

**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	1,22,41,007.00	19,80,100.00	3,73,800.00	1,38,47,307.00
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	4,70,050.00	1,59,39,384.00
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	7,11,728.00	7,76,826.00
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	3,28,550.00	3,55,090.00	47,810.00
20	Student Union Election Fund	1,31,420.00	35,660.00	970.00	1,66,110.00
21	University Fees Fund	18,98,040.00	-	-	18,98,040.00
<b>Total</b>		<b>5,92,94,744.64</b>	<b>88,93,317.00</b>	<b>25,95,450.00</b>	<b>6,55,92,611.64</b>

**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. Lecturer/Teachers	1,28,741.00	14,74,925.00	14,74,925.00	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
3	Grant for SACT	-	1,09,28,679.00	1,09,28,679.00	-
4	Govt. Grant (RUSA 2.0)	1,00,00,000.00	50,00,000.00	-	1,50,00,000.00
5	Gymnasium Grant	3,00,000.00	-	3,00,000.00	-
6	Scholarship Grant	4,000.00	-	4,000.00	-
7	Employees Co-op. Credit Society Ltd.	20.00	25,87,805.00	25,87,805.00	20.00
8	GSU	48,318.00	48,654.00	96,972.00	-
9	Income Tax (TDS)	1,37,536.00	-	1,37,536.00	-
10	GST	1,27,048.00	-	1,27,048.00	-
11	L. I. C.	-	2,38,571.00	2,19,314.00	19,257.00
12	U. G. C. Grant	11,99,350.00	-	-	11,99,350.00
<b>Total</b>		<b>1,43,41,979.00</b>	<b>5,39,11,000.00</b>	<b>4,95,08,645.00</b>	<b>1,87,44,334.00</b>

Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda



## 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	2,44,45,228.17	69,85,421.00	31,43,064.92	2,82,87,584.25
5	CC Camera	22,266.01	3,96,906.00	62,875.80	3,56,296.21
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	Fire & Other Equipment	58,259.85	-	8,738.98	49,520.87
10	Furniture & Fixture	47,94,551.63	52,400.00	4,84,695.16	43,62,256.47
11	Furniture & Fixture (Hostel)	39,668.13	-	3,966.81	35,701.32
12	Generator	1,40,860.05	-	21,129.01	1,19,731.04
13	Inverter Battery	20,179.00	-	3,026.85	17,152.15
14	Instrument for RUSA	12,72,959.15	-	1,90,943.87	10,82,015.28
15	Laboratory Equipment	2,02,553.28	-	30,382.99	1,72,170.29
16	Lamination Machine	462.62	-	69.39	393.23
17	Land	5,16,247.00	-	-	5,16,247.00
18	Library Books	8,78,798.81	69,103.00	2,36,975.45	7,10,926.36
19	Library Building	31,30,723.71	-	3,13,072.37	28,17,651.34
20	Projector	2,32,723.20	-	34,908.48	1,97,814.72
21	Rain Water Harvesting System	1,20,674.84	-	18,101.23	1,02,573.61
22	Science Instruments	3,98,897.56	8,801.00	61,154.78	3,46,543.78
23	Solar Power Plant	2,49,354.26	-	37,403.14	2,11,951.12
24	Water Filter	92,684.34	-	13,902.65	78,781.69
25	Weather Equipment	39,459.34	-	5,918.90	33,540.44
26	Virtual Class Room	11,93,008.05	-	1,19,300.81	10,73,707.24
27	Xerox Machine	2,62,213.10	-	39,331.97	2,22,881.13
28	Air Condition Machine	24,203.75	-	3,630.56	20,573.19
29	Mobile Hand Set	34,102.00	10,000.00	6,615.30	37,486.70
30	Microphone	-	18,990.00	2,848.50	16,141.50
	<b>Total</b>	<b>4,45,49,622.17</b>	<b>82,07,626.00</b>	<b>61,86,423.94</b>	<b>4,65,70,824.23</b>

## 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	Advance ( New )	5,77,556.00	2,41,169.00	1,58,972.00	6,59,753.00
2	Advance ( Old )	17,15,032.00	43,000.00	9,92,378.00	7,65,654.00
3	Festival & Salary Advance	3,67,720.00	8,70,000.00	3,24,000.00	9,13,720.00
4	Festival Advance (PTTS)	-	32,500.00	15,000.00	17,500.00
5	Puja Bonus Advance	97,000.00	-	-	97,000.00
	<b>Total</b>	<b>27,57,308.00</b>	<b>11,86,669.00</b>	<b>14,90,350.00</b>	<b>24,53,627.00</b>

## 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.	1,79,970.00	-	-	1,79,970.00
2	FD in MDCCB (103000106585)	9,56,735.00	-	-	9,56,735.00
3	FD in MDCCB (103004495613)	1,00,00,000.00	-	-	1,00,00,000.00
4	FD in MDCCB (103001398963)	2,87,519.00	-	-	2,87,519.00
5	P. F. with Treasury	1,97,99,516.00	47,76,855.00	3,98,824.00	2,41,77,547.00
	<b>Total</b>	<b>3,12,23,740.00</b>	<b>47,76,855.00</b>	<b>3,98,824.00</b>	<b>3,56,01,771.00</b>

Principal  
GOUR MAHAVIDYALAYA  
MANGALBARI, MALDA.





## Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA AGARWALA SUNIL KUMAR (057366)

Last login: 26/08/2024 | 12:15:46

### UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **24057366BKIMKY8526**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

### DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2024 All rights reserved to the ICAI



## 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, 2022 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. 14,25,407.00, Rs. 7,72,901.40 has been paid during the year, Rs. 8,95,549.00 has been recovered during the year and closing balance is Rs. 13,02,759.40. 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. 9,13,720.00, Rs. 6,00,000.00 has been paid during the year, Rs. 12,92,500.00 has been recovered during the year and closing balance is Rs. 2,21,220.00. 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) Old outstanding balance in Puja Bonus Advance Account :

In Puja Bonus Advance Account of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 97,000.00. This is old outstanding. There is no recovery from the same during the year and closing balance is also Rs. 97,000.00. 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.

Contd. P - 2

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



(4) **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.

(5) **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.**

(6) **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

  
Principal  
COUR MAHAVIDYALAYA  
Mangalbari, Malda.



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, 2022

AND

( ii ) The Income & Expenditure Account shows true and fair view of excess of expenditure over income of the College for the year ended on 31st March, 2022.


Place - Kolkata  
Date - 20th July, 2024.



For SUNIL BAZARI & CO.  
CHARTERED ACCOUNTANTS

  
( S. K. AGARWALA )  
PROPRIETOR

Membership No. of ICAI - 057366  
UDIN - 24057366BKIMKZ3058

  
Principal  
COUR MAHAVIDYALAYA  
Mangalbari, Malda.

