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# PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

P.O. - Kanpur, Dist.- Howrah,  
Pin - 711410, W.B.

**AUDIT REPORT**  
**2016-17**

**S.K.BHALOTIA AND CO**  
Chartered Accountants  
Santosh Apartments, 2<sup>nd</sup> Floor,  
504, Dr. Gouri Nath Shastri Sarani  
Kolkata-700055  
☎ (033) 40730113  
email: ca.skbnalotia@gnust.com

## S.K.BHALOTIA AND CO

Chartered Accountants

Santosh Apartment, 2<sup>nd</sup> Floor, 504, Dr. Gouri Nath Shastri Sarani Kolkata-700055

☎ (033) 65010113 / email: ca.skbhalotia@gmail.com

### INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of **PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA** P O –Kanpur, Howrah as at 31<sup>st</sup> March, 2017 and also the Income & Expenditure Account and Receipts & Payments Account of the college for the year ended on that date annexed thereto. These financial statements are prepared by the College Management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We have conducted Audit in accordance with auditing standards generally accepted in India. These statements require that we plan and perform the Audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes, examining on a test basis, evidences supporting the amounts and disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation; we believe that our audit provides a reasonable basis for our opinion.

#### Audit Observation

- a) Fixed Assets Register is required to be maintain and update properly & regularly with proper identification mark on physical assets.
- b) Fees received from students are transferred to General Fund instead of respective funds for which fees are collected

Further to our comments as above and subject to the notes on accounts, we report that:

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. In our opinion, proper books of account and registers have been kept by the college, so far as appear from our examination of those books and other relevant documents produced before us for our verification;
3. The Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view:
  - (i) In case of Balance Sheet of the State of Affairs of the College as at 31<sup>st</sup> March, 2017;
  - (ii) In case of Income & Expenditure Accounts of the Deficit being the excess of expenditure over income for the year ended on that date.

S.K. BHALOTIA AND CO  
Chartered Accountants  
FRN -324923E



(Sunil Bhalotia)  
Proprietor  
M. No. – 061232

Place: Kolkata  
Date :04/12/2018

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

P.O - Kanpur, Dist - Howrah, Pin - 711410, West Bengal

Balance Sheet as on 31st March, 2017

Liabilities	Schd	Amount (Rs.)	Assets	Schd	Amount (Rs.)
General Fund	1	70,87,896.39	Investment	21	1,62,587.40
Grant-in-Aid	2	130.00	P.F. Loan Receivable	22	4,36,000.00
B.K.Dey Sports Fund	3	17,728.50	P.F. Investment	23	2,10,20,647.71
Cooper Fund	4	8,599.00	Advance	24	62,000.00
Development Fund	5	43,179.00	Tuition Fees Receivable	25	50,620.00
Electricity fund	6	63,137.00	Cash & Bank Balance	26	8,70,605.44
Library Fund	7	2,96,154.00	Fixed Assets	27	72,43,382.00
Laboratory Deposit Fund	8	56,603.00	Grant in Aid receivable	28	-
Prof. M Das's Excursion Fund	9	15,920.00	Advance on MPLAD FUND	29	-
Students Aid Fund	10	1,16,288.80	Festival Advance	30	11,028.00
Provident Fund	11	2,14,56,647.71	Part Payment	31	65,000.00
Session Charge Fund	12	1,61,206.00	Advance for U.G.C Building		25,000.00
UGC Grant Fund	13	3,97,919.15	Security Deposit		4,580.00
Sundry Liabilities	14	7,000.00			
Reserve Fund	15	27,757.00			
Students Health Home	16	43,425.00			
Poor Fund	17	6,750.00			
MPLAD Fund	18	1,221.00			
Post Matric Scholarship	19	1,800.00			
Maturity Claim-LIC	20	-			
Virtual Class Grant (DPI, Govt. of WB)		124.00			
T.A.W.A Bill for NCC Cadet		1,41,945.00			
		<b>2,99,51,428.55</b>			<b>2,99,51,428.55</b>

0.00



*Chandran K. J.*  
 - Principal  
 Purash-Kanpur Haridas Nandi  
 Mahavidyalaya, Howrah

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

P O - Kanpur, Dist - Howrah, Pin - 711410, West Bengal

Income & Expenditure Account for the year ended 31st March, 2017

Expenditure		Amount (In Rs.)	Amount (In Rs.)	Income	Amount (In Rs.)	Amount (In Rs.)
To	Accounting Charge		25,000.00	By	Collection of Fees	
To	Annual Maintenance Charge		36,472.00		Admission Fee	14,56,530.00
To	Audit Fee		10,725.00		Admission Form	96,400.00
To	Audit Fee for Certification		2,500.00		College Fee	20,04,280.00
To	Advocate fee		19,000.00		C U Co-Ordinators Remuneration	
To	Account opening charge		10,000.00	By	Admission Form	35,59,310.00
To	Bank Charges		6,753.50	By	Adhoc Bonus (Refund Recd.)	1,170.00
To	Building Maintenance		19,380.00	By	Grant-in-Aid	18,400.00
To	Books And Journal		1,520.00		- Pay & Allowances	1,98,87,949.00
To	Conveyance Expenses		26,240.00		- Pay & Allowance receivable Mar'15	
To	Casual Fees		20,045.00		- Leave Encashment	15,68,230.00
To	Charge Allowance (Add.)		50,200.00		- Performance Cum Need Based	
To	Cable Installation & Network		31,268.00		- PTTs & CWTT	11,78,157.00
To	Construction		97,000.00		- PTTs & CWTT receivable Mar'15	
To	College Examination		21,099.00	By	Interest on General Fund	2,25,34,336.00
To	<u>Calcutta University Fees</u>			By	Interest on Canara Bank UGC	6,135.00
To	Sports Fee	13,800.00		By	Interest on Copier Fund	19,300.00
To	Registration Form	24,910.00		By	Interest on Laboratory fund	
To	Registration Fee	7,115.00		By	Interest on MPLAD Funds	2,304.00
To	Cultural Function Fee	96,828.00		By	MPLAD Grant Recd	1,058.00
To	Examination Fee	3,10,964.00		By	Online Admission Grant & E Borton	4,99,645.00
To	Zonal Centre Fee	32,400.00		By	Donation Received	10,000.00
To	Re-Examination Fee	6,105.00		By	Excess of Expenditure Over Income	4,01,369.50
To	Co-ordinator's Remuneration		4,94,122.00			
To	Contingency		51,034.00			
To	Computer Maintenance		1,98,720.00			
To	Deposit of 50% Tuition Fee		1,72,890.00			
To	Depreciation as Schedule - 25		11,39,097.00			
To	Electric Charges		1,54,169.00			
To	Exgratia From Collage		13,050.00			
To	Entertainment		46,277.00			
To	Festival		9,000.00			
To	Group Insurance		830.00			
To	Guest Lecturer Allowance		3,49,331.00			
To	<u>Grant-in-Aid - Staff Payments</u>					
	- Salary to Teaching Staff	1,50,29,947.00				
	- Salary to Non Teaching Staff	17,68,747.00				
	- Salary to PTT & CWTT	11,69,937.00				
	- Income Tax Deducted	18,38,296.00				
	- Leave Encashment to TS & NTS	15,68,230.00				
	- Professional Tax Deducted	61,510.00				
	- Pan Time Allowance to NTS	2,85,300.00				
	- Revenue Stamp	200.00				
	- Arrear Salary	9,22,720.00				
	- Exgratia from Collage Fund		2,26,44,889.00			
To	Identity Card		18,200.00			
To	Income Tax Return		12,300.00			
To	Library Expenses		8,576.00			
To	Laboratory Expenditure		11,500.00			
To	Legal Charges		1,700.00			
To	Lightening arrester		45,500.00			
To	Miscellaneous Exps		2,670.00			
To	Medical Treatment		2,060.00			
To	Newspaper & Periodicals		9,583.00			
To	NAAC		1,90,636.00			
To	Oil & Gas		12,917.00			
To	Postage		1,090.00			
To	Remedial Coaching Centre		50,000.00			
To	Repair & Maintenance		8,00,587.00			
To	Refreshment		7,048.00			
To	Session Charge		50,000.00			
To	Sports Fee		48,048.00			
To	Stationery & Printing		49,399.00			
To	Tour & Travel		73,003.00			
To	Telecommunication Exp		5,805.00			
To	Travelling Allowance		66,291.00			
To	Online Admission Grant & E Borton		7,500.00			
To	Videography		10,000.00			
To	Xerox Maintenance		18,015.00			
To	Excess of Income over expenditure					
			2,71,53,040.50			2,71,53,040.50



*Chandana K. Jena*  
**Principal**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

P. O. - Kanpur, Dist. - Howrah, Pin - 711410, West Bengal

Receipt & Payment Account for the year ended 31st March, 2017

Receipts	Amount (in Rs.)	Amount (in Rs.)	Payments	Amount (in Rs.)	Amount (in Rs.)
Opening Balance (01/04/2015)					
Cash in Hand		18,019 00	Advance		2,68,000.00
Cash in Bank			Advance on UGC Grant Fund		15,000 00
SBI			Advocate Fees		19,000 00
- Cur. A/c 11030420905	47,997 17		Accounting Charge		35,000 00
- UGC Grant A/c (433573)	4,159 15		Annual Maintenance Contract		36,472 00
- MPLAD Fund A/c (709569)	1,221 00		Audit Fees		10,725 00
Canara Bank			Audit Fees for Certification		2,500 00
- UGC Grant A/c (009659)(due to BRS)	5,05,399 00		Building		3,50,467 00
UCO			Bank Charges		6,753 50
- General Fund A/c (000380)	1,47,168 72		Books & Journals (Binding)		1,520 00
- General Fund A/c (012624)	19,954 00		Building Maintenance		19,380 00
- General Fund A/c (0070) (due to BRS)	1,45,075 00		Conveyance Expenses		26,240 00
- Development Fund A/c (001269)	41,510 00		Casual Fees		20,045 00
- Students Aid Fund A/c (003285)	58,957 40		Charge Allowance (Additional)		50,200 00
- Laboratory Fund A/c (003286)	58,603 00		Construction		97,000 00
- B. K. Dey Sports Fund (001961)	6,593 50		Contingency		51,034 00
PBGB			Computer Maintenance		1,98,720 00
- Library Fund A/c (000384)	2,85,197 00		Computer Software for Office Magt.		78,336 00
- Session Charge Fund (000634)	1,57,028 00		College Exam Fees		21,099 00
- Electricity Fund A/c (001021)	60,686 00		Cable Network		31,268 00
- Copier Fund A/c (001505)	8,264 00		Cultural Function Fee		96,828 00
- M. D. Excursion Fund A/c (001536)	5,498 00		Deposit of 50% Tuition Fees		1,72,890 00
- General Fund A/c (002124)	39,970 00	15,91,280 94	Ex-gratia from College Fund		13,050 00
<b>Collection of Fees</b>			Electric Charges		1,04,169 00
Admission Fees	14,56,630 00		Electrical Installation		57,580 00
Admission Form	98,400 00		Entertainment		50,730 00
Casual Fees	-		Form		20 00
College Fees	20,04,280 00		Festival		9,000 00
College Examination Fees	-		Furniture & Fixture		42,600 00
Tour Fees	-		Group Insurance		7,910 00
NAAC	1,06,889 00		Teachers Day Celebration		20,000 00
Physical Education Fee	-		Gymnasium & Drinking Water		3,74,734 00
Tuition Fees	-	36,66,199 00	<b>Guest Lecturers Allowance</b>		<b>3,49,331 00</b>
<b>Calcutta University Fees</b>			Identity Card		18,200 00
C. U. Sport Fees	-		Income Tax		4,250 00
C. U. Registration Fees	-		Income Tax Return		12,300 00
C. U. Form Fees	1,190 00		Lightening Arrester		45,500 00
C. U. Examination Fees	35,185 00		Laboratory Expenditure		11,500 00
C. U. Re-Examination Fees	-		Library Expenses		8,576 00
C. U. Zonal Centre Fees	47,870 00		Legal Expenses		1,700 00
C. U. Exam Remuneration Fees	-	84,745 00	Medical Treatment		2,060 00
Advance		73,844 00	Newspaper & Periodicals		10,033 00
Advance on UGC Grant Fund		15,000 00	Oil & Gas		12,917 00
Scholarship		48,000 00	Online Admin Grant & E. Bontion		57,500 00
Donation		10,000 00	Postage		1,090 00
Virtual Class Grant (DPI, Govt. W. B)		3,00,000 00	Part Payment		65,000 00
Festival Advance		14,500 00	Provident Fund Investment		1,40,000 00
Group Insurance		7,080 00	Part-time Allowance (NTS)		2,85,300 00
Newspaper & Periodicals		450 00	Miscellaneous Expenses		2,670 00
Teachers Day Celebration		20,000 00	Revenue Stamp		200 00
Tuition Fees Receivable		1,120 00	Repair & Maintenance		6,84,087 00
Advance on MPLAD Fund		6,000 00	Session Charge		50,000 00
Grant-in-Aid			Sports Fee		48,048 00
- Pay & Allowances			Session Charges Fund		2,000 00
- Ad-hoc Bonus	18,400 00		Stationery & Printing		39,399 00
- Grant-in-Aid for Adhoc Bonus (2011-12)	-		Scholarship		48,000 00
- Part-time & Contractual Teachers (CVTT)	-	18,400 00	Telephone Charges		5,805 00
Income Tax		4,250 00	Travelling Allowance		1,39,294 00
Part Payment			NAAC		2,97,525 00
Profession Tax			Videophotography		10,000 00
Provident Fund Loan		1,40,000 00	Xerox Maintenance		18,016 00
Provident Fund Investment		-	Maturity claim-LIC		92,689 00
Provident Fund Contribution (Incumbants)		-	Virtual Class Grant (DPI, Govt. of WB)		2,99,876 00
Revenue Stamp		-	UGC Grant Disbursed- XII th PLAN		-
T. A./W. A. Bills for N. C. C. Cadets		1,00,995 00	Establishment & Motoring IQAC		3,84,113 00
MPLAD grant		4,99,645 00	Teacher Fellowship (Jayshree Roy)		-
<b>Interest Received</b>			MR Project in Science(Sk. Ahmed Hossain)		-
General Fund		1,135 00	MR Project in Science(Aloka Das)		-
			MR Project in Science(Ujjaini Samanta Roy)		-



  
**Principal**  
 Purash-Kanpur Haridas Nandi  
 Mahavidyalaya, Howrah

Receipts	Amount (In Rs.)	Amount (In Rs.)	Payments	Amount (In Rs.)	Amount (In Rs.)
B.K. Dey Sports Fund	1,133.00		M.S Remedial Non-Recurring	-	
Development Fund	1,669.00		College Development-Books & Journal	-	
Library Fund	10,957.00		MS Remedial Recurring Coaching Centre	50,000.00	4,34,113.00
Laboratory Fund	2,304.00		Calcutta University Fees		
Session Charge Fund	6,178.00		Sports Fee	13,800.00	
Students Aid Fund	6,378.00		Registration Fee	7,115.00	
Electricity Fund	2,451.00		Form Fee	24,910.00	
UGC Grant Fund	35,457.00		Examination Fee	3,46,149.00	
Copier Fund	335.00		Re-Examination Fee	8,105.00	
Prof. M. Das Excursion Fund	422.00		Zonal Centre Fee	60,270.00	
MPLAD Fund	1,068.00		Exam. Remuneration	-	4,80,349.00
Medicinal Plant	-		Closing Balance (31/3/2016)		
Miscellaneous Grant	-		Cash in Hand		24,201.00
Online admission & E Bonton Grant	50,000.00	1,24,487.00	Cash in Bank :		
UGC Grant on travels	-		SBI :		
Maturity Claim-LIC	-	92,689.00	- Cur. A/c 11030420905 (Due to BRS)	1,15,028.67	
			- UGC Grant A/c (433573)	2,569.15	
			- MPLAD Fund A/c (709569)	1,284.00	
			- MPLAD Fund A/c (832)	1,35,916.00	
			Canara Bank UGC A/c (009659)(due to BRS)	1,19,182.00	
			UCO :		
			- General Fund A/c (000380)	1,506.72	
			- General Fund A/c (D12624)	20,766.00	
			- General Fund A/c (0670) (due to BRS)	1,61,617.00	
			- Development Fund A/c (001269)	12,179.00	
			- Students Aid Fund A/c (003285)	65,335.40	
			- Laboratory Fund A/c (003286)	58,907.00	
			- B.K. Dey Sports Fund (001981)	7,726.50	
			PBGB :		
			- Library Fund A/c (000384)	29,459.00	
			- Session Charge Fund (000634)	3,631.00	
			- Electricity Fund A/c (001021)	63,062.00	
			- Copier Fund A/c (001505)	6,599.00	
			- M.D. Excursion Fund A/c(001536)	5,920.00	
			- General Fund A/c (002124) :	33,716.00	5,46,404.44
		68,36,203.94			68,36,203.94

Chanda K. Jana  
Principal  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

P.O. - Kanpur, Dist. - Howrah, Pin - 711410, West Bengal

Schedule forming part of the Balance Sheet

Schedule No.	Particulars	Amount (Rs.)	Amount (Rs.)
01.	<b>GENERAL FUND</b>		
	Balance as per last account		74,89,265.89
	Add: Amount transferred from		
	- Development Fund	-	
	- Session Charge Fund	-	
	- Electric Fund	-	
	- Library Fund	-	
	- Laboratory Deposit Fund	-	
	- Adhoc Bonus	-	
	- MPLAD Fund	-	
Add: Excess of Income Over Expenditure			
Add: Addition to Fixed Assets			
			74,89,265.89
Less: Amount transferred to Session Charge Fund			
Less: Addition Made to the Fixed assets			5,88,983.00
Less: Amount transferred to UGC Grant Fund			
Less: Excess of Expenditure Over Income			4,01,369.50
			<b>70,87,896.39</b>
02.	<b>GRANT IN AID (PAY &amp; ALLOWANCES)</b>		
	Balance as per last account		130.00
	Add: Grant received		
	For March'16 to Mar'17	1,98,87,949.00	
	Less: For March'16	2,74,947.00	1,96,13,002.00
	Add: Grant Receivable for March' 17		
	Add: Leave Encashment to TS & NTS		15,68,230.00
	Add: Performance Cum Need Based Incentives		
	Add: Grant for PTTs & CWTT		
	For April'16 to March'17	11,78,157.00	
	Less: For March'16	-	
	Add: Receivable for March' 17	-	11,78,157.00
			2,23,59,519.00
	Less: Grant Pay & Allowance		
For April'16 to Mar'17	1,96,13,002.00		
For March'17	-		
Performance Cum Need Base Incentives	-		
Leave Encashment	15,68,230.00	2,11,81,232.00	
Less: Grant Pay & Allowance for PTTs & CWTT			
For April'16 to March'17	11,78,157.00		
For March'17	-		
Ad-hoc Bonus	-	11,78,157.00	
		<b>130.00</b>	
03.	<b>B.K.DEY SPORTS FUND</b>		
	Balance as per last account (Incl. FDR with Uco Bank)		16,593.50
	Add: Interest from the bank		1,133.00
			17,726.50
	Less: Trf. To Investment in FD's with Uco Bank		0.00
		<b>17,726.50</b>	
04.	<b>COPIER FUND</b>		
	Balance as per last account		8,264.00
	Add: Interest from the bank		335.00
			8,599.00
	Less: Bank Charges		
		<b>8,599.00</b>	
05.	<b>DEVELOPMENT FUND</b>		
	Balance as per last account		41,510.00
	Add: Fees Collection during the year		
	Add: Interest from the Bank	1,669.00	1,669.00
Less: Transfer to General Fund		43,179.00	
		<b>43,179.00</b>	



*Chanda K. Jais*  
Principal  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

P. O. - Kanpur, Dist - Howrah, Pin - 711410, West Bengal

Schedule forming part of the Balance Sheet

Schedule No.	Particulars	Amount (Rs.)	Amount (Rs.)
06.	<b>ELECTRICITY FUND</b>		
	Balance as per last account		60,686.00
	Add : Fees Collection during the year		
	Add : Interest from the bank	2,451.00	2,451.00
			63,137.00
	Less : Bank Charges		-
			63,137.00
07.	<b>LIBRARY FUND</b>		
	Balance as per last account		2,85,197.00
	Add : Fees collection during the year		
	Add : Interest from bank	10,957.00	
	Add : Library Deposit Collection		10,957.00
			2,96,154.00
	Less : Bank Charges		-
	Transfer to General Fund		-
			2,96,154.00
08.	<b>LABORATORY DEPOSIT FUND</b>		
	Balance as per last account		56,603.00
	Add : Fees Collection during the year		
	Add : Deposit Collection during the year		
	Add : Interest from Bank		
			56,603.00
	Less : Transferred to General Fund		-
			56,603.00
09.	<b>PROF. M. DAS'S EXCURSION FUND</b>		
	Balance as per last account (Incl. FDR with Uco Bank)		15,498.00
	Add: Interest from bank		422.00
			15,920.00
	Less : Trf. To Investment in FD's with PBG Bank		-
	- Bank Charges		-
			15,920.00
10.	<b>STUDENTS AID FUND</b>		
	Balance as per last account (Incl. FDR with Uco Bank)		1,09,910.80
	Add: Interest from bank		6,378.00
			1,16,288.80
	Less : Trf. To Investment in FD's with Uco Bank		-
			1,16,288.80
11.	<b>PROVIDENT FUND ( As per Annexure - 1)</b>		
	Balance as per last account		1,85,55,014.71
	Add : Incumbents Contribution		57,77,580.00
			2,43,32,594.71
	Less : Refund to the staff (Cheque Outdated)		28,75,947.00
			2,14,56,647.71
12.	<b>SESSION CHARGE FUND</b>		
	Balance as per last account		1,57,028.00
	Add : Collection during the Year		
	Add : Transfer from General Fund	3,124.00	
	Add : Interest from the Bank		
		3,054.00	6,178.00
	Less : Bank Charges		1,63,206.00
	Payment Made		-
			2,000.00
			1,61,206.00



*Chandani K. Jena*  
 Principal  
 Purash-Kanpur Haridas Nandi  
 Mahavidyalaya, Howrah



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
P.O. - Kanpur, Dist - Howrah, Pin - 711410, West Bengal  
Schedule forming part of the Balance Sheet

Schedule No.	Particulars	Amount (Rs.)	Amount (Rs.)
13	<b>UGC GRANT FUND</b>		
	<b>Balance as per last account (XI th Plan)</b>		
	M.R.P in Humanities & Social Science	846.00	
	<b>Balance as per last account (XII th Plan)</b>		
	College Development-Plan Block Grant Head-31	1,37,268.00	
	M.R.P. (Sk. Ahmed Hossain)	-	
	College Development-Plan Block Grant Head-31	2,29,072.00	
	MRP Suvankar Chakraborty	4,700.00	
	Establishment & Motoring IQAC	1,35,320.00	
	M.S. Remedial Recurring Coaching Centre	-	
	Remedial Non-Recurring (M.S.) Coaching Centre	-	
	Teacher Fellowship	-	
	College Development - Books & Journal	98,672.00	
	College Development - Equipment	1,60,000.00	
	Balance Interest	0.15	
			7,65,878.15
	Refundn Frm Aloka Das & Swati Dey	1,154.00	
	Joint University Grant	15,000.00	
	College Development-Block Grant	-	
	College Development-Head 35	-	
	College Development -Books & Journal	-	
	College Development- Equipment	-	
	Add: Amount transferred from General Fund		16,154.00
	Add : Interest received		-
			7,82,032.15
	Less : Amount utilised from X & XI Plan		
	Refund to UGC	15,593.00	
	Swati Dey	-	
	Less : Amount utilised from XII Plan		15,593.00
	Krishnendu Mukhopadhyay ( Books)	91,252.00	
	Teacher Fellow (Jayshree Roy)	15,000.00	
	Chemical Supply Co.	23,778.00	
	Remedial Non Recurring Grant (M.S)	-	
	National Seminar / Conference (suvankar Chakraborty)	18,000.00	
	Establishment & Motoring IQAC	79,046.00	
	M.R.P. in Science(Sk. Ahmed Hossain)	-	
	M.R.P in Science(Ujjaini Samanta Roy)	2,000.00	
	M.R.P in Science(Aloka Das)	-	
	College Development -Chatterjee Chemicals	1,39,444.00	
	Remedial Recurring Grant (M.S.) Coaching Centre	-	
	Balance C/F		3,68,520.00
			3,97,919.15



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
Howrah, Pin - 711410, West Bengal  
Schedule forming part of the Balance Sheet

Schedule No.	Particulars	Amount (Rs.)	Amount (Rs.)
	XI th Plan		



*Chanda Ki-Jana*  
**Principal**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**



	M.R.P in Humanities & Social Science XII th Plan	846.00	
	College Development-Plan Block Grant Head31	1,02,829.00	
	M R P (Sk. Ahmed Hossain)	-	
	College Development-Plan Block Grant Head-31	2,05,294.00	
	MRP Suvankar Chakraborty	4,700.00	
	Establishment & Motoring IQAC	56,274.00	
	M.S. Remedial Recurring Coaching Centre	-	
	Remedial Non-Recurring (M.S.) Coaching Centre	-	
	Teacher Fellowship	-	
	College Development - Books & Journal	7,420.00	
	College Development - Equipment	20,556.00	
	Balance Interest	0.15	
14.	<b>SUNDRY LIABILITIES</b>		<b>3,97,919.15</b>
	For Pay & Allowance		
	- Salary - March, 2016		-
	- Salary - PTTS & CWTT -March'16		-
	- Part-time Allowance (NTS) March, 2015		-
	- Electric Charge ( Jan to March'15)		-
	- Charge Allowance (Additional) March 2015		-
	- Guest Lecturer Allowance (Mar'15)		-
	- Adhoc Bonus 2013-14		-
	- Audit Fee ( 2014-15)		-
	- Audit Fee ( 2015-16)	3,500.00	-
		3,500.00	7,000.00
15.	<b>RESERVE FUND</b>		<b>7,000.00</b>
	Balance as per last account		27,757.00
16.	<b>STUDENTS' HEALTH HOME</b>		<b>27,757.00</b>
	Balance as per last account		
	Add : During the year		43,425.00
			0.00
17.	<b>POOR FUND</b>		<b>43,425.00</b>
	Balance as per last account		6,750.00
	Add : During the year		0.00
	Less : Payment to the students		6,750.00
			0.00
18.	<b>MPLAD FUND</b>		<b>6,750.00</b>
	Balance as per last account		
	Add : During the year Building foy Gymnesium		1,221.00
	Add : Interest Received	-	-
	Less:Amount utilised for Refund		1,221.00
	Less : Transfer to general fund		-
			1,221.00

PURASH-KANPUR HARIDAS NANDI MAHAVIDYALAYA

Howrah, Pin - 711410, West Bengal

Being part of the Balance Sheet

Schedule No.	Particulars	Amount (Rs.)	Amount (Rs.)
19.	POST MATRIC SCHOLARSHIP		



Chandan K. Jha  
Principal  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah

	Balance as per last account	1,800.00
	Received During the year	-
	Less Amount Refunded	-
		1,800.00
20	<b>MATURITY CLAIM-LIC</b>	
	Balance as per last account	-
	During the year	-
	Less Paid	-
		0.00
21	<b>INVESTMENT</b>	
	<b>RESERVE FUND</b>	
	Fixed Deposit with Uco.Bank	27,757.00
	B K DEY SPORTS FUND	
	Fixed Deposit with Uco.Bank	10,000.00
	STUDENTS' AID FUND	
	Fixed Deposit with Uco.Bank	50,953.40
	LIBRARY FUND	
	Fixed Deposit with Uco.Bank	63,877.00
	PROF M.DAS'S EXCURSION FUND	
	Fixed Deposit with P.B.G.Bank	10,000.00
		1,62,587.40
22	<b>P.F. LOAN RECEIVABLE</b>	
	Balance as per last account	6,44,700.00
	Add : Fresh Loan given	3,80,000.00
		10,24,700.00
	Less : Refunded by the staff (as per Annexure-1)	5,88,700.00
		4,36,000.00
23	<b>P.F. INVESTMENT</b>	
	Balance as per last account	1,79,10,314.71
	Add : Deposit with the Treasury	63,66,280.00
		2,42,76,594.71
	Less:Withdrawn from the Treasury (as per Annexure-1)	32,55,947.00
	Balance due to BRS	2,10,20,647.71
24	<b>ADVANCE</b>	
	Balance as per last account	1,06,939.00
	Add : During the Year	2,68,000.00
		3,74,939.00
	Less: During the Year	3,12,939.00
		62,000.00
25	<b>TUITION FEES RECEIVABLE</b>	
	Balance as per last account	51,740.00
	Less : Recovered during the year	1,120.00
		50,620.00
	Add : Recoverable for the year 2012-2013	0.00
		50,620.00

DAS NANDI MAHAVIDYALAYA  
 Howrah, Pin - 711410, West Bengal  
 Part of the Balance Sheet

Sl. No.	Particulars	Amount (Rs.)	Amount (Rs.)
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*Chandana Jha*  
 Principal  
 Purash-Kanpur Haridas Nandi  
 Mahavidyalaya, Howrah

	<b>CASH &amp; BANK BALANCE</b>		
	Cash in hand		24,201.00
	Cash at Bank with		
	SBI		
	- Cur. A/c 11030420905 (Due to BRS)	1,15,028.67	
	- UGC Grant A/c (433573)	2,569.15	
	- MPLAD Fund A/c (709569)	1,284.00	
	- MPLAD Fund A/c (832)	1,35,916.00	
	Canara Bank UGC A/c (009659) (due to BRS)	1,19,182.00	
	UCO		
	- General Fund A/c (000380)	1,506.72	
	- General Fund A/c (012624)	20,766.00	
	- General Fund A/c (0670) (due to BRS)	1,61,617.00	
	- Development Fund A/c (001269)	12,179.00	
	- Students Aid Fund A/c (003285)	65,335.40	
	- Laboratory Fund A/c (003286)	58,907.00	
	- B K. Dey Sports Fund (001981)	7,726.50	
	PBGB		
	- Library Fund A/c (000384)	29,459.00	
	- Session Charge Fund (000634)	3,631.00	
	- Electricity Fund A/c (001021)	63,062.00	
	- Copier Fund A/c (001505)	8,599.00	
	- M D Excursion Fund A/c (001536)	5,920.00	
	- General Fund A/c (002124)	33,716.00	8,46,404.44
			8,70,605.44
27	<b>FIXED ASSETS</b>		
	Balance as per last account		74,18,762.00
	Add: From College Fund	5,88,983.00	
	From MPLA	3,74,734.00	
	From U.G.C. Grant Fund	0.00	9,63,717.00
			83,82,479.00
	Less: Depreciation ( as per annexure - 2)		11,39,097.00
			72,43,382.00
28	<b>GRANT-IN-AID RECEIVABLE</b>		
	Grant T.S. & N.T.S.		0.00
	PTTs & CWTT		0.00
			0.00
29	<b>ADVANCE ON MPLAD FUND</b>		
	Balance as per last account		6,000.00
	Add: Advance during the year		0.00
			6,000.00
	Less: Amount Realised		6,000.00
			0.00
30	<b>FESTIVAL ADVANCE</b>		
	Balance as per last account		25,526.00
	Add: during the year		0.00
			25,526.00
	Less: Amount Refunded		14,500.00
			11,026.00
31	<b>PART-PAYMENT</b>		
	Balance as per last account		0.00
	During the year		65,000.00
	Less: Realised		0.00
			65,000.00



Chandran K. Jone  
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Mahavidyalaya, Howrah

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P O - Kanpur, Dist - Howrah, Pin - 711410, West Bengal**  
**PROVIDENT FUND ACCOUNT AS AT 31-03-2017 ( FOR TEACHING STAFF )**

Sl No.	Name	Gross Opening Balance	Cy Bal of Loan Outstanding	Net Opening Balance	College Contribution	Employees' Contribution March 2010	Employees' Contribution	Share of Interest (2013-14) & (2014-15)	Loan Recovery	TOTAL (5+6+7+8+9)	Loan Advance	Non-Refundable/ Final Withdrawal	Net Closing Balance (10-11-12)	Closing Balance of Loan (4+11) 0	Annexure - 1
															Gross Closing Balance (13+14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	S.K. Kundu	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	S.K. Mukherjee	117	-	117	-	-	-	59	-	176	-	-	176	-	176
3	A. Chatterjee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	N.C. Mall	200	-	200	-	-	-	146	-	434	-	-	434	-	434
5	B.C. Saha	23	-	23	-	-	-	12	-	37	-	-	37	-	37
6	S.K. Mukherjee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	P.N. Bhow	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	M. Das	32	-	32	-	-	-	18	-	48	-	-	48	-	48
9	B. Maju	431	-	431	-	-	-	217	-	648	-	-	648	-	648
10	A. Mukherjee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	N.S. Hazra	2,244	-	2,244	-	-	-	1,135	-	3,379	-	-	3,379	-	3,379
12	S.S. Saha	148	-	148	-	-	-	77	-	223	-	-	223	-	223
13	D. Senapati	70	-	70	-	-	-	35	-	105	-	-	105	-	105
14	T.A. Bhattacharyya	(1,373)	-	(1,373)	-	-	-	1,373	-	-	-	-	-	-	-
15	S.C. Saha	4,593	-	4,593	-	-	-	2,324	-	6,917	-	-	6,917	-	6,917
16	B.S. Chatterjee	(2,111)	-	(2,111)	-	-	-	2,111	-	-	-	-	-	-	-
17	S.S. Banerjee	-	-	-	-	-	-	2,47,409	-	2,47,409	-	(1,85,519)	61,890	-	61,890
18	S. Ghosh	(1,350)	-	(1,350)	-	-	-	1,350	-	-	-	-	-	-	-
19	K.C. Ghosh	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Kapil Chandra Bhattacharya	14,69,880	-	14,69,880	-	-	3,13,776	1,90,100	-	19,73,816	-	-	19,73,816	-	19,73,816
21	M. Kundu	406	-	406	-	-	-	203	-	611	-	-	611	-	611
22	K.L. Mazumdar	189	-	189	-	-	-	95	-	294	-	-	294	-	294
23	Dr. Sambhu Nath Chatterjee	8,23,484	48,200	7,75,284	-	(1,56,281)	86,204	36,773	48,200	7,90,386	-	(7,53,607)	36,773	-	36,773
24	D. Koley	-	-	-	-	-	-	1,17,080	-	1,17,080	-	(42,876)	74,217	-	74,217
25	Dr. Nand Kishore Mitra	34,26,782	-	34,26,782	-	-	1,86,888	5,43,321	-	41,26,991	-	-	41,26,991	-	41,26,991
26	Dr. Manu Saha	19,19,845	-	19,19,845	-	-	3,82,220	2,56,383	-	25,68,448	-	-	25,68,448	-	25,68,448
27	Asoka Das	21,02,729	-	21,02,729	-	-	6,27,552	2,22,724	-	29,53,005	-	-	29,53,005	-	29,53,005
28	M. Das	1,982	-	1,982	-	-	-	990	-	2,955	-	-	2,955	-	2,955
29	Dr. Samadpur	614	-	614	-	-	-	311	-	925	-	-	925	-	925
30	P. Banerjee	4,552	-	4,552	-	-	-	2,300	-	6,855	-	-	6,855	-	6,855
31	Swati Das	5,10,374	-	5,10,374	-	-	79,627	77,372	27,000	6,85,573	75,000	-	6,10,573	48,000	6,58,573
32	Sovanika Chatterjee	15,73,334	2,52,000	13,21,334	-	-	2,62,475	1,78,661	1,82,000	19,04,470	-	-	19,04,470	70,000	19,74,470
33	Prasanta Saha	3,42,849	15,500	3,27,349	-	-	51,448	38,650	15,500	4,32,954	-	-	4,32,954	-	4,32,954
34	Ujjan Samanta (Boy)	3,22,437	-	3,22,437	-	-	85,154	47,365	-	4,34,956	-	-	4,34,956	-	4,34,956
35	Purjota Senapati	2,75,606	-	2,75,606	-	-	1,13,968	34,644	-	4,24,510	-	-	4,24,510	-	4,24,510
36	Jayant Roy	2,80,644	-	2,80,644	-	-	78,320	37,688	-	3,75,156	-	-	3,75,156	-	3,75,156
37	Ajay Banerjee	6,26,191	-	6,26,191	-	-	1,38,518	56,000	-	8,50,716	-	-	8,50,716	-	8,50,716
38	P.R. Bhattacharyya	13,671	-	13,671	-	-	-	2,267	-	16,238	-	-	16,238	-	16,238
39	Sr. Ahmed Hossain	2,58,451	-	2,58,451	-	-	2,263	25,234	-	2,86,048	-	-	2,86,048	-	2,86,048
40	Satranjan Chatterjee	12	-	12	-	-	-	6	-	18	-	-	18	-	18
41	Soumitra Banerjee	32	-	32	-	-	-	16	-	48	-	-	48	-	48
42	Krishendu Mukhopadhyay	1,42,077	-	1,42,077	-	-	31,287	15,368	-	1,88,732	-	-	1,88,732	-	1,88,732
43	Tapobrata Bhattacharya	1,05,417	69,000	36,417	-	-	30,744	13,930	24,000	1,04,900	-	-	1,09,100	42,000	1,50,100
44	Sudipta Chatterjee	-	-	-	-	-	40,117	-	-	40,117	-	-	40,117	-	40,117
45	Ron Banerjee	-	-	-	-	-	35,557	-	-	35,557	-	-	35,557	-	35,557
46	Sanyasi Sen	-	-	-	-	-	34,650	-	-	34,650	-	-	34,650	-	34,650
47	Debanjan Saha	-	-	-	-	-	34,554	-	-	34,554	-	-	34,554	-	34,554
<b>T O T A L</b>		<b>1,41,85,448</b>	<b>3,81,700</b>	<b>1,38,03,748</b>	-	<b>(1,56,281)</b>	<b>25,64,808</b>	<b>21,44,161</b>	<b>2,98,700</b>	<b>1,86,53,136</b>	<b>75,000</b>	<b>(9,52,002)</b>	<b>1,76,16,134</b>	<b>1,90,000</b>	<b>1,77,76,134</b>



*Chanda J. J.*  
**Principal**  
**Purash Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
P.O. - Kanpur, Dist. - Howrah, Pin - 711419, West Bengal  
**PROVIDENT FUND ACCOUNT AS AT 31-03-2017 ( FOR NON-TEACHING STAFF )**

Annexure - 1

Sl No	Name	Gross Opening Balance	Op Bal. of Loan Outstanding	Net Opening Balance	College Contribution	Employees' Contribution March 2016	Employees' Contribution	Share of Interest (2013-14) & (2014-15)	Loan Recovery	TOTAL (5+6+7+8+9)	Loan Advance	Non-Refundable Final Withdrawal	Net Closing Balance (10-11-12)	Closing Balance of Loan (4+11)-9	Gross Closing Balance (13+14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	A. Mahanta	52	-	52	-	-	-	8	-	60	-	-	60	-	60
2	A. Roy	(231)	-	(231)	-	-	-	461	-	230	-	-	230	-	230
3	A. Seth	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	B. Das	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	B. Seth	(4,153)	-	(4,153)	-	-	-	8,668	-	4,525	-	-	4,525	-	4,525
6	B. Choudhary	5,42,434	-	5,42,434	-	(5,49,232)	-	88,942	-	82,144	-	(27,673)	44,471	-	44,471
7	C. Jana	211	-	211	-	-	-	41	-	252	-	-	252	-	252
8	D. Seth	14	-	14	-	-	-	4	-	18	-	-	18	-	18
9	Panchanan (Chattacharyya)	7,85,867	-	7,85,867	-	(1,29,591)	1,83,632	70,754	-	8,93,662	(2,00,000)	-	6,93,662	-	6,93,662
10	S. Ghosh	16	-	16	-	-	-	3	-	19	-	-	19	-	19
11	S. Mukherjee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	S. Das	7,75,816	-	7,75,816	-	-	7,146	1,23,505	-	9,05,561	(8,44,168)	-	62,393	-	62,393
13	T. Das	7,70,785	-	7,70,785	-	-	89,048	1,15,884	-	9,75,505	-	-	9,75,505	-	9,75,505
14	U. Das	5,07,600	80,000	4,27,600	-	-	56,272	62,785	65,000	6,13,657	50,000	-	5,63,657	85,000	6,28,657
15	M. Mondal	3,54,291	1,52,000	2,02,291	-	-	47,480	51,641	1,96,000	4,97,392	2,00,000	-	2,97,392	1,56,000	4,53,392
16	L. Das	5,15,729	-	5,15,729	-	-	76,032	73,613	-	6,65,374	-	-	6,65,374	-	6,65,374
17	S. Sanyal	(57)	-	(57)	-	-	-	114	-	57	-	-	57	-	57
18	D. Das	6	-	6	-	-	-	3	-	9	-	-	9	-	9
19	G. Das	1,20,918	31,000	89,918	-	-	20,804	10,089	31,000	1,51,589	55,000	-	96,589	65,000	1,51,589
	<b>T. O. T. A. L.</b>	<b>43,89,566</b>	<b>2,63,000</b>	<b>41,06,566</b>	<b>-</b>	<b>(6,75,823)</b>	<b>4,82,192</b>	<b>8,06,419</b>	<b>2,92,000</b>	<b>47,81,354</b>	<b>3,06,000</b>	<b>(10,81,841)</b>	<b>34,04,513</b>	<b>2,78,000</b>	<b>36,80,513</b>

