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

> AUDIT REPORT 2016-17

S.K.BHALOTIA AND CO

Chartered Accountants
Santoshi Apartment, 2nd Floor,
504, Dr. Gouri Noth Shastri Sarani
Kolkata-700055
2: (033) 40730113
cmail: ca.skbnalolia@gmail.com

S.K.BHALOTIA AND CO

Chartered Accountants

Santosh Apartment,2nd Floor,504,Dr.Gouri Nath Shastri Sarani Kolkata-700055 : (033) 65010113 / email: ca.skbhalotia@gmail.com

INDEPNEDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA P.O.–Kanpur, Howrah as at 31st 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.

 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:

- 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;
- 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;
- 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 31st 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

Commeletin.

Place: Kolkata Date::04/12/2018 (Sunil Bhalotia) Propreitor

M. No. - 061232

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	17,726.50	P.F. Investment	23	2,10,20,647,71
Copier 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		Fixed Assets	27	72,43,382.00
Laboratory Deposit Fund	8	56.603.00	Grant in Aid receivable	26	12,710,502.00
Prof M.Das's Excursion Fund	9		Advance on MPLAD FUND	29	
Students Aid Fund	10		Festival Advance	30	11,026.00
Provident Fund	11	2,14,56,647.71		31	
Session Charge Fund	12		Advance for U.G.C Building	31	65,000.00
UGC Grant Fund	13		Security Deposit		25,000.00
Sundry Liabilities	14	7.000.00	Gecuny Deposit		4,560.00
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	1,000.00			
Virtual Class Grant (DPI, Govt. of WB)		124.00			
T.AW A Bill for NCC Cadet	1 1	1,41,945.00	1		
		2,99,51,428.55		\rightarrow	2,99,51,428.55

0.00

FRN No. 324923E

P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal Income & Expenditure Account for the year ended 31st March, 2017

	Expenditure	Amount (In	Amount (In		Income	Amount (in	Amount (In
10	Accounting Charge	138	Rs.) 25 000 00	n	Collection of F	Rs.)	Rs.)
0	Arroual Maihritenance Charge		36.472.00	07	Collection of Fees Admission Fee		
0	Audit Fee		10,725.00		Admission Form	14,56,630 00	
0	Audit Fee for Certification		2.500.00		College Fee	98,400 00	
0	Advocate fee		19.000.00		C U Co-Ordinators Remuneration	20,04,280.00	
0	Account opening charge		10,000 00	0.	Admission Form		35,59,310 00
	Bank Charges		6,753 50	By			1,170.00
	Building Maintenance		19,380 00		Adhoc Bonus (Refund Recd.) Grant-in-Aid		18,400 00
-	Books And Journal		1,520 00	0,	- Pay & Allowances	200	
	Conveyance Expenses		26,240,00		- Pay & Allowance receivable Mar 15	1,98,87,949.00	
5.0	Casual Fees		20,045 00		- Leave Encashment	255	
Го	Charge Allowance (Addi)		50,200 00		- Performance Curn Need Based	15,68,230 00	
0	Cable Installation & Network		31,268 00		- PTTs & CWTT		
	Construction		97,000 00		- PTTs & CWTT receivable Mar'15	11,78,157.00	
	College Examination		21,099 00	n.	Interest on General Fund	· ·	2,25,34,335.00
0	Calcutta University Fees		21,000 00			1 1	6,135 00
0	Sports Fee	13,800.00			Interest on Canara Bank UGC	1 1	19,303.00
0	Registration Form	24,910 00			Interset On Copier Fund	1 1	
0	Registration Fee	7,115.00			Interest on Laboratory fund	1	2,304.00
	Cultural Function Fee	96,828.00		- 63	Interest on MPLAD Funds	1	1,058.00
0	Examination Fee	3,10,964,00			MPLAD Grant Recd		4,99,645.00
Y~-!	Zonal Centre Fee	32,400 00			Online Admission Grant & E. Borton		9°1.
o	Re-Examination Fee	8,105 00			Donation Received		10,000.00
0	Co-ordinator's Remuneration	4,,000	40440000	Ву	Excess of Expenditure Over Income		4,01,369.50
Го	Contingency		4.94.122.00				
Го	Computer Maintenance		51,034 00				
Го	Deposit of 50% Tuition Fee		1,98,720 00				
o	Depreciation as Schedule - 25		1,72,890.00				
0	Electric Charges		11,39,097.00				
o	Exgratia From College		1,54,169,00				
Го	Entertainment		13,050 00				
Го	Festival		46,277.00				
To	Group Insurance		9,000.00			1	•
Го	Guest Lecturer Allowance		830 00				
Го	Grant-in-Aid - Staff Payments		3,49,331.00				
-	- Salary to Teaching Staff	1 50 00 047 00					
	- Salary to Non Teaching Staff	1,50,29,947.00					
	- Salary to PTT & CWTT	11,69,937.00					
	- Income Tax Deducted	100000000000000000000000000000000000000					
	- Leave Encashment to TS & NTS	18,38,298.00 15,68,230.00					
	- Professional Tax Deducted	61,510.00					
	- Parl Time Allowance to NTS	2,85,300.00					
	- Revenue Stamp	2,05,300,00				1	
- 8	- Arrear Salary	9.22.720.00					1
	- Exgratia from Collage Fund	9,22,720,00	32 24 - CONTROL OF THE CONTROL OF TH				
Го	Identity Card		2,26,44,889.00				
	Income Tax Return		18,200 00	- 1	1		
23	Library Expenses		12,300.00				
	Laboratory Expenditure	1	8,576 00				
		1 1	11,500.00		1		
0	Legal Charges						
383	Legal Charges Lightlening arrester		1,700.00				1
Го	Lightlening arrester		45,500,00				
To To	Lightlening arrester Miscellaneous Exps		45,500,00 2,670,00				
ro ro ro	Lightlening arrester Miscellaneous Exps Medical Treatment		45,500.00 2,670.00 2,060.00				
To To To	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Penodicals		45,500.00 2,670.00 2,060.00 9,583.00				
To To To	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC		45,500,00 2,670,00 2,060,00 9,583,00 1,90,636,00				
10 10 10 10 10	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas		45,500,00 2,670,00 2,060,00 9,583,00 1,90,636,00 12,917,00				×
To To To To To	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage		45,500.00 2,670.00 2,060.00 9,583.00 1,90,636.00 12,917.00 1,090.00		SI		2
10 10 10 10 10 10	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre		45,500 00 2,670 00 2,060 00 9,583 00 1,90,636 00 12,917.00 1,090 00 50,000 00		51		8
01 01 01 01 01 01 01 01	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance		45,500 00 2,670 00 2,060 00 9,583 00 1,90,636 00 12,917,00 1,090 00 50,000 00 8,00,587 00		51		
01 01 01 01 01 01 01 01 01	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment		45,500 00 2,670 00 2,060,00 9,583 00 1,90,636 00 12,917 00 1,090 00 50,000 00 8,00,587 00 7,048 00				
07 07 07 07 07 07 07 07	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge		45,500 00 2,670 00 2,060,00 9,583 00 1,90,636 00 12,917 00 1,090 00 50,000 00 8,00,587 00 7,048 00 50,000 00		S E		
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge Sports Fee		45,500 00 2,670 00 2,060,00 9,583 00 1,90,636 00 12,917 00 50,000 00 8,00,587 00 7,048 00 50,000 00 48,048 00		æ		
07 07 07 07 07 07 07 07	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge Sports Fee Stationery & Printing		45,500 00 2,670 00 2,060,00 9,583 00 1,90,636 00 12,917 00 50,000 00 8,00,587 00 7,048 00 50,000 00 48,048 00 49,399 00		æ		
07 07 07 07 07 07 07 07	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge Sports Fee Stationery & Printing Tour & Travel		45,500 00 2,670 00 2,060,00 9,583 00 1,90,636 00 12,917 00 50,000 00 8,00,587 00 7,048 00 50,000 00 48,048 00 49,399 00 73,003 00		S E		
07 07 07 07 07 07 07 07 07 07	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge Sports Fee Stationery & Printing Tour & Travel Telecomunication Exp		45,500 00 2,670 00 2,060 00 9,583 00 1,90,636 00 12,917 00 50,000 00 8,00,587 00 7,048 00 50,000 00 48,048 00 49,399 00 73,003 00 5,805 00		51		
070 070 070 070 070 070 070 070	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Penodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge Sports Fee Stationery & Printing Tour & Travel Telecomunication Exp Travelling Allowance		45,500 00 2,670 00 2,060 00 9,583 00 1,90,636 00 12,917,00 1,090 00 50,000 00 8,00,587 00 7,048 00 50,000 00 49,399 00 73,003 00 5,805 00 66,291 00		51		
TO T	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge Sports Fee Stationery & Printing Tour & Travel Telecomunication Exp Travelling Allowance Online Admission Grant & E Bonton		45,500 00 2,670 00 2,060,00 9,583 00 1,90,636 00 12,917,00 1,090 00 50,000 00 8,00,587 00 7,048 00 50,000 00 49,399 00 73,003 00 5,805 00 66,291 00 7,500 00				
TO T	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Penodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge Sports Fee Stationery & Printing Tour & Travel Telecomunication Exp Travelling Allowance Online Admission Grant & E Bonton Videophotography		45,500 00 2,670 00 2,060,00 9,583 00 1,90,636 00 12,917 00 1,090 00 50,000 00 8,00,587 00 7,048 00 50,000 00 48,048 00 49,399 00 73,003 00 5,805 00 66,291 00 7,500 00 10,000 00				
	Lightlening arrester Miscellaneous Exps Medical Treatment Newspaper & Periodicals NAAC Oil & Gas Postage Remedial Coaching Centre Repair & Maintenance Refreshment Session Charge Sports Fee Stationery & Printing Tour & Travel Telecomunication Exp Travelling Allowance Online Admission Grant & E Bonton	ahalotia &	45,500 00 2,670 00 2,060,00 9,583 00 1,90,636 00 12,917,00 1,090 00 50,000 00 8,00,587 00 7,048 00 50,000 00 49,399 00 73,003 00 5,805 00 66,291 00 7,500 00		SI.		

Principal Principal

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	Amount (in Rs.)	Payments	Amount (in Rs.)	Amount (In
Opening Balance (01/04/2015)		132	Advance	PCS.)	2,68,000.0
esh in Hand	1 1	18,019.00	Advance on UGC Grant Fund	1 1	15,000.0
ash in Bank	1 1		Advocate Fees	1	19,000.0
iBI			Accounting Charge	1	35,000.00
Cur. A/c 11030420905	47,997.17		Annual Maintenance Contact		36,472.00
UGC Grant A/c (433573)	4,159.15		Audit Fees		
MPLAD Fund A/c (709569)	1,221.00		Audil Fees for Certification	1	10,725.00
anara Bank	1.221.00		Building	1 1	2,500.00
UGC Grant A/c (009659)(due to BRS)	5,05,399.00		Bank Charges	1 1	3,50,467.00
JCO .	5,05,588.00			1 1	6,753.50
General Fund A/c (000380)	1,47,168.72		Books & Journals (Binding)	1 1	1,520.00
General Fund A/c (012624)			Building Maintenance		19,380.00
General Fund A/c (0670) (due to BRS)	19,954 00		Conveyance Expenses	1	26,240.00
Development Fund A/c (001269)	1,45,075.00		Casual Fees		20,045.00
Students Aid Fund A/c (003285)	41,510.00		Charge Allowance (Additional)		50,200.00
	58,957,40		Construction		97,000.00
Laboratory Fund A/c (003286)	56,603.00		Contigency	1	51,034.00
B K Dey Sports Fund (001981)	6,593.50		Computer Maintenance		1,98,720.00
PBGB			Computer Software for Office Magt.		78,336.00
Library Fund A/c (000384)	2,85,197.00		College Exam Fees	1	21,099.00
Session Charge Fund (000634)	1,57,028.00		Cable Network		31,268.0
Electricity Fund A/c (001021)	60,686.00		Cultural Function Fee		96,828.0
Copier Fund A/c (001505)	8,264.00		Deposit of 50% Tution Fees		1,72,890.0
M D.Excursion Fund A/c(001536)	5,498.00		Ex-gratia from College Fund		13,050.0
General Fund A/c (002124)	39,970.00	15,91,280.94	Electric Charges	1 1	1,04,169.0
Collection of Fees			Electrical Installation		57,580.0
Admission Fees	14,56,630.00		Entertainment		50,730.0
Admission Form	98,400.00		Form		
Casual Fees	30,400.00		Festival	1.52	20.0
College Fees	20,04,280,00		The state of the s	1 1	9,000.0
college Examination Fees	20,04,280.00		Furniture & Fixture	1 1	42,600.0
our Fees			Group Insurance	1 1	7,910.0
IAAC			Teachers Day Celebration	1 1	20,000.0
	1,06,889.00		Gymnasium & Drinking Water		3,74,734.0
Physical Education Fee	(*)		Guest Lecturers Allowance		3,49,331.0
Tuition Fees		36,66,199.00	Identity Card		18,200.0
Calcutta University Fees			Income Tax		4,250.0
C.U. Sport Fees			Income Tax Return		12,300.0
C.U. Registration Fees			Lightening Arrester		45,500.0
C.U. Form Fees	1,190.00		Laboratory Expenditure	1 1	11,500.0
C.U. Examination Fees	35,185.00		Liabrary Expenses		8,576.0
C.U. Re-Examination Fees			Legal Expenses		1,700.0
C.U. Zonal Centre Fees	47,870.00		Medical Treatment		2,060.0
U Exam Remuneration Fees		84 245 00	Newspaper & Periodicals		10.033.0
Advance		73.844.00			
Advance on UGC Grant Fund			Online Admin Grant & E.Bonton		12,917.0
Scholarship		48,000.00	[-] - [-]	1 1	57,500.0
Conation					1,090.0
/irtual Class Grant (DPI.Govt. W.B)			Part Payment		65,000.0
	1	3,00,000.00		1 1	1,40,000.0
estival Advance		14,500.00			2,85,300.0
Group Insurance		7,080.00		**	2,670.0
Newspaper & Periodicals		450.00	Revenue Stamp		200.0
eachers Day Celebration		20,000.00	Repair & Maintenance		6,84,087.0
ution Fees Receivable		1,120.00	Session Charge	1 1	50,000.0
dvance on MPLAD Fund		6,000.00	Sports Fee	1	48,048.0
Grant-in-Aid			Session Charges Fund	1	2,000.0
Pay & Allowances			Stationery & Printing		39,399.0
Ad-hoc Bonus	18,400.00		Scholarship	1 1	48,000.0
Grant-in-Aid for Adhoc Bonus (2011-12)			Telephone Charges		
Part-time & Contractual Teachers (CWTT)		18,400.00	Travelling Allowance	1 1	5,805.0
ncome Tax					1,39,294.0
		4,250.00			2,97,525.0
art Payment			Videophotography		10,000.0
Profession Tax	1		Xerox Maintenance		18,016.0
Provident Fund Loan	1	1,40,000.00	Maturity claim-LIC		92,689.0
Provident Fund Investment			Virtual Class Grant (DPI, Govt. of WB)		2,99,876.0
Provident Fund Contribution (Incumbants)			UGC Grant Disbursed- XII th PLAN		
Revenue Stamp	1		Establishment & Motoring IQAC	3,84,113.00	
A./W.A. Bills for N.C.C. Cadets	1	1,00,995.00			
5 (17 A) 5 (18 A) 6 (18 A) 14 (18 A) 12 (18 A) 12 (18 A) 13 (18 A) 13 (18 A) 13 (18 A) 13 (18 A)					
(approx	11/4	4,99,645.00			
nterest Received	10.01		MR Project in Science(Aloka Das)	1	I
eneral Fund	No 10 13500				

Receipts	Amount (In Rs.)	Amount (In Rs.)	Payments	Amount (In Rs.)	Amount (In
K. Dey Sports Fund	1,133.00		M.S Remedial Non-Recurring	139.7	rsa.j
evelopment Fund	1,669.00		College Development-Books & Journal		
brary Fund	10,957.00		MS Remedial Recurring Coaching Centre	50,000.00	4,34,113.00
aboratory Fund	2,304.00		Calcutta University Fees	30,000.00	7,34,113.00
ession Chanrge Fund	6,178.00		Sports Fee	13,800.00	
tudents Aid Fund	6.378.00		Registration Fee	7 115 00	
ectricity Fund	2,451.00		Form Fee	24.910.00	
GC Grant Fund	35,457.00		Examination Fee		
opier Fund	335.00		Re-Examination Fee	3,46,149.00	
rof. M. Das Excursion Fund	422.00		Zonal Centre Fee	8,105.00	
IPLAD Fund	1,068.00		Exam. Remuneration	80,270.00	1000000
ledicinal Plant				-	4,80,349.00
liscellanous Grant			Closing Balance (31/3/2016) Cash in Hand		
ntine admission & E.Bonton Grant	50,000.00		Cash in Bank :		24,201.00
IGC Grant on travels	30,000.00	1 24 407 00			
laturity Claim-LIC	-	1,24,487.00	SBI:	W. Contract (A)	
9-8-7-17-1-7 -7 -0-7-17-7-17-17-17-17-17-17-17-17-17-17-17		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	
	1		- MPLAD Fund A/c (832)	1,35,916.00	
			Canara Bank UGC A/c (009659)(due to BRS) UCO :	1,19,182.00	
			- 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:	1,125,00	
			- 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
		68,36,203.94		33,710.00	68,36,203.94

Chanda Th. Jana Principal



P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal Schedule forming part of the Balance Sheet

hedule No.	Particulars	Amount (Rs.)	Amount (Rs.)
01.	GENERAL FUND		
	Balance as per last account	210	
	Add : Amount transferred from		74,89,265.8
	- Development Fund		
	Service Character		
	- Session Charge Fund		
	- Electric Fund		
	- Library Fund		
	- Laboratory Deposit Fund	1 1	
	- Adhoc Bonus	1 - 1	
	- MPLAD Fund		
	Add : Excess of Income Over Expenditure		
	Add : Addition to Fixed Assets		
	Addition to Fixed Assets	1	
		1	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		3,00,903.00
	Less : Excess of Expenditure Over Income		
	- Portalitate Over medifie	1	4,01,369.50
02	GRANT IN AID (DAY & ALL SHOPE)		70,87,896.39
UZ.	GRANT IN AID (PAY & ALLOWANCES)		
	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		4 00 40 000 00
	Add: Grant Receivable for March' 17	2,74,947.00	1,96,13,002.00
	Add: Leave Encashment to TS & NTS	1	
	Add: Pedermanas Com No.	1	15,68,230.00
	Add: Performance Cum Need Based Incentives		=
	Add : Grant for PTTs & CWTT	1	
	For April'16 to March'17	11,78,157.00	
	Less: For March'16	9 8 4	
	Add: Receivable for March' 17		11,78,157.00
	0.000		2,23,59,519.00
	Less : Grant Pay & Allowance		2,23,39,319.00
	For April'16 to Mar'17	4 00 40 000 00	
	For March'17	1,96,13,002.00	
		•	
	Performance Cum Need Base Incentives	-	
	Leave Encashment	15,68,230.00	2,11,81,232.00
	Less : Grant Pay & Allowance for PTTs & CWTT		W AR INTERES
	For April'16 to March'17	11,78,157.00	
	For March'17	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	Ad-hoc Bonus		14 70 467 00
		-	11,78,157.00
03.	D K DEV COORTS SUND		130.00
03.	B.K.DEY SPORTS FUND		\$ 000000 mm
	Balance as per last account (Incl. FDR with Uco Bank)		16,593.50
	Add : Interest from the bank		1,133.00
	AT STANDARD BY AT ATTACHED TO STANDARD STANDARD		17,726.50
	Less: Trf. To Investment in FD's with Uco Bank		0.00
	CONTROL SECURITION OF SECURITI	l 1	17,726.50
04.	COPIER FUND		17,720.50
070770	Balance as per last account		
	Add : Interest from the bank		8,264.00
	Add . Interest from the bank		335.00
			8,599.00
	Less : Bank Charges		-
			8,599.00
05.	DEVELOPMENT FUND		
	Balance as per last account		41,510.00
	Add : Fees Collection during the year		41,510.00
	Add : Interest from the Bank	4 000 00	,
	. Interest nom tile balk	1,669.00	1,669.00
	Loss : Transfer to Consest Ford		43,179.00
	Less : Transfer to General Fund	L	-
	phalotia e		43,179.00

P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal Schedule forming part of the Balance Sheet

Schedule No.	Particulars	Amount (Rs.)	Amount (Rs.)
06	ELECTRICITY FUND		
	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
	Less: Bank Charges		63,137.00
	Coss : Dank Charges	1	63,137.00
07.	LIBRARY FUND		
	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
	Land Bank St		2,96,154.00
	Less : Bank Charges	1	
	Transfer to General Fund		2.00.464.00
08.	LABORATORY DEPOSIT FUND	-	2,96,154.00
	Balance as per last account		56 603 00
	Add : Fees Collection during Ithe year		56,603.00
	Add : Deposit Collection during the year		
	Add : Interest from Bank		_
			56,603.00
	Less : Transferred to General Fund	l [-
09.	PROF. M.DAS'S EXCURSION FUND		56,603.00
37-73	Balance as per last account (Incl. FDR with Uco Bank)		15 409 00
	Add: Interest from bank		15,498.00
		1	422.00
	Less : Trf. To Investment in FD's with PBG Bank		15,920.00
	- Bank Chanrges		
		l -	15,920.00
10.	STUDENTS AID FUND		13,920.00
	Balance as per last account (Incl. FDR with Uco Bank)		1,09,910 80
	Add: Interest from bank	1	6,378.00
		l -	1,16,288.80
	Less : Trf. To Investment in FD's with Uco Bank		1,10,200.00
11.	PROVIDENT FUND (A.		1,16,288.80
	PROVIDENT FUND (As per Annexure - 1) Balance as per last account		
	Add : Incumbents Contribution		1,85,55,014.71
	Add : medifiberits Contribution		57,77,580.00
	Less : Refund to the staff (Cheque Outdated)	Г	2,43,32,594.71
	(Crieque Outdated)		28,75,947.00
12.	SESSION CHARGE FUND		2,14,56,647.71
	Balance as per last account		
	Add : Collection during the Year		1,57,028.00
	Add : Transfer from General Fund	3,124.00	
	Add : Interest from the Bank	-	
	BURNING SECOND TO THE WIND WHIRE	3,054.00	6,178.00
	Less : Bank Charges		1,63,206.00
	Payment Made		
	as-ov		2,000.00
			1,61,206.00



Chanden Th. Jones

Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrak

P.O. - Kanpur, Dist. - Howrah, Pin - 711410, West Bengal Schedule forming part of the Balance Sheet

dule No.	Particulars	Amount (Rs.)	Amount (Rs.)
13.	UGC GRANT FUND		50-00 272
	Balance as per last account (XI th Plan)		
	M.R.P in Humanities & Social Science	040.00	
	Balance as per last account (XII th Diam)	846.00	
	College Development-Plan Block Grant Heads	1 27 260 00	
	M.R.P. (Sk. Ahmed Hossain)	1,37,268.00	
	College Development-Plan Block Grant Head 31	2 00 070 00	
	MRP Suvankar Chakraborty	2,29,072.00	
	Establishment & Motoring IQAC	4,700.00	
	M.S. Remedial Recurring Coaching Centre	1,35,320.00	
	Remedial Non-Recurring (M.S.) Coaching Centre	•	
	Teacher Fellowship	-	
	College Development - Books & Journal		
	College Development - Equipment	98,672.00	
	Balanace Interest	1,60,000.00	
	Refudn Frm Aloka Das & Swati Dey	0.15	7,65,878.15
	Joint University Grant	1,154.00	
	College Development-Block Grant	15,000.00	
	College Development-Head 35	-	
	College Development -Books & Journal	•	
	College Development- Equipment		345 Zenic Wilder 750 (Gen. 100000)
	Add: Amount transferred from General Fund	-	16,154.00
	Add : Interest received		•
	Add : Interest received		
	Less : Amount utilised from X & XI Plan		7,82,032.15
	Refund to UGC	Value and an anomaly	
	Swati Dev	15,593.00	
		J-1	15,593.00
	Less: Amount utilised from XII Plan		•
	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 Centrte	-	3,68,520.00
	Balance C/F		3,97,919.15



IDAS NANDI MAHAVIDYALAYA wrah, Pin - 711410, West Bengal

part of the Balance Sheet

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



	M.R.P in Humanities & Social Science XII th Plan College Development-Plan Block Grant Head31 M.R.P. (Sk. Ahmed Hossain) College Development-Plan Block Grant Head-31 MRP Suvankar Chakraborty Establishment & Motoring IQAC M.S. Remedial Recurring Coaching Centre Remedial Non-Recurring (M.S.) Coaching Centre Teacher Fellowship College Development - Books & Journal College Development - Equipment Balanace Interest	846.00 1,02,829.00 2,05,294.00 4,700.00 56,274.00 7,420.00 20,556.00	
14.	SUNDRY LIABILITIES 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	3,97,919.15 - - - - - - - - 7,000.00
15.	RESERVE FUND Balance as per last account		7,000.00
16.	STUDENTS' HEALTH HOME Balance as per last account Add : During the year		27,757.00 27,757.00 43,425.00
17.	POOR FUND Balance as per last account Add : During the year Less : Payment to the students		6,750.00 0,00 6,750.00
18.	MPLAD FUND Balance as per last account Add: During the year Building foy Gymnesium Add: Interest Received		0.00 6,750.00 1,221.00
	Less:Amount utilised for Refund Less: Transfer to general fund		1,221.00



RIDAS NANDI MAHAVIDYALAYA lowrah, Pin - 711410, West Bengal ng part of the Balance Sheet

chedule No.	Particulars	•	
19.		Amount (Rs.)	Amount (Rs.)
1.5.	POST MATRIC SCHOLARSHIP		



Principal

	Balance as per last account	1,800.00
	Received During the year	
	Less Amount Refunded	
		1,800.00
20	MATURITY CLAIM-LIC	
	Balance as per last account	
	During the year	
	Less Paid	•
		. 0.00
21	INVESTMENT RESERVE FUND	*9
	Fixed Deposit with Uco.Bank	
	B K DEY SPORTS FUND	27,757.00
	Fixed Deposit with Uco Bank	
	STUDENTS' AID FUND	10,000.00
	Fixed Deposit with Uco.Bank	50.050.40
	LIBRARY FUND	50,953.40
	Fixed Deposit with Uco.Bank	62 677 00
	PROF.M.DAS'S EXCURSION FUND	63,877.00
	Fixed Deposit with P.B.G.Bank	10,000.00
	, accompany	1,62,587.40
22.	P.F. LOAN RECEIVABLE	1,02,007.40
4	Balance as per last account	6.44,700.00
	Add : Fresh Loan given	3,80,000.00
	3-	10,24,700.00
	Less : Refunded by the staff (as per Annexure-1)	5,88,700.00
		4,36,000.00
23.	P.F. INVESTMENT	
	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.	ADVANCE	
	Balance as per last account	1,06,939.00
	Add : During the Year	2,68,000.00
	Loos: During the Year	3,74,939.00
	Less: During the Year	3,12,939.00
25.	TUITION FEES RECEIVABLE	62,000.00
	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
	1 CONTRACTOR OF THE STATE OF TH	50,620.00

DAS NANDI MAHAVIDYALAYA rah, Pin - 711410, West Bengal part of the Balance Sheet

edule No. Particulars Amount (Rs.) Amount (Rs.)



CASH& BANK BALANCE		24,201.00
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	4 505 70	
- 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	ptor (04-3000,34)	
- 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	8,46,404.4
· Comment and the comment of the com		8,70,605.4
FIXED ASSETS		
Balance as per last account		74,18,762.0
Add : From College Fund	5,88,983.00	
From MPLA	3,74,734.00	
From U.G.C. Grant Fund	0.00	9,63,717.0
		83,82,479.0
Less : Depreciation (as per annexure - 2)		11,39,097.0
		72,43,382.0
GRANT-IN-AID RECEIVABLE		V9
Grant T.S. & N.T.S.	1	0.0
PTTs & CWTT		0.0
		0.0
ADVANCE ON MPLAD FUND		1,520,5
Balance as per last account		6,000.0
Add : Advance during the yerar		0.0
,		6,000.0
Less : Amount Realised		6,000.0
Edd : Finding the same of		0.0
FESTIVAL ADVANCE		
Balance as per last account		25,526.0
Add : during the year		0.0
1 (27.75) -5.5(17.87) 1 (29.8)		25,526.0
Less : Amount Refunded		14,500.0
STANDARD WELLOW CONTROL OF FLOOR		11,026.0
PART-PAYMENT		
Balance as per last account	1 1	0.0
During the year	1 1	65,000.0
Less: Realised		0.0
		65,000.0

28

31.