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.**

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
<b>To Opening Balance</b>					<b>By Salary</b>				
Cash in hand			17,321.00		Remuneration to B. C. A. Staff	1,49,500.00			
					Leave Encashment Paid	2,91,900.00			
<b>Cash at Bank</b>					Salary to Staff	3,97,85,320.00			
Axis Bank, 915010017221317	3,34,47,590.45				Ex-Gratia Expenses	49,000.00			
Axis Bank, 917010041085659	20,52,036.00				Remuneration to Guest Lecturer	59,400.00			
Axis Bank, 917010041514021	38,88,553.30				Remuneration to NTS	10,26,500.00			
Axis Bank, 917010042853996	14,86,700.60				Remuneration to SACT	1,64,79,306.00			
MDCC Bank, 131060006966	33,89,321.20				Arrear Paid	6,639.00			
MDCC Bank, 13106001607-8	18,80,975.91				Arrear Remuneration	64,13,562.00			
MDCC Bank, 131060000227	1,43,274.00				Supplementary Salary	4,87,793.00			
SBI, 11175355816	12,70,758.30				Bonus to NTS	45,000.00			
SBI, Mangalbari 30953889478	6,51,014.09				Bonus to SACT	2,16,000.00		6,50,09,920.00	
UCO Bank, 11140200030145	55,643.45								
UCO Bank, 11140100003647	3,15,283.50				<b>University Fee Paid</b>				
SBI, Seminar (A/c No.92001002763	2,30,775.00				Reassessment/Scrutiny Fee	1,08,990.00			
SBI, Rusa, A/C No. 37747598938	17,44,289.70		5,05,56,215.50		Marksheet Fee	17,39,480.00			
					University Affiliation Fees Paid	1,60,000.00			
<b>Govt. Grants Received</b>					UGC Refund Amount with Interest	1,96,456.64			
Salary Grant	3,97,85,320.00				Govt Grant RUSA Amount Refund	9,45,840.00			
Leave Encashment Grant	2,91,900.00				University Exam Fee	67,30,400.00			
Bonus to NTS	45,000.00				University Registration Fee	5,700.00		98,86,866.64	
Bonus to SACT	2,16,000.00								
Arrear Received	6,639.00				<b>Loans &amp; Advances</b>				
Arrear Remuneration	64,13,562.00				Advance	7,72,901.40			
Supplementary Salary	4,87,793.00				Festival Advance	65,000.00			
Grant Received for SACT	1,64,79,306.00		6,37,25,520.00		Festival PTTS	17,500.00			
					Salary Advance	5,35,000.00			
<b>Recovery &amp; Deductions</b>					Provident Fund Disbursed	8,14,506.00		22,04,907.40	
Income Tax Deducted	38,19,103.00								
Provident Fund	37,95,500.00				<b>Investments</b>				
Employees Co-op. Credit Society Ltd.	29,90,434.00				Interest on Provident Fund			16,18,214.00	
GSU	54,482.00				New FD A/c-40692397699			1,00,00,000.00	
L. I. C. Premium	2,50,135.00				New FD A/c-40692397699 ( Interest Accrued )			1,15,275.00	
Professional Tax	1,82,590.00								
GST Deducted	10,049.00				<b>Deposit &amp; Deductions</b>				
TDS Deducted	16,116.00				Income Tax Deposited	38,19,103.00			
Teachers Subscription	11,750.00		1,11,30,159.00		TDS Deposited	16,116.00			
					GST Deposited	10,049.00			
<b>Recovery of Loans &amp; Advances</b>					Provident Fund Deposited	37,95,500.00			
Advance	8,95,549.00				Employees Co-op. Credit Society Ltd.	29,90,434.00			
Festival Advance	47,500.00				GSU Deposited	48,168.00			
Festival PTTS	35,000.00				L. I. C. Premium Deposited	2,69,302.00			
Salary Advance	12,45,000.00		22,23,049.00		Professional Tax Deposited	1,82,590.00			
					Teachers Subscription Deposited	11,750.00			
<b>Collection from Students</b>					TDS on FD interest ( College A/C )	12,809.00		1,11,55,821.00	
BCA Course Fee	12,09,000.00								
Campus Sanitization Fee Received	43,300.00				<b>Expenses for Fixed Assets</b>				
Casual Fee	13,800.00				Building	16,680.00			
Centre Fee for Recruitment Exam	1,31,100.00				Computer	4,47,359.00			
Generator Fee	2,28,500.00				Furniture & Fixture	2,61,475.00			
Identity Card Fee	1,74,000.00				Laboratory Equipment	1,74,641.00			
Library subscription	2,69,770.00				CCTV Camera	1,18,308.00			
Materials & Services Fees	200.00				Inverter Battery	95,199.00			
Tuition Fee	61,73,140.00				Equipment's	1,04,485.00			
Cancellation Charges	6,250.00				Mobile Hand Set	34,999.00			
Course Fee on BVOC	1,20,200.00				Library Books	3,45,758.00		15,98,904.00	
Centre Fee from NSOU	50,000.00								
Centre Fee	3,48,709.00				<b>Other Fund Expenses</b>				
Course Fee Arts	8,300.00				Athletic Fund	43,890.00			
					Building Fund	25,800.00			

*(Signature)*

Principal  
**GOUR MAHAVIDYALAYA**  
Mangalbari, Malda.




Contd.

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022. (CONTD.)**

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
Document Verification Fee	2,000.00				College Examination Fund	93,009.00			
Duplicate Identity Card Fee	200.00				Common Room Fund	2,580.00			
Scrutiny fees	1,32,960.00				Development fund	1,70,165.00			
Admission Fee	4,67,050.00				Laboratory Caution Fund	3,000.00			
Admission Fee on BVOC	7,500.00				Laboratory Fund	42,015.00			
ASER Programme Received	75,299.40				Library Caution Deposit Fund	1,45,200.00			
Electric Fee	6,09,000.00				Magazine Fund	43,920.00			
University Mark Sheet Fees Receive	13,25,900.00				Saraswati Puja & Festival Fund	3,56,041.00			
Transfer Fee	150.00				Student Welfare Fund	14,600.00			
University Late Exam Fee Received	55,200.00				Student Health Home	71,610.00			
University Exam Fee	52,60,400.00				Union & Cultural Fund	50,130.00			
Practical Exam Received	250.00				Student Union Election FUND	39,490.00			
E-Valuation Charge Received	4,44,960.00				Sports Fund	180.00			
Fuel & Oil Received	20,000.00				University Fees Fund	4,95,800.00		15,97,430.00	
University Registration Fee	7,92,900.00		1,79,70,038.40						
<b>To Collection from Students (Other Fund)</b>					<b>BY Other Expenses</b>				
Athletic Fund	13,380.00				50% Tuition Fees	17,84,340.00			
Building Fund	26,10,050.00				Accountant Interview Exp.	15,000.00			
College Examination Fund	21,150.00				Advertisement Expenses	12,557.00			
Common Room Fund	2,61,000.00				Admission Fee paid	73,925.00			
Development Fund	28,48,825.19				Aqua Service Charges Paid	29,260.00			
Laboratory Caution Money	1,04,400.00				Annual Membership Fees	5,900.00			
Laboratory Fund	12,80,005.00				ASER Programme Exp.	6,198.00			
Magazine Fund	13,290.00				Audit Fees	15,000.00			
Saraswati Puja & Festival Fund	3,48,000.00				Bank Charges	11,307.58			
Students Union Cultural Fund	2,28,150.00				Book Binding Charges	2,820.00			
Students Union Election Fund	500.00				Books & Journal Expenses	57,000.00			
Student Health Home Fund	87,000.00				BCA Course Fee Paid	15,480.00			
Student Welfare Fund	2,61,000.00		80,76,750.19		BCA Laboratory Fee Paid	750.00			
					BVOC Fees	15,200.00			
<b>* Investments</b>					Centre Fee Expenses	3,21,760.00			
Withdrawal from Provident Fund with Treasury			8,14,506.00		College Examination Expenses	1,31,100.00			
					College seminar Expenses	14,000.00			
<b>* Interest Received</b>					Casual Fees Paid	300.00			
Interest on Provident Fund	16,18,214.00				CAS Exp.	49,405.00			
Interest on Savings Bank (RUSA)	32,510.00				Contingencies Expenses	2,17,265.00			
Interest on Savings Bank	16,81,254.00				Covid 19	82,940.00			
Interest on Fixed Deposit (Old)	7,05,000.00				Celebrating Biswa Arabic Day	4,130.00			
Interest on Fixed Deposit (New)	1,28,084.00		41,65,062.00		Donation & Subscription	14,000.00			
					Electric Bill Payment	5,41,994.00			
<b>* Other Collections</b>					Electrical Upgradation Block Wise	4,39,916.00			
Kanya Shree Uploading Receipts	286.00				Refreshment Expenses	50,011.00			
Room Rent Received	6,000.00				E-Return Expenses	4,450.00			
Wi-Fi Fee	22,150.00				E-Tender Processing Fees	1,000.00			
Old Damage Paper Sold	1,72,760.00				E valuation Charge paid	1,67,000.00			
Aqua Service Charge Received	8,920.00				Fascination Science	10,005.00			
TDS Refund by Bank	6,397.00				Fuel & Oil	12,745.00			
Sale of Mango Tree	5,000.00				Gardening Expenses	56,470.00			
Sale of Old Goods	19,000.00				Generator Fees Paid	38,700.00			
National Tobacco Control Program	14,000.00				Honorarium Paid	1,84,100.00			
Membership of Alumni Association	4,500.00		2,59,013.00		Identity Card Fee Paid	57,492.00			
					Internet Expenses	1,53,791.00			
<b>* Sundry Creditors</b>			14,54,579.00		Kanya Shree uploading Fees	2,030.00			
					Laboratory Exp	74,132.00			
					Labour Charge	8,120.00			
					Lan Work	1,42,425.00			
					Late Fee on LIC	165.00			
					Legal Exp.	500.00			
					Library Articles	15,558.00			
					Library Subscription Paid	31,910.00			
					Maintenance of Online Admission Exp.	30,208.00			

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



Contd.




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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022. (CONTD.)**

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
					Misc. Expenses	20,955.00			
					Mobile Recharges	2,313.00			
					News Paper Journals	4,135.00			
					Outreach Programme	20,025.00			
					National webinar	2,000.00			
					Plumber Exp.	6,800.00			
					Pipe Line Expenses	500.00			
					Postage & Stamp	8,667.00			
					Practical Examination (BCA)	2,328.00			
					P Tax Uploading Exp.	600.00			
					Printing & Stationery	87,159.00			
					Repair & Maintenance	1,880.00			
					Software Upgradation	57,584.00			
					SMS Charges on Online Software	12,500.00			
					Security Guard ( Raiganj Ex Security)	2,94,490.00			
					Telephone Bill Expenses	6,866.00			
					Travelling & Conveyance	1,02,145.00			
					Teachers Day Celebration	24,894.00			
					Tuition Fee Refund	34,480.00			
					World Drama Day Celebration	40,000.00			
					Webner Exp	3,500.00			
					Wi-Fi Fee Paid	73,150.00			
					Xerox Expenses	41,650.00			
					Youth Parliament Competition Grant	3,000.00			
					National Tobacco Control Programmeme	7,000.00			
					Round off	2.00		57,60,982.58	
					Sundry Creditors				14,54,579.00
					" <b>Closing Balance</b>				
					Cash in hand				9,233.00
					" <b>Cash at Bank</b>				
					Axis Bank, 915010017221317	3,37,26,629.84			
					Axis Bank, 917010041085659	20,88,184.00			
					Axis Bank, 917010041514021	38,60,115.90			
					Axis Bank, 917010042853996	15,03,683.60			
					MDCC Bank, 131060006966	41,43,487.20			
					MDCC Bank, 13106001607-8	19,53,328.91			
					MDCC Bank, 131060000227	1,42,920.00			
					SBI, 11175355816	12,70,109.30			
					SBI, Mangalbari 30953889478	8,16,328.55			
					UCD Bank, 11140200030145	55,423.45			
					UCD Bank, 11140100003647	1,78,858.72			
					Axis, Seminer (A/c No.920010027632491	2,37,655.00			
					SBI, Rusa, A/C No. 37747598938	3,356.00		4,99,80,080.47	
								<u>16,03,92,213.09</u>	
									<u>16,03,92,213.09</u>

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 20th July, 2024.