**PROVIDENT FUND ACCOUNT AS AT 31-03-2016 ( FOR TEACHING & NON-TEACHING STAFF )**

Sl No	Name	Gross Opening Balance	Op Bal. of Loan Outstanding	Net Opening Balance	College Contribution	Employees' Contribution	Share of Interest (11-12) & (12-13)	Loan Recovery	TOTAL (5+6+7+8+9)	Loan Advance	Non-Refundable Final Withdrawal	Net Closing Balance (10-11-12)	Closing Balance of Loan (4+11)-9	Gross Closing Balance (13+14)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	TEACHING	1,41,85,448	3,81,700	1,38,03,748	-	(1,56,201)	25,64,806	21,44,181	2,96,700	1,86,53,136	75,600	(6,62,002)	1,79,16,134	1,80,000	1,77,36,134
2	NON-TEACHING	43,89,566	2,63,000	41,06,566	-	(6,75,823)	4,82,192	8,06,419	2,92,000	47,91,354	3,06,000	(10,81,841)	34,04,513	2,78,000	36,80,513
	<b>T. O. T. A. L.</b>	<b>1,85,75,014</b>	<b>6,44,700</b>	<b>1,79,10,314</b>	<b>-</b>	<b>(8,32,024)</b>	<b>30,27,000</b>	<b>27,50,580</b>	<b>5,88,700</b>	<b>2,34,44,490</b>	<b>3,80,000</b>	<b>(20,43,843)</b>	<b>2,10,20,647</b>	<b>4,36,000</b>	<b>2,14,56,647</b>

**Reconciliation of P.F. Account 2016-17**

Treasury Balance	2,10,20,647.00
Ledger Balance	2,10,20,647.00
Difference	0.00



*Chandana K. Jana*  
**Principal**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal

Details of Fixed Assets as at 31st March , 2017

Annexure - 2

Sl. No.	Particulars	W.D.V. as on 01.04.2016	Addition During the Year			Total	Rate of Depreciation	Depreciation during the Year	W.D.V. as on 31.03.2017
			College Fund	MPLAD	U.G.C. Grant Fund				
		Rs.	Rs.	Rs.	Rs.	Rs.	%	Rs.	Rs.
1	Building	21,17,072.00	4,10,467.00	-	-	25,27,539.00	6	1,45,410.00	23,82,129.00
2	Computer Equipments	3,33,669.00	-	-	-	3,33,669.00	40	1,33,468.00	2,00,201.00
3	Computer Software	2,80,498.00	78,336.00	-	-	3,58,834.00	40	1,24,870.00	2,33,964.00
4	Computer Package	74,289.00	-	-	-	74,289.00	40	29,716.00	44,573.00
5	CCTV	32,990.00	-	-	-	32,990.00	20	6,598.00	26,392.00
6	Electrical Installation	1,50,394.00	57,580.00	-	-	2,07,974.00	20	34,278.00	1,73,696.00
7	Furniture & Fixture	4,06,886.00	42,600.00	-	-	4,49,486.00	18.10	76,012.00	3,73,474.00
8	Tube Well	1,334.00	-	-	-	1,334.00	20	267.00	1,067.00
9	Water Cooler	28,790.00	-	-	-	28,790.00	20	5,758.00	23,032.00
10	Water Filter Cum Purifier	25,383.00	-	-	-	25,383.00	20	5,077.00	20,306.00
11	Xerox Canon	20,989.00	-	-	-	20,989.00	40	8,396.00	12,593.00
12	Generator	1,64,463.00	-	-	-	1,64,463.00	20	32,893.00	1,31,570.00
13	Library Books	2,54,087.00	-	-	-	2,54,087.00	20	50,817.00	2,03,270.00
14	Laboratory Equipment	31,56,090.00	-	-	-	31,56,090.00	13.91	4,39,012.00	27,17,078.00
15	Gymnasium & Drinking Water	3,71,828.00	-	3,74,734.00	-	7,46,562.00	10	46,525.00	7,00,037.00
	<b>TOTAL</b>	<b>74,18,762.00</b>	<b>5,88,983.00</b>	<b>3,74,734.00</b>	<b>-</b>	<b>83,82,479.00</b>		<b>11,39,097.00</b>	<b>72,43,382.00</b>



*Chandana K. Jana*  
 Principal  
 Purash-Kanpur Haridas Nandi  
 Mahavidyalaya, Howrah

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal

Nos. of Teaching and Non-teaching staff of the College as on 31-03-2017

Particulars	Substantive Post sanctioned	Employed Substantive Whole Time	Vacant Substantive Whole Time	Employed Whole time Contractual	Employed Part-time	Temporary Whole time
	Nos.	Nos.	Nos.	Nos.	Nos.	Nos.
Principal	1	x	1	x	x	x
Teaching Staff	25	18	7	1	5	x
Non-teaching Staff	16	8	8	x	x	4
A.C	x	x	x	x	x	1

Nos. of Library Books with the College as on 31-03-2017

Particulars	No. of Books
No. of Books as on 01-04-2016	18,398.00
Add: Books Purchased during the Year 2016-17	47.00
Add: Books Received as Gift During the Year 2016-17	-
Add: M.R.P 2016-17	-
Add: UGC Remedial During the Year 2016-17	-
Total Books As on 31-03-2017	18,445.00



*Chandana Kr. Jena*  
Principal  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

P.O - Kanpur, Dist - Howrah, Pin - 711410, West Bengal  
Statement of Approved Teaching Staff for 2016-2017

S/ No	Name	Designation	Department
1	Suvankar Chakraborty	T.I.C & Secretary, Associate Professor	Commerce
2	Kartick Chandra Bhaumik	Associate Professor	Economics
3	Dr Manju Saha	Associate Professor	Bengali
4	Dr. Nanda Kishore Misra	Associate Professor	Physica
5	Aloka Das	Associate Professor	Economics
6	Swati Dey	Assistant Professor	Bengali
7	Prasanta saha	Associate Professor	Commerce
8	Ujjaini Samanta Ray	Assistant Professor	History
9	Puspita Sengupta	Assistant Professor	Geography
10	Dr Jayasn Ray	Assistant Professor	Bengali
11	Dr Avijit Biswas	Assistant Professor	Bengali
12	Kishnendu Mukhopadhyay	Assistant Professor	Pol. Science
13	Dr. Tapabrata Bhaduri	Assistant Professor	Bengali
14	Dr. Bijon Biswas	Assistant Professor	Mathematics
15	Saranya Sen	Assistant Professor	English
16	Debarjan Seth	Assistant Professor	English
17	Manik Paul	Assistant Professor	History
18	Shreyasi Das	Assistant Professor	Pol. Science

Statement of Approved Non- Teaching Staff for 2016-2017

S/ No	Name	Designation
1	Panchanan Bhattacharyya	Cashier/Acting Head Clerk
2	Tapas Chatterjee	Accountant
3	Pratap Senapati	Skilled Lab. Worker ( Chem. Dept.)
4	Malika Mondal	Lady Attendant
5	Uday Panchhal	Sweeper
6	Ganesh Mudi	Guard
7	Sudipta Chakraborty	Librarian
8	Sala Patra	N.G.C. Part-time Clerk Lab Attendant (Geography)

Statement of Approved Wholetime Contractual Teaching Staff for 2016-2017

Sl No	Name	Designation	Department
1	Annam Sarkar	Contractual Wholetime Teacher	Geography

Statement of Approved Part-time Teaching Staff for 2015-2016 2016-17

Sl No	Name	Designation	Department
1	Budhaditya Bhattacharya	Part-Time Teacher	History
2	Binod Shaw	Part-Time Teacher	Commerce
3	Amitava Ghosh	Part-Time Teacher	Commerce
4	Arun Kumar Singh	Part-Time Teacher	Commerce
5	Jaytra Mondal	Part-Time Teacher	Geography



Chandan K. Jena  
Principal  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah

PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA  
P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal  
Details of Roll Strength of Students for the year ended on 31-03-2017

PARTICULARS		General										Honour													
		General		SC		ST		OBC		PH		TOTAL		General		SC		ST		OBC		PH		TOTAL	
Course	Class	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
B.A.	1st Year	33	70	15	13	0	0	8	12	0	0	56	95	30	92	3	17	0	0	4	13	0	0	37	122
	2nd Year	26	41	10	10	1	0	3	7	0	0	40	58	22	75	20	12	0	0	6	4	0	0	48	91
	3rd Year	19	43	5	2	1	0	0	0	0	0	25	45	20	37	5	1	0	0	0	0	0	0	25	38
B.Com.	1st Year	13	0	2	0	0	0	0	0	0	0	15	0	33	1	3	0	0	0	0	0	0	0	36	1
	2nd Year	4	0	0	0	0	0	0	0	0	0	4	0	41	1	0	0	0	0	4	0	0	0	45	1
	3rd Year	6	0	2	0	0	0	1	0	0	0	9	0	19	0	5	0	0	0	0	1	0	0	24	1
B.Sc.	1st Year	1	0	0	0	0	0	0	0	0	0	1	0	9	9	0	1	0	1	2	1	0	0	11	12
	2nd Year	2	0	0	0	0	0	0	0	0	0	2	0	10	7	3	4	0	0	0	1	0	0	13	12
	3rd Year	4	3	1	1	0	0	0	0	0	0	5	4	6	10	4	1	0	0	6	0	0	0	16	11
<b>TOTAL</b>		108	157	35	26	2	0	12	19	0	0	157	202	190	232	43	36	0	1	22	20	0	0	255	289

**S U M M A R Y**

1	Total Male :	412
2	Total Female :	491
3	Total Roll Strength	903
4	Total No. of S.C. Students	140
5	Total No. of S.T. Students	3
6	Total No. of OBC Students	73
7	Total No. of Minority Students	62
8	Total No. of P.H. Students	0



*Chanda D. Jena*  
Principal  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal  
Details of Fees Structure during the year ended on 31-03-2017

S. No.	Heads of Fees	Monthly	Yearly
1	B.A. Honours	75.00	
2	B.A. General	50.00	
3	B.Com. Honours	85.00	
4	B.Com. General	60.00	
5	B.Sc. Honours	110.00	
6	B.Sc. General	85.00	
7	Admission Fee		#
8	Development Fee		100.00
9	Session Charge		100.00
10	Building Maintenance charge		150.00
11	Library Fee		50.00
12	Library Deposit		30.00
13	Laboratory Fee		50.00
14	Laboratory Deposit		50.00
15	Sports Fee		10.00
16	C.U.Sports Fee		60.00
17	Electricity Fee		100.00
18	Examination Fee		80.00
19	Casual Fee		80.00
20	Students' Health Home Fee		10.00
21	C.U. Reg. Fee ( with Form)**		110.00
22	C.U.Form Fee		20.00
23	Students' Diary & Identity Card		50.00
24	Transfer Fee		#
25	Poor Fund Fee		20.00
26	College Fee for Geo. Hons. Students		6000.00
27	Tour Fee		50.00
28	College Fee for all Other Students		1000.00
29	Cultural Function Fee		100.00
30	NAAC Fees		300.00
31	College Fee for Phy. Education Students		500.00

# Tuition Fee of one month

\*\* For SC/ST/OBC - 35/-



*Chanda K. J.*  
Principal  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
 P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal  
 Courses and subjects taught in the College during the year ended on 31-03-2017

B.A. (Honours & General)  
 B.Sc. (Honours & General)  
 B.Com. (Honours & General)

COURSES	HONOURS SUBJECTS	GENERAL SUBJECTS
B.A.	1) Bengali 2) English 3) Political Science 4) History	1) Bengali 2) English 3) Political Science 4) History 5) Economics 6) Geography 7) Environmental Studies (Compulsory) 8) Physical Education 9) Sanskrit 10) Bengali ( Compulsory ) MIL 11) English ( Compulsory )
B.Sc.	1) Economics 2) Geography 3) Mathematics	1) Physics 2) Chemistry 3) Mathematics 4) Geography 5) Physical Education 6) Economics 7) Sanskrit 8) Environmental Studies (Compulsory) 9) Bengali ( Compulsory ) MIL 10) English ( Compulsory )
B.Com.	1) Accountancy & Finance	1) B.Com. General Subject 2) Environmental Studies (Compulsory) 3) Bengali ( Compulsory ) MIL 4) English ( Compulsory )

*Chandan K. Jha*

*Principal*

**Purash-Kanpur Haridas Nandi  
 Mahavidyalaya, Howrah**



# PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

## NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES AS ON 31.03.17

### 1. BASIS OF ACCOUNTING

The financial statement is prepared on payment basis under historical cost convention as per generally accepted accounting principles excepting income from investment and retirement benefits which are generally considered on cash basis.

### 2. FIXED ASSETS

All fixed assets other than land are stated at net book value without showing original cost and accumulated depreciation. Additions to fixed assets are stated at cost of acquisition inclusive of taxes, duties, freight and other incidental expenses related to the acquisition.

### 3. DEPRECIATION

Generally, depreciation on fixed assets other than land is provided on reducing balance method. The rate of depreciation provided are as follows:

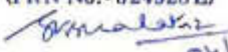
Particulars	Rate
Building	06.00%
Computer software for office management	40.00%
Computer (office)	40.00%
Electrical installation	20.00%
Furniture & Fixture	18.10%
Library Books	20.00%
Laboratory Equipment	13.91%
Generator	15.00%
Tube Well	15.00%
Photocopier	30.00%

### 4. Investment

Investments are long term in nature and are started at cost. Earnings on investment are accounted for on cash basis. Incentive, if any time of making the investments is treated as revenue income.

For S. K. Bhalotia & Co.

Chartered Accountants  
(FRN No. - 324923 E)

  
(CA Sunil Bhalotia)  
Proprietor

MRN No. 061232

# **REPORT AND ACCOUNTS OF**

Name : PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

Address : P.O. : KANPUR, DIST. : HOWRAH,  
WEST BENGAL - 711 410

For the Year Ended 31<sup>ST</sup> MARCH, 2018

## **PAN & ASSOCIATES CHARTERED ACCOUNTANTS**

4RA-3/2, Purbachal Housing Estate, Sector - III, Salt Lake, Kolkata - 700 097

City Office : 16, Abhedananda Road, ( 32/2, Beadon Street ), Kolkata - 700 006

Liason Office : C/o. M/s. S. B. AGENCIES, Mercantile Buildings,

'E' Block, 2nd Floor, 9, Lalbazar Street, Kolkata - 700 001

☎ : (033) 2352-0001 / 2248-7310 (O), 2335-8484 (R), 98311 21312 (M)

✉ : [spmd@vsnl.net](mailto:spmd@vsnl.net) / [shekharda@yahoo.com](mailto:shekharda@yahoo.com)

**INDEPENDENT AUDITOR'S REPORT**

To  
The Director of Public Instructions, Education Directorate,  
College Audit Cell, Bikash Bhavan,  
Salt Lake, Kolkata- 700 091

**1. Report on the Financial Statements**

We have audited, in terms of the appointment conferred on us ( vide Memo No. CA / 14 / 2019 dated June 12, 2019 ), the accompanying Financial Statements of the PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA, affiliated to the University of Calcutta ( hereinafter referred to as "the College" ), P.O. : Kanpur, Dist. : Howrah, West Bengal - 711 410, which comprise of the Balance Sheet as at March 31, 2018, the Income & Expenditure Account and the Receipts & Payment Account for the year then ended, and a summary of Significant Accounting Policies and other explanatory information, annexed thereto.

**2. Management's Responsibility for the Financial Statements**

- 2.1. The College's Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the College in accordance with the generally accepted accounting principles ( GAAP ) in India, including the applicable Accounting Standards.
- 2.2. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the College and for preventing and detecting frauds and other irregularities; the selection and application of appropriate Accounting Policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that operate effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Financial Statements by the Management of the College, as aforesaid.
- 2.3. In preparing these Financial Statements, the Management is also responsible for assessing the College's ability to continue as a going concern and using the going concern basis of accounting unless the Management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.
- 2.4. The College's Management is also responsible for overseeing the College's financial reporting process.

**3. Auditor's Responsibility**

- 3.1. Our responsibility is to express an opinion on these Financial Statements based on our audit. While conducting the audit, we have taken into account the Accounting as well as Auditing Standards and other pronouncements of the Institute of Chartered Accountants of India. Those Standards require that, we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement.
- 3.2. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Financial Statements. The procedures selected depend on the Auditor's judgement, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the Auditor considers internal financial control relevant to the College's preparation of the Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the College has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by College's Management, as well as evaluating the overall presentation of the Financial Statements.
- 3.3. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a reasonable basis for our audit opinion on the Financial Statements.



Cont'd....2

4. Opinion

Continuation Sheet

In our opinion and to the best of our information and according to the explanations given to us and subject to the observations placed under Clause 5 below, the aforesaid Financial Statements give the information required in the aforesaid Appointment Letter issued by your good office and are prepared, in all material respects, in accordance with the terms of the said Appointment Letter ( vide Memo No. CA / 14 / 2019 dated June 12, 2019 ).

5. Observations5.1. Fees Collections :

- 5.1.1. Collections of Fees from the Students are comprised of Fees for several purposes and are getting deposited to the Bank Accounts pertaining to the General Fund without resorting to matching transfers to the corresponding earmarked Funds for which the same are being collected. Apart from the Registration Fees of Rs. 24,600/=, the total amount of Fees collected from the Students during the year are clubbed and shown under "College Fees" at Rs. 32,52,071/=.
- 5.1.2. Owing to such non-transfers, the related expenditures pertaining to those earmarked Funds are being incurred from the General Fund without the requisite Inter-Fund adjustments. We understand that, there might have been instances of such non-adjustments and / or non-reconciliation of Inter-Fund transactions in earlier years. Consequently, several such Funds are reflecting Opening as well as Closing balances, which are not getting parallelly represented with the corresponding balances in the respective Savings Bank and / or Fixed Deposits. The details are tabulated below :

Sl. No.	Name of the Fund	Fund's Opening Balance as on 01.04.2017	Corresponding Savings Bank & Fixed Deposit Balances as on 01.04.2017			Fund's Closing Balance as on 31.03.2018	Corresponding Savings Bank & Fixed Deposit Balances as on 31.03.2018		
			Savings Deposit	Fixed Deposit	TOTAL		Savings Deposit	Fixed Deposit	TOTAL
1)	Development Fund	43,179.00	12,179.00	-	12,179.00	43,658.00	12658.00	-	12,658.00
2)	Electricity Fund	63,137.00	63,062.00	-	63,062.00	66,100.00	66,025.00	-	66,025.00
3)	Library Fund	2,96,154.00	29,459.00	63,877.00	93,336.00	3,27,403.00	30,824.00	93,761.00	1,24,585.00
4)	Laboratory Deposit Fund	56,603.00	58,907.00	-	58,907.00	58,887.00	61,191.00	-	61,191.00
5)	Session Charges Fund	1,61,206.00	3,631.00	-	3,631.00	1,08,752.00	3,777.00	-	3,777.00

- 5.1.3. Albeit, as stated in Note No. 2.1.4. to the Financial Statements, Collections of Fees are being accounted for on Cash-basis, yet the required reconciliation of the same with the outstanding Fees from Students couldn't be placed for our verification.

5.2. Fixed Assets and Depreciation :

- 5.2.1. No Fixed Assets Register with proper records showing full particulars including quantitative details and situation of its Fixed Assets is being maintained by the College.
- 5.2.2. Supportive evidence, if any, as regards carrying out of physical verification of Fixed Assets of the College during the year by its Management at reasonable intervals or otherwise, having regard to the size of the College and the nature of its assets, could be placed for our verification.
- 5.2.3.1. All Tangible Assets are stated at their respective written down values with no disclosures as regards their Original Cost of acquisitions and accumulated depreciation thereof. Albeit, the Clause 2 of the "Notes on Accounts and Significant Accounting Policies as on 31.03.2017", as appearing in and forming part of the last year's Audited Balance Sheet, speaks of a Fixed Asset in the form of Land on which no depreciation is being charged, yet, no such separate disclosure could be traced in the Financial Statements for that year. Neither any such Head of Account is appearing in the Current Year's Schedule of Fixed Assets ( Schedule No. 17 ) nor is the same noticed to have been shown in the related Annexure - 2.
- 5.2.3.2. Present valuation of College's Land and Buildings has not been done and we are of the opinion that, necessary scrutiny may be initiated by the Management to identify the valuation of Land and suitably be disclosed in the Financial Statements.
- 5.2.4.1. Several procurements that are capital in nature, made out of the "Plan Block Grant Head 35" component of the University Grants Commission ( UGC ) Grants, sanctioned and released in favour of the College, are being charged off as part of the concerned Grant expenditures and are by and large not being capitalized. In other words, assets acquired out of the Grants received from the UGC are not being separately disclosed in the Schedule of Fixed Assets and might have been shown as clubbed with other assets of similar nature ( Refer Note No. 4.2.1. to the Financial Statements ).
- 5.2.4.2. The said Note to the Financial Statements indicates that assets of permanent and semi-permanent in nature including Library Books worth Rs. 8,748/= have been procured out of the UGC Grant amounts. However, the requisite accounting effects have not been given for suitable capitalization of the concerned items and charging depreciation on the same.

Cont'd....3





5.2.4.3 We therefore, recommend that the original costs of the concerned assets may well be identified and brought back in the books of accounts at their respective Written Down Values as on a suitable cut-off date and a Project Capital Assets Fund or the like may suitably be introduced and maintained for proper disclosure and presentation of the same.

5.2.5 Owing to non-capitalisation of assets procured out of the UGC Grant Funds, depreciations are not being charged on the same. Had the necessary capitalisation been carried out and the depreciation been charged thereon, the Surplus for the year and the balance of the General Fund would have been reduced by an identical margin.

### 5.3. Govt. Grants

The individual incumbent-wise shares of net amount of Salaries & Allowances after deductions of respective shares of Provident Fund contributions, Profession Tax and Income Tax, are now getting directly transferred and deposited to the corresponding individual Bank Accounts of the related staff. Accordingly, the College has the normal practice of not routing the quanta of receipts of Govt.'s Pay & Allowance Grants, which are revenue in nature and the matching disbursements thereof, through the Receipt and Payment Account; but are disclosed through the Income & Expenditure Account and the unutilised balance, if any, of such Grants are duly shown in the Balance Sheet.

### 5.4. Cash in hand :

As we have taken up the audit after the close of the Accounting Year so we could not physically verify the Cash in Hand on 31<sup>st</sup> March, 2018 but we have relied on the physical counting of cash in hand by the Accountant as on that date on the presence of Bursar and Principal and found Rs. 57,110/= ( Rupees Fifty Seven Thousand One Hundred Ten ) only. During the course of our visit, we have physically verified the Cash Balance of Rs.1,705/= ( Rupees One Thousand Seven Hundred and Five ) only as on 16th March, 2020 and found them to be correct.

### 5.5. Cash of Bank :

All the Bank Balances were verified by us and except the Current Account ( No. 11030420905 ) held with State Bank of India, Howrah Branch, none of the Bank Accounts deserve any reconciliation with their corresponding Bank Statement / Pass Book balances. Bank Reconciliation Statement of the aforesaid Current Account is attached separately.

### 5.6. Fixed Deposits with Banks :

The College doesn't own any Fixed Deposits pertaining to its General Fund. As narrated in Note No. 2.7. to the Financial Statements, the College maintains Fixed Deposits under a few Designated Funds, aggregating to Rs.2,39,593.09 as detailed in Schedule - 18 forming part of the Financial Statements under review.

## 6. Other Reporting Responsibilities

- 6.1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid Financial Statements and have found them to be satisfactory ;
- 6.2. In our opinion, proper books of account as required by law relating to the preparation of the aforesaid Financial Statements have been kept by the College so far as it appears from our examination of those books ;
- 6.3. No property or funds of the College were applied for any objects / purpose other than the objects / purpose of the College ;
- 6.4. In our opinion, the Financial Statements comply with the Accounting Standards to the extent applicable to the organization ;
- 6.5. The Financial Statements dealt with by this Report, read in conjunction with the Significant Accounting Policies, are in agreement with the relevant books of account maintained for the purpose of preparation of the Financial Statement.

In conclusion we convey our cordial thanks to the Principal, Management Board and all Teaching and Non-teaching Staff, particularly the Ex-Teacher-in-Charge and the Accountant of the College for their sincere help and active cooperation for smooth conduct and completion of the Audit especially under the prevailing pandemic situation.

Dated : Kolkata

The 19th January, 2021

For Pan & Associates  
Chartered Accountants [ Firm Regn. No. : 322655E ]

*Shekhar Kumar Pan ( Proprietor )*

Membership No. 053883  
UDIN : 21053883AAAAAB8946



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O. - KANPUR, DIST. - HOWRAH, WEST BENGAL - 711 410**  
**BALANCE SHEET AS AT 31ST MARCH, 2018**

LIABILITIES	Sch.	Rs.	p.	Rs.	p.	ASSETS	Sch.	Rs.	p.	Rs.	p.
<u>Capital Account :</u>						<u>Fixed Assets :</u>					
General Fund ( Balance as per Last Account )		7,087,896.39				( As per Annexure - "2", attached )	17			6,450,052.00	
Add : a) Adjustments during the year		21,985.00				<u>Investments :</u>					
b) Excess of Income over Expenditures, i.e., Surplus		<u>277,389.31</u>		7,387,270.70		In Fixed Deposits with United Commercial Bank against various Funds	18			239,593.09	
<u>Other Funds :</u>						Provident Fund Investments	19	26,214,815.71			
B.K. Dey Sports Fund	1	20,330.50				Loans from Provident Fund Recoverable	20	<u>361,000.00</u>		26,575,815.71	
Copier Fund	2	8,972.00				<u>Current Assets, Loans &amp; Advances :</u>					
Development Fund	3	43,658.00				<u>A. Current Assets -</u>					
Electricity Fund	4	66,100.00				Cash and Bank Balances	21			2,017,015.25	
Library Fund	5	327,403.00				<u>B. Loans &amp; Advances -</u>					
Laboratory Deposit Fund	6	58,887.00				Security Deposit for Electricity ( WBS;B )		4,560.00			
Student Aid Fund	7	124,593.49				Tuition Fees Receivable ( Balance as per Last Account )		50,620.00			
Prof. M. Das Excursion Fund	8	26,165.00				Advances against Remunerations	22	83,000.00			
Provident Fund	9	26,575,815.71				Advances	23	59,000.00			
Session Charge Fund	10	108,752.00				Advance for NSS	24	28,000.00			
Reserve Fund	11	71,642.00				Advance for UGC Building ( Balance as per Last Account )		25,000.00			
MPLAD Fund	13	<u>974.00</u>		27,433,292.70		Festival Advances	25	28,526.00			
						Group Ins. Premia Recoverable from Staff	26	1,106.00			
						Poor Fund   Overdrawn Balance )	12	8,250.00			
<u>Current Liabilities :</u>						<u>Prepaid Expenses -</u>					
<u>A. Unutilised Grants-in-Aid -</u>						- Software Running & Maintenance Expenses		5,310.00			
- University Grants Commission ( UGC ) Grants	14	494,509.15				- Xerox Machine Maintenance Charges		<u>1,722.50</u>		295,094.50	
- Pay & Allowances	15	130.00								<u>35,577,570.55</u>	
- Virtual Class Grant ( DPI, Govt. of WB )		124.00									
<u>B. Sundry Liabilities</u>	16	<u>262,244.00</u>		757,007.15							
				<u>35,577,570.55</u>							

Dated : KOLKATA  
 The 19th January, 2021

Chandan K. Jana



Signed in terms of our report of even date  
 For Pan & Associates  
 Chartered Accountants [ Firm Regn. No. : 322655E ]

Shekhar Kumar Pan ( Proprietor )  
 Membership No. 053883  
 UDIN : 21053883AAAAA88946

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O-KANPUR, DIST.- HOWRAH, WEST BENGAL - 711 410**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**

EXPENDITURE	Rs.	p.	Rs.	p.	INCOME	Rs.	p.	Rs.	p.
<b>Salaries &amp; Allowances to Staff -</b>					<b>Collection of Fees from Students :</b>				
To Teaching Staff	18,415,319.00				- College Fees	3,227,471.00			
<b>To Non-Teaching Staff -</b>					- Registration Fees	<u>24,600.00</u>			3,252,071.00
Salaries & Allowances	1,900,770.00				<b>Calcutta University (CU) Fees :</b>				
Part Time Allowances	178,750.00				- CU Zonal Centre Fees.				104,036.00
Ad hoc Bonus	39,600.00				<b>Grants-in-Aid :</b>				
To Part Time & Contractual Teachers	<u>1,297,569.00</u>				- Pay & Allowances	20,316,089.00			
			21,832,008.00		- Grant-in-Aid for Adhoc bonus	39,600.00			
Allowances to Guest Lecturers			461,397.00		- Part Time & Contractual Teachers	<u>1,297,569.00</u>			21,653,258.00
Computer Running & Maintenance Expenses			86,910.00		Collections for Golden Jubilee Programme				105,400.00
Electricity Charges			104,354.00		<b>Interest Received from Banks :</b>				
Printing & Stationery			62,039.00		- General Fund -				
Golden Jubilee Celebration Expenses			101,389.00		- UCO Bank A/c. No. 000380	59.00			
<b>Repairs &amp; Maintenance Expenses :</b>					- UCO Bank A/c. No. 012624	803.00			
- For Buildings	150.00				- PBGB A/c. No. 002124	<u>1,607.00</u>			2,469.00
- For Equipments and Others	6,440.00				<b>Miscellaneous Income -</b>				
- For Internet & Cable Network	20,446.00				- Proceeds from disposal of				
- For Xerox Machine	<u>17,267.50</u>				Uprooted Trees	3,200.00			
Professional Fees			44,303.50		- Prior Period Adjustment	<u>9,300.00</u>			12,500.00
Generator Running Expenses			14,500.00						
Laboratory Maintenance Expenses			7,028.00						
Library Expenses ( Membership Fees for N-LIST )			7,849.00						
College Examination Expenses			5,750.00						
<b>Calcutta University Fees :</b>			23,778.00						
- Examination Fees	431,308.00								
- Registration Fees	<u>40,735.00</u>								
			472,043.00						
Deposit of 50% Tuition Fees			183,080.00						
<b>Staff &amp; Student Welfare Expenses -</b>									
( As per Schedule - 27, attached )			253,054.00						
Entertainment Expenses			31,737.00						
Software Running & Maintenance Expenses			15,930.00						
<b>Miscellaneous Other Expenses -</b>									
( As per Schedule - 28, attached )			69,384.19						
Service Charges ( HRMS Work )			19,900.00						
Ex-Gratia from College Fund			12,600.00						
<b>Tours, Travelling &amp; Conveyance Expenses -</b>									
- Travelling Allowances	12,805.00								
- Conveyance Expenses	<u>7,246.00</u>								
			20,051.00						
Audit Fees			12,664.00						
Depreciation on Fixed Assets			1,010,596.00						
<b>Excess of Income over Expenditures, i.e., Surplus</b>			<b>277,389.31</b>						
			<u><b>25,129,734.00</b></u>					<u><b>25,129,734.00</b></u>	

Dated : KOLKATA  
 The 19th January, 2021

*Chandan K. Jana*

Signed in terms of our report of even date.  
 For Pan & Associates  
 Chartered Accountants [ Firm Regn. No. : 32265SE ]  
  
 Shekhar Kumar Pan [ Proprietor ]  
 Membership No. (S3883)  
 UDIN : 21053883AAAAAB8946



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O. - KANPUR, DIST. - HOWRAH, WEST BENGAL - 711 410**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**

RECEIPTS	Rs.	p.	Rs.	p.	PAYMENTS	Rs.	p.	Rs.	p.
<b>Opening Balances :</b>					<b>Salaries &amp; Allowances to Staff :</b>				
<b>Cash &amp; Bank Balances - (As per Schedule - 21, attached)</b>					- Part Time Allowances to Non-Teaching Staff			178,750.00	
- Cash-in-hand	24,201.00				Allowances to Guest Lecturers			461,397.00	
- Cash-at-Bank	846,404.44				Computer Running & Maintenance Expenses			86,910.00	
			870,605.44		Electricity Charges			104,354.00	
<b>Collection of fees from Students :</b>					Printing & Stationery			62,039.00	
- College Fees	3,227,471.00				Golden Jubilee Celebration Expenses			101,389.00	
- Registration Fees	24,600.00				<b>Repairs &amp; Maintenance Expenses :</b>				
			3,252,071.00		- For Buildings	150.00			
<b>Calcutta University ( CU ) Fees :</b>					- For Equipments and Others	6,440.00			
- CU Zonal Centre Fees			104,036.00		- For Internet & Cable Network	20,446.00			
<b>Grants-in-Aid :</b>					- For Xerox Machine	17,267.50			
- UGC Grant for Substitute Teachers	1,195,643.00							44,303.50	
- UGC Grant for Travel & Subsistence	15,750.00				Professional Fees			14,500.00	
			1,211,393.00		Generator Running Expenses			7,028.00	
Collections for Golden Jubilee Programme			105,400.00		Laboratory Maintenance Expenses			7,849.00	
<b>Interest Received from Banks :</b>					Library Expenses ( Membership Fees for N-LIST )			5,750.00	
- General Fund -					College Examination Expenses			23,778.00	
- UCO Bank A/c. No. 000380	59.00				<b>Calcutta University Fees :</b>				
- UCO Bank A/c. No. 012624	803.00				- Examination Fees	431,308.00			
- PBGB A/c. No. 002124	1,607.00				- Registration Fees	40,735.00			
- E. K. Dey's Sports Fund ( UCO )	1,164.00							472,043.00	
- Development Fund ( UCO )	479.00				Deposit of 50% Tuition Fees			183,080.00	
- Library Fund ( PBGB )	1,401.00				<b>UGC Grant Disbursed :</b>				
- Laboratory Fund ( UCO )	2,284.00				<b>A. Towards Receipts under XII th Plan -</b>				
- Student Aid Fund ( UCO )	6,508.00				- Exps. U/Plan Block Grant Head - 35 for				
- Session Charge Fund ( PBGB )	182.00				- Improvement of Water				
- Electricity Fund ( PBGB )	2,999.00				Supply in existing Building	133,041.00			
- UGC Grant Fund ( Canara Bank )	15,075.00				- Renovation of existing Bldg.	28,800.00			
- UGC Grant Fund ( State Bank of India )	90.00				- Repairs & Maint. of Furniture	5,341.00			
- Copier Fund ( PBGB )	409.00				- Computer Networking Exps.	19,030.00			
- Prof. M. Das' Excursion Fund	281.00				- Electrical Installations	42,860.00			
- MPLAD Fund					- Library Books	8,748.00			
- SBI A/c. No. 709569	43.00							237,820.00	
- SBI A/c. No. 36308461832	715.00				- Exps. U/Plan Block Grant Head - 31 for				
			34,099.00		- Computer Rring. & Mnt. Exps.	137,268.00			
								375,088.00	
<b>Miscellaneous Income -</b>					<b>B. For Salary to Substitute Teachers</b>			717,145.00	
- Proceeds from disposal of					<b>C. For Travel &amp; Subsistence</b>			15,750.00	
Uprooted Trees	3,200.00								1,107,983.00
- Prior Period Adjustment	9,300.00				<b>Staff &amp; Student Welfare Expenses :</b>				
					<i>( As per Schedule - 27, attached )</i>			253,054.00	
					Entertainment Expenses			31,737.00	
Donations for Prof. M. Das' Excursion Fund			10,000.00		Software Running & Maintenance Expenses			15,930.00	
Receipts towards TA / WA Bills for NCC Cadets			55,410.00		<b>Miscellaneous Other Expenses -</b>				
					<i>( As per Schedule - 28, attached )</i>			69,528.19	
					Service Charges ( HRMS Work )			19,900.00	
					Ex-Gratia from College Fund			12,600.00	
<b>Carried Over :</b>			<b>5,655,514.44</b>		<b>Carried Over :</b>			<b>3,263,902.69</b>	

*Chandan K. Jana*



Cont'd...2

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018****CONT'D.**

RECEIPTS		Rs.	p.	PAYMENTS		Rs.	p.	Rs.	p.
Brought Forward :		5,655,514.44		Brought Forward :				3,263,902.69	
<b>Refunds from the Staff -</b>				<b>Tours, Travelling &amp; Conveyance Expenses -</b>					
- For Part payments of Salaries	180,803.00			- Travelling Allowances	12,805.00				
- For Festival Advances	12,500.00			- Conveyance Expenses	7,246.00				
- For Advances for NSS	35,000.00								20,051.00
- For Advances ( Mr. A. Sarkar )	3,000.00			<b>Expenditures pertaining to Other Funds</b>					
	<u>231,303.00</u>			- Session Charges Fund ( Sch. - 10 )	52,636.00				
				- Poor Fund ( Sch. - 12 )	15,000.00				
									<u>67,636.00</u>
<b>Interests on Fixed Deposits of Funds ( As per Contra ) :</b>				<b>Interest Reversal by Banks :</b>					
- Reserve Fund ( UCO )	43,885.00			- MPLAD Fund ( SBI A/c. No. 36308461832 )					1,005.00
- B. K. Dey's Sports Fund ( UCO )	1,440.00			<b>Payments of various Advances to Staff -</b>					
- Students' Aid Fund ( UCO )	1,796.69			- For Part payments of Salaries	198,803.00				
- Library Fund ( Howrah Gramin Bank )	<u>29,884.00</u>			- For Festival Advances	30,000.00				
				- For Advances for NSS	63,000.00				
									<u>291,803.00</u>
				<b>Group Ins. Premia Recoverable from :</b>					
				( As per Schedule - 26, attached )	8,766.00				
					<u>7,660.00</u>				1,106.00
				<b>Prepaid Expenses :</b>					
				- Software Runnini, & Maint. Exps.	5,310.00				
				- Xerox Machine Maint. Charges	1,722.50				
									<u>7,032.50</u>
				<b>Additions to Fixed Assets :</b>					
				- Building	124,911.00				
				- Computer Software for Office Mgt.	69,805.00				
				- Electrical Installations	11,800.00				
				- Furniture & Fixtures	10,750.00				
									<u>217,266.00</u>
				<b>Interests on Fixed Deposits of Funds</b>					
				<b>transferred to Investments ( As per Contra ) :</b>					
				- Reserve Fund ( UCO )	43,885.00				
				- B. K. Dey's Sports Fund ( UCO )	1,440.00				
				- Students' Aid Fund ( UCO )	1,796.69				
				- Library Fund ( Howrah Gramin Bank )	<u>29,884.00</u>				
									77,005.69
				<b>Closing Balances :</b>					
				<b>Cash &amp; Bank Balances - ( As per Schedule - 21 )</b>					
				- Cash-in-hand	57,110.00				
				- Cash-at-Bank	<u>1,959,905.25</u>				
									2,017,015.25

5,963,823.135,963,823.13

Chandan K. Jana



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018**

**SCHEDULE - "1" : B. K. DEY SPORTS FUND**

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b> - Represented by Deposits held with <u>United Commercial Bank, Par Radhanagar Branch</u>				
a) In Fixed Deposit ( Receipt No. 326637 )	10,000.00			
b) In Savings Bank A/c. No. 001981		7,726.50		
		<hr/>	17,726.50	
<b>Add :</b> a) <u>Interests received from Bank ( UCO Bank A/c. No. 001981 )</u>				
i) On Fixed Deposit	860.00			
ii) On Savings Bank Deposits		304.00		
		<hr/>	1,164.00	
b) Adjustments during the year ( Prior period Interest on Fixed Deposit )		1,440.00		
		<hr/>	2,604.00	
<b>Balance as on 31.03.2018</b> - Represented by Deposits held with <u>United Commercial Bank, Par Radhanagar Branch</u>				
a) In Fixed Deposit ( Receipt No. 06720300506164 )	11,440.00			
b) In Savings Bank A/c. No. 001981		8,890.50		
		<hr/>	20,330.50	
<b>TOTAL :</b>			<hr/> <hr/>	

**SCHEDULE - "2" : COPIER FUND**

	Rs.	p.
<b>Balance as per Last Account</b> - Represented by Savings Bank Deposits held with <u>Paschim Banga Gramin Bank, Kanpur Branch in A/c. No. 001505</u>		8,599.00
<b>Add :</b> Interest received from Bank		409.00
		<hr/>
<b>Less :</b> Bank Charges		9,008.00
		<hr/>
<b>Balance as on 31.03.2018</b> - Represented by Savings Deposits held in above A/c.		8,972.00
		<hr/> <hr/>

**SCHEDULE - "3" : DEVELOPMENT FUND**

	Rs.	p.
<b>Balance as per Last Account</b>		43,179.00
<b>Add :</b> Interest received from Bank ( UCO Bank A/c. No. 001269 )		479.00
		<hr/>
<b>Balance as on 31.03.2018</b> - Represented by Savings Deposits held in above A/c.		43,658.00
		<hr/> <hr/>

**SCHEDULE - "4" : ELECTRICITY FUND**

	Rs.	p.
<b>Balance as per Last Account</b>		63,137.00
<b>Add :</b> Interest received from Bank ( PBGB A/c. No. 001021 )		2,999.00
		<hr/>
<b>Less :</b> Bank Charges		66,136.00
		<hr/>
<b>TOTAL :</b>		66,100.00
		<hr/> <hr/>

**SCHEDULE - "5" : LIBRARY FUND**

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b>			296,154.00	
<b>Add :</b> a) Interests On Savings Bank Deposits ( PBGB A/c. No. 000384 )	1,401.00			
b) Adjustments during the year ( Prior period Interest on Fixed Deposit ) [ TOR No. 294796 & 294797 of Howrah Gramin Bank ]		29,884.00		
		<hr/>	31,285.00	
<b>Less :</b> Bank Charges			327,439.00	
			<hr/>	
<b>TOTAL :</b>			327,403.00	
			<hr/> <hr/>	

*Chandan K. Jana*



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018**

**SCHEDULE - "6" : LABORATORY DEPOSIT FUND**

	Rs.	p.
Balance as per Last Account	56,603.00	
Add : Interest received from Bank ( UCO Bank A/c. No. 003286 )	2,284.00	
<b>TOTAL :</b>	<b>58,887.00</b>	

**SCHEDULE - "7" : STUDENTS AID FUND**

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b> - Represented by Deposits held with <u>United Commercial Bank, Par Radhanagar Branch</u>				
a) In Fixed Deposits -				
i) Fixed Deposit Receipt No. 821883	13,034.00			
ii) Fixed Deposit Receipt No. 255746	14,219.00			
iii) Fixed Deposit Receipt No. 662664	4,741.40			
iv) Fixed Deposit Receipt No. 255738	18,959.00			
	<u>50,953.40</u>			
b) In Savings Bank A/c. No. 003285	65,335.40		116,288.80	
<b>Add :</b>				
a) Interests received from Bank ( UCO Bank A/c. No. 003285 )				
i) On Fixed Deposit	3,956.00			
ii) On Savings Bank Deposits	2,552.00			
	<u>6,508.00</u>			
b) Adjustments during the year ( Prior period Interest on Fixed Deposit )	1,796.69			
			<u>8,304.69</u>	

**Balance as on 31.03.2018** - Represented by Deposits held with United Commercial Bank, Par Radhanagar Branch

a) In Fixed Deposits -		
i) Fixed Deposit Receipt No. 821883	13,493.63	
ii) Fixed Deposit Receipt No. 255746	14,720.60	
iii) Fixed Deposit Receipt No. 662664	4,908.40	
iv) Fixed Deposit Receipt No. 255738	19,627.46	
	<u>52,750.09</u>	
b) In Savings Bank A/c. No. 003285	71,843.40	

**TOTAL :** 124,593.49

**SCHEDULE - "8" : PROF. M. DAS' EXCURSION FUND**

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b> - Represented by Deposits held with <u>Paschim Banga Gramin Bank, Kanpur Branch</u>				
a) In Fixed Deposit ( Receipt No. 303058 )	10,000.00			
b) In Savings Bank A/c. No. 001536	5,920.00		15,920.00	
<b>Add :</b>				
a) Donations Received during the year	10,000.00			
b) Interest received from Bank ( PBGB A/c. No. 001536 )	281.00			
	<u>10,281.00</u>		10,281.00	
			26,201.00	
<b>Less :</b> Bank Charges			36.00	

**Balance as on 31.03.2018** - Represented by Deposits held with :

a) <u>Paschim Banga Gramin Bank, Kanpur Branch</u>		
i) In Fixed Deposit ( Receipt No. 303058 )	10,000.00	
ii) In Savings Bank A/c. No. 001536	6,165.00	
b) State Bank of India, Howrah Branch ( Current A/c. No. 11030420905 )	10,000.00	
	<u>26,165.00</u>	
<b>TOTAL :</b>		<b>26,165.00</b>

*Chanda Xi. Jana*



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018**

**SCHEDULE - "9" : PROVIDENT FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account (As per Annexure - 1)			21,456,647.71	
<b>Add:</b> a) Employees' Share of Contributions	2,812,473.00			
b) Interests credited during the year on the accumulated balances	3,322,487.00			
			<u>6,134,960.00</u>	
			27,591,607.71	
<b>Less:</b> Non Refundable Final Withdrawals by the Staff Members				<u>1,015,792.00</u>
				<u>26,575,815.71</u>
<b>TOTAL :</b>				<u>26,575,815.71</u>

**SCHEDULE - "10" : SESSION CHARGES FUND**

	Rs.	p.	Rs.	p.	Rs.	p.
Balance as per Last Account			161,206.00			
<b>Add:</b> Interest received from Bank ( PBGB A/c. No. 000634 )			182.00			
					161,388.00	
<b>Less:</b> a) Expenditures towards Students' Welfare during the year -						
i) For Freshers' Welcome	42,000.00					
ii) For Wall Magazine	8,500.00					
iii) For Refreshments	2,100.00					
			<u>52,600.00</u>			
b) Bank Charges			36.00			
					<u>52,636.00</u>	
					108,752.00	
<b>TOTAL :</b>					<u>108,752.00</u>	

**SCHEDULE - "11" : RESERVE FUND**

	Rs.	p.
Balance as per Last Account - Represented by Deposit held in Kuber Yojana Deposit Scheme with United Commercial Bank, India Exchange Place Branch ( Receipt No. 901799 )		27,757.00
<b>Add:</b> Adjustments during the year ( Prior period Interest on above Deposit )		43,885.00
Balance as on 31.03.2018 - Represented by Deposit in above Scheme with the said Bank ( Kuber Yojana Deposit Scheme Receipt No. 00020300096241 )		71,642.00
<b>TOTAL :</b>		<u>71,642.00</u>

**SCHEDULE - "12" : POOR FUND**

	Rs.	p.
Balance as per Last Account		6,750.00
<b>Add:</b> Receipts / Transfer during the Year		-
		6,750.00
<b>Less:</b> Payment to the Students		15,000.00
		<u>(8,250.00)</u>
<b>TOTAL :</b>		<u>(8,250.00)</u>

**SCHEDULE - "13" : MPLAD FUND**

	Rs.	p.	Rs.	p.	Rs.	p.
Balance as per Last Account					1,221.00	
<b>Add:</b> Interest received from Banks -						
a) Interest on SBI A/c. No. 709569	43.00					
b) Interest on SBI A/c. No. 36308461832	715.00					
			758.00			
<b>Adjust:</b> Reversal of excess Interest by Bank ( SBI A/c. No. 36308461832 )			1,005.00			
					(247.00)	
<b>TOTAL :</b>					<u>974.00</u>	

*Chandan K. Jana*





**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018**

**SCHEDULE - "14" : UGC GRANTS - UNUTILISED**

Rs. p. Rs. p.