P.O. - Kanpur, Dist - Howrah, Pin - 711410, West Bengal PROVIDENT FUND ACCOUNT AS AT 31-03-2017 (FOR TEACHING STAFF)

Name	Opening Balance	On Ball 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-Refu- ndable/ Final Withdrawal	Net Closing Balance (10-11-12)	Closing Balance of Loan (4+11)-9	Gross Closing Balance (13+14)
	3	.4	5	6		7	B	9	10	11	12	13		
A.S. S.(20%)										- ''			14	15
C.N.Michergee	117	- 2	117				59		176	- :				-
A Chatteree								- :	1/0	- :		176	- 74	
N C Melt	288		288				146		434	:				-
S.C.Saha	25	- 2	25	120			12		37	· :		434		
K.K.Maheriee							12.		- Children			37	-	
P.K.Besu						-								_
M.Das	32	-	32		- :		16							
9 K Mesat	431		431						48			48 j		
2 K Mushenee	-	1					217		648			648		6
1 N.K.Hazra	2.244		2.244				1 744						40	
Z S N Saha	146						1,135		3,379			3,379		3,3
5 D Baneries	70		146			- 3	77		223	- 2		223		2
4 T.K. Shattacharyva	(1.373)		70				35		105			105		10
5 S.C.Sana			(1,373)			32	1,373			- 1				
	4,593		4,593				2,324		6,917		-	6.917	100	5,9
15 P.S.Chatterjee 17 G.S.Banersee	(2,111)		(2,111)				2,111				-			
							2,47,409	92	2,47,409		(1.65.519)	81,890	. 1	81,89
f S Ghosh	(1,358)	- 3	(1,358)				1,358							4.20
19 K.C. Ghosh									-					-
20 Kartik Chandra Bhaumik	14,69,880		14,69,880			3,13,776	1,90,160		19,73,816			19,73,816		19,73,81
21 M.Kundu	406		406			V-	205		611			611		61
22 K.L.Mazumdar	189		189				95		284			284	- 1	28
23 Dr. Sambhu Nath Chakraborty	8,23,494	48,200	7,75,294		(1,56,281)	86,394	36,773	48,200	7,90,380		(7.53.607)	36,773		36,77
24 D Koner					1.000.00		1,17,093		1,17,093		(42.876)	74,217		74.21
25 Dr. Nand Kishore Misra	34,26,782		34,26,782			1,56,888	5,43,321		41,26,991			41,26,991		41,26,99
26 Or Margu Saha	19,19,845		19,19,845			3,92,220	2,56,383		25.68.448			25,68,448		25,68,44
27 Aloka Des	21,02,729		21,02,729			6,27,552	2,22,724		29.53.005			29.53.005		29,53,00
25 M. Gin	1,962		1,962			(4)	993		2.955			2,955		2,955
29 O Sameddar	614		614			(# //	311		925			925		925
30 P. Banenee	4,552		4,552				2,303		6,855			6,855		6,858
31 Swat Dey	5,10,374		5,10,374			70,827	77,372	27,000	6.85.573	75,000		6,10,573	48.000	6.58.573
32 Suvenker Chakraborty	15,73,334	2,52,000	13,21,334			2,62,475	1,38,661	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			51,446	38,659	15,500	4.32.954			4.32.954		4,32,95
34 Ujaini Samanta (Roy)	3,22,437		3,22,437			65,154	47,365		4.34.956			4.34.956		4,34,95
35 Puspita Sengupta	2,75,898		2,75,898			1,13,968	34,644	-	4.24.510			4.24,510		4.24.51
36 Jayasri Roy	2,60,848		2,60,848			76,320	37,988		3,75,156			3.75.156		3,75,15
37 Avrit Biswas	6,26,191		6,26,191			1,38,516	86,009	12	8,50,716	. 1		8.50,716		8,50,71
38 P. R. Bhattacharyya	13,971		13,971				2,267		16.238			16,238	- :	16.23
39 Sk. Ahmed Hossain	2,58,451		2,58,451			2,363	25,234		2.86.048			2.86.048		2.86.04
40 Satranjan Chakraborty	12		12				6		18	- 1		18	- :	1
41 Gautam Banenee	32		32				16		48			48		4
42 Krishnendu Mukhopadhyay	1,42,077		1,42,077			31,287	15,368		1.88.732		- 1	1,88,732	- :	1,88,73
43 Tapatrata Bhadun	1,05,417	66,000	39,417			30,744	13,939	24,000	1.08.100			1,08,100	42.000	1,50,10
44 Sudipta Chakraborty						40,117	10,000	24,000	40,117	- : 1	-	40,117	42,000	40,11
45 Bijon Biswas						35,557			35,557	- :		35,557	-	35,55
46 Saranya Sen				-		34.650			34,650	- : 1		34,650		34,650
47 Debarjan Seth					1	34,554			34,554	- : 1		34,554		34,55
TOTAL	1.41.85.448	3,81,700	1,38,03,748		(1,56,281)	25.64.808	21.44.161	2.96,700	1,86,53,136	75,000	(9.62.002)	1,76,16,134	1 50,000	1,77.76.13



P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal PROVIDENT FUND ACOUNT AS AT 31-03-2017 (FOR NON-TEACHING STAFF)

Annexure - 1

Name 0	Gross Opening Batance	Op Ball of Loan Outstanding	Net Opening Balance	College Contribution	Employees' Contribution March 2016	Employees' Contribution	Share of Interest (2013-14) & (2014-15)	Loen Recovery	TOTAL (5-6-7-8-9)	Loan Advance	Non-Refu- ndable/ Final Withdrawal	Net Closing Balance (10-11-12)	Closing Balance of Loan (4+11)-9	Gross Closing Balance (13+14)
+	3	4	5	6		7	8	9	10	11	12	13	14	15
1 A Mahindar	52		52				8		60			60		60
2 A Roy	(231)		(231)	5.00			461		230			230	3.0	230
3 K Seth				3.50				- 9						
4 B Palodh												7.4		
5 8 Sem	(4.163)		(4,163)				8,688		4,525			4,525		4,52
6 Mairy Chosal	5,42,434		5,42,434		(5,49,232)		88,942		82,144		(37,673)	44,471	-	44,47
7 C Jana	211		211				41		252			252		252
8 G Sem	14		14			2	4		18			18		18
9 Panchanan Shattacharyya	7,85,867		7,85,867		(1,26,591)	1,63,632	70,754		8,93,662		(2,00,000)	6,93,662		6,93,662
10 A Ghosh	16		16				3		19			19		19
11 S Musherh														
12 Debika Pal	7,75,816		7,75,816			7,146	1,23,599		9.06,561		(8,44,168)	62,393		62,393
13 Tapas Chatterjee	7,70,765		7,70,765			89,046	1,15,694		9,75,505			9,75,505		9,75,505
14 Pratap Senapati	5,07,900	80,000	4,27,900			58,272	62,785	65,000	6,13,957	50,000		5,63,957	65,000	6,28,957
15 Malika Mondal	3,54,291	1,52,000	2,02,291			47,460	51,641	1,96,000	4,97,392	2,00,000		2,97,392	1,56,000	4,53,392
15 Uday Pachhal	5,15,729		5,15,729			76,032	73,613		6,65,374			6,65,374		6,65,374
17 S. Sasmal	(57		(57)			114		57			57		57
18 D Singh	6	1000000	6				3		9			9		9
19 Ganesh Mudi	1,20,916		89,916			20,604	10,069	31,000	1,51,589	55,000		96,589	55,000	1,51,589
TOTAL	43,69,566	2,63,000	41,06,566		(6.75.823		6.06,419	2.92,000	47,91,354	3.05.000	(10.81.841)	34,04,513	2,76,000	36,80,513

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

SI. 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-Refu- ndable/ Final Withdrawai	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	(13-14)
1	TEACHING	1,41,85,448	3,81,700	1,38,03,748		(1,56,281)	25,64,808	21,44,161	2,96,700	1,86,53,136	75,000	(9.62.002)	1,76,16,134	1,60,000	1,77,76,13
2	NON-TEACHING	43,89,566	2,63,000	41,06,566		(6,75,823)		6,06,419	2,92,000	47,91,354	3.05.000	(10.81.841)	34.04.513	2.76,000	36,80,51
	TOTAL	1,85,55,014	6,44,700	1,79,10,314		(8,32,104)	30,27,000		5.88.700	2 34 44 490	3.80.000	(20.43.843)	2 10 20 647	4 36 000	2 14 56 54

Reconciliation of P.F. Account 2016-17

Treasury Balance Ledger Balance Difference

2,10,20,647.00 2,10,20,647.00

P.O. - Kanpur, Dist.- Howrah, Pin - 711410, West Bengal Details of Fixed Assets as at 31st March, 2017

Annexure - 2

SI. No.	Particulars	W.D.V. as on	Ado	lition During th	e Year	Total	Rate of	Depreciation	W.D.V. as on
		01.04.2016	College Fund	MPLAD	U.G.C. Grant Fund		Depreciation	during the Year	31.03.2017
		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		940		3,33,669.00	40	1,33,468.00	2,00,201.00
3	Computer Software	2,80,498.00	78,336.00	140	-	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	- 1	10.5	1-0	28,790.00	20	5,758.00	23,032.00
10	Water Filter Cum Purifier	25,383.00	E 1	-		25,383.00	20	5,077.00	20,306.00
11	Xerox Canon	20,989.00	-		2	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	Gymnesium & Drinking Water	3,71,828.00	-	3,74,734.00	-	7,46,562.00	. 10	46,525.00	7,00,037.00
	TOTAL	74,18,762.00	5,88,983.00	3,74,734.00	•	83,82,479.00		11,39,097.00	72,43,382.00



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.
cipal	1	x	1	×	×	×
ching Staff	25	18	7	1	5	×
teaching Staff	16	8	8	×	×	4
	x	×	×	×	×	1

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

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



Chanda Kr. fo Principal Purash-Kanpur Haridas Nandi

Mahavidyalaya, Howrah

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

Statement of Approved Non- Teaching Staff for 2016-2017

SI No.	Name	Designation
1	Panchanan Bhattacharyya	Cashier/Acting Head Clerk
2	Tapas Chatterjee	Accountant
3	Pratap Senapati	Skilled Lab. Worker (Chem. Dept.)
4	Mallika Mondal	Lady Attendant
5	Uday Panchhal	Sweeper
6	Ganesh Mudi	Guard
7	Sudipta Chakraborty	Librarian
8	Saila Patra	N.C.G. Partime Clark Lab Attendant (Geograph)

Statement of Approved Wholetime Contractual Teaching Staff for 2016-2017

SI No.	Name	Designation	Department	
1	Arındam Sarkar	Contractual Wholetime Teacher	Geography	

Statement of Approved Part-time Teaching Staff for 2015-2016 Zol6-17

SI. 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	Jayatra Mondal	Part-Time Teacher	Geography			

FRN No. 324923E



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						Ger	eral						Honour											
		Gen	General		SC		ST		OBC		1	TOTAL		General		SC		ST		OBC		PH		TOTAL	
Course	Class	М	F	М	F	М	F	М	F	М	F	М	F	М	F	М	F	М	F	М	F	м	F	М	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			_		_		_	0	6	+	T ŏ	-	_	-
	3rd Year	19	43	5	2	1	0	0	0	0	0	25	_			5	1	0	1	0	-	t ŏ	-	25	_
B.Com.	1st Year	13	0	2	0	0	0	0	0	0	0	_	_			3	o	ō	0	+	+	l ŏ	-	-	
	2nd Year	4	0	0	0	0	0	0	0	0	0	4	ō		1	ō	ŏ	_	0	-	10	l š	0	_	_
	3rd Year	6	0	2	0	0	0	1	10	0	0	9	_		0	5	ŏ	_	0	-	1	6	0		_
B.Sc.	1st Year	1	0		0	0	1 0	0	10	ō	0	1	0		9	ő		ō	1	1 3	1	0	-		12
	2nd Year	2	1		0	0	0	_	0	Ö	0	2			_	3	4	ő	0	0	1	0	-		_
	3rd Year	4	1	3	1	0	1 0	1	0	0	0	5	_	6	_	_	1	ŏ	0	·	-	_	_	16	
TOTAL		108	157	3	26	2	2 0	12	-	-	_	_	202	190	- 1.2	_	36		_		_	_		255	

	SUMMARY		
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



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

	Heads of Fees	Monthly	Yearly
NO.	B.A. Honours	75.00	
1_	B.A. General	50.00	
2	B.Com. Honours	85.00	
3_	B.Com. General	60.00	
1	B.Sc. Honours	110.00	
5	B.Sc. General	85.00	
6	Admission Fee		
1	Development Fee		100.00
8	Session Charge		100.00
9	Building Maintenance charge	1	150.00
10	Library Fee		50.00
11	Library Deposit		30.00
12	Laboratory Fee	1	50.00
13	Laboratory Deposit		50.00
14	Sports Fee		10.00
15	C.U.Sports Fee		60.0
17	Electricity Fee		100.0
18	Examination Fee		80.0
19	Casual Fee		80.0
20	Students' Health Home Fee		10.0
21	C.U. Reg. Fee (with Form)**		110.0
22	C.U.Form Fee		20.0
23	Students' Diary & Identity Card		50.0
24	Transfer Fee		
25	Poor Fund Fee		20.0
26	College Fee for Geo. Hons. Students		6000.0
27	Tour Fee		50.0
28	College Fee for all Other Students		1000.
29	Cultural Function Fee		100.
30	NAAC Fees		300.
31	College Fee for Phy. Education Students		500.

[#] Tuition Fee of one month

FRN No. 324923E

[&]quot; For SC/ST/OBC - 35/-

pURASH P.O. - Kanpur, Dist. - Howrah, Pin - 711410, West Bengal subjects taught in the College during the year ended on 31-03-2017

Honours & General) Honours & General)

(Honours & General)

(Honours & General)

COM (NO	HONOURS SUBJECTS	GENERAL SUBJECTS
COURSES	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 (Compulsary) 8) Physical Education 9) Sanskrit 10) Bengali (Compulsory) MIL 11) English (Compulsory)
B Sc	Economics Geography Mathematics	1) Physics 2) Chemistry 3) Mathematics 4) Geography 5) Physical Education 6) Economics 7) Sanskrit 8) Environmental Studies (Compulsary) 9) Bengali (Compulsory) Mil. 10) English (Compulsory)
B.Com.	1) Accountancy & Finance	1) B.Com. General Subject 2) Environmental Studies (Compulsary) 3) Bengali (Compulsory) MIL. 4) English (Compulsory)

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NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICITES AS ON 31.03.17

1. BASIS OF ACCOUNTIG

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 or 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.

(FRN No.-324923E)

(CA Sunil Bhalotia) 12 2018

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

31ST 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 / shekharda@yahoo.com

Pan & Associates

Chartered Accountants

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

© : 2248-7310 (O) 2335-8484 (R) E-mail : spmd@vsnl.net

Mobile: 9831121312

INDEPENDENT AUDITOR'S REPORT

To
The Director of Public Instructions, Education Directorate,
College Audit Cell, Bikash Bhavan,
Satt 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. Observations

5.1. 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:

SI. Name of the Fund		Fund's Opening		ing Savings Ba lances as on 0		Fund's Closing	Corresponding Savings Bank & Fixed Deposit Balances as on 31.03.2018			
No.			Balance as on 01.04.2017	Savings Deposit	Fixed Deposit	TOTAL	Balance as on 31.03.2018	Savings Deposit	Fixed Deposit	TOTAL
1)	Development Fund	43,179.00	12,179.00	9.0	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

4RA-3/2, PURBACHAL HOUSING ESTATE. SECTOR - III. SALT LAKE, KOLKATA - 700 097 © : 2248-7310 (0 23) 8484 (RL - mil.: spmd@vsnl.net LIASON OFFICE: C/o, S. B. AGENCIES, MERCANTILE BLDGS, 'E' BLOCK, 2ND FL., 9, LALBAZAR 3 CITY OFFICE: 32/2, BEADON STREET (16. ABHEDANANDA ROAD), KOLKATA - 700 686

- 5.2.4.3. We therefore, recommend that the original costs of the concerned assets may well be identified and an and an analysis of the concerned assets may well be identified and an analysis of the concerned assets may well be identified and an analysis of the concerned assets may well be identified and an analysis of the concerned assets may well be identified and an analysis of the concerned assets may well be identified and an analysis of the concerned assets may well be identified and an analysis of the concerned assets may be identified and an analysis of the concerned assets may well be identified and an analysis of the concerned assets may be identified and an analysis of the concerned assets may be identified and an analysis of the concerned assets may be identified an analysis of the concerned assets may be identified an analysis of the concerned assets may be identified an analysis of the concerned assets of the concerned asset of the concerned assets of the concerned assets of the concerned asset of the concerned assets of the concerned asset of the 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" 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 at 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 CHARTERED

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

BALANCE SHEET AS AT 31ST MARCH 2010

		<u> </u>	ALAIN	CE SHEE	I AS F	11 3131 MARCH, 2018					
LIABILITIES	Sch.	Rs.	p.	Rs.	p.		Sch.	Rs.	p.	Rs.	p.
						Fixed Assets:					
Capital Account :		7,087,	896.39			(As per Annexure - "2", attached)	17			6,450	,052.00
		21,	985.00								
Add: a) Adjustments during the year b) Excess of Income over Expenditures, i.e., Su	rplus	277,	389.31			Investments :					
b) Excess of Income over Expense				7,387,	270.70	In Fixed Deposits with United Commercial	13			239	9,593.09
						Bank against various Funds					
Other Funds :	1	20,	330.50			Provident Fund Investments	19	26,214	,815.71		
B.K. Dey Sports Fund	2	8,	972.00			Loans from Provident Fund Recoverable	20	361	.000.000		
Copier Fund	3	43,	658.00					1		26,579	5,815.71
Development Fund	4	66,	100.00			Current Assets, Loans & Advances:					
Electricity Fund	5	327,	403.00			A. <u>Current Assets</u> -					
Library Fund	6	58,	887.00			Cash and Bank Balances	21			2,01	7,015.25
Laboratory Deposit Fund	7	124,	593.49			B. Loans & Advances -					
Student Aid Fund Prof. M. Das Excursion Fund	8	26,	165.00			Security Deposit for Electricity (WBSEB)		4	,560.00		
	9	26,575,	815.71			Tuition Fees Receivable (Balance as per Last Account)		50	,620.00		
Provident Fund Session Charge Fund	10	108,	752.00			Advances against Remunerations	22		,000.00		
Reserve Fund	11	71,	642.00			Advances	23		,000.00		
MPLAD Fund	13		974.00			Advance for NSS	24		3,000.00		
MPDAD FUND		2		27,433,7	292.70	Advance for UGC Building (Balance as per Last Account)	lo .		,000.000		
Current Liabilities :						Festival Advances	25	1000	3,526.00		
A. Unutilised Grants-in-Aid						Group Ins. Premia Recoverable from Staff	26		,106.00		
- University Grants Commission (UGC) Grants	14	494,	509.15			Poor Fund (Overdrawn Balance)	12	8	3,250.00		
- Pay & Allowances	15		130.00			Prepaid Expenses -					
- Virtual Class Grant (DPI, Govt. of WB)			124.00			 Software Running & Maintenance Expenses 			,310.00		
B. Sundry Liabilities	16	262,	244.00			 Xerox Machine Maintenance Charges 		_1	,722.50		
9				757,0	007.15						5,094.50
				35,577,5	70.55					35,577	,570.55
				33,377,3	. 3.55						7

Dated : KOLKATA

The 19th January, 2021

Chandan Ia. Jana



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

Signed in terms of our report of even date.

Shekhar Kumar Pan [Proprietor]

Membership No. 053883 UDIN: 21053883AAAAAB8946

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.
Salaries & Allowances to Staff				Collection of Fees from Students :			
To Teaching Staff	18,415,319.00)		- College Fees	3,227,471.00)	
To Non-Teaching Staff				- Registration Fees	24,600.00	-	
Salaries & Allowances	1,900,770.00)				3,25	2,071.00
. Part Time Allowances	178,750.00)		Calcutta University (CU) Fees :			
Ad-hoc Bonus	39,600.00)		- C.U Zonal Centre Fees		104	4,036.00
To Part Time & Contractual Teachers	1,297.569.00	1					
		21,832,00	08.00	Grants-in-Aid:			
Allowances to Guest Lecturers		461,39	97.00	- Pay & Allowances	20,316,089.00	É	
Computer Running & Maintenance Exper	ises	86,9	10.00	- Grant-in-Aid for Adhoc Bonus	39,600.00	6	
Electricity Charges		104,35	54.00	 Part Time & Contractual Teachers 	1,297,569.00	•	
printing & Stationery		62,03	39.00			21,653	3,258.00
Golden Jubilee Celebration Expenses		101,38	39.00			110000	
Repairs & Maintenance Expenses :				Collections for Golden Jubilee Programm	e	105	,400.00
. For Buildings	150.00						
 For Equipments and Others 	6,440.00			Interest Received from Banks:			
- For Internet & Cable Network	20,446.00			- General Fund -			
- For Xerox Machine	17,267.50			- UCO Bank A/c. No. 000380	59.00		
		44,30	3.50	 UCO Bank A/c, No. 012624 	803.00		
Professional Fees		14,50	00.00	- PBGB A/c. No. 002124	1,607.00	r	n orderen næden r
Generator Running Expenses		7,02	8.00			2	,469.00
Laboratory Maintenance Expenses		7,84	9.00				
Library Expenses (Membership Fees	for N-LIST)	5,75	0.00	Miscellaneous Income -			
College Examination Expenses		23,77	8.00	- Proceeds from disposal of			
Calcutta University Fees:				Uprooted Trees	3,200.00		
- Examination Fees	431,308.00			- Prior Period Adjustment	9,300.00		
- Registration Fees	40,735.00					12,	,500.00
		472,04	3.00				
Deposit of 50% Tuition Fees		183,08	0.00				
Staff & Student Welfare Expenses -							
(As per Schedule - 27, attached)		253,054	4.00				
Entertainment Expenses		31,73	7.00				
Software Running & Maintenance Expense	es	15,930	0.00				
Miscellaneous Other Expenses -							
(As per Schedule - 28, attached)		69,384	1.19				
Service Charges (HRMS Work)		19,900	0.00				
Ex-Gratia from College Fund		12,600	0.00				
Tours, Travelling & Conveyance Expenses	•						
- Travelling Allowances	12,805.00						
- Conveyance Expenses	7,246.00						
		20,051	.00				
Audit Fees		12,664	.00				
Depreciation on Fixed Assets		1,010,596	.00				
Excess of Income over Expenditures, i.e	., Surplus	277,389	.31				
		25,129,734	.00			25,129,7	34.00
■ Marco (Monato de como soci			_				
Dated : KOLKATA				Signed in terms of our report	of oven date	/ /	