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



( **S. K. AGARWALA** )  
**PROPRIETOR**

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.**

Expenditure	Rs.	P. Rs.	P.	Income	Rs.	P. Rs.	P.
<b>To Remuneration to B. C. A. Staff</b>	1,49,500.00			<b>By Collection from Students</b>			
Ex-Gratia Expenses	49,000.00			BCA Course Fee	12,09,000.00		
Remuneration to Guest Lecturer	59,400.00			Campus Sanitisation Fee Received	43,300.00		
Remuneration to NTS	<u>10,26,500.00</u>	12,84,400.00		Casual Fee	13,800.00		
				Centre Fee for Recruitment Exam	1,31,100.00		
<b>* University Fee Paid</b>				Generator Fee	2,28,500.00		
Reassessment/Scrutiny Fee	1,08,990.00			Identity Card Fee	1,74,000.00		
Marksheet Fee	17,39,480.00			Library subscription	2,69,770.00		
University Affiliation Fees Paid	1,60,000.00			Materials & Services Fees	200.00		
UGC Refund Amount with Interest	1,96,456.64			Tuition Fee	61,73,140.00		
Govt Grant RUSA Amount Refund	9,45,840.00			Cancellation Charges	6,250.00		
University Exam Fee	67,30,400.00			Course Fee on BVOC	1,20,200.00		
University Registration Fee	<u>5,700.00</u>	98,86,866.64		Centre Fee from NSOU	50,000.00		
				Centre Fee	3,48,709.00		
<b>* Other Expenses</b>				Course Fee Arts	8,300.00		
50% Tuition Fees	17,84,340.00			Document Verification Fee	2,000.00		
Accountant Interview Exp.	15,000.00			Duplicate Identity Card Fee	200.00		
Advertisement Expenses	12,557.00			Scrutiny fees	1,32,960.00		
Admission Fee paid	73,925.00			Admission Fee	4,67,050.00		
Aqua Service Charges Paid	29,260.00			Admission Fee on BVOC	7,500.00		
Annual Membership Fees	5,900.00			ASER Programme Received	75,299.40		
ASER Programme Exp.	6,198.00			Electric Fee	6,09,000.00		
Audit Fees	15,000.00			University Mark Sheet Fees Received	13,25,900.00		
Bank Charges	11,307.58			Transfer Fee	150.00		
Book Binding Charges	2,820.00			University Late Exam Fee Received	55,200.00		
Books & Journal Expenses	57,000.00			University Exam Fee	52,60,400.00		
BCA Course Fee Paid	15,480.00			Practical Exam Received	250.00		
BCA Laboratory Fee Paid	750.00			E-Valuation Charge Received	4,44,960.00		
Bvoc Fees	15,200.00			Fuel & Oil Received	20,000.00	1,79,70,038.40	
Centre Fee Expenses	3,21,760.00			University Registration Fee	<u>7,92,900.00</u>		
College Examination Expenses	1,31,100.00						
College Seminar Expenses	14,000.00			<b>* Interest Received</b>			
Casual Fees Paid	300.00			Interest on Savings Bank A/C	16,81,254.00		
CAS Exp.	49,405.00			Interest on Savings Bank (RUSA)	32,510.00		
Contingencies Expenses	2,17,265.00			Interest on Fixed Deposit (Old)	7,05,000.00		
Covid 19	82,940.00			Interest on Fixed Deposit (New)	<u>1,28,084.00</u>	25,46,848.00	
Celebrating Bisya Arabic Day	4,130.00						
Donation & Subscription	14,000.00			<b>* Other Collections</b>			
Electric Bill Payment	5,41,994.00			Kanyashree Uploading Receipts	286.00		
Electrical Upgradation Block Wise	4,39,916.00			Room Rent Received	6,000.00		
Refreshment Expenses	50,011.00			Wifi Fee	22,150.00		
E-Return Expenses	4,450.00			Old Damage Paper Sold	1,72,760.00		
E-Tender Processing Fees	1,000.00			Aqua Service Charge Received	8,920.00		
E valuation Charge paid	1,67,000.00			TDS Refund by Bank	6,397.00		
Fascination Science	10,005.00			Sale of Mango Tree	5,000.00		
Fuel & Oil	12,745.00			Sale of Old Goods	19,000.00		
Gardening Expenses	56,470.00			National Tobacco Control Programme	14,000.00		
Generator Fees Paid	38,700.00			Membership of Alumni Association	<u>4,500.00</u>	2,59,013.00	
Honarium Paid	1,84,100.00						
Identity Card Fee Paid	57,492.00			<b>* Excess of Expenditure over Income</b>			<b>18,05,017.69</b>
Internet Expenses	1,53,791.00						
Kanyashree uploading Fees	2,030.00						
Laboratory Exp	74,132.00						
Labour Charge	8,120.00						
Lan Work	1,42,425.00						
Late Fee on LIC	165.00						
Legal Exp.	500.00						
Library Articles	15,558.00						
Library Subscription Paid	31,910.00						
Maintenance of Online Admission Exp.	30,208.00						



*Principal*  
**GOUR MAHAVIDYALAYA**  
Mangalbari, Malda.

Contd.

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022. (CONTD.)**

Expenditure	Rs.	P.	Rs.	P.	Income	Rs.	P.	Rs.	P.
Misc. Expenses	20,955.00								
Mobile Recharges	2,313.00								
News Paper Journals	4,135.00								
Outrech Programme	<u>20,025.00</u>		49,49,787.58						
<b>To National Webiner</b>	2,000.00								
Plumber Exp.	6,800.00								
Pipe Line Expenses	500.00								
Postage & Stamp	8,667.00								
Practical Examination (BCA)	2,328.00								
P Tax Uploading Exp.	600.00								
Printing & Stationery	87,159.00								
Repair & Maintenance	1,880.00								
Software Upgradation	57,584.00								
SMS Charges on Online Sofeware	12,500.00								
Security Guard ( Raiganj Ex-Security )	2,94,490.00								
Telephone Bill Expenses	6,866.00								
Travelling & Conveyance	1,02,145.00								
Tution Fee Refund	34,480.00								
Teachers Day Celebration	24,894.00								
Webner Exp	3,500.00								
Wifi Fee Paid	73,150.00								
World Drama Day Celebration	40,000.00								
Xerox Expenses	41,650.00								
Youth Parliament Competition Grant	3,000.00								
National Tobacco Control Programme	7,000.00								
Round off	2.00		8,11,195.00						
* Depreciation on Fixed Assets			56,48,667.87						
			<u>2,25,80,917.09</u>					<u>2,25,80,917.09</u>	

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 20th July, 2024.




  
**( S. K. AGARWALA )**  
**PROPRIETOR**

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**

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

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

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
Opening Balance	47,08,490.84				<b>Fixed Assets</b>				
Less - Excess of Expenditure over Income	<u>18,05,017.69</u>		29,03,473.15		As per Schdule - 4			4,25,21,060.36	
<b>Capital Fund</b>					<b>Loans &amp; Advances</b>				
As per Schdule - 1			3,69,76,775.25		As per Schdule - 5			16,33,788.40	
<b>Others Fund</b>					<b>Investement</b>				
As per Schdule - 2			7,20,71,931.83		As per Schdule - 6			5,03,16,254.00	
<b>Current Liabilities</b>					<b>Cash &amp; Bank Balance</b>				
As per Schdule - 3			37,31,481.00		Cash In hand			9,233.00	
<b>Provident Fund</b>					<b>Cash at bank</b>				
Opening Balance	2,41,77,547.00				Axis Bank, 915010017221317	3,37,26,629.84			
Add- Contribution	37,95,500.00				Axis Bank, 917010041085659	20,88,184.00			
Add - Interest	<u>16,18,214.00</u>				Axis Bank, 917010041514021	38,60,115.90			
	2,95,91,261.00				Axis Bank, 917010042853996	15,03,683.60			
Less - Withdrawal	<u>8,14,506.00</u>		2,87,76,755.00		MDCC Bank, 131060006966	41,43,487.20			
					MDCC Bank, 131060016078	19,53,328.91			
					MDCC Bank, 131060000227	1,42,920.00			
					SBI, 11175355816	12,70,109.30			
					SBI, Mangalbari 30953889478	8,16,328.55			
					UCO Bank, 11140200030145	55,423.45			
					UCO Bank, SB 3647	1,78,858.72			
					SBI, Seminer A/c No.920010027632491)	2,37,655.00			
					SBI, Rusa, A/C No. 37747598938	3,356.00		4,99,80,080.47	
			<u>14,44,60,416.23</u>					<u>14,44,60,416.23</u>	

  
*Principal*  
**GOUR MAHAVIDYALAYA**  
Mangalbari, Malda.

Kolkata, 20th July, 2024.