**Balances as per Last Account**

a) UGC - XI th Plan - M.R.P in Humanities & Social Science		846.00	
b) UGC - XII th Plan		<u>397,073.15</u>	
			397,919.15

**Add: Grants received during the year -**

a) UGC Grant for Salary to Substitution Teachers	1,195,643.00		
b) UGC Grant for Travel & Subsistence	<u>15,750.00</u>		
		1,211,393.00	
c) <u>Interests received from Banks -</u>			
i) Interest on Canara Bank A/c. No. 9659	15,075.00		
ii) Interest on SBI A/c. No. 433573	<u>90.00</u>		
		<u>15,165.00</u>	
			<u>1,226,558.00</u>
			1,624,477.15

**Less: Amounts utilised during the year**

**A. Out of Grants received in earlier years for -**

a) Impr'vmt of Water Supply in Existing Bldg. ( Arabinda Hardware )	133,041.00		
b) For Renovation of Existing Building ( Samir Kumar Chakrabarty )	28,800.00		
c) For Repairs & Maintenance of Furniture ( Sofa Palace )	5,341.00		
d) For Computer Running & Maint. Expenses ( Mass Computer )	137,268.00		
e) For Computer Networking Expenses ( Bhadrakali Cable Network )	19,030.00		
f) For Electrical Installations ( Subir Electric & Sound )	42,860.00		
g) For Library Books	8,748.00		
h) For Establishment & Monitoring - Internal Quality Assurance Cell	<u>21,985.00</u>		
		397,073.00	

**B. Out of Grants received during the year for -**

a) For Salary to Substitution Teachers	717,145.00		
b) For Travel & Subsistence	<u>15,750.00</u>		
		<u>732,895.00</u>	

1,129,968.00

**Balance as on 31.03.2018 - Represented by the following :**

**TOTAL :**

**494,509.15**

a) UGC - XI th Plan - M.R.P in Humanities & Social Science:

846.00

b) UGC - Grant for Salary to Substitution Teachers

478,498.00

c) Balance Interest

15,165.15

**TOTAL :**

**494,509.15**

**SCHEDULE - "15" : GRANT-IN-AIDS ( PAY & ALLOWANCES )**

Rs. p. Rs. p.

**Balance as per Last Account**

130.00

**Add: Grant-in-Aids Received during the year**

a) Grant for Pay & Allowances ( Including Arrear Salary of Rs. 12,36,236/= )	20,316,089.00		
b) Grant for Part Time & Contractual Teachers	1,297,569.00		
c) Grant for Adhoc Bonus	<u>39,600.00</u>		
		<u>21,653,258.00</u>	
			21,653,388.00

**Less: Grant-in-Aids Disbursed during the year**

a) For Pay & Allowances to Teaching Staff ( Incl. Arrear Salary of Rs. 12,36,236/= )	18,415,319.00		
b) For Pay & Allowances to Non-Teaching Staff	1,900,770.00		
c) For Part Time & Contractual Teachers	1,297,569.00		
d) For Adhoc Bonus	<u>39,600.00</u>		
		<u>21,653,258.00</u>	

**TOTAL :**

**130.00**

*Chandan K. Jana*



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

**SCHEDULE - "16" : SUNDRY LIABILITIES**

	Rs.	p.	Rs.	p.
<u>Balance as per Last Account</u>				
a) Audit Fee ( For FY 2014-15 & FY 2015-16 @ Rs. 3,500/- )	7,000.00			
b) Post Matric Scholarship ( Balance as per Last Account )	1,800.00			
c) TA / WA Bills for NCC Cadets	197,355.00			
d) Student Health Home ( Balance as per Last Account )	43,425.00			
			249,580.00	
<u>Add : Fresh provisions made during the year - Audit Fees ( For FY 2017-18 )</u>				12,664.00
<b>TOTAL :</b>				<b>262,244.00</b>

**SCHEDULE - "17" : FIXED ASSETS ( As per Annexure - 2 )**

	Rs.	p.	Rs.	p.
<u>Balance as per Last Account</u>				7,243,382.00
<u>Add :</u>				
a) From College Fund ( General Fund )	92,355.00			
b) From MPLAD	124,911.00			
			217,266.00	
			7,460,648.00	
			1,010,596.00	
<u>Less : Depreciation for the year</u>				6,450,052.00
<b>TOTAL :</b>				<b>6,450,052.00</b>

**SCHEDULE - "18" : INVESTMENTS**

	Balance as per Last Account	Adjustments during the year	Balance as on 31.03.2018
	Rs.	p.	Rs.
	p.	Rs.	p.
<u>In Fixed Deposits with United Commercial Bank, Par Radhanagar Branch :</u>			
a) Reserve Fund	27,757.00	43,885.00	71,642.00
b) B. K. Dey Sports Fund	10,000.00	1,440.00	11,440.00
c) Students' Aid Fund	50,953.40	1,796.69	52,750.09
d) Library Fund	63,877.00	29,884.00	93,761.00
e) Prof. M. Das's Excursion Fund	10,000.00	-	10,000.00
	162,587.40	77,005.69	239,593.09
<b>TOTAL :</b>	<b>162,587.40</b>	<b>77,005.69</b>	<b>239,593.09</b>

**SCHEDULE - "19" : PROVIDENT FUND INVESTMENTS ( As per Annexure - 1 )**

	Rs.	p.	Rs.	p.
<u>Balance as per Last Account</u>				21,020,647.71
<u>Add : Deposits with the Treasury during the year -</u>				
a) Employees' Share of Contributions	2,812,473.00			
b) Interests credited on the accumulated balances	3,322,487.00			
c) Recoveries of Outstanding Loans	295,000.00			
			6,429,960.00	
			27,450,607.71	
<u>Less : Withdrawals from the Treasury during the year -</u>				
a) Non Refundable Final Withdrawals	1,015,792.00			
b) Fresh Loans given to Staff	220,000.00			
			1,235,792.00	
<b>TOTAL :</b>				<b>26,214,815.71</b>

*Chandan K. Jana*



SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

ANNEXURE - "2" : FIXED ASSETS

Sl. No.	Description of Assets	Balance as on 01.04.2017	Additions during the year			Sale / Adjust-ment during the year	TOTAL	Rate (%)	Depreciation for the year	Balance as on 31.03.2018
			General Fund	MPLAD	TOTAL					
		2,382,129.00	-	124,911.00	124,911.00	-				
1)	Building	200,201.00	-	-	-	-	2,507,040.00	6%	150,422.00	2,356,618.00
2)	Computer & Accessories	278,537.00	69,805.00	-	69,805.00	-	200,201.00	40%	80,080.00	120,121.00
3)	Computer Software						348,342.00	40%	139,337.00	209,005.00
4)	<u>Audio-visual Equipment</u>									
	Closed-circuit Television	26,392.00	-	-	-	-	26,392.00	20%	5,278.00	21,114.00
5)	Electrical Installations	173,696.00	11,800.00	-	11,800.00	-	185,496.00	20%	37,099.00	148,397.00
6)	Furniture & Fixtures	373,474.00	10,750.00	-	10,750.00	-	384,224.00	18.1%	69,545.00	314,679.00
7)	<u>Safety Measure Equipment</u>									
	Water Filter-cum-Purifier	20,306.00	-	-	-	-	20,306.00	20%	4,061.00	16,245.00
8)	Library Books	203,270.00	-	-	-	-	203,270.00	20%	40,654.00	162,616.00
9)	Tube Well	1,067.00	-	-	-	-	1,067.00	20%	213.00	854.00
10)	Laboratory Equipment	2,717,078.00	-	-	-	-	2,717,078.00	13.91%	377,946.00	2,339,132.00
11)	Gymnasium & Drinking Water	700,037.00	-	-	-	-	700,037.00	10%	70,004.00	630,033.00
12)	<u>Office Equipment</u>									
	a) Xerox Machine	12,593.00	-	-	-	-	12,593.00	40%	5,037.00	7,556.00
	b) Water Cooler	23,032.00	-	-	-	-	23,032.00	20%	4,606.00	18,426.00
13)	Generator	131,570.00	-	-	-	-	131,570.00	20%	26,314.00	105,256.00
	<b>TOTAL :</b>	<b>7,243,382.00</b>	<b>92,355.00</b>	<b>124,911.00</b>	<b>217,266.00</b>	<b>-</b>	<b>7,460,648.00</b>		<b>1,010,596.00</b>	<b>6,450,052.00</b>

Chanda K. Jais



ANNEXURE TO SCHEDULE NO. "11" FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

ANNEXURE - "1" : PROVIDENT FUND ACCOUNT FOR TEACHING STAFF

Sr. No.	Name	Gross Opening Balance	Opening Balance of Loan Outstanding	Net Opening Balance	Employees' Contribution	Interest (2015-16 & 2016-17)	Loans Recoveries	Total	Loan Advance	Non Refundable Final Withdrawals	Net Closing Balance	Closing Balance of Loan	Gross Closing Balance
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A) TEACHING STAFF :</b>													
1)	A. K. Kundu	-	-	-	-	-	-	-	-	-	-	-	-
2)	D. K. Mukherjee	175.00	-	175.00	-	136.00	-	312.00	-	-	312.00	-	312.00
3)	A. Chatterjee	-	-	-	-	-	-	-	-	-	-	-	-
4)	N. C. Maiti	434.00	-	434.00	-	321.00	-	755.00	-	-	755.00	-	755.00
5)	E. C. Saha	37.00	-	37.00	-	27.00	-	64.00	-	-	64.00	-	64.00
6)	K. K. Mukherjee	-	-	-	-	-	-	-	-	-	-	-	-
7)	P. K. Bati	-	-	-	-	-	-	-	-	-	-	-	-
8)	M. Das	48.00	-	48.00	-	36.00	-	84.00	-	-	84.00	-	84.00
9)	R. Masat	648.00	-	648.00	-	480.00	-	1,128.00	-	-	1,128.00	-	1,128.00
10)	K. Mukherjee	-	-	-	-	-	-	-	-	-	-	-	-
11)	N. K. Hazra	3,379.00	-	3,379.00	-	2,431.00	-	5,810.00	-	-	5,810.00	-	5,810.00
12)	S. N. Saha	223.00	-	223.00	-	165.00	-	388.00	-	-	388.00	-	388.00
13)	D. Banerjee	105.00	-	105.00	-	78.00	-	183.00	-	-	183.00	-	183.00
14)	T. K. Bhattachary	-	-	-	-	-	-	-	-	-	-	-	-
15)	S. C. Saha	6,917.00	-	6,917.00	-	5,119.00	-	12,036.00	-	-	12,036.00	-	12,036.00
16)	P. S. Chatterjee	-	-	-	-	-	-	-	-	-	-	-	-
17)	G. S. Banerjee	81,890.00	-	81,890.00	-	14,290.00	-	96,180.00	-	(81,890.00)	14,290.00	-	14,290.00
18)	S. Ghosh	-	-	-	-	-	-	-	-	-	-	-	-
19)	K. C. Ghosh	-	-	-	-	-	-	-	-	-	-	-	-
20)	K. C. Bhounia	1,973,816.00	-	1,973,816.00	323,208.00	285,418.00	-	2,582,442.00	-	-	2,582,442.00	-	2,582,442.00
21)	M. Kundu	611.00	-	611.00	-	452.00	-	1,063.00	-	-	1,063.00	-	1,063.00
22)	K. L. Mazumdar	284.00	-	284.00	-	210.00	-	494.00	-	-	494.00	-	494.00
23)	S. N. Chakrabarty	36,773.00	-	36,773.00	-	88,430.00	-	125,203.00	-	(36,773.00)	88,430.00	-	88,430.00
24)	D. Korer	74,217.00	-	74,217.00	-	12,951.00	-	87,168.00	-	(74,217.00)	12,951.00	-	12,951.00
25)	N. K. Misra	4,126,990.00	-	4,126,990.00	80,802.00	690,840.00	-	4,898,632.00	-	-	4,898,632.00	-	4,898,632.00
<b>Carried Over :</b>		<b>6,306,548.00</b>	<b>-</b>	<b>6,306,548.00</b>	<b>404,010.00</b>	<b>1,101,384.00</b>	<b>-</b>	<b>7,811,942.00</b>	<b>-</b>	<b>(192,880.00)</b>	<b>7,619,062.00</b>	<b>-</b>	<b>7,619,062.00</b>

Chandan K. Jana



Cont'd...2

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought Forward :	6,306,548.00	-	6,306,548.00	404,010.00	1,101,384.00	-	-	7,811,942.00	-	-	-
26) M. Saha	2,568,448.00	-	2,568,448.00	404,010.00	374,868.00	-	-	1,347,316.00	-	-	7,619,062.00
27) A. Das	2,953,005.00	-	2,953,005.00	646,416.00	397,973.00	-	-	1,997,394.00	(197,880.00)	-	3,147,316.00
28) M. Ghil	925.00	-	925.00	-	2,187.00	-	-	5,142.00	-	-	3,147,316.00
29) D. Samaddar	6,855.00	-	6,855.00	-	685.00	-	-	1,610.00	-	-	1,997,394.00
30) P. Banerjee	658,573.00	48,000.00	610,573.00	45,600.00	4,973.00	-	-	11,828.00	-	-	5,142.00
31) S. Dey	1,574,470.00	70,000.00	1,904,470.00	234,624.00	255,832.00	36,000.00	-	789,550.00	-	-	1,610.00
32) S. Chakrabarty	432,954.00	-	432,954.00	60,000.00	63,499.00	70,000.00	-	2,464,926.00	-	-	11,828.00
33) F. Saha	434,956.00	-	434,956.00	65,112.00	64,987.00	-	-	556,453.00	-	-	789,550.00
34) U. Samanta Roy	424,510.00	-	424,510.00	78,552.00	56,117.00	-	-	565,055.00	(110,000.00)	-	12,000.00
35) P. Sengupta	375,156.00	-	375,156.00	38,166.00	53,641.00	-	-	559,179.00	-	-	801,550.00
36) J. Roy	850,716.00	-	850,716.00	152,052.00	122,554.00	-	-	466,963.00	-	-	565,055.00
37) A. Bhowal	16,238.00	-	16,238.00	-	12,016.00	-	-	28,254.00	-	-	559,179.00
38) P.K. Bhattacharya	286,048.00	-	286,048.00	-	49,615.00	-	-	335,663.00	(286,048.00)	-	466,963.00
39) S. A. Hossain	18.00	-	18.00	-	13.00	-	-	31.00	-	-	1,125,322.00
40) Satranjan Chakrabarti	48.00	-	48.00	-	36.00	-	-	84.00	-	-	28,254.00
41) G. Banerjee	188,732.00	-	188,732.00	33,891.00	26,340.00	-	-	248,963.00	-	-	49,615.00
42) T. Bhaduri	150,100.00	42,000.00	108,100.00	63,348.00	14,371.00	24,000.00	-	209,819.00	-	-	31.00
43) Jyotsna Chakrabarti	40,117.00	-	40,117.00	28,125.00	2,168.00	-	-	70,410.00	-	-	84.00
44) B. Bhowal	35,557.00	-	35,557.00	17,070.00	1,768.00	-	-	54,395.00	-	-	248,963.00
45) S. Sen	34,650.00	-	34,650.00	17,070.00	1,708.00	-	-	53,428.00	-	-	209,819.00
46) D. Seth	34,554.00	-	34,554.00	27,303.00	1,701.00	-	-	63,558.00	-	-	70,410.00
47) Shreya Das	-	-	-	22,821.00	-	-	-	22,821.00	-	-	54,395.00
<b>TOTAL (A) :</b>	<b>17,776,133.00</b>	<b>160,000.00</b>	<b>17,616,133.00</b>	<b>2,338,170.00</b>	<b>2,705,813.00</b>	<b>130,000.00</b>	<b>22,790,116.00</b>	<b>(808,928.00)</b>	<b>21,981,188.00</b>	<b>30,000.00</b>	<b>22,011,188.00</b>



ANNEXURE - "1" : PROVIDENT FUND ACCOUNT FOR NON-TEACHING STAFF

S. No.	Name	Gross Opening Balance	Opening Balance of Loan Outstanding	Net Opening Balance	Employees' Contribution	Interest (2015-16 & 2016-17)	Loan Recoveries	Total	Loans Advanced	Non Refundable Final Withdrawals	Net Closing Balance	Closing Balance of Loan Recoverable	Gross Closing Balance
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>NON-TEACHING STAFF :</b>													
		60.00	-	60.00	-	59.00	-	119.00	-	-	119.00	-	119.00
	A. Mahantar	230.00	-	230.00	-	221.00	-	451.00	-	-	451.00	-	451.00
	A. Ksh	-	-	-	-	-	-	-	-	-	-	-	-
	A. Sen	-	-	-	-	-	-	-	-	-	-	-	8,862.00
	B. Puroh	4,525.00	-	4,525.00	-	4,337.00	-	8,862.00	-	-	8,862.00	-	12,104.00
	B. Sen	44,471.00	-	44,471.00	-	12,104.00	-	56,575.00	-	(44,471.00)	12,104.00	-	493.00
	M. Ghosal	252.00	-	252.00	-	241.00	-	493.00	-	-	493.00	-	36.00
	C. Jana	18.00	-	18.00	-	18.00	-	36.00	-	-	36.00	-	874,190.00
	C. Sen	693,662.00	-	693,662.00	168,576.00	111,952.00	-	974,190.00	-	(100,000.00)	874,190.00	-	39.00
	K. Bhattacharya	19.00	-	19.00	-	20.00	-	39.00	-	-	39.00	-	-
	A. Ghosh	-	-	-	-	-	-	-	-	-	-	-	-
	S. Mukherjee	62,393.00	-	62,393.00	-	102,269.00	-	164,662.00	-	(62,393.00)	102,269.00	-	1,220,850.00
	D. Pal	975,505.00	-	975,505.00	91,764.00	153,581.00	-	1,220,850.00	-	-	1,220,850.00	-	770,606.00
	T. Chatterjee	628,957.00	65,000.00	563,957.00	60,036.00	81,613.00	60,000.00	765,606.00	170,000.00	-	595,606.00	175,000.00	537,120.00
	F. Senapati	451,392.00	156,000.00	297,392.00	49,428.00	34,300.00	60,000.00	441,120.00	-	-	441,120.00	96,000.00	846,460.00
	M. Mondal	665,374.00	-	665,374.00	79,191.00	101,895.00	-	846,460.00	-	-	846,460.00	-	114.00
	G. Pattachal	58.00	-	58.00	-	56.00	-	114.00	-	-	114.00	-	18.00
	S. Sarmal	9.00	-	9.00	-	9.00	-	18.00	-	-	18.00	-	186,816.00
	D. Singh	151,589.00	55,000.00	96,589.00	21,228.00	13,999.00	45,000.00	176,816.00	50,000.00	-	126,816.00	60,000.00	4,080.00
	G. Muz	-	-	-	-	-	-	4,080.00	-	-	4,080.00	-	-
	S. Puro	-	-	-	4,080.00	-	-	-	-	-	-	-	-
<b>TOTAL (B) :</b>		<b>3,680,514.00</b>	<b>276,000.00</b>	<b>3,404,514.00</b>	<b>474,303.00</b>	<b>616,674.00</b>	<b>165,000.00</b>	<b>4,660,491.00</b>	<b>220,000.00</b>	<b>(206,864.00)</b>	<b>4,233,627.00</b>	<b>331,000.00</b>	<b>4,564,627.00</b>
<b>TOTAL (A) :</b>		<b>17,776,133.00</b>	<b>160,000.00</b>	<b>17,616,133.00</b>	<b>2,338,170.00</b>	<b>2,705,813.00</b>	<b>130,000.00</b>	<b>22,790,116.00</b>		<b>(808,928.00)</b>	<b>21,981,188.00</b>	<b>30,000.00</b>	<b>22,011,188.00</b>
<b>GRAND TOTAL (A+B) :</b>		<b>21,456,647.00</b>	<b>436,000.00</b>	<b>21,020,647.00</b>	<b>2,812,473.00</b>	<b>3,322,487.00</b>	<b>295,000.00</b>	<b>27,450,607.00</b>	<b>220,000.00</b>	<b>(1,015,792.00)</b>	<b>26,214,815.00</b>	<b>361,000.00</b>	<b>26,575,815.00</b>

Chandan K. Jana



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

**SCHEDULE - "20" : LOANS FROM PROVIDENT FUND RECOVERABLE ( As per Annexure - 1 )**

	Rs.	p.	Rs.	p.
Balance as per Last Account	436,000	00		
Add: Fresh Loans given during the year	220,000	00		
			656,000	00
Less: Recoveries of Loans made during the year			295,000	00
			<u>361,000</u>	<u>00</u>
<b>TOTAL :</b>				

**SCHEDULE - "21" : CASH & BANK BALANCES**

	Balances as on 01.04.2017				Balances as on 31.03.2018			
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
			24,201	00			57,110	00
<b>Check-in-hand</b>								
<b>Bank Balances</b>								
a) Held with State Bank of India ( SBI ) -								
- Current A/c. No. 11030420905	115,028		67		195,382		67	
- UGC Grant Fund A/c. No. 433573	2,569		15		2,113		15	
- MPLAD Fund A/c. No. 709569	1,284		00		785		05	
- MPLAD Fund A/c. No.36308461832	135,916		00		11,720		00	
			254,797	82			210,000	87
b) Held with Canara Bank -								
- UGC Grant Fund A/c. No. 9659			119,182	00			587,601	00
c) Held with United Commercial Bank ( UCB ) -								
- General Fund A/c. No. 000380	1,506		72		1,374		20	
- General Fund A/c. No. 012624	20,766		00		21,569		00	
- General Fund A/c. No. 067202100000670	161,617		00		833,727		28	
- Development Fund A/c. No. 001269	12,179		00		12,658		00	
- Student Aid Fund A/c. No. 003285	65,335		40		71,843		40	
- Laboratory Fund A/c. No. 003286	58,907		00		61,191		00	
- B.K. Dey Sports Fund A/c. No. 001981	7,726		50		8,890		50	
			328,037	62			1,011,253	38
d) Held with Paschim Banga Gramin Bank ( PBGB ) -								
- Library Fund A/c. No. 000384	29,459		00		30,824		00	
- Session Charges Fund A/c. No. 000634	3,631		00		3,777		00	
- Electricity Fund A/c. No. 001021	63,062		00		66,025		00	
- Copier Fund A/c. No. 001505	8,599		00		8,972		00	
- Prof. M. Das Excursion Fund A/c. No. 001536	5,920		00		6,165		00	
- General Fund A/c. No. 002124	33,716		00		35,287		00	
			144,387	00			151,050	00
			<u>870,605</u>	<u>44</u>			<u>2,017,015</u>	<u>25</u>

**SCHEDULE - "22" : ADVANCES AGAINST REMUNERATIONS**

	Rs.	p.
Balance as per Last Account	65,000	00
Add: Payment made during the Year	198,803	00
	263,803	00
Less: Amount Realised during the Year	180,803	00
	<u>83,000</u>	<u>00</u>
<b>TOTAL :</b>		

**SCHEDULE - "23" : ADVANCES**

	Rs.	p.
Balance as per Last Account	62,000	00
Add: Fresh Advances given during the Year	-	-
	62,000	00
Less: Amount Realised during the Year ( Mr. A. Sarkar )	3,000	00
	<u>59,000</u>	<u>00</u>
<b>TOTAL :</b>		

Chandan K. Jaiswal



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018**

**SCHEDULE - "24" : ADVANCE FOR NSS**

Rs.	p.
63,000.00	
35,000.00	
<b>TOTAL :</b>	<b>28,000.00</b>

Advances given during the Year  
 (a) Amount realised / adjusted / refunded during the year

**SCHEDULE - "25" : FESTIVAL ADVANCES**

Rs.	p.
11,026.00	
30,000.00	
41,026.00	
12,500.00	
<b>TOTAL :</b>	<b>28,526.00</b>

Amounts as per Last Account  
 (a) Fresh Advances given during the Year  
 (b) Amount realised / adjusted / refunded during the year

**SCHEDULE - "26" : GROUP INSURANCE PREMIA RECOVERABLE FROM STAFF**

Rs.	p.
8,766.00	
7,660.00	
<b>TOTAL :</b>	<b>1,106.00</b>

Amounts of Group Insurance Premia collected from and on behalf of the Staff  
 (a) Amount collected from the Staff

**SCHEDULE - "27" : STAFF & STUDENT WELFARE EXPENSES**

(a) for Annual Cultural Function  
 (b) for Festivals & Ceremonial Expenses  
 (c) Games & Sports  
 (d) Safety Measure Expenses  
 (e) Medical Expenses  
 (f) NCC Cadets Expenses  
 (g) Excursions & Tour Expenses

Receipts & Payments Account				Income & Expenditures Account			
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
	94,400.00			94,400.00			
	11,980.00			11,980.00			
	22,225.00			22,225.00			
	8,895.00			8,895.00			
	864.00			864.00			
	42,385.00			42,385.00			
	72,305.00			72,305.00			
<b>TOTAL :</b>			<b>253,054.00</b>				<b>253,054.00</b>

**SCHEDULE - "28" : MISCELLANEOUS OTHER EXPENSES**

Advertisement  
 Bank Charges & Commissions  
 Bank Charges for Other Earmarked Funds  
 Carriage & Freight  
 Certification Fees  
 Charge Allowance ( Adtl. )  
 Contingency Expenses  
 Data Entry Charges  
 Filing Fees  
 General Charges  
 Honorarium ( IQAC )  
 Identity Card Expenses  
 Labour Charges  
 Legal Expenses  
 Magazine Expenses  
 Newspapers, Books & Periodicals  
 Postage & Revenue Stamps  
 Recruitment Expenses  
 Telephone Charges

Receipts & Payments Account				Income & Expenditures Account			
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
	2,465.00			2,465.00			
	7,468.19			7,468.19			
	144.00						
	2,100.00			2,100.00			
	2,000.00			2,000.00			
	2,000.00			5,600.00			
	5,600.00			2,313.00			
	2,313.00			2,500.00			
	2,500.00			6,000.00			
	6,000.00			2,200.00			
	2,200.00			1,000.00			
	1,000.00			8,290.00			
	8,290.00			2,715.00			
	2,715.00			6,000.00			
	6,000.00			5,550.00			
	5,550.00			8,973.00			
	8,973.00			1,281.00			
	1,281.00			1,527.00			
	1,527.00			1,402.00			
	1,402.00						
<b>TOTAL :</b>			<b>69,528.19</b>				<b>69,384.19</b>

*Chandan K. Jais*





**Organisation Status :**

Established in 1966, PURASH-KANPUR HARIDAS NANDI MAHAVIDYALAYA is one of the oldest rural general Degree Colleges in the district of Howrah, West Bengal, affiliated to the University of Calcutta. Long cherished dream of Late Haridas Nandi for providing higher education to the youths of the locality was materialized under the benevolent leadership of his able son Dr. Jitendra Nath Nandi with the whole hearted participation, help and cooperation of some dedicated souls and fine minds of the locality to offer college education to the youths of the locality for developing the local community and building the nation by transforming human population into enlightened human resources. With the emerging skills, technologies and new horizons of professional avenues, this institution is ever ready expanding the number of courses and programmes to enable its students to cope-up with the challenge of the time.

**Significant Accounting Policies :**

This note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of PURASH-KANPUR HARIDAS NANDI MAHAVIDYALAYA ( hereinafter referred to as "the College" ).

**2.1. Basis of Preparation of Financial Statements -**

The Financial Statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ( Indian GAAP ) including the prescribed Accounting Standards, Guidance Notes and other pronouncements of the Institute of Chartered Accountants of India ( ICAI ) ;

Accounting Standards issued by ICAI apply in respect of any enterprise ( whether organised in corporate, co-operative or other forms ) engaged in commercial, industrial or business activities, irrespective of whether it is profit oriented or it is established for charitable or religious purposes. Accounting Standards will not, however, apply to enterprises only carrying on the activities, which are not of commercial, industrial or business nature. In other words, exclusion of an enterprise from the applicability of the Accounting Standards would be permissible only if no part of the activity of such enterprise is commercial, industrial or business in nature ;

The College is not carrying on any activity in the nature of commercial, industrial or business in the sense that, Funds sanctioned and released by the Department of Higher Education, Govt. of West Bengal towards financial assistance to the College in line with other Govt. aided Colleges and Institutions are specifically earmarked for which those are granted, thereby rendering the College to provide only an intermediary service, which is basically non-commercial in nature, and virtually doesn't generate any revenue to the College to that effect. Accordingly, the Accounting Standards have not been considered as mandatory and have been followed to the extent practicable and / or relevant ;

The Financial Statements have been prepared and presented in accordance with the historical cost convention under Cash-basis of accounting except stated otherwise and as a going concern. The accounting policies adopted in the preparation of the Financial Statements are consistently being followed by the College and except for the change, if any, in the Accounting Policies that are stated in the form of a Note to the Financial Statements, are consistent with those applied in the previous year ;

The Financial Statements are presented in Indian Rupees.

**2.2. Revenue recognition -**

- 2.2.1. Tuition and other Fees relating to current academic session are recognised on receipt.
- 2.2.2. Interest income from bank deposits is accrued using the effective interest method and as certified by the concerned bankers at the year-end in the relevant cases.

**2.3. Use of Estimates -**

The preparation of the Financial Statements in conformity with the Indian GAAP requires the Management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities, including contingent liabilities, if any, on the date of the Financial Statements and the reported amounts of revenue and expenses during the reporting period. Based on the Management's best knowledge of current events and actions, the Management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to uncertainty about these assumptions and estimates and the difference between actual results and estimates are recognized in the period in which the results are known / materialize.

**2.4. Fixed Assets -**

- 2.4.1. All Tangible Assets are stated at their respective Written Down Values. However, due to non-availability of relevant records, the corresponding original costs of acquisitions and accumulated depreciation thereon could not be updated and hence, are not disclosed.
- 2.4.2. Addition to Tangible Assets are stated at cost of acquisitions, which includes direct expenditures incurred for acquisition or construction and/or installation of the assets and the share of indirect expenses comprised of attributable other costs including financial cost. Direct costs are capitalised until Fixed Assets are ready for use ;

*Chandan K. Jana*



Cont'd...2

Expenditure related to an item of Fixed Assets is added to its book value only if it increases the future benefits of the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repairs and maintenance expenditures and cost of replacing parts, are charged to the Income & Expenditure Account for the period during which such expenses are incurred.

Depreciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates specified below :

Sl. No.	Particulars of Assets	Rate of Depreciation (%)
4.1	Building	6
4.2	Computer & Accessories	40
4.3	Computer Software	40
4.4	Xerox Machine	40
4.5	Electrical Installations	20
4.6	Water Cooler	20
4.7	Audio-visual Equipment	20
4.8	Safety Measure Equipment	20
4.9	Furniture & Fixtures	18.1
4.10	Library Books	20
4.11	Generator	20
4.12	Tube Well	20
4.13	Laboratory Equipment	13.91
4.14	Gymnasium & Drinking Water	10

**Designated Funds -**

These represent unrestricted Funds which have been set aside by the Management by suitable and judicious allocation of available Funds that are either considered to be not immediately required for expenditure or have been received towards some specific purposes.

**Investments of Designated Funds -**

The available investible Funds are invested in Term Deposits with banks, leaving the balances in the corresponding Savings Bank Accounts till further investments are made. Earnings on these investments are accounted for on cash basis and are added to the respective Funds and not treated as income of the College. Investments are in the nature of Long-term Investments and are carried at their costs.

**Employee Benefits -**

Short Term Employee Benefit is recognized as expense in the Income & Expenditure Account of the year in which related service is rendered.

Post employment and other Long Term Employee Benefits are being treated in the following manner :

Gratuity - In view of the fact that, Gratuities and Pensions are being paid to the eligible retiring employees directly by the Government of West Bengal, provisions towards liabilities for the same are not being made in the accounts.

Leave Encashment on cessation of Service - The quanta of dues towards Leave Encashment, payable to the eligible staff members are being settled through the Department of Higher Education, Govt. of West Bengal on cessation of respective services. Further, expenditure towards Leave Encashment Salary is allowable only on actual payment basis under the Income Tax Act, 1961. Accordingly, the College Authority considers that, acknowledging the liability for terminal salary for Leave Encashment and creating a suitable resultant provision for the same, would be redundant. Thus, no liability towards the same is being provided for in the accounts.

All the employees ( both academic and non-academic ) of the College have been privileged with the General Provident Fund facilities and hence, no provision towards Provident Fund dues has been made in the current year.

**Provisions, Contingent Liabilities and Contingent Assets -**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that, there will be an outflow of resources to settle a reliably estimable obligation. Contingent liabilities are not recognised but are disclosed by way of Notes. Contingent assets are neither recognized nor disclosed in the Financial Statements. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date.

Charandan Tri. Jain



Cont'd....3

**Grants-in-Aid :**

Grants of the nature of contributions towards capital expenditures are being credited to the respective Funds.  
Grants for meeting revenue expenditures are treated as income of the year for which they are realized, except that they will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year and there is reasonable certainty of collection and realization.

**Notes to the Accounts**

Albeit, the interests earned on investments in Term Deposits are supposed to be accounted for on cash basis on their maturity, yet, owing to inadvertence, the necessary adjustments have not been made in the books of accounts over the past several years. Consequently, even after a few renewals on maturity of the respective terms of investments, these were continuing to be shown at their original cost of investments.  
However, the slips have duly been identified and necessary adjustments amounting to Rs. 77,005.69, towards interests earned in the relevant Designated Funds, as tabulated under Schedule - 18, have been made during the year.

Certificate as regards proper utilisation of Grants of Rs. 6,86,340/- sanctioned towards "Plan Block Grant Head 31" and "Plan Block Grant Head 35" by the University Grants Commission (UGC), in accordance with the terms and conditions as stipulated in the relevant Sanction Letter (vide UGC Letter No. WC2-098/12-13 (ERO) dated 28.03.2014), has duly been obtained from a Firm of Chartered Accountants during the year on the basis of the Statements of Income & Expenditure audited by them. Whereas Rs. 3,75,088/-, including a procurement of Rs. 8,748/- for Library Books, have been utilized in the current year, a cumulative sum of Rs. 3,14,474/- were spent out of the said Grant amount during the last couple of years along with a College Contributions of Rs. 3,222/- towards the same. These expenditures out of said UGC Grant, *inter alia*, include procurements of permanent and semi-permanent Assets and are disclosed under 'Amounts utilised during the year' in Schedule - 14 to the Financial Statements, detailing unutilised portions of UGC Grants.  
However, necessary adjustments in relation with the aforesaid expenditures have not been properly carried out vis-à-vis the unutilized balance of the said Grant in earlier years. Accordingly, on the basis of requisite reconciliation an amount of Rs. 21,985/- has been adjusted with the General Fund of the College during the year.

Apart from the unspent balance of Rs. 846/- of UGC - XI th Plan for M.R.P in Humanities & Social Science, the unutilised portion of UGC Grants amounting to Rs. 4,94,509.15 (Refer Schedule - 14), *inter alia*, includes Rs. 4,78,498/-, being unspent balance of Grants received towards Salary to Substitution Teachers. The balance Rs. 15,165.15 of unutilised UGC Grants represents interests received from Banks holding the corresponding Savings Deposits.

The individual employee-wise shares of net amount of Salaries & Allowances after deductions of respective shares of Provident Fund contributions, Profession Tax and Income Tax, used to be received by the College and getting credited to its own Bank Accounts, are now getting directly transferred and deposited to the corresponding individual Bank Accounts of the related staff. Thus, owing to the virtual absence of any scopes, either for receipts of the Govt.'s Pay & Allowance Grants or carrying out necessary deductions towards the above-stated heads or making disbursements thereof, the College has developed the normal practice of not depicting the related transactions through the Receipt and Payment Account, but is disclosing the same ( net amount of Salaries & Allowances ) through the Income & Expenditure Account. Needless to mention that, the practice does not leave any unspent balance of these Grants.

Group Insurance Premia amounting to Rs. 1,106/- that are recoverable from staff and shown in Schedule - 26 to the Financial Statements, represents portions of premia recoverable from a few Teaching Staff, who have gone for respective Study Leaves and are not in a position to deposit their share of premium under the GSLI Scheme. With a view to let them continue with the Schematic benefits, the College has deposited the same on their behalf.