Dated : KOLKATA

The 19th January, 2021

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: 21053883AAAAAB8946

Chandan Ja. gana

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

Salaties & Allowances to Staff :	RECEIPTS	Rs.	p.	Rs.	p.	PAYMENTS	_	<u>о</u> р.	Rs.	p.
Part Time Allowances to Non Teaching Staff 178,750.00	Opening Balances :						113.		ria.	ν.
Caph shimber 24,01.00 ABowances to Guest Secturers 401,197.00	cash & Bank Balances - (As per Schee	dule - 21, atta	ched	j						
Computer Ruming & Maintenance Expenses 104,34-00	. Cash-in-hand						ng Staff			
R70,005.44 Electricity Charges 104,154.00 104,154										
College Fees 3,227,471,00 Golden Jubilee Celebration Expenses 101,389,00	7.7		_	870.6	OE AA		enses			
College Feek 3,227.471.00 Golden Jubilee Celebration Expenses 101.389.00	Collection of Fees from Students:			570,0	103.44					
Registration Fees		3,227,471.	00							
3.25,071.00 For Plutings 150.00 For Internet & Cable Network 20,446.00 17.267.50 14.30.35 15.00 For Internet & Cable Network 20,446.00 17.267.50 14.30.35 15.00 For Internet & Cable Network 20,446.00 17.267.50 14.30.35 15.00.00 For Internet & Cable Network 20,446.00 17.267.50 14.30.35 15.00.00 For Internet & Cable Network 20,446.00 17.267.50 14.30.35 15.00.00 For Internet & Cable Network 20,446.00 17.267.50 14.30.00 For Internet & Cable Network 20,446.00 17.267.50 14.50.00 For Internet & Cable Network 20,446.00 17.267.50 15.50.00									101	,389.00
Cuitant University Cuitant Cui			_	3.252.0	71.00					
Cut 20x3 Centre Fees 104,036.00 For Internet & Cable Network 20,446.00 20x3 2	Calcutta University (CU) Fees:			,,,,,,,	1.00	A CONTRACTOR OF THE				
Collections for Golden Jubilee Programme 1,195,643.00 105,400.00				104.0	36.00					
UCC Grant for Substitute Teachers 1,195,643.00 14,500.00 16,000.00 1	Grants-in-Aid:				-0.00					
14,500.00 Professional Fees 14,500.00 Professional Fees 14,500.00 Professional Fees 14,500.00 Professional Fees 1,211,393.00 Generator Running Expenses 7,084.00 T,084.00 T,		1,195,643.	00			To Kerox Machine	17,267.5	0	44	202 50
1,211,393.00 Generator Running Expenses 7,028.00 7,849.00 105,400.00 Laboratory Maintenance Expenses 7,849.00 7,849.00 105,400.00 1,00	. UGC Grant for Travel & Subsistence	15,750.	00			Professional Fees				
105,400.00 Laboratory Maintenance Expenses 7,849.00 Laboratory Maintenance Expenses 7,849.00 Laboratory Maintenance Expenses 7,849.00 Laboratory Maintenance Expenses 7,849.00 Library Expenses (Membership Fees for N-LIST) 5,750.00 5,750.00 College Examination Expenses 23,778.00 Calcutta University Fees 23,778.00 Calcutta University Fees 431,308.00 Fees A/C. No. 0003124 1,607.00 Registration Fees 431,308.00 472,043.00 Registration Fees 40,735.00 472,043.00 College Examination Fees 431,308.00 472,043.00 College Examination Fees 431,308.00 472,043.00 College Examination Fees 40,735.00 472,043.00 College Examination Fees 40,735.00 472,043.00 College Examination Fees 431,308.00 472,043.00 College Examination Fees 431,308.00 College Examination Fees 431,308.00 472,043.00 College Examination Fees 40,735.00 472,043.00 College Examination Fees 431,308.00 College Examination Fees 431,308.00 College Examination Fees 431,308.00 472,043.00 College Examination Fees 431,308.00 College E			_	1.211.3	93.00					
Library Expenses (Membership Fees for N-LIST)	Collections for Golden Jubilee Programm	ne								
College Examination Expenses 23,778.00	Interest Received from Banks:						for N-LIST)		10002	
- UCC Bank A/C. No. 00380	- General Fund -						3101 14-2131 7			
- UCC Bank A/c. No. 012624 803.00 - PBGB A/c. No. 021214 1.607.00 - Registration Fees 431,308.00 - Registration Fees 40,735.00	- UCO Bank A/c. No. 000380	59.0	00			P21121 120 120 21			23,	770.00
- PBGB A/c. No. 002124	- UCO Bank A/c. No. 012624	803.0	00				431 308 00	0		
1,164,00 1,164,00	- PBGB A/c. No. 002124	1,607.0	00							
Deposit of 50% Tuition Fees 183,080.00	- B. K. Dey's Sports Fund (UCO)	1,164.0	00				40,733.00	-	472	043.00
- Liborary Fund (PBGB)	- Development Fund (UCO)	479.0	00			Deposit of 50% Tuition Fees				
- Student Aid Fund (UCO)	- Library Fund (PBGB)	1,401.0	00						103,	000.00
- Student Aid Fund (UCO)	- Laboratory Fund (UCO)	2,284.0	0				n -			
- 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 (State Bank of India) 90.00 - Repairs & Maint. of Furniture 5,341.00 - Prof. M. Das' Excursion Fund 281.00 - Electrical Installations 42,860.00 - Prof. M. Das' Excursion Fund 281.00 - Electrical Installations 42,860.00 - Proceeds from disposal of Uproteed Trees 3,200.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 9,300.00 - Prof. M. Das' Excursion Fund 10,000.00 - Prior Period M. Das' Excursion Fund 10,000.00 - Prior Period M. Das' Excursion Fund 10,000.00 - Entertainment Expenses - (As per Schedule - 27, ottached) - Software Running & Maintenance Expenses - (As per Schedule - 28, ottached) - Sorvice Charges (HRMS Work) - Excursion Fund 12,600.00 - Excursion College Fund 12,600.00 - Excursion Fund 12,600.00 - Excursion College Fund 12,600.00 - Excursion Fu	- Student Aid Fund (UCO)	6,508.0	0				_			
- Electricity Fund (PBGB) 2,999.00 Supply in existing Building 133,041.00 - USC Grant Fund (Canara Bank) 15,075.00 - Renovation of existing Bldg. 28,800.00 - USC 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 - Exps. U/Plan Block Grant Head - 31 for 7,808.00 - Proceeds from disposal of Uproted Trees 3,200.00 - C. For Travel & Substitute Teachers 717,145.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 9,300.00 - Staff & Student Welfare Expenses (As per Schedule - 27, attached) 253,054.00 - Software Running & Maintenance Expenses 15,930.00 - Software Running & Maintenance Expenses 15,930.00 - Exps. U/Plan Block Grant Head - 31 for 7,1745.00 - C. For Travel & Substitute Teachers 7,17,145.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 9,300.00 - Prior Period M. Das' Excursion Fund 10,000.00 - Entertainment Expenses 15,930.00 - Staff & Student Welfare Expenses 15,930.00 - Software Running & Maintenance Expenses 15,930.00 - Software Running & Maintenance Expenses 15,930.00 - Software Schedule - 28, attached) 69,528.19 - Sorvice Charges (HRMS Work) 19,900.00 - Excricted Firem College Fund 12,600.00	- Session Charge Fund (PBGB)	182.0	0				21			
- 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 - Frof. M. Das' Excursion Fund 281.00 - Electrical Installations 42,860.00 - Electrical Installations 42,860.00 - Electrical Installations 42,860.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Prior Period Adjustment 9,300.00 - C. For Travel & Substitute Teachers 717,145.00 - Prior Period Adjustment 9,300.00 - Exps. U/Plan Block Grant Head - 31 for - C. For Travel & Substitute Teachers 717,145.00 - Exps. U/Plan Block Grant Head - 31 for - Prior Period Adjustment 9,300.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Prior Period Adjustment 9,300.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Substitute Teachers 717,145.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Substitute Teachers 717,145.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Substitute Teachers 717,145.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Substitute Teachers 717,145.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Substitute Teachers 717,145.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Substitute Teachers 717,145.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Exps. U/Plan Block Grant Head - 31 for - Computer R	- Electricity Fund (PBGB)	2,999.0	0				133.041.00	1		
- Upg 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 - Library Books 8,748.00 - Library Books 8,748.00 - 237,820.00 - SBI A/c. No. 709569 43.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 - Proceeds from disposal of Uprooted Trees 3,200.00 - C. For Travel & Substitute Teachers 717,145.00 - Prior Period Adjustment 9,300.00 - C. For Travel & Substitute Teachers 15,750.00 - Prior Period Adjustment 9,300.00 - Entertainment Expenses (As per Schedule - 27, ottached) 253,054.00 - Software Running & Maintenance Expenses 15,930.00 - Exercisit Funding & Maintenance Expenses - (As per Schedule - 28, ottached) 69,528.19 - Service Charges (HRMS Work) 19,900.00 - Ex-Gratia from College Fund 12,600.00	- UGC Grant Fund (Canara Bank)	15,075.0	0							
- Computer Networking Exps. 19,030.00 - Prof. M. Das' Excursion Fund 281.00 - Flectrical Installations 42,860.00 - MPLAD Fund - Library Books 8,748.00 - SBI A/C. No. 709569 43.00 - SBI A/C. No. 36308461832 715.00 - SBI A/C. No. 36308461832 715.00 - SBI A/C. No. 36308461832 715.00 - Computer Rnng. & Mnt. Exps. 137,268.00 - Proceeds from disposal of Uprooted Trees 3,200.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 10,000.00 - Staff & Student Welfare Expenses (As per Schedule - 27, attached) - Staff & Student Welfare Expenses 15,930.00 - Staff & Student Welfare Expenses 15,930.00 - Software Running & Maintenance Expenses 15,930.00 - Service Charges (HRMS Work) 19,900.00 - Ex-Gratia from College Fund 12,600.00	- UGC Grant Fund (State Bank of India)	90.0	0							
- Prof. M. Das' Excursion Fund - SBI A/c. No. 709569 - SBI A/c. No. 36308461832 - T15.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 375,088.00 - Proceeds from disposal of Uprooted Trees 3,200.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 10,000.00 - Prior Period M. Das' Excursion Fund 10,000.00 - Entertainment Expenses 15,930.00 - Exercise the Welfare Expenses 15,930.00 - Entertainment Expenses 15,930.00 - Entertainment Expenses 15,930.00 - Exercise Charges (HRMS Work) 19,900.00 - Exercise Fund Council Exercise Fund 12,600.00 - Exercise Charges (HRMS Work) 19,900.00 - Exercise Fund Council Exercise Fund 12,600.00	- Copier Fund (PBGB)	409.0	0			age of the contract of the con				
- SBI A/C. No. 709569	- Prof. M. Das' Excursion Fund	281.0	0							
- S8I A/c. No. 709569 43.00 - S8I A/c. No. 36308461832 715.00 - S8I A/c. No. 36308461832 715.00 - S8I A/c. No. 36308461832 715.00 - Computer Rnng. & Mnt. Exps. 137,268.00 - Proceeds from disposal of B. For Salary to Substitute Teachers 717,145.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 9,300.00 - Prior Period Adjustment 12,500.00 - Staff & Student Welfare Expenses: (As per Schedule - 27, attached) 253,054.00 - Software Running & Maintenance Expenses 15,930.00 - Staff & Student Welfare Expenses 15,930.00 - Software Running & Maintenance Expenses 15,930.00 - Miscellaneous Other Expenses - (As per Schedule - 28, attached) 69,528.19 - Service Charges (HRMS Work) 19,900.00 - Ex-Gratia from College Fund 12,600.00	- MPLAD Fund					- Library Books				
- SBI A/c. No. 36308461832 715.00 - Exps. U/Plan Block Grant Head - 31 for - Computer Rnng. & Mnt. Exps. 137,268.00 34,099.00 - Computer Rnng. & Mnt. Exps. 137,268.00 375,088.00 - Proceeds from disposal of Uprooted Trees 3,200.00 C. For Travel & Substitute Teachers 717,145.00 15,750.00 11,107,983.00 11,107,98	- SBI A/c. No. 709569	43.0	2							
Miscellaneous Income - 34,099.00 - Computer Rnng. & Mnt. Exps. 137,268.00 - Proceeds from disposal of Uprooted Trees 3,200.00 C. For Travel & Subsistence 15,750.00 - Prior Period Adjustment 9,300.00 Staff & Student Welfare Expenses: (As per Schedule - 27, attached) 253,054.00 Software Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses - (As per Schedule - 28, attached) 69,528.19 Service Charges (HRMS Work) 19,900.00 Excepts from College Fund 12,600.00						Func 11/Dina Black Communication 4 24 6				
Miscellaneous Income - Proceeds from disposal of Uproceed Trees 3,200.00 - Prior Period Adjustment 9,300.00 C. For Travel & Subsistence 15,750.00 1,107,983.00 253ff & Student Welfare Expenses: (As per Schedule - 27, attached) 253,054.00 Entertainment Expenses 31,737.00 Software Running & Maintenance Expenses - (As per Schedule - 28, attached) Service Charges (HRMS Work) ExcGratia from College Fund 12,600.00		715.00	_	34.000	0.00					
Proceeds from disposal of Uprooted Trees 3,200.00 Prior Period Adjustment 9,300.00 12,500.00 Staff & Student Welfare Expenses: (As per Schedule - 27, attached) Software Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses (As per Schedule - 28, attached) Service Charges (HRMS Work) ExcGratia from College Fund 12,600.00 ExtGratia from College Fund 17,7145.00 717,145.00 1,107,983.00				34,03	3.00	- Computer King. & Mint. Exps.	137,268.00			
Uprooted Trees 3,200.00 C. For Travel & Subsistence 15,750.00 - Prior Period Adjustment 9,300.00 1,107,983.00 12,500.00 Staff & Student Welfare Expenses: (As per Schedule - 27, attached) 253,054.00 Software Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses - (As per Schedule - 28, attached) 69,528.19 Service Charges (HRMS Work) 19,900.00 Ex-Gratia from College Fund 12,600.00							375,088.00			
Prior Period Adjustment 9,300.00 11,107,983.00 12,500.00 Staff & Student Welfare Expenses: (As per Schedule - 27, attached) 253,054.00 Software Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses - (As per Schedule - 28, attached) 69,528.19 Service Charges (HRMS Work) 19,900.00 Ex-Gratia from College Fund 12,600.00							717,145.00			
12,500.00 Staff & Student Welfare Expenses: (As per Schedule - 27, attached) 253,054.00 Donations for Prof. M. Das' Excursion Fund 10,000.00 Entertainment Expenses 31,737.00 Software Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses - (As per Schedule - 28, attached) 69,528.19 Service Charges (HRMS Work) 19,900.00 Ex-Gratia from College Fund 12,600.00						C. For Travel & Subsistence	15,750.00			
(As per Schedule - 27, attached) 253,054.00 Donations for Prof. M. Das' Excursion Fund 10,000.00 Entertainment Expenses 31,737.00 Software Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses - (As per Schedule - 28, attached) 69,528.19 Service Charges (HRMS Work) 19,900.00 Ex-Gratia from College Fund 12,600.00	- Prior Period Adjustment	9,300.00	-						1,107,98	83.00
Donations for Prof. M. Das' Excursion Fund 10,000.00 Entertainment Expenses 50ftware Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses (As per Schedule - 28, attached) Service Charges (HRMS Work) Ex-Gratia from College Fund 10,000.00 Ex-Gratia from College Fund 10,000.00				12,500	0.00	Staff & Student Welfare Expenses :				
Donations for Prof. M. Das' Excursion Fund 10,000.00 Entertainment Expenses 50ftware Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses (As per Schedule - 28, attached) Service Charges (HRMS Work) Ex-Gratia from College Fund 10,000.00 Ex-Gratia from College Fund 10,000.00									253,05	54.00
Software Running & Maintenance Expenses 15,930.00 Miscellaneous Other Expenses (As per Schedule - 28, attached) 69,528.19 Service Charges (HRMS Work) 19,900.00 Ex-Gratia from College Fund 12,600.00	Donations for Prof. M. Das' Excursion Fund			10,000	0.00					
Miscellaneous Other Expenses - (As per Schedule - 28, attached) 69,528.19						Software Running & Maintenance Expense	25			
(As per Schedule - 28, attached) 69,528.19 Service Charges (HRMS Work) 19,900.00 Ex-Gratia from College Fund 12,600.00	eceipts towards TA / WA Bills for NCC Cad	lets		55,410	.00		***			
Service Charges (HRMS Work) 19,900.00 Ex-Gratia from College Fund 12,600.00									69.57	8.19
Ex-Gratia from College Fund 12,600.00										
Couled Course										
	Carried Over :		•	5,655,514.	.44	Carried Over :			Allegan	-

Chandan Kr. Jana



Cont'd....2

RECEIPTS		Rs.	p.	PAYMENTS	Rs. p.	Rs.	p.
Brought Forward :		5,655,	514.44	Brought Forward			,902.69
efunds from the Staff		252225		0.7.0		3,203	,304.03
For Part payments of Salaries	180,803.00			Tours, Travelling & Conveyance Exp			
For Festival Advances	12,500.00			- Travelling Allowances	12,805.00		
For Advances for NSS	35,000.00			- Conveyance Expenses	7,246.00	20	
For Advances (Mr. A. Sarkar)	3,000.00			5dia		20	,051.00
HOL MOTORISE	5/555.00	221 2	303.00	Expenditures pertaining to Other Fu			
		231,3	303.00	- Session Charges Fund (Sch 10)	52,636.00		
terests on Fixed Deposits of Funds (As per Contra 1 :			- Poor Fund (Sch 12)	15,000.00	67	636 NO
Reserve Fund (UCO)	43,885.00			Interest Dougseal by On the		67	,636.00
B. K. Dey's Sports Fund (UCO)	1,440.00			Interest Reversal by Banks :	933 1	,	,005.00
Students' Aid Fund (UCO)	1,796.69			- MPLAD Fund (SBI A/c. No. 36308461		1,	,005.00
ubrary Fund (Howrah Gramin Bank)	29,884.00			Payments of various Advances to Sta	ACCESSOR OF THE PARTY OF THE PA		
DDI & T. C. C.	19,00 1.00	77.0	05.69	- For Part payments of Salaries	198,803.00		
		**,0	03.03	- For Festival Advances - For Advances for NSS	30,000.00		
				- For Advances for NSS	63,000.00	201	903 00
				Commission Description	9.765.00	291,	803.00
				Group Ins. Premia Recoverable from			
				(As per Schedule - 26, attached)	7,660.00		105.00
						1,	106.00
				Prepaid Expenses :			
				- Software Runnni. & Maint, Exps.	5,310.00		
				- Xerox Machine Maint. Charges	1,722.50	-	022.50
						7.	032.50
				Additions to Fixed Assets:			
				- Building	124,911.00		
				- Computer Software for Office Mgt.	69,805.00		
				- Electrical Installations	11,800.00		
				- Furniture & Fixtures	10,750.00		
						217,	266.00
				Interests on Fixed Deposits of Funds			
				transferred to Investments (As per C	Commence		
				- 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)	29,884.00		
						77,0	05.69
				Closing Balances:			
				Cash & Bank Balances - (As per Schedule	e - 21)		
				- Cash-in-hand	57,110.00		
				- Cash-at-Bank	1,959,905.25		
						30170	

5,963,823.13

5,963,823.13

2,017,015.25

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

SCHOOL THE ACCOUNTS FOR THE YEAR	ENDED 31	ST MAR	CH, 2018	
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. 326637)	10,00	00.00		
b) In Savings Bank A/c. No. 001981	7,72	26.50		
			17,7	26.50
Add: a) Interests received from Bank (UCO Bank A/c. No. 001981)				
i) On Fixed Deposit	86	0.00		
ii) On Savings Bank Deposits	30	04.00		
	1,16	4.00		
b) Adjustments during the year (Prior period Interest on Fixed Deposit)	1,44	00.00		
	-		2,6	04.00
Balance as on 31.03.2018 - Represented by Deposits held				
with United Commercial Bank, Par Radhanagar Branch				
a) In Fixed Deposit (Receipt No. 06720300506164)	11,44	0.00		
b) In Savings Bank A/c. No. 001981		0.50		
TOTAL:	-		20,33	30.50
TOTAL.				
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			8,59	9.00
Add: Interest received from Bank			40	9.00
			9.00	08.00
Less - Bank Charges				6.00
Less: Bank Charges	TO:	rai .	8 97	2.00
Balance as on 31.03.2018 - Represented by Savings Deposits held in above A/c.	10	TAL:	====	2.00
SCHEDULE - "3" : DEVELOPMENT FUND			Rs.	p.
Balance as per Last Account			43,17	9.00
Add: Interest received from Bank (UCO Bank A/c. No. 001269)			47	9.00
Balance as on 31.03.2018 - Represented by Savings Deposits held in above A/c.	тот	TAL:	43,65	8.00
			_	
SCHEDULE - "4" : ELECTRICITY FUND			Rs.	р.
Balance as per Last Account			63,13	
Add: Interest received from Bank (PBGB A/c. No. 001021)			2,99	9.00
			66,13	
Less : Bank Charges			3	6.00
-	TOT	AL:	66,10	0.00
SCHEDULE - "5" : LIBRARY FUND	Rs.	p.	Rs.	p.
			296,15	4.00
Add: a) Interests On Savings Bank Deposits (PBGB A/c. No. 000384)	1,401	1.00		
	29,884	00		
b) Adjustments during the year (Prior period Interest on Fixed Deposit)	25,004		31,285	5.00
[TDR No. 294796 & 294797 of Howrah Gramin Bank]			327,439	
			SE 8	5.00
Less: Bank Charges	***		227.403	_

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327,403.00

CHARTERED OF ACCOUNTANTS

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
Day.	т	OTAL:	58,	887.00
SCHEDULE - "7" : STUDENTS AID FUND	Rs.	p.	Rs.	p.
Balance as per Last Account - Represented by Deposits held with United Commercial Bank, Par Radhanagar Branch a) In Fixed Deposits -				
i) Fixed Deposit Receipt No. 821883	13,0	34.00		
ii) Fixed Deposit Receipt No. 255746	14,2	19.00		
iii) Fixed Deposit Receipt No. 662664	4,7	41.40		
iv) Fixed Deposit Receipt No. 255738	18,9	59.00		
	50,9	53.40		
b) In Savings Bank A/c. No. 003285	65.3	35.40		
0) 111 30111 62 001111 7			116,2	88.88
Add: a) Interests received from Bank (UCO Bank A/c. No. 003285)				
i) On Fixed Deposit	3,9	56.00		
ii) On Savings Bank Deposits	2,5	52.00		
	6,5	08.00		
b) Adjustments during the year (Prior period Interest on Fixed Deposit)	20 2 013	96.69		
b) Adjustments during the year (Phot period interest on Pixed Deposit)		0.03	8.3	04.69
Balance as on 31.03.2018 - Represented by Deposits held				
with United Commercial Bank, Par Radhanagar Branch				
a) In Fixed Deposits -	13,49	13 63		
i) Fixed Deposit Receipt No. 821883	14,72			
ii) Fixed Deposit Receipt No. 255746	10.5	8.40		
iii) Fixed Deposit Receipt No. 662664 iv) Fixed Deposit Receipt No. 255738	19,62			
IV) Pixeu Deposit Receipt No. 233730				
	52,75			
b) In Savings Bank A/c. No. 003285	71,84	3.40		
TOTAL:			124,59	3.49
SCHEDULE - "8" : PROF. M. DAS' EXCURSION FUND	Rs.	p.	Rs.	p.
Balance as per Last Account - Represented by Deposits held				
with Paschim Banga Gramin Bank, Kanpur Branch				
a) In Fixed Deposit (Receipt No. 303058)	10,00	0.00		
b) In Savings Bank A/c. No. 001536	5,920	0.00	20020000	at research
		2022	15,920	0.00
Add: a) Donations Received during the year	10,000			
b) Interest received from Bank (PBGB A/c. No. 001536)		1.00	10.70	1.00
			10,281	1.00
			26,201	
Less: Bank Charges			36	5.00
lalance as on 31.03.2018 - Represented by Deposits held with:				
Paschim Banga Gramin Bank, Kanpur Branch				
i) In Fixed Deposit (Receipt No. 303058)	10,000	.00		
ii) In Savings Bank A/c. No. 001536	6,165			
) State Bank of India, Howrah Branch (Current A/c. No. 11030420905)	10,000	.00		
	тот	AL:	26,165	.00
		ASSOC		
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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

SCHOOL THE ACCOUNTS FO	R THE YE	REND	ED 31ST	MARC	H, 2018	
SCHEDULE - "9" : PROVIDENT FUND			Rs.	p.	Rs.	p.
Balance as per Last Account (As per Annexure - 1)					21,456,	647 71
add: a) Employees Share of Contributions			2,812,4	73.00	22,430,	
b) interests credited during the year on the accumulated balances			3,322,4			
					6,134,5	960.00
					27,591,6	607.71
Less: Non Refundable Final Withdrawals by the Staff Members					1,015,7	792.00
	то	TAL:			26,575,8	315.71
SCHEDULE - "10" : SESSION CHARGES FUND	Rs.	p.	Rs.	p.	Rs.	ρ.
Balance as per Last Account			161,2	06.00		
Add: Interest received from Bank (PBGB A/c. No. 000634)				82.00		
			-		161,3	00.88
Less: a) Expenditures towards Students' Welfare during the year -						
i) For Freshers' Welcome	42,00	0.00				
ii) For Wall Magazine	8,50	0.00				
iii) For Refreshments	2,10	0.00				
			52,60	00.00		
b) Bank Charges			:	36.00		
					52,6	36.00
	TOT	AL:			108,7	52.00
SCHEDULE - "11" : RESERVE FUND					Rs.	p.
Balance as per Last Account - Represented by Deposit held in Kuber Yojana D	Deposit Scher	ne			27,7	57.00
with United Commercial Bank, India Exchange Place Branch (Receipt No. 90						
Add: Adjustments during the year (Prior period Interest on above Deposit))				43,88	85.00
Balance as on 31.03.2018 - Represented by Deposit in above Scheme with th	e said Bank					
(Kuber Yojana Deposit Scheme Receipt No. 00020300096241)			TO	TAL:	71,64	12.00
					-	
SCHEDULE - "12" : POOR FUND					Rs.	р.
Balance as per Last Account					6,75	0.00
Add: Receipts / Transfer during the Year					_	_
					6,75	0.00
Less: Payment to the Students					15,00	0.00
32			TOT	AL:	(8,250	0.00)
SCHEDULE - "13" : MPLAD FUND	Rs.	p.	Rs.	p.	Rs.	р.
AND		F-370	15.555	5 . 00	1,22	11.
Balance as per Last Account					1,22	1.00
Add: Interest received from Banks -	43.	nn				
a) Interest on SBI A/c. No. 709569	715.					
b) Interest on SBI A/c. No. 36308461832	/15.	_	758	.00		
Adjust: Reversal of excess Interest by Bank (SBI A/c. No. 36308461832)			1,005			
THE STATE OF EXCESS THE PEST BY BATTA (301 M/C. NO. 30300-01032)					(247	7.00)

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TOTAL:

974.00

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

SCHEDULES FORMING PART OF THE ACCOUNTS FOR	THE YEAR EN	DED 3157	MARC	H, 2018	
SCHEDULE - "14" : UGC GRANTS - UNUTILISED		Rs.	p.	Rs.	p.
Balances as per Last Account Nuth Plan - M.R.P. in Humanities & Social Science					
			846.00		
b) UGC - XII th Plan		397	073.15		
		-		39	7,919.15
Add: Grants received during the year -					
a) Ode Grant for Salary to Substitution reachers	1,195,643.00				
b) UGC Grant for Travel & Subsistence	15,750.00				
		1,211	393.00		
c) Interests received from Banks -		27.60200.0			
i) Interest on Canara Bank A/c. No. 9659	15,075.00				
ii) Interest on SBI A/c. No. 433573	90.00				
2.5		15	165.00		
				1.22	6,558.00
				_	7.4.5
7.7.				1,62	4,477.15
Less: Amounts utilised during the year					
A. Out of Grants received in earlier years for -					
a) Impr'vmnt of Water Supply in Existing Bldng. (Arabinda Hardware)	133,041.00				
b) For Renovation of Existing Building (Samir Kumar Chakraborty)	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 - Inernal Quality Assurance Cell	21,985.00				
"/ "		397,	073.00		
B. Out of Grants received during the year for		10.000			
a) For Salary to Substitution Teachers	717,145.00				
b) For Travel & Subsistence	15,750.00				
b) For Havel & Subsistence	13,730.00	732	895.00		
		732,	033.00	1 12	9,968.00
salance as on 31.03.2018 - Represented by the following:	TOTAL:			49	4,509.15
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		
			165.15		
) Balance Interest			105.15		
	TOTAL :			494	4,509.15
SCHEDULE - "15" : GRANT-IN-AIDS (PAY & ALLOWANCES	: 1	Rs.	p.	Rs.	p.
SCHEDULE - 15 . GRANI-IN-AIDS (FAT & ALLOWANCES	-1	113.	ρ.	113.	Version States
alance 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	5/=)	20,316,	089.00		
b) Grant for Part Time & Contractual Teachers	••••••••	1,297,			
c) Grant for Adhoc Bonus			500.00		
c) diant for Adiloc Bolius				21.653	3,258.00
				21,653	3,388.00
ess: 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		1,297,5	69.00		
d) For Adhoc Bonus		39,6	00.00		
To the Assessment of Control of C				21,653	,258.00
		т.	TAL .		130.00
			ASSO	=	250.00
Chandan 7 1		1/8	-	15	
Chandan Ja. Ja	na	1151	-	10	
O		0	CCOUNTA	NAS QU	
		71 1		1 11	

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

SCHEDULES FORMING THE ACCOUNTS	POR THE TEAR E	ADED 31	SI MIAN	CH, 2010	
SCHEDULE - "16" : SUNDRY LIABILITIES		Rs.	p.	Rs.	p.
Balances as per Last Account 12 See (For FY 2014-15 & FY 2015-16 @ Rs. 3,500/=)					
Balances as per Last Account		48.1	,000.00		
a) Audit Fee (For FY 2014) Addit Fee (For FY 2014) b) Post Matric Scholarship (Balance as per Last Account) b) Post Matric Scholarship (Balance as per Last Account)			00.008,		
b) Post Matric Scholarsing b) Post Matric Scholarsing c) TA/WA Bills for NCC Cadets c) TA/WA Bills for NCC Cadets			355.00		
c) TA/WA Bills for NCC Cadets d) Student Health Home (Balance as per Last Account)		43	,425.00	249 5	80.00
					64.00
Add: Fresh provisions made during the year - Audit Fees (For FY 20	17-18)				
Adv	TOTAL:			262,2	44.00
SCHEDULE - "17" : FIXED ASSETS	S (As per Annexure	-2)			
		Rs.	p.	Rs.	p.
Account				7,243,3	82.00
Balance as per Last Account					
a) From College Fund (General Fund)		92	,355.00		
b) From MPLAD		124	,911.00		
b) From Mr DO				217,2	66.00
				7,460,6	48.00
feetha year				1,010,5	96.00
Less: Depreciation for the year	TOTAL:			6,450,0	52.00
	TOTAL:				
SCHEDULE - "18" : L	NVESTMENTS				
	Balance as per	Adjustr	nents	Balance a	
	Last Account	during th	ne year	31.03.2	018
	Rs. p.	Rs.	p.	Rs.	p.
In Fixed Deposits with United Commercial Bank, Par Radhanagar Bra	nch :				
In Fixed Deposits with United Commercial Bank, 1 St. 1888	27,757.00	43	,885.00	71,6	542.00
a) Reserve Fund b) B. K. Dey Sports Fund	10,000.00		,440.00		140.00
c) Students' Aid Fund	50,953.40		,796.69		750.09
d) Library Fund	63,877.00	29	,884.00		761.00
e) Prof. M. Das's Excursion Fund	10,000.00	_			00.00
TOTAL:	162,587.40	77	,005.69	239,5	93.09
			. 11		
SCHEDULE - "19" : PROVIDENT FUND INV	ESTMENTS (As per			Rs.	p.
		Rs.	p.		1656
Balance as per Last Account				21,020,6	947.71
Add: Deposits with the Treasury during the year					
a) Employees' Share of Contributions		1	,473.00		
b) Interests credited on the accumulated balances		115	,487.00		
c) Recoveries of Outstanding Loans		295	,000.00	6,429,9	60.00
					_
				27,450,6	07.71
Less: Withdrawals from the Treasury during the year -			703.00		
a) Non Refundable Final Withdrawals			792.00		
b) Fresh Loans given to Staff			000.00	1,235,7	92.00
The state of the				_	
	TOTAL:			26,214,8	13./1

TOTAL:

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PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA SCHEDULES FORMUS DA

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018 ANNEXURE - "2": FIXED ASSETS

ANNEXURE - "2"	FIXED ASSETS	RC
Additions during the year		

		Balance as on	Additions during the year			Sale / Adjust-				
ş.	Description of Assets	01.04.2017	General Fund	MPLAD	TOTAL	ment during the year	TOTAL	Rate (%)	Depreciation for the year	Balance as on 31.03.2018
No.		2,382,129.00	(*)	124,911.00	124,911.00		2502			2,356,618.00
11	Building	200,201.00	S # 0.	-			2,507,040.00	6%	150,422.00	120,121.00
	computer & Accessor	278,537.00	69,805.00	5 . **	69,805.00		200,201.00	40%	80,080.00	
	computer Software						348,342.00	40%	139,337.00	209,005.00
4)	Audio-visual Equipment	26,392.00	(*)	820						
	Closed-circuit relevision	173,696.00	11,800.00		11,800.00	•	26,392.00	20%	5,278.00	21,114.00
5)	Electrical Installations	373,474.00	10,750.00		50-00-01-00-00-00-00-00-00-00-00-00-00-00		185,496.00	20%	37,099.00	148,397.00
£1	Furniture & Fixtures	373,474.00	10,750.00	50	10,750.00		384,224.00	18.1%	69,545.00	314,679.00
7)	Safety Measure Equipment									
	Water Filter-cum-Purifier	20,306.00	3.0	•		1.	20,305.00	20%	4,061.00	16,245.00
8)	Library Books	203,270.00	•	5			203,270.00	20%	40,654.00	162,616.00
	Tube Well	1,067.00	0.00	-			1,067.00	20%	213.00	854.00
10)	Fauinment	2,717,078.00		-		27.0	2,717,078.00	13.91%	377.946.00	2,339,132.00
	- R Drinking Water	700,037.00	•				700,037.00	10%	70,004.00	630,033.00
12)	Office Equipment						700,037.00	10%	70,004.00	030,033.00
	a) Xerox Machine	12,593.00	-				1250 00		5.037.00	7.555.00
	b) Water Cooler	23,032.00	2	2		•	12,593.00	40%	5,037.00	7,556.00
13)	3721 C. 3 (C. 3)	131,570.00	_			•	23,032.00	20%	4,606.00	18,426.00
							131,570.00	20%	26,314.00	105,256.00
	TOTAL :	7,243,382.00	92,355.00	124,911.00	217,266.00		7,460,648.00		1,010,596.00	6,450,052.00