As per our report of even date attached.  
**For SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

  
**( S. K. AGARWALA )**  
**PROPRIETOR**

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

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

**Schedule - 1**

<b>Capital Fund</b>					
Sl. No.	Particulars	Opening Balance as on 01-04-2021	Govt Grant Received/Transfer from Current Liabilities	UGC Grant Received/Transfer from Current Liabilities	Closing Balance as on 31-03-2022
1	Building Fund	1,27,66,582.80	-	-	1,27,66,582.80
2	Furniture Fixture Fund	3,00,419.60	-	-	3,00,419.60
3	Equipment Fund	31,75,307.85	-	-	31,75,307.85
4	Library Fund	10,64,908.00	-	-	10,64,908.00
5	Library Building	30,00,000.00	-	-	30,00,000.00
6	MP Lad Fund	16,69,557.00	-	-	16,69,557.00
7	Govt. Grant (RUSA 2.0)	-	1,50,00,000.00	-	1,50,00,000.00
<b>Total</b>		<b>2,19,76,775.25</b>	<b>1,50,00,000.00</b>	<b>-</b>	<b>3,69,76,775.25</b>

**Schedule - 2**

<b>Others Funds</b>					
Sl. No.	Particulars	Opening Balance as on 01-04-2021	Received during the year	Expenditure during the year	Closing Balance as on 31-03-2022
1	Athletic Fund	10,76,478.55	13,380.00	43,890.00	10,45,968.55
2	Building Fund	1,38,47,307.00	26,10,050.00	25,800.00	1,64,31,557.00
3	College Examination Fund	25,69,194.42	21,150.00	93,009.00	24,97,335.42
4	Common Room Fund	10,20,232.00	2,61,000.00	2,580.00	12,78,652.00
5	Computer Fund	12,570.00	-	-	12,570.00
6	Development Fund	1,59,39,384.00	28,48,825.19	1,70,165.00	1,86,18,044.19
7	Diploma Fund	97,360.00	-	-	97,360.00
8	Laboratory Caution Deposit	9,76,500.00	1,04,400.00	3,000.00	10,77,900.00
9	Laboratory Fund	1,86,09,427.00	12,80,005.00	42,015.00	1,98,47,417.00
10	Library Caution Deposit	36,40,620.00	-	1,45,200.00	34,95,420.00
11	Library Fund	33,14,293.17	-	-	33,14,293.17
12	MP Lad Fund	7,996.00	-	-	7,996.00
13	Magazine Fund	7,76,826.00	13,290.00	43,920.00	7,46,196.00
14	N. C. C. Fund	-12,882.50	-	-	-12,882.50
15	Saraswati Puja & Festival Fund	-38,689.00	3,48,000.00	3,56,041.00	-46,730.00
16	Sports Fund	4,90,709.00	-	180.00	4,90,529.00
17	Student Health Home Fund	1,30,309.00	87,000.00	71,610.00	1,45,699.00
18	Student Welfare Fund	10,23,017.00	2,61,000.00	14,600.00	12,69,417.00
19	Student Union Cultural Fund	47,810.00	2,28,150.00	50,130.00	2,25,830.00
20	Student Union Election Fund	1,66,110.00	500.00	39,490.00	1,27,120.00
21	University Fees Fund	18,98,040.00	-	4,95,800.00	14,02,240.00
<b>Total</b>		<b>6,55,92,611.64</b>	<b>80,76,750.19</b>	<b>15,97,430.00</b>	<b>7,20,71,931.83</b>

**Schedule - 3**

<b>Current Liabilities</b>					
Sl. No.	Particulars	Opening Balance as on 01-04-2021	Addition during the year	Paid/Transfer to Capital Fund during the year	Closing Balance as on 31-03-2022
1	Grant for P. T. Lecturar/Teachers	1,28,741.00	1,64,69,506.00	1,64,69,506.00	1,28,741.00
2	Salary Grant	23,96,966.00	3,97,91,959.00	3,97,91,959.00	23,96,966.00
3	Govt. Grant (RUSA 2.0)	1,50,00,000.00	-	1,50,00,000.00	-
4	Employees Co-op. Credit Society Ltd.	20.00	29,90,434.00	29,90,434.00	20.00
5	GSLI	-	54,482.00	48,168.00	6,314.00
6	L. I. C.	19,257.00	2,50,135.00	2,69,302.00	90.00
7	U. G. C. Grant	11,99,350.00	-	-	11,99,350.00
<b>Total</b>		<b>1,87,44,334.00</b>	<b>5,95,56,516.00</b>	<b>7,45,69,369.00</b>	<b>37,31,481.00</b>



*(Signature)*

**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**

## Schedule - 4

Fixed Assets					
Sl. No.	Particulars	Opening Balance as on 01-04-2021	Addition during the year	Depreciation	Closing Balance as on 31-03-2022
1	Additional Class Room	11,19,730.13	-	1,11,973.01	10,07,757.12
2	Audio Visual Equipment	51,663.88	-	7,749.58	43,914.30
3	Botany Lab Building	5,60,407.81	-	56,040.78	5,04,367.03
4	Building	2,82,87,584.25	16,680.00	28,30,426.43	2,54,73,837.82
5	CC Camera	3,56,296.21	1,18,308.00	71,190.63	4,03,413.58
6	Computer Room	2,53,041.73	-	25,304.17	2,27,737.56
7	Computer	29,61,993.67	2,94,459.00	8,14,113.17	24,42,339.50
8	Equipment	7,54,346.08	1,04,485.00	1,28,824.66	7,30,006.42
9	Fire & Other Equipment	49,520.87	-	7,428.13	42,092.74
10	Furniture & Fixture	43,62,256.47	86,600.00	4,44,885.65	40,03,970.82
11	Furniture & Fixture (Hostel)	35,701.32	-	3,570.13	32,131.19
12	Generator	1,19,731.04	-	17,959.66	1,01,771.38
13	Inverter Battery	17,152.15	95,199.00	16,852.67	95,498.48
14	Instrument for RUSA	10,82,015.28	-	1,62,302.29	9,19,712.99
15	Laboratory Equipment	1,72,170.29	-	25,825.54	1,46,344.75
16	Lamination Machine	393.23	-	58.98	334.25
17	Land	5,16,247.00	-	-	5,16,247.00
18	Library Books	7,10,926.36	14,550.00	1,81,369.09	5,44,107.27
19	Library Building	28,17,651.34	-	2,81,765.13	25,35,886.21
20	Projector	1,97,814.72	-	29,672.21	1,68,142.51
21	Rain Water Harvesting System	1,02,573.61	-	15,386.04	87,187.57
22	Science Instruments	3,46,543.78	-	51,981.57	2,94,562.21
23	Solar Power Plant	2,11,951.12	-	31,792.67	1,80,158.45
24	Water Filter	78,781.69	-	11,817.25	66,964.44
25	Weather Equipment	33,540.44	-	5,031.07	28,509.37
26	Virtual Class Room	10,73,707.24	-	1,07,370.72	9,66,336.52
27	Xerox Machine	2,22,881.13	-	33,432.17	1,89,448.96
28	Air Condition Machine	20,573.19	-	3,085.98	17,487.21
29	Mobile Hand Set	37,486.70	34,999.00	10,872.86	61,612.84
30	Microphone	16,141.50	-	2,421.23	13,720.27
31	Computer & Printer(RUSA)	-	1,52,900.00	22,935.00	1,29,965.00
32	Furniture & Fixture (RUSA)	-	1,74,875.00	26,231.25	1,48,643.75
33	Laboratory Equipment (RUSA)	-	1,74,641.00	26,196.15	1,48,444.85
34	Library Books (RUSA)	-	3,31,208.00	82,802.00	2,48,406.00
	<b>Total</b>	<b>4,65,70,824.23</b>	<b>15,98,904.00</b>	<b>56,48,667.87</b>	<b>4,25,21,060.36</b>

## Schedule - 5

Loans & Advances					
Sl. No.	Particulars	Opening Balance as on 01-04-2021	Addition during the year	Recovery / Adjustment during the year	Closing Balance as on 31-03-2022
1	Festival /Salary Advance	9,13,720.00	6,00,000.00	12,92,500.00	2,21,220.00
2	Advance	14,25,407.00	7,72,901.40	8,95,549.00	13,02,759.40
3	Puja Bonus Advance	97,000.00	-	-	97,000.00
4	Festival PTTS	17,500.00	17,500.00	35,000.00	-
5	TDS (Deducted by bank on FD interest)	-	12,809.00	-	12,809.00
	<b>Total</b>	<b>24,53,627.00</b>	<b>14,03,210.40</b>	<b>22,23,049.00</b>	<b>16,33,788.40</b>

## Schedule - 6

Investment					
Sl. No.	Particulars	Opening Balance as on 01-04-2021	Addition during the year	Recovery / Withdrawal during the year	Closing Balance as on 31-03-2022
1	F.D (A/c No.103004495613) O/B	1,00,00,000.00	-	-	1,00,00,000.00
2	F.D. (A/c No.40692397599) A/c	-	1,01,28,084.00	12,809.00	1,01,15,275.00
3	FD in MDCCB-10300106585	9,56,735.00	-	-	9,56,735.00
4	FD in MDCCB-10300138963	2,87,519.00	-	-	2,87,519.00
5	G M Employees Credit Society Ltd A/c	1,79,970.00	-	-	1,79,970.00
6	P.F with Treasury A/c	2,41,77,547.00	54,13,714.00	8,14,506.00	2,87,76,755.00
	<b>Total</b>	<b>3,56,01,771.00</b>	<b>1,55,41,798.00</b>	<b>8,27,315.00</b>	<b>5,03,16,254.00</b>

Principal  
GOUR MAHAVI  
Mangaibari, Malda.





## Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA AGARWALA SUNIL KUMAR (057366)

Last login: 26/08/2024 | 12:15:46

### UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **24057366BKIMKZ3058**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

### DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2024 All rights reserved to the ICAI

## 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, 2023 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. 13,02,759.40, Rs. 6,59,650.00 has been paid during the year, Rs. 5,45,577.00 has been recovered during the year and closing balance is Rs. 14,16,832.40. 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. 2,21,220.00, Rs. 60,000.00 has been paid during the year, Rs. 63,500.00 has been recovered during the year and closing balance is Rs. 2,17,720.00. 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) Old outstanding balance in Puja Bonus Advance Account :**

In Puja Bonus Advance Account of Schedule-5 of Balance Sheet relating to Loans & Advances, there is opening balance of Rs. 97,000.00. This is old outstanding. There is no recovery from the same during the year and closing balance is also Rs. 97,000.00. 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.

Contd. P - 2

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.





**(4) 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.

**(5) Accounting of Development Fund**

Large amount of depreciarion on Fixed Assets has been debited to Income & Expenditure Account. As a result there is excess of expenditure over income during the year. In our opinion, in future Development Fund collected from students should be taken as income by crediting the same to Income & Expenditure Account in stead of crediting to Development Fund. It will neutralise the effect of high amount of depreciation to some extent.

**(6) Old outstanding balance in Salary Grant :**

In Salary Grant Account of Schedule-3 of Balance Sheet relating to Current Liabilities, there is opening balance as well as closing balance of Rs. 23,96,966.00. The same is outstanding since many years. In our opinion the same is not payable or refundable to any one. So, the same should be adjusted by crediting to Income & Expenditure Account after passing necessary resolution in the management committee meeting and as permitted by rules & regulations applicable to the College.

**(7) Old outstanding balance in Grant for P. T. Lecturar/Teachers :**

In Grant for P. T. Lecturar/Teachers Account of Schedule-3 of Balance Sheet relating to Current Liabilities, there is opening balance as well as closing balance of Rs. 1,28,741.00. The same is outstanding since many years. In our opinion the same is not payable or refundable to any one. So, the same should be adjusted by crediting to Income & Expenditure Account after passing necessary resolution in the management committee meeting and as permitted by rules & regulations applicable to the College.

Contd. P - 3

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



**(8) Old outstanding balance in N. C. C. Fund**

In N. C. C. Fund Account of Schedule-2 of Balance Sheet relating to Other Funds, there is debit opening balance as well as closing balance of Rs. 12,882.50. The same is outstanding since many years and there is no movement in the account since many years. In our opinion the same is not recoverable. So, the same should be adjusted by debiting to Income & Expenditure Account after passing necessary resolution in the management committee meeting and as permitted by rules & regulations applicable to the College.

**(9) 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, 2023

**AND**

- ( ii ) The Income & Expenditure Account shows true and fair view of excess of expenditure over income of the College for the year ended on 31st March, 2023.

For SUNIL BAZARI & CO.  
**CHARTERED ACCOUNTANTS**


Place - Kolkata

Date - 25th July, 2024.



  
( S. K. AGARWALA )  
**PROPRIETOR**

**Membership No. of ICAI - 057366**  
**UDIN - 24057366BKIMLA1010**

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023. (CONTD.)**

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
Mark Sheet Fees Received	13,14,200.00				Library Subscription Fee	29,900.00			
University Exam Fee	66,06,300.00				Library Caution Deposit Fund	18,230.00			
Transfer Fee	150.00				Magazine Fund	8,970.00			
University Late Exam Fee Received	81,000.00				Saraswati Puja & Festival Fund	2,53,360.00			
University Registration Fee	6,44,000.00				Student Welfare Fund Refund	12,270.00			
University Registration Fee BVDC	3,600.00		2,34,34,822.03		Student Welfare Fund Paid	81,000.00			
					Student Health Home	91,000.00			
<b>To Collection from Students (Other Fund)</b>					Student Union Election Fee	50.00			
Athletic Fund	2,30,730.00				Student Union & Cultural	17,700.00		7,37,950.00	
Building Fund	23,06,400.00								
College Examination Fund	3,45,025.00				<b>By Other Expenses</b>				
Common Room Fund	2,31,660.00				50% Tuition Fees	52,44,052.00			
Development Fund	28,35,961.99				Advertisement Expenses	42,857.00			
Laboratory Caution Money	84,000.00				Admission Fee paid	3,300.00			
Laboratory Fund	22,19,395.00				Aqua Service Charges Paid	5,980.00			
Library subscription Fee	3,86,280.00				Audit Fees	37,500.00			
Library Caution Money	3,23,800.00				Almirah Repairing	25,500.00			
Magazine Fund	2,30,730.00				AC Repairing	15,080.00			
Saraswati Puja & Festival Fund	3,08,880.00				ANM & GNM Exam Expense	1,10,000.00			
Students Union Cultural Fund	3,85,325.00				Annual Membership Fee	5,900.00			
Student Health Home Fund	77,220.00				Amount Refund Malda Treasury	56,650.00			
Student Welfare Fund	2,31,660.00		1,01,97,066.99		ASER Programme	24,550.00			
					BCA Course Fee Paid	22,500.00			
<b>* Investments</b>					BCA Lab Fee Paid	750.00			
Withdrawal from Provident Fund with Treasury			70,85,612.00		Building Exp	10,620.00			
FD-103004495613 ( Maturity)			1,00,00,000.00		Bank Charges	12,166.71			
					Book Binding Charges	7,800.00			
<b>* Interest Received</b>					Books & Journal Expenses	30,105.00			
Interest on Provident Fund	19,27,559.00				Basata Utsab Expense	47,210.00			
Interest on Savings Bank A/C	17,21,893.00				Beautification Expense	27,400.00			
Interest on Savings Bank RUSA A/C	25.00				Centre Fee Refund	1,350.00			
Interest on Fixed Deposit (Old)	6,16,473.00				Centre Fee Expenses	32,030.00			
Interest on Fixed Deposit (New)	6,31,757.00		48,97,707.00		College Examination Expenses	5,54,348.00			
					Contingencies Expenses	32,126.00			
<b>* Other Collections</b>					Donation & Subscription	37,835.00			
Kanya Shree Uploading Receipts	1,550.00				Educational Tour	38,860.00			
Room Rent Received	32,100.00				Electrical Exp	1,51,224.00			
Aqua Service Charge Received	1,53,820.00				Electric Work	27,080.00			
Malda Treasury	2,295.00				Electric Bill Payment	5,48,474.00			
Sale of Old Goods	69,400.00				Electric Fee paid	28,630.00			
Excess Salary Received Treasury	56,370.00				E-Return Expenses	6,900.00			
Received From Samik Das Gupta	1,392.00				Super Vision Charge	80,314.00			
HRA Mismatch Amount	1,000.00				General Expense	23,711.00			
Seminar Purpose	5,000.00				Gardening Expenses	12,600.00			
Joint Exam Received	47,505.00				Generator Fees Paid	17,725.00			
TET Exam Received	37,650.00				GST Return Charge	500.00			
ANM & GNM Exam Received	1,16,000.00				HRA Mismatch Amount Refund	1,000.00			
SET Exam Received	1,30,700.00				Honorarium Paid To Staff	48,000.00			
Youth Parliament	1,48,500.00				Honorarium Paid	1,92,400.00			
WBCS Exam	18,100.00		8,21,382.00		Identity Card Fee paid	8,180.00			
					Identity Card	1,12,852.00			
<b>* Sundry Creditors</b>			1,03,49,268.00		Internet Expenses	1,53,894.00			
					Kanya Shree uploading Fees	3,130.00			
					Laboratory Exp	2,03,862.00			
					Labour Charge	79,507.00			
					Late Submission for TDS	3,05,882.00			
					Legal Exp.	9,300.00			
					Library Software	1,50,804.00			
					Maintenance of Online Admission Exp.	77,172.00			
					Misc. Expenses	8,579.00			
					Mark Sheet Fee paid	2,000.00			
					Materials & Services Fees	900.00			
					News Paper Journals	12,950.00			

*Principal*  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



Contd.