Receipts of Rs. 55,410/- towards Travelling and Washing Allowances for NCC Cadets, although has been deposited in the Current A/c. ( No. 11030420905 ), held with State Bank of India, Howrah Branch and duly shown in the Receipts & Payment Account for the year, yet, the same not being considered as an income of the College, is considered as Liabilities towards the said purposes and placed in Schedule - 16 to the Financial Statements, detailing Sundry Liabilities, without routing it through the year's Income & Expenditure Account.

Schedules "1" to "29" and Annexures "1" and "2" form an integral part of the Financial Statements.

Dated : Kolkata

The 19th January, 2021

*Chandan K. Jana*

For Pan & Associates  
Chartered Accountants  
Firm Regn. No. 322655E

*Shekhar Kumar Pan*  
( Proprietor )  
Membership No. 053883  
UDIN : 21053883AAAAA88946



SBI, Howrah ( A/c.No.110304200905 )

Bank Reconciliation Statement as on 31.03.2018

	Amount				
	Rs.	Rs.			
Balance as per Bank Statement on 31.03.2018		207,382.67			
Less :					
<u>Cheques issued but not presented within 31.03.2018</u>					
<u>Sl. No.</u>	<u>Chq.Nos.</u>	<u>Date</u>	<u>Payee</u>		
1)	476143	21.03.18	Dhananjay Koner	12,000.00	
					12,000.00
balance as per Cash Book on 31.03.2018					<u>195,382.67</u>



Chandan Tripathi

PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

Classification of students for the session :-2017-2018

Stream	Year	General										HONOURS													
		General		SC		ST		OBC		PH		Total		General		SC		ST		OBC		PH		Total	
		M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
B.A.	1ST	33	63	16	13	1	0	5	10	0	0	55	86	32	79	14	12	0	1	6	19	0	0	57	111
	2ND	27	63	7	1	0	0	10	14	0	0	44	87	18	71	1	9	0	0	0	6	0	0	19	86
	3RD	28	48	17	8	0	0	3	7	0	0	48	63	10	44	5	3	0	0	1	4	0	0	16	55
B.Sc.	1ST	1	0	2	0	0	0	0	1	0	0	3	1	18	14	3	0	0	0	5	1	0	0	26	35
	2ND	3	0	0	1	0	0	0	0	0	0	3	1	5	9	1	0	0	1	2	1	0	0	8	21
	3RD	4	3	2	0	0	0	1	1	0	0	7	4	6	1	3	4	0	0	0	0	0	0	9	5
B.Com	1ST	8	0	1	0	0	0	1	0	0	0	10	0	29	4	2	0	1	0	5	1	0	0	37	5
	2ND	8	0	0	0	0	0	0	0	0	0	8	0	27	1	1	0	0	0	1	0	0	0	29	1
	3RD	27	0	1	0	0	0	2	0	0	0	30	0	32	2	0	0	0	0	2	0	0	0	34	2
		139	177	46	23	1	0	22	33	0	0	208	242	177	225	30	28	1	2	22	32	0	0	230	287

SUMMARY

1	Total Male	:438
2	Total Female	:529
3	Total Roll Strength	:967
4	Total No. of SC Students	:127
5	Total No. of ST Students	:04
6	Total No. of OBC Students	:109
7	Total No. of Minority Students	:153
8	Total No. of PH Students	:00

Chandan K. Jana

Principal & Secretary,  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah.



**PIJRASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
P.O. - KANPUR, DIST. - HOWRAH, WEST BENGAL - 711 410

Numbers of Teaching & Non-Teaching Staff of the College as on 31.03.2018

Particulars	Substantive Pos: Sanctioned	Employed Substantive Whole Time	Vacant Substantive Whole Time	Employed Whole Time Contractual	Employed Part-Time	Temporary Whole Time
	Nos.	Nos.	Nos.	Nos.	Nos.	Nos.
Principal	1	-	1	-	-	-
Teaching Staff	25	18	7	1	5	-
Non-Teaching Staff	16	8	8	-	-	4

Numbers of Books with the College as on 31.03.2018

Particulars	Nos. of Books
Number of Books as on 01.04.2017	18445
Add: Purchase during 2017-2018	837
Add: Gift received during 2017-2018	Nil
Add: MRP during 2017-2018	Nil
UGC Remedial during 2017-2018	Nil
<b>Total Books as on 31.03.2018</b>	<b>19282</b>

*Chandan K. Jana*

**Principal & Secretary**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O. - KANPUR, DIST. - HOWRAH, WEST BENGAL - 711 410**  
Statement of Approved Teaching Staff as on 31.03.2018

Sl. No.	Name	Designation	Department
1.	Dr.Suvankar Chakraborty	T.I.C & Secretary, Associate Professor	Commerce
2.	Kartick Chandra Bhaumik	Associate Professor	Economics
3.	Dr. Manju Saha	Associate Professor	Bengali
4.	Dr. Nanda Kishore Misra	Associate Professor	Physics
5.	Aloka Das	Associate Professor	Economics
6.	Swati Dey	Associate Professor	Bengali
7.	Prasanta Saha	Associate Professor	Commerce
8.	Ujjaini Samanta Roy	Associate Professor	History
9.	Dr. Puspita Sengupta	Associate Professor	Geography
10.	Dr. Jaiyasri Ray	Associate Professor	Bengali
11.	Dr.Avijit Biswas	Associate Professor	Bengali
12.	Krishnendu Mukhopadhyay	Associate Professor	Pol. Science
13.	Dr. Tapabrata Bhaduri	Associate Professor	Bengali
14.	Dr. Bijon Biswas	Associate Professor	Mathematics
15.	Saranya Sen	Associate Professor	English
16.	Debanjan Seth	Associate Professor	English
17.	Manik Paul	Associate Professor	History
18.	Shreya Das	Associate Professor	Pol. Science

Statement of Approved Non-Teaching Staff as on 31.03.2018

Sl. No.	Name	Designation
1.	Panchanan Bhattacharyya	Cashier/ Head Clerk
2.	Tapas Chatterjee	Accountant
3.	Pratap Senapati	Skilled Lab. Worker (Chem. Dept.)
4.	Mallick Mondal	Lady Attendant
5.	Uday Pachhal	Sweeper
6.	Ganesh Mudi	Guard
7.	Sudipta Chakraborty	Librarian
8.	Saila Patra	Lab. Attendant (Geography)

Statement of Approved whole time Contractual Teaching Staffs as on 31.03.2018

Sl. No.	Name	Designation	Department
1.	Arindam Sarkar	Contractual Wholetime Teacher	Geography

Statement of Approved Whole Time Contractual Teaching staff as on 31.03.2018

Sl. No.	Name	Designation	Department
1.	Budhaditya Bhattacharya	Part-Time Teacher	History
2.	Binod Shaw	-do-	Commerce
3.	Amitava Ghosh	-do-	Commerce
4.	Arun Kr. Singh	-do-	Commerce
5.	Jaytra Mondal	-do-	Geography



PURASH KANPUR HARIDAS NANDI MAHAVIDYAIAYA  
P.O. KANPUR, DIST. HOWRAH

Courses and subjects taught in the College  
during the year ended on 31.03.18.

Courses :

- B.A. ( Honours & General )  
B.Sc.( Honours & General )  
B.Com.( Honours & General )

Course	Honours Subjects.	General Subjects.
B.A.	1. Bengali 2. English 3. Political Science 4. History	1. Bengali 2. English 3. Political Science 4. History 5. Sanskrit 6. Geography 7. Physical Education 8. Economics 9. Environmental Studies(Compulsory) 10. Bengali ( Compulsory ) MIL 11. English(Compulsory)
B.Sc.	1. Economics 2. Geography 3. Mathematics	1. Physics 2. Chemistry 3. Mathematics 4. Economics 5. Geography 6. Physical Education 7. Sanskrit 8. Environmental Studies(Compulsory) 9. Bengali ( Compulsory ) MIL 10. English ( Compulsory )
B.Com.	1. Accountancy	1. B.Com. General Subjects. 2. Environmental Studies(Compulsory) 3. Bengali ( Compulsory ) MIL 4. English ( Compulsory )

Chandan K. Jana





# **REPORT AND ACCOUNTS OF**

Name : PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

Address : P.O. : KANPUR, DIST. : HOWRAH,

WEST BENGAL - 711 410

For the Year Ended 31<sup>ST</sup> MARCH, 2019

## **PAN & ASSOCIATES**

### **CHARTERED ACCOUNTANTS**

4RA-3/2, Purbachal Housing Estate, Sector - III, Salt Lake, Kolkata - 700 097

City Office : 16, Abhedananda Road, ( 32/2, Beadon Street ), Kolkata - 700 006

Liason Office : C/o. M/s. S. B. AGENCIES, Mercantile Buildings,

'E' Block, 2nd Floor, 9, Lalbazar Street, Kolkata - 700 001

☎ : (033) 2352-0001 / 2248-7310 (O), 2335-8484 (R), 98311 21312 (M)

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**INDEPENDENT AUDITOR'S REPORT**

To  
The Director of Public Instructions, Education Directorate,  
College Audit Cell, Bikash Bhavan,  
Salt Lake, Kolkata- 700 091

**1. Opinion**

- 1.1. We have audited, in terms of the appointment conferred on us ( vide Memo No. CA/14/2019 dated June 12, 2019 ), the accompanying Financial Statements of the PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA, (hereinafter referred to as "the College") P.O. : Kanpur, Dist. : Howrah, West Bengal - 711 410, which comprise of the Balance Sheet as at March 31, 2019, the Income & Expenditure Account and the Receipts & Payment Account for the year then ended, and Notes to the Financial Statements, including a summary of Significant Accounting Policies and other explanatory information, annexed thereto.
- 1.2. In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion Paragraph, the aforesaid Financial Statements give the information in the manner so required in the aforesaid Appointment Letter issued by your good office and are prepared, in all material respects, in accordance with the terms of the said Appointment Letter ( vide Memo No. CA/14/2019 dated June 12, 2019 ) and give a true and fair view in conformity with the accounting principles generally accepted in India, of the financial position of the College as at 31st March, 2019 and its financial performance for the year ended on that date.

**2. Basis for Qualified Opinion**

**2.1. Fees Collections :**

- 1.1. Collections of Fees from the Students are comprised of Fees for several purposes and are getting deposited to the Bank Accounts pertaining to the General Fund without resorting to matching transfers to the corresponding earmarked Funds for which the same are being collected.

As stated under Note No. 4.4. in Schedule - "28", the Registration Fees collected from Students, unlike last year, are clubbed with the total amount of Fees collected from the Students during the year and shown under the Head "Collection of Fees from Students" in the Receipt and Payment A/c. as well as in the Income & Expenditure A/c..

- 2.1. Owing to such non-transfers to the earmarked Funds, the related expenditures pertaining to those earmarked Funds are being incurred from the General Fund without the requisite Inter-Fund adjustments. We understand that, there might have been instances of such non-adjustments and / or non-reconciliation of Inter-Fund transactions in earlier years too. Consequently, several such Funds are reflecting Opening as well as Closing balances, which are not getting parallelly represented with the corresponding balances lying in the respective Savings Bank and / or Fixed Deposits. The details are tabulated below :

Sl. No.	Name of the Fund	Fund's Opening Balance as on 01.04.2018	Corresponding Savings Bank & Fixed Deposit Balances as on 01.04.2018			Fund's Closing Balance as on 31.03.2019	Corresponding Savings Bank & Fixed Deposit Balances as on 31.03.2019		
			Savings Deposit	Fixed Deposit	TOTAL		Savings Deposit	Fixed Deposit	TOTAL
1)	Development Fund	43,658.00	12658.00	-	12,658.00	44,107.00	13,107.00	-	12,658.00
2)	Electricity Fund	66,100.00	66,025.00	-	66,025.00	68,398.00	68,323.00	-	68,323.00
3)	Library Fund	3,27,403.00	30,824.00	93,761.00	1,24,585.00	2,34,705.00	31,887.00	-	31,887.00
4)	Laboratory Deposit Fund	58,887.00	61,191.00	-	61,191.00	61,056.00	63,360.00	-	63,360.00
5)	Session Charges Fund	1,08,752.00	3,777.00	-	3,777.00	87,766.00	3,891.00	-	3,891.00

- 1.2. The proceeds on maturity of a couple of Fixed Deposits pertaining to Library Fund with face values totalling Rs.93,761/= have been credited during the year to the Savings Bank Account of Prof. M. Das' Excursion Fund held with Paschim Banga Gramin Bank, Kanpur Branch ( A/c. No. 001536 ). The requisite Resolution in support of such transfers and the purpose thereof could not be placed for our verification.



Continuation Sheet

2.1.3. Albeit, as stated in Note No. 2.1.4. to the Financial Statements, Collections of Fees are being accounted for on Cash-basis, yet the required reconciliation of the same with the outstanding Fees from Students couldn't be placed for our verification.

## 2.2. Fixed Assets and Depreciation :

- 2.2.1. Albeit, Department-wise Stock and Fixed Assets Registers are being maintained by the concerned Departments of the College, yet, no centrally-maintained Fixed Assets Register with proper and comprehensive records showing full particulars including quantitative details and situation of its Fixed Assets is being maintained by the College.
- 2.2.2. Supportive evidence, if any, as regards carrying out of physical verification of Fixed Assets of the College during the year by its Management at reasonable intervals or otherwise, having regard to the size of the College and the nature of its assets, could not be placed for our verification.
- 2.2.3. All tangible & intangible assets are stated at their respective Written Down Values with no disclosures as regards their Original Cost of acquisitions and accumulated depreciations thereof. Albeit, Clause No. 2 of the "Notes on Accounts and Significant Accounting Policies as on 31.03.2017", as appearing in and forming part of the Audited Balance Sheet for FY 2016-17, speaks of a Fixed Asset in the form of Land on which no depreciation is being charged, yet, no such separate disclosure could be traced in the Financial Statements for that year. Neither any such Head of Account is appearing in the Current Year's Schedule of Fixed Assets ( Schedule No. 18 ).
- 2.2.4. Present valuation of College's Land and Buildings has not been done and we are of the opinion that, necessary scrutiny may be initiated by the Management to identify the valuation of Land and suitably be disclosed in the Financial Statements.
- 2.5.1. As reported in last year, several procurements that are capital in nature, made out of the Grants received from the University Grants Commission ( UGC ), are not being separately disclosed in the Schedule of Fixed Assets and might have been shown as clubbed with other assets of similar nature. Necessary modifications and the resultant disclosures have not been carried out during the year under audit.
- 2.5.2. We would like to reiterate our previous recommendation that, the original costs of the concerned assets may well be identified and suitably brought back in the books of accounts at their respective Written Down Values as on a suitable cut-off date and a Project Capital Assets Fund or the like may suitably be introduced and maintained for proper disclosure and presentation of the same.
- 2.5.3. Owing to non-capitalisation of assets procured out of the UGC Grant Funds, depreciations are not being charged on the same. Had the necessary capitalisation been carried out and the depreciation been charged thereon, the Surplus for the year and the balance of the General Fund would have been reduced by an identical margin.

## 2.3. Government Grants :

- 2.3.1. Over the past few years, the individual incumbent-wise shares of net amount of Salaries & Allowances after deductions of respective shares of Provident Fund contributions, Profession Tax and Income Tax, are getting directly transferred and deposited to the corresponding individual Bank Accounts of the related staff. Accordingly, the College has the normal practice of not routing the quanta of receipts of Govt.'s Pay & Allowance Grants, which are revenue in nature and the matching disbursements thereof, through the Receipt and Payment Account; but are disclosed through the Income & Expenditure Account and the unutilised balance, if any, of such Grants are duly shown in the Balance Sheet. ( Refer Note No. 4.3.1. to the Financial Statements in Schedule No. 28 )
- 2.3.2. As detailed in Note Nos. 4.2.1. and 4.2.2. to the Financial Statements ( Schedule No. 28 ), Refund of Rs. 79,139/=, towards Interest on UGC Grants of Rs. 6,86,340/= received under Plan Block Capital Grant Head - 35 & Plan Block General Grant Head - 31 during FY 2013-14 has been made during the year. However, details of the transactions including the related opening balances, as depicted in Schedule for UGC Grants - Unutilised ( Schedule No. 14 ), evidently indicates that, the total amount of available Interest was only Rs. 29,330.15. The requisite reconciliation and resultant identification of the source of the balance amount of Rs. 49,808.85, left out of the said Refund has not been made available to us.

## 3. Other Observations

### 3.1. Cash in hand :

We have taken up the audit after the close of the Accounting Year; and thus, could not physically verify the Cash in Hand on 31.03.2019. However, we've relied on the physical counting of cash in hand by the Accountant as on that date in the presence of Bursar and Principal and found Rs. 6,754/= ( Rupees Six Thousand Seven Hundred Fifty Four ) only. In course of our visit, we have physically verified the Cash Balance of Rs.4,813/= ( Rupees Four Thousand Eight Hundred and Thirteen ) only as on 04.12.2021 and found them to be correct.



**3.2. Cash at Bank :**

All the Bank Balances were verified by us and have noticed that, none of the Bank Accounts deserve any reconciliation with their corresponding Bank Statement / Pass Book balances.

**3.3. Fixed Deposits with Banks :**

The College doesn't own any Fixed Deposits pertaining to its General Fund. As narrated in Note No. 2.7. to the Financial Statements, the College maintains Fixed Deposits under a few Designated Funds, aggregating to Rs.1,55,832.09 as detailed in Schedule - "19" forming part of the Financial Statements under review.

**4. Responsibilities of Management and those charged with governance for the Financial Statements**

- 4.1. The College's Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the College in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards.
- 4.2. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the College and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of Accounting Policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- 4.3. In preparing these Financial Statements, the Management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.
- 4.4. The College's Management is also responsible for overseeing the College's financial reporting process.

**5. Auditor's Responsibilities for the Audit of Financial Statement**

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the College has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of Accounting Policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that, a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in :

- i) planning the scope of our audit work and in evaluating the results of our work ; and
- ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a Statement that, we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**6. Emphasis of Matter**

We draw attention to the following matters in the Notes to the Financial Statements ( Schedule No. 28 ) :

- 6.1. Note No. 2.5. in the above Schedule states that, Depreciations on Fixed Assets other than Land are being charged under the "Written Down Value" method and the allied Table therein shows the respective rates of Depreciation. A careful scrutiny of those rates would reveal that these are not matching with the stipulated rates of any particular Act, like Income Tax Act, 1961 or Companies Act, 2013, but are actually a mix of both of them.
- 6.2. Note No. 4.3.3. indicates that, payments of Rs. 45,000/= towards Salary for one of the Substitute Teachers have been made out of the College Fund and are depicted as "Recoverable Advance for Salary to Substitute Teachers" without routing it through the year's Income & Expenditure Account.
- 6.3. Our opinion is not modified in respect of matters deliberated under Clauses 6.1. and 6.2. above.

**7. Other Reporting Responsibilities**

- 7.1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Financial Statements and have found them to be satisfactory ;
- 7.2. In our opinion, proper books of account as required by law relating to the preparation of the aforesaid Financial Statements have been kept by the College so far as it appears from our examination of those books ;
- 7.3. On the basis of our examination of these books of account and according to the best of information and explanations given to us by the Management, the College is not carrying on any activity in the nature of commercial, industrial or business and accordingly, the Accounting Standards are not mandatory and have been followed to the extent practicable and/or relevant. In our opinion, the afore-said Financial Statements comply with the Accounting Standards to the extent applicable and adopted by the College ;
- 7.4. The Financial Statements dealt with by this Report, read in conjunction with the Significant Accounting Policies, are in agreement with the relevant books of account maintained for the purpose of preparation of the Financial Statement ;
- 7.5. No property or funds of the College were applied for any objects / purpose other than its own objects / purpose ;

In conclusion, we convey our cordial thanks to the Principal, Management Board and all Teaching & Non-teaching Staff, particularly the Ex-Teacher-in-Charge and the Accountant of the College for their sincere help and active cooperation for smooth conduct and completion of the Audit especially under the prevailing pandemic situation.

Dated : Kolkata

The 19th February, 2022

For Pan & Associates  
Chartered Accountants  
[ Firm Regn. No. : 322655E ]



*Shekhar Kumar Pan*  
**Shekhar Kumar Pan ( Proprietor )**  
Membership No. 053883  
UDIN : 22053883ADMCM7226

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O. - KANPUR, DIST. - HOWRAH, WEST BENGAL - 711 410**  
**BALANCE SHEET AS AT 31ST MARCH, 2019**

<b>LIABILITIES</b>		Sch.	Rs.	p.	Rs.	p.
<b>Capital Account :</b>						
General Fund (Balance as per Last Account)			7,387,270.70			
Add : Excess of Income over Expenditures, i.e., Surplus			771,857.14			
			<b>8,159,127.84</b>			
Less : Investments in Fixed Deposits in Reserve Fund			20,000.00		8,139,127.84	
<b>Other Funds :</b>						
B.K. Dey Sports Fund	1		21,307.50			
Copier Fund	2		9,268.00			
Development Fund	3		44,107.00			
Electricity Fund	4		68,398.00			
Library Fund	5		234,705.00			
Laboratory Deposit Fund	6		61,056.00			
Student Aid Fund	7		130,179.49			
Prof. M. Das Excursion Fund	8		131,657.00			
Provident Fund	9		30,155,853.71			
Session Charge Fund	10		87,766.00			
Reserve Fund	11		91,642.00			
MPLAD Fund	13		1,305.26			
					<b>31,037,244.96</b>	
<b>Current Liabilities :</b>						
<b>A. Unutilised Grants-in-Aid</b>						
- University Grants Commission (UGC) Grants	14		29,387.15			
- Pay & Allowances	15		130.00			
- Virtual Class Grant (DPI, Govt. of WB)			124.00			
- BUSA Project Grants	16		3,487,083.00			
<b>B. Sundry Liabilities</b>	17		698,956.00			
					<b>4,215,680.15</b>	
					<b>43,392,052.95</b>	

<b>ASSETS</b>		Sch.	Rs.	p.	Rs.	p.
<b>Fixed Assets :</b>						
		18				5,720,468.00
<b>Investments :</b>						
- In Fixed Deposits with UCD Bank against various Funds		19				155,832.09
- Provident Fund Investments		20	29,619,853.71			
- Loans from Provident Fund Recoverable		21	536,000.00			30,155,853.71
<b>Current Assets, Loans &amp; Advances :</b>						
<b>A. Current Assets -</b>						
Cash and Bank Balances		22				7,060,440.15
<b>B. Loans &amp; Advances -</b>						
- Security Deposit for Electricity (WBSEB)			5,560.00			
- Tuition Fees Receivable (Balance as per Last Account)			50,620.00			
- Advances against Remunerations		23	13,000.00			
- Advances (Balance as per Last Account)			59,000.00			
- Advance for NSS (Balance as per Last Account)			28,000.00			
- Advance for UGC Building (Balance as per Last Account)			25,000.00			
- Festival Advances		24	44,026.00			
- Recoverable Advance for Salary to Substitute Teachers			45,000.00			
- Group Ins. Premia Recoverable from Staff		25	988.00			
- Poor Fund (Overdrawn Balance)		12	20,890.00			
<b>Prepaid Expenses -</b>						
- Software Running & Maintenance Expenses			5,457.50			
- Xerox Machine Maintenance Charges			1,917.50			
						<b>299,459.00</b>

**43,392,052.95**

Dated : KOLKATA  
The 19th February, 2022

Signed in terms of our report of even date.

For Pan & Associates  
Chartered Accountants [ Firm Reg. No. : 322655E ]



Shekhar Kumar Ban [ Proprietor ]  
Membership No. 053883  
UDIN : 22053883ADMCM7226

Chandan K. Jana  
Principal & Secretary,  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah.

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O-KANPUR, DIST.- HOWRAH, WEST BENGAL - 711 410**

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

EXPENDITURE	Rs.	p.	Rs.	p.	INCOME	Rs.	p.	Rs.	p.
<b>Salaries &amp; Allowances to Staff -</b>					<b>Collection of Fees from Students :</b>				
- Teaching Staff ( Including	20,426,599.00				- College Fees Including			4,261,269.00	
Arrear Salary of Rs. 18,000/= )					Registration Fees				
- Non-Teaching Staff ( NTS ) ( Including					<b>Receipts from Calcutta University ( CU ) :</b>				
Arrear Salary of Rs. 3,40,347/= )	2,604,614.00				- C.U Zonal Centre Fees	70,047.00			
- Part Time Allowances to NTS	181,500.00				- C.U. Inter-Collegiate Sports	3,900.00			73,947.00
- Part Time & Contractual Teachers	1,338,444.00								
- Adhoc Bonus	45,600.00				<b>Grants-in-Aid :</b>				
			24,596,757.00		- Pay & Allowances -				
Allowances to Guest Lecturers			404,000.00		- For the current period	22,672,866.00			
Computer Running & Maintenance Expenses			47,700.00		- For Arrear Salary	358,347.00			
Electricity Charges			121,432.00		- For Adhoc Bonus	45,600.00			
Printing & Stationery			51,251.00						23,076,813.00
<b>Repairs &amp; Maintenance Expenses :</b>					- Part Time & Contractual Teachers	1,338,444.00			24,415,257.00
- For Buildings	75,492.00								
- For Equipments and Others	4,200.00				Collections for Golden Jubilee Programme				20,000.00
- For Xerox Machine	14,675.00								
			94,367.00		<b>Interests on Savings Deposits from Banks :</b>				
Professional Fees			12,500.00		- General Fund -				
Generator Running Expenses			7,387.00		- UCO Bank A/c. No. 000380	48.00			
Internet, Website & Cable Network Expenses			37,797.00		- UCO Bank A/c. No. 012624	767.00			
Accounting Charges			37,500.00		- PBGB A/c. No. 002124	1,237.00			2,052.00
Legal Fees & Expenses			12,100.00						
Library Expenses ( Membership Fees for N-LIST )			5,900.00		<b>Miscellaneous Income -</b>				
College Examination Expenses			10,707.00		- Sale of Admission Forms	2,650.00			
<b>Calcutta University Fees :</b>					- Laboratory Usage Charges	12,000.00			14,650.00
- Examination Fees	716,701.00								
- Registration Fees	32,940.00								
- Sports Fees	18,400.00								
			768,041.00						
Deposit of 50% Tuition Fees			337,626.00						
<b>Staff &amp; Student Welfare Expenses -</b>									
( As per Schedule - 26, attached )			417,512.00						
Entertainment Expenses			36,118.00						
Software Running & Maintenance Expenses			21,682.50						
<b>Miscellaneous Other Expenses -</b>									
( As per Schedule - 27, attached )			77,121.36						
Service Charges ( HRMS Work )			18,000.00						
Ex-Gratia from College Fund			9,000.00						
<b>Tours, Travelling &amp; Conveyance Expenses -</b>									
- Travelling Allowances	32,687.00								
- Conveyance Expenses	2,050.00								
			34,737.00						
Audit Fees			12,664.00						
Depreciation on Fixed Assets			843,418.00						
<b>Excess of Income over Expenditures, i.e., Surplus</b>			<b>771,857.14</b>						
			<b>28,787,175.00</b>					<b>28,787,175.00</b>	

Dated : KOLKATA  
 The 19th February, 2022

*Chandan K. Jana*  
**Principal & Secretary,**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah.**

Signed in terms of our report of even date.

**For Pan & Associates**  
 Chartered Accountants [ Firm Regn. No. : 322655E ]

*Shekhar Kumar Pan*  
**Shekhar Kumar Pan ( Proprietor )**  
 Membership No. 053883  
 UDIN : 22053883ADMCZM7226



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**P.O. - KANPUR, DIST.- HOWRAH, WEST BENGAL - 711 410**

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

RECEIPTS	Rs.	p.	Rs.	p.	PAYMENTS	Rs.	p.	Rs.	p.	
<b>Opening Balances :</b>					<b>Salaries &amp; Allowances to Staff :</b>					
<b>Cash &amp; Bank Balances - ( As per Schedule - 21, attached )</b>					- Part Time Allowances to Non-Teaching Staff					181,500.00
- Cash-in-hand	57,110.00				Allowances to Guest Lecturers					404,000.00
- Cash-at-Bank	1,959,905.25				Computer Running & Maintenance Expenses					47,700.00
				2,017,015.25	Electricity Charges					121,432.00
					Printing & Stationery					51,251.00
<b>Collection of Fees from Students :</b>					<b>Repairs &amp; Maintenance Expenses :</b>					
- College Fees including Registration Fees				4,261,269.00	- For Buildings					75,492.00
<b>Calcutta University ( CU ) Fees :</b>					- For Equipments and Others.					4,200.00
- C.U Zonal Centre Fees	70,047.00				- For Xerox Machine					12,952.50
- C.U. Inter-Collegiate Sports	3,900.00			73,947.00						92,644.50
<b>Grants-in-Aid :</b>					<b>Disbursements of Grants :</b>					
- UGC Grant for Substitute Teachers				165,352.00	- UGC Grant					565,500.00
- RUSA Grant for Infrastructure Upgradation				10,000,000.00	- Salary to Substitute Teachers					565,500.00
					- RUSA Project Grant					6,655,789.00
					- Advances to Howrah Zilla Parishad					6,655,789.00
<b>Interests on Savings Deposits from Banks :</b>					8,221,289.00					
- General Fund -					Deposit of 50% Tuition Fees					337,626.00
- UCO Bank A/c. No. 000380	48.00				Professional Fees					12,500.00
- UCO Bank A/c. No. 012624	767.00				Generator Running Expenses					7,387.00
- PBGB A/c. No. 002124	1,237.00				Internet, Website & Cable Network Expenses					37,797.00
- B. K. Dey's Sports Fund ( UCO )	319.00				Accounting Charges					37,500.00
- Development Fund ( UCO )	449.00				Legal Expenses					12,100.00
- Library Fund ( PBGB )	1,081.00				Library Expenses ( Membership Fees for N-LIST )					5,900.00
- Laboratory Fund ( UCO )	2,169.00				College Examination Expenses					10,707.00
- Student Aid Fund ( UCO )	2,566.00				<b>Calcutta University Fees :</b>					
- Session Charge Fund ( PBGB )	132.00				- Examination Fees					716,701.00
- Electricity Fund ( PBGB )	2,316.00				- Registration Fees					32,940.00
- UGC Grant Fund ( Canara Bank )	14,092.00				- Sports Fees					18,400.00
- UGC Grant Fund ( State Bank of India )	73.00									768,041.00
- Copier Fund ( PBGB )	314.00									
- Prof. M. Das' Excursion Fund	2,869.00				<b>Staff &amp; Student Welfare Expenses :</b>					417,512.00
- MPLAD Fund	26.00				<b>( As per Schedule - 27, attached )</b>					
- SBI A/c. No. 709569	415.00				Entertainment Expenses					36,118.00
- SBI A/c. No. 36308461832	142,872.00			171,745.00	Software Running & Maintenance Expenses					16,372.50
- RUSA Project Grant ( UCO )					Service Charges ( HRMS Work )					18,000.00
					<b>Miscellaneous Other Expenses -</b>					77,303.10
					<b>( As per Schedule - 28, attached )</b>					
				20,000.00	<b>Tours, Travelling &amp; Conveyance Expenses -</b>					
Collections for Golden Jubilee Programme					- Travelling Allowances					32,687.00
					- Conveyance Expenses					2,050.00
										34,737.00
<b>Miscellaneous Income -</b>					<b>Expenditures from College Fund -</b>					
- Sale of Admission Forms	2,650.00				- For Salary to Substitute Teachers					45,000.00
- Laboratory Usage Charges	12,000.00			14,650.00	- For Ex-Gratia to Non-teaching Staff					9,000.00
										54,000.00
<b>Refunds from the Staff -</b>										
- For Part payments of Salaries	70,000.00									
- For Festival Advances	19,500.00			89,500.00						
				16,813,478.25	<b>Carried Over :</b>					10,003,417.10

Carried Over :

Carried Over :

10,003,417.10

Cont'd....2

*Chandan K. Jana*

**Principal & Secretary,  
Purash Kanpur Haridas Nandi**





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

**CONT'D.**

RECEIPTS	Rs.	p.	PAYMENTS	Rs.	p.	Rs.	p.
<b>Brought Forward :</b>	<b>16,813,478.25</b>		<b>Brought Forward :</b>			<b>10,003,417.10</b>	
<b>Interests on Fixed Deposits of Funds :</b>			<b>Expenditures pertaining to Other Funds</b>				
- B. K. Dey's Sports Fund ( UCO )	658.00		- Session Charges Fund ( Sch. - 10 )	21,118.00			
- Students' Aid Fund ( UCO )	<u>3,020.00</u>		- Poor Fund ( Sch. - 12 )	<u>12,640.00</u>		33,758.00	
		3,678.00	<b>Payments of various Advances to Staff -</b>				
<b>Refundable Deposits under RUSA Project -</b>			- For Festival Advances			35,000.00	
- Earnest Money Deposits	78,148.00		<b>Prepaid Expenses :</b>				
- Security Deposits	<u>352,900.00</u>		- Software Runnini. & Maint. Exps.	5,457.50			
		431,048.00	- Xerox Machine Maint. Charges	<u>1,917.50</u>		7,375.00	
<b>Encashments of Investments in Fixed Deposits of Funds -</b>			<b>Additions to Fixed Assets :</b>				
( Maturity proceeds credited to M.D. Excursion Fund -			- Laboratory Equipment	15,430.00			
in Paschim Banga Gramin Bank ( PBGB ) A/c. No. 1536			- Computer Software for Office Mgt.	65,904.00			
<b>A. Principal -</b>			- Extension of Building ( U/Construction )	<u>32,500.00</u>		113,834.00	
- Library Fund ( UCO )	93,761.00		<b>Investments in Fixed Deposits of Funds -</b>				
- Prof. M. Das's Excursion Fund ( UCO )	<u>10,000.00</u>		- Reserve Fund ( UCO )			20,000.00	
		103,761.00	<b>Security Deposit for Electricity ( WBSEDCL )</b>			1,000.00	
<b>B. Interests -</b>			<b>Group Ins. Premia Recoverable from Staff</b>			8,772.00	
- Library Fund ( UCO )	<u>8,880.00</u>						
		112,641.00	<b>Discharge of Sundry Liabilities :</b>				
<b>Group Ins. Premia Recoverable from Staff</b>			- Audit Fees ( For FY 14-15 & FY 15-16 )			7,000.00	
( As per Schedule - 25, attached )		8,890.00	<b>Refund of Interest on UGC Grants received</b>				
		8,890.00	<b>under Plan Block Capital Grant Head - 35</b>				
			<b>and Plan Block General Grant Head - 31 :</b>				
			- For the period from 28.03.2014 to 31.03.2017			79,139.00	
			<b>Closing Balances :</b>				
			<b>Cash &amp; Bank Balances - ( As per Schedule - 21 )</b>				
			- Cash-in-hand	6,754.00			
			- Cash-at-Bank	<u>7,053,686.15</u>		7,060,440.15	
						<u>17,369,735.25</u>	
		<u>17,369,735.25</u>					

*Chandan K. Jana*  
**Principal & Secretary,**  
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**Mahavidyalaya, Howrah.**



# PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

## SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

### SCHEDULE - "1" : B. K. DEY SPORTS FUND

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b> - Represented by Deposits held with <u>United Commercial Bank, Par Radhanagar Branch</u>				
a) In Fixed Deposit ( Receipt No. 06720300506164 )	11,440.00			
b) In Savings Bank A/c. No. 001981	8,890.50		20,330.50	
<b>Add :</b> a) <u>Interests received from Bank ( UCO Bank A/c. No. 001981 )</u>				
i) On Fixed Deposit	658.00			
ii) On Savings Bank Deposits	319.00		977.00	
<b>Balance as on 31.03.2020</b> - Represented by Deposits held with <u>United Commercial Bank, Par Radhanagar Branch</u>				
a) In Fixed Deposit ( Receipt No. 06720300506164 )	11,440.00			
b) In Savings Bank A/c. No. 001981	9,867.50			
<b>TOTAL :</b>			<b>21,307.50</b>	

### SCHEDULE - "2" : COPIER FUND

	Rs.	p.
<b>Balance as per Last Account</b> - Represented by Savings Bank Deposits held with <u>Paschim Banga Gramin Bank, Kanpur Branch in A/c. No. 001505</u>		8,972.00
<b>Add :</b> Interest received from Bank		314.00
<b>Less :</b> Bank Charges		18.00
<b>Balance as on 31.03.2019</b> - Represented by Savings Deposits held in above A/c.		<b>9,268.00</b>

### SCHEDULE - "3" : DEVELOPMENT FUND


	Rs.	p.
<b>Balance as per Last Account</b>		43,658.00
<b>Add :</b> Interest received from Bank ( UCO Bank A/c. No. 001269 )		449.00
<b>Balance as on 31.03.2019</b> - Represented by Savings Deposits held in above A/c.		<b>44,107.00</b>

### SCHEDULE - "4" : ELECTRICITY FUND

	Rs.	p.
<b>Balance as per Last Account</b>		66,100.00
<b>Add :</b> Interest received from Bank ( PBGB A/c. No. 001021 )		2,316.00
<b>Less :</b> Bank Charges		18.00
<b>TOTAL :</b>		<b>68,398.00</b>

### SCHEDULE - "5" : LIBRARY FUND

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b>			327,403.00	
<b>Add :</b> <u>Interests received from Banks</u>				
i) On Fixed Deposit with United Commercial Bank	8,880.00			
ii) On Savings Bank Deposits ( PBGB A/c. No. 000384 )	1,081.00		9,961.00	
<b>Less :</b> a) <u>Encashments of Investments in Fixed Deposits</u>				
i) Principal	93,761.00			
ii) Interests thereon	8,880.00		102,641.00	
b) Bank Charges	18.00		102,659.00	
<b>TOTAL :</b>			<b>234,705.00</b>	

  
**Principal & Secretary,**  
**Purash-Kanpur Haridas Nandi-**  
**Maha Vidyalaya, Howrah.**



**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019**

**SCHEDULE - "6" : LABORATORY DEPOSIT FUND**

Balance as per Last Account		Rs.	p.
<b>Add :</b> Interest received from Bank ( UCO Bank A/c. No. 003286 )		58,887.00	2,169.00
		<b>TOTAL :</b>	<b>61,056.00</b>

**SCHEDULE - "7" : STUDENTS AID FUND**

<b>Balance as per Last Account</b> - Represented by Deposits held with <u>United Commercial Bank, Par Radhanagar Branch</u>		Rs.	p.	Rs.	p.
a) <u>In Fixed Deposits</u> -					
i) Fixed Deposit Receipt No. 821883	13,493.63				
ii) Fixed Deposit Receipt No. 255746	14,720.60				
iii) Fixed Deposit Receipt No. 662664	4,908.40				
iv) Fixed Deposit Receipt No. 255738	<u>19,627.46</u>				
	52,750.09				
b) In Savings Bank A/c. No. 003285	<u>71,843.40</u>			124,593.49	
<b>Add :</b> a) <u>Interests received from Bank ( UCO Bank A/c. No. 003285 )</u>					
i) On Fixed Deposit	3,020.00				
ii) On Savings Bank Deposits	<u>2,566.00</u>			<u>5,586.00</u>	

**Balance as on 31.03.2019** - Represented by Deposits held with United Commercial Bank, Par Radhanagar Branch

a) <u>In Fixed Deposits</u> -					
i) Fixed Deposit Receipt No. 821883	13,493.63				
ii) Fixed Deposit Receipt No. 255746	14,720.60				
iii) Fixed Deposit Receipt No. 662664	4,908.40				
iv) Fixed Deposit Receipt No. 255738	<u>19,627.46</u>				
	52,750.09				
b) In Savings Bank A/c. No. 003285	<u>77,429.40</u>			<b>TOTAL :</b>	<b>130,179.49</b>

**SCHEDULE - "8" : PROF. M. DAS' EXCURSION FUND**

<b>Balance as per Last Account</b> - Represented by Deposits held with :		Rs.	p.	Rs.	p.
a) <u>Paschim Banga Gramin Bank, Kanpur Branch</u>					
i) In Fixed Deposit ( Receipt No. 303058 )	10,000.00				
ii) In Savings Bank A/c. No. 001536	6,165.00				
b) State Bank of India, Howrah Branch ( Current A/c. No. 11030420905 )	<u>10,000.00</u>			26,165.00	
<b>Add :</b> a) Transfers of Maturity proceeds of Fixed Deposits held u / Library Fund to Savings Bank A/c. held with <u>Paschim Banga Gramin Bank, Kanpur Br. -</u>					
i) Principal Amounts ( FD Receipt Nos. 294796 & 294797 )	93,761.00				
ii) Interests on above received during the year	<u>8,880.00</u>				
	102,641.00				
b) Interest received from Bank ( PBGB A/c. No. 001536 )	<u>2,869.00</u>			<u>105,510.00</u>	

**Less :** Bank Charges

<b>Balance as on 31.03.2019</b> - Represented by Deposits held with :		121,657.00		131,675.00	
a) Paschim Banga Gramin Bank, Kanpur Branch ( Savings A/c. No. 001536 )		<u>10,000.00</u>		18.00	
b) State Bank of India, Howrah Branch ( Current A/c. No. 11030420905 )				<b>TOTAL :</b>	<b>131,657.00</b>

*Chandan Jai Jana*  
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Howrah



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019**

**SCHEDULE - "9" : PROVIDENT FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account (As per Annexure - 1)			26,575,815.71	
<b>Add :</b> a) Employees' Share of Contributions	3,373,265.00			
b) Interests credited during the year on the accumulated balances	1,933,965.00			
			<u>5,307,230.00</u>	
			31,883,045.71	
			<u>1,727,192.00</u>	
<b>Less :</b> Non Refundable Final Withdrawals by the Staff Members			<u>30,155,853.71</u>	
<b>TOTAL :</b>				