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

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

					destroction in the Walter		SITE ACCC	JUNI FOR TEAC	CHING et				
ŞI. 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	Net Closing Balance	Closing Balance of Loan	Gross Closing Balance
-		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Withdrawals	1000		
-	TEACHING STAFF	:							ns.	Rs.	Rs.	Rs.	Rs.
A)	. v.adi				ið.								
1)	A.K. Kundu	176.00	12	176.00		136.00	190		120		25	1.00	
2)	D. K. Mukherjee			*				312.00	(2)	2.1	312.00		312.00
3)	A Chatterjee	434.00		434.00		321.00				7		2:	-
4)	N. C. Maiti	37.00	12	37.00	\$ C	27.00		755.00			755.00	40	755.00
5)	B. C. Saha			-	21		- 1	64.00		92	64.00	- 6	64.00
6)	K. K. Mukherjee				2	7.	8			19	2	51	77
	P. K. Basu	48.00		48.00			8	(0.00)	19	19		8	20
	M. Das	648.00				36.00	*	84.00	14		84.00	20	84.00
	R. Masat		2	648.00	**	480.00		1,128.00	12		1,128.00	÷5	1,128.00
	K. Mukherjee				<u>*3</u>	(III) Ellerikentrike	*	-		9	*		
	N. K. Hazra	3,379.00	•	3,379.00	1.72	2,431.00	*	5,810.00	25		5,810.00	5	5,810.00
	S. N. Saha	223.00		223.00	024	165.00		388.00	8		388.00		388.00
	D. Banerjee	105.00	*	105.00		78.00	8	183.00	12	12	183.00		183.00
14)	T. K. Bhattachary	#8	**	¥2	50 2 0		27	85	-	8			100
15)	S. C. Sana	6,917.00	(#)	6,917.00	(*)	5,119.00	27	12,036.00			12,036.00	100	12,036.00
16)	P. S. Chatterjee	•		**	(*)	3*	4.5	12		*			
17)	G. S. Banerjee	81,890.00		81,890.00	2.0	14,290.00	*0	96,180.00		(81,890.00)	14,290.00		14,290.00
18)	5. Ghosh	23			57.5	15	- 6	3	4			72	
19)	K. C. Ghosh	-	2	250		35		*	90	S S	27	2	82
20)	K. C. Bhoumik	1,973,816.00	4	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	8	452.00	-	1,063.00			1,063.00	721	1,063.00
22)	K. L. Mazumdar	284.00		284.00	196	210.00		494.00	**		494.00		
23)	S. N. Chakrabarty	36,773.00	5	36,773.00	8	88,430.00	14.1	125,203.00	21	(36,773.00)	88,430.00	*	494.00
241	D. Koner	74,217.00	20	74,217.00		12,951.00		87,168.00		(74,217.00)		8	88,430.00
25)	N. K.Misra	4,126,990.00		4,126,990.00	80,802.00	690,840.00		4,898,632.00		(74,217.00)	12,951.00 4,898,632.00	50 20	12,951.00 4,898,632.00
	Carried Over :	6,306,548.00	-	6,306,548.00	404,010.00	1,101,384.00	-	7,811,942.00	_	(192,880.00)	7,619,062.00	ASSO	7,619,062.00

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Cont'd...2

	Rs.	Rs.	Rs.	0.		-1.						1
arought forward :	6,306,548.00		6,306,548.00	Rs. 404,010.00	Rs.	Rs.	2.0					
	2,568,448.00		2,568,448.00		1,101,384.00		Rs.	٥.				
N. Salva	2,953,005.00		2,953,005.00	404,010.00	374,868.00		7,811,942.00	As,	Rs.	Rs.	Rs.	Rs.
577 A Das	2,955.00		2,955.00	646,416.00	397,973.00	61	3,347,326.00	W.	(192,880.00)	7,619,062.00	18	7,619,062.0
M Gri	925.00		925.00		2,187.00	•	3,997,394.00			3,347,326.00		3,347,326.0
31 0 Samaddar	6,855.00	(*)	6,855.00	•	685.00		5,142.00	2.0		3,997,394.00	1.6	3,997,394
10 A Banerjee	658,573.00	48,000.00	610,573.00	0.50	4,973.00		1.610.00			5,142.00		5,142
El 2 Dex	1,974,470.00	70,000.00		45,600.00	97,377.00	36,000.00	11,828.00		61	1,610.00		1,610
(2) S Chakrabarty	432,954.00		1,904,470.00	234,624.00	255,832.00		789,550.00			11,828.00	-	11,828
A SAN	434,956.00		432,954.00	60,000.00	63,499.00	70,000.00	2,464,926.00		2.50	789,550.00	12,000.00	801,550
() U. Samanta Roy	424,510.00	*	434,956.00	65,112.00	64,987.00		556,453.00		585	2,464,926.00		2,464,926
P. Sengupta			424,510.00	78,552.00	56,117.00		\$65,055.00	80	(330,000.00)	226,453.00		226,453
) 1 Roy	375,156.00	2	375,156.00	38,166.00	53,641.00		559,179.00	*	74	565,055.00	12	565,055
A Bowas	850,716.00		850,716.00	152,052.00	122,554.00	*	466,963.00	10	89	559,179.00	2	559,179
P.R. Bhattacharya	16,238.00	138	16,238.00	*	12,016.00	*	1,125,322.00	*	59	466,963.00	59	466,963
S. A. Hossain	286,048.00	(9	286,048.00			*1	28,254.00	***		1,125,322.00	39	1,125,322
Satiranjan Chakraba	18.00	69	18.00		49,615.00	*3	335,663.00	407		28,254.00		28,254
G. Banerjee	48.00	4%	48.00		13.00	253	31.00	**	(286,048.00)	49,615.00	25	49,615
K. Mukherjee	188,732.00	- 4	188,732.00	33,891.00	36.00	(*)	84.00		*	31.00		31
T. Bhaduri	150,100.00	42,000.00	108,100.00	63,348.00	26,340.00	350	248,963.00		19	84.00	-	84
Sudipta Chakrabort	40,117.00	1	40,117.00		14,371.00	24,000.00	209,819.00		25	248,963.00	(4)	248,963
6. Biswas	35,557.00		35,557.00	28,125.00	2,168.00		70,410.00			209,819.00	18,000 00	227,819
S. Sen	34,650.00		34,650.00	17,070.00	1,768.00	-	54,395.00			70,410.00		70,410
D. Seth	34,554.00	*	34,554.00	17,070.00	1,708.00	-	53,428.00			54,395.00	- 5	54,395
Shreya Das	19		34,334.00	27,303.00	1,701.00		63,558.00	12	**	53,428.00	20	53,428
TOTAL (A):	12.726 122.44			22,821.00		*	22,821.00			63,558.00		63,558.
	17,776,133.00	160,000.00	17,616,133.00	2,338,170.00	2,705,813.00	130,000.00				22,821.00		22,821
						130,000.00	22,790,116.00		(808,928.00)	21,981,188.00	30,000.00	22,011,188.



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

ANNEXURE - "1": PROVIDENT FUND ACCOUNT FOR HOUSE

FIRSTHAANPUB	ANN	EXURE TO S	ANNEXU	RE - "1" : PR	OVIDENT FUN	D ACCOUN	T FOR NON-TE	ACHING	DED 31ST MA	N.C.	202	
rease	Gross Opening	Opening Balance of Loan Outstandin	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 Recoverabl	Gross Closing Balance
5. Name	Balance	Р	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	кэ-
W	Rs.	Rs.	KS.					Rs.	Rs.			
					50.00					119.00		119.00
I) NON-TEACHING S	TAFF:		60.00		59.00	53	119.00					451.00
i) NON-I	60.00		230.00	-	221.00	*	451.00			451.00		•
I A Mahindar	230.00		78		38	*	2	1.0			-	(6)
: Lion	*			- 21	196		¥3			*		8,862.00
1) 6.500	*		4,525.00	50	4,337.00	*	8,862.00	343		8,862.00	2	12,104.00
1 E Palodi	4,525.00		44,471.00	ŧ	12,104.00		56,575.00	390	(44,471.00)	12,104.00		493.00
5) 8.500 Omil	44,471.00		252.00		241.00	2	493.00	200		493.00		36.00
() M. Ghosal	252.00		18.00	•	18.00		36.00			36.00		874,190.00
: Clana	18.00		693,662.00	168,576.00	111,952.00	2	974,190.00	*1	(100,000.00)	874,190.00		39.00
() G Seth	693,662.00	(#)	19.00		20.00		39.00		19	39.00	-	
# A Ghosh	19.00			21			13			520		102,269.00
2) 5 Mukherjee		(3)		· · ·	102,269.00		164,662.00		(62,393.00)	102,269.00		
2) 0 Pal	62,393.00	(*)	62,393.00		153,581.00		1,220,850.00			1,220,850.00	(A)	1,220,850.00
3) 1. Olatlerjee	975,505.00		975,505.00	91,764.00	. W.	60,000.00	765,606.00	170,000.00	240	595,606.00	175,000.00	770,606.00
ji P. Senapati	628,957.00	65,000.00	563,957.00	60,036.00	81,613.00		441,120.00	2	7.4	441,120.00	96,000.00	537,120.00
当 M. Mondal	453,392.00	156,000.00	297,392.00	49,428.00	34,300.00	60,000.00	846,460.00			846,460.00	\$	846,460.00
) U. Pachhall	665,374.00	760	665,374.00	79,191.00	101,895.00	35			**	114.00		114.00
17) S Sasmal	58.00	- 2	58.00	33	56.00	*	114.00	10	**	18 00	- 1	18.00
18 D. Singh	9.00	125	9.00	*	9.00	15	18.00			126,816.00	60,000.00	186,816.00
15) G. Mudi	151,589.00	55,000.00	96,589.00	21,228.00	13,999.00	45,000.00	176,816.00	50,000.00	M	4,080.00	37	4,080.00
20) S. Patra	100000000000000000000000000000000000000	**************************************	*	4,080.00	2.53		4,080.00			Di-		4 554 537 00
TOTAL(B):	3,680,514.00	276,000.00	3,404,514.00	474,303.00	616,674.00	165,000.00	4,660,491.00	220,000.00	(206,864.00)	4,233,627.00	331,000.00	4,564,627.00
TOTAL (A):	17,776,133.00	160,000.00	17,616,133.00	2,338,170.00	2,705,813.00	130,000.00	22,790,116.00		(808,928.00)	21,981,188.00	30,000.00	22,011,188.00
GRAND TOTAL (A+B):	21,456,647.00	436,000.00	21,020,647.00	2,812,473.00	3,322,487.00	295,000.00	27,450,607.00	220,000.0	(1,015,792.00)	26,214,815.00	ASSO	26,575,815.00

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

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

subnice as per Last Account age: Fresh Loans given during the year 188 Recoveries of Loans made during the year

436,000.00

p.

220,000.00

Rs.

656,000.00 295,000.00

p.

TOTAL:

361,000.00

SCHEDULE - "21" : CASH & BANK BALANCES

	Balan	ces as on	01.04.201	7	Balan	ces as on	31.03.2018	
_	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
			24,2	01.00			57,110.	00
(zehin-hand								
hat being a sk of India ()Bl) -								
With State Bank of Miss 11 11 11 11 11 11 11	115,0	28.67			195,3	382.67		
Current 4/c No. 433573	2,5	69.15			2,:	113.15		
UGC Grant Fund A/c. No. 709569 MPLAD Fund A/c. No. 36308461832	1,2	284.00				785.05		
MPLAD Fund A/c. No.36308461832	135,9	16.00			11,7	720.00		
			254,7	97.82			210,000.	87
held with Canara Bank			5.023				F07 C01	00
UGC Grant Fund A/c. No. 9659			119,1	82.00			587,601.	UU
at theired Commercial Barrier	94702	02/10/12/20				24.20		
		06.72				374.20		
15 and A16 NO. U12024		766.00				69.00		
15 and A/C NO. 06/202100000070		17.00				727.28		
leament Fund A/C. No. 001203		79.00			20,000	558.00		
resident Aid Fund A/C. No. 003285		35.40			59000	343.40		
Laboratory Fund A/c. No. 003286	- 2	907.00				191.00 390.50		
. B.K. Dey Sports Fund A/c. No. 001981	7,7	726.50	220.0	27.62	- 0,0	30.30	1.011,253.	38
			328,0	37.02			1,011,000	500
d) Held with Paschim Banga Gramin Bank (PBGB) -	20.	10.00			30.8	324.00		
· Library Fund A/c. No. 000384		159.00				777.00		
-Session Charges Fund A/c. No. 000634		31.00				25.00		
- Electricity Fund A/c. No. 001021		062.00				72.00		
-Copier Fund A/c. No. 001505	1330	99.00				165.00		
- Prof. M. Das Excursion Fund A/c. No. 001536		920.00 716.00				287.00		
-General Fund A/c. No. 002124	33,	10.00	144,3	87.00	337		151,050.0	00
			-				2,017,015.2	25
			870,6	05.44			2,017,013.	=
SCHEDULE - "22" : ADVANG	CES AGA	INST REA	AUNERATIO	ONS			Rs.	p.
							65,000.0	00
Balance as per Last Account							198,803.0	00
4dd: Payment made during the Year							100000000000000000000000000000000000000	_
Page 197							263,803.0 180,803.0	
Less: Amount Realised during the Year						anabana an		_
					TO	DTAL:	83,000.0	=
SCHEDULE - "23" : AD	VANCES	É E					Rs.	p.
Ealance as per Last Account							62,000.0	0
Add: Fresh Adm								
선생: Fresh Advances given during the Year							62,000.0	0
ess : a							3,000.0	
敏: Amount Realised during the Year (Mr. A. Sarka	ar)				2002			_
						TAL:	59,000.0	=
						SSOC		

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ARMING PART OF THE ACCOUNTS FOR THE YEAR ENDED JUST A

FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED	JIST MARC	H, 2018	
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED		Rs.	p.
SCHEDOS SCHEDOS		63,00	00.00
res given during the		35,00	00.00
SCHEDUSE SCHEDU	TOTAL:	28,00	00.00
SCHEDULE - "25" : FESTIVAL ADVANCES		Rs.	p.
SCHEDOLE		11,0	26.00
Advances given during the Year		30,00	00.00
wances given during the		41,0	26.00
resh Aut.		12,50	00.00
r realised	TOTAL:	28,52	26.00
COOLD IN THE ANCE LICENTA LEGG TENADES THE		Rs.	p.
CHEDULE . "26" : GROOT INVESTIGATION and on behalf of the Staff		8,76	56.00
SCHEDULE - "26" : GROUP INSCRINGED STATES OF THE STAFF		7,66	50.00

TOTAL:

1855 of Group Insu amount collected from the Staff

1,106.00

SCHEDULE - "27" : STAFF & STUDENT WELFARE EXPENSES

3011		Recei	pts & Pay	ments Ac	count	Income	e & Expen	ditures A	ccount
	-	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
			4,400.00			94	4,400.00		
of Cultural Function		11.5%	,980.00			11	1,980.00		
ica for Annual Cultural Function			2,225.00			22	2,225.00		
convals & Ceremo			3.895.00			8	3,895.00		
e COULT							864.00		
Heasure Expenses			864.00			42	2,385.00		
undiral Expenses			2,385.00			72	2.305.00		
ters Expenses		_ 72	,305.00			_		253	3,054.00
Expenses & Tour Expenses	TOTAL:			253	3,054.00			===	

SCHEDULE - "28" : MISCELLANEOUS OTHER EXPENSES

SCHEDULE -	Recei	pts & Pay	ments Ac	count	Income	& Expen	ditures A	ccount
	Rs.	p. p.	Rs.	p.	Rs.	p.	Rs.	p.
		2,465.00				,465.00		
erisement		7,468.19			7	,468.19		
Charges & Commissions		144.00				•		
Charges for Other Earmarked Funds	23	2,100.00				2,100.00		
nage & Freight		2,000.00				,000.00		
ofication Fees		5,600.00				,600.00		
rge Allowance (Addl.)		2,313.00				,313.00		
ingency Expenses		2,500.00				,500.00		
Entry Charges		5,000.00				,000.00		
(Fees		2,200.00				,200.00		
eral Charges						,000.00		
trarium (IQAC)		1,000.00				,290.00		
tty Card Expenses		3,290.00				,715.00		
Our Charges		2,715.00				,000.00		
Expenses		5,000.00				,550.00		
Datine Expenses		5,550.00				,973.00		
Spapers, Books & Periodicals		3,973.00			1	,281.00		
off & Revenue Stames		1,281.00				,527.00		
"WITHERT EXPENSES		,527.00			1	,402.00		
ephone Charges		,402.00		c28 19	_		69,	384.19

69,528.19

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SCHEDULE - "29": SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MET.

Medical of Howrah, west Bengal, affiliated to the University of Calcutta. Long cherished dream of Late Haridan in 1966, higher education to the youths of the locality was materialized. Manual Ma Organisation Status: Stabilish of Howram, the stable of the university of Calcutta. Long cherished dream of Late Haridas Nandi with the whole hearted participation, help and cooperation of some dedicated could be provided in a literality to offer college education to the vouths of the country of the locality was materialized under the benevolent leadership of his able of providing Nath Nandi with the whole hearted participation, help and cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the cooperation of some dedicated could be provided to the vouths of the cooperation of some dedicated could be provided to the cooperation of the cooperat the locality was materialized under the benevolent leadership of his able of providing Nath Nandi with the whole hearted participation, help and cooperation of some dedicated souls and fine of providing to offer college education to the youths of the locality for developing the local community to offer college by transforming human population into entire the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education into entire the locality to offer college education to the youths of the locality for developing the local community to offer college education into entire the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the locality for developing the local community to offer college education to the youths of the local college education to the youth of the lo of the locality to the sound population into enlightened human resources. With the emerging skills, hidding the nation by transforming human population into enlightened human resources. With the emerging skills, hidding the nation by transforming human population into enlightened human resources. With the emerging skills, hidding the number of the locality for developing the local community and new horizons of professional avenues, this institution is ever ready expanding the number of the locality for developing the local community and the hidden and the number of the locality for developing the local community and the number of the locality for developing the local community and the number of the locality for developing the local community and the number of the locality for developing the local community and the number of the locality for developing the local community and the number of the locality for developing the local community and the number of the locality for developing the local community and the number of the locality for developing the local community and the number of the locality for the locality for developing the local community and the number of the locality for the locality minds the nation by the nation by pupulation into enlightened human resources. With the emerging skills, while and new horizons of professional avenues, this institution is ever ready expanding the number of courses and technologies and new horizons to cope-up with the challenge of the time. homologies and lieu its students to cope-up with the challenge of the time.

Socificant Accounting Policies: Synficant Accounts

Significant Accounting Policies adopted in the preparation of this Financial Statements of provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of this Financial Statements of note provides a list of the Significant Accounting Policies adopted in the preparation of the Significant Accounting Policies adopted in the preparation of the Significant Accounting Policies adopted in the preparation of the Significant Accounting Policies adopted in the preparation of the Significant Accounting Policies adopted in the Po note provides a list in the preparation of list in the preparation of provides a list in the preparation of provides a list in the preparation of l

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

Chartered Standards issued by ICAI apply in respect of any enterprise (whether organised in corporate, co-operative or accounting standards issued by ICAI apply in respect of any enterprise (whether organised in corporate, co-operative or accounting) engaged in commercial, industrial or business activities. accounting Standards of the commercial, industrial or business activities, irrespective of whether it is profit oriented or it is other forms) engaged in commercial, industrial or business activities, irrespective of whether it is profit oriented or it is other forms or charitable or religious purposes. Accounting Standards will not be be accounted to the charitable or religious purposes. other forms) engages or religious purposes. Accounting Standards will not, however, apply to enterprises only carrying stablished for charitable or religious purposes, industrial or business nature. In other charitable, which are not of commercial, industrial or business nature. established for characteristics, which are not of commercial, industrial or business nature. In other words, exclusion of an enterprise of the activities, which are not of commercial, industrial or business nature. In other words, exclusion of an enterprise of the activities and the activities of the Accounting Standards would be permissible columns. of the activities, the applicability of the Accounting Standards would be permissible only if no part of the activity of such enterprise is 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 actioned and released by the Department of Higher Education. Govt. of West Reposit Fourced States of Stat The College is not considered 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, College in the College to provide only an intermediary service, which is basically non-commercial in nature, and thereby rendering the College to the Colleg thereby reliable in a superior of the College to that effect. Accordingly, the Accounting Standards have not been or the college to the college to the counting Standards have not been or the college to virtually doesn't select accountingly, the Accounting with the Acc

The Financial Statements have been prepared and presented in accordance with the historical cost convention under (ash-basis of accounting except stated otherwise and as a going concern. The accounting policies adopted in the peparation 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;

215. The Financial Statements are presented in Indian Rupees.

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

222 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.

123. 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 labilities, 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 the 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.

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

Addition to Tangible Assets are stated at cost of acquisitions, which includes direct expenditures incurred for acquisition or construction of attributable other costs Construction and/or installation of the assets and the share of indirect expenses comprised of attributable other costs including financial.

Including financial cost. Direct costs are capitalised until Fixed Assets are ready for use;

Chandan Th. gan

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

pereciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates pereciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates pereciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates pereciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates pereciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates pereciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates pereciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates pereciation on Fixed Assets other than Land is charged under the "Written Down Value" method at the rates pereciation of the p

indisted below:

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

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

The available investible Funds are invested in Term Deposits with banks, leaving the balances in the corresponding Savings investments of Designated Funds -The available military 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. inestments are in the nature of Long-term Investments and are carried at their costs.

- 300 Your Term Employee Benefit is recognized as expense in the Income & Expenditure Account of the year in which related
- $\mathfrak M$ Postemployment and other Long Term Employee Benefits are being treated in the following manner :
- III Gratuity In view of the fact that, Gratuities and Pensions are being paid to the eligible retiring employees directly by the Covernment of West Bengal, provisions towards liabilities for the same are not being made in the accounts.
- like 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 wrices. 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
- All the employees (both academic and non-academic) of the College have been privileged with the General Provident find the amployees (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.
- 19, 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 Notes. Contineent assets are neither

obligation. Contingent liabilities are not recognised but are disclosed by way of Notes. Contingent assets are neither recognised but are disclosed by way of Notes. Contingent Assets are reviewed Recognized nor disclosed in the Financial Statements. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Co.

al each Balance Sheet date.

Chandan In Ja

Gants of the nature of contributions towards capital expenditures are being credited to the respective Funds.

Gants of meeting revenue expenditures are treated as income of the year for which the contributions have to meeting revenue income where sanctions have to meeting revenue as the sanctions have the sanctions have the sanctions are the sanctions as the sanctions have the sanctions are the sanctions as the sanctions are the sanctions are the sanctions as the sanctions are t of the nature of the nature of the pear for which they are realized, except that they for meeting revenue expenditures are treated as income of the year for which they are realized, except that they for meeting revenue income where sanctions have been issued either before the last day of the year or for the treated as accrued income where sanctions have been issued either before the last day of the year or for the pear or for Coants for meeting revenue and the search as income of the year for which they are realized, except that they coants treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year will be treated as accrued income where sanctions have been issued either before the last day of the year or for the year. treated as accounts where sanctions have been and there is reasonable certainty of collection and realization.

Notes to the accounted on investments in Term Deposits are supposed to be accounted for on cash basis on their the Interests earned on inadvertence, the necessary adjustments have not been made in the books of accounted for on cash basis on their the Interest owing to inadvertence, the necessary adjustments have not been made in the books of accounted for on cash basis on their limits, yet, owing to inadvertence, the necessary adjustments have not been made in the books of accounted for on cash basis on their limits, yet, owing to inadvertence, the necessary adjustments have not been made in the books of accounted for on cash basis on their limits, yet, owing to inadvertence, the necessary adjustments have not been made in the books of accounted for one cash basis on their limits. Notes to the Accounts hiter the interests consequently, even after a few renewals on maturity of the respective terms of instruments have not been made in the books of accounts over the network years. Consequently, even after a few renewals on maturity of the respective terms of instruments have not been made in the books of accounts over the network years. Consequently, even after a few renewals on maturity of the respective terms of instruments have not been made in the books of accounts over the network years. albell. Wet, owing to meeting adjustments have not been made in the books of accounts over the nutrity, yet, owing to meeting adjustments have not been made in the books of accounts over the nutrity, yet, owing to be shown at their original cost of investments. pust several years, be shown at their original cost of investments, nere continuing to be shown at their original cost of investments.

have continuing to Rs. 77,005.69, towards interests the slips have duly been identified and necessary adjustments amounting to Rs. 77,005.69, towards interests the slips have been made during the relevant Designated Funds, as tabulated under Schedule 18, have been made during the relevant Designated Funds. the slips have been made during the relevant Designated Funds, as tabulated under Schedule - 18, have been made during the year.

Applied in the relevant proper utilisation of Grants of Rs. 6,86,340/= sanctioned.

Arried in the regards proper utilisation of Grants of Rs. 6,86,340/= sanctioned towards "Plan Block Grant Head 31" and certificate as regards by the University Grants Commission (UGC), in accordance with the terms of the latter (vide 100) and the latter (vide 100) are senting latter (vide 100). certificate as regards proper by the University Grants Commission (UGC), in accordance with the terms and conditions as related to the relevant Sanction Letter (vide UGC Letter No. WC2-098/12-13 (ERO) dated 29 03 3044 Certification of the relevant Sanction Letter (vide UGC Letter No. WC2-098/12-13 (ERO) dated 28.03.2014), has duly been sipulated in the relevant Sanction Letter (vide UGC Letter No. WC2-098/12-13 (ERO) dated 28.03.2014), has duly been and from a Firm of Chartered Accountants during the year on the basis of the Statements of Issue 2.75 088/- (relevant Sanction Letter) the first of Chartered Accountants during the year on the basis of the Statements of Income & Expenditure of No. Whereas Rs. 3,75,088/=, including a procurement of Rs. 8,748/= for Library Books. obtained from a riting the statements of Income & Expenditure obtained by them. Whereas Rs. 3,75,088/=, including a procurement of Rs. 8,748/= for Library Books, have been utilized in audited by them. Whereas Rs. 3,14,474/= were spent out of the said Grant amount distributions of the said Grant amount distribution distributions of the said Grant amount distribution distributions of the said Grant amount distribution distribution distributions of the said Grant amount distribution distribution distribution distribution distribution distribution distribution d audited by them. When the same of Rs. 3,14,474/= were spent out of the said Grant amount during the last couple of the current year, a cumulative sum of Rs. 3,222/= towards the same. These expenditures out of said Grant amount during the last couple of along with a College Contributions of Rs. 3,222/= towards the same. These expenditures out of said Grant amount during the last couple of the current year, a college Contributions of Rs. 3,222/= towards the same. These expenditures out of said UGC Grant, Inter years alongwith a College Procurements of permanent and semi-permanent Assets and are disclosed under the contributions of the said UGC Grant, Inter years alongwith a constant of permanent and semi-permanent Assets and are disclosed under 'Amounts utilised during the include procurements of the Financial Statements, detailing unutilised portions of LIGC Constant of the Financial Statements, detailing unutilised portions of LIGC Constant of olid, include process and are disclosed under the schedule - 14 to the Financial Statements, detailing unutilised portions of UGC Grants.

real in sciences adjustments in relation with the aforesaid expenditures have not been properly carried out vis-à-vis However, necessary as a series of the said Grant in earlier years. Accordingly, on the basis of requisite reconciliation an amount of the unuffilted balance of the said Grant in earlier years. Accordingly, on the basis of requisite reconciliation an amount of the unuffilted balance of the said Grant in earlier years. Accordingly, on the basis of requisite reconciliation an amount of the unuffilted balance of the said Grant in earlier years. the unutilized basis of the un

Apart from the unspent balance of Rs. 846/= of UGC - XI th Plan for M.R.P in Humanities & Social Science, the unutilised apart from the unspent balance of Rs. 4,94,509.15 (Refer Schedule - 14). Inter alia includes Rs. 4,78,409. part from the unspect.