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023.**

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
<b>To Opening Balance</b>					<b>By Salary</b>				
Cash in hand			9,233.00		Remuneration to B. C. A. Staff	1,38,000.00			
<u>Cash at Bank</u>					Leave Encashment Paid	3,26,000.00			
Axis Bank, 915010017221317	3,37,26,629.84				Salary to Staff	4,21,42,575.00			
Axis Bank, 917010041085659	20,88,184.00				Remuneration to Guest Lecturer	1,14,100.00			
Axis Bank, 917010041514021	38,60,115.90				Remuneration to Expert	8,000.00			
Axis Bank, 917010042853996	15,03,683.60				Remuneration to NTS	10,65,900.00			
MDCC Bank, 131060006966	41,43,487.20				Remuneration to SACT	1,69,42,941.00			
MDCC Bank, 13106001607-8	19,53,328.91				Bonus to NTS	2,64,000.00			
MDCC Bank, 131060000227	1,42,920.00				Ex-Gratia Expenses	67,000.00			
SBI, 11175355816	12,70,109.30				Arrear Received	6,81,742.00			
SBI, Mangalbari 30953889478	8,16,328.55				W B Health Scheme Received	89,257.00	6,18,39,515.00		
UCO Bank, 11140200030145	55,423.45				<b>* University Fee Paid</b>				
UCO Bank, 11140100003647	1,78,858.72				Reassessment/Scrutiny Fee	2,00,460.00			
Adv. Seminar (A/c No.920010027632493)	2,37,655.00				Marksheet Fee	0.00			
SBI, Rusa, A/C No. 37747598938	3,356.00	4,99,80,080.47			University Exam & Marksheet Fee	97,13,430.00			
					University Registration Fee	4,96,700.00			
					UGC Refund Amount	1,07,751.00	1,05,18,341.00		
<b>** Govt. Grants Received</b>					<b>* Loans &amp; Advances</b>				
Salary Grant	4,21,42,575.00				Advance	10,03,450.00			
Leave Encashment Grant	3,26,000.00				The W.B. State Handicrafts Co-Operative Society Ltd ( Advance for Work)	14,85,314.00			
Bonus to NTS	2,64,000.00				Festival Advance	60,000.00			
Grant Received for SACT	1,69,42,941.00				Provident Fund Disbursed	70,85,612.00	96,34,376.00		
Arrear Received	6,81,742.00				<b>* Investments</b>				
W B Health Scheme Received	89,257.00	6,04,46,515.00			Interest on Provident Fund			19,27,559.00	
					New FD A/c-41740738245			1,00,00,000.00	
					New FD A/c-41740739816			1,00,00,000.00	
					Interest on FD ( Interest Accrued )			5,68,580.00	
<b>** Recovery &amp; Deductions</b>					<b>* Deposit &amp; Deductions</b>				
Income Tax Deducted	45,23,510.00				Income Tax Deposited	45,23,510.00			
Provident Fund	37,40,000.00				TDS Deposited	2,07,684.00			
Employees Co-op. Credit Society Lt	35,40,505.00				GST Deposited	2,17,350.00			
GSLI	78,971.00				Provident Fund Deposited	37,40,000.00			
L. I. C. Premium	2,55,580.00				Employees Co-op. Credit Society Ltd.	35,40,505.00			
Professional Tax	1,84,060.00				GSLI Deposited	48,060.00			
GST Deducted	2,17,350.00				L. I. C. Premium Deposited	2,54,142.00			
TDS Deducted	2,07,684.00				Professional Tax Deposited	1,84,060.00			
Teachers Subscription	18,200.00				Teachers Subscription Deposited	18,200.00			
Security Deposit @5%	92,830.00	1,28,58,690.00			TDS on FD Interest ( College A/C )	63,177.00	1,27,96,688.00		
					<b>* Expenses for Fixed Assets</b>				
<b>** Recovery of Loans &amp; Advances</b>					Building	1,08,87,927.00			
Advance	8,89,377.00				Computer	9,41,044.00			
Festival Advance	63,500.00	9,52,877.00			Furniture & Fixture	2,55,109.00			
					Laboratory Equipment	5,93,724.00			
<b>** Collection from Students</b>					Inverter Battery	30,584.00			
BCA Course Fee	17,68,000.00				Library Books	47,663.00	1,27,56,051.00		
Practical Exam Received	3,74,800.00				<b>* Other Fund Expenses</b>				
Casual Fee	3,300.00				Athletic Fund	8,970.00			
Course Fee BCA	19,903.00				Building Fund	34,500.00			
Generator Fee	3,85,325.00				College Examination Fund	7,550.00			
Identity Card Fee	1,54,400.00				Common Room Fund	12,270.00			
Materials & Services Fees (Universi)	2,01,336.18				Development fund	40,250.00			
Tuition Fee	77,04,420.00				Laboratory Caution Fund	19,600.00			
Tuition Fee BVOC	87,780.00				Laboratory Fund	1,02,330.00			
Cancellation Charges	2,400.00								
Course Fee on BVOC	6,96,500.00								
Centre Fee	19,37,100.00								
Document Verification Fee	4,050.00								
Scrutiny fees	1,760.00								
Admission Fee	8,79,457.85								
Admission Fee on BVOC	23,700.00								
Miscellaneous Fee	800.00								
Electric Fee	5,40,540.00								

Contd.


Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023. (CONTD.)**

Receipt	Rs.	P.	Rs.	P.	Payment	Rs.	P.	Rs.	P.
					National Constitution Day Celebration	10,030.00			
					Plumber Exp.	21,070.00			
					Pipe Line Expenses	47,377.00			
					Postage & Stamp	1,111.00			
					Practical Examination(BCA)	89,684.00			
					Practical Examination	2,31,115.00			
					P Tax Uploading Exp.	600.00			
					Printing & Stationery	2,44,207.00			
					Repair & Maintenance	1,25,509.00			
					Refund Interest RUSA	3,381.00			
					Re-Union Expense	1,00,000.00			
					Room Rent Fee Paid	10,000.00			
					SAT Exam Expense	1,20,700.00			
					Software Upgradation	16,756.00			
					SMS Charges on Online Software	12,500.00			
					Security Guard ( Raiganj Ex-Security )	3,41,280.00			
					Telephone Bill Expenses	30,948.00			
					Travelling & Conveyance	1,80,290.00			
					Tuition Fee Refund	1,90,540.00			
					Tiffin Expense	1,58,189.00			
					TET Exam Expense	37,650.00			
					Sports & Games Exp.	64,216.00			
					Joint Exam	47,505.00			
					Practical Exam Dept. of Geography	9,788.00			
					Practical Exam Dept. of Physics	16,895.00			
					University Exam Fee Refund	9,700.00			
					University Registration Fee Refund	80,600.00			
					Seminar Dept. of Sanskrit	4,205.00			
					Student Week Observation Day 2023	14,350.00			
					Seminar IQAC	52,835.00			
					Seminar Of Mass Communication	12,330.00			
					Water Filter Repairing	9,750.00			
					Web Sarver AMC	5,900.00			
					Workshop of Mass Media	10,000.00			
					Workshop on Self Defense Basics	21,960.00			
					Wi-Fi Fee Paid	250.00			
					WBCS Exam Expense	18,100.00			
					World Arabic Language Day	11,070.00			
					Xerox Expenses	64,249.00			
					Youth Parliament Legal Studies	10,020.00			
					Youth Parliament Divisional Level Exp.	21,315.00		1,11,52,014.71	
				"	Sundry Creditors			1,03,49,268.00	
				"	Closing Balance				
					Cash in hand				951.00
				"	Cash at Bank				
					Axis Bank, 915010017221317	2,31,50,604.36			
					Axis Bank, 917010041085659	21,51,118.00			
					Axis Bank, 917010041514021	11,01,974.90			
					Axis Bank, 917010042853996	13,94,569.60			
					MDCC Bank, 131060006966	42,95,640.20			
					MDCC Bank, 13106001607-8	17,75,418.91			
					MDCC Bank, 131060000227	1,42,566.00			
					SBI, 11175355816	12,69,460.30			
					SBI, Mangalbari 30953889478	18,54,198.55			
					UCO Bank, 11140200030145	54,914.85			
					UCO Bank, 11140100003647	11,66,753.11			
					Axis Seminer (A/c No.920010027632491)	3,94,741.00			
					SBI, Russa, A/C No. 37747598938	0.00	3,87,51,959.78		
								<u>19,10,33,253.49</u>	

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**

Kolkata, 25th July, 2024.