**SCHEDULE - "10" : SESSION CHARGES FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account	108,752.00			
<b>Add :</b> Interest received from Bank ( PBGB A/c. No. 000634 )	132.00			
			<u>108,884.00</u>	
<b>Less :</b> a) Expenditures towards Students' Welfare during the year - For Festivals & Ceremonial Expenses	21,100.00			
b) Bank Charges	18.00			
			<u>21,118.00</u>	
<b>TOTAL :</b>				

**SCHEDULE - "11" : RESERVE FUND**

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b> - Represented by Deposit held in Kuber Yojana Deposit Scheme with United Commercial Bank, India Exchange Place Branch ( Receipt No. 00020300096241 )			71,642.00	
<b>Add :</b> Fresh Investments during the year ( In Fixed Deposit with above, Par Radhanagar Branch )				
<b>Balance as on 31.03.2019</b> - Represented by Deposits held with above Bank :			<u>20,000.00</u>	
a) India Exchange Place Branch, In aforesaid Kuber Yojana Deposit Scheme				
b) Par Radhanagar Branch -				
i) Fixed Deposit A/c. No. 06720310086889 dt. 13.09.2018	10,000.00			
ii) Fixed Deposit A/c. No. 06720310086896 dt. 13.09.2018	10,000.00			
			<u>91,642.00</u>	
<b>TOTAL :</b>				

**SCHEDULE - "12" : POOR FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account			(8,250.00)	
<b>Add :</b> Receipts / Transfer during the Year				
			<u>(8,250.00)</u>	
			12,640.00	
<b>Less :</b> Payment to the Students				
<b>TOTAL :</b>				

**SCHEDULE - "13" : MPLAD FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account			974.00	
<b>Add :</b> Interest received from Banks -				
a) Interest on SBI A/c. No. 709569	26.00			
b) Interest on SBI A/c. No. 36308461832	415.00			
			<u>441.00</u>	
			1,415.00	
			<u>109.74</u>	
<b>Less :</b> Bank Charges ( SBI A/c. No. 709569 )				
<b>TOTAL :</b>				

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

**SCHEDULE - "14" : UGC GRANTS - UNUTILISED**

	Rs.	p.	Rs.	p.
<b>Balances as per Last Account</b>				
a) UGC - XIth Plan - M.R.P in Humanities & Social Science	846.00			
b) UGC - Grant for Salary to Substitution Teachers	478,498.00			
c) Balance Interest	<u>15,165.15</u>			
			494,509.15	
<b>Add : Grants received during the year -</b>				
UGC Grant for Salary to Substitution Teachers	165,352.00			
<b>Interests received from Banks</b>				
i) Interest on Canara Bank A/c No. 9659	14,092.00			
ii) Interest on SBI A/c No. 433571	<u>73.00</u>			
			<u>14,165.00</u>	
			<u>179,517.00</u>	
			674,026.15	
<b>Less : Amounts utilised during the year</b>				
a) For Salary to Substitution Teachers	565,500.00			
b) For Refund of Interest on UGC Grants received	<u>79,139.00</u>			
			<u>644,639.00</u>	
<b>Balance as on 31.03.2019 Represented by the following :</b>	<b>TOTAL :</b>		<b><u>29,387.15</u></b>	
a) UGC - XIth Plan - M.R.P in Humanities & Social Science	846.00			
b) UGC - Grant for Salary to Substitution Teachers	<u>28,541.15</u>			
	<b>TOTAL :</b>		<b><u>29,387.15</u></b>	

**SCHEDULE - "15" : GRANT-IN-AIDS ( PAY & ALLOWANCES ) - UNUTILISED**

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b>				130.00
<b>Add : Grant in Aids Received during the year :</b>				
a) Grants for Pay & Allowances -				
i) Grants for Salaries for Teaching & Non Teaching Staff for the current period	22,672,866.00			
ii) Grants for Arrear Salary				
i) For Ms. Alok Das - Teaching Staff	18,000.00			
ii) For Ms. Malika Mondal - Non Teaching Staff	68,065.00			
iii) For Mr. Uday Pachhal - Non Teaching Staff	60,235.00			
iv) For Mr. Salla Patra - Non Teaching Staff	<u>212,047.00</u>			
			<u>358,347.00</u>	
iii) Grants for Adhoc Bonus	45,600.00			
	<u>21,076,813.00</u>			
b) Grants for Part Time & Contractual Teachers	<u>1,338,444.00</u>			
			<u>24,415,257.00</u>	
			24,415,387.00	
<b>Less : Grant in Aids Disbursed during the year :</b>				
a) For Pay & Allowances to Teaching & Non Teaching Staff				
Teaching Staff ( including Arrear Salary of Rs. 18,000/- )	20,426,599.00			
Non Teaching Staff ( including Arrear Salary of Rs. 1,40,347/- )	<u>2,604,614.00</u>			
For Adhoc Bonus	45,600.00			
	<u>21,076,813.00</u>			
b) For Part Time & Contractual Teachers	<u>1,338,444.00</u>			
			<u>24,415,257.00</u>	
	<b>TOTAL :</b>		<b><u>130.00</u></b>	

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# PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

## SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

### SCHEDULE - "16" : RUSA GRANTS - UNUTILISED

	Rs.	p.	Rs.	p.	Rs.	p.
Balances as per Last Account						
Add: Grants received during the year -						
UGC Grant for Salary to Substitution Teachers	10,000,000.00					
Interests received from Bank -						
Interest on United Commercial Bank ( A/c. No. 06720110097854 )	142,872.00					
			10,142,872.00			
					10,142,872.00	
Less: Amounts utilised during the year						
For payments of Advances to Howrah Zilla Parishad					6,655,789.00	
						3,487,083.00
Balance as on 31.03.2019 - Represented by Deposit held with :						
United Commercial Bank, Par Radhanagar Branch			<b>TOTAL :</b>			<b>3,487,083.00</b>

### SCHEDULE - "17" : SUNDRY LIABILITIES

	Rs.	p.	Rs.	p.	Rs.	p.
Balances as per Last Account						
a) Audit Fees ( For FY 2014-15, FY 2015-16 & FY 2017-18 )	19,664.00					
b) Post Matric Scholarship	1,800.00					
c) TA / WA Bills for NCC Cadets	197,355.00					
d) Students' Health Home	43,425.00					
					262,244.00	
Add: Fresh provisions made / Additions during the year -						
a) Provisions for Audit Fees ( For FY 2018-19 )	12,664.00					
b) Refundable Deposits under RUSA Project -						
- Earnest Money Deposits	78,148.00					
- Security Deposits	352,900.00					
					443,712.00	
						705,956.00
Less: Discharged during the year						7,000.00
						<b>698,956.00</b>

### SCHEDULE - "19" : INVESTMENTS

	Balance as per Last Account		Additions during the year		Encashed during the year		Balance as on 31.03.2019	
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
In Fixed Deposits with United Commercial Bank, Par Radhanagar Branch :								
a) Reserve Fund	71,642.00		20,000.00		-		91,642.00	
b) B. K. Dey Sports Fund	11,440.00		-		-		11,440.00	
c) Students' Aid Fund	52,750.09		-		-		52,750.09	
d) Library Fund	93,761.00		-		93,761.00		-	
e) Prof. M. Das's Excursion Fund	10,000.00		-		10,000.00		-	
<b>TOTAL :</b>	<b>239,593.09</b>		<b>20,000.00</b>		<b>103,761.00</b>		<b>155,832.09</b>	

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## SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

## SCHEDULE - "18" : FIXED ASSETS

Description of Assets	Balance as on 01.04.2018	Additions during the year			Sale / Adjust- ment during the year	TOTAL	Rate (%)	Depreciation for the year	Balance as on 31.03.2019
		General Fund	MPLAD	TOTAL					
<b>Fixed Assets</b>									
Building	2,356,618.00	-	-	-	-	2,356,618.00	6%	141,397.00	2,215,221.00
Computers & Accessories	120,121.00	-	-	-	-	120,121.00	40%	48,048.00	72,073.00
<b>Audio-visual Equipment</b>									
Closed-circuit Television	21,114.00	-	-	-	-	21,114.00	20%	4,223.00	16,891.00
Electrical Installations	148,397.00	-	-	-	-	148,397.00	20%	29,679.00	118,718.00
Furniture & Fixtures	314,679.00	-	-	-	-	314,679.00	18.1%	56,957.00	257,722.00
<b>Safety Measure Equipment</b>									
Water Filter-cum-Purifier	16,245.00	-	-	-	-	16,245.00	20%	3,249.00	12,996.00
Library Books	162,616.00	-	-	-	-	162,616.00	20%	32,523.00	130,093.00
Tube Well	854.00	-	-	-	-	854.00	20%	171.00	683.00
Laboratory Equipment	2,339,132.00	15,430.00	-	15,430.00	-	2,354,562.00	13.91%	326,446.00	2,028,116.00
Gymnasium & Drinking Water	630,033.00	-	-	-	-	630,033.00	10%	63,003.00	567,030.00
<b>Office Equipment</b>									
a) Xerox Machine	7,556.00	-	-	-	-	7,556.00	40%	3,022.00	4,534.00
b) Water Cooler	18,426.00	-	-	-	-	18,426.00	20%	3,685.00	14,741.00
Generator	105,256.00	-	-	-	-	105,256.00	20%	21,051.00	84,205.00
<b>TOTAL :</b>	<b>6,241,047.00</b>	<b>15,430.00</b>	<b>-</b>	<b>15,430.00</b>	<b>-</b>	<b>6,256,477.00</b>		<b>733,454.00</b>	<b>5,523,023.00</b>
<b>Intangible Assets</b>									
Computer Software	209,005.00	65,904.00	-	65,904.00	-	274,909.00	40%	109,964.00	164,945.00
<b>TOTAL :</b>	<b>209,005.00</b>	<b>65,904.00</b>	<b>-</b>	<b>65,904.00</b>	<b>-</b>	<b>274,909.00</b>		<b>109,964.00</b>	<b>164,945.00</b>
<b>Capital Work-In-progress</b>									
Extension of Building (under construction)	-	32,500.00	-	32,500.00	-	32,500.00	NA	-	32,500.00
<b>TOTAL :</b>	<b>-</b>	<b>32,500.00</b>	<b>-</b>	<b>32,500.00</b>	<b>-</b>	<b>32,500.00</b>		<b>-</b>	<b>32,500.00</b>
<b>GRAND TOTAL :</b>	<b>6,450,052.00</b>	<b>113,834.00</b>	<b>-</b>	<b>113,834.00</b>	<b>-</b>	<b>6,563,886.00</b>		<b>843,418.00</b>	<b>5,720,468.00</b>



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019**

**SCHEDULE - "20" : PROVIDENT FUND INVESTMENTS ( As per Annexure - 1 )**

	Rs.	p.	Rs.	p.
Balance as per Last Account			26,214,815.71	
<b>Add : Deposits with the Treasury during the year -</b>				
a) Employees' Share of Contributions	3,373,265.00			
b) Interests credited on the accumulated balances	1,933,965.00			
c) Recoveries of Outstanding Loans	235,000.00			
			<u>5,542,230.00</u>	
			31,757,045.71	
<b>Less : Withdrawals from the Treasury during the year -</b>				
a) Non Refundable Final Withdrawals	1,727,192.00			
b) Fresh Loans given to Staff	410,000.00			
			<u>2,137,192.00</u>	
<b>TOTAL :</b>			<u><u>29,619,853.71</u></u>	

**SCHEDULE - "21" : LOANS FROM PROVIDENT FUND RECOVERABLE ( As per Annexure - 1 )**

	Rs.	p.	Rs.	p.
Balance as per Last Account	361,000.00			
<b>Add : Fresh Loans given during the year</b>	410,000.00			
			771,000.00	
<b>Less : Recoveries of Loans made during the year</b>			235,000.00	
<b>TOTAL :</b>			<u><u>536,000.00</u></u>	

**SCHEDULE - "22" : CASH & BANK BALANCES**

	Balances as on 31.03.2018				Balances as on 31.03.2019			
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
Cash-in-hand			57,110.00				6,754.00	
Cash-at-Bank								
<b>a) Held with State Bank of India ( SBI ) -</b>								
- Current A/c. No. 11030420905	195,382.67				147,211.67			
- UGC Grant Fund A/c. No. 433573	2,113.15				2,044.55			
- MPLAD Fund A/c. No. 709569	785.05				701.31			
- MPLAD Fund A/c. No.36308461832	11,720.00				12,135.00			
			210,000.87				162,092.53	
<b>b) Held with Canara Bank -</b>			587,601.00				122,346.00	
- UGC Grant Fund A/c. No. 9659								
<b>c) Held with United Commercial Bank ( UCO ) -</b>								
- General Fund A/c. No. 000380	1,374.20				432,417.10			
- General Fund A/c. No. 012624	21,569.00				22,336.00			
- General Fund A/c. No. 067202100000670	833,727.28				2,392,115.62			
- Development Fund A/c. No. 001269	12,658.00				13,107.00			
- Student Aid Fund A/c. No. 003285	71,843.40				77,429.40			
- Laboratory Fund A/c. No. 003286	61,191.00				63,360.00			
- B.K. Dey Sports Fund A/c. No. 001981	8,890.50				9,867.50			
- RUSA Project ( A/c. No. 06720110097854 )	-				3,487,083.00			
			1,011,253.38				6,497,715.62	
<b>d) Held with Paschim Banga Gramin Bank ( PBGB ) -</b>								
- Library Fund A/c. No. 000384	30,824.00				31,887.00			
- Session Charges Fund A/c. No. 000634	3,777.00				3,891.00			
- Electricity Fund A/c. No. 001021	66,025.00				68,323.00			
- Copier Fund A/c. No. 001505	8,972.00				9,268.00			
- Prof. M. Das Excursion Fund A/c. No. 001536	6,165.00				121,657.00			
- General Fund A/c. No. 002124	35,287.00				36,506.00			
			151,050.00				271,532.00	
			<u>2,017,015.25</u>				<u>7,060,440.15</u>	

*Chandan K. Jana*  
**Principal & Secretary,**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya**





**ANNEXURE - "1" : PROVIDENT FUND ACCOUNT FOR TEACHING STAFF**

Name	Gross Opening Balance	Opening Balance of Loan Outstanding	Net Opening Balance	Employees' Contribution	Interests for FY 2017-18	Adj'tmnt during the year	Loans Recoveries	Total	Loan Advance	Non Refundable Final Withdrawals	Net Closing Balance	Closing Balance of Loan	Gross Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TEACHING STAFF :													
Asst. Professor	312.00	-	312.00	-	16.00	(106.00)	-	222.00	-	-	222.00	-	222.00
Asst. Lectr.	755.00	-	755.00	-	39.00	(246.00)	-	548.00	-	-	548.00	-	548.00
Asst. Libr.	64.00	-	64.00	-	3.00	(20.00)	-	47.00	-	-	47.00	-	47.00
Asst. Lab. In-charge	84.00	-	84.00	-	5.00	(26.00)	-	63.00	-	-	63.00	-	63.00
Asst. Secy.	1,128.00	-	1,128.00	-	59.00	(367.00)	-	820.00	-	-	820.00	-	820.00
Asst. Insp.	5,810.00	-	5,810.00	-	307.00	(1,842.00)	-	4,275.00	-	-	4,275.00	-	4,275.00
Asst. Libr.	388.00	-	388.00	-	20.00	(125.00)	-	283.00	-	-	283.00	-	283.00
Asst. Secy.	183.00	-	183.00	-	10.00	(60.00)	-	133.00	-	-	133.00	-	133.00
Asst. Libr.	12,038.00	-	12,038.00	-	631.00	(3,513.00)	-	8,754.00	-	-	8,754.00	-	8,754.00
Asst. Secy.	14,290.00	-	14,290.00	-	4,109.00	17,792.00	-	36,191.00	-	(15,708.00)	20,483.00	-	20,483.00
Asst. Libr.	2,582,442.00	-	2,582,442.00	332,928.00	187,016.00	-	-	3,102,386.00	-	-	3,102,386.00	-	3,102,386.00
Asst. Libr.	1,063.00	-	1,063.00	-	56.00	(345.00)	-	774.00	-	-	774.00	-	774.00
Asst. Libr.	494.00	-	494.00	-	26.00	(160.00)	-	360.00	-	-	360.00	-	360.00
Asst. Libr.	88,430.00	-	88,430.00	-	7,599.00	-	-	96,029.00	-	(96,985.00)	(956.00)	-	(956.00)
Asst. Libr.	12,951.00	-	12,951.00	-	2,829.00	4,609.00	-	20,389.00	-	(14,236.00)	6,153.00	-	6,153.00
Asst. Libr.	4,898,632.00	-	4,898,632.00	83,232.00	377,427.00	-	-	5,359,291.00	-	-	5,359,291.00	-	5,359,291.00
Asst. Libr.	3,347,326.00	-	3,347,326.00	416,160.00	243,044.00	-	-	4,006,530.00	-	-	4,006,530.00	-	4,006,530.00
Asst. Libr.	3,957,394.00	-	3,957,394.00	665,856.00	283,260.00	-	-	4,946,510.00	-	-	4,946,510.00	-	4,946,510.00
Asst. Libr.	5,142.00	-	5,142.00	-	270.00	(1,668.00)	-	3,744.00	-	-	3,744.00	-	3,744.00
Asst. Libr.	1,610.00	-	1,610.00	-	84.00	(523.00)	-	1,171.00	-	-	1,171.00	-	1,171.00
Asst. Libr.	11,828.00	-	11,828.00	-	625.00	(3,782.00)	-	8,671.00	-	-	8,671.00	-	8,671.00
Asst. Libr.	801,550.00	12,000.00	789,550.00	46,971.00	57,919.00	-	12,000.00	906,440.00	-	-	906,440.00	-	906,440.00
Asst. Libr.	2,464,926.00	-	2,464,926.00	302,100.00	180,182.00	-	-	2,947,208.00	-	(500,000.00)	2,447,208.00	-	2,447,208.00
Asst. Libr.	226,453.00	-	226,453.00	300,000.00	23,725.00	-	-	550,178.00	-	-	550,178.00	-	550,178.00
Asst. Libr.	565,055.00	-	565,055.00	85,436.00	41,160.00	-	-	695,651.00	-	-	695,651.00	-	695,651.00
Asst. Libr.	558,179.00	-	558,179.00	84,238.00	40,130.00	-	-	683,547.00	-	(460,000.00)	223,547.00	-	223,547.00
Asst. Libr.	466,963.00	-	466,963.00	35,000.00	34,681.00	-	-	536,644.00	-	(360,000.00)	176,644.00	-	176,644.00
Asst. Libr.	1,124,322.00	-	1,124,322.00	78,312.00	81,017.00	-	-	1,284,651.00	-	-	1,284,651.00	-	1,284,651.00
<b>Total</b>	<b>21,391,818.00</b>	<b>12,000.00</b>	<b>21,179,818.00</b>	<b>2,434,733.00</b>	<b>1,566,249.00</b>	<b>9,218.00</b>	<b>12,000.00</b>	<b>25,201,510.00</b>		<b>(1,446,929.00)</b>	<b>23,754,581.00</b>		<b>23,754,581.00</b>

Chandan K. Jais  
Principal & Secretary,  
Puranpur Haridas Nandi  
Mahavidyalaya, Howrah.



Particulars	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Forward :	21,191,810.00	12,000.00	21,179,810.00	2,434,233.00	1,566,249.00	9,218.00	12,000.00	25,201,510.00	-	(1,446,929.00)	23,754,581.00	-	23,754,581.00
Capital Reserve	28,254.00	-	28,254.00	-	1,480.00	(9,183.00)	-	20,551.00	-	-	20,551.00	-	20,551.00
Reserve for Contingencies	49,615.00	-	49,615.00	-	9,509.00	-	-	59,124.00	-	(54,539.00)	4,585.00	-	4,585.00
Reserve for Depreciation	31.00	-	31.00	-	2.00	(9.00)	-	24.00	-	-	24.00	-	24.00
Reserve for Gratuity	84.00	-	84.00	-	5.00	(26.00)	-	63.00	-	-	63.00	-	63.00
Reserve for Income Tax	248,963.00	-	248,963.00	24,158.00	17,914.00	-	-	291,035.00	-	-	291,035.00	-	291,035.00
Reserve for Dividend	227,819.00	18,000.00	209,819.00	32,628.00	12,597.00	-	23,000.00	278,044.00	180,000.00	-	98,044.00	175,000.00	273,044.00
Reserve for Miscellaneous	70,410.00	-	70,410.00	18,108.00	4,277.00	-	-	92,795.00	-	-	92,795.00	-	92,795.00
Reserve for Other	54,395.00	-	54,395.00	19,152.00	3,503.00	-	-	77,050.00	-	-	77,050.00	-	77,050.00
Reserve for Other	53,428.00	-	53,428.00	18,284.00	3,427.00	-	-	75,139.00	-	-	75,139.00	-	75,139.00
Reserve for Other	63,558.00	-	63,558.00	28,125.00	3,779.00	-	-	95,462.00	-	-	95,462.00	-	95,462.00
Reserve for Other	22,821.00	-	22,821.00	17,061.00	263.00	-	-	40,145.00	-	-	40,145.00	-	40,145.00
Reserve for Other	-	-	-	44,153.00	-	-	-	44,153.00	-	-	44,153.00	-	44,153.00
Reserve for Other	-	-	-	210,000.00	-	-	-	210,000.00	-	-	210,000.00	-	210,000.00
Total (A) :	22,011,188.00	30,000.00	21,981,188.00	2,845,902.00	1,623,005.00	-	35,000.00	26,485,095.00	180,000.00	(1,501,468.00)	24,803,627.00	175,000.00	24,978,627.00

*Chandran K. Jana*  
 Principal & Secretary,  
 Pwesh-Kanpur Haridas Nandi  
 Mahavidyalaya, Howrah.



ANNEXURE - "1" : PROVIDENT FUND ACCOUNT FOR NON-TEACHING STAFF

Part	Gross Opening Balance	Opening Balances of Loan Outstanding	Net Opening Balances	Employees' Contributions	Interests for FY 2017-18	Adj'tmnt during the year	Loan Recoveries	Total	Loans Advanced	Non Refundable Final Withdrawals	Net Closing Balances	Closing Balances of Loan Recoverable	Gross Closing Balances
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>NON-TEACHING STAFF :</b>													
A. Senior	119.00	-	119.00	-	7.00	(39.00)	-	87.00	-	-	87.00	-	87.00
B. In	451.00	-	451.00	-	22.00	(159.00)	-	314.00	-	-	314.00	-	314.00
C. In	8,862.00	-	8,862.00	-	428.00	(3,301.00)	-	5,989.00	-	-	5,989.00	-	5,989.00
D. In	12,104.00	-	12,104.00	-	2,112.00	3,769.00	-	17,985.00	-	(13,305.00)	4,680.00	-	4,680.00
E. In	493.00	-	493.00	-	22.00	(213.00)	-	302.00	-	-	302.00	-	302.00
F. In	36.00	-	36.00	-	2.00	(12.00)	-	26.00	-	-	26.00	-	26.00
G. In	874,190.00	-	874,190.00	173,640.00	62,104.00	-	-	1,109,934.00	-	-	1,109,934.00	-	1,109,934.00
H. In	39.00	-	39.00	-	3.00	1.00	-	43.00	-	-	43.00	-	43.00
I. In	102,269.00	-	102,269.00	-	9,183.00	1.00	-	111,453.00	-	(112,419.00)	(966.00)	-	(966.00)
J. In	102,269.00	-	102,269.00	-	9,183.00	1.00	-	1,414,300.00	-	(100,000.00)	1,314,300.00	-	1,314,300.00
K. In	1,220,850.00	-	1,220,850.00	102,438.00	91,012.00	-	-	779,274.00	-	-	779,274.00	115,000.00	894,274.00
L. In	770,606.00	175,000.00	595,606.00	77,310.00	46,358.00	-	60,000.00	779,274.00	-	-	583,348.00	36,000.00	619,348.00
M. In	537,120.00	96,000.00	441,120.00	52,596.00	29,632.00	-	60,000.00	583,348.00	-	-	981,427.00	68,000.00	999,427.00
N. In	846,460.00	-	846,460.00	90,552.00	62,415.00	-	32,000.00	1,031,427.00	100,000.00	-	79.00	-	79.00
O. In	114.00	-	114.00	-	7.00	(42.00)	-	79.00	-	-	15.00	-	15.00
P. In	18.00	-	18.00	-	2.00	(5.00)	-	15.00	-	-	74,919.00	142,000.00	216,919.00
Q. In	18.00	-	18.00	-	2.00	(5.00)	-	15.00	-	-	12,455.00	-	12,455.00
R. In	186,816.00	50,000.00	126,816.00	22,478.00	7,625.00	-	48,000.00	204,919.00	130,000.00	-	12,455.00	-	12,455.00
S. In	4,080.00	-	4,080.00	8,349.00	26.00	-	-	12,455.00	-	-	4,816,226.00	361,000.00	5,177,226.00
<b>TOTAL (B) :</b>	<b>4,564,627.00</b>	<b>331,000.00</b>	<b>4,233,627.00</b>	<b>527,363.00</b>	<b>310,960.00</b>	<b>-</b>	<b>200,000.00</b>	<b>5,271,950.00</b>	<b>230,000.00</b>	<b>(225,724.00)</b>	<b>4,816,226.00</b>	<b>361,000.00</b>	<b>5,177,226.00</b>
<b>TOTAL (A) :</b>	<b>22,011,188.00</b>	<b>30,000.00</b>	<b>21,981,188.00</b>	<b>2,845,902.00</b>	<b>1,623,005.00</b>	<b>-</b>	<b>35,000.00</b>	<b>26,485,095.00</b>	<b>180,000.00</b>	<b>(1,501,468.00)</b>	<b>24,803,627.00</b>	<b>175,000.00</b>	<b>24,978,627.00</b>
<b>TOTAL (A+B) :</b>	<b>26,575,815.00</b>	<b>361,000.00</b>	<b>26,214,815.00</b>	<b>3,373,265.00</b>	<b>1,933,965.00</b>	<b>-</b>	<b>235,000.00</b>	<b>31,757,045.00</b>	<b>410,000.00</b>	<b>(1,727,192.00)</b>	<b>25,619,853.00</b>	<b>536,000.00</b>	<b>30,155,853.00</b>

Chandan Ti Jana  
Principal & Secretary.

Purush-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019**

**SCHEDULE - "23" : ADVANCES AGAINST REMUNERATIONS**

Balance as per Last Account	Rs.	p.
Add: Fresh Advances given during the Year	83,000.00	
Less: Amount Realised during the Year	83,000.00	
	70,000.00	
<b>TOTAL :</b>	<b>13,000.00</b>	

**SCHEDULE - "24" : FESTIVAL ADVANCES**

Balance as per Last Account	Rs.	p.
Add: Fresh Advances given during the Year	28,526.00	
Less: Amount realised / adjusted / refunded during the year	35,000.00	
	63,526.00	
	19,500.00	
<b>TOTAL :</b>	<b>44,026.00</b>	

**SCHEDULE - "25" : GROUP INSURANCE PREMIA RECOVERABLE FROM STAFF**

Balance as per Last Account	Rs.	p.
Add: Fresh Deposits of Group Insurance Premia collected from and on behalf of the Staff given during the Year	1,106.00	
Less: Amount collected from the Staff	8,772.00	
	9,878.00	
	8,890.00	
<b>TOTAL :</b>	<b>988.00</b>	

**SCHEDULE - "26" : STAFF & STUDENT WELFARE EXPENSES**

	Receipts & Payments Account				Income & Expenditures Account			
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
Exps. for Annual Cultural Function		90,700.00			90,700.00			
Festivals & Ceremonial Expenses		70,877.00			70,877.00			
Games & Sports		48,331.00			48,331.00			
Golden Jubilee Celebration Expenses		20,000.00			20,000.00			
Identity Card Expenses		31,728.00			31,728.00			
Safety Measure Expenses		16,605.00			16,605.00			
Medical Expenses		2,293.00			2,293.00			
WCC Cadets Expenses		41,170.00			41,170.00			
Excursions & Tour Expenses		68,500.00			68,500.00			
Compense to Non-teaching Staff for extra work		27,308.00			27,308.00			
<b>TOTAL :</b>			<b>417,512.00</b>			<b>417,512.00</b>		

*Manoj K. Jaiswal*  
**Principal & Secretary,**  
**Purash Kanpur Haridas Nandi**  
**Maha Vidyalaya, Howrah.**

**SCHEDULE - "27" : MISCELLANEOUS OTHER EXPENSES**

	Receipts & Payments Account				Income & Expenditures Account			
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
Advertisement, Display & Press Publicity		19,760.00			19,760.00			
Bank Charges & Commissions		5,648.36			5,648.36			
Bank Charges for Other Earmarked Funds		181.74			181.74			
Contribution for Rashtriya Uchatara Siksha Abhiyan (RUSA)		12,846.00			12,846.00			
Constitution Fees		6,650.00			6,650.00			
Dear Allowances		5,200.00			5,200.00			
Contingency Expenses		5,000.00			5,000.00			
Printing Fees		2,000.00			2,000.00			
Laboratory Maintenance Expenses		4,440.00			4,440.00			
Lighting Charges		1,750.00			1,750.00			
Newspapers, Books & Periodicals		10,131.00			10,131.00			
Postage & Revenue Stamps		1,367.00			1,367.00			
Telephone Charges		2,329.00			2,329.00			
<b>TOTAL :</b>			<b>77,303.10</b>			<b>77,121.36</b>		



**SCHEDULE - "28" : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019**

**1. Organisation Status :**

Established in 1966, PURASH-KANPUR HARIDAS NANDI MAHAVIDYALAYA is one of the oldest rural general Degree Colleges in the district of Howrah, West Bengal, affiliated to the University of Calcutta. Long cherished dream of Late Haridas Nandi for providing higher education to the youths of the locality was materialized under the benevolent leadership of his able son Dr. Jitendra Nath Nandi with the whole hearted participation, help and cooperation of some dedicated souls and fine minds of the locality to offer college education to the youths of the locality for developing the local community and building the nation by transforming human population into enlightened human resources. With the emerging skills, technologies and new horizons of professional avenues, this institution is ever ready expanding the number of courses and programmes to enable its students to cope-up with the challenge of the time.

**2. Significant Accounting Policies :**

This note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of PURASH-KANPUR HARIDAS NANDI MAHAVIDYALAYA ( hereinafter referred to as "the College" ).

**2.1. Basis of Preparation of Financial Statements -**

2.1.1 The Financial Statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ( Indian GAAP ) including the prescribed Accounting Standards, Guidance Notes and other pronouncements of the Institute of Chartered Accountants of India ( ICAI ) ;

2.1.2 Accounting Standards issued by ICAI apply in respect of any enterprise ( whether organised in corporate, co-operative or other forms ) engaged in commercial, industrial or business activities, irrespective of whether it is profit oriented or it is established for charitable or religious purposes. Accounting Standards will not, however, apply to enterprises only carrying on the activities, which are not of commercial, industrial or business nature. In other words, exclusion of an enterprise from the applicability of the Accounting Standards would be permissible only if no part of the activity of such enterprise is commercial, industrial or business in nature ;

2.1.3 The College is not carrying on any activity in the nature of commercial, industrial or business in the sense that, Funds sanctioned and released by the Department of Higher Education, Govt. of West Bengal towards financial assistance to the College in line with other Govt. aided Colleges and Institutions are specifically earmarked for which those are granted, thereby rendering the College to provide only an intermediary service, which is basically non-commercial in nature, and virtually doesn't generate any revenue to the College to that effect. Accordingly, the Accounting Standards have not been considered as mandatory and have been followed to the extent practicable and / or relevant ;

2.1.4 The Financial Statements have been prepared and presented in accordance with the historical cost convention under Cash-basis of accounting except stated otherwise and as a going concern. The accounting policies adopted in the preparation of the Financial Statements are consistently being followed by the College and except for the change, if any, in the Accounting Policies that are stated in the form of a Note to the Financial Statements, are consistent with those applied in the previous year ;

2.1.5 The Financial Statements are presented in Indian Rupees.

**2.2. Revenue recognition -**

2.2.1 Tuition and other Fees relating to current academic session are recognised on receipt.

2.2.2 Interest income from bank deposits is accrued using the effective interest method and as certified by the concerned bankers at the year-end in the relevant cases.

**2.3. Use of Estimates -**

The preparation of the Financial Statements in conformity with the Indian GAAP requires the Management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities, including contingent liabilities, if any, on the date of the Financial Statements and the reported amounts of revenue and expenses during the reporting period. Based on the Management's best knowledge of current events and actions, the Management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to uncertainty about these assumptions and estimates and the difference between actual results and estimates are recognized in the period in which the results are known / materialize.

**2.4. Fixed Assets -**

2.4.1 All Tangible Assets are stated at their respective Written Down Values. However, due to non-availability of relevant records, the corresponding original costs of acquisitions and accumulated depreciation thereon could not be updated and hence, are not disclosed.

2.4.2 Addition to Tangible Assets are stated at cost of acquisitions, which includes direct expenditures incurred for acquisition or construction and/or installation of the assets and the share of indirect expenses comprised of attributable other costs including financial cost. Direct costs are capitalised until Fixed Assets are ready for use ;

Chandau K. Jana  
Principal & Secretary,  
Purash-Kanpur Haridas Nandi



Subsequent expenditure related to an item of Fixed Assets is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repairs and maintenance expenditures and cost of replacing parts, are charged to the Income & Expenditure Account for the period during which such expenses are incurred.

### 2.5. Depreciation -

Generally, Depreciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates tabulated below :

Sl. No.	Particulars of Assets	Rate of Depreciation (%)
1)	Building	6
2)	Computer & Accessories	40
3)	Computer Software	40
4)	Xerox Machine	40
5)	Electrical Installations	20
6)	Water Cooler	20
7)	Audio-visual Equipment	20
8)	Safety Measure Equipment	20
9)	Furniture & Fixtures	18.1
10)	Library Books	20
11)	Generator	20
12)	Tube Well	20
13)	Laboratory Equipment	13.91
14)	Gymnasium & Drinking Water	10

### 2.6. Designated Funds -

These represent unrestricted Funds which have been set aside by the Management by suitable and judicious allocation of available of Funds that are either considered to be not immediately required for expenditure or have been received towards some specific purposes.

### 2.7. Investments of Designated Funds -

The available investible Funds are invested in Term Deposits with banks, leaving the balances in the corresponding Savings Bank Accounts till further investments are made. Earnings on these investments are accounted for on cash basis and are added to the respective Funds and not treated as income of the College.

Investments are in the nature of Long-term Investments and are carried at their costs.

### 2.8. Employee Benefits -

Short Term Employee Benefit is recognized as expense in the Income & Expenditure Account of the year in which related service is rendered.

Post employment and other Long Term Employee Benefits are being treated in the following manner :

1. Gratuity - In view of the fact that, Gratuities and Pensions are being paid to the eligible retiring employees directly by the Government of West Bengal, provisions towards liabilities for the same are not being made in the accounts.

2. Leave Encashment on cessation of Service - The quanta of dues towards Leave Encashment, payable to the eligible staff members are being settled through the Department of Higher Education, Govt. of West Bengal on cessation of respective services. Further, expenditure towards Leave Encashment Salary is allowable only on actual payment basis under the Income Tax Act, 1961. Accordingly, the College Authority considers that, acknowledging the liability for terminal salary for Leave Encashment and creating a suitable resultant provision for the same, would be redundant. Thus, no liability towards the same is being provided for in the accounts.

3. All the employees ( both academic and non-academic ) of the College have been privileged with the General Provident Fund facilities and hence, no provision towards Provident Fund dues has been made in the current year.

### 2.9. Provisions, Contingent Liabilities and Contingent Assets -

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that, there will be an outflow of resources to settle a reliably estimable obligation. Contingent liabilities are not recognised but are disclosed by way of Notes. Contingent assets are neither recognized nor disclosed in the Financial Statements. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date.

3. Grants-in-Aid :

3.1. Grants of the nature of contributions towards capital expenditures are being credited to the respective Funds / Project.

3.2. Grants for meeting revenue expenditures are treated as income of the year for which they are realized, except that they will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year and there is reasonable certainty of collection and realization.

Chandran K. Jana  
Principal & Secretary



**Notes to the Accounts :**

- During the second phase of Rashtriya Uchchatar Shiksha Abhiyan ( RUSA ), the Scheme on Colleges with Potential for Excellence, administered by UGC has now been subsumed under RUSA 2.0, as Enhancing Quality and Excellence in select Autonomous Colleges.
- One of the salient objectives of RUSA envisages identification and filling up critical infrastructure gaps in higher education by augmenting and supporting the efforts of the State Governments. Component 9 thereof, which pertains to Infrastructure Grants to Universities and Colleges, addresses this objective, where funds are sanctioned for upgrading the existing infrastructure by way of new construction, renovation or purchase of equipment.
- Appropos to above, the College, on the basis of its Institutional Development Plan prepared for all components with financial proposals on parameters that capture its need-based requirements and as duly approved and integrated with the State's Higher Education Plan, has received a Grant of Rs. 1 Crore through the State Government during the year.
- Disbursements during the year out of said Grant under RUSA Scheme represent advances given to the Howrah Zilla Parishad in accordance with the Detailed Project Reports prepared for the procurements of permanent and semi-permanent Assets and are disclosed under 'Amounts utilised during the year' in Schedule - "16" to the Financial Statements, detailing unutilised portions of RUSA Grants.
- As stated in previous year that, apart from the unspent balance of Rs. 846/= of UGC - XI th Plan for M.R.P in Humanities & Social Science, the Closing Balance of unutilised portion of University Grants Commission ( UGC ) Grants as on 31.03.2018, amounting to Rs. 4,94,509.15, which basically represents the corresponding Opening Balance as on 01.04.2018 ( Refer Schedule - 14 ), and inter alia, includes Rs.4,78,498/=, being unspent balance of Grants received towards Salary to Substitution Teachers. The balance Rs.15,165.15 of unutilised UGC Grants represents Interests received from Banks holding the related Savings Deposits.
- As shown in the said Schedule, total amount of Interests received from Banks during the year is Rs. 14,165/= only. However, Refund of Rs. 79,139/=, being Interest on UGC Grants of Rs. 6,86,340/= received under Plan Block Capital Grant Head - 35 and Plan Block General Grant Head - 31, calculated @ 4% from 28.03.2014 ( Date of receipt of the said Grant ) to 31.03.2017 ( Date of Utilisation ) i.e., 3 years ( approx ) after adjustment of College Contributions amounting to Rs.3,222/=, has been made during the year.
- It has subsequently been detected that, the said erroneously South Western Regional Office of UGC instead of its Eastern Regional Office at Kolkata. Necessary remedial measure has duly been initiated ( vide Letter No. PKHNM / UGC-SWRO / Misc. / 2019 / 13 dated 23.05.2019 ) by the College to rectify this unintentional slip caused due to inadvertence.
- The individual employee-wise shares of net amount of Salaries & Allowances after deductions of respective shares of Provident Fund contributions, Profession Tax and Income Tax, used to be received by the College and getting credited to its own Bank Accounts, are now getting directly transferred and deposited to the corresponding individual Bank Accounts of the related staff. Thus, owing to the virtual absence of any scopes, either for receipts of the Govt.'s Pay & Allowance Grants or carrying out necessary deductions towards the above-stated heads or making disbursements thereof, the College has developed the normal practice of not depicting the related transactions through the Receipt and Payment Account, but is disclosing the same through the Income & Expenditure Account. Needless to mention that, the practice does not leave any unspent balance of these Grants.
- Necessary adjustments in the incumbent-wise Accumulated Balances of Provident Fund in respect of Retired Employees have been made to match their respective closing balances with the corresponding balances as certified by the concerned Treasury Office. It may be emphasized that, these adjustments, as have duly been disclosed through a separate Column in "Annexure - 1" to Schedule Nos. "9" & "20", have not been instrumental in altering the total amount of allocable Interests on the Provident Fund Deposits of the employees for the year.
- Payments of Rs. 45,000/= towards Salary for one of the Substitute Teachers have been made out of the College Fund and are depicted as "Recoverable Advance for Salary to Substitute Teachers" without routing it through the year's Income & Expenditure Account.
- Registration Fees collected from the students are clubbed with the quanta of College Fees and shown under the Head "Collection of Fees from Students" in the Receipt and Payment Account as well as in the Income & Expenditure Account.
- Schedules "1" to "28" and Annexure "1" form an integral part of the Financial Statements.

Dated : Kolkata  
The 19th February, 2022

*Chandan K. Jena*  
Principal & Secretary,  
Purash-Kanpur Haridas Nandi  
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For Pan & Associates  
Chartered Accountants  
[ Firm Regn. No. 3226558 ]

*Shekhar Kumar Pan*  
( Proprietor )  
Membership No. 053883  
UDIN : 22053883ADMCM2M72126

# REPORT AND ACCOUNTS OF

Name : PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

Address : P.O. : KANPUR, DIST. : HOWRAH,  
WEST BENGAL - 711 410

For the Year Ended 31<sup>ST</sup> MARCH, 2020

## PAN & ASSOCIATES CHARTERED ACCOUNTANTS

4RA-3/2, Purbachal Housing Estate, Sector - III, Salt Lake, Kolkata - 700 097

City Office : 16, Abhedananda Road, ( 32/2, Beadon Street ), Kolkata - 700 006

Liason Office : C/o. M/s. S. B. AGENCIES, Mercantile Buildings,

'E' Block, 2nd Floor, 9, Lalbazar Street, Kolkata - 700 001

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✉ : [spmd@vsnl.net](mailto:spmd@vsnl.net) / [shekharda@yahoo.com](mailto:shekharda@yahoo.com)



**INDEPENDENT AUDITOR'S REPORT**

To  
The Director of Public Instructions, Education Directorate,  
College Audit Cell, Bikash Bhavan,  
Salt Lake, Kolkata- 700 091

**1. Qualified Opinion**

- 1.1. We have audited, in terms of the appointment conferred on us (vide Memo No. CA / 39 (379) / 2020 dt. September 2, 2020), the accompanying Financial Statements of the **PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**, ( hereinafter referred to as "the College" ) P.O. : Kanpur, Dist. : Howrah, West Bengal - 711 410, which comprise of the Balance Sheet as at March 31, 2020, the Income & Expenditure Account and the Receipts & Payment Account for the year then ended, and Notes to the Financial Statements, including a summary of Significant Accounting Policies and other explanatory information, annexed thereto.
- 1.2. In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion Paragraph, the aforesaid Financial Statements give the information in the manner so required in the aforesaid Appointment Letter issued by your good office and are prepared, in all material respects, in accordance with the terms of the said Appointment Letter ( vide Memo No. CA / 39 (379) / 2020 dt. September 2, 2020 ) and give a true and fair view in conformity with the accounting principles generally accepted in India, of the financial position of the College as at 31st March, 2020 and its financial performance for the year ended on that date.