Apart from the unspect.

By Control of UGC Grants amounting to Rs. 4,94,509.15 (Refer Schedule - 14), inter alia, includes Rs. 4,78,498/=, being unspent of UGC Grants received towards Salary to Substitution Teachers. The balance of Crants received towards Salary to Substitution Teachers. portion of UGC Grants received towards Salary to Substitution Teachers. The balance Rs. 15, 165.15 of unutilised UGC Grants balance of Grants received from Banks holding the corresponding Salary December 19, 100 of United States and Salary to Substitution Teachers. halance or Grand Treachers. The balance Frequesents 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 The individual Employers of respective shares of provident Fund contributions, Profession Tax and Income Tax, used to be received by the College and getting credited to provident runs counts, are now getting directly transferred and deposited to the corresponding individual Bank Accounts and Thus, owing to the virtual absonce of any deposited to the corresponding individual Bank Accounts Its own balls accounts in the related staff. Thus, owing to the virtual absence of any scopes, either for receipts of the Govt.'s Pay & Allowance of the related staff. of the relation of the Governments of the College Grants or carrying out necessary deductions towards the above-stated heads or making disbursements thereof, the College Grants or carrying an arms of practice of not depicting the related transactions through the Receipt and Payment Account, 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.

432 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.

4]] 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.

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

Dated: Kolkata

The 19th January, 2021

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

> Shekhar Kumar Pan (Proprietor)

Membership No. 053883

UDIN: 21053883AAAAAB8946

Chandan Tr. Jana





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

Bank Reconciliation Statement as on 31.03.2018

An	nount
Rs.	Rs.

Balance as per Bank Statement on 31.03.2018

207,382.67

Less:

Cheques issued but not presented within 31.03.2018

<u>SI. No.</u> <u>Chq.Nos.</u> <u>Date</u> <u>Payee</u>

1) 476143 21.03.18 Dhananjoy Koner

12,000.00

Balance as per Cash Book on 31.03.2018

195,382.67

12,000.00



Chandan Tr. Jama

Classification of students for the session:-2017-2018

tream	Year						neral	01/-2	-010																
		Gener	al	S		5	-	OF	30	P	u							НО	Nou	R5					
		M	F	M	F	M	F	M	F	-	-		tal	Gen	eral	5	C		ST	-	вс	Р	Н	7.0	o:al
B.A.	1ST	33	63	16	13	1	C			M	۲.	M	F	M.	F	M	F	M		M	F	M	F	14	
	2ND	27	63	7	1	0	C	3	10	0	0	55	86	32	79	14	12	0	•	6	19	0	0	52	
	3RD	28	48	17	8	0		10	14	0	0	44	87	18	71	1	9	0	0	0	6	0	0	19	8
B.Sc.	1ST	1	0	1/	-	0	0	3	7	0	С	48	63	10	44	5	3	0	0	1	4	0	0	16	
D.5C.	2ND	3	-		0	0	0	0	1	0	0	3	1	18	14	3	0	0		1	4	_	0	-	1
	-	-	0	0	1	0	0	0	0	0	0	3	1	5	9	1	0	-	0	3	1	0	0	.26	1
	3RD	4	3	2	0	0	0	1	1	0	0	7	4	6	1	2		0	1	1 4	1	0	0	8	-
B.Com	1ST	8	0	1	0	0	0	1	0	0	0	10	0	29	1	3	4	0	0	0	0	0	0	9	5
	2ND	8	0	0	0	0	0	0	0	0	0	8	-		4	2	0	1	0	5	1	0	0	37	5
	3RD	27	0	1	0	C	0	2	0	0	0	1997	0	27	1	1	0	0	C	1	0	0	0	29	1
	1	139	177	46	-	1	0	1 22	1 22	10.70	-	30	0	32	2	0	0	0	U	2	0	0	0	34	2
l		1, 200	111	40	23	1 -	1 0	22	33	0	0	208	242	177	225	30	28	1	2	22	32	0	0	230	28

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
9	Total No. of Minority Students	: 153
	Total No. of PH Students	: 00

Chandan K. Jana

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



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 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	•	1		•	
reaching	25	18	7	1	5	-
staff von- reaching	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
Total Books as on 31.03.2018	19282

Principal & Secretary

Purash-Kanpur Harides Nandi Mahavidyataya, 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

SI. 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

SI. 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

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

Statement of Approved Whole Time Contractual Teaching staff as on 31.03.2018

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

Chandan XI. Jana ASSO CHARTER ACCOUNTS

REPORT AND ACCOUNTS OF

Name

PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

Address

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

WEST BENGAL - 711 410

For the Year Ended

31st MARCH, 2019

PAN & ASSOCIATES

CHARTERED ACCOUNTANTS

: spmd@vsnl.net / shekharda@yahoo.com

Pan & Associates

Chartered Accountants

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

©: 2248-7310 (O) 2335-8484 (R)

E-mail: spmd@vsnl.net Mobile: 9831121312

INDEPENDENT AUDITOR'S REPORT

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, 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 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 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:

SI.	Fund's Openin Name of the Fund Balance as or		Correspondi Deposit Bal	ng Savings B ances as on (Fund's Closing	Corresponding Savings Bank & Fixed Deposit Balances as on 31.03.2019			
No.		01.04.2018	Savings Deposit	Fixed Deposit	TOTAL	Balance as on 31.03.2019	Savings Deposit	Fixed Deposit	TOTAL	
1)	Development Fund	43,658.00	12658.00	-	12,658.00	44,107.00	13,107.00	Deposit	12 659 00	
2)	Electricity Fund	66,100.00	66,025.00	-	66,025.00	68,398.00	68,323.00		12,658.00	
3)	Library Fund	3,27,403.00	30,824.00	93,761.00	1,24,585.00	2,34,705.00	31,887.00		68,323.00	
4)	Laboratory Deposit Fund	58,887.00	61,191.00	-	61,191.00	61,056.00			31,887.00	
5)	Session Charges Fund	1,08,752.00	3,777.00	•	3,777.00	87,766.00	63,360.00 3,891.00	-	63,360.00 3,891.00	

2.2. 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
Cash-basis, yet the required reconciliation of the same with the outstanding Fees from Students couldn't be

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.
- 1.5.2. 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.
- .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:

- 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)
- 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 that date in the presence of our visit, we have physically verified the Cash Balance of Rs.4,813/= (Rupees Four 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.

4RA - 3/2, PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2335 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2355 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2355 8484 (R), E-mail ACCOUNTS (C), PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 © : (033) 2352 0001 (O), (033) 2355 8484 (R), E-mail ACCOUNTS (C), PURBACHA - 700 000 (C), PURBACHA - 700 (C), PURBACHA - 700 (C), PURBACHA -

3.2. Cash at Bank :

Continuation Sheet

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.

RA - 3/2, PURBACHAL HOUSING ESTATE, SECTOR - III, SALT LAKE, KOLKATA - 700 097 € : (033) 2352 0001 (0), (033) 2335 8484 (R), E-mail (pri LIASON OFFICE : C/o. S. B. AGENCIES, MERCANTILE BLDGS, 'E' BLOCK, 2ND FL., 9, LALBAZAR STREET, KOLKATA - 700 006 CITY OFFICE : 32/2, BEADON STREET (16, ABHEDANANDA ROAD), KOLKATA - 700 006

TOWNE

Continuation Sheet

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 Accountagets [Firm Regn. Nq. : 322655E]

Skekhar Kumar Pan (Proprietor) Membership No. 053883

UDIN: 22053883ADMCZM7226

CHARTERED ACCOUNTANTS

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

BALANCE SHEET AS AT 31ST MARCH, 2019

43,392,052.95

			D/ 12/ 11	TOL SIII	LI AS	AT 3131 WARCH, 2019			20		
LIABILITIES	Sch.	Rs.	p.	Rs.	p.	ASSETS	Sch.	Rs.	p.	Rs.	220
Capital Account :						Fixed Assets :	Attackers III		ρ.		p.
General Fund (Balance as per Last Account)		7,387	7,270.70			· · · · · · · · · · · · · · · · · · ·	18			5,720,4	468.00
Add: Excess of Income over Expenditures, i.e., Surplu	s	771	1,857.14			Investments :					
	-	8,159	,127.84			- In Fixed Deposits with UCO Bank against various Funds	**				
Less: Investments in Fixed Deposits in Reserve Fund		20	,000.00	0.120	,127.84	- Provident Fund Investments	19			155,8	832.09
Other Funds :		-		8,135	,127.84	- Loans from Provident Fund Recoverable	20 21	29,619,	000.00		
B.K. Dey Sports Fund	1	21	,307.50				21	330,	000.00	30,155,8	353.71
Copier Fund	2		,268.00			Current Assets, Loans & Advances :					
Development Fund	3		,107.00			A. Current Assets -					
Electricity Fund	4 .	1000	,398.00			Cash and Bank Balances	22			7,060,4	140.15
Library Fund	5		,705.00		805	B. Loarls & Advances -	•				
Laboratory Deposit Fund	6		,056.00			- Security Deposit for Electricity (WBSEB)	12	5,	560.00		
Student Aid Fund	7	7.5	,179.49			- Tuition Fees Receivable (Balance as per Last Account)	45	50,	620.00		
Prof. M. Das Excursion Fund	8		657.00			- Advances against Remunerations	23	13,0	00.000		
Provident Fund	9	30,155,				- Advances (Balance as per Last Account)		59,0	00.00		
Session Charge Fund	10		766.00			- Advance for NSS (Balance as per Last Account)		28,0	00.00		
Reserve Fund	11	- 53	642.00			- Advance for UGC Building (Balance as per Last Account)		25,0	00.00		
, MPLAD Fund	13		305.26			- Festival Advances	24	44,0	26.00		
			303.20	31,037,	744.00	- Recoverable Advance for					
Current Liabilities :				31,037,	244.96	Salary to Substitute Teachers		45,0	00.00		
A. <u>Unutilised Grants-in-Aid</u> -						- Group Ins. Premia Recoverable from Staff	25	9	00.88		
- University Grants Commission (UGC) Grants	14	29 :	387.15			- Poor Fund (Overdrawn Balance)	. 12	20,8	90.00		
- Pay & Allowances	15	200-6	130.00			Prepaid Expenses -					
 Virtual Class Grant (DPI, Govt. of WB) 			124.00			- Software Running & Maintenance Expenses		5,4	57.50		
- RUSA Project Grants	16	3,487,0				- Xerox Machine Maintenance Charges		1,9	17.50		
B. Sundry Liabilities	17		56.00					8	Conservation (299,45	59.00
*	77	- 030,5	30.00	4,215,6	580.15					233,4.	22.00
				7.570,000	and the second						

Dated : KOLKATA

The 19th February, 2022

Principal & Secretary, 32

Purash-Kanpur Haridas Nandı Mahavidyalaya, Howrah. 43,392,052.95

Signed in terms of our report of even date.

For Pan & Associates

CHARTERED

ACCOUNTANTS

Chartered Accountants [Firm Read No. : 322655E]

No.: 322655E

Shekhar Kumar Pan [Proprietor] Membership No. 053883

UDIN : 22053883ADMCZM7226

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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, 2019

EXPENDITURE '	Rs.	p.	Rs.	p.	INCOME		Rs.	p.	Rs.	p.
alaries & Allowances to Staff -				75	Collection of Fees from Studen	<u>ts</u> :		4.5		
Teaching Staff (Including	20,426,599	.00			- College Fees Including					
Arrear Salary of Rs. 18,000/=)					Registration Fees				4,261,	269.00
Non-Teaching Staff (NTS) [Including										
Arrear Salary of Rs. 3,40,347/=]	2,604,614	.00			Receipts from Calcutta Univers	ity (CU	1:			
Part Time Allowances to NTS .	181,500	.00			- C.U Zonal Centre Fees		70,047	7.00		
Part Time & Contractual Teachers	1,338,444	.00			- C.U. Inter-Collegiate Sports		3,900	0.00		
- Adhoc Bonus	45,600	0.00							73,	947.00
		_	24,596	,757.00	Grants-in-Ald:					
llowances to Guest Lecturers		4.5	404	,000.00	- Pay & Allowances -	30				
omputer Running & Maintenance Expen	ises		47	7,700.00	- For the current period		22,672,866	5.00		
lectricity Charges			121	,432.00	- For Arrear Salary		358,347	7.00		
rinting & Stationery			51	1,251.00	- For Adhoc Bonus		45,600	0.00		
epairs & Maintenance Expenses ;							23,076,813	3.00		
- For Buildings	75,492	2.00			- Part Time & Contractual Teach	ers	1,338,444			
- For Equipments and Others	4,200				Tare time of contractual reach		2,000,747		24,415,	257.00
- For Xerox Machine .	14,675								- 16.1	
10176161	1,07	<i>7</i> .00	9/	4,367.00	Collections for Golden Jubilee Pro	gramme			20,	00.00
rofessional Fees				2,500.00	Conections for Golden Judice 170	Втантинс				
Generator Running Expenses				7,387.00	Interests on Savings Deposits f	rom Bar	nks :			
nternet, Website & Cable Network Expe	nses			7,797.00	- General Fund -	10111 001				
Accounting Charges			W com	7,500.00	- UCO Bank A/c. No. 000380		48	2.00		
egal Fees & Expenses				2,100.00	- UCO Bank A/c. No. 012624		767	.00		
ibrary Expenses (Membership Fees for	N-LIST)	•	•	5,900.00	- PBGB A/c. No. 002124		1,237	7.00		
College Examination Expenses				0,707.00				_	2,	052.00
Calcutta University Fees :			1991							
- Examination Fees	716,70	1.00			Miscellaneous Income -					
- Registration Fees	32,94				- Sale of Admission Forms		2,650	0.00		
- Sports Fees	18,40				- Laboratory Usage Charges		12,000	0.00		
		-	76	8,041.00					14,	650.00
Deposit of 50% Tuition Fees			33	7,626.00						
Staff & Student Welfare Expenses -										
(As per Schedule - 26, attached)			41	7,512.00						
Entertainment Expenses			3	6,118.00						
Software Running & Maintenance Expen	ses		2	1,682.50						
Miscellaneous Other Expenses -										
(As per Schedule - 27, attached)			7	7,121.36						
Service Charges (HRMS Work)	i i		1	8,000.00						
Ex-Gratia from College Fund '		٠	•	9,000.00	*					
Tours, Travelling & Conveyance Expens	es -									
- Travelling Allowances	32,68	7.00								
- Conveyance Expenses	2,05	0.00								
, ende Enperiode			3	4,737.00						
Audit Fees			1	2,664.00						
Depreciation on Fixed Assets			84	3,418.00						
Excess of Income over Expenditures,	i.e., Surplus		77	1,857.14						
			28,78	7,175.00					28,787,	175.00
850 12					61222 ATT		a f av	•••	7	/
Dated : KOLKATA					Signed in terms of ou				//	2
The 19th February 2022					F	or Pan	& Associat	tes		-0.75300-0.27

The 19th February, 2022

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

ASSO

CHARTERED

ACCOUNTANTS

Shekhar Kumar Part [Proprietor] Membership No. 053883 UDIN: 22053883ADMCZM7226

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

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.
pening Balances:		*	•		Salaries & Allowances to Staff:				
ash & Bank Balances - (As per Sche	dule - 21, at	tached)			- Part Time Allowances to Non-Teac	hing Staff			181,500.00
Cash-in-hand	57,11	0.00			Allowances to Guest Lecturers				404,000.00
Cash-at-Bank	1,959,90)5.25			Computer Running & Maintenance E	xpenses			47,700.00
Cash-at-barn			2.01	17,015.25	Electricity Charges				121,432.00
ollection of Fees from Students :					Printing & Stationery				51,251.00
College Fees including Registration i	ees		4.20	61,269.00					
College rees including registration i	ccs		1,2	01,205.00	Repairs & Maintenance Expenses	į :			
					- For Buildings		75,492.00		
alcutta University (CU) Fees:	70.0	47.00			- For Equipments and Others		4,200.00		
C.U Zonal Centre Fees				100	- For Xerox Machine		12,952.50		
C.U. Inter-Collegiate Sports	3,9	00.00		73,947.00					92,644.50
•				73,947.00	Disbursements of Grants :				
rants-in-Aid:				cr 252.00	- UGC Grant				
UGC Grant for Substitute Teache			- 20	165,352.00	- Salary to Substitute Teachers		565,500.00		
RUSA Grant for Infrastructure Up	gradation		10,0	00.000,000	- RUSA Project Grant				
					- Advances to Howrah Zilla Paris	had 6,	655,789.00		
nterests on Savings Deposits from	Banks:	. 91			- Advances to now on Emer one	-			7,221,289.00
General Fund -					Deposit of 50% Tuition Fees				337,626.00
- UCO Bank A/c. No. 000380		48.00							12,500.0
- UCO Bank A/c. No. 012624		767.00			Professional Fees Generator Running Expenses				7,387.0
- PBGB A/c. No. 002124	1,	,237.00			Internet, Website & Cable Networ	k Expenses	;		37,797.0
B. K. Dey's Sports Fund (UCO)		319.00							37,500.0
- Development Fund (UCO)		449.00	3		Accounting Charges				12,100.0
- Library Fund (PBGB)	1	,081.00			Legal Expenses Library Expenses (Membership Fe	es for N-LI	ST)		5,900.0
- Laboratory Fund (UCO)	2	,169.00			Library Expenses (Wernbersing)	7 2 - 04 DEN 113 BURNE.			10,707.0
- Student Aid Fund (UCO)	2	2,566.00			College Examination Expenses Calcutta University Fees:				
- Session Charge Fund (PBGB)		132.00			- Examination Fees		716,701.00)	
- Electricity Fund (PBGB)	1	2,316.00					32,940.00)	
- UGC Grant Fund (Canara Bank)	14	4,092.00			- Registration Fees	1	18,400.00)	
- UGC Grant Fund (State Bank of I		73.00			- Sports Fees			-	768,041.
		314.00)		Staff & Student Welfare Expen	ses :			
- Copier Fund (PBGB)		2,869.00)						417,512.
- Prof. M. Das' Excursion Fund					(As per Schedule - 27, attached	,			36,118.
- MPLAD Fund		26.00)		Entertainment Expenses Software Running & Maintenanc	e Expenses	s		16,372
- SBI A/c. No. 709569		415.00	0						18,000
- SBI A/c. No. 36308461832	14	2,872.00	0'		Service Charges (HRMS Work)				
- RUSA Project Grant (UCO)	-			171,745.00	Miscellaneous Other Expense	<u>.</u> ()			77,303
9 4 0	40.7				(As per Schedule - 28, attached	,			
	ramme			20,000.00		ce Evnens	es -		
Collections for Golden Jubilee Pro	Si allillie				Tours, Travelling & Conveyan	CE EMPERIS	32,687.0	00	
961 961					- Travelling Allowances		2,050.0		
Miscellaneous Income -	•	2,650.0	00.		- Conveyance Expenses			_	34,737
- Sale of Admission Forms	3	12,000.0				nd -			
- Laboratory Usage Charges	8.			14,650.00	Expenditures from College Fu	ners	45,000.0	00	
					- For Salary to Substitute Teach	n Staff	9,000.		
Refunds from the Staff -		70,000.0	00		- For Ex-Gratia to Non-teaching	g Stall	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		54,000
- For Part payments of Salaries		19,500.0							
- For Festival Advances	-	15,500.0	_	89,500.0	0	0.00			
		36							10,003,417
	•				Carrie	ed Over :			10,003,41
	Over:			16,813,478.2					Cont'c

Principal & Secretary, Puresh-Kannur Haridas Nandi

RECEIPTS AND PAYMI					Rs. p.	Rs.	p.
Brought Forward :		Rs.	p. ,478.25	Brought Forward :	κs. μ.		,417.10
		10,013	,476.23			1,000	
erests on Fixed Deposits of Funds :				Expenditures pertaining to Other Fund			
K. Dey's Sports Fund (UCO)	658.00	25		- Session Charges Fund (Sch 10)	21,118.00 12,640.00		
tudents' Aid Fund (UCO)	3,020.00	22		- Poor Fund (Sch 12)	12,640.00	33	3,758.00
		3	,678.00	n	ı.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
fundable Deposits under RUSA Project				Payments of various Advances to Staff - For Festival Advances		35	5,000.00
arnest Money Deposits	78,148.00			- For Festival Advances			
security Deposits				Deposed Expenses :			
activity beposits	352,900.00	423	049.00	Prepald Expenses: - Software Runnni. & Maint. Exps.	5,457.50		
		43.	1,048.00	- Xerox Machine Maint. Charges	1,917.50		
cashments of Investments in Fixed D	enosite of Euro	de .		- Xerox Macrime Maint, Group		179	7,375.00
faturity proceeds credited to M.D.Excur		<u>us</u> -		Additions to Fixed Assets:			
Paschim Banga Gramin Bank (PBG8)				- Laboratory Equipment	15,430.00		
Principal -	AV C. 110. 1550			- Computer Software for Office Mgt.	65,904.00		
- Library Fund (UCO)	93,761.00			- Extension of Building (U/Construction	32,500.00		
- Prof. M. Das's Excursion Fund (UC)	10,000.G0			(34,10)		11	3,834.0
Prof. W. Dass Excession Valle (Co				Investments in Fixed Deposits of Fund	is -		
	103,761.C0			- Reserve Fund (UCO)	_	2	0,000.0
Interests -				- Reserve Fund (OCO)			
- Library Fund (UCO)	8,880.00		2 544 00	Security Deposit for Electricity (WBS	EDCL)		1,000.0
		11	2,641.00	Security Deposit for Electricity (
	- 00		8,890.00	Group Ins. Premia Recoverable from S	taff		8,772.0
oup Ins. Premia Recoverable from St	ап		8,830.00	GIOOP HIS. I COME			
As per Schedule - 26, attached)				Discharge of Sundry Liabilities:			
•	ð			- Audit Fees (For FY 14-15 & FY 15-16)			7,000.0
	-						
*,				Refund of Interest on UGC Grants red	eived		
9 90				under Plan Block Capital Grant Head			
10.50				and Plan Block General Grant Head -			
				- For the period from 28.03.2014 to 31.0		117	79,139.0
34				Closing Balances:			
				Cash & Bank Balances - (As per Schedu	le - 21)		
				- Cash-in-hand	6,754.00		
					7,053,686.15		

17,369,735.25

17,369,735.25

7,060,440.15

Principal & Secretary,

Purash-Kanpur Haridas Nand: Mahavidyalaya, Howrah.

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

Selection of the Accounts for the Jean El	IDED SIST IN THE COL	
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	8,890.50	
ν Ψ		20,330.50
Add: a) Interests received from Bank (UCO Bank A/c. No. 001981)	70000 20 2020	
i) On Fixed Deposit	658.00	
ii,) On Savings Bank Deposits	319.00	977.00
n James 25 on 21 02 2020 Danner at 11 Danner		
Balance as on 31.03.2020 - Represented by Deposits held with United Commercial Bank, Par Radhanagar Branch		
a) In Fixed Deposit (Réceipt No. 06720300506164)	11,440.00	
b) In Savings Bank A/c. No. 001981	9,867.50	
TOTAL:		21,307.50
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		8,972.00
Add: Interest received from Bank		314.00
		9,286.00
Land Bank Charges		18.00
<u>Less</u> : Bank Charges	TOTAL	9.368.00
Balance as on 31.03.2019 - Represented by Savings Deposits held in above A/c.	TOTAL:	9,268.00
SCHEDULE - "3" : DEVELOPMENT FUND		Rs. p.
•		43,658.00
Balance as per Last Account		449.00
Add: Interest received from Bank (UCO Bank A/c. No. 001269)		
Balance as on 31.03.2019 - Represented by Savings Deposits held in above A/c.	TOTAL:	44,107.00
SCHEDULE - "4" : ELECTRICITY FUND		Rs. p.
Balance as per Last Account		66,100.00
Add: Interest received from Bank (PBGB A/c. No. 001021)		2,316.00
		68,416.00
Less - Book Charges		18.00
Less : Bank Charges	TOTAL:	68,398.00
SCHEDULE - "5" : LIBRARY FUND	Rs. p.	Rs. p.
		327,403.00
Balance as per Last Account Add: Interests received from Banks		
i) On Fixed Deposit with United Commercial Bank	8,880.00	
ii) On Savings Bank Deposits (PBGB A/c. No. 000384)	1,081.00	
II) On Savings bank bepasser,	ti	9,961.00
		337,364.00
a flavortments in Fixed Deposits		
Less: a) Encashments of Investments in Fixed Deposits	93,761.00	
i) Principal	8,880.00	
ii) Interests thereon	102,641.00	
	18.00	
b) Bank Charges		102,659.00
TOTAL	ASSO	234,705.00
TOTAL:	C.	=======================================

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

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31S

SCHEDULE - "A" . LABORATOR ACCOUNTS FOR THE YEAR ENI	DED 31S	T MARCH,	2019	
LABORATORY DEPOSIT FUND			Rs.	p.
Balance as per Last Account				•
Add: Interest received from Bank (UCO Bank A/c. No. 003286)			58,887 2,169	
, °•	TO	ΓAL :	61,056	.00
SCHEDULE - "7" : STUDENTS AID FUND	Rs.	72		
Balance as per Last Account - Represented by D	N3.	p.	Rs.	p.
with Officed Commercial Bank, Par Radhanagar Branch				
a) in Fixed Deposits -				
i) Fixed Deposit Receipt No. 821883	13,49	13 63		
ii) Fixed Deposit Receipt No. 255746	14,72			
iii) Fixed Deposit Receipt No. 662664	UF3	8.40		
iv) Fixed Deposit Receipt No. 255738	19,62			
	52,75			
b) In Savings Bank A/c. No. 003285				
	71,84	13.40	12450	2 40
Add: a) Interests received from Bank (UCO Bank A/c. No. 003285)			124,59	3.49
i) On Fixed Deposit	3.0	20.00		
ii) On Savings Bank Deposits	270	66.00_		
			5,58	6.00
Balance as on 31.03.2019 - Represented by Deposits held				i i
with United Commercial Bank, Par Radhanagar Branch				
a) In Fixed Deposits -				
i) Fixed Deposit Receipt No. 821883	13,4	93.63		
ii) Fixed Deposit Receipt No. 255746	14,7	20.60		
iii) Fixed Deposit Receipt No. 662664	4,9	08.40		
iv) Fixed Deposit Receipt No. 255738	19,6	27.46		
	52,7	50.09		
b) In Savings Bank A/c. No. 003285	77,4	29.40		
TOTAL:			130,1	79.49
SCHEDULE - "8" : 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				
i) In Fixed Deposit (Receipt No. 303058)		00.00		
"		165.00		
b) State Bank of India, Howrah Branch (Current A/c. No. 11030420905)	10,	000.00	26.1	65.00
			20,1	.05.00
Add: a) Transfers of Maturity proceeds of Fixed Deposits held u / Library Fund to Savings Bank A/c. held with Paschim Banga Gramin Bank, Kanpur Br.				
to Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank A/c. held with Pascrim Banga Gramman by Savings Bank Bank Bank Bank Bank Bank Bank Bank	93,	761.00		
i) Principal Amounts (FD Receipt Res. 2) ii) Interests on above received during the year	8,	880.00		
ii) Interests on above received the second	102,	641.00		
D 1/ DBGB A/C NO. 001536)	2	869.00		
b) Interest received from Bank (PBGB A/c. No. 001536)			105,5	510.00
9,			131,	675.00
				18.00
Less : Bank Charges			131,	657.00
Balance as on 31.03.2019 - Represented by Deposits held with:	121	,657.00		
Balance as on 31.03.2019 - Represented by Deposits field with: a) Paschim Banga Gramin Bank, Kanpur Branch (Savings A/c. No. 001536) a) Paschim Banga Gramin Bank, Kanpur Branch (Current A/c. No. 11030420905)		,000.00		
a) Paschim Banga Gramin Bank, Kanpur Brailli (300mg) b) State Bank of India, Howrah Branch (Current A/c. No. 11030420905)			131,	657.00
	1/24	ASSOCI	1	
Chandan Jr. Jana	1131	13		
Del Sagratary.	100	CHARIERED	10	