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**



( **S. K. AGARWALA** )  
**PROPRIETOR**

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023.**

Expenditure	Rs.	P. Rs.	P.	Income	Rs.	P. Rs.	P.
<b>To Salary</b>				<b>By Collection from Students</b>			
Remuneration to B. C. A. Staff	1,38,000.00			BCA Course Fee	17,87,903.00		
Ex-Gratia Expenses	67,000.00			Practical Exam Received	3,74,800.00		
Remuneration to Guest Lecturer	1,14,100.00			Casual Fee	3,300.00		
Remuneration to Export	8,000.00			Generator Fee	3,85,325.00		
Remuneration to NTS	<u>10,65,900.00</u>	13,93,000.00		Identity Card Fee	1,54,400.00		
				Materials & Services Fees (University)	2,01,336.18		
<b>* University Fee Paid</b>				Tuition Fee	77,04,420.00		
Reassessment/Scrutiny Fee	2,00,460.00			Tuition Fee BVOC	87,780.00		
UGC Refund Amount	1,07,751.00			Cancellation Charges	2,400.00		
University Exam & Marksheet Fee	97,13,430.00			Course Fee on BVOC	6,96,500.00		
University Registration Fee	<u>4,96,700.00</u>	1,05,18,341.00		Centre Fee	19,37,100.00		
				Document Verification Fee	4,050.00		
<b>** Other Expenses</b>				Scrutiny fees	1,760.00		
50% Tuition Fees	52,44,052.00			Admission Fee	8,79,457.85		
Advertisement Expenses	42,857.00			Admission Fee on BVOC	23,700.00		
Admission Fee paid	3,300.00			Miscellaneous Fee	800.00		
Aqua Service Charges Paid	5,980.00			Electric Fee	5,40,540.00		
Audit Fees	37,500.00			Mark Sheet Fees Received	13,14,200.00		
Almira Repairing	25,500.00			University Exam Fee	66,06,300.00		
AC Repairing	15,080.00			Transfer Fee	150.00		
ANM & GNM Exam Expense	1,10,000.00			University Late Exam Fee Received	81,000.00		
Annual Membership Fee	5,900.00			University Registration Fee	6,44,000.00		
Amount Refund Maida Treasury	56,650.00			University Registration Fee BVOC	<u>3,600.00</u>	2,34,34,822.00	
ASER Programme	24,550.00						
BCA Course Fee Paid	22,500.00			<b>** Interest Received</b>			
BCA Lab Fee Paid	750.00			Interest on Savings Bank A/C	17,21,893.00		
Building Exp	10,620.00			Interest on Savings Bank RUSA A/C	25.00		
Bank Charges	12,166.71			Interest on Fixed Deposit	8,17,636.00		
Book Binding Charges	7,800.00			Interest on Fixed Deposit (New)	<u>6,31,757.00</u>	31,71,311.00	
Books & Journal Expenses	30,105.00						
Basata Utsab Expense	47,210.00			<b>** Other Collections</b>			
Beautification Expense	27,400.00			Kanya Shree Uploading Receipts	1,550.00		
Centre Fee Refund	1,350.00			Room Rent Received	32,100.00		
Centre Fee Expenses	32,030.00			Aqua Service Charge Received	1,53,820.00		
College Examination Expenses	5,54,348.00			Malda Treasury	2,295.00		
Contingencies Expenses	32,126.00			Sale of Old Goods	69,400.00		
Donation & Subscription	37,835.00			Excess Salary Received Treasury	56,370.00		
Educational Tour	38,860.00			Received From Samik Das Gupta	1,392.00		
Electrical Exp	1,51,224.00			HRA Mismatch Amount	1,000.00		
Electric Work	27,080.00			Seminar Purpose	5,000.00		
Electric Bill Payment	5,48,474.00			Joint Exam Received	47,505.00		
Electric Fee paid	28,630.00			TET Exam Received	37,650.00		
E-Return Expenses	6,900.00			ANM & GNM Exam Received	1,16,000.00		
Super Vision Charge	80,314.00			SET Exam Received	1,30,700.00		
General Expense	23,711.00			Youth Parliament	1,48,500.00		
Gardening Expenses	12,600.00			WBCS Exam	<u>18,100.00</u>	8,21,382.00	
Generator Fees Paid	17,725.00						
GST Return Charge	500.00			<b>** Excess of Expenditure over Income</b>			21,34,559.30
HRA Mismatch Amount Refund	1,000.00						
Honarium Paid To Staff	48,000.00						
Honarium Paid	1,92,400.00						
Identity Card Fee paid	8,180.00						
Identity Card	1,12,852.00						
Internet Expenses	1,53,894.00						
kanya Shree uploading Fees	3,130.00						
Laboratory Exp	2,03,862.00						
Labour Charge	79,507.00						
Late Submission for TDS	3,05,882.00						
Legal Exp.	<u>9,300.00</u>						

Principal  
**GOUR MAHAVIDYALAYA**  
Mangalbari, Malda.



Contd.

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023. (CONTD.)**

Expenditure	Rs.	P. Rs.	P.	Income	Rs.	P. Rs.	P.
Library Software	1,50,804.00						
Maintenance of Online Admission Exp.	77,172.00						
Misc. Expenses	8,579.00						
Mark Sheet Fee paid	2,000.00						
Materials & Services Fees	900.00						
News Paper Journals	12,950.00						
National Constitution Day Celebration	10,030.00						
Plumber Exp.	21,070.00						
Pipe Line Expenses	47,377.00						
Postage & Stamp	1,111.00						
Practical Examination(BCA)	89,684.00						
Practical Examination	2,31,115.00						
P Tax Uploading Exp.	600.00						
Printing & Stationery	2,44,207.00						
Repair & Maintenance	1,25,509.00						
Refund Interest RUSA	3,381.00						
Re-Union Expense	1,00,000.00						
Room Rent Fee Paid	10,000.00						
SAT Exam Expense	1,20,700.00						
Software Upgradation	16,756.00						
SMS Charges on Online Software	12,500.00						
Security Guard ( Raiganj Ex-Security )	3,41,280.00						
Telephone Bill Expenses	30,948.00						
Travelling & Conveyance	1,80,290.00						
Tuition Fee Refund	1,90,540.00						
Tiffin Expense	1,58,189.00						
TET Exam Expense	37,650.00						
Sports & Games Exp.	64,216.00						
Joint Exam	47,505.00						
Practical Exam Dept. of Geography	9,788.00						
Practical Exam Dept. of Physics	16,895.00						
University Exam Fee Refund	9,700.00						
University Registration Fee Refund	80,600.00						
Seminar Dept. of Sanskrit	4,205.00						
Student Week Observation Day 2023	14,350.00						
Non Refundable TDS	75,986.00						
Seminar IQAC	52,835.00						
Seminar Of Mass Communication	12,330.00						
Student Welfare Fund Paid	81,000.00						
Water Filter Repairing	9,750.00						
Web Server AMC	5,900.00						
Workshop of Mass Media	10,000.00						
Workshop on Self Defense Basics	21,960.00						
Wi-Fi Fee Paid	250.00						
WBCS Exam Expense	18,100.00						
World Arabic Language Day	11,070.00						
Xerox Expenses	64,249.00						
Youth Parliament Legal Studies	10,020.00						
Youth Parliament Divisional Level Exp.	21,315.00	1,13,09,000.71					
* Depreciation on Fixed Assets		63,41,732.62					
		<u>2,95,62,074.33</u>				<u>2,95,62,074.33</u>	

\* Depreciation on Fixed Assets


63,41,732.62

2,95,62,074.33


2,95,62,074.33

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 25th July, 2024.

  
**Principal**  
**GOUR MAHAVIDYALAYA**  
**Mangalbari, Malda.**



  
**( S. K. AGARWALA )**  
**PROPRIETOR**

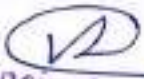
**GOUR MAHAVIDYALAYA**  
**P. O. MANGALBARI, DIST. MALDA ( W. B. )**

**BALANCE SHEET AS AT 31ST MARCH, 2023.**

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
Opening Balance	29,03,473.15				<b>Fixed Assets</b>				
Less - Excess of Expenditure over Income	<u>21,34,559.30</u>		7,68,913.85		As per Schdule - 4			4,89,35,378.74	
<b>Capital Fund</b>					<b>Loans &amp; Advances</b>				
As per Schdule - 1			3,69,76,775.25		As per Schdule - 5			32,16,866.40	
<b>Others Fund</b>					<b>Investement</b>				
As per Schdule - 2			8,16,12,048.82		As per Schdule - 6			5,96,67,944.00	
<b>Current Liabilities</b>					<b>Cash &amp; Bank Balance</b>				
As per Schdule - 3			38,56,660.00		Cash In hand			951.00	
<b>Provident Fund</b>					<b>Cash at bank</b>				
Opening Balance	2,87,76,755.00				Axis Bank, 915010017221317	2,31,50,604.36			
Add- Contribution	37,40,000.00				Axis Bank, 917010041085659	21,51,118.00			
Add - Interest	<u>19,27,559.00</u>				Axis Bank, 917010041514021	11,01,974.90			
	3,44,44,314.00				Axis Bank, 917010042853996	13,94,569.60			
Less - Withdrawal	<u>70,85,612.00</u>		2,73,58,702.00		MDCC Bank, 131060006966	42,95,640.20			
					MDCC Bank, 131060016078	17,75,418.91			
					MDCC Bank, 131060000227	1,42,566.00			
					SBI, 11175355816	12,69,460.30			
					SBI, Mangalbari 30953889478	18,54,198.55			
					UCO Bank, 11140200030145	54,914.85			
					UCO Bank, 11140100003647	11,66,753.11			
					SBI, Seminer (A/c No.920010027632491)	3,94,741.00			
					SBI, Rusa, A/C No. 37747598938	0.00		3,87,51,959.78	
			<u>15,05,73,099.92</u>					<u>15,05,73,099.92</u>	

As per our report of even date attached.  
For **SUNIL BAZARI & CO.**  
**CHARTERED ACCOUNTANTS**

Kolkata, 25th July, 2024.

  
Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.