**2. Basis for Qualified Opinion**

**2.1. Fees Collections :**

- 2.1.1. Collections of Fees from the Students are comprised of Fees for several purposes and are getting deposited to the Bank Accounts pertaining to the General Fund without resorting to matching transfers to the corresponding earmarked Funds for which the same are being collected.

As stated under Note No. 4.4. in Schedule - "31", the Registration Fees collected from Students are clubbed with the total amount of Fees collected from the Students during the year and shown under the Head "Collection of Fees from Students" in the Receipt and Payment A/c. as well as in the Income & Expenditure Account.

- 2.1.2.1. Owing to such non-transfers to the earmarked Funds, the related expenditures pertaining to those earmarked Funds are being incurred from the General Fund without the requisite Inter-Fund adjustments. We understand that, there might have been instances of such non-adjustments and / or non-reconciliation of Inter-Fund transactions in earlier years too. Consequently, several such Funds are reflecting Opening as well as Closing balances, which are not getting represented in parallel with the corresponding balances lying in the respective Savings Bank and / or Fixed Deposits. The details are tabulated below :

Sl. No.	Name of the Fund	Fund's Opening Balance as on 01.04.2019	Corresponding Savings Bank & Fixed Deposit Balances as on 01.04.2019			Fund's Closing Balance as on 31.03.2020	Corresponding Savings Bank & Fixed Deposit Balances as on 31.03.2020		
			Savings Deposit	Fixed Deposit	TOTAL		Savings Deposit	Fixed Deposit	TOTAL
1)	Development Fund	44,107.00	13,107.00	-	13,107.00	44,570.00	13,570.00	-	13,570.00
2)	Electricity Fund	68,398.00	68,323.00	-	68,323.00	70,802.00	70,727.00	-	70,727.00
3)	Library Fund	2,34,705.00	31,887.00	-	31,887.00	2,35,827.00	33,009.00	-	33,009.00
4)	Laboratory Deposit Fund	61,056.00	63,360.00	-	63,360.00	63,294.00	65,598.00	-	65,598.00
5)	Session Charges Fund	87,766.00	3,891.00	-	3,891.00	29,903.00	4,028.00	-	4,028.00

- 2.1.2.2. Albeit, Note No.2.2. in Schedule - 31 indicates that the Accrued Interest income from bank deposits are considered by using the effective interest method and as certified by the concerned bankers at the year-end, yet, no such information/certification as regards Interest accrued as on 31.03.2020 on the relevant Term Deposits including the

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Deposit of Rs.71,642/= of the Reserve Fund in Kuber Yojana Deposit Scheme (No.00020300096241), held with UCO Bank, India Exchange Place Branch could be placed for our verification. Accordingly, the corresponding income towards Interests accrued on these Deposits has not been considered in the Financial Statements under review. Had the same been considered, the Surplus for the year would have been increased by an identical margin.

- 2.1.3. Albeit, as narrated in Note Nos. 2.1.4. and 2.2.1. to the Financial Statements, Collections of Fees are being accounted for on Cash-basis, yet the required reconciliation of the same with the outstanding Fees from Students couldn't be placed for our verification.

## 2.2. Fixed Assets and Depreciation :

- 2.2.1. Albeit, Department-wise Stock and Fixed Assets Registers are being maintained by the concerned Departments of the College, yet, no centrally-maintained Fixed Assets Register with proper and comprehensive records showing full particulars including quantitative details and situation of its Fixed Assets is being maintained by the College.

- 2.2.2. Supportive evidence, if any, as regards carrying out of physical verification of Fixed Assets of the College during the year by its Management at reasonable intervals or otherwise, having regard to the size of the College and the nature of its assets, could not be placed for our verification.

- 2.2.3. All tangible & intangible assets are stated at their respective Written Down Values with no disclosures as regards their Original Cost of acquisitions and accumulated depreciations thereof. Albeit, Clause No. 2 of the "Notes on Accounts and Significant Accounting Policies as on 31.03.2017", as appearing in and forming part of the Audited Balance Sheet for FY 2016-17, speaks of a Fixed Asset in the form of Land on which no depreciation is being charged, yet, no such separate disclosure could be traced in the Financial Statements for that year. Neither any such Head of Account is appearing in the Current Year's Schedule of Fixed Assets ( Schedule - 18 ).

- 2.2.4. Present valuation of College's Land and Buildings has not been done and we are of the opinion that, necessary scrutiny may be initiated by the Management to identify the valuation of Land and suitably be disclosed in the Financial Statements.

- 2.2.5.1. As reported in last couple of years, several procurements that are capital in nature, made out of the Grants received from the University Grants Commission ( UGC ), are not being separately disclosed in the Schedule of Fixed Assets and might have been shown as clubbed with other assets of similar nature. Necessary modifications and the resultant disclosures have not been carried out during the year under audit.

- 2.2.5.2. We would like to reiterate our previous recommendation that, the original costs of the concerned assets may well be identified and suitably brought back in the books of accounts at their respective Written Down Values as on a suitable cut-off date and a Project Capital Assets Fund or the like may suitably be introduced and maintained for proper disclosure and presentation of the same.

- 2.2.5.3. Owing to non-capitalisation of several expenditures of capital in nature incurred out of the UGC Grant Funds that are detailed under "UGC Grant Fund" in Schedule - 13 of the Financial Statements for Financial Year 2016-17, depreciations are not being charged on the same. Had the necessary capitalisation been carried out and the depreciation been charged thereon, the Surplus for the year and the balance of the General Fund would have been reduced by an identical margin.

## 2.3. Government Grants :

- 2.3.1. Over the past several years, the individual incumbent-wise shares of net amount of Salaries & Allowances after deductions of respective shares of Provident Fund contributions, Profession Tax and Income Tax, are getting directly transferred and deposited to the corresponding individual Bank Accounts of the related staff. Accordingly, the College has the normal practice of not routing the quanta of receipts of Govt.'s Pay & Allowance Grants, which are revenue in nature and the matching disbursements thereof, through the Receipt and Payment Account; but are disclosed through the Income & Expenditure Account and the unutilised balance, if any, of such Grants are duly shown in the Balance Sheet. ( Refer Note No. 4.3.1. to the Financial Statements in Schedule - 31 )

- 2.3.2.1. As deliberated in Note Nos. 4.2.1. & 4.2.2. to the last year's Financial Statements ( Schedule - 28 ), Rs.79,139/= was refunded to the University Grants Commission ( UGC ) in that year towards Interest on UGC Grants of Rs.6,86,340/= received under Plan Block Capital Grant Head - 35 & Plan Block General Grant Head - 31 during FY 2013-14. Subsequently, it has been detected that, owing to inadvertence, the said refund has erroneously been made to the UGC's South Western Regional Office instead of its Eastern Regional Office at Kolkata and the same

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has been refunded to the College by the former Office during the year. In turn, the said sum has duly been refunded to the aforesaid latter Office during the year.

2.3.2.2. However, the details including the Balance Interest of Rs. 15,165.15 forming part of the Opening Balance of "UGC Grants - Unutilised" as on 01.04.2018, as depicted in Schedule - 14 of last year, together with the Interests of Rs.14,165/= received from Banks in that year, clearly indicate that, the total amount of available Interest was only Rs. 29,330.15. However, the requisite reconciliation and resultant identification, if any, of the source of the balance amount of Rs. 49,808.85, left out of the said Refund of Rs.79,139/=-, either at the point of making the aforesaid erroneous refund or at the point of sending the correct one during the year under audit, has not been made available to us.

#### 2.4. Employees Benefit Expenses :

2.4.1. The reasons behind non-provisioning of liabilities towards Gratuity and Leave Encashment on cessation of Service payable to the employees of , albeit have been elaborated in Note Nos. 2.8.2.1. and 2.8.2.2. of Schedule - '31', yet the same are not in line with the relevant stipulations as specified under applicable Accounting Standard 15 by the Institute of Chartered Accountants of India.

#### 3. Other Observations

##### 3.1. Cash in hand :

We have taken up the audit after the close of the Accounting Year; and thus, could not physically verify the Cash in Hand on 31.03.2020. However, we've relied on the physical counting of cash in hand by the Accountant as on that date in the presence of Bursar and Principal and found Rs. 4,870/= ( Rupees Four Thousand Eight Hundred Seventy ) only. In course of our visit, we have physically verified the Cash Balance of Rs. 3,147/= ( Rupees Three Thousand One Hundred and Forty Seven ) only as on 03.06.2022 and found them to be correct.

##### 3.2. Cash at Bank :

All the Bank Balances were verified by us and have noticed that, none of the Bank Accounts deserve any reconciliation with their corresponding Bank Statement / Pass Book balances.

##### 3.3. Fixed Deposits with Banks :

In terms of the narratives presented against Note No. 2.7. to the Financial Statements in Schedule - 31, the College has, during the year, invested Rs. 21 Lacs in Term Deposits from its accumulated investible surplus lying in its General Fund ( A/c. No. 067202100000670 held with United Commercial Bank, Par Radhanagar Branch ). The College also maintains Term Deposits aggregating to Rs.1,57,641.09 under a few earmarked Funds from the respective available investible Funds of those Funds, as detailed in Schedule - "19" forming part of the Financial Statements under review.

#### 4. Responsibilities of Management and those charged with governance for the Financial Statements

- 4.1. The College's Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the College in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards.
- 4.2. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the College and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of Accounting Policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- 4.3. In preparing these Financial Statements, the Management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.
- 4.4. The College's Management is also responsible for overseeing the College's financial reporting process.

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**5. Auditor's Responsibilities for the Audit of Financial Statement**

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate, especially in the prevailing pandemic circumstances. We are also responsible for expressing our opinion on whether the College has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of Accounting Policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that, a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in :

- i) planning the scope of our audit work and in evaluating the results of our work ; and
- ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a Statement that, we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**6. Emphasis of Matter**

We draw attention to the following matters in the Notes to the Financial Statements ( Schedule No. 31 ) :

- 6.1. Note No. 2.5. in the above Schedule states that, Depreciations on Fixed Assets other than Land are being charged under the "Written Down Value" method and the allied Table therein shows the respective rates of Depreciation. A careful scrutiny of those rates would reveal that these are not matching with the stipulated rates of any particular Act, like Income Tax Act, 1961 or Companies Act, 2013, but are actually a mix of both of them.

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- 6.2.1. Note No. 4.3.2.1. indicates that, payments of Rs. 45,000/- towards Salary for one of the Substitute Teachers have been made out of the College Fund and are depicted as "Recoverable Advance for Salary to Substitute Teachers" without routing it through the year's Income & Expenditure Account.
- 6.2.2. Similarly, as stated in Note No. 4.3.2.2., pending receipts of the corresponding Grants, payments of Rs. 53,100/- made towards Salaries for State-aided College Teachers ( SACTs ) out of the College Fund has been considered as Salary Advances to SACTs without routing the same through the Income & Expenditure Account.
- 6.3. Our opinion is not modified in respect of matters deliberated under the preceding sub-Clauses of Clause 6, above.

#### 7. Other Reporting Responsibilities

- 7.1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Financial Statements and have found them to be satisfactory ;
- 7.2. In our opinion, except for the effect of the matters stated in the Basis for Qualified Opinion paragraph above, proper books of account as required by law relating to the preparation of the aforesaid Financial Statements have been kept by the College so far as it appears from our examination of those books ;
- 7.3. On the basis of our examination of these books of account and according to the best of information and explanations given to us by the Management, the College is not carrying on any activity in the nature of commercial, industrial or business and accordingly, the Accounting Standards are not mandatory and have been followed to the extent practicable and/or relevant. In our opinion, the aforesaid Financial Statements comply with the Accounting Standards to the extent applicable and adopted by the College ;
- 7.4. The Financial Statements dealt with by this Report, read in conjunction with the Significant Accounting Policies, are in agreement with the relevant books of account maintained for the purpose of preparation of the Financial Statements ;
- 7.5. No property or funds of the College were applied for any objects / purpose other than its own objects / purpose ;

In conclusion, we convey our cordial thanks to the Principal, Management Board and all Teaching & Non-teaching Staff, particularly the Accountant of the College for their sincere help and active cooperation for smooth conduct and completion of the Audit especially under the prevailing pandemic situation.

Dated : Kolkata

For Pan & Associates  
Chartered Accountants  
[ Firm Regn. No. : 322655E ]

The 17th July, 2022



Shekhar Kumar Pan ( Proprietor )

Membership No. 053883  
UDIN : 22053883AOGHYC6187

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA, P.O. - KANPUR, DIST. - HOWRAH, WEST BENGAL - 711 410**

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

LIABILITIES	Sch.	Rs.	p.	Rs.	p.	ASSETS	Sch.	Rs.	p.	Rs.	p.
<b>Capital Account :</b>						<b>Fixed Assets :</b>	18			7,911,032.00	
General Fund ( Balance as per Last Account )		8,139,127.84				<b>Investments :</b>					
<b>Add :</b> Excess of Income over Expenditures, i.e., Surplus		<u>678,813.90</u>		8,817,941.74		- In Fixed Deposits with UCO Bank, Par Radhanagar Branch	19	2,257,641.09			
						- Interest accrued on above pertaining to Student Aid Fund		<u>675.00</u>		2,258,316.09	
<b>RESERVES &amp; SURPLUS :</b>						- Provident Fund Investments	20	32,663,092.71			
<b>Capital Reserve</b> - Infrastructure Grant under the Scheme of Rashtriya Uchchar Shiksha Abhiyan ( RUSA )	13			10,121,441.00		- Loans from Provident Fund Recoverable	21	<u>1,064,000.00</u>		33,727,092.71	
<b>Other Funds :</b>											
B.K. Dey Sports Fund	1	22,500.50				<b>Current Assets, Loans &amp; Advances :</b>					
Copier Fund	2	9,594.00				<b>A. Current Assets -</b>					
Development Fund	3	44,570.00				Cash and Bank Balances	22			3,114,358.05	
Electricity Fund	4	70,802.00				<b>B. Loans &amp; Advances -</b>					
Library Fund	5	235,827.00				- Security Deposit for Electricity ( WBSEB )		5,560.00			
Prof. M. Das Excursion Fund	6	135,939.00				- Tuition Fees Receivable ( Balance as per Last Account )		50,620.00			
Laboratory Deposit Fund	7	63,294.00				- Advances against Remunerations	23	135,250.00			
Student Aid Fund	8	135,972.49				- Advances for Expenses	24	201,980.00			
Provident Fund	9	33,727,092.71				- Advance for NSS ( Balance as per Last Account )		28,000.00			
Session Charge Fund	10	29,903.00				- Advance for UGC Building ( Balance as per Last Account )		25,000.00			
Reserve Fund	11	93,016.00				- Festival Advances	25	34,526.00			
MPLAD Fund	12	<u>1,750.26</u>		34,570,260.96		- Recoverable Advance for Salary to Substitute Teachers		90,000.00			
						- Salary Advances to State-aided College Teachers		53,100.00			
<b>Current Liabilities :</b>						- Group Ins. Premia Recoverable from Staff	26	1,000.00			
<b>A. Unutilised Grants-in-Aid -</b>						- Poor Fund ( Overdrawn Balance )	27	25,060.00			
- University Grants Commission ( UGC ) Grants	14	33,829.15				- <b>Prepaid Expenses -</b>					
- Pay & Allowances	15	130.00				- Xerox Machine Maintenance Charges		<u>3,000.00</u>		653,096.00	
- Virtual Class Grant ( DPI, Govt. of WB )		124.00									
- Infrastructure Grant under RUSA Schema	16	104,314.00				<b>Disbursements out of Infrastructure Grant under RUSA :</b>	28			6,697,679.00	
<b>B. Sundry Liabilities</b>	17	<u>713,533.00</u>		851,930.15						<u>54,361,573.85</u>	
				<u>54,361,573.85</u>							

Dated : KOLKATA

The 17th July, 2022

*Chandan K. Jana*  
Principal & Secretary,  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah.

Signed in terms of our report of even date.

\* For Pan & Associates

Chartered Accountants [ Firm Regn. No. : 322655E ]



*Shekhar Kumar Pan*  
Shekhar Kumar Pan [ Proprietor ]  
Membership No. 058883  
UDIN : 22053883AOGHYC6187

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O-KANPUR, DIST.- HOWRAH, WEST BENGAL - 711 410**

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

EXPENDITURE	Rs.	p.	Rs.	p.	INCOME	Rs.	p.	Rs.	p.
<b>Salaries &amp; Allowances to Staff -</b>					<b>Collection of Fees from Students :</b>				
- Teaching Staff	23,272,882.00				- College Fees including Registration Fees			4,091,335.51	
- Non-Teaching Staff ( NTS )	2,285,591.00								
- Part Time Allowances to NTS	244,200.00				<b>Receipts from Calcutta University ( CU ) :</b>				
- Part Time & Contractual Teachers	1,267,292.00				- C.U Zonal Centre Fees			47,034.00	
- Adhoc Bonus	48,000.00								
				27,117,965.00	<b>Grants-in-Aid :</b>				
Allowances to Guest Lecturers				309,850.00	- Pay & Allowances -				
Computer Running & Maintenance Expenses				48,967.00	- For the current period	25,558,473.00			
Electricity Charges				118,017.00	- For Adhoc Bonus	48,000.00			
Printing & Stationery				26,501.00		25,606,473.00			
Deposit of 50% Tuition Fees				316,487.00	- Part Time & Contractual Teachers	1,267,292.00			
<b>Repairs &amp; Maintenance Expenses :</b>								26,873,765.00	
- For Buildings	3,727.00				<b>Interests on Savings Deposits from Banks :</b>				
- For Teaching Aids & Others Equip.	40,050.00				- General Fund -				
- For Furniture & Fittings	20,828.00				- UCO Bank A/c. No. 000380	23,506.00			
- For Electrical Work	9,289.00				- UCO Bank A/c. No. 012624	789.00			
- For Xerox Machine	16,027.50				- PBGB A/c. No. 002124	1,285.00			
				89,921.50				25,580.00	
Generator Running Expenses				11,614.00	<b>Donations from the Staff :</b>				
Internet, Website & Cable Network Expenses				30,582.00	- Prof. Madhusudan Das ( Retired )			100,000.00	
Legal Fees & Expenses				15,050.00					
Admission Expenses				43,732.00	<b>Miscellaneous Income :</b>				
College Examination Expenses				60,895.00	- Sale of Admission & Other Forms	127,046.00			
Entertainment & Refreshment Expenses				48,057.00	- Sale of Old Newspapers, etc.	7,370.00			
<b>Calcutta University Fees :</b>					- Collections for Tree cutting	2,000.00			
- Examination Fees	580,935.00							136,416.00	
- Re-Examination Fees	11,825.00								
- Registration Fees	29,230.00								
- Sports Fees	19,400.00								
				641,390.00					
<b>Staff &amp; Student Welfare Expenses -</b>									
( As per Schedule - 29, attached )				176,624.00					
<b>Miscellaneous Other Expenses -</b>									
( As per Schedule - 30, attached )				112,332.11					
<b>Tours, Travelling &amp; Conveyance Expenses -</b>									
- Travelling Allowances	24,700.00								
- Conveyance Expenses	6,836.00								
				31,536.00					
Service Charges ( HRMS Work )				15,000.00					
<b>Expenditures from College Fund -</b>									
- For Ex-Gratia to Non-teaching Staff				10,000.00					
Audit Fees				12,664.00					
Depreciation on Fixed Assets				1,358,132.00					
Excess of Income over Expenditures, i.e., Surplus				678,813.90					
				<u>31,274,130.51</u>				<u>31,274,130.51</u>	

Dated : KOLKATA

The 17th July, 2022

*Chandan K. Jais*  
**Principal & Secretary,**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah.**

Signed in terms of our report of even date

For Pan & Associates

Chartered Accountants [ Firm Regn. No. : 222655E ]

*Shekhar Kumar Pan*  
Shekhar Kumar Pan [ Proprietor ]

Membership No. 053483

UDIN : 22053883AOGHYC6187



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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O. - KANPUR, DIST.- HOWRAH, WEST BENGAL - 711 410**

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

RECEIPTS	Rs.	p.	Rs.	p.	PAYMENTS	Rs.	p.	Rs.	p.
<b>Opening Balances :</b>									
<b>Cash &amp; Bank Balances - ( As per Schedule - 22, attached )</b>					<b>Salaries &amp; Allowances to Staff :</b>				
- Cash-in-hand	6,754.00				- Part Time Allowances to Non-Teaching Staff			244,200.00	
- Cash-at-Bank	<u>7,053,686.15</u>				Allowances to Guest Lecturers			309,850.00	
			2,060,440.15		Computer Running & Maintenance Expenses			48,967.00	
<b>Collection of Fees from Students :</b>					Electricity Charges			118,017.00	
- College Fees including Registration Fees			4,091,335.51		Printing & Stationery			26,501.00	
					Deposit of 50% Tuition Fees			<u>316,487.00</u>	
<b>Calcutta University ( CU ) Fees :</b>					<b>Repairs &amp; Maintenance Expenses :</b>				
- CU Zonal Centre Fees			47,034.00		- For Buildings	3,727.00			
					- For Teaching Aids & Others Equipmen	40,050.00			
<b>Interests on Savings Deposits from Banks :</b>					- For Furniture & Fittings	20,828.00			
- General Fund -					- For Electrical Work	9,289.00			
- UCO Bank A/c. No. 000380	23,506.00				- For Xerox Machine	<u>14,110.00</u>			
- UCO Bank A/c. No. 012624	789.00							88,004.00	
- PBGB A/c. No. 002124	1,285.00				Generator Running & Maintenance Expenses			11,614.00	
- B. K. Dey's Sports Fund ( UCO )	353.00				Internet, Website & Cable Network Expenses			30,582.00	
- Development Fund ( UCO )	463.00				Legal Expenses			15,050.00	
- Library Fund ( PBGB )	1,122.00				Admission Expenses			43,732.00	
- Laboratory Deposit Fund ( UCO )	2,238.00				College Examination Expenses			60,895.00	
- Student Aid Fund ( UCO )	2,746.00				Entertainment & Refreshment Expenses			<u>48,057.00</u>	
- Session Charge Fund ( PBGB )	137.00				<b>Calcutta University Fees :</b>				
- Electricity Fund ( PBGB )	2,404.00				- Examination Fees	580,935.00			
- UGC Grant Fund ( Canara Bank )	4,372.00				- Re-Examination Fees	11,825.00			
- UGC Grant Fund ( State Bank of India )	70.00				- Registration Fees	29,230.00			
- Copier Fund ( PBGB )	326.00				- Sports Fees	<u>19,400.00</u>			
- Prof. M. Das' Excursion Fund	4,282.00							641,390.00	
- MPLAD Fund					<b>Staff &amp; Student Welfare Expenses -</b>				
- SBI A/c. No. 709569	24.00				<b>( As per Schedule - 29, attached )</b>			176,624.00	
- SBI A/c. No. 36308461832	421.00				<b>Miscellaneous Other Expenses -</b>				
- RUSA Project Grant ( UCO )	<u>82,883.00</u>				<b>( As per Schedule - 30, attached )</b>			106,874.61	
			127,421.00		<b>Tours, Travelling &amp; Conveyance Expenses -</b>				
<b>Donations from the Staff -</b>					- Travelling Allowances	24,700.00			
- Prof. Madhusudan Das ( Retired )			100,000.00		- Conveyance Expenses	<u>6,836.00</u>			
								31,536.00	
<b>Miscellaneous Income -</b>					Service Charges ( HRMS Work )			15,000.00	
- Sale of Admission & Other Forms	127,046.00				<b>Expenditures from College Fund -</b>				
- Sale of Old Newspapers, etc.	7,370.00				- For Ex-Gratia to Non-teaching Staff	10,000.00			
- Collections for Tree cutting	<u>2,000.00</u>				- For Salary to Substitute Teachers				
			136,416.00		<b>( Recoverable from UGC )</b>	<u>45,000.00</u>			
TA / WA Grants for NCC Cadets			16,933.00					55,000.00	
<b>Temporary Advances from Staff -</b>					<b>Disbursements of Grants :</b>				
- From Mr. Panchanan Bhattacharya			11,400.00		- Rashtriya Uchchatar Siksha Abhiyan ( RUSA )				
					- For Additions to Fixed Assets				
<b>Refunds / Adjustments from the Staff -</b>					- Audio-visual Equipment	220,975.00			
- For Festival Advances	39,500.00				- Furniture & Fixtures	1,181,491.00			
- For Advances for Expenses	<u>207,600.00</u>				- Library Books	1,855,666.00			
			247,100.00		- Laboratory Equipment	<u>165,630.00</u>			
					<b>( As per Schedules - 16 and 18 )</b>	3,423,762.00			
					- For Laboratory Rnng. & Maint. Exps.	35,990.00			
					- For Library Exps.( Memb'rship Fees )	<u>5,900.00</u>			
								3,465,652.00	
<b>Carried Over :</b>			<u>11,838,079.66</u>		<b>Carried Over :</b>			<u>5,854,032.61</u>	

**Chandan K. Jana**  
**Principal & Secretary,**  
**Purash-Kanpur Haridas Nandi**  
**Maha Vidyalaya, Howrah.**





**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "1" : B. K. DEY SPORTS FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account - Represented by Deposits held with United Commercial Bank, Par Radhanagar Branch				
a) In Fixed Deposit ( Receipt No. 06720300506164 )	11,440.00			
b) In Savings Bank A/c. No. 001981	<u>9,867.50</u>			
			21,307.50	
<b>Add : a) Interests received from Bank ( UCO Bank A/c. No. 001981 )</b>				
i) On Fixed Deposit	748.00			
ii) On Savings Bank Deposits	<u>353.00</u>			
	1,101.00			
b) Adjustments during the year ( Prior period Interest on Fixed Deposit )	<u>92.00</u>			
			<u>1,193.00</u>	
Balance as on 31.03.2020 - Represented by Deposits held with United Commercial Bank, Par Radhanagar Branch				
a) In Fixed Deposit ( Receipt No. 06720300506164 )	11,532.00			
b) In Savings Bank A/c. No. 001981	<u>10,968.50</u>			
<b>TOTAL :</b>			<u>22,500.50</u>	

**SCHEDULE - "2" : COPIER FUND**

	Rs.	p.
Balance as per Last Account - Represented by Savings Bank Deposits held with Paschim Banga Gramin Bank, Kanpur Branch in A/c. No. 001505		9,268.00
<b>Add : Interest received on Savings Bank Deposits ( PBGB A/c. No. 001505 )</b>		<u>326.00</u>
Balance as on 31.03.2020 - Represented by Savings Deposits held in above A/c.	<b>TOTAL :</b>	<u>9,594.00</u>

**SCHEDULE - "3" : DEVELOPMENT FUND**

	Rs.	p.
Balance as per Last Account		44,107.00
<b>Add : Interest received on Savings Bank Deposits ( UCO Bank A/c. No. 001269 )</b>		<u>463.00</u>
Balance as on 31.03.2020 - Represented by Savings Deposits held in above A/c.	<b>TOTAL :</b>	<u>44,570.00</u>

**SCHEDULE - "4" : ELECTRICITY FUND**

	Rs.	p.
Balance as per Last Account		68,398.00
<b>Add : Interest received from Bank ( PBGB A/c. No. 001021 )</b>		<u>2,404.00</u>
	<b>TOTAL :</b>	<u>70,802.00</u>

**SCHEDULE - "5" : LIBRARY FUND**

	Rs.	p.
Balance as per Last Account		234,705.00
<b>Add : Interest received on Savings Bank Deposits ( PBGB A/c. No. 000384 )</b>		<u>1,122.00</u>
	<b>TOTAL :</b>	<u>235,827.00</u>

**SCHEDULE - "6" : PROF. M. DAS' EXCURSION FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account - Represented by Deposits held with :				
a) Paschim Banga Gramin Bank, Kanpur Branch				
In Savings Bank A/c. No. 001536	121,657.00			
b) State Bank of India, Howrah Branch ( Current A/c. No. 11030420905 )	<u>10,000.00</u>			
			131,657.00	
<b>Add : Interest received on Savings Bank Deposits ( PBGB A/c. No. 001536 )</b>			<u>4,282.00</u>	
Balance as on 31.03.2020 - Represented by Deposits held with :				
a) Paschim Banga Gramin Bank, Kanpur Branch ( Savings A/c. No. 001536 )	125,939.00			
b) State Bank of India, Howrah Branch ( Current A/c. No. 11030420905 )	<u>10,000.00</u>			
<b>TOTAL :</b>			<u>135,939.00</u>	

*Chandani K. Jana*  
**Principal & Secretary**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "7" : LABORATORY DEPOSIT FUND**

Balance as per Last Account		Rs.	p.
			61,056.00
Add : Interest received on Savings Bank Deposits ( UCO Bank A/c. No. 003286 )			2,238.00
			<u>63,294.00</u>
		<b>TOTAL :</b>	

**SCHEDULE - "8" : STUDENTS AID FUND**

Balance as per Last Account - Represented by Deposits held with United Commercial Bank, Par Radhanagar Branch

a) <u>In Fixed Deposits -</u>		Rs.	p.
i) Fixed Deposit Receipt No. 821883	13,493.63		
ii) Fixed Deposit Receipt No. 255746	14,720.60		
iii) Fixed Deposit Receipt No. 662664	4,908.40		
iv) Fixed Deposit Receipt No. 255738	<u>19,627.46</u>		
	52,750.09		
b) In Savings Bank A/c. No. 003285	<u>77,429.40</u>		
			130,179.49

Add : a) Interests received from Bank ( UCO Bank A/c. No. 003285 )

i) <u>On Fixed Deposit -</u>		Rs.	p.
1) Credited to above Savings Bank Account	2,029.00		
2) Interest accrued on Fixed Deposit Receipt No. 255738	675.00		
3) Interest reinvested in Fixed Deposit Receipt No. 662664	75.00		
ii) <u>On Savings Bank Deposits</u>	<u>2,746.00</u>		
			5,525.00

b) Adjustments during the year ( Prior period Interest on Fixed Deposit ) -

i) Fixed Deposit Receipt No. 821883	109.00		
ii) Fixed Deposit Receipt No. 255746	119.00		
iii) Fixed Deposit Receipt No. 662664	<u>40.00</u>		
			<u>268.00</u>

Balance as on 31.03.2020 - Represented by Deposits held with United Commercial Bank, Par Radhanagar Branch

a) <u>In Fixed Deposits -</u>		Rs.	p.
i) Fixed Deposit Receipt No. 821883	13,602.63		
ii) Fixed Deposit Receipt No. 255746	14,839.60		
iii) Fixed Deposit Receipt No. 662664	5,023.40		
iv) Fixed Deposit Receipt No. 255738	<u>19,627.46</u>		
	53,093.09		
b) In Savings Bank A/c. No. 003285	82,204.40		
c) Accrued Interest on Fixed Deposit Receipt No. 255738	<u>675.00</u>		
			<u>135,972.49</u>
		<b>TOTAL :</b>	

**SCHEDULE - "9" : PROVIDENT FUND**

Balance as per Last Account ( As per Annexure - 1 )		Rs.	p.
			30,155,853.71
Add : a) Employees' Share of Contributions	3,969,000.00		
b) Interests credited during the year on the accumulated balances	<u>2,267,173.00</u>		
			6,236,173.00
			36,392,026.71
			2,664,934.00
<u>Less : Non Refundable Final Withdrawals by the Staff Members</u>			<u>33,727,092.71</u>
		<b>TOTAL :</b>	

*Chandani Tripathi*  
Principal & Secretary  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "10" : SESSION CHARGES FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account	87,766.00			
Add : Interest received from Bank ( PBGB A/c. No. 000634 )		<u>137.00</u>		87,903.00
Less : Expenditures towards Students' Welfare during the year - For Festivals & Ceremonial Expenses				<u>58,000.00</u>
<b>TOTAL :</b>				<u><u>29,903.00</u></u>

**SCHEDULE - "11" : RESERVE FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account - Represented by Deposits held with UCO Bank -				
a) In Kuber Yojana Deposit Scheme ( No. 00020300096241 ) with India Exchange Place Branch	71,642.00			
b) Par Radhanagar Branch -				
i) Fixed Deposit A/c. No. 06720310086889 dt. 13.09.2018	10,000.00			
ii) Fixed Deposit A/c. No. 06720310086896 dt. 13.09.2018		<u>10,000.00</u>		91,642.00
Add : Interests received from Bank - On Fixed Deposit, Reinvested in				
a) Fixed Deposit A/c. No. 06720310086889	687.00			
b) Fixed Deposit A/c. No. 06720310086896		<u>687.00</u>		1,374.00
Balance as on 31.03.2020 - Represented by Deposits held with UCO Bank -				
a) In Kuber Yojana Deposit Scheme (No. 00020300096241 ) with India Exchange Place Branch	71,642.00			
b) Par Radhanagar Branch -				
i) Fixed Deposit A/c. No. 06720310086889 dt. 13.09.2019	10,687.00			
ii) Fixed Deposit A/c. No. 06720310086896 dt. 13.09.2019		<u>10,687.00</u>		93,016.00
<b>TOTAL :</b>				<u><u>93,016.00</u></u>

**SCHEDULE - "12" : MPLAD FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account				1,305.26
Add : Interest received from Banks -				
a) Interest on SBI A/c. No. 709569	24.00			
b) Interest on SBI A/c. No. 36308461832		<u>421.00</u>		445.00
<b>TOTAL :</b>				<u><u>1,750.26</u></u>

**SCHEDULE - "13" : CAPITAL RESERVES FOR RASHTRIYA UCCHATARA SIKSHA ABHIYAN ( RUSA ) GRANT**

	Rs.	p.	Rs.	p.	Rs.	p.
Balances as per Last Account						
Add : a) Grants received in last year, erroneously not separately disclosed			10,000,000.00			
b) Interests from Bank -						
- Received in last year	142,872.00					
- Received during the year		<u>82,883.00</u>				
			225,755.00			10,225,755.00
Less : Amounts remaining unutilised till the end of the year ( As per Schedule - 16 )						104,314.00
Balance as on 31.03.2020						<u><u>10,121,441.00</u></u>

*Chandan J. Jana*  
Principal & Secretary  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "14" : UGC GRANTS - UNUTILISED**

	Rs.	p.	Rs.	p.	Rs.	p.
<b>Balances as per Last Account</b>						
a) UGC - XI th Plan - M.R.P in Humanities & Social Science			846.00			
b) UGC - Grant for Salary to Substitution Teachers			<u>28,541.15</u>		29,387.15	
<b>Add :</b>						
a) Grants received during the year						
b) Interests received from Banks -						
i) Interest on Canara Bank A/c. No. 9659	4,372.00					
ii) Interest on SBI A/c. No. 433573		<u>70.00</u>				
			4,442.00			
c) Refund by UGC of Interest on UGC Grants received under Plan Block <u>Capital Grant Head - 35 and Plan Block General Grant Head - 31 -</u> - For the period from 28.03.2014 to 31.03.2017					<u>79,139.00</u>	
						<u>83,581.00</u>
						112,968.15
<b>Less : Amounts utilised during the year</b>						
For Refunding Interest on UGC Grants received						<u>79,139.00</u>
						<u>33,829.15</u>
<b>Balance as on 31.03.2020 - Represented by the following :</b>			<b>TOTAL :</b>			
a) UGC - XI th Plan - M.R.P in Humanities & Social Science					846.00	
b) UGC - Grant for Salary to Substitution Teachers					28,541.15	
c) Accumulated Interest					<u>4,442.00</u>	
			<b>TOTAL :</b>			<u>33,829.15</u>

**SCHEDULE - "15" : GRANT-IN-AIDS ( PAY & ALLOWANCES ) - UNUTILISED**

	Rs.	p.	Rs.	p.
<b>Balance as per Last Account</b>				
				130.00
<b>Add : Grant-in-Aids Received during the year :</b>				
a) Grants for Pay & Allowances -				
I) Grants for Salaries for Teaching & Non-Teaching Staff for the current period	25,558,473.00			
II) Grants for Adhoc Bonus		<u>48,000.00</u>		
			25,606,473.00	
b) Grants for Part Time & Contractual Teachers			<u>1,267,292.00</u>	
				<u>26,873,765.00</u>
				26,873,895.00
<b>Less : Grant-in-Aids Disbursed during the year :</b>				
a) For Pay & Allowances to Teaching & Non-Teaching Staff -				
- Teaching Staff	23,272,882.00			
- Non-Teaching Staff		2,285,591.00		
- For Adhoc Bonus		<u>48,000.00</u>		
			25,606,473.00	
c) For Part Time & Contractual Teachers			<u>1,267,292.00</u>	
				<u>26,873,765.00</u>
			<b>TOTAL :</b>	<u>130.00</u>

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "16" : RASHTRIYA UCCHATARA SIKSHA ABHIYAN ( RUSA ) GRANTS - UNUTILISED**

	Rs.	p.	Rs.	p.
<b>Balances as per Last Account</b> - Represented by Deposit held with United Commercial Bank, Par Radhanagar Branch ( A/c. No. 06720110097854 )			3,487,083.00	
<b>Add :</b> a ) Grants received during the year		-		
b ) <u>Interests received from Banks</u> - On Savings Deposits with above Bank	82,883.00		82,883.00	
			<u>3,569,966.00</u>	
<b>Less :</b> <u>Amounts utilised during the year</u>				
- For Additions to Fixed Assets during the year	3,423,762.00			
- For Laboratory Running & Maintenance Expenses	35,990.00			
- For Library Expenses ( Membership Fees )	5,900.00			
			<u>3,465,652.00</u>	
			<u>104,314.00</u>	
<b>Balance as on 31.03.2020</b> - Represented by Deposit held with United Commercial Bank, Par Radhanagar Branch ( A/c. No. 06720110097854 )			<u>104,314.00</u>	
	<b>TOTAL :</b>			

**SCHEDULE - "17" : SUNDRY LIABILITIES**

	Rs.	p.	Rs.	p.	Rs.	p.
<b>Balances as per Last Account</b>						
a ) Audit Fees ( For FY 2017-18 & FY 2018-19 )	25,328.00					
b ) Post Matric Scholarship	1,800.00					
c ) TA / WA Bills for NCC Cadets	197,355.00					
d ) Students' Health Home	43,425.00					
e ) <u>Refundable Deposits under RUSA Project</u> -						
- Earnest Money Deposits	78,148.00					
- Security Deposits	352,900.00					
			698,956.00			
<b>Add :</b> <u>Fresh provisions made / Additions during the year</u> -						
a ) Provisions for Audit Fees ( For FY 2019-2020 )	12,664.00					
b ) <u>Refundable Deposits under RUSA Project</u> -						
- Earnest Money Deposits	127,380.00					
c ) TA / WA Bills for NCC Cadets	16,933.00					
			156,977.00			
					855,933.00	
<b>Less :</b> <u>Discharged during the year</u> - Refunds of Security Deposits under RUSA Project					142,400.00	
					<u>713,533.00</u>	
	<b>TOTAL :</b>					

**SCHEDULE - "19" : INVESTMENTS**

	Balance as per Last Account	Additions during the year	Encashed during the year	Balance as on 31.03.2020
	Rs.	p.	Rs.	p.
<b>In Fixed Deposits with United Commercial Bank, Par Radhanagar Branch :</b>				
A. Under General Fund			2,100,000.00	2,100,000.00
B. <u>Under various other Funds</u> -				
- Reserve Fund	91,642.00	1,374.00	-	93,016.00
- B. K. Dey Sports Fund	11,440.00	92.00	-	11,532.00
- Students' Aid Fund	52,750.09	343.00	-	53,093.09
<b>TOTAL :</b>	<u>155,832.09</u>	<u>2,101,809.00</u>	<u>-</u>	<u>2,257,641.09</u>