Principal & Secretary,
Purash-Kanpur Haridas Nandi

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

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE	E IE/IK E) (DE)				120
SCHEDULE - "9" : PROVIDENT FUND		Rs.	p.	Rs.	p.
galance as per Last Account (As per Annexure - 1)			- 00	26,575,819), / L
add: a) Employees' Share of Contributions		3,373,26			
b) Interests credited during the year on the accumulated balances		1,933,96	55.00	5,307,23	0.00
				31,883,04	
				1,727,19	
Less: Non Refundable Final Withdrawals by the Staff Members					
EE .	TOTAL:			30,155,85	3.71
			_	Rs.	p.
SCHEDULE - "10" : SESSION CHARGES FUND		Rs.	р.	14.5	
Balance as per Last Account		108,7			
Add : Interest received from Bank (PBGB A/c. No. 000634)		1	32.00	108,88	34.00
				100,00	
Less: a) Expenditures towards Students' Welfare during the year-		21.1	00.00		
For Festivals & Ceremonial Expenses					
b) Bank Charges			18.00	21.1	18.00
0,700,000,000				_	
	TOTAL:			87,7	66.00
		0-	p.	Rs.	p.
SCHEDULE - "11" : RESERVE FUND		Rs.	ρ.		42.00
Represented by Deposit held in Kuber Yojana Dep	osit Scheme			/1,0	42.00
with United Commercial Bank, India Exchange Place Branch (Receipt No. 00020	300096241)			10000	
Add: Fresh Investments during the year (In Fixed Deposit with above, Par Radhan	nagar Branch)			20,0	00.00
Add: Fresh Investments during the year (In Pixeu Deposit with above Bank :					
Balance as on 31.03.2019 - Represented by Deposits held with above Bank :		71,	542.00		
a) India Exchange Place Branch, in aforesaid Kuber Yojana Deposit Scheme					
b) Par Radhanagar Branch -			00.00		
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	TOTAL:			91,6	42.00
				-	
SCHEDULE - "12" : POOR FUND				Rs.	p.
SCHEDULE - 12 . 1-90.1-95.				(8,3	250.00)
Balance as per Last Account					7
Add : Receipts / Transfer during the Year				(8,	250.00)
				12,	640.00
Less: Payment to the Students			TOTAL .	/20	890.00)
LESS . Payment to the same			rotal :	(20,	
			ks. p.	Rs.	p.
SCHEDULE - "13" : MPLAD FUND			P.		974.00
					374.00
Balance as per Last Account			26.00		
Add: Interest received from Banks -	•		415.00		
a) Interest on SBI A/c. No. 709569			415.00		441.00
b) Interest on SBI A/c. No. 36308461832				_	
				1	,415.00 109.74
20				-	
Less: Bank Charges (SBI A/c. No. 709569)	TOTAL:			1	,305.26
	100 (200 (BA) (BA) (BA)		ASS	00	
			0	131	

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

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

THE ALL OWNERS OF THE PARTY OF	THE A PERMIT	DEGG BARA	TACKET.	A.E.A., MICH. S. C.	
SCHEDULE - "14" : UGC GRANTS : UNUTILISED		Re.	p.	Re	p
Balances as per Last Account					
a LUGC XI th Plan M.R.P in Humanities & Social Science			46.00		
b) UGC - Grant for Salary to Substitution Teachers		478.4			
c) Balance Interest		100000	69.19		
		non-field Affe	and a distribution	494.5	100 15
Add: Grants received during the year					
UGC Grant for Salary to Substitution Teachers		165,35	52.00		
5 5.52					
interests received from Banks					
i) Interest on Canara Bank A/c. No. 9659	14,092.00				
ii) Interest on SBI A/c. No. 433573	73.00	1.1.11	5 00		
		14,10	19.00	1.70 5	1700
				179,9	17.00
				674,0	26 15
Less: Amounts utilised during the year					
a) For Salary to Substitution Teachers		565,50	00.00		
b) For Refund of Interest on UGC Grants received		79,11	9.00		
				644,6	39.00
Balance as on 31.03.2019 - Represented by the following	TOTAL			29,3	87.15
	10.7710.7		6.00	-	
a) UGC - XI th Plan - M.R.P in Humanities & Social Science			6.00		
b) UGC - Grant for Salary to Substitution Teachers		28,54	1.15		
	TOTAL			29,3	87.15
, and the second	MUTULEETS	Rs.		Rs.	p.
SCHEDULE - "15" : GRANT-IN-AIDS (PAY & ALLOWANCES) - U	MUIILISED	Ma:	\mathbf{p}_{i}		
Balance as per Last Account	90			1	10.00
Add : Grant in Aids Received during the year					
a) Grants for Pay & Allowances					
Grants for Salaries for Teaching & Non-Teaching Staff for the	current period	22,672,86	6.00		
II) Grants for Ar ear Salary					
For Ms. Aloka Das - Teaching Staff	18,000.00				
ii) For Ms. Mallika Mondal Non Teaching Staff	68,065.00				
ii) For Ms. Malika Mondai Mon Teaching Staff	60,235.00				
iii.) For Mr. Uday Pachhal - Non Teaching Staff	212,047.00				
iv) For Mr. Saila Patra - Non-Teaching Staff	page to the grant profession	358,34	7.00		
*		45,600	0.00		
III) Grants for Adhoc Bonus		and the second second	displacem		
		23,076,81	1 00		
a consequed leadings		1,338,444	4.00		
b) Grants for Part Time & Contractual Teachers		Can Separate	and the same of th	24,415,25	7.00
				24,415,38	17.00
				24,444,50	
Less : Grant in Aids Disbursed during the year!					
The Book of Alleman est to Teaching & Non-Teaching Staff		mate has	1.00		
- H. Charlesting Arrest Sulary Of its 10,000		20,426,595			
Non-Teaching Staff (Including Arrear Salary of Rs. 1,40,347/-)		2,604.614			
For Adhoc Bonus		45,600	100		
. W Addition Browns		21,076,811	.00		
6		1,338,444	1.00		
c) for Part Time & Contractual Teachers			Agricultural.	24,415,25	7.00
		TOT	AL :	Appropriate contract and	0.00
-		TOT	BB OZ	-	0100
			4 1 1 16 17		

Principal & Socretary.

Puresh-Kanpur Haridas Nandi
Mahavidyalaya, Howrah.

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

SCHEDUBLET	HE ACCOUNTS FO	RIHEI	EARL	THE STE			
SCHEDULE - "16" : RUSA GRANTS - UI	NUTILISED	Rs.	p.	Rs.	p.	Rs.	p.
lances as per Last Account					-		
dd: Grants received during the year -							
UGC Grant for Salary to Substitution Teacher	rs	10,000,0	00.00				
Interests received from Bank -							
Interest on United Commercial Bank (A/c. N	o. 06720110097854)	142,8	72.00				
		3		10,142,8	72.00		
				10,142,8	72.00		
ess: Amounts utilised during the year							
For payments of Advances to Howrah Zilla	Parishad			6,655,7	89.00		
						3,487,0	83.00
alance as on 31.03.2019 - Represented by Deposi	t held with :						
Inited Commercial Bank, Par Radhanagar Branch		T	CTAL:			3,487,0	83.00
SCHEDULE - "17" : SUNDRY LIAB	BILITIES	Rs.	p.	Rs.	p.	Rs.	p.
alances as per Last Account							
) Audit Fees (For FY 2014-15, FY 2015-16 & FY 2	2017-18)	19,6	64.00				
) Post Matric Scholarship	THE CONTROL OF THE CO	1,8	300.00				
) TA / WA Bills for NCC Cadets		197,3	355.00				
) Students' Health Home		43,4	125.00				
				262,2	244.00		
Add: Fresh provisions made / Additions during	the year -						
a) Provisions for Audit Fees (For FY 2018-		12,6	564.00				
b) Refundable Deposits under RUSA Proje	ect -						
- Earnest Money Deposits			148.00				
- Security Deposits		352,	900.00	442	712.00		
				443,	712.00	705.9	56.00
						02:70-057.0	
Less: Discharged during the year						0	00.00
		Т	OTAL:			698,9	956.00
sc	HEDULE - "19" : IN\	/ESTMENT	<u>'S</u>				
l ~	Balance as per	Additions		Encashed	during	Balance a	as on
	Last Account	the ye	ear	the ye	ear	31.03.2	019
	Rs. p.	Rs.	p.	Rs.	p.	Rs.	p.
In Fixed Deposits with United Commercial Bank,	Par Radhanagar Branc	<u>h</u> :					
a) Reserve Fund	71,642.00	20,	00.00		12		542.00
b) B. K. Dey Sports Fund	11,440.00		2		-		140.00
c) Students' Aid Fund	52,750.09		-	<u></u>	-	52,	750.09
d) Library Fund	93,761.00				761.00		
e) Prof. M. Das's Excursion Fund	10,000.00				00.00	-	-
TOTA	L: 239,593.09	20,	000.00	103,	761.00	155,8	332.09
Cha 0 - 10					SASE	OC	

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

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

SCHEDULE - "18" : FIXED ASSETS

50 MMC2 SMC30 MMC20	Balance as on	Ado	Additions during the year	5351.	Sale / Adjust-		Data (%)	Depreciation for	Balance as on
Description of Assets	01.04.2018	General Fund	MPLAD	TOTAL	the year	TOTAL	Kate (%)	the year	31.03.2019
angible Assets									
Building	2,356,618.00	1	ı	ř	Ţ	2,356,618.00	6%	141,397.00	2,215,221.00
Computers & Accessories	120,121.00	õ	·	Ü	ř	120,121.00	40%	48,048.00	72,073.00
Audio-visual Equipment				Ţ					
Closed-circuit Television	21,114.00	1	á		Ė	21,114.00	20%	4,223.00	16,891.00
Electrical Installations	148,397.00	ř	ì	ä	•	148,397.00	20%	29,679.00	118,718.00
Furniture & Fixtures	314,679.00	1	ï	3	•	314,679.00	18.1%	56,957.00	257,722.00
Safety Measure Equipment		ī							
Water Filter-cum-Purifier	16,245.00		Ĭ	1	Ţ	16,245.00	20%	3,249.00	12,996.00
Library Books	162,616.00	ı	ī	ī	1	162,616.00	20%	32,523.00	130,093.00
Tube Well	854.00	ı	•		ī	854.00	20%	171.00	683.00
Laboratory Equipment	2,339,132.00	15,430.00	ı	15,430.00	ī	2,354,562.00	13.91%	326,446.00	2,028,116.00
Gymnasium & Drinking Water	630,033.00	í	·	Ĕ		630,033.00	10%	63,003.00	567,030.00
Office Equipment									
a) Xerox Machine	7,556.00	1	ī	ţ	·	7,556.00	40%	3,022.00	4,534.00
b) Water Cooler	18,426.00		ı			18,426.00	20%	3,685.00	14,741.00
Generator	105,256.00	ı				105,256.00	20%	21,051.00	84,205.00
TOTAL :	6,241,047.00	15,430.00		15,430.00	ļ.,	6,256,477.00		733,454.00	5,523,023.00
ntangible Assets									
Computer Software	209,005.00	65,904.00	ı	65,904.00		274,909.00	40%	109,964.00	164,945.00
: TOTAL	209,005.00	65,904.00		65,904.00		274,909.00		109,964.00	164,945.00
Extension Progress									
or sulling Cu/Construction)		00.000,56		32,500.00	7	32,500.00	NA	,	32,500.00
Secretary, TOTAL :		32,500.00		32,500.00		32,500.00			32,500.00
Bh.Kanpur Haling GRAND TOTAL :	6,450,052.00	113,834.00	ı	113,834.00	.	6,563,886.00	CHARTER	843,418.00	5,720,468.00
							ACCOUNT	18/5/	

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

SCHEDULE - "20" : PROVIDENT FUND INVE

	CINI FUND INVESTA	MENTS (As nor A	nneviire	- 1)		
SCHEDULE - "20" : PROVID		THE LAS PEL A	Rs.	p.	Rs.	p.
palance as per Last Account				Ρ.	26,214,8	(*).00
Deposits with the Treasury during the year -					20,214,8	15./1
a) Employees share of Contributions			3,373,2	265.00		
b) Interests credited on the accumulated bala c) Recoveries of Outstanding Loans	nces		1,933,9			
c) Recoveries of outstanding Loans			235,0	00.00		
			0		5,542,2	30.00
withdrawals from the Treasury during the					31,757,0	45.71
ess: Withdrawals from the Treasury during the year a) Non Refundable Final Withdrawals						
b) Fresh Loans given to Staff			1,727,			
			410,	00.00	2,137,1	92.00
		TOTAL				
		TOTAL:			29,619,8	====
SCHEDULE - "21" : LOANS FROM P	ROVIDENT FUND R	ECOVERABLE (A	s per Ar	nexure	- 1)	
			Rs.	p.	Rs.	p.
alance as per Last Account			361,	00.00		
dd: Fresh Loans given during the year			410,	00.00		
200 color 507 (color 50 color						00.00
ess: Recoveries of Loans made during the year					235,0	00.00
		TOTAL:			536,	00.00
SCHEDINE -	"22" : CASH & BA	ANK RALANCES				
SCHEBOLE -	Balances as on		Balaı	nces as o	n 31.03.20	19
-	Rs. p.	Rs. p.	Rs.	p.	Rs.	p.
L to blood	•	57,110.00			6,	754.00
ish-in-hand						
<u>ish-at-Bank</u>) <u>Held with State Bank of India (SBI)</u> -						
- Current A/c. No. 11030420905	195,382.67			,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	240 000 07		,135.00	162	,092.53
in Distance in the second		210,000.87			102	,092.33
) Held with Canara Bank -		587,601.00			122	,346.00
- UGC Grant Fund A/c. No. 9659		507,002.00				
Held with United Commercial Bank (UCO) -	1,374.20		432	,417.10		
- General Fund A/c. No. 000380	21,569.00		22	,336.00		
- General Fund A/c. No. 012624	833,727.28		2,392	,115.62		
				3,107.00		
- General Fund A/c. No. 067202100000670						
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269	12,658.00		77	,429.40		
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285			77 63	7,429.40 3,360.00		
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286	12,658.00 71,843.40		77 63	7,429.40 8,360.00 9,867.50		
- General Fund A/c. No. 0672021000006/0 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286	12,658.00 71,843.40 61,191.00		77 63	7,429.40 3,360.00	6.407	7715 67
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286	12,658.00 71,843.40 61,191.00	1,011,253.38	77 63	7,429.40 8,360.00 9,867.50	6,497	7,715.62
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854)	12,658.00 71,843.40 61,191.00 8,890.50	1,011,253.38	3,48°	7,429.40 8,360.00 9,867.50 7,083.00	6,497	7,715.62
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854) Held with Paschim Banga Gramin Bank (PBGB)	12,658.00 71,843.40 61,191.00 8,890.50	1,011,253.38	77 63 9 3,48	7,429.40 3,360.00 9,867.50 7,083.00	N. A.	SSOCIA
- General Fund A/c. No. 0672021000006/0 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854) Held with Paschim Banga Gramin Bank (PBGB) - Library Fund A/c. No. 000384	12,658.00 71,843.40 61,191.00 8,890.50 - 30,824.00 3,777.00	1,011,253.38	3,48	7,429.40 8,360.00 9,867.50 7,083.00 1,887.00 3,891.00	K CHA	SSOCIA
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854) Held with Paschim Banga Gramin Bank (PBGB) - Library Fund A/c. No. 000384 - Session Charges Fund A/c. No. 000634	12,658.00 71,843.40 61,191.00 8,890.50 - 30,824.00 3,777.00 66,025.00	1,011,253.38	3,483 3,483	7,429.40 3,360.00 9,867.50 7,083.00	N. A.	SSOCIA
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854) Held with Paschim Banga Gramin Bank (PBGB) - Library Fund A/c. No. 000384 - Session Charges Fund A/c. No. 000634 - Electricity Fund A/c. No. 001021	12,658.00 71,843.40 61,191.00 8,890.50 - 30,824.00 3,777.00 66,025.00 8,972.00	1,011,253.38	3,48 3,6	7,429.40 8,360.00 9,867.50 7,083.00 1,887.00 3,891.00 8,323.00	K CHA	SSOCIA
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854) Held with Paschim Banga Gramin Bank (PBGB) - Library Fund A/c. No. 000384 - Session Charges Fund A/c. No. 000634 - Electricity Fund A/c. No. 001021	12,658.00 71,843.40 61,191.00 8,890.50 - 30,824.00 3,777.00 66,025.00 8,972.00 6,165.00	1,011,253.38	3,483 3,483	7,429.40 8,360.00 9,867.50 7,083.00 1,887.00 8,323.00 9,268.00	A CHA	SSO CLARTICED DUMANTS
- General Fund A/c. No. 0672021000006/0 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854) Held with Paschim Banga Gramin Bank (PBGB) - Library Fund A/c. No. 000384 - Session Charges Fund A/c. No. 000634 - Electricity Fund A/c. No. 001021 - Copier Fund A/c. No. 001505 - Prof. M. Das Excursion Fund A/c. No. 001536	12,658.00 71,843.40 61,191.00 8,890.50 - 30,824.00 3,777.00 66,025.00 8,972.00	1,011,253.38	3,483 3,483	7,429.40 3,360.00 9,867.50 7,083.00 1,887.00 3,891.00 8,323.00 9,268.00 1,657.00	A CHA	SSOCIA
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854) Held with Paschim Banga Gramin Bank (PBGB) - Library Fund A/c. No. 000384 - Session Charges Fund A/c. No. 000634 - Electricity Fund A/c. No. 001021	12,658.00 71,843.40 61,191.00 8,890.50 - 30,824.00 3,777.00 66,025.00 8,972.00 6,165.00	151,050.00	3,483 3,483	7,429.40 3,360.00 9,867.50 7,083.00 1,887.00 3,891.00 8,323.00 9,268.00 1,657.00	CHACO	SSO CARTIRED DUMANTS
- General Fund A/c. No. 067202100000670 - Development Fund A/c. No. 001269 - Student Aid Fund A/c. No. 003285 - Laboratory Fund A/c. No. 003286 - B.K. Dey Sports Fund A/c. No. 001981 - RUSA Project (A/c. No. 06720110097854) Held with Paschim Banga Gramin Bank (PBGB) - Library Fund A/c. No. 000384 - Session Charges Fund A/c. No. 000634 - Electricity Fund A/c. No. 001021 - Copier Fund A/c. No. 001505 - Prof. M. Das Excursion Fund A/c. No. 001536	12,658.00 71,843.40 61,191.00 8,890.50 - 30,824.00 3,777.00 66,025.00 8,972.00 6,165.00		3,483 3,483	7,429.40 3,360.00 9,867.50 7,083.00 1,887.00 3,891.00 8,323.00 9,268.00 1,657.00	CHACO	SSOCIAL RED LICATA

226,453.00

565,055.00

559,179.00

466,963.00

1,125,322.00

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Puash-Kanpur Haridas Nanda www.havidvalava, Howrah.

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84,238.00

35,000.00

78,312.00

2,434,233.00

23,725.00

41,160.00

40,130.00

34,681.00

81,017.00

9,218.00

12,000.00

1,566,249.00

Name	Gross Opening Balance	Opening Balance of Loan Outstanding	Net Opening Balance	Employees' Contribution	Interests for FY 2017-18	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.
CHING STAFF	:												
Mulheret	312.00		312.00	88	16.00	(106.00)	2.0	222.00		(4)	222.00		222.00
Mait	755.00	79	755.00	100	39.00	(246.00)	84	548.00			548.00	×	548.00
Saha	64.00	127	64.00	350	3.00	(20.00)	88.0	47.00		48	47.00		47.00
E.	84.00	02	84.00		5.00	(26.00)	528	63.00			63.00	*	63.00
sof.	1,128.00	881	1,128.00	12.0	59.00	(367.00)	3.5	820.00		+9	820.00	-	820.00
Nati T	5,810.00		5,810.00		307.00	(1,842.00)	-	4,275.00	723	-	4,275.00	9	4,275.00
Saha	388.00	*	388.00		20.00	(125.00)	15	283.00		*	283.00		283.00
neret	183.00	•	183.00		10.00	(60.00)	1.0	133.00	20	2	133.00		133.00
Sana	12,036.00		12,036.00		631.00	(3,913.00)	0.53	8,754.00	*	*	8,754.00	8	8,754.00
Sarerjee	14,290.00		14,290.00	150	4,109.00	17,792.00	-	36,191.00	27	(15,708.00)	20,483.00	12	20,483.00
Broumk	2.582,442.00	-	2,582,442.00	332,928.00	187,016.00			3,102,386.00		8	3,102,386.00	22	3,102,386.00
lares:	1,063.00		1,063.00	100	56.00	(345.00)	841	774.00	20	2	774.00	82	774.00
Neumor	494.00	-	494.00	-	26.00	(160.00)	2.5	360.00			360.00	9.	360.00
Characarty	88,430.00	-	88,430.00	-	7,599.00	199	#1	96,029.00	2	(96,985.00)	(956.00)	14	(956.00)
re	12,951.00		12,951.00		2,829.00	4,609.00	31	20,389.00		(14,236.00)	6,153.00		6,153.00
Mer	4,898,632.00		4,898,632.00	83,232.00	377,427.00		-	5,359,291.00		Se .	5,359,291.00	72	5,359,291.00
eru.	3,347,326.00	3.53	3,347,326.00	416,160.00	243,044.00			4,006,530.00		18	4,006,530.00	-	4,006,530.00
E	3,997,394.00	1.01	3,997,394.00	665,856.00	283,260.00			4,946,510.00		12	4,946,510.00		4,946,510.00
ie.	5.142.00		5,142.00		270.00	(1,668.00)		3,744.00	10	(8)	3,744.00		3,744.00
Table 1	1,610.00	1.25	1,610.00	2	84.00	(523.00)	2	1,171.00	-	140	1,171.00		1,171.00
C. Sec.	11,828.00	+	11,828.00		625.00	(3,782.00)		8,671.00			8,671.00		8,671.00
ь	801,550.00	12,000.00	789,550.00	46,971.00	57,919.00	27	12,000.00	906,440.00	34		906,440.00		906,440.00
2557	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
Attack to the same of the same													

550,178.00

695,651.00

683,547.00

536,644.00

1,284,651.00

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223,547.00

176,644.00

1,284,651.00

23,754,581.00

(460,000.00)

(360,000.00)

(1,446,929.00)

550,178.00

695,651.00

223,547.00

176,644.00

1,284,651.00

23,754,581.00 Cont'd...2

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

ANNEXURE TO SCHEDULE NOS. "9" & "20" FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

			(1,502,400,00)	180,000.00	26,485,095.00	35,000.00		1,623,005.00	2,845,902.00	21,981,188.00	30,000.00	22,011,188.00	OTAL(A):
24,978,627.00	175,000.00	24 803 627.00	/1 FO1 469 001									,	Class
		210,000.00			210,000.00		i	•	210,000.00	•	r:		a
210,000.00		000 000	7 - 60		44,153.00	•	ä		44,153.00		×	i	. 1
44,153.00		44.153.00	- 8/	3 31	40,145.00		ĵ.	263.00	17,061.00	22,821.00	K	22,821.00	7
40,145.00	,	40,145.00	Ć.	,	40 145 00	,	,	3,779.00	28,125.00	63,558.00	2.	63,558.00	3.
95,462.00	·	95,462.00	ř	C	95 462 00			00:424,0	10,204.00	53,428.00		53,428.00	
75,139.00	×	75,139.00	•		75,139.00	i.		3 427 00	10 700 00			54,595.00	Was
77,000.00		77,050.00	٠		77,050.00	¥	٠	3,503.00	19,152.00	54,395.00		205 00	ti Chakradori
77 050 00	13	92,795.00	£	•	92,795.00	9	•	4,277.00	18,108.00	70,410.00		70,410.00	dun
92.795.00		00 305 00		100,000.00	270,044.00	23,000.00	,	12,597.00	32,628.00	209,819.00	18,000.00	227,819.00	- Cours
273,044.00	175,000.00	98,044.00		180 000 00	00 000 875	20000			-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	140,000.00	,	248,963.00	48.00
291,035.00	я	291,035.00	24	i	291,035.00			17,914.00	24.158.00	248 963 00			40,00
63.00	,	63.00	•0	ē	63.00	10	(26.00)	5.00		84.00	ĕ		Man Chakraos
24.00		24.00			24.00	ĸ	(9.00)	2.00	300	31.00	,		Hossin
4,585.00	i	4,585.00	(54,539.00)		59,124.00	×	×	9,509.00		49,615.00		49,615.00	thattachary's
20,551.00	*	20,551.00	5	•	20,551.00	: • ::	(9,183.00)	1,480.00	ı	28,254.00			nt Forware.
23,754,581.00		23,754,581.00	(1,446,929.00)	•	25,201,510.00	12,000.00	9,218.00	1,566,249.00	2,434,233.00	21,179,810.00	12,000.00	21	i.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ĺ													

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



Mille	JR HARIDAS	ANNEXU								DED 31ST MARC	H, 2019		
	Gross Opening	Opening Balances of Loan	AN Net Opening Balances	NEXURE - "1" Employees' Contributions	Interests for FY 2017-18	Adj'stmnt during the year	Loan Recoveries	Total	Loans Advanced	Non Refundable Final Withdrawals	Net Closing Balances	Closing Balances of Loan Recoverable	Gross Closing Balances
	Rs.	Outstanding Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
au NG	STAFF:										87.00	-	87.0
Linite	119.00		119.00	8	7.00	(39.00)	3	87.00	•		314.00	*	314.0
t	451.00	14	451.00	2	22.00	(159.00)		314.00			5,989.00	-	5,989.0
			8,862.00		428.00	(3,301.00)		5,989.00	-	*			4,680.0
	8,862.00		12,104.00		2,112.00	3,769.00		17,985.00		(13,305.00)	4,680.00	- 6	302.0
	12,104.00				22.00	(213.00)	-	302.00	100	2	302.00		26.0
	493.00	15	493.00		2.00	(12.00)		26.00	-		26.00	-	1,109,934.0
	36.00		36.00			(12.00)	-	1,109,934.00	(4)		1,109,934.00	3.5	1,109,934.0
γγa	874,190.00	12	874,190.00	173,640.00	62,104.00	1.00		43.00			43.00	85	
11-	39.00	82	39.00	8	3.00			111,453.00		(112,419.00)	(966.00)	12	(966.0
	102,269.00	(4)	102,269.00	-	9,183.00	1.00		1.414.300.00	143	(100,000.00)	1,314,300.00		1,314,300.0
	1,220,850.00		1,220,850.00	102,438.00	91,012.00		100 (100 (100 (100 (100 (100 (100 (100	779,274.00		10 00	779,274.00	115,000.00	894,274.0
		175,000.00	595,606.00	77,310.00	46,358.00		60,000.00	10.000 ft (0.000 to 40.000	33-3	121	583,348.00	36,000.00	619,348.0
	770,606.00		441,120.00	52,596.00	29,632.00	•	60,000.00	583,348.00	100,000.00		931,427.00	68,000.00	999,427.0
	537,120.00	96,000.00	846 460.00	90,552.00	62,415.00	*	32,000.00	1,031,427.00		-	79.00		79.0
								70.00					

(42.00)

(5.00)

48,000.00

200,000.00

35,000.00

235,000.00

7.00

2.00

7,625.00

310,960.00

1,623,005.00

1,933,965.00

26.00

79.00

15.00

204,919.00

12,455.00

5,271,950.00

26,485,095.00

31,757,045.00

130,000.00

230,000.00

180,000.00

410,000.00

22,478.00

527,363.00

2,845,902.00

3,373,265.00

8,349.00

846,460.00

126,816.00

4,233,627.00

21,981,188.00

26,214,815.00

4,080.00

114.00

18.00

15.00

216,919.00

12,455.00

5,177,226.00

24,978,627.00

30,155,853.00

15.00

74,919.00

12,455.00

4,816,226.00

24,803,627.00

29,619,853.00

(225,724.00)

(1,501,468.00)

(1,727,192.00)

142,000.00

361,000.00

175,000.00

536,000.00

ASSO

Chandan In Jana Principal & Secretary, Purash-Kanpur Haridas Nandi

Mahamdualawa Howrah

60,000.00

331,000.00

30,000.00

361,000.00

846,460.00

186,816.00

4,564,627.00

22,011,188,00

TOTAL(A+B): 26,575,815.00

4,080.00

114.00

18.00

Pottal

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Wud

70

TOTAL (B):

TOTAL (A):