  
( S. K. AGARWALA )  
**PROPRIETOR**



## Schedule - 4

Fixed Assets					
Sl. No.	Particulars	Opening Balance as on 01-04-2022	Addition during the year	Depreciation	Closing Balance as on 31-03-2023
1	Additional Class Room	10,07,757.12	-	1,00,775.71	9,06,981.41
2	Audio Visual Equipment	43,914.30	-	6,587.15	37,327.15
3	Botany Lab Building	5,04,367.03	-	50,436.70	4,53,930.33
4	Building	2,54,73,837.82	1,08,87,927.00	36,36,176.48	3,27,25,588.34
5	CC Camera	4,03,413.58	-	60,512.04	3,42,901.54
6	Computer Room	2,27,737.56	-	22,773.76	2,04,963.80
7	Computer	24,42,339.50	9,41,044.00	8,45,845.88	25,37,537.62
8	Equipment	7,30,006.42	-	1,09,500.96	6,20,505.46
9	Fire & Other Equipment	42,092.74	-	6,313.91	35,778.83
10	Furniture & Fixture	40,03,970.82	2,55,109.00	4,25,907.98	38,33,171.84
11	Furniture & Fixture (Hostel)	32,131.19	-	3,213.12	28,918.07
12	Generator	1,01,771.38	-	15,265.71	86,505.67
13	Inverter Battery	95,498.48	30,584.00	18,912.37	1,07,170.11
14	Instrument for RUSA	9,19,712.99	-	1,37,956.95	7,81,756.04
15	Laboratory Equipment	1,46,344.75	5,93,724.00	1,11,010.31	6,29,058.44
16	Lamination Machine	334.25	-	50.14	284.11
17	Land	5,16,247.00	-	-	5,16,247.00
18	Library Books	5,44,107.27	47,663.00	1,47,942.57	4,43,827.70
19	Library Building	25,35,886.21	-	2,53,588.62	22,82,297.59
20	Projector	1,68,142.51	-	25,221.38	1,42,921.13
21	Rain Water Harvesting System	87,187.57	-	13,078.14	74,109.43
22	Science Instruments	2,94,562.21	-	44,184.33	2,50,377.88
23	Solar Power Plant	1,80,158.45	-	27,023.77	1,53,134.68
24	Water Filter	66,964.44	-	10,044.67	56,919.77
25	Weather Equipment	28,509.37	-	4,276.41	24,232.96
26	Virtual Class Room	9,66,336.52	-	96,633.65	8,69,702.87
27	Xerox Machine	1,89,448.96	-	28,417.34	1,61,031.62
28	Air Condition Machine	17,487.21	-	2,623.08	14,864.13
29	Mobile Hand Set	61,612.84	-	9,241.93	52,370.91
30	Microphone	13,720.27	-	2,058.04	11,662.23
31	Computer & Printer(RUSA)	1,29,965.00	-	19,494.75	1,10,470.25
32	Furniture & Fixture (RUSA)	1,48,643.75	-	22,296.56	1,26,347.19
33	Laboratory Equipment (RUSA)	1,48,444.85	-	22,266.73	1,26,178.12
34	Library Books (RUSA)	2,48,406.00	-	62,101.48	1,86,304.52
	<b>Total</b>	<b>4,25,21,060.36</b>	<b>1,27,56,051.00</b>	<b>63,41,732.62</b>	<b>4,89,35,378.74</b>

## Schedule - 5

Loans & Advances					
Sl. No.	Particulars	Opening Balance as on 01-04-2022	Addition during the year	Recovery during the year	Closing Balance as on 31-03-2023
1	Festival /Salary Advance	2,21,220.00	60,000.00	63,500.00	2,17,720.00
2	Advance	13,02,759.40	6,59,650.00	5,45,577.00	14,16,832.40
3	Puja Bonus Advance	97,000.00	-	-	97,000.00
4	The W.B. State Handicrafts Co-Operative	-	14,85,314.00	-	14,85,314.00
5	TDS (Deducted by bank on FD interest)	12,809.00	63,177.00	75,986.00	-
	<b>Total</b>	<b>16,33,788.40</b>	<b>22,68,141.00</b>	<b>6,85,063.00</b>	<b>32,16,866.40</b>

## Schedule - 6

Investment					
Sl. No.	Particulars	Opening Balance as on 01-04-2022	Addition during the year	Recovery / Withdrawal during the year	Closing Balance as on 31-03-2023
1	B.M. Employees Credit Society Ltd.	1,79,970.00	-	-	1,79,970.00
2	FD in MDCCB-10300138963	2,87,519.00	-	-	2,87,519.00
3	P. F. with Treasury	2,87,76,755.00	56,67,559.00	70,85,612.00	2,73,58,702.00
4	FD in MDCCB-10300106585	9,56,735.00	2,01,163.00	-	11,57,898.00
5	FD (A/c No.103004495613) O/B	1,00,00,000.00	-	1,00,00,000.00	-
6	F.D. (A/c No.40692397599) A/c	1,01,15,275.00	4,92,178.00	-	1,06,07,453.00
7	NEW FD with SBI (Ac No- 41740738245)	-	1,00,38,201.00	-	1,00,38,201.00
8	NEW FD with SBI (Ac No- 41740739816)	-	1,00,38,201.00	-	1,00,38,201.00
	<b>Total</b>	<b>5,03,16,254.00</b>	<b>2,64,37,302.00</b>	<b>1,70,85,612.00</b>	<b>5,96,67,944.00</b>

Principal  
R MAHAVIDYALAYA  
Jangalbari, Malda



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

**SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH, 2023**

**Schedule - 1**

<b>Capital Fund</b>					
Sl. No.	Particulars	Opening Balance as on 01-04-2022	UGC Grant Received/Transfer from Current Liabilities	Govt Grant Received/Transfer from Current Liabilities	Closing Balance as on 31-03-2023
1	Building Fund	1,27,66,582.80	-	-	1,27,66,582.80
2	Furniture Fixture Fund	3,00,419.60	-	-	3,00,419.60
3	Equipment Fund	31,75,307.85	-	-	31,75,307.85
4	Library Fund	10,64,908.00	-	-	10,64,908.00
5	Library Building	30,00,000.00	-	-	30,00,000.00
6	MP Lad Fund	16,69,557.00	-	-	16,69,557.00
7	Govt. Grant (RUSA 2.0)	1,50,00,000.00	-	-	1,50,00,000.00
<b>Total</b>		<b>3,69,76,775.25</b>	<b>-</b>	<b>-</b>	<b>3,69,76,775.25</b>

**Schedule - 2**

<b>Others Funds</b>					
Sl. No.	Particulars	Opening Balance as on 01-04-2022	Received during the year	Expenditure during the year	Closing Balance as on 31-03-2023
1	Athletic Fund	10,45,968.55	2,30,730.00	8,970.00	12,67,728.55
2	Building Fund	1,64,31,557.00	23,06,400.00	34,500.00	1,87,03,457.00
3	College Examination Fund	24,97,335.42	3,45,025.00	7,550.00	28,34,810.42
4	Common Room Fund	12,78,652.00	2,31,660.00	12,270.00	14,98,042.00
5	Computer Fund	12,570.00	-	-	12,570.00
6	Development Fund	1,86,18,044.19	28,35,961.99	40,250.00	2,14,13,756.18
7	Diploma Fund	97,360.00	-	-	97,360.00
8	Laboratory Caution Deposit	10,77,900.00	84,000.00	19,600.00	11,42,300.00
9	Laboratory Fund	1,98,47,417.00	22,19,395.00	1,02,330.00	2,19,64,482.00
10	Library Caution Deposit	34,95,420.00	3,23,800.00	29,900.00	37,89,320.00
11	Library Fund	33,14,293.17	3,86,280.00	18,230.00	36,82,343.17
12	MP Lad Fund	7,996.00	-	-	7,996.00
13	Magazine Fund	7,46,196.00	2,30,730.00	8,970.00	9,67,956.00
14	N. C. C. Fund	-12,882.50	-	-	-12,882.50
15	Saraswati Puja & Festival Fund	-46,730.00	3,08,880.00	2,53,360.00	8,790.00
16	Sports Fund	4,90,529.00	-	-	4,90,529.00
17	Student Health Home Fund	1,45,699.00	77,220.00	91,000.00	1,31,919.00
18	Student Welfare Fund	12,69,417.00	2,31,660.00	12,270.00	14,88,807.00
19	Student Union Cultural Fund	2,25,830.00	3,85,325.00	17,700.00	5,93,455.00
20	Student Union Election Fund	1,27,120.00	-	50.00	1,27,070.00
21	University Fees Fund	14,02,240.00	-	-	14,02,240.00
<b>Total</b>		<b>7,20,71,931.83</b>	<b>1,01,97,066.99</b>	<b>6,56,950.00</b>	<b>8,16,12,048.82</b>

**Schedule - 3**

<b>Current Liabilities</b>					
Sl. No.	Particulars	Opening Balance as on 01-04-2022	Addition during the year	Paid during the year	Closing Balance as on 31-03-2023
1	Grant for P. T. Lecturer/Teachers	1,28,741.00	1,69,42,941.00	1,69,42,941.00	1,28,741.00
2	Salary Grant	23,96,966.00	4,21,39,645.00	4,21,39,645.00	23,96,966.00
3	Employees Co-op. Credit Society Ltd.	20.00	35,40,505.00	35,40,505.00	20.00
4	GSLI	6,314.00	78,971.00	48,060.00	37,225.00
5	L. I. C.	90.00	2,55,580.00	2,54,142.00	1,528.00
6	UGC Grant	11,99,350.00	-	-	11,99,350.00
7	Security Deposit @5%	-	92,830.00	-	92,830.00
<b>Total</b>		<b>37,31,481.00</b>	<b>6,29,57,642.00</b>	<b>6,29,25,293.00</b>	<b>38,56,660.00</b>



*(Signature)*  
**Principal  
GOUR MAHAVIDYALAYA  
Mangalbari, Malda.**



## Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Home](#) [Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: **CA AGARWALA SUNIL KUMAR (057366)**

Last login: 26/08/2024 | 12:15:46

### UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **24057366BKIMLA1010**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

### DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2024 All rights reserved to the ICAI