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "18" : FIXED ASSETS**

Sl. No.	Description of Assets	Balance as on 01.04.2019	Additions during the year			Sale / Adjustment during the year	TOTAL	Rate (%)	Depreciation for the year	Balance as on 31.03.2020
			General Fund	RUSA	TOTAL					
<b>A) Tangible Assets</b>										
1)	Building	2,215,221.00	-	-	-	-	2,215,221.00	6%	132,913.00	2,082,308.00
2)	Computers & Accessories	72,073.00	-	-	-	-	72,073.00	40%	28,829.00	43,244.00
3)	Audio-visual Equipment									
	Closed-circuit Television	16,891.00	-	220,975.00	220,975.00	-	237,866.00	20%	47,573.00	190,293.00
4)	Electrical Installations & Fittings	118,718.00	40,506.00	-	40,506.00	-	159,224.00	20%	31,845.00	127,379.00
5)	Furniture & Fixtures	257,722.00	7,688.00	1,181,491.00	1,189,179.00	-	1,446,901.00	18%	261,889.00	1,185,012.00
6)	Safety Measure Equipment									
	Water Filter-cum-Purifier	12,996.00	16,740.00	-	16,740.00	-	29,736.00	20%	4,273.00	25,463.00
7)	Library Books	130,093.00	50,000.00	1,855,666.00	1,905,666.00	-	2,035,759.00	20%	397,239.00	1,638,520.00
8)	Tube Well	683.00	-	-	-	-	683.00	20%	137.00	546.00
9)	Laboratory Equipment	2,028,116.00	-	165,630.00	165,630.00	-	2,193,746.00	14%	305,150.00	1,888,596.00
10)	Gymnasium & Drinking Water	567,030.00	-	-	-	-	567,030.00	10%	56,703.00	510,327.00
11)	Office Equipment									
	a) Xerox Machine	4,534.00	-	-	-	-	4,534.00	40%	1,814.00	2,720.00
	b) Water Cooler	14,741.00	-	-	-	-	14,741.00	20%	2,948.00	11,793.00
12)	Generator	84,205.00	-	-	-	-	84,205.00	20%	16,841.00	67,364.00
	<b>TOTAL :</b>	<b>5,523,023.00</b>	<b>114,934.00</b>	<b>3,423,762.00</b>	<b>3,538,696.00</b>	<b>-</b>	<b>9,061,719.00</b>		<b>1,288,154.00</b>	<b>7,773,565.00</b>
<b>B) Intangible Assets</b>										
1)	Computer Software	164,945.00	10,000.00	-	10,000.00	-	174,945.00	40%	69,978.00	104,967.00
	<b>TOTAL :</b>	<b>164,945.00</b>	<b>10,000.00</b>	<b>-</b>	<b>10,000.00</b>	<b>-</b>	<b>174,945.00</b>		<b>69,978.00</b>	<b>104,967.00</b>
<b>C) Capital Work-In-progress</b>										
1)	Extension of Building (U/Construction)	32,500.00	-	-	-	-	32,500.00	NA	-	32,500.00
	<b>TOTAL :</b>	<b>32,500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,500.00</b>		<b>-</b>	<b>32,500.00</b>
	<b>GRAND TOTAL :</b>	<b>5,720,468.00</b>	<b>124,934.00</b>	<b>3,423,762.00</b>	<b>3,548,696.00</b>	<b>-</b>	<b>9,269,164.00</b>		<b>1,358,132.00</b>	<b>7,911,032.00</b>

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "20" : PROVIDENT FUND INVESTMENTS ( As per Annexure - 1 )**

	Rs.	p.	Rs.	p.
Balance as per Last Account			29,619,853.71	
<b>Add : Deposits with the Treasury during the year -</b>				
a ) Employees' Share of Contributions	3,969,000.00			
b ) Interests credited on the accumulated balances	2,267,173.00			
c ) Recoveries of Outstanding Loans	332,000.00		6,568,173.00	
			<u>36,188,026.71</u>	
<b>Less : Withdrawals from the Treasury during the year -</b>				
a ) Non Refundable Final Withdrawals	2,664,934.00			
b ) Fresh Loans given to Staff	860,000.00		3,524,934.00	
			<u>32,663,092.71</u>	
<b>TOTAL :</b>			<u><u>32,663,092.71</u></u>	

**SCHEDULE - "21" : LOANS FROM PROVIDENT FUND RECOVERABLE ( As per Annexure - 1 )**

	Rs.	p.	Rs.	p.
Balance as per Last Account	536,000.00			
<b>Add : Fresh Loans given during the year</b>	860,000.00		1,396,000.00	
			<u>332,000.00</u>	
<b>Less : Recoveries of Loans made during the year</b>			<u>1,064,000.00</u>	
<b>TOTAL :</b>			<u><u>1,064,000.00</u></u>	

**SCHEDULE - "22" : CASH & BANK BALANCES**

	Balances as on 31.03.2019				Balances as on 31.03.2020			
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
Cash-in-hand			6,754.00				4,870.00	
<b>Cash-at-Bank</b>								
a ) <b>Held with State Bank of India ( SBI ) -</b>								
- Current A/c. No. 11030420905	147,211.67				71,515.67			
- UGC Grant Fund A/c. No. 433573	2,044.55				2,126.35			
- MPLAD Fund A/c. No. 709569	701.31				725.31			
- MPLAD Fund A/c. No.36308461832	12,135.00				12,556.00			
			162,092.53				86,923.33	
b ) <b>Held with Canara Bank -</b>								
- UGC Grant Fund A/c. No. 9659			122,346.00				126,718.00	
c ) <b>Held with United Commercial Bank ( UCO ) -</b>								
- General Fund - A/c. No. 06720100000380	432,417.10				1,349,378.20			
- General Fund - A/c. No. 012624	22,336.00				23,125.00			
- General Fund - A/c. No. 067202100000670	2,392,115.62				965,600.62			
- Development Fund - A/c. No. 001269	13,107.00				13,570.00			
- Student Aid Fund - A/c. No. 003285	77,429.40				82,204.40			
- Laboratory Deposit Fund - A/c. No. 003286	63,360.00				65,598.00			
- B.K. Dey Sports Fund - A/c. No. 001981	9,867.50				10,968.50			
- RUSA Project - A/c. No. 06720110097854	3,487,083.00				104,314.00			
			6,497,715.62				2,614,758.72	
d ) <b>Held with Paschim Banga Gramin Bank ( PBGB ) -</b>								
- Library Fund A/c. No. 000384	31,887.00				33,009.00			
- Session Charges Fund A/c. No. 000634	3,891.00				4,028.00			
- Electricity Fund A/c. No. 001021	68,323.00				70,727.00			
- Copier Fund A/c. No. 001505	9,268.00				9,594.00			
- Prof. M. Das Excursion Fund A/c. No. 001536	121,657.00				125,939.00			
- General Fund A/c. No. 002124	36,506.00				37,791.00			
			271,532.00				281,088.00	
			<u>7,060,440.15</u>				<u>3,114,358.05</u>	

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "23" : ADVANCES AGAINST REMUNERATIONS**

	Rs.	p.
Balance as per Last Account	13,000.00	
<b>Add</b> : Fresh Advances given during the Year	122,250.00	
	<u>135,250.00</u>	
<b>Less</b> : Amount Realised during the Year		-
<b>TOTAL :</b>	<u>135,250.00</u>	

**SCHEDULE - "24" : ADVANCES FOR EXPENSES**

	Rs.	p.
Balance as per Last Account	59,000.00	
<b>Add</b> : Fresh Advances given during the Year	350,580.00	
	<u>409,580.00</u>	
<b>Less</b> : Amount realised / adjusted / refunded during the year		<u>207,600.00</u>
<b>TOTAL :</b>	<u>201,980.00</u>	

**SCHEDULE - "25" : FESTIVAL ADVANCES**

	Rs.	p.
Balance as per Last Account	44,026.00	
<b>Add</b> : Fresh Advances given during the Year	30,000.00	
	<u>74,026.00</u>	
<b>Less</b> : Amount realised / adjusted / refunded during the year		<u>39,500.00</u>
<b>TOTAL :</b>	<u>34,526.00</u>	

**SCHEDULE - "26" : GROUP INSURANCE PREMIA RECOVERABLE FROM STAFF**

	Rs.	p.
Balance as per Last Account	988.00	
<b>Add</b> : Fresh Deposits of Group Insurance Premia collected from and on behalf of the Staff given during the year	36,390.00	
	<u>37,378.00</u>	
<b>Less</b> : Amount collected from the Staff		<u>36,378.00</u>
<b>TOTAL :</b>	<u>1,000.00</u>	

**SCHEDULE - "27" : POOR FUND**

	Rs.	p.
Balance as per Last Account	(20,890.00)	
<b>Add</b> : Receipts / Transfer during the Year		-
	<u>(20,890.00)</u>	
<b>Less</b> : Payment to the Students		<u>4,170.00</u>
<b>TOTAL :</b>	<u>(25,060.00)</u>	

**SCHEDULE - "28" : DISBURSEMENTS OUT OF INFRASTRUCTURE GRANT UNDER RUSA**

	Rs.	p.	Rs.	p.	Rs.	p.
<u>Amounts utilised out of said Grant under RUSA Scheme -</u>						
<b>A. Disbursements made in last year</b>						
Payments of Advance to Howrah Zilla Parishad					6,655,789.00	
<b>B. Fresh disbursements made during the Year -</b>						
a ) For Additions to Fixed Assets	3,423,762.00					
( Shown separately In Schedule - 18, attached )						
b ) For Laboratory Running & Maintenance Expenses	35,990.00					
c ) For Library Expenses ( Membership Fees )	5,900.00					
			<u>41,890.00</u>			
<b>TOTAL :</b>					<u>6,697,679.00</u>	

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE - "29" : STAFF & STUDENT WELFARE EXPENSES**

	Receipts & Payments Account				Income & Expenditures Account			
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
- Festivals & Ceremonial Expenses	54,986.00				54,986.00			
- Games & Sports	41,081.00				41,081.00			
- Field-work in Geography	10,321.00				10,321.00			
- Expenses for Diaries, Identity Cards, etc.	13,762.00				13,762.00			
- Safety Measure Expenses	10,374.00				10,374.00			
- Medical Expenses	600.00				600.00			
- Excursions & Tour Expenses	45,500.00				45,500.00			
<b>TOTAL :</b>				<b>176,624.00</b>				<b>176,624.00</b>

**SCHEDULE - "30" : MISCELLANEOUS OTHER EXPENSES**

	Receipts & Payments Account				Income & Expenditures Account			
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
Display, Inscription & Notification Charges	6,708.00				6,708.00			
Meeting & Seminar Expenses	9,613.00				9,613.00			
Bank Charges & Commissions	4,857.61				4,857.61			
Carriage & Freight	500.00				500.00			
Library Expenses	13,620.00				13,620.00			
Certification Fees	1,180.00				1,180.00			
Charge Allowances	4,800.00				4,800.00			
Contingency Expenses	24,780.00				24,780.00			
Professional Fees	9,800.00				9,800.00			
Laboratory Running & Maintenance Expenses	12,913.00				12,913.00			
Labour Charges	9,294.00				9,294.00			
Newspapers, Books & Periodicals	5,682.00				5,682.00			
Postage & Revenue Stamps	130.00				130.00			
Telephone Charges	2,997.00				2,997.00			
Software Running & Maintenance Expenses	-				5,457.50			
<b>TOTAL :</b>				<b>106,874.61</b>				<b>112,332.11</b>

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULE - "31" : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ON  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**1. Organisation Status :**

Established in 1966, PURASH-KANPUR HARIDAS NANDI MAHAVIDYALAYA is one of the oldest rural general Degree Colleges in the district of Howrah, West Bengal, affiliated to the University of Calcutta. Long cherished dream of Late Haridas Nandi son Dr. Jitendra Nath Nandi with the whole hearted participation, help and cooperation of some dedicated souls and fine minds of the locality to offer college education to the youths of the locality for developing the local community and building the nation by transforming human population into enlightened human resources. With the emerging skills, technologies and new horizons of professional avenues, this institution is ever ready expanding the number of courses and programmes to enable its students to cope-up with the challenge of the time.

**2. Significant Accounting Policies :**

This note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of PURASH-KANPUR HARIDAS NANDI MAHAVIDYALAYA ( hereinafter referred to as "the College" ).

**2.1. Basis of Preparation of Financial Statements -**

1.1. The Financial Statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ( Indian GAAP ) including the prescribed Accounting Standards, Guidance Notes and other pronouncements of the Institute of Chartered Accountants of India ( ICAI ) ;

1.2. Accounting Standards issued by ICAI apply in respect of any enterprise ( whether organised in corporate, co-operative or other forms ) engaged in commercial, industrial or business activities, irrespective of whether it is profit oriented or it is established for charitable or religious purposes. Accounting Standards will not, however, apply to enterprises only carrying on the activities, which are not of commercial, industrial or business nature. In other words, exclusion of an enterprise from the applicability of the Accounting Standards would be permissible only if no part of the activity of such enterprise is commercial, industrial or business in nature ;

1.3. The College is not carrying on any activity in the nature of commercial, industrial or business in the sense that, Funds sanctioned and released by the Department of Higher Education, Govt. of West Bengal towards financial assistance to the College in line with other Govt. aided Colleges and Institutions are specifically earmarked for which those are granted, thereby rendering the College to provide only an intermediary service, which is basically non-commercial in nature, and virtually doesn't generate any revenue to the College to that effect. Accordingly, the Accounting Standards have not been considered as mandatory and have been followed to the extent practicable and / or relevant ;

1.4. The Financial Statements have been prepared and presented in accordance with the historical cost convention under Cash-basis of accounting except stated otherwise and as a going concern. The accounting policies adopted in the preparation of the Financial Statements are consistently being followed by the College and except for the change, if any, in the Accounting Policies that are stated in the form of a Note to the Financial Statements, are consistent with those applied in the previous year ;

1.5. The Financial Statements are presented in Indian Rupees.

**2.2. Revenue recognition -**

2.1. Tuition and other Fees relating to current academic session are recognised on receipt.

2.2. Interest income from bank deposits is accrued using the effective interest method and as certified by the concerned bankers at the year-end in the relevant cases.

**2.3. Use of Estimates -**

The preparation of the Financial Statements in conformity with the Indian GAAP requires the Management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities, including contingent liabilities, if any, on the date of the Financial Statements and the reported amounts of revenue and expenses during the reporting period. Based on the Management's best knowledge of current events and actions, the Management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to uncertainty about these assumptions and estimates and the difference between actual results and estimates are recognized in the period in which the results are known / materialize.

**4. Fixed Assets -**

1. All Tangible Assets are stated at their respective Written Down Values. However, due to non-availability of relevant records, the corresponding original costs of acquisitions and accumulated depreciation thereon could not be updated and hence, are not disclosed.

2. Addition to Tangible Assets are stated at cost of acquisitions, which includes direct expenditures incurred for acquisition or construction and/or installation of the assets and the share of indirect expenses comprised of attributable other costs including financial cost. Direct costs are capitalised until Fixed Assets are ready for use ;

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Subsequent expenditure related to an item of Fixed Assets is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repairs and maintenance expenditures and cost of replacing parts, are charged to the Income & Expenditure Account for the period during which such expenses are incurred.

**5. Depreciation -**

Generally, Depreciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates tabulated below :

Sl. No.	Particulars of Assets	Rate of Depreciation (%)
1 )	Building	6
2 )	Computer & Accessories	40
3 )	Computer Software	40
4 )	Xerox Machine	40
5 )	Electrical Installations	20
6 )	Water Cooler	20
7 )	Audio-visual Equipment	20
8 )	Safety Measure Equipment	20
9 )	Furniture & Fixtures	18.1
10 )	Library Books	20
11 )	Generator	20
12 )	Tube Well	20
13 )	Laboratory Equipment	13.91
14 )	Gymnasium & Drinking Water	10

**6. Designated Funds -**

These represent unrestricted Funds which have been set aside by the Management by suitable and judicious allocation of available of Funds that are either considered to be not immediately required for expenditure or have been received towards some specific purposes.

**7. Investments of Designated Funds -**

The available investible Funds are invested in Term Deposits with banks, leaving the balances in the corresponding Savings Bank Accounts till further investments are made. Earnings on these investments are accounted for on cash basis and are added to the respective Funds and not treated as income of the College.

Investments are in the nature of Long-term Investments and are carried at their costs.

**8. Employee Benefits -**

1. Short Term Employee Benefit is recognized as expense in the Income & Expenditure Account of the year in which related service is rendered.

2. Post employment and other Long Term Employee Benefits are being treated in the following manner :

1. Gratuity - In view of the fact that, Gratuities and Pensions are being paid to the eligible retiring employees directly by the Government of West Bengal, provisions towards liabilities for the same are not being made in the accounts.

2. Leave Encashment on cessation of Service - The quanta of dues towards Leave Encashment, payable to the eligible staff members are being settled through the Department of Higher Education, Govt. of West Bengal on cessation of respective services. Further, expenditure towards Leave Encashment Salary is allowable only on actual payment basis under the Income Tax Act, 1961. Accordingly, the College Authority considers that, acknowledging the liability for terminal salary for Leave Encashment and creating a suitable resultant provision for the same, would be redundant. Thus, no liability towards the same is being provided for in the accounts.

3. All the employees ( both academic and non-academic ) of the College have been privileged with the General Provident Fund facilities and hence, no provision towards Provident Fund dues has been made in the current year.

**9. Provisions, Contingent Liabilities and Contingent Assets -**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that, there will be an outflow of resources to settle a reliably estimable obligation. Contingent liabilities are not recognised but are disclosed by way of Notes. Contingent assets are neither recognized nor disclosed in the Financial Statements. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date.

**10. Grants-in-Aid :**

1. Grants of the nature of contributions towards capital expenditures are being credited to the Capital Reserve or respective Funds / Project, as the cases may be.

2. Grants for meeting revenue expenditures are treated as income of the year for which they are realized, except that they will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year and there is reasonable certainty of collection and realization.

*Chandan K. Jena*  
Principal & Secretary

Kampur Harideo Nandi



**Notes to the Accounts :**

During the second phase of Rashtriya Uchchar Shiksha Abhiyan ( RUSA ), the Scheme on Colleges with Potential for Excellence, administered by UGC has now been subsumed under RUSA 2.0, as Enhancing Quality and Excellence in select Autonomous Colleges.

One of the salient objectives of RUSA envisages identification and filling up critical infrastructure gaps in higher education by augmenting and supporting the efforts of the State Governments. Component 9 thereof, which pertains to Infrastructure Grants to Universities and Colleges, addresses this objective, where funds are sanctioned for upgrading the existing infrastructure by way of new construction, renovation or purchase of equipment.

Apropos to above, the College, on the basis of its Institutional Development Plan prepared for all components with financial proposals on parameters that capture its need-based requirements and as duly approved and integrated with the State's Higher Education Plan, has received a Grant of Rs. 1 Crore through the State Government in the last Financial Year.

The details of the related disbursements out of said Grant under RUSA Scheme are disclosed under suitable captions in Schedule - "28" to the Financial Statements. Simultaneously, the particulars of additions in various forms of Fixed Assets, procured out of said Grant have been tabulated in the relevant Column of Schedule - "18" to the Financial Statements against the concerned items of Fixed Assets.

The requisite Utilization Certificate in respect of the Advances given in last year to the Howrah Zilla Parishad in accordance with the Detailed Project Reports prepared for the procurements of permanent and semi-permanent Assets has not been received till the end of the current reporting period, but is obtained in the ensuing Financial Year.

Simultaneously, unutilised portions of the said RUSA Grants have been detailed and placed in the form of Schedule - "16" to the Financial Statements.

As stated in earlier years, Rs. 846/=, being a portion of the unspent balance of University Grants Commission ( UGC ) Grants represents Grants under UGC - XI th Plan for M.R.P in Humanities & Social Science. The rest of the Closing Balance of the unutilised portion of said Grants as on 31.03.2019, amounting to Rs. 28,541.15 that basically represents the corresponding Opening Balance as on 01.04.2019 ( Refer Schedule - 14 ), stands for the balance of Grants received towards Salary to Substitution Teachers. The balance Rs. 4,442/= of the Closing Balance of the unutilised UGC Grants as on 31.03.2020 represents Interests received during the year from Banks holding the related Savings Deposits.

As stated in the preceding paragraph, the total amount of Interests received from Banks during the year is Rs.4,442/= only. However, subsequent detection of erroneous Refund of Rs. 79,139/= made in last year to South Western Regional Office of UGC instead of its Eastern Regional Office at Kolkata towards Interest on UGC Grants of Rs.6,86,340/= received under Plan Block Capital Grant Head - 35 and Plan Block General Grant Head - 31, calculated @ 4% from 28.03.2014 ( Date of receipt of the said Grant ) to 31.03.2017 ( Date of Utilisation ) i.e., 3 years ( approx. ) after adjustment of College Contributions amounting to Rs. 3,222/=, has been refunded by said South Western Regional Office of UGC during the year. Accordingly, the said sum has also been duly refunded to the concerned authority during the year and depicted in the said Schedule.

As per the extant norms, the individual employee-wise shares of net amount of Salaries & Allowances after deductions of respective shares of Provident Fund contributions, Profession Tax and Income Tax, are getting directly transferred and deposited to the corresponding individual Bank Accounts of the related staff. Thus, owing to the virtual absence of any scopes, either for receipts of the Govt.'s Pay & Allowance Grants or carrying out necessary deductions towards the above-stated heads or making disbursements thereof, the College has developed the normal practice of not depicting the related transactions through the Receipt and Payment Account, but is disclosing the same through the Income & Expenditure Account. Needless to mention that, the practice does not leave any unspent balance of these Grants.

As narrated in last year, the payments of Rs. 45,000/= towards Salary for one of the Substitute Teachers were made out of the College Fund in last year. An identical sum has been disbursed in favour of the same payee during the current reporting period and the cumulative figure is depicted as "Recoverable Advance for Salary to Substitute Teachers" without routing it through the year's Income & Expenditure Account.

Likewise, pending receipts of the corresponding Grants, the amount totaling Rs. 53,100/= paid towards Salaries for State-aided College Teachers ( SACTs ) out of the College Fund has been considered as Salary Advances to SACTs. Accordingly, instead of routing through the aforesaid Account, the same has been shown per se in the Balance Sheet.

Registration Fees collected from the students are clubbed with the quanta of College Fees and shown under the Head "Collection of Fees from Students" in the Receipt and Payment Account as well as in the Income & Expenditure Account.

Schedules "1" to "31" and Annexure "1" to Schedule Nos. "9" and "20" form an integral part of the Financial Statements.

Dated : Kolkata

the 17th July, 2022

*Chandan K. Jana*  
**Principal & Secretary**  
**Purush-Kanpur Haridas Nandi**  
**Mahevidyalaya, Howrah**



For Pan & Associates

Chartered Accountants [ Firm Regn. No. : 322655E ]

*Shekhar Kumar Pan*  
**Shekhar Kumar Pan [ Proprietor ]**  
Membership No. 053883  
UDIN : 22053883AOGHYC6187

ANNEXURE - "1" : PROVIDENT FUND ACCOUNT FOR TEACHING STAFF

Sl. No.	Name	Gross Opening Balance	Opening Balance of Loan Outstanding	Net Opening Balance	Employees' Contribution	Interests for FY 2018-19	Adj'stmnt during the year	Loans Recoveries	Total	Loan Advance	Non Refundable Final Withdrawals	Net Closing Balance	Closing Balance of Loan	Gross Closing Balance
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A) TEACHING STAFF :</b>														
1)	D. K. Mukherjee	222.00	-	222.00	-	17.00	-	-	239.00	-	-	239.00	-	239.00
2)	N. C. Maiti	548.00	-	548.00	-	43.00	-	-	591.00	-	-	591.00	-	591.00
3)	B. C. Saha	47.00	-	47.00	-	4.00	-	-	51.00	-	-	51.00	-	51.00
4)	M. Das	63.00	-	63.00	-	5.00	-	-	68.00	-	-	68.00	-	68.00
5)	R. Masat	820.00	-	820.00	-	64.00	-	-	884.00	-	-	884.00	-	884.00
6)	N. K. Hazra	4,275.00	-	4,275.00	-	334.00	-	-	4,609.00	-	-	4,609.00	-	4,609.00
7)	S. N. Sehga	283.00	-	283.00	-	22.00	-	-	305.00	-	-	305.00	-	305.00
8)	D. Banerjee	133.00	-	133.00	-	10.00	-	-	143.00	-	-	143.00	-	143.00
9)	S. C. Sana	8,754.00	-	8,754.00	-	683.00	-	-	9,437.00	-	-	9,437.00	-	9,437.00
10)	G. S. Banerjee	20,483.00	-	20,483.00	-	1,990.00	-	-	22,473.00	-	-	22,473.00	-	22,473.00
11)	K. C. Bhoumik	3,102,386.00	-	3,102,386.00	336,000.00	228,387.00	-	-	3,666,773.00	-	-	3,666,773.00	-	3,666,773.00
12)	M. Kundu	774.00	-	774.00	-	60.00	-	-	834.00	-	-	834.00	-	834.00
13)	K. L. Mazumdar	360.00	-	360.00	-	28.00	-	-	388.00	-	-	388.00	-	388.00
14)	S. N. Chakrabarty	(956.00)	-	(956.00)	-	2,386.00	-	-	1,430.00	-	-	1,430.00	-	1,430.00
15)	D. Koner	6,153.00	-	6,153.00	-	840.00	-	-	6,993.00	-	-	6,993.00	-	6,993.00
16)	N. K. Misra	5,359,291.00	-	5,359,291.00	120,000.00	414,626.00	-	100,000.00	5,993,917.00	500,000.00	-	5,493,917.00	400,000.00	5,893,917.00
17)	M. Saha	4,006,530.00	-	4,006,530.00	420,000.00	295,510.00	-	-	4,722,040.00	-	-	4,722,040.00	-	4,722,040.00
18)	A. Das	4,946,510.00	-	4,946,510.00	680,000.00	358,630.00	-	-	5,985,140.00	-	-	5,985,140.00	-	5,985,140.00
19)	M. Giri	3,744.00	-	3,744.00	-	293.00	-	-	4,037.00	-	-	4,037.00	-	4,037.00
20)	D. Samaddar	1,171.00	-	1,171.00	-	91.00	-	-	1,262.00	-	-	1,262.00	-	1,262.00
21)	P. Banerjee	8,671.00	-	8,671.00	-	676.00	-	-	9,347.00	-	-	9,347.00	-	9,347.00
22)	S. Dey	906,440.00	-	906,440.00	60,000.00	68,593.00	-	-	1,035,033.00	-	(450,000.00)	585,033.00	-	585,033.00
23)	S. Chakrabarty	2,447,208.00	-	2,447,208.00	324,000.00	210,877.00	-	-	2,982,085.00	-	(300,000.00)	2,682,085.00	-	2,682,085.00
24)	P. Saha	550,178.00	-	550,178.00	360,000.00	30,723.00	-	-	940,901.00	-	-	940,901.00	-	940,901.00
25)	U. Samanta Roy	695,651.00	-	695,651.00	144,000.00	50,607.00	-	6,000.00	896,258.00	300,000.00	(100,000.00)	496,258.00	294,000.00	790,258.00
26)	P. Sengupta	223,547.00	-	223,547.00	180,000.00	43,701.00	-	-	447,248.00	-	-	447,248.00	-	447,248.00
27)	J. Roy	176,644.00	-	176,644.00	-	28,672.00	-	-	205,316.00	-	-	205,316.00	-	205,316.00
28)	A. Biswas	1,284,651.00	-	1,284,651.00	96,000.00	97,004.00	-	-	1,477,655.00	-	(600,000.00)	877,655.00	-	877,655.00
Carried Over :		23,754,581.00	-	23,754,581.00	2,720,000.00	1,834,876.00	-	106,000.00	28,415,457.00	800,000.00	(1,450,000.00)	26,165,457.00	694,000.00	26,859,457.00

Chandan K. Jais  
Principal & Secretary  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought Forward :	23,754,581.00	-	23,754,581.00	2,720,000.00	1,834,876.00	-	106,000.00	28,415,457.00	800,000.00	(1,450,000.00)	26,165,457.00	694,000.00	26,859,457.00
29) P R. Bhattacharya	20,551.00	-	20,551.00	-	1,603.00	-	-	22,154.00	-	-	22,154.00	-	22,154.00
30) Sk. A. Hossain	4,585.00	-	4,585.00	-	1,740.00	-	-	6,325.00	-	-	6,325.00	-	6,325.00
31) Satiranj Chakrabarti	24.00	-	24.00	-	2.00	-	-	26.00	-	-	26.00	-	26.00
32) G. Banerjee	63.00	-	63.00	-	5.00	-	-	68.00	-	-	68.00	-	68.00
33) K. Mukherjee	291,035.00	-	291,035.00	36,000.00	21,636.00	-	-	348,671.00	-	-	348,671.00	-	348,671.00
34) T. Bhaduri	273,044.00	175,000.00	98,044.00	36,000.00	17,043.00	-	34,000.00	185,087.00	-	-	185,087.00	141,000.00	326,087.00
35) Sudipta Chakraborty	92,795.00	-	92,795.00	24,000.00	6,498.00	-	-	123,293.00	-	-	123,293.00	-	123,293.00
36) B. Biswas	77,050.00	-	77,050.00	60,000.00	5,179.00	-	-	142,229.00	-	-	142,229.00	-	142,229.00
37) S. Sen	75,139.00	-	75,139.00	24,000.00	5,106.00	-	-	104,245.00	-	-	104,245.00	-	104,245.00
38) D. Seth	95,462.00	-	95,462.00	36,000.00	6,299.00	-	-	137,761.00	-	-	137,761.00	-	137,761.00
39) Shreya Das	40,145.00	-	40,145.00	24,000.00	2,434.00	-	-	66,579.00	-	-	66,579.00	-	66,579.00
40) Manik Pal	44,153.00	-	44,153.00	24,000.00	2,195.00	-	-	70,348.00	-	-	70,348.00	-	70,348.00
41) Dr. C. K. Jana	210,000.00	-	210,000.00	460,000.00	2,200.00	-	-	672,200.00	-	-	672,200.00	-	672,200.00
<b>TOTAL (A) :</b>	<b>24,978,627.00</b>	<b>175,000.00</b>	<b>24,803,627.00</b>	<b>3,444,000.00</b>	<b>1,906,816.00</b>	<b>-</b>	<b>140,000.00</b>	<b>30,294,443.00</b>	<b>800,000.00</b>	<b>(1,450,000.00)</b>	<b>28,044,443.00</b>	<b>835,000.00</b>	<b>28,879,443.00</b>



*Chandan K. Jana*  
**Principal & Secretary**  
**Purash-Kampur Haridas Nandi**  
**Mahavidyalaya, Howrah**

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**ANNEXURE TO SCHEDULE NOS. "9" & "20" FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**ANNEXURE - "1" : PROVIDENT FUND ACCOUNT FOR NON-TEACHING STAFF**

Sl. No.	Name	Gross Opening Balance	Opening Balances of Loan Outstanding	Net Opening Balances	Employees' Contributions	Interests for FY 2018-19	Loan Recoveries	Total	Loans Advanced	Non Refundable Final Withdrawals	Net Closing Balances	Closing Balances of Loan Recoverable	Gross Closing Balances
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B) NON-TEACHING STAFF :</b>													
1)	A. Mahindar	87.00	-	87.00	-	9.00	-	96.00	-	-	96.00	-	96.00
2)	A. Roy	314.00	-	314.00	-	24.00	-	338.00	-	-	338.00	-	338.00
3)	B. Seth	5,989.00	-	5,989.00	-	468.00	-	6,457.00	-	-	6,457.00	-	6,457.00
4)	M. Ghosal	4,680.00	-	4,680.00	-	702.00	-	5,382.00	-	-	5,382.00	-	5,382.00
5)	C. Jana	302.00	-	302.00	-	24.00	-	326.00	-	-	326.00	-	326.00
6)	G. Seth	26.00	-	26.00	-	2.00	-	28.00	-	-	28.00	-	28.00
7)	P. Bhattacharyya	1,109,934.00	-	1,109,934.00	105,000.00	79,484.00	-	1,294,418.00	-	(1,214,934.00)	79,484.00	-	79,484.00
8)	A. Ghosh	43.00	-	43.00	-	3.00	-	46.00	-	-	46.00	-	46.00
9)	D. Pal	(966.00)	-	(966.00)	-	2,773.00	-	1,807.00	-	-	1,807.00	-	1,807.00
10)	T. Chatterjee	1,314,300.00	-	1,314,300.00	108,000.00	98,966.00	-	1,521,266.00	-	-	1,521,266.00	-	1,521,266.00
11)	P. Senapati	894,274.00	115,000.00	779,274.00	108,000.00	55,187.00	60,000.00	1,002,461.00	60,000.00	-	942,461.00	115,000.00	1,057,461.00
12)	M. Mondal	619,348.00	36,000.00	583,348.00	60,000.00	40,915.00	36,000.00	720,263.00	-	-	720,263.00	-	720,263.00
13)	U. Pachhal	999,427.00	68,000.00	931,427.00	96,000.00	69,788.00	48,000.00	1,145,215.00	-	-	1,145,215.00	20,000.00	1,165,215.00
14)	S. Sasmal	79.00	-	79.00	-	6.00	-	85.00	-	-	85.00	-	85.00
15)	D. Singh	15.00	-	15.00	-	1.00	-	16.00	-	-	16.00	-	16.00
16)	G. Mudi	216,919.00	142,000.00	74,919.00	24,000.00	11,374.00	48,000.00	158,293.00	-	-	158,293.00	94,000.00	252,293.00
17)	S. Patra	12,455.00	-	12,455.00	24,000.00	631.00	-	37,086.00	-	-	37,086.00	-	37,086.00
<b>TOTAL ( B ) :</b>		<b>5,177,226.00</b>	<b>361,000.00</b>	<b>4,816,226.00</b>	<b>525,000.00</b>	<b>360,357.00</b>	<b>192,000.00</b>	<b>5,893,583.00</b>	<b>60,000.00</b>	<b>(1,214,934.00)</b>	<b>4,618,649.00</b>	<b>229,000.00</b>	<b>4,847,649.00</b>
<b>TOTAL ( A ) :</b>		<b>24,978,627.00</b>	<b>175,000.00</b>	<b>24,803,627.00</b>	<b>3,444,000.00</b>	<b>1,906,816.00</b>	<b>140,000.00</b>	<b>30,294,443.00</b>	<b>800,000.00</b>	<b>(1,450,000.00)</b>	<b>28,044,443.00</b>	<b>835,000.00</b>	<b>28,879,443.00</b>
<b>GRAND TOTAL ( A + B ) :</b>		<b>30,155,853.00</b>	<b>536,000.00</b>	<b>29,619,853.00</b>	<b>3,969,000.00</b>	<b>2,267,173.00</b>	<b>332,000.00</b>	<b>36,188,026.00</b>	<b>860,000.00</b>	<b>(2,664,934.00)</b>	<b>32,663,092.00</b>	<b>1,064,000.00</b>	<b>33,727,092.00</b>

*Chandan K. Jana*  
Principal & Secretary  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



PURASH KANPUR HARIDAS NANDI MAHAVIDYAIAYA  
P.O. KANPUR, DIST. HOWRAH

Courses and subjects taught in the College  
during the year ended on 31.03.2020

Courses :

- B A ( Honours & General )  
B Sc ( Honours & General )  
B Com ( Honours & General )

Course	Honours Subjects.	General Subjects.
B.A.	1. Bengali 2. English 3. Political Science 4. History	1. Bengali 2. English 3. Political Science 4. History 5. Sanskrit 6. Geography 7. Physical Education 8. Economics 9. Environmental Studies(Compulsory) 10. Bengali ( Compulsory ) MIL 11. English(Compulsory)
B.Sc.	1. Economics 2. Geography 3. Mathematics	1. Physics 2. Chemistry 3. Mathematics 4. Economics 5. Geography 6. Physical Education 7. Sanskrit 8. Environmental Studies(Compulsory) 9. Bengali ( Compulsory ) MIL 10. English ( Compulsory )
B.Com.	1. Accountancy	1. B.Com. General Subjects. 2. Environmental Studies(Compulsory) 3. Bengali ( Compulsory ) MIL 4. English ( Compulsory )

*Chandan K. Jana*  
Principal & Secretary  
Purash-Rampur Haridas Nandi  
Mahavidyalaya, Howrah





**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA  
LIST OF TEACHERS AS ON 31-03-2020**

Sl.	Name	Designation	Department
1	Dr. Chandan Kr. Jana	Principal & Secretary	
2	Kartick Chandra Bhaumik	Associate Professor	Chemistry
3	Dr. Manju Saha	Associate Professor	Economics
4	Dr. Nanda Kishore Misra	Associate Professor	Bengali
5	Aloka Das	Associate Professor	Physics
6	Swati Dey	Assistant Professor	Economics
7	Dr. Suvankar Chakraborty	Associate Professor	Bengali
8	Prasanta Saha	Assistant Professor	Commerce
9	Ujjaini Samanta Roy	Assistant Professor	Commerce
10	Dr. Puspita Sengupta	Assistant Professor	History
11	Dr. Jayasri Ray	Assistant Professor	Geography
12	Dr. Avijit Biswas	Assistant Professor	Bengali
13	Krishnendu Mukhopadhyay	Assistant Professor	Bengali
14	Dr. Tapabrata Bhaduri	Assistant Professor	Pol. Science
15	Dr. Bijon Biswas	Assistant Professor	Bengali
16	Saranya Sen	Assistant Professor	Mathematics
17	Debanjan Seth	Assistant Professor	English
18	Manik Paul	Assistant Professor	English
19	Shreya Das	Assistant Professor	History
20	Uttam Das	Assistant Professor	Pol. Science
21	Subhas Chandra Mondal	Assistant Professor	Pol. Science
22	Rubia Khatun	Assistant Professor	Mathematics Bengali

**Statement of Approved Non-Teaching Staff as on 31.03.20.**

Sl.	Name	Designation
1	Tapas Chatterjee	Skilled Lab. Worker (Physics. Dept.) & Fixation as Accountant awaited.
2	Pratap Senapati	Skilled Lab. Worker (Chem. Dept.)
3	Mallick Mondal	Lady Attendant
4	Uday Pachhal	Sweeper
5	Ganesh Mudi	Guard
6	Sudipta Chakraborty	Librarian
7	Saila Patra	Lab. Attendant(Geography)

**Statement of State Aided College Teacher(SACT) as on 31.03.20**

Sl.	Name	Designation	Department
	Arindam sarkar	State Aided College Teacher(SACT)	Geography
	Budhaditya Bhattacharya	- Do -	History
	Binod Kr. Shaw	- Do -	Commerce
	Amitava Ghosh	- Do -	Commerce
	Jayatra Mondal	- Do -	Geography
	Ruma Pal	- Do -	Mathematics
	Somnath Seth	- Do -	History
	Surojit Ghosh	- Do -	Sanskrit
	Suvankar Laha	- Do -	Sanskrit
	Mumpy Das	- Do -	Mathematics
	Nasim Akhtar Sardar	- Do -	Physical Education

*Chandan Kr. Jana*  
Principal & Secretary  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**LIST OF TEACHERS AS ON 31-03-2020**

Sl.	Name	Designation	Department
1	Dr. Chandan Kr. Jana	Principal & Secretary, Associate Professor	Chemistry
2	Kartick Chandra Bhaumik	Associate Professor	Economics
3	Dr. Manju Saha	Associate Professor	Bengali
4	Dr. Nanda Kishore Misra	Associate Professor	Physics
5	Aloka Das	Associate Professor	Economics
6	Swati Dey	Assistant Professor	Bengali
7	Dr. Suvankar Chakraborty	Associate Professor	Commerce
8	Prasanta Saha	Assistant Professor	Commerce
9	Ujjaini Sarmanta Roy	Assistant Professor	History
10	Dr. Purpita Sengupta	Assistant Professor	Geography
11	Dr. Jayanti Ray	Assistant Professor	Bengali
12	Dr. Avijit Biswas	Assistant Professor	Bengali
13	Krishnendu Mukhopadhyay	Assistant Professor	Pol. Science
14	Dr. Tapabrata Bhaduri	Assistant Professor	Bengali
15	Dr. Bijon Biswas	Assistant Professor	Mathematics
16	Saranya Sen	Assistant Professor	English
17	Debarjan Seth	Assistant Professor	English
18	Manik Paul	Assistant Professor	History
19	Shreya Das	Assistant Professor	Pol. Science
20	Uttam Das	Assistant Professor	Pol. Science
21	Subhas Chandra Mondal	Assistant Professor	Mathematics
22	Rubia Khatun	Assistant Professor	Bengali

**Statement of Approved Non-Teaching Staff as on 31.03.20.**

Sl.	Name	Designation
1	Tapas Chatterjee	Skilled Lab. Worker (Physics. Dept.) & Fixation as Accountant awaited.
2	Pratap Senapati	Skilled Lab. Worker (Chem. Dept.)
3	Mallick Mondal	Lady Attendant
4	Uday Pachhal	Sweeper
5	Sumanesh Majhi	Guard
6	Sudipta Chakraborty	Librarian
7	Saila Patra	Lab. Attendant (Geography)

**Statement of State Aided College Teacher (SACT) as on 31.03.20**

Sl.	Name	Designation	Department
	Arindam Sarkar	State Aided College Teacher (SACT)	Geography
	Budhaditya Bhattacharya	- Do -	History
	Binod Kr. Shaw	- Do -	Commerce
	Amitava Ghosh	- Do -	Commerce
	Jayatra Mondal	- Do -	Geography
	Ruma Pal	- Do -	Mathematics
	Sominath Sethi	- Do -	History
	Surojit Ghosh	- Do -	Sanskrit
	Suvankar Laha	- Do -	Sanskrit
	Mumpy Das	- Do -	Mathematics
	Nasim Akhtar Sardar	- Do -	Physical Education

*Chandan Kr. Jana*  
**Principal & Secretary**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**



Nos. of Library Books with College as on 31.03.2020	
Books as on 01.04.2019	22062
Books purchased during the year 2019-20	3076
Books received as Gift during the year 2019-20	01
MRP 2019-20	Nil
UGC Remedial during the year 2019-20	Nil
<b>Total Books as on 31.03.2020</b>	<b>25139</b>

*Chandan J. Jana*  
**Principal & Secretary**  
**Purabi-Kanyasulkari Haridas Nandi**  
**Mahavidyalaya, Howrah**



# PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

Classification of students for the session :-2019-2020

Stream	Year	General												HONOURS									
		General		SC		ST		OBC		PH		Total	General		SC		ST		OBC		PH		Total
		M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
B.A.	1ST	43	126	17	26	2	1	1	1	22	0	70	175	22	103	4	13	0	0	7	19	0	33
	2ND	19	73	7	9	0	1	3	12	0	2	29	97	22	78	4	11	1	0	2	10	0	29
	3RD	16	41	4	9	0	0	3	1	0	0	23	51	9	40	1	12	0	0	3	13	0	13
B.Sc.	1ST	2	1	0	0	0	0	0	0	0	0	2	1	4	18	1	1	0	0	2	1	0	8
	2ND	0	1	0	0	0	0	0	0	0	0	2	4	7	4	1	0	0	3	1	0	0	11
	3RD	0	3	1	0	0	0	1	1	0	0	2	0	36	5	4	0	0	4	0	0	0	44
B.Com	1ST	2	0	0	0	0	0	0	0	0	0	1	0	30	3	0	0	0	3	0	0	0	36
	2ND	1	0	0	0	0	0	0	0	0	1	0	0	30	3	0	0	0	7	0	0	0	40
	3RD	3	0	1	0	0	0	1	0	0	0	4	1	31	8	2	0	0	7	2	0	0	40
		86	245	30	44	2	2	9	36	0	2	133	330	172	277	25	39	2	0	34	47	0	233

## SUMMARY

1 Total Male	: 366
2 Total Female	: 694
3 Total Roll Strength	: 1060
4 Total No. of SC Students	: 138
5 Total No. of ST Students	: 06
6 Total No. of OBC Students	: 126
7 Total No. of Minority Students	: 161
8 Total No. of PH Students	: 03

*Chandan K. Jaisan*

**Principal & Secretary**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**



PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA  
P.O.- Kanpur , Dist- Howrah , Pin- 711410 W.B.