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

	T. LANGE TO SERVICE	H, 2019	
SCHEDULE - "23" : ADVANCES AGAINST REMUNERATIONS		Rs.	p.
		83.0	00.00
ince as per Last Account ight Presh Advances given during the Year		65,0	-
		93.0	00.00
s: Amount Realised during the Year			00.00
ĭO.	TAL:	13,0	00.00
SCHEDULE - "24" : FESTIVAL ADVANCES		Rs.	p.
Last Account		28,5	26.00
Fresh Advances given during the Year			00.00
		63,5	26.00
: Amount realised / adjusted / refunded during the year			00.00
TO'	TAL:	44,0	26.00
SCHEDULE - "25" : GROUP INSURANCE PREMIA RECOVERABLE FROM STAFF		Rs.	p.
nce as per Last Account		1,1	06.00
: Fresh Deposits of Group Insurance Premia collected from and on behalf of the Staff given during th	ne Year	8,7	72.00
; nan		9,8	78.00
: Amount collected from the Staff		8,8	90.00
: Amount confected from the Stan	TAL:	- q	88.00

SCHEDULE - "26" : STAFF & STUDENT WELFARE EXPENSES

301123022 20	Recei	ots & Pay	ments Ac	count	Income	& Expen	ditures /	Account
-	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
Lo Is al Function	90	,700.00				,700.00		
Exps. for Annual Cultural Function		,877.00			70	,877.00		
Festivals & Ceremonial Expenses		3,331.00			48	3,331.00		
Games & Sports					20	0,000.00		
Golden Jubilee Celebration Expenses		,000.00			31	,728.00		
dentity Card Expenses		,728.00				6,605.00		
		,605.00			,	2.293.00		
Safety Measure Expenses	2	,293.00						
Medical Expenses	41	,170.00				1,170.00		
NCC Cadets Expenses	68	,500.00			10000	3,500.00		
xcursions & Tour Expenses	-	,308.00			27	7,308.00		
Recompense to Non-teaching Staff for extra work TOTAL:		,500.00	417	7,512.00			41	7,512.00

		_					
: M	ISCELLANE	OUS OTH	HER EXPEN	ISES			
. · _	aints & Pavi	ments A	ccount	Incom	e & Expen	ditures A	count
Nec				Rs.	p.	Rs.	p.
Rs.	p.	ĸs.					
	19,760.00						
					5,648.30		
	181.74			343			
	12.846.00						100
						6	130
					•	1/2/	
						N LAO	ny Too I
					2,000 .00	12	18/18/
					4,440.00	1/2	() /*/
					1,750.00	135	TATA
				10	0,131.00		
	1 367 00				1,367.00		
	2 220 00				2,329.00		
_	2,329.00	-	7 202 10	_		77	,121.36
		<u> </u>	7,303.10			$\stackrel{\sim}{=}$	
	Rs.	Rs. p. 19,760.00 5,648.36	Rs. p. Rs. 19,760.00 5,648.36 181.74 12,846.00 6,650.00 5,200.00 5,000.00 2,000.00 4,440.00 1,750.00 10,131.00 1,367.00 2,329.00	Rs. p. Rs. p. 19,760.00 5,648.36 181.74 12,846.00 6,650.00 5,200.00 5,000.00 2,000.00 4,440.00 1,750.00 10,131.00 1,367.00	Receipts & Payments Rs. p. Rs. p. Rs. 19,760.00 5,648.36 181.74 12,846.00 6,650.00 5,200.00 5,200.00 2,000.00 4,440.00 1,750.00 10,131.00 1,367.00 2,329.00	Receipts & Payments Account Rs. p. Rs. p. Rs. p. 19,760.00 5,648.36 181.74 12,846.00 6,650.00 5,200.00 5,200.00 5,000.00 2,000.00 4,440.00 1,750.00 10,131.00 1,367.00 2,329.00 Internal case, p. Res. p. 19,760.00 19,760.00 12,846.00 6,650.00 5,200.00 5,200.00 4,440.00 1,750.00 10,131.00 1,367.00 2,329.00	Receipts & Payments Account Rs. p. Rs. p. Rs. p. Rs. 19,760.00 5,648.36 181.74 12,846.00 6,650.00 5,200.00 5,000.00 2,000.00 4,440.00 1,750.00 10,131.00 1,367.00 2,329.00 Rs. p. Rs. p. Rs. 19,760.00 19,760.00 5,648.36 112,846.00 6,650.00 5,200.00 5,000.00 2,000.00 1,750.00 10,131.00 1,367.00 2,329.00

TOTAL:

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SCHEDULE - "28": SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ON

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019

Organisation Status : Established in 1966, PURASH-KANPUR HARIDAS NANDI MAHAVIDYALAYA is one of the oldest rural general Degree Colleges in Established of Howrah, West Bengal, affiliated to the University of Calcutta. Long cherished dream of Late Haridas Nandi for providing Nath Nandi with the what is on 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").

11. 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;
- 113. 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;
- 224. 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;
- 113. The Financial Statements are presented in Indian Rupees.

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

L3. 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 the estimates used in preparation of the difference between actual results and estimates are due to uncertainty about these assumptions and estimates are materialize. recognized in the period in which the results are known / materialize.

Tixed Assets
All Tangible Assets are stated at their respective Written Down Values. However, due to non-availability of relevant records,

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 as

4.2. Addition to Tangible Assets are stated at cost of acquisitions, which includes direct expenditures incurred for acquisition or following the state of the share of indirect experies comprised of attributable other costs Construction and/or installation of the assets and the share of indirect experies comprised of attributable other costs include: including financial cost. Direct costs are capitalised until Fixed Assets are ready for use; Cont'd....2

Principal & Secretary, Jana Wash Kanner Handes Nandi

Subsequent expenditure related to an item of Fixed Assets is added to its book value only if it increases the future benefits subsequent experience of an item of Fixed Assets is added to its book value only if it increases the future benefits maintenance expenditures and maintenance expenditures. All other expenses on existing fixed assets, from the existing day-to-day repairs and maintenance expenditures and cost of replacing parts, are charged to the Income & 15. Depreciation -

generally, Depreciation on Fixed Assets other than Land is charged under the method at the rates

SI. No.	3-0.0	nder the "Written Down Value
1)	Particulars of Assets Building	
2)		Rate of Depreciation (%
3)	Computer & Accessories	6
4)	Computer Software	40
5)	Xerox Machine	40
_	Electrical Installations	40
6)	Water Cooler	20
7)	Audio-visual Equipment	20
8)	Safety Measure Equipment	20
9)	Furniture & Fixtures	20
10)	Library Books	18.1
11)	Generator	20
12)	Tube Well	20
13)	Laboratory Equipment	20
14)	Gymnasium & Dail Li	13.91
	Gymnasium & Drinking Water	10

1.6. 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 -

- &1. Short Term Employee Benefit is recognized as expense in the Income & Expenditure Account of the year in which related service is rendered.
- 8.2. Post employment and other Long Term Employee Benefits are being treated in the following manner :
- 1.1. 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.
- 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 dues has been made in the current year. 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 obtained but are disclosed by way of Notes. Continued to the settle and it is probable that there will be an outflow of resources to settle a reliably estimable of the settle and it is probable that there will be an outflow of resources to settle a reliably estimable of the settle and it is probable that there will be an outflow of resources to settle a reliably estimable of the settle and it is probable that there will be an outflow of resources to settle a reliably estimable of the settle and it is probable that the settle and the settle an Obligation. Contingent liabilities are not recognised but are disclosed by way of Notes. Contingent assets are neither recognised but are disclosed by way of Notes. Contingent assets are neither recognised but are disclosed by way of Notes. Contingent assets are neither recognised but are disclosed by way of Notes. recognized nor disclosed in the Financial Statements. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each 2

at each Balance Sheet date.

3.1. Grants of the nature of contributions towards capital expenditures are being credited to the respective Funds / Project.
3.2. Compared treated as income of the year for which they are realized, except that the 3.2. Grants for meeting revenue expenditures are treated as income of the year for which they are realized, except that they will be will be treated as accrued income where sanctions have been issued either before the last day of the year

cand there is reasonable certainty of collection and realization.

Princip

Notes to the Accounts : the second phase of Rashtriya Ucchatar Shiksha Abhiyan (RUSA), the Scheme on Colleges with Potential for puring 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 one of the supporting and supporting the efforts of the State Governments. Component 9 thereof, which pertains to by auginitude Grants to Universities and Colleges, addresses this objective, where funds are sanctioned for upgrading the 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 Aproposals on parameters that capture its need-based requirements and as duly approved and integrated with the financial 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 DISDUISATION OF THE PROPERTY O 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.
- 12 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.
- 413. 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.
- 431. 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 &
- 44. Registration Fees collected from the students are clubbed with the quanta of College Fees and shown under the Head
 "Cell" "Collection of Fees from Students" in the Receipt and Payment Account as well as in the Income & Expenditure Account.

45. Schedules "1" to "28" and Annexure "1" form an integral part of the Financial Statements.

Dated : Kolkata

The 19th February, 2022

ASSO CHARTERED ACCOUNTANTS

OLKATA

For Pan & Associates Chartered Accountants [Firm Regn. No.

> Shekhar Kumar Ran (Proprietdr)

Membership No. 053883 UDIN: 22053883ADMCZM7226

Principal & Secretary, Purash-Kanpur Haridas Nandi

REPORT AND ACCOUNTS OF

Name

PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA

Address

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

WEST BENGAL - 711 410

For the Year Ended

31ST 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

C: (033) 2352-0001 / 2248-7310 (0), 2335-8484 (R), 98311 21312 (M)

spmd@vsnl.net / shekharda@yahoo.com

4RA-3/2, Purbachal Housing Estate, Phase-II, Satt Lake, Kolkata - 700 097 ②: 2248-7310 (O) 2335-8484 ®

Fax: (033) 2210-4380

E-mall: spmd@vsnl.net

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, interms 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:

SI.		Fund's Opening	Correspondir Deposit Bala	1000		Fund's Closing	Correspondir Deposit Bala		
No.	Name of the Fund	Balance as on 01.04.2019	Savings Deposit	Fixed Deposit	TOTAL	Balance as on 31.03.2020	Savings Deposit	Fixed Deposit	TOTAL
1)	Development Fund	44,107.00	13,107.00	<u></u>	13,107.00	44,570.00	13,570.00	(*	13,570.00
2)	Electricity Fund	68,398.00	68,323.00	i. ≟	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	/A.S.	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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CITY OFFICE : C/o, S. B. AGENCY, MERCANTILE BUILDINGS, 'E'-BLOCK, 29A, LALBAZAR STREET, KOLKATA - 700 001

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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4RA 3/2, PURBACHAL HOUSING ESTATE, SALT LAKE, KOLKATA - 700 097, (2): 2248-7310 (0) 2335 8484 (R) E-mail spmd@vsnl.tot CITY OFFICE: C/o. S. B. AGENCIES, MERCANTILE BUILDING, 'E' BLOCK, 2nd FLOOR, 9/12, LALBAZAR STREET, KOCKATA 100001

Continuation Sheet

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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4RA 3/2, PURBACHAL HOUSING ESTATE, SALT LAKE, KOLKATA - 700 097, (2): 2248-7310 (0) 2335 8484 (B) Experimental Production of City Office: C/o. S. B. AGENCIES, MERCANTILE BUILDING, 'E' BLOCK, 2nd FLOOR, 9/12, LALBAZAR STREET, KOLKATA - 700 001

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.

Cont'd....5

4RA 3/2, PURBACHAL HOUSING ESTATE, SALT LAKE, KOLKATA - 700 097, (): 2248-7310 (O) 2335 8484 (R) E-mail separation in the control of the cont CITY OFFICE : C/o. S. B. AGENCIES, MERCANTILE BUILDING, 'E' BLOCK, 2nd FLOOR, 9/12, LALBAZAR STREET, MOLKA

- 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 Rinancial 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.

CHARTERED

COUNTANTS

Dated: Kolkata

The 17th July, 2022

For Pan & Associates
Chartered Accountants
[Firm Regn. No.: 222655E]

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.
Capital Account :						Fixed Assets:	18			7,911,032.	00
General Fund (Balance as per Last Account)		8,13	9,127.84								
Add: Excess of Income over Expenditures, I.e., Surplus		67	8,813.90			Investments:					
		-	-	8 81	7,941.74	- In Fixed Deposits with UCO Bank, Par Radhanagar Branch	19	2,257,	641.09		
PRETRUES & CURRILIS.				0,02	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- Interest accrued on above pertaining to Student Aid Fund			675.00		
RESERVES & SURPLUS:								-		2,258,316.	09
Capital Reserve - Infrastructure Grant under the Scheme of	13			10.12	1,441.00	- Provident Fund Investments	20	32,663,	092.71		
Rashtriya Ucchatar Shiksha Abhiyan (RUSA)	13			10,11	2,112.00						
Other Funds:						- Loans from Provident Fund Recoverable	21	1,064,	000.00		
B.K. Dey Sports Fund	1	2	22,500.50							33,727,092.	7,1
Copler Fund	2		9,594.00			Current Assets, Loans & Advances :					
Development Fund	3	4	14,570.00			A. Current Assets -					
Electricity Fund	4	- 7	70,802.00			Cash and Bank Balances	22			3,114,358.	05
Library Fund	5	23	35,827.00			B. Loans & Advances -					
Prof. M. Das Excursion Fund	.6	13	35,939.00			- Security Deposit for Electricity (WBSEB)		5	,560,00		
Laboratory Deposit Fund	7		63,294.00			- Tuition Fees Receivable (Balance as per Last Account)		50	,620.00		
Student Ald Fund	8	1	35,972.49			- Advances against Remunerations	23	135	,250.00		
Provident Fund	9	33,7	27,092.71			- Advances for Expenses	24	201	,980.00		
Session Charge Fund	10	- 4	29,903.00			- Advance for NSS (Balance as per Last Account)		28	,000.00		
Reserve Fund	11		93,016.00			- Advance for UGC Building (Balance as per Last Account)		25	,000.00		
MPLAD Fund	12		1,750.26			- Festival Advances	25	34	,526.00		
				34,57	0,260.96	- Recoverable Advance for Salary to Substitute Teachers	-	90	,000.00		
Current Liabilities:					- 1	- Salary Advances to State-aided College Teachers		53	,100.00		
A. <u>Unutilised Grants-in-Aid</u> -						- Group Ins. Premia Recoverable from Staff	26	1	,000.00		
- University Grants Commission (UGC) Grants	14		33,829.15			- Poor Fund (Overdrawn Balance)	27	25	,060.00		
- Pay & Allowances	15	8	130.00			- Prepaid Expenses -		ALL ST			
- Virtual Class Grant (DPI, Govt. of WB)			124.00			- Xerox Machine Maintenance Charges		3	,000.00		
- Infrastructure Grant under RUSA Scheme	16	1	04,314.00							653,096	.00
B. Sundry Liabilities	17	7	13,533.00			The street of th					
	- N	-		85	51,930.15	Disbursements out of Infrastructure Grant under RUS	A: 28			6,697,679	.00
				54.36	1,573.85					The second second	_
Deted - POLYATA				====	-,0,0,0,0					54,361,573.	=
Dated : KOLKATA			3.5			Signed in ter	ms of our re	poort of ev	en date		

Dated : KOLKATA
The 17th July, 2022

Signed in terms of our report of even date.

* For Pan & Associates

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

Shekhar Kumar Pan [Proprietor]

CHARTERED
ACCOUNTANTS

Shekhar Kumar Pan [Proprietor]

Membership No. 058883

UDIN: 22053883AOGH/C6187

Chandan & Jana Principal & Secretary,

owash-Kanpur Handas 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, 2020

- Non-Teaching Staff (NTS)	EXPENDITURE	Rs.	p. Rs	. р.	INCOME	Rs.	p.	Rs.	p.
- Teaching Staff	The state of the s				Collection of Fees from Students:				
Non-Teaching Staff (NTS) 2.285,591.00 Part Time & Contractual Teachers 1,267,292.00 Part Time & Contractual Teachers 1,267,292.00 Adhor Bonus 48,000.00 Adhor Bonus 48,000.0	- Teaching Staff	23,272,882	2.00			Fees	*	4,091,	335.5
- Part Time & Contractual Teachers	- Non-Teaching Staff (NTS)								
- Part Time & Contractual Teachers	- Part Time Allowances to NTS	244,200	0.00		Receipts from Calcutta University (CU):			
Aghoc Bonus	- Part Time & Contractual Teachers				A CONTRACTOR OF THE CONTRACTOR			47,	034.0
27,117,95.00 Grants-In-Ald 30,850.00 Fex & Allowances 500,950.00 Fex & Allowances 500,950.00 Fex & Allowances 500,950.00 Fex & Allowances 500,000.00 5	- Adhoc Bonus								
Allowances				7.117.965.00	Grants-in-Aid:				
Age	Allowances to Guest Lecturers								
18,017.00	Computer Running & Maintenance Exp	enses				25,558,	473.00		
26,501.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,606,473.00 25,67292.00 25,67292.00 25,67292.00 25,673.00 25,67292.00				Activities of the control of the con		48,	000.00		
Deposit of 50% Tuition Fees 316,487.00 - Part Time & Contractual Teachers 1,267,292.00				Ander Wilder Carolina		25 606	472.00		
Interests on Savings Deposits from Banks 26,873				California and a contract					
Interests on Savings Deposits from Banks - For Fundings Aids & Others Equip. 40,050.00 - For Funding Aids & Others Equip. 40,050.00 - For Funding Aids & Others Equip. 40,050.00 - For Electrical Work 9,289.00 - UCO Bank A/c. No. 0021524 789.00 - For Electrical Work 9,289.00 - UCO Bank A/c. No. 002124 1,285.00 - For Electrical Work 15,027.50 89,921.50 - PBGB A/c. No. 002124 1,285.00 - For Electrical Work 1,614.00 - PBGB A/c. No. 002124 1,285.00 - For Electrical Work 1,614.00 - Prof. Madhusudan Das (Retired)				316,487.00	- Part Time & Contractual Teachers	1,207,	292.00	26 973	765.00
- For Teaching Aids & Others Equip For Teaching Aids & Others Equip For Fletrical Work - For Electrical								20,073,	,05.00
- For Furniture & Fittings		3,727	.00	•		Banks:			
- 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 - For Xerox Machine 16,027.50 - PBGB A/c. No. 002124 1,285.00 - PBG BA/c. No. 002124 1,285.00 -						20.	F06 00		
16,027.50 16,027.50 - PBGB A/c. No. 002124 1,285.00	- For Furniture & Fittings	20,828	1.00						
Space Spac	- For Electrical Work	9,289	.00						
Seperator Running Expenses 11,61.00 Donations from the Staff : 11,61.00 Donations from the Staff : 11,61.00 Donations from the Staff : 11,650.00 Prof. Madhusudan Das (Retired) 100	- For Xerox Machine	16,027	.50		- PBGB A/c. No. 002124	1,:	285.00		
100 100			,	89,921.50	Carlo and the Carlo Carl		4	25,	580.00
15,050.00	Generator Running Expenses		37	11,614.00					
Admission Expenses Admission Expenses College Examination Expenses College	nternet, Website & Cable Network Exp	enses		30,582.00	- Prof. Madhusudan Das (Retired)			100,0	000.00
College Examination Expenses Entertainment & Refreshment Expenses Entertainment & Refreshment Expenses Entertainment & Refreshment Expenses Entertainment & Refreshment Expenses Examination Fees Expenses Expe	egal Fees & Expenses			15,050.00					
College Examination Expenses	Admission Expenses			43,732.00	Miscellaneous Income:				
- Collections for Tree cutting 2,000.00 - Realization Fees 580,935.00 - Re-Examination Fees 11,825.00 - Registration Fees 29,230.00 - Sports Fees 19,400.00 - Staff & Student Welfare Expenses - (As per Schedule - 29, attached) - Miscellaneous Other Expenses - (I As per Schedule - 30, attached) - Travelling & Conveyance Expenses - (As per Schedule - 30, attached) - Conveyance Expenses - (Bash.00) - Conveyance E	College Examination Expenses			60,895.00	- Sale of Admission & Other Forms				
Examination Fees 580,935.00 136	Entertainment & Refreshment Expense	s		48,057.00	- Sale of Old Newspapers, etc.	7,3	370.00		
- Examination Fees	Calcutta University Fees :				- Collections for Tree cutting	2,0	00.00		
- Registration Fees 29,230.00 - Sports Fees 19,400.00 Staff & Student Welfare Expenses - (As per Schedule - 29, attached) 176,624.00 Miscellaneous Other Expenses - (As per Schedule - 30, attached) 112,332.11 Tours, Travelling & Conveyance Expenses Travelling Allowances 24,700.00 - Conveyance Expenses 6,836.00 Service Charges (HRMS Work) 15,000.00 Expenditures from College Fund - 10,000.00 Expenditures from College Fund - 12,664.00 Audit Fees 12,564.00 Depreciation on Fixed Assets 1,358,132.00 Excess of Income over Expenditures, i.e., Surplus 678,813.90 31,274,130.51	- Examination Fees	580,935	.00					136,4	416.00
- Sports Fees 19,400.00 Staff & Student Welfare Expenses - (As per Schedule - 29, attached) 176,624.00 Miscellaneous Other Expenses - (As per Schedule - 30, attached) 112,332.11 Tours, Travelling & Conveyance Expenses Travelling Allowances 24,700.00 - Conveyance Expenses 6,836.00 Service Charges (HRMS Work) 15,000.00 Expenditures from College Fund For Ex-Gratia to Non-teaching Staff 10,000.00 Audit Fees 12,664.00 1,358,132.00 Excess of Income over Expenditures, I.e., Surplus 678,813.90 31,274,130.51	- Re-Examination Fees	11,825	.00						
- Sports Fees 19,400.00 Staff & Student Welfare Expenses - (As per Schedule - 29, attached) 176,624.00 Miscellaneous Other Expenses - (As per Schedule - 30, attached) 112,332.11 Tours, Travelling & Conveyance Expenses Travelling Allowances 24,700.00 - Conveyance Expenses 6,836.00 Service Charges (HRMS Work) 15,000.00 Expenditures from College Fund For Ex-Gratia to Non-teaching Staff 10,000.00 Audit Fees 12,664.00 Audit Fees 1,358,132.00 Excess of Income over Expenditures, I.e., Surplus 678,813.90 31,274,130.51	- Registration Fees	29,230	.00						
641,390.00 Staff & Student Welfare Expenses - (As per Schedule - 29, attached) Miscellaneous Other Expenses - (As per Schedule - 30, attached) Tours, Travelling & Conveyance Expenses Travelling Allowances - Conveyance Expenses - (As 36.00 Service Charges (HRMS Work) Expenditures from College Fund For Ex-Gratia to Non-teaching Staff Audit Fees Depreciation on Fixed Assets Excess of Income over Expenditures, I.e., Surplus 641,390.00 176,624.00 112,332.11		19,400	.00						
(As per Schedule - 29, attached) Miscellaneous Other Expenses - (As per Schedule - 30, attached) Tours, Travelling & Conveyance Expenses Travelling Allowances 24,700.00 - Conveyance Expenses 6,836.00 Service Charges (HRMS Work) Expenditures from College Fund For Ex-Gratia to Non-teaching Staff 12,664.00 Audit Fees 1,358,132.00 Excess of Income over Expenditures, i.e., Surplus 678,813.90 31,274,130.51			No. of the	641,390.00					
As per Schedule - 29, attached 176,624.00 Miscellaneous Other Expenses - (Staff & Student Welfare Expenses -								
Miscellaneous Other Expenses - (As per Schedule - 30, attached) Fours, Travelling & Conveyance Expenses Travelling Allowances 24,700.00 - Conveyance Expenses 6,836.00 Service Charges (HRMS Work) Expenditures from College Fund For Ex-Gratia to Non-teaching Staff 12,664.00 Audit Fees Depreciation on Fixed Assets Excess of Income over Expenditures, I.e., Surplus 112,332.11				176,624.00					
(As per Schedule - 30, attached) Tours, Travelling & Conveyance Expenses Travelling Allowances 24,700.00 , - Conveyance Expenses 6,836.00 Service Charges (HRMS Work) Expenditures from College Fund For Ex-Gratia to Non-teaching Staff 12,664.00 Audit Fees Depreciation on Fixed Assets Excess of Income over Expenditures, I.e., Surplus 31,274,130.51									
Tours, Travelling & Conveyance Expenses - Travelling Allowances - Conveyance Expenses -	Taken and the second se			112,332.11					
- Travelling Allowances 24,700.00 - Conveyance Expenses 6,836.00 Service Charges (HRMS Work) 15,000.00 Expenditures from College Fund 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 31,274,130.51		ses -							
- Conveyance Expenses 6,836.00 Service Charges (HRMS Work) 15,000.00 Expenditures from College Fund 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 31,274,130.51			.00 ,				a		
31,536.00 Service Charges (HRMS Work) Expenditures from College Fund For Ex-Gratia to Non-teaching Staff Audit Fees Depreciation on Fixed Assets Excess of Income over Expenditures, I.e., Surplus 31,536.00 15,000.00 10,000.00 12,664.00 12,664.00 1338,132.00 678,813.90 31,274,130.51		The state of the s	*					100	
Expenditures from College Fund For Ex-Gratia to Non-teaching Staff Audit Fees Depreciation on Fixed Assets Excess of Income over Expenditures, i.e., Surplus 31,274,130.51	- Conveyance Expenses		-	31,536.00					
Expenditures from College Fund For Ex-Gratia to Non-teaching Staff Audit Fees Depreciation on Fixed Assets Excess of Income over Expenditures, i.e., Surplus 31,274,130.51	and the state of t								
For Ex-Gratia to Non-teaching Staff 10,000.00 12,664.00 1,358,132.00 Excess of Income over Expenditures, I.e., Surplus 31,274,130.51				100 1	CONTRACTOR OF STREET				
12,664.00 Audit Fees 1,358,132.00 Excess of Income over Expenditures, I.e., Surplus 31,274,130.51				10,000.00					
Depreciation on Fixed Assets 1,358,132.00 678,813.90 31,274,130.51									
Excess of Income over Expenditures, I.e., Surplus 678,813.90 31,274,130.51		- 10	1						
31,274,130.51 31,274,	STATE OF THE PARTY	212							
	excess of Income over Expenditures,	I.e., Surplus		678,813.90				-	20.50
at the standard of the standar			31	,274,130.51			1	31,274,1	130.51
Dated : KOLKATA					Signed in terms of our repo	rt of eyen	date		

Dated : KOLKATA The 17th July, 2022

Chandan Ja. Javia Principal & Secretary, wash-Kenpur Handas Nandi Mahavidyalaya, Howrah.