List of Approved Non-teaching Staff as on 31.03.2020.

Sl. No	Name	Designation
1	Tapas Chatterjee	Skilled Laboratory Worker (Physics), Fixation of appointment as Accountant is awaited.
2	Pratap Senapati	Skilled Laboratory Worker (Chemistry)
3	Mallika Mondal	Lady Attendant
4	Uday Pachhal	Sweeper
5	Ganesh Mudi	Guard
6	Sudipta Chakraborty	Librarian
7	Saila Patra	Laboratory Attendant (Geography)



*Chandan K. Jana*  
**Principal & Secretary**  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah

# **REPORT AND ACCOUNTS OF**

Name : PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA  
Address : P.O. : KANPUR, DIST. : HOWRAH,  
WEST BENGAL - 711 410  
For the Year Ended 31<sup>ST</sup> MARCH, 2021

## **PAN & ASSOCIATES CHARTERED ACCOUNTANTS**

4RA-3/2, Purbachal Housing Estate, Sector - III, Salt Lake, Kolkata - 700 097

City Office : 16, Abhedananda Road, ( 32/2, Beadon Street ), Kolkata - 700 006

Liason Office : C/o. M/s. S. B. AGENCIES, Mercantile Buildings,

'E' Block, 2nd Floor, 9, Lalbazar Street, Kolkata - 700 001

☎ (033) 2352-0001 / 2248-7310 (O), 2335-8484 (R), 98311 21312 (M)

✉ : [spm�@vsnl.net](mailto:spm�@vsnl.net) / [shekharda@yahoo.com](mailto:shekharda@yahoo.com)

**INDEPENDENT AUDITOR'S REPORT**

To  
The Members of the Governing Body,  
Purash Kanpur Haridas Nandi Mahavidyalaya

**1. Qualified Opinion**

- 1.1. We have audited, in terms of the appointment conferred on us ( vide Letter No. PKHNM / SKP / Audit / 2023 / 65A dt. April 19, 2023 ), the accompanying Financial Statements of the **PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**, ( hereinafter referred to as "the College" ) P.O. : Kanpur, Dist. : Howrah, West Bengal - 711 410, which comprise of the Balance Sheet as at March 31, 2021, the Income & Expenditure Account and the Receipts & Payment Account for the year then ended, and Notes to the Financial Statements, including a summary of Significant Accounting Policies and other explanatory information, annexed thereto.
- 1.2. In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion Paragraph below, the aforesaid Financial Statements give the information in the manner so required in the aforesaid Appointment Letter issued by your good office and are prepared, in all material respects, in accordance with the terms of the said Appointment Letter ( vide Letter No. PKHNM / SKP / Audit / 2023 / 65A dt. April 19, 2023 ) and give a true and fair view in conformity with the accounting principles generally accepted in India, of the financial position of the College as at 31st March, 2021 and its financial performance for the year ended on that date.

**2. Basis for Qualified Opinion**

**2.1. Fees Collections :**

- 2.1.1. Collections of Fees from the Students are comprised of Fees for several purposes and are getting deposited to the Bank Accounts pertaining to the General Fund without resorting to matching transfers to the corresponding earmarked Funds for which the same are being collected.

As stated under Note No. 4.5. in Schedule - "31" to the Financial Statements, the Registration Fees collected from Students are clubbed with the total amount of Fees collected from the Students during the year and shown under the Head "Collection of Fees from Students" in the Receipt and Payment A/c. as well as in the Income & Expenditure Account.

- 2.1.2. Owing to such non-transfers to the earmarked Funds, the related expenditures pertaining to those earmarked Funds are being incurred from the General Fund without the requisite Inter-Fund adjustments. We understand that, there might have been instances of such non-adjustments and/or non-reconciliation of Inter-Fund transactions in earlier years too. Consequently, several such Funds are reflecting Opening as well as Closing balances, which are not getting represented in parallel with the corresponding balances lying in the respective Savings Bank and / or Fixed Deposits. The details are tabulated below :

Sl. No.	Name of the Fund	Fund's Opening Balance as on 01.04.2020	Corresponding Savings Bank & Fixed Deposit Balances as on 01.04.2020			Fund's Closing Balance as on 31.03.2021	Corresponding Savings Bank & Fixed Deposit Balances as on 31.03.2021		
			Savings Deposit	Fixed Deposit	TOTAL		Savings Deposit	Fixed Deposit	TOTAL
1)	Development Fund	44,570.00	13,570.00	-	13,570.00	44,943.00	13,943.00	-	13,943.00
2)	Electricity Fund	70,802.00	70,727.00	-	70,727.00	72,816.00	72,741.00	-	72,741.00
3)	Library Fund	2,35,827.00	33,009.00	-	33,009.00	2,36,767.00	33,949.00	-	33,949.00
4)	Laboratory Deposit Fund	63,294.00	65,598.00	-	65,598.00	65,094.00	67,398.00	-	67,398.00
5)	Session Charges Fund	29,903.00	4,028.00	-	4,028.00	30,018.00	4,143.00	-	4,143.00

- 2.2.2. Albeit, Note No. 2.2.2. in said Schedule - "31" indicates that the Accrued Interest income from bank deposits are considered by using the effective interest method and as certified by the concerned bankers at the year-end, yet, no such information/certification regarding Interest accrued as on 31.03.2021 on the relevant Term Deposits including the Deposit of Rs.71,642/- of the Reserve Fund in Kuber Yojana Deposit Scheme (No. 00020300096241), held with UCO Bank, India Exchange Place Branch could be placed for our verification.



Our opinion is not modified in respect of matters deliberated under the preceding sub-Clauses of Clause 6, above.

#### Other Matters

- Pursuant to the incessant spreading of Covid-19 virus across India, the Government of India announced a 21-day Lockdown on March 24, 2020, which got further extended till June 30, 2020 across the country. Depending upon the intensity of the severity and lethality of the disease, the strictures kept on continuing with varied degree and extent throughout the country. These preventive and restrictive measures got further supplemented by separate guidelines issued by the Government of West Bengal for the State resulting in a series of days when there had been complete Lockdown in the State on staggered basis. The Lockdown in the State kept on extending till late September, 2020, especially in numerous containment zones in the worst-affected areas of Kolkata as well as in the districts. This has resulted in restrictions on the physical movements of the designated personnel of the College in executing the routine administrative and accounting functions as well as our visits to its location to some extent.
- The Management has considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the College's ability to continue as a going concern.
- As the impacts of the Covid-19 outbreak continue to evolve, including regulatory restrictions/conditions, capturing events that relate specifically to conditions that existed at the date of the Financial Statements or after the date of the Financial Statements, we have considered all subsequent events and transactions to substantiate our conclusions on the appropriateness of Management's assessment of the Covid-19 impact.
- Our audit opinion is not modified in respect of the above.

#### 8. Other Reporting Responsibilities

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Financial Statements and have found them to be satisfactory ;
  - In our opinion, except for the effect of the matters stated in the Basis for Qualified Opinion paragraph above, proper books of account as required by law relating to the preparation of the aforesaid Financial Statements have been kept by the College so far as it appears from our examination of those books ;
  - On the basis of our examination of these books of account and according to the best of information and explanations given to us by the Management, the College is not carrying on any activity in the nature of commercial, industrial or business and accordingly, the Accounting Standards are not mandatory and have been followed to the extent practicable and/or relevant. In our opinion, the aforesaid Financial Statements comply with the Accounting Standards to the extent applicable and adopted by the College ;
  - The Financial Statements dealt with by this Report, read in conjunction with the Significant Accounting Policies, are in agreement with the relevant books of account maintained for the purpose of preparation of the Financial Statements ;
  - No property or funds of the College were applied for any objects / purpose other than its own objects / purpose ;
- In conclusion, we convey our cordial thanks to the Principal, Management Board and all Teaching & Non teaching Staff, particularly the Accountant of the College for their sincere help and active cooperation for smooth conduct and completion of the Audit especially under the prevailing pandemic situation.

Dated : Kolkata

The 4th June, 2023

For Pan & Associates  
Chartered Accountants  
[ Firm Regn. No. : 322655E ]

Shekhar Kumar Pan ( Proprietor )

Membership No. 053843  
UDIN : 230538838GZUAL3363





**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA, P.O. - KANPUR, DIST. - HOWRAH, WEST BENGAL - 711 410**

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

LIABILITIES	Sch.	Rs.	p.	Rs.	p.	ASSETS	Sch.	Rs.	p.	Rs.	p.
<b>Capital Account</b>						<b>Fixed Assets :</b>					
General Fund ( Balance as per Last Account )		8,81,941.74					18			11,386,981.00	
<b>Add :</b> Excess of Income over Expenditures, i.e., Surplus		1,170,738.02				<b>Investments :</b>					
<b>Add :</b> Adjustment of excess depreciation charged in last year		42,775.00				- In Fixed Deposits with UCO Bank, Bar Radhanagar Branch	19	3,257,641.09			
				10,011,454.76		- Interest accrued on above pertaining to Student Aid Fund		1,375.00			
										3,259,216.09	
<b>RESERVES &amp; SURPLUS :</b>						- Loans from Provident Fund Recoverable	20	991,000.00			
<b>Capital Reserve</b>						- Provident Fund Investments	21	39,442,845.71			
<b>A.</b> Infrastructure Grant under the Scheme of RUSA	11A	10,121,277.00								40,433,845.71	
<b>B.</b> Grant from Higher Education Dept., Govt. of West Bengal for construction of the Boundary Wall of the College premises	13B	4,673,670.00				<b>Current Assets, Loans &amp; Advances :</b>					
				14,794,947.00		<b>A. Current Assets -</b>					
<b>Other Funds</b>						Cash and Bank Balances	22			5,154,864.07	
- B.A. Dev. Sports Fund	1	23,551.50				<b>B. Loans &amp; Advances -</b>					
- Capex Fund	2	9,867.00				- Security Deposit for Electricity ( WBSE )		5,560.00			
- Development Fund	3	44,943.00				- Tuition Fees Receivable ( Balance as per Last Account )		50,620.00			
- Electricity Fund	4	72,816.00				- Advances against Remunerations	23	25,250.00			
- Library Fund	5	236,767.00				- Advances for Expenses	24	180,980.00			
- Prof. M. Das Excursion Fund	6	139,526.00				- Advance for NSS ( Balance as per Last Account )		28,000.00			
- Laboratory Deposit Fund	7	65,094.00				- Advance for UGC Building ( Balance as per Last Account )		25,000.00			
- Student Aid Fund	8	141,303.49				- Festival Advances	25	34,526.00			
- Provident Fund	9	40,433,845.71				- Salary Advances to State-aided College Teachers ( Balance as per Last Account )	26	5,500.00			
- Session Charge Fund	10	30,018.00				- Group Ins. Premia Recoverable from Staff	27	1,000.00			
- Reserve Fund	11	93,016.00				- Poor Fund ( Overdrawn Balance as per Last Account )		25,060.00			
- MFAC Fund	12	2,111.26				<b>Prepaid Expenses -</b>					
				41,792,858.96		- Infillibines		5,900.00			
						- Cabal Network Expenses		793.00			
										388,189.00	
<b>Current Liabilities :</b>						<b>Disbursements out of Infrastructure Grant under RUSA :</b>	28			6,673,974.00	
<b>A. Unutilised Grants-in-Aid -</b>											
Infrastructure Grant under RUSA Scheme	14	107,463.00									
University Grants Commission ( UGC ) Grants	15	75,433.15									
Pay & Allowances	16	130.00									
Virtual Class Grant ( DPI, Govt. of WB )		124.00									
<b>B. Sundry Liabilities</b>											
	17	183,150.15									
		994,659.00									
				1,177,809.15							
				67,297,069.87							

Dated : KOLKATA  
The 4th June, 2023

*Chandan K. Jana*  
Principal & Secretary  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah



Signed in terms of our report of even date.  
For Pan & Associates  
Chartered Accountants [ Firm Reg. No. : 322655E ]

Shekhar Kumar Pan [ Proprietor ],  
Membership No. 053883  
UDIN : 23053883RGZUAL3363

**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**  
**P.O-KANPUR, DIST.- HOWRAH, WEST BENGAL - 711 410**

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

EXPENDITURE	Rs.	p.	Rs.	p.	INCOME	Rs.	p.	Rs.	p.
<b>Salaries &amp; Allowances to Staff -</b>					<b>Collection of Fees from Students -</b>				
- Teaching Staff ( TS )	33,028,208.00				- College Fees including Registration Fees			3,328,195.33	
- Non-Teaching Staff ( NTS )	2,400,052.00				<b>Receipts from Calcutta University ( CU ) -</b>				
- Part Time Allowances ( NTS )	247,500.00				- C.U Zonal Centre Fees			18,090.00	
- Part Time & Contractual Teachers	405,940.00				<b>Grants-in-Aid -</b>				
- Adhoc Bonus	33,600.00				- Pay & Allowances -				
- Leave Encashment ( NTS )	425,330.00				- For Current & Arrear Salary	35,428,260.00			
- State-aided College Teachers	<u>3,920,278.00</u>				- For Adhoc Bonus	33,600.00			
			40,460,908.00		- For Leave Encashment ( TS )	425,330.00			
<b>Computer Running &amp; Maintenance Expenses</b>			26,653.00			35,887,190.00			
<b>Electricity Charges</b>			68,781.00		- Part Time & Contractual Teachers	405,940.00			
<b>Printing &amp; Stationery</b>			30,801.00		- For State-aided College Teachers				
<b>Internet, Website &amp; Cable Network Expenses</b>			67,405.00		( SACT ) including Arrear Salaries	<u>3,920,278.00</u>			
<b>College Examination Expenses</b>			22,958.00					40,213,408.00	
<b>Repairs &amp; Maintenance Expenses -</b>					<b>Interests on Savings Deposits from Banks -</b>				
- For Buildings	6,675.00				- General Fund -				
- For Xerox Machine	15,495.00				- UCO Bank A/c. No. 000380	37,123.00			
- For Library [ For Radio Frequency Identification purpose ]	<u>26,303.00</u>				- UCO Bank A/c. No. 012624	635.00			
			48,473.00		- PBGB A/c. No. 002124	<u>1,076.00</u>			
<b>Legal Fees &amp; Expenses</b>			14,025.00					38,834.00	
<b>Service Charges ( HRMS Work )</b>			24,500.00						
<b>Entertainment &amp; Refreshment Expenses</b>			5,270.00						
<b>Travelling Allowances</b>			31,083.00						
<b>Calcutta University Fees -</b>									
- Deposit of 50% Tuition Fees	102,153.00								
- Sports Fees	<u>48,900.00</u>								
			151,053.00						
<b>Staff &amp; Student Welfare Expenses -</b>									
( As per Schedule - 29, attached )			13,200.00						
<b>Miscellaneous Other Expenses -</b>									
( As per Schedule - 30, attached )			89,368.31						
<b>Expenditures from College Fund -</b>									
- For Ex-Gratia to Non-teaching Staff			10,000.00						
<b>Audit Fees</b>			12,664.00						
<b>Depreciation on Fixed Assets</b>			1,350,647.00						
<b>Excess of Income over Expenditures, i.e., Surplus</b>			<u>1,170,738.02</u>						
			<u><u>43,598,527.33</u></u>					<u><u>43,598,527.33</u></u>	

Dated : KOLKATA  
 The 4th June, 2023

Signed in terms of our report of even date.  
 For Pan & Associates  
 Chartered Accountants [ Firm Regn. No. : 322655E ]

*Chandan K. Jana*  
**Principal & Secretary**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**

*Shekhar Kumar Pan*  
 Shekhar Kumar Pan [ Proprietor ]  
 Membership No. 053883  
 UDIN : 23053883BGZUAL3363



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

RECEIPTS	Rs.	p.	Rs.	p.	PAYMENTS	Rs.	p.	Rs.	p.
<b>Opening Balances -</b>					<b>Salaries &amp; Allowances to Staff -</b>				
<b>Cash &amp; Bank Balances - (As per Schedule - 22, attached)</b>					- Part Time Allowances to Non-Teaching Staff			247,500.00	
- Cash-in-hand	4,870.00				Electricity Charges			68,781.00	
- Cash-at-Bank	3,109,488.05				Computer Running & Maintenance Expenses			26,653.00	
			3,114,358.05		Printing & Stationery			30,801.00	
<b>Grants-in-Aid -</b>					Internet, Website & Cable Network Expenses			67,405.00	
- UGC Grant for Substitute Teachers			127,694.00		College Examination Expenses			22,958.00	
<b>Collection of Fees from Students -</b>					<b>Repairs &amp; Maintenance Expenses -</b>				
- College Fees including Registration Fees			3,328,195.33		- For Buildings	6,675.00			
<b>Calcutta University (CU) Fees -</b>					- For Xerox Machine	12,495.00			
- CU Zonal Centre Fees			18,090.00		- For Library [ For Radio Frequency Identification purpose ]	26,303.00		45,473.00	
<b>Interests on Savings Deposits from Banks -</b>					<b>Legal Fees &amp; Expenses</b>			14,025.00	
- <b>General Fund -</b>					Service Charges ( HRMS Work )			24,500.00	
- UCO Bank A/c. No. 000380	37,123.00				Entertainment & Refreshment Expenses			5,270.00	
- UCO Bank A/c. No. 012624	635.00				Travelling Allowances			31,083.00	
- PBGB A/c. No. 002124	1,076.00				<b>Calcutta University Fees -</b>				
- B. K. Dey Sports Fund ( UCO )	303.00				- Deposit of 50% Tuition Fees	102,153.00			
- Development Fund ( UCO )	373.00				- Sports Fees	48,900.00		151,053.00	
- Library Fund ( PBGB )	940.00				<b>Staff &amp; Student Welfare Expenses -</b>				
- Laboratory Deposit Fund ( UCO )	1,800.00				( As per Schedule - 29, attached )			13,200.00	
- Student Aid Fund ( UCO )	2,263.00				<b>Miscellaneous Other Expenses -</b>				
- Session Charge Fund ( PBGB )	115.00				( As per Schedule - 30, attached )			89,368.31	
- Electricity Fund ( PBGB )	2,014.00				<b>Expenditures from College Fund -</b>				
- Copier Fund ( PBGB )	273.00				- For Ex-Gratia to Non-teaching Staff			10,000.00	
- Prof. M. Das' Excursion Fund	3,587.00				<b>Disbursements of Grants -</b>				
- RUSA Project Grant ( UCO )	2,985.00				- <b>Rashtriya Uchchatar Siksha Abhiyan ( RUSA )</b>				
- UGC Grant Fund ( Canara Bank )	3,852.00				- For Additions to Fixed Assets				
- UGC Grant Fund ( State Bank of India )	58.00				- Laboratory Equipment				
- <b>MPLAD Fund</b>					( As per Schedules - 14 and 18 )			23,541.00	
- SBI A/c. No. 709569	20.00				<b>Refundable Deposits under RUSA Project -</b>				
- SBI A/c. No. 36308461832	341.00				- Earnest Money Deposits	26,298.00			
			57,758.00		- Security Deposits	118,400.00		144,698.00	
<b>Interests on Fixed Deposits of Funds -</b>					<b>Payments of various Advances to Staff -</b>				
- <b>Received &amp; Credited to Bank Accounts -</b>					- For Advances against Remunerations	10,000.00			
- B. K. Dey Sports Fund ( UCO )	748.00				- For Advances for Expenses	6,500.00			
- Students' Aid Fund ( UCO )	2,168.00				- For Festival Advances	30,000.00			
			2,916.00		- For Salary Advances to SACT Members	132,400.00		178,900.00	
<b>Refunds / Adjustments from the Staff -</b>					<b>Prepaid Expenses -</b>				
- For Festival Advances	30,000.00				- Information & Library Network Centre	5,900.00			
- For Advances for Expenses	27,500.00				- Cable Network Expenses	793.00		6,693.00	
- For Advances against Remunerations	120,000.00				<b>Refundable Deposits under Boundary Wall Project -</b>				
- For Salary Advances to SACT Members	180,000.00				- Security Deposit ( Achinta Sen )			413,160.00	
			357,500.00						
<b>Refundable Deposits under Boundary Wall Project -</b>									
- Security Deposit ( Achinta Sen )			413,160.00						
<b>Carried Over :</b>			<b>7,419,671.38</b>		<b>Carried Over :</b>			<b>1,201,902.31</b>	

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**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021****CONT'D.**

RECEIPTS	Rs.	p.	Rs.	p.	PAYMENTS	Rs.	p.	Rs.	p.
<i>Brought Forward :</i>			7,419,671.38		<i>Brought Forward :</i>			1,201,902.31	
<u>Group Ins. Premia Recoverable from Staff -</u> <i>( As per Schedule - 27, attached )</i>			8,280.00		<u>Additions to Fixed Assets -</u>				
					- <u>Under RUSA Project - ( Shown under</u>	23,541.00			
					<u>"Disbursements of Grants" in pre-page )</u>				
<u>Disbursements of Grants -</u>					- <u>From General Fund -</u>				
- <u>Rashtriya Uchchatar Siksha Abhiyan ( RUSA )</u>					- Computer Software for Library			86,610.00	
- Refund of Advance to Howrah Zilla Parishad			23,705.00		<i>( As per Schedule - 18, attached )</i>				
					<u>Investments in Fixed Deposits -</u>				
					- <u>With UCO Bank, Par Radhanagar Branch</u>				
					- FDR No. 06720310100776			1,000,000.00	
					<u>Group Ins. Premia Recoverable from Staff -</u>			8,280.00	
					<i>( As per Schedule - 27, attached )</i>				
					<u>Closing Balances :</u>				
					<u>Cash &amp; Bank Balances - ( As per Schedule - 22, attached )</u>				
					- Cash-in-hand			812.00	
					- Cash-at-Bank			5,154,052.07	
									5,154,864.07
			<u>7,451,656.38</u>					<u>7,451,656.38</u>	

*Chandras Kh. Jais*

**Principal & Secretary  
Purash-Kanpur Haridas Nandi  
Mahavidyalaya, Howrah**



**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULE - "M" : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ON  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021**

**Organisation Status :**

Established in 1966, PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA is one of the oldest rural general Degree Colleges in the district of Howrah, West Bengal, affiliated to the University of Calcutta. Long cherished dream of Late Haridas Nandi for providing higher education to the youths of the locality was materialized under the benevolent leadership of his able son Dr. Jitendra Nath Nandi with the whole hearted participation, help and cooperation of some dedicated souls and fine minds of the locality to offer college education to the youths of the locality for developing the local community and building the nation by transforming human population into enlightened human resources. With the emerging skills, technologies and new horizons of professional avenues, this institution is ever ready expanding the number of courses and programmes to enable its students to cope-up with the challenge of the time.

**Significant Accounting Policies :**

This note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA ( hereinafter referred to as "the College" ).

**Basis of Preparation of Financial Statements -**

The Financial Statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ( Indian GAAP ) including the prescribed Accounting Standards, Guidance Notes and other pronouncements of the Institute of Chartered Accountants of India ( ICAI ) ;

Accounting Standards issued by ICAI apply in respect of any enterprise ( whether organised in corporate, co-operative or other forms ) engaged in commercial, industrial or business activities, irrespective of whether it is profit oriented or it is established for charitable or religious purposes. Accounting Standards will not, however, apply to enterprises only carrying on the activities, which are not of commercial, industrial or business nature. In other words, exclusion of an enterprise from the applicability of the Accounting Standards would be permissible only if no part of the activity of such enterprise is commercial, industrial or business in nature ;

The College is not carrying on any activity in the nature of commercial, industrial or business in the sense that, Funds sanctioned and released by the Department of Higher Education, Govt. of West Bengal towards financial assistance to the College in line with other Govt. aided Colleges and Institutions are specifically earmarked for which those are granted, thereby rendering the College to provide only an intermediary service, which is basically non-commercial in nature, and virtually doesn't generate any revenue to the College to that effect. Accordingly, the Accounting Standards have not been considered as mandatory and have been followed to the extent practicable and / or relevant ;

The Financial Statements have been prepared and presented in accordance with the historical cost convention under Cash-basis of accounting except stated otherwise and as a going concern. The accounting policies adopted in the preparation of the Financial Statements are consistently being followed by the College and except for the change, if any, in the Accounting Policies that are stated in the form of a Note to the Financial Statements, are consistent with those applied in the previous year ;

The Financial Statements are presented in Indian Rupees.

**Revenue recognition -**

Tuition and other Fees relating to current academic session are recognised on receipt.

Interest income from bank deposits is accrued using the effective interest method and as certified by the concerned bankers at the year-end in the relevant cases.

**Use of Estimates -**

The preparation of the Financial Statements in conformity with the Indian GAAP requires the Management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities, including contingent liabilities, if any, on the date of the Financial Statements and the reported amounts of revenue and expenses during the reporting period. Based on the Management's best knowledge of current events and actions, the Management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to uncertainty about these assumptions and estimates and the difference between actual results and estimates are recognized in the period in which the results are known / materialize.

**COVID - 19**

In March, 2020, the World Health Organisation has declared Covid-19 to be a pandemic. The actual impact of this pandemic may possibly be different than what have been envisaged as it has turned out to be a global phenomenon including India. The College's Management, on the basis of an initial assessment made on its impact, believes that the impact of this outbreak on the activities and financial position of the College will not be significant. The Management has decided that the College will continue to closely monitor any material change that might affect the future economic conditions and does not see any risks in the College's ability to continue as a going concern and meeting its liabilities as and when they fall due.

**Fixed Assets -**

All Tangible Assets are stated at their respective Written Down Values. However, due to non-availability of relevant records, the corresponding original costs of acquisitions and accumulated depreciation thereon could not be updated and hence, are not disclosed.

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2.5.2 Addition to Tangible Assets are stated at cost of acquisitions, which includes direct expenditures incurred for acquisition of construction and/or installation of the assets and the share of indirect expenses comprised of attributable other costs including financial cost. Direct costs are capitalised until Fixed Assets are ready for use ;

2.5.3 Subsequent expenditure related to an item of Fixed Assets is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repairs and maintenance expenditures and cost of replacing parts, are charged to the Income & Expenditure Account for the period during which such expenses are incurred.

#### 2.6. Depreciation -

Generally, Depreciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates tabulated below :

Sl. No.	Particulars of Assets	Rate of Depreciation (%)
1)	Building	6
2)	Boundary Wall	10
3)	Computer & Accessories	40
4)	Computer Software	40
5)	Xerox Machine	40
6)	Electrical Installations & Fittings	20
7)	Water Cooler	20
8)	Audio-visual Equipment	20
9)	Safety Measure Equipment ( Water Filter-cum-Purifier )	20
10)	Furniture & Fixtures	18.1
11)	Library Books	20
12)	Equipment for Library	15
13)	Generator	20
14)	Tube Well	20
15)	Laboratory Equipment	13.91
16)	Gymnasium & Drinking Water	10

#### 2.7. Designated Funds -

These represent unrestricted Funds which have been set aside by the Management by suitable and judicious allocation of available of Funds that are either considered to be not immediately required for expenditure or have been received towards some specific purposes.

#### 2.8. Investments of Designated Funds -

The available investible Funds are invested in Term Deposits with banks, leaving the balances in the corresponding Savings Bank Accounts till further investments are made. Earnings on these investments are accounted for on cash basis and are added to the respective Funds and not treated as income of the College.

Investments are in the nature of Long-term Investments and are carried at their costs.

#### 2.9. Employee Benefits -

2.9.1 Short Term Employee Benefit is recognized as expense in the Income & Expenditure Account of the year in which related service is rendered.

2.9.2 Post employment and other Long Term Employee Benefits are being treated in the following manner :

2.9.2.1 Gratuity - In view of the fact that, Gratuities and Pensions are being paid to the eligible retiring employees directly by the Government of West Bengal, provisions towards liabilities for the same are not being made in the accounts.

2.9.2.2 Leave Encashment on cessation of Service - The quanta of dues towards Leave Encashment, payable to the eligible staff members are being settled through the Department of Higher Education, Govt. of West Bengal on cessation of respective services. Further, expenditure towards Leave Encashment Salary is allowable only on actual payment basis under the Income Tax Act, 1961. Accordingly, the College Authority considers that, acknowledging the liability for terminal salary for Leave Encashment and creating a suitable resultant provision for the same, would be redundant. Thus, no liability towards the same is being provided for in the accounts.

Accordingly, in consideration of above deliberations, no liability towards Leave Encashment Salary in respect of a Non-Teaching Staff, who got retired in last year, was provided for in last year's accounts and the corresponding payment of Rs.4,25,330/= made during the year has been accounted for accordingly.

2.9.2.3 All the employees ( both academic and non-academic ) of the College have been privileged with the General Provident Fund facilities and hence, no provision towards Provident Fund dues has been made in the current year.

#### 2.10. Provisions, Contingent Liabilities and Contingent Assets -

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that, there will be an outflow of resources to settle a reliably estimable obligation. Contingent liabilities are not recognised but are disclosed by way of Notes. Contingent assets are neither recognized nor disclosed in the Financial Statements. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date.

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**3. Grants-in-Aid :**

1. Grants of the nature of contributions towards capital expenditures are being credited to the Capital Reserve or respective Funds - Project, as the cases may be.
2. Grants for meeting revenue expenditures are treated as income of the year for which they are realized, except that they will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year and there is reasonable certainty of collection and realization.

**4. Notes to the Accounts :**

1. During the second phase of Rashtriya Uchchar Shiksha Abhiyan ( RUSA ), the Scheme on Colleges with Potential for Excellence, administered by UGC has now been subsumed under RUSA 2.0, as Enhancing Quality and Excellence in select Autonomous Colleges.

One of the salient objectives of RUSA envisages identification and filling up critical infrastructure gaps in higher education by augmenting and supporting the efforts of the State Governments. Component 9 thereof, which pertains to Infrastructure Grants to Universities and Colleges, addresses this objective, where funds are sanctioned for upgrading the existing infrastructure by way of new construction, renovation or purchase of equipment.

Aprispos to above, the College, on the basis of its Institutional Development Plan prepared for all components with financial proposals on parameters that capture its need-based requirements and as duly approved and integrated with the State's Higher Education Plan, has received a Grant of Rs. 1 Crore through the State Government in the year before last.

1. The details of the related disbursements out of said Grant under RUSA Scheme along with the Refund of unutilised portions thereof, if any, are disclosed under suitable captions in Schedule - "28" to the Financial Statements. Simultaneously, the particulars of additions in various forms of Fixed Assets, procured out of said Grant have been tabulated in the relevant Column of Schedule - "18" to the Financial Statements against the concerned items of Fixed Assets. However, owing to subsequent detection of erroneous inclusion of "Equipment for Library" amounting to Rs. 8,55,500/- under "Library Books" ( vide payment through PFMS. Advice No. C041906218282 dt. 25.04.2019 against Bill No. GW/1819-1298 dt. 23.03.2019 to Stallion Systems & Solutions Pvt. Ltd.) in last year, necessary rectifications and resultant adjustments have been carried out as detailed in said Schedule - "18" as well as in the General Fund during the year under report.

2. The unspent / unutilised balance of Rs. 23,705/- out of the Advances given to the Howrah Zilla Parishad in the year before last in terms with the Detailed Project Reports prepared for the procurements of permanent and semi-permanent Assets has been received during the current reporting period. Owing to the prevalent impediments under the prevailing Covid -19 pandemic situation, the requisite paraphernalia as regards capitalization of the related expenditures could not be carried out during this period and would be undertaken in the ensuing Financial Year. Accordingly, the same is suitably disclosed under the Head "Disbursements out of Infrastructure Grant under RUSA" in Schedule - "28" to the Financial Statements.

3. The unutilised portions of the said RUSA Grants have simultaneously been detailed and placed in the form of Schedule - "14" to the Financial Statements.

4. As stated in earlier years, Rs. 846/-, being a portion of the unspent balance of University Grants Commission ( UGC ) Grants represents Grants under UGC - Xith Plan for M.R.P in Humanities & Social Science, forms part of the Opening Balance of the unutilised portion of said Grants as on 01.04.2020, amounting to Rs. 33,829.15, which, in essence, represents the corresponding Closing Balance as on 31.03.2020 ( Refer Schedule - "15" ). The rest of the said Opening Balance comprises of Rs. 28,541.15, being the remainder portion of Grants received towards Salary to Substitution Teachers and the Interests received from Banks holding the concerned Savings Deposits amounting to Rs. 4,442/-.

1. A Grant of Rs. 47,00,000/- was sanctioned in favour of the College by the College Sponsored Branch of the Higher Education Department (HED), Govt. of West Bengal towards construction of the Boundary Wall of the College premises under Memo No. 937 ( Sanc ) / EH / P / CS / 6B - 3 / 93 dated 29.01.2019. The permission for utilization of the said Fund till 31.03.2020 has initially been granted by the aforesaid Department under Memo No. 2060 - Edn ( CS ) / 10M - 122 / 2019 dated 19.12.2019 and got further extended till 31.03.2021 by means of its Memo No. 254 - Edn ( CS ) / HED - 17014 ( 23 ) / 1 / 2019 - CS dated 10.02.2021 through requisite drawals from the Deposit Account of Howrah Treasury - II.

2. Accordingly, the above Grant Fund has never been under physical possession of the College Authority in the form of deposit credits in any of the College's Bank Accounts and has since been lying with the said Treasury. On the basis of above-stated initial sanction, the related construction work of the Boundary Wall has been carried out and completed as per the vetted and sanctioned Plan for the same to the satisfaction of all the members of the Building Committee. However, owing to the prevailing pandemic situation, necessary paraphernalia for processing the relevant Bill of the concerned Contractor towards the construction cost of the Boundary Wall and releasing the resultant claim could not be carried out till November, 2020, and hence, the above-stated extension.

3. In view of above, Security Deposit @ 10% of the Taxable Value of the construction cost of the Boundary Wall has been obtained from said Contractor in February'2021 and the related transactions towards settlement of his claims have taken place in March'2021 through said Deposit Account of Howrah Treasury - II. The related disbursements out of said Grant have been capitalized under the Head "Boundary Wall" and are disclosed in the relevant Column of Schedule - "18" to the Financial Statements with equivalent credit to Capital Reserve for Grant received from HED, Govt. of West Bengal for above-stated purpose.

*Chandan K. Jais*  
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**Mahavidyalaya, Howrah**

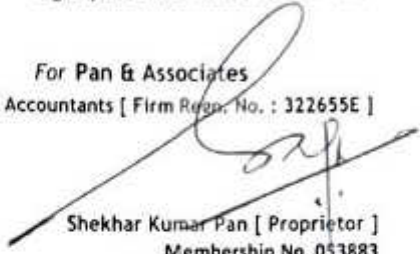


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1. As per the extant norms, the individual employee-wise shares of net amount of Salaries & Allowances after deductions of respective shares of Provident Fund contributions, Profession Tax and Income Tax, are getting directly transferred and deposited to the corresponding individual Bank Accounts of the related staff. Thus, owing to the virtual absence of any scopes, either for receipts of the Govt.'s Pay & Allowance Grants or carrying out necessary deductions towards the above-stated heads or making disbursements thereof, the College has developed the normal practice of not depicting the related transactions through the Receipt and Payment Account, but is disclosing the same through the Income & Expenditure Account. Needless to mention that, the practice does not leave any unspent balance of these Grants.
2. As recounted in last year, pending receipts of the corresponding Grants, a sum totaling Rs.51,100/- were disbursed towards Salaries for State-aided College Teachers (SACTs) out of College Fund in that year. Similar payments totaling Rs. 1,32,400/- have also been made during the current reporting period and the same is considered as "Salary Advances to SACTs" without routing through the year's Income & Expenditure Account and the same has been shown per se in the Balance Sheet.
3. Registration Fees collected from the students are clubbed with the quanta of College Fees and shown under the Head "Collection of Fees from Students" in the Receipt and Payment Account as well as in the Income & Expenditure Account.
4. Schedules "1" to "31" and Annexure "1" to Schedule Nos. "9", "20" & "21" form an integral part of the Financial Statements.

Dated : Kolkata  
The 4th June, 2023

For Pan & Associates  
Chartered Accountants [ Firm Regn. No. : 322655E ]



Shekhar Kumar Pan [ Proprietor ]  
Membership No. 053883  
UDIN : 23053883BGZUAL3363

**Principal & Secretary**  
**Purash-Kanpur Haridas Nandi**  
**Mahavidyalaya, Howrah**







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PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

<b>Nos. of Library Books with College as on 31.03.2021</b>	
Books as on 01.04.2020	25139
Books purchased during the year 2020-21	nil
Books received as Gift during the year 2020-21	nil
MRP 2020-21	Nil
UGC Remedial during the year 2020-21	Nil
<b>Total Books as on 31.03.2021</b>	<b>25139</b>

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**PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021**

**SCHEDULE - "11" : RESERVE FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account - Represented by Deposits held with UCO Bank -				
a) In Kuber Yojana Deposit Scheme ( No. 00020300096241 ) with India Exchange Place Branch -	71,642			
b) Par Radhanagar Branch -				
1) Fixed Deposit A/c No. 06720310086889 dt. 13.09.2019		10,687		
2) Fixed Deposit A/c No. 06720310086896 dt. 13.09.2019		10,687		
			93,016	
Balance as on 31.03.2021 - Represented by Deposits held with UCO Bank -				
a) In Kuber Yojana Deposit Scheme ( No. 00020300096241 ) with India Exchange Place Branch -	71,642			
b) Par Radhanagar Branch -				
1) Fixed Deposit A/c No. 06720310086889 dt. 13.09.2019		10,687		
2) Fixed Deposit A/c No. 06720310086896 dt. 13.09.2019		10,687		
<b>TOTAL :</b>			<b>93,016</b>	

**SCHEDULE - "12" : MPLAD FUND**

	Rs.	p.	Rs.	p.
Balance as per Last Account				
Add: Interest received from Banks -				
a) Interest on SBI A/c No. 709569		20		
b) Interest on SBI A/c No. 36308461832		341		
			361	
Balance as on 31.03.2021			1,750	
<b>TOTAL :</b>			<b>2,111</b>	

**SCHEDULE - "13A" : CAPITAL RESERVES FOR RASHTRIYA UCCHATARA SIKSHA ABHIYAN ( RUSA ) GRANT**

	Rs.	p.	Rs.	p.
Balances as per Last Account				
Add: a) Grants received during the year				10,121,441
b) For Additions to Fixed Assets during the year		23,541		
			23,541	
Less: Refund of unutilised portions of Grants ( from Howrah Zilla Parishad after settlement of Final Bill )				10,144,982
				23,705
Balance as on 31.03.2021			10,121,277	
<b>TOTAL :</b>			<b>10,121,277</b>	

**SCHEDULE - "13B" : CAPITAL RESERVES FOR CONSTRUCTION OF BOUNDARY WALL GRANT**

	Rs.	p.	Rs.	p.
Balances as per Last Account				
Add: a) Grants received under Memo No. 937 ( Sanc ) / EH / P / CS / 6B - 3 / 93 dt. 29.01.2019			4,700,000	
( Fund lying in the Deposit A/c. of Howrah Treasury - II and hence, not considered here )				
b) Additions to Fixed Assets during the year ( Shown separately in Schedule - 18, attached )				4,673,670
				4,673,670
Balance as on 31.03.2021				

**SCHEDULE - "14" : RASHTRIYA UCCHATARA SIKSHA ABHIYAN ( RUSA ) GRANTS - UNUTILISED**

	Rs.	p.	Rs.	p.
Balances as per Last Account - Represented by Deposit held with United Commercial Bank, Par Radhanagar Branch ( A/c. No. 06720110097854 )				104,314
Add: a) Grants received during the year				
b) Refund of unutilised portions of Grants ( Advance to Howrah Zilla Parishad )		23,705		
c) Interest received on Savings Bank Deposits ( UCO Bank A/c. No. 003286 )		2,985		
			26,690	
Less: Amounts utilised during the year - For Additions to Fixed Assets during the year				131,004
				23,541
Balance as on 31.03.2021 - Represented by Deposit held with United Commercial Bank, Par Radhanagar Branch ( A/c. No. 06720110097854 )			107,463	
<b>TOTAL :</b>			<b>107,463</b>	

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 Mahavidyalaya, Howrah