For Pan & Associates

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

Shekhar Kumar Pan [Proprietor] Membership No. 053883

UDIN: 22053883AOGHYC6187



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.
Opening Balances:			Salaries & Allowances to Staff:		
Cash & Bank Balances - (As per Sched	ule - 22. attached		- Part Time Allowances to Non-Teaching	Staff	244,200.00
- Cash-in-hand	6,754.00		Allowances to Guest Lecturers		309,850.00
- Cash-at-Bank	7,053,686.15		Computer Running & Maintenance Expen	nces	48,967.00
	1,000,000.13	7.060 440 15	Electricity Charges	,303	118,017.00
Collection of Fees from Students :		7,060,440.15	Printing & Stationery		26,501.00
- College Fees including Registration Fe	es	4,091,335.51	Deposit of 50% Tuition Fees		316,487.00
		4,031,333.31	Repairs & Maintenance Expenses :		
Calcutta University (CU) Fees:			- For Buildings	3,727.00	
- C.U Zonal Centre Fees		47,034.00	- For Teaching Aids & Others Equipmen		
		1, 47,034.00	- For Furniture & Fittings	20,828.00	
Interests on Savings Deposits from Ba	anks :		- For Electrical Work	9,289.00	
- General Fund -			- For Xerox Machine	14,110.00	
- UCO Bank A/c. No. 000380	23,506.00				88,004.00
- UCO Bank A/c. No. 012624	789.00		Generator Running & Maintenance Exper	nses	11,614.00
- PBGB A/c. No. 002124	1,285.00		Internet, Website & Cable Network Expe		30,582.00
- B. K. Dey's Sports Fund (UCO)	353.00		Legal Expenses		15,050.00
- Development Fund (UCO)	463.00		Admission Expenses		43,732.00
- Library Fund (PBGB)	1,122.00		College Examination Expenses		60,895.00
- Laboratory Deposit Fund (UCO)	2,238.00		Entertainment & Refreshment Expenses		48,057.00
- Student Aid Fund (UCO)	2,746.00		Calcutta University Fees :		
- Session Charge Fund (PBGB)	137.00		- Examination Fees	580,935.00	
- Electricity Fund (PBGB)	2,404.00		- Re-Examination Fees	11,825.00	
- UGC Grant Fund (Canara Bank)	4,372.00		- Registration Fees	29,230.00	
- UGC Grant Fund (State Bank of India)	70.00		- Sports Fees	19,400.00	
- Copier Fund (PBGB)	326.00				641,390.00
- Prof. M. Das' Excursion Fund	4,282.00	Marine .	Staff & Student Welfare Expenses -		
- MPLAD Fund	1,202.00	,	(As per Schedule - 29, attached)	*	176,624.00
- SBI A/c. No. 709569	24.00		Miscellaneous Other Expenses -		
-SBI A/c. No. 36308461832	421.00		(As per Schedule - 30, attached)		106,874.61
- RUSA Project Grant (UCO)	82,883.00		Tours, Travelling & Conveyance Expen	ses -	
- NOSAT TOJECT GIGIN (GGG)		127,421.00	- Travelling Allowances	24,700.00	
Donations from the Staff -			- Conveyance Expenses	6,836.00	
- Prof. Madhusudan Das (Retired)	1.	100,000.00			31,536.00
- From Wadingsodan Das (Neures)			Service Charges (HRMS Work)		15,000.00
Miccellanaus Income			Expenditures from College Fund -		
- Sale of Admission & Other Forms	127,046.00		- For Ex-Gratia to Non-teaching Staff	10,000.00	
	7,370.00		- For Salary to Substitute Teachers		
- Sale of Old Newspapers, etc.	2,000.00		(Recoverable from UGC)	45,000.00	
- Collections for Tree cutting		136,416.00			55,000.00
TA / WA Company for MCC Conductor		16,933.00	Disbursements of Grants:		
TA / WA Grants for NCC Cadets			- Rashtriya Ucchatara Siksha Abhiyan (R	USA)	
Temporary Advances from Staff -		11,400.00	- For Additions to Fixed Assets	AND THE REAL PROPERTY.	
- From Mr. Panchanan Bhattacharya			- Audio-visual Equipment	220,975.00	
Political La II			- Furniture & Fixtures	1,181,491:00	
Refunds / Adjustments from the Staff	39,500.00	*	- Library Books	1,855,666.00	**
- For Festival Advances	207,600.00		- Laboratory Equipment	165,630.00	
- For Advances for Expenses		247,100.00	(As per Schedules - 16 and 18)	3,423,762.00	
		247,100.00	- For Laboratory Rnng. & Maint. Exps.	35,990.00	
			- For Library Exps.(Memb'rship Fees)	5,900.00	
The Part of the Land of the land	KIND OF THE		is as a partition of the tees!	3,500.00	3,465,652.00
	THE STREET				5,405,052.00
Control Over		11,838,079.66	Carried Over :		5,854,032.61

Carried Over:

Principal & Secretary, Jana

Principal & Secretary, Jana

Wesh-Kenpur Handas Nandi

Mehevidyalaya, Howrah.



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	9,867.50	21,307.50
Add: a) Interests received from Bank (UCO Bank A/c. No. 001981)		
i) On Fixed Deposit	748.00	
ii) On Savings Bank Deposits	353.00	
The state of the same of the s	1,101.00	
b) Adjustments during the year (Prior period Interest on Fixed Deposit)	92.00	
		1,193.00
Balance as on 31.03.2020 - Represented by Deposits held		
with United Commercial Bank, Par Radhanagar Branch	44 522 00	
a) In Fixed Deposit (Receipt No. 06720300506164)	11,532.00 10,968.50	
b) In Savings Bank A/c. No. 001981 TOTAL:	10,968.50	22,500.50
IOIAL:		
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
Add: Interest received on Savings Bank Deposits (PBGB A/c. No. 001505)		326.00
Balance as on 31.03.2020 - Represented by Savings Deposits held in above A/c.	TOTAL:	9,594.00
SCHEDULE - "3" : DEVELOPMENT FUND		Rs. p.
Balance as per Last Account		44,107.00
Add: Interest received on Savings Bank Deposits (UCO Bank A/c. No. 001269)		463.00
Balance as on 31.03.2020 - Represented by Savings Deposits held in above A/c.	TOTAL:	44,570.00
SCHEDULE - "4" : ELECTRICITY FUND		Rs. p.
		68,398.00
Add: Interest received from Bank (PBGB A/c. No. 001021)		2,404.00
Add: Interest received from Salmy	TOTAL:	70,802.00
SCHEDULE - "5" : LIBRARY FUND	The state of	Rs. p.
		234,705.00
Balance as per Last Account		1,122.00
Add: Interest received on Savings Bank Deposits (PBGB A/c. No. 000384)	TOTAL	235,827.00
	TOTAL:	233,827.00
SCHEDULE - "6" : PROF. M. DAS' EXCURSION FUND	Rs. p.	Rs. p.
Balance as per Last Account - Represented by Deposits held with :		Charles Line
a) Paschim Banga Gramin Bank, Kanpur Branch	404 600 00	
La Carriage Rank A/c No. 001536	121,657.00	
b) State Bank of India, Howrah Branch (Current A/c. No. 11030420905)	10,000.00	131,657.00
		4,282.00
Add: Interest received on Savings Bank Deposits (PBGB A/c. No. 001536)		
Balance as on 31.03.2020 - Represented by Deposits held with:	125,939.00	-
The second Rank Kannur Branch (Savings A/C. 140. 001550)	10,000.00	
b) State Bank of India, Howrah Branch (Current A/c. No. 11030420905)		135,939.00
TOTAL:		133,939.00
		ASSO

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

OR THE VEAR ENDED SIST MARCH, 2020

SCHEDULE - "7" : LABORATORY DEPOSIT FUND		Rs. p.
Balance as per Last Account		61,056.00
Add: Interest received on Savings Bank Deposits (UCO Bank A/c. No. 003286)	, m	2,238.00
	TOTAL:	63,294.00
SCHEDULE - "8" : STUDENTS AID FUND	Rs. p.	Rs. p.
Balance as per Last Account - 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	
	52,750.09	
b) In Savings Bank A/c. No. 003285	77,429.40	400 470 40
		130,179.49
Add: a) Interests received from Bank (UCO Bank A/c. No. 003285)		
i) On Fixed Deposit -		
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) On Savings Bank Deposits	2,746.00	
		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	40.00	
m) Tixed Deposit Receipt No.		268.00
		-
Balance as on 31.03.2020 - Represented by Deposits held		
with United Commercial Bank, Par Radhanagar Branch		
a) In Fixed Deposits -		
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	19,627.46	4
	53,093.09	
11.1 0 1 Park A / No 002285	82,204.40	
b) In Savings Bank A/c. No. 003285	675.00	
c) Accrued Interest on Fixed Deposit Receipt No. 255738	673.00	
TOTAL:		135,972.49
		THE PARTY
SCHEDULE - "9" : PROVIDENT FUND	Rs. p.	Rs. p.
		30,155,853.71
Balance as per Last Account (As per Annexure - 1)	3,969,000.00	
Add: a) Employees' Share of Contributions	2,267,173.00	
b) Interests credited during the year on the accumulated balances	2,207,270.00	6,236,173.00
		36,392,026.71
Less: Non Refundable Final Withdrawals by the Staff Members		2,664,934.00
Less: Non Refundable Final Withdrawars by the TOTAL:		33,727,092.71
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Principal & Secretary
Purash-Kanpur Haridas Nandi
Mahavidyalaya, Howrah



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

SCHEDULES FORMING PART OF THE ACCOUNTS FOR T	HE YEA	KEND	Rs.	p.*	Rs.	p.
SCHEDULE - "10" : SESSION CHARGES FUND	to			56.00		
Balance as per Last Account				37.00		
Add: Interest received from Bank (PBGB A/c. No. 000634)					87,9	03.00
Less: Expenditures towards Students' Welfare during the year						
For Festivals & Ceremonial Expenses					58,0	00.00
	TO	TAL:			29,9	03.00
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 Excha	inge Place I	Branch	71,6	42.00		
b) Par Radhanagar Branch -						
i) Fixed Deposit A/c. No. 06720310086889 dt. 13.09.2018				00.00		
ii) Fixed Deposit A/c. No. 06720310086896 dt. 13.09.2018			10,0	00.00		
					91,6	42.00
Add: Interests received from Bank - On Fixed Deposit, Reinvested in						
a) Fixed Deposit A/c. No. 06720310086889			6	87.00		
b) Fixed Deposit A/c. No. 06720310086896			6	87.00		74.00
						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 Excha	inge Place	Branch	71,6	42.00		
b) Par Radhanagar Branch -				07.00		
i) Fixed Deposit A/c. No. 06720310086889 dt. 13.09.2019				87.00 87.00		
ii) Fixed Deposit A/c. No. 06720310086896 dt. 13.09.2019			10,0	87.00	02.6	16.00
	то	TAL:			93,0	016.00
SCHEDULE - "12" : MPLAD FUND			Rs.	p.	Rs.	p.
					1,	305.26
Balance as per Last Account						
Add: Interest received from Banks -				24.00		
a) Interest on SBI A/c. No. 709569 b) Interest on SBI A/c. No. 36308461832			4	21.00		
b) Interest on Sbi A/C. No. 36366762632	1	,		7.5		445.00
Manufacture and Company of the Company	то	TAL:			1,	750.26
SCHEDULE - "13" : CAPITAL RESERVES FOR RASHTRIYA UCCHA	ATARA SII	KSHA A	BHIYAN (RUSA)	GRANT	
	Rs.	p.	Rs.	p.	Rs.	p.
						-
Balances as per Last Account			10,000,0	00.00		
Add: a) Grants received in last year, erroneously not separately disclosed			20,000,0			
b) Interests from Bank -	142,8	72.00				
- Received in last year		33.00				
- Received during the year	- 02,00		225,7	55.00		
			2		10,225,	755.00
I As nor Schodule	e - 16)				104,	314.00
Less: Amounts remaining unutilised till the end of the year (As per Schedule					10,121,	
Balance as on 31.03.2020		100		4	= 10,121,	
		Early &			SSOC	

Chanlan Ja. Jana
Principal & Secretary

Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrah

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

SCHEDULE - "14" : UGC GRANTS - UNUTILISED	Rs.	p.	Rs.	p.	Rs.	р
alances as per Last Account				V22 22		
a) UGC - XI th Plan - M.R.P in Humanities & Social Science				46.00		
UGC - Grant for Salary to Substitution Teachers			_28,5	41.15	29 3	87.15
!			•		25,	
Add: a) Grants received during the year				- 3		
b) Interests received from Banks -						
i) Interest on Canara Bank A/c. No. 9659	4,3	72.00				
ii) Interest on SBI A/c. No. 433573		70.00				
	1		4,4	42.00		
c) Refund by UGC of Interest on UGC Grants received under Pla	n Block					
Capital Grant Head - 35 and Plan Block General Grant Head -	<u>31</u> -					
- For the period from 28.03.2014 to 31.03.2017			79,1	39.00	02 5	81.00
					Tresday.	
					112,9	968.15
Less: Amounts utilised during the year					-0	
For Refunding Interest on UGC Grants received						139.00
	TO	OTAL:			33,8	329.15
Balance as on 31.03.2020 - Represented by the following:	36		8	46.00	1	
a) UGC - XI th Plan - M.R.P in Humanities & Social Science	3		_	41.15		
b) UGC - Grant for Salary to Substitution Teachers	***		250,000,000	42.00		
c) Accumulated Interest					22 5	329.15
	т	OTAL:			===	
THE STATE OF THE AIRCRAFT OF THE STATE OF TH	s) - HNHTHIS	FD	Rs.	p.	Rs.	p.
SCHEDULE - "15" : GRANT-IN-AIDS (PAY & ALLOWANCE	J ON THE					130.00
Balance as per Last Account						
Add: Grant-in-Aids Received during the year:						
a \ Grants for Pay & Allowances -	12 YOUR THE RESERVED		25 550 4	72.00		
Grants for Salaries for Teaching & Non-Teaching Staff	for the current	perioa	25,558,4			
II) Grants for Adhoc Bonus			48,0	00.00		
in y draine territoria.			25,606,4	73.00		
Tanhan			1,267,2	92.00		
b) Grants for Part Time & Contractual Teachers					26,873,	765.00
					26,873,	on the second
	1			A	20,073,	93.00
Less: Grant-in-Aids Disbursed during the year:			•			
a) For Pay & Allowances to Teaching & Non-Teaching Staff			23,272,8	92.00		
- Teaching Staff			2,285,5			
- Non-Teaching Staff			1,57.50	00.00		
- For Adhoc Bonus						
			25,606,4	73.00		
c) For Part Time & Contractual Teachers			1,267,2	92.00	20.022	7CF 00
c) for factions =					26,873,	/65.00
			T	OTAL:		130.00
				/	ASSO	

Chandan Kr. Jana

Principal & Secretary

Purash-Kampur Haridas Nandi

Mahavidyalaya, Howrah

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.
Balances as per Last Account - Represented by Depo Commercial Bank, Par Radhanagar Branch (A/c. No:	sit held with United 06720110097854)				3,487,08	3.00
Add: a) Grants received during the year				-		
b) Interests received from Banks - On Saving	s Deposits with abov	ve Bank	82,8	883.00	82,88	33.00
					3,569,96	6.00
Less: Amounts utilised during the year			,	35	3,000,00	
- For Additions to Fixed Assets during the year	ar .		3,423,7	62.00		
- For Laboratory Running & Maintenance Exp			100	90.00		
- For Library Expenses (Membership Fees)			5,9	00.00		
					3,465,65	2.00
					104,31	4.00
Balance as on 31.03.2020 - Represented by Deposit h	eld with United					
Commercial Bank, Par Radhanagar Branch (A/c. No.		TOTAL	L:		104,31	4.00
SCHEDULE - "17" : SUNDRY LIABIL	ITIES	Rs. F	. Rs.	p.	Rs.	p.
Balances as per Last Account						
a) Audit Fees (For FY 2017-18 & FY 2018-19)		25,328.0				
b) Post Matric Scholarship		1,800.0				
c) TA / WA Bills for NCC Cadets		197,355.0				
d) Students' Health Home		43,425.0	U			
e) Refundable Deposits under RUSA Project -		78,148.0	0 '	18		
- Earnest Money Deposits		352,900.0				
- Security Deposits		-		56.00		
	war -					
Add: Fresh provisions made / Additions during the	<u>year</u> -	12,664.0	0			
a) Provisions for Audit Fees (For FY 2019-20						
 b) <u>Refundable Deposits under RUSA Project</u> Earnest Money Deposits 		127,380.0	0			
c) TA / WA Bills for NCC Cadets		16,933.0	0			
C) TA/ WA BIIIS TO THEE COURSE			156,9	77.00		
					855,93	33.00
Less: Discharged during the year - Refunds of Securi	ty Deposits under RI	JSA Project			142,40	00.00
Less: Discharged during the year - Refunds of Sees,		TOTAL			713,53	33.00
	2250 SECTION					(
SCHED	ULE - "19" : INV				898 VE	
		Additions durin			Balance as	
8.	Last Account	the year	, the ye		31.03.20	
	Rs. p.	Rs. p	. Rs.	p.	Rs.	p.
In Fixed Deposits with United Commercial Bank, Par	Radhanagar Branch	•				
A. Under General Fund	•	2,100,000.0	0	-	2,100,00	00.00
B. Under various other Funds -	91,642.00	1,374.0	0	•	93,01	16.00
- Reserve Fund	11,440.00	92.0		-	11,53	32.00
- B. K. Dey Sports Fund	52,750.09	343.0		5 1 7	53,09	
- Students' Aid Fund		2,101,809.0	-		2,257,64	11.09
TOTAL:	155,832.09	=======================================				
					ASSC	Cil
				//	= 11	13
Man Va. Tra				il-	C CUADO	gen le

Principal & Secretary
Purash-Kanpur Haridas Nandi

Mahavidyalaya, Howrah

CHARTERED CO ACCOUNTANTS

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

SCHEDULE - "18" : FIXED ASSETS

	Dalancosena	>	Additions during the year	Bar	Sale / Adjust-				Palence se on
SI. Description of Assets	01.04.2019	General Fund	RUSA	TOTAL	ment during the year	TOTAL	Rate (%)	Depreciation for the year	31.03.2020
A) Tangible Assets									
1) Building	2,215,221.00	a		•		2,215,221.00	6%	132,913.00	2,082,308.00
	72,073.00			•	٠	72,073.00	40%	28,829.00	43,244.00
	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
	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		•							
	12,996.00	16,740.00	1	. 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
	683.00			*	**	683.00	20%	137.00	546.00
9) Laboratory Equipment	2,028,116.00	1	165,630.00	165,630.00		2,193,746.00	14%	305,150.00	1,888,596.00
	567,030.00		ı			567,030.00	10%	56,/03.00	510,327.00
11) Office Equipment			*					1 811 00	7 770 00
a) Xerox Machine	4,534.00					4,534.00	%0#	7,014.00	11 793 00
b) Water Cooler	14,741.00	í		•		24,741.00 84 705 00	20%	16 841 00	67.364.00
12) Generator	84,205.00		*		.	84,205.00	20%	10,011.00	01,000,000
TOTAL :	5,523,023.00	114,934.00	3,423,762.00	3,538,696.00	1.	9,061,719.00		1,288,154.00	7,773,565.00
B) Intangible Assets						174 945 00	20%	. 69.978.00	104.967.00
1) Computer Software	164,945.00	10,000.00		10,000.00	1.	0000000	10,20	50,000	100 007 00
TOTAL:	164,945.00	10,000.00	 ·	10,000.00	1.	174,945.00		69,978.00	104,967.00
C) Capital Work-in-progress						32 500.00	N N		32,500.00
1) Extension of Building (U/Construction)	32,500.00	1.	.	1.	1	00 003 55		-1	32.500.00
TOTAL:	32,500.00	1.	1.	1.	1.	94,500.00			
			00 637 669 7	3 548.696.00	.	9,269,164.00		1,358,132.00	7,911,032.00
bandan GRAND TOTAL:	5,720,468.00	Annechar.			-				
Principal & Secretary	1							PA CHARLES	BIN
Mahavidvalava, Howrah		Sec.				1		AOODIINTANTS	Salar V

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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)

- INC	וטועי	NI FUND INV	FRIW	ENIS (As per A	annexu	ile - I I		p.
200 - 100 -					Rs.	p.	Rs.	70
Balance as per Last Account							29,619,	,853./1
Add: Deposits with the Treasury during the year	-							
a) Employees' Share of Contributions						59,000.00		
b) Interests credited on the accumulated	balar	ices				57,173.00		
c) Recoveries of Outstanding Loans					33	32,000.00	c 568	,173.00
							36,188,	,026.71
Less: Withdrawals from the Treasury during the	year	•						
a) Non Refundable Final Withdrawals					1000	54,934.00		
b) Fresh Loans given to Staff					86	50,000.00	2 524	,934.00
							_	
	,		2	TOTAL:	,		32,663	,092.71
COUEDING "DAY" . LOANIS TOO				COVERABLE (As ner	Annexure	-1)	
SCHEDULE - "21" : LOANS FRO	M P	COVIDENT FUN	ND KE	COVERABLE			Rs.	p.
					Rs	STATE SECTION AND ADDRESS OF	rs.	P.
Balance as per Last Account						36,000.00		
Add: Fresh Loans given during the year					_ 86	60,000.00	4 200	000 00
(± 1) 1 × 1 × 1 × 1 × 1 × 1 × 1 × 1 × 1 ×							G- State Car	00.000,
Less: Recoveries of Loans made during the year							332	2,000.00
				TOTAL:			1,064	,000.00
SCHEDUL	E - ":	22" : CASH 8	BAN	NK BALANCES				
		Balances as	on 31			lances as o		
		Rs. p.		Rs. p.	Rs.	p.	Rs.	p.
Cash-in-hand				6,754.00			4	1,870.00
Cash-at-Bank								
a) Held with State Bank of India (SBI) -								
- Current A/c. No. 11030420905		147,211.67				71,515.67		
- UGC Grant Fund A/c. No. 433573	1	2,044.55	*		•	2,126.35	4	
- MPLAD Fund A/c. No. 709569		701.31				725.31	(35)	
- MPLAD Fund A/c. No.36308461832		12,135.00		462 002 53	-	12,556.00	80	6,923.33
				162,092.53				5,525.55
b) Held with Canara Bank -				122,346.00			120	6,718.00
- UGC Grant Fund A/c. No. 9659				122,546.00				0,7 20.00
c) Held with United Commercial Bank (UCO) -		422 417 10			13	49,378.20		
 General Fund - A/c. No. 06720100000380 		432,417.10 22,336.00				23,125.00		
- General Fund - A/c. No. 012624		2,392,115.62				65,600.62		
- General Fund - A/c. No. 067202100000670		13,107.00				13,570.00		
- Development Fund - A/c. No. 001269		77,429.40				82,204.40		
- Student Aid Fund - A/c. No. 003285		63,360.00				65,598.00		
- Laboratory Deposit Fund - A/c. No. 003286	1200	9,867.50				10,968.50		
- B.K. Dev Sports Fund - A/c. No. 001981		3,487,083.00				04,314.00		
- RUSA Project - A/c. No. 06720110097854		3,407,000.00		6,497,715.62			2,61	4,758.72
a Bank / DRGF	11-			76.77				
d) Held with Paschim Banga Gramin Bank (PBGE		31,887.00				33,009.00		
- Library Fund A/c. No. 000384		3,891.00				4,028.00	×	
- Session Charges Fund A/c. No. 000634	3	68,323.00			•	70,727.00		2
- Electricity Fund A/c. No. 001021		9,268.00				9,594.00		
- Copier Fund A/c. No. 001505	6	121,657.00			1	25,939.00		
- Prof. M. Das Excursion Fund A/c. No. 00153	-	36,506.00				37,791.00		
- General Fund A/c. No. 002124		issuit • issues	•	271,532.00	-		28	1,088.00
			32	7,060,440.15			3.11	4,358.05
· ·				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				

Principal & Secretary
Purash-Kanpur Haridas Nandi
Mahavidyalaya, Howrah

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

- CESSION MINOTARI C					
SCHEDULE - "23" : ADVANCE	S AGAINST REMUN	ERATIONS			Rs.
Balance as per Last Account	1	20	•		13,000.0
Add : Fresh Advances given during the Year					122,250.0
					135,250.0
Less: Amount Realised during the Year					
				TOTAL:	135,250.0
					Mental and the second
SCHEDULE - "24" : ADV	ANCES FOR EXPEN	ISES			Rs.
Balance as per Last Account					59,000.0
Add: Fresh Advances given during the Year					350,580.0
					409,580.0
<u>Less</u> : Amount realised / adjusted / refunded of	during the year				207,600.0
				TOTAL:	201,980.0
SCHEDULE - "25" : F	ESTIVAL ADVANCE	S			Rs.
Balance as per Last Account	1			20 345	44,026.0
Add: Fresh Advances given during the Year	\$.		*		30,000.0
_					74,026.
Less : Amount realised / adjusted / refunded	during the year				39,500.
- ranounc realised y adjusted y refunded	during the year			TOTAL:	34,526.
				TOTAL.	-
SCHEDULE - "26" : GROUP IN	SURANCE PREMIA	RECOVERABLE FRO	OM STAF	<u>F</u>	Rs.
Balance as per Last Account					988.
Add: Fresh Deposits of Group Insurance Pres	mia collected from an	d on behalf of the Sta	aff given o	luring the year	36,390.
					37,378.
Less: Amount collected from the Staff					36,378.
				TOTAL:	1,000.
SCHEDULE - "27" : POOR FUND					Rs.
					(20,890
Balance as per Last Account		1			(20,030
Add: Receipts / Transfer during the Year	3 ,		•		(20,890
					4,170
Less: Payment to the Students	18 h				DATE OF THE PARTY
		TOTA	L:		(25,060
SCHEDULE - "28" : DISBURSEMEN	NTS OUT OF INFRAS	TRUCTURE GRANT	UNDER	RUSA	
<u>JOHEDULE 10</u>				Rs. p.	Rs.
	A Schame -				
I - + - f - sid Grant under RUS					
	A Scheme				
A. Disbursements made in last year				5,655,789.00	
A. Disbursements made in last year Payments of Advance to Howrah Zilla Pari	ishad		9	5,655,789.00	
 Disbursements made in last year Payments of Advance to Howrah Zilla Paris Fresh disbursements made during the Year 	ishad	00		5,655,789.00	
A. Disbursements made in last year Payments of Advance to Howrah Zilla Pari B. Fresh disbursements made during the Yea a) For Additions to Fixed Assets (Shown sengrately in Schedule - 18, attached	ishad <u>ar</u> <u>3,423,762.</u> <i>ed</i>)	_		5,655,789.00	
A. Disbursements made in last year Payments of Advance to Howrah Zilla Pari S. Fresh disbursements made during the Yea a) For Additions to Fixed Assets (Shown separately in Schedule - 18, attache b) For Laboratory Running & Maintenance	ishad ar 3,423,762. ed) e Expenses		00	5,655,789.00	
A. Disbursements made in last year Payments of Advance to Howrah Zilla Pari S. Fresh disbursements made during the Yea a) For Additions to Fixed Assets (Shown separately in Schedule - 18, attache b) For Laboratory Running & Maintenance	ishad ar 3,423,762. ed) e Expenses	_	00		
A. Disbursements made in last year Payments of Advance to Howrah Zilla Pari B. Fresh disbursements made during the Yea a) For Additions to Fixed Assets (Shown sengrately in Schedule - 18, attached	ishad ar 3,423,762. ed) e Expenses		00	41,890.00	
a) For Additions to Fixed Assets (Shown separately in Schedule - 18, attache b) For Laboratory Running & Maintenance	3,423,762. ed) e Expenses es)	35,990. 5,900.	00		6,697,679

Principal & Secretary

Purash-Kanpur Haridas Nandi

Mahavidyalaya, Howrah

CHARENED CO

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

SCHEDULE - "29" : STAFF & STUDENT WELFARE EXPENSES

	Receipts & Payments Account				Income & Expenditures Accoun			
	Rs.	p.	Rs.	р.	Rs.	p.	Rs.	p.
- Festivals & Ceremonial Expenses	. 54	4,986.00	,		54	1,986.00	e .	
- Games & Sports	1	1,081.00			41	,081.00		
- Field-work in Geography		0,321.00			10	,321.00		
- Expenses for Diaries, Identity Cards, etc.		3,762.00			13	3,762.00		
- Safety Measure Expenses		,374.00			10	,374.00		
- Medical Expenses		600.00				600.00		
- Excursions & Tour Expenses	45	,500.00			45	,500.00		
TOTAL			176	,624.00	THE REST		176	,624.00

SCHEDULE - "30" : MISCELLANEOUS OTHER EXPENSES

	Rece	ipts & Payı	ments Ac	count	Incom	e & Expen	ditures A	ccount
to the GNV / Halle top the properties acres	· 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	N G. SOLAR	4,857.61				4,857.61		
Carriage & Freight		500.00				500.00		
Library Expenses	1 1	3,620.00	No see ly		' 1	3,620.00		
Certification Fees		1,180.00				1,180.00		
Charge Allowances		4,800.00				4,800.00		
Contingency Expenses	2	4,780.00			2	4,780.00		
Professional Fees		9,800.00				9,800.00		
Laboratory Running & Maintenance Expenses	1	2,913.00			1	2,913.00		
Labour Charges		9,294.00				9,294.00		
Newspapers, Books & Periodicals		5,682.00				5,682.00		
	WE NOT	130.00				130.00		
Postage & Revenue Stamps		2,997.00				2,997.00		
Telephone Charges						5,457.50		
Software Running & Maintenance Expenses TOTA	L: -		106	,874.61			112	,332.11

Principal & Secretary

Purash-Kanpur Haridas Nandi

Mahavidyalaya, Howrah



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 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").

11. Basis of Preparation of Financial Statements -

- 11. 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);
- 12. 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 :
- 13. 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;
- 14. 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 Revenue recognition -
- 1. Tuition and other Fees relating to current academic session are recognised on receipt.
- 12. 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.

.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.

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.

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;

Principal & Secretary sh-Kanpur Harides Nandi Mahamidwalaum H

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. <u>Depreciation</u> -

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

SI. 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.

27. 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.

L8. Employee Benefits -

- 1.1. Short Term Employee Benefit is recognized as expense in the Income & Expenditure Account of the year in which related service is rendered.
- 12. Post employment and other Long Term Employee Benefits are being treated in the following manner:
- 41. 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.

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 fecognized nor disclosed in the Financial Statements. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date.

Grants-in-Aid:

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. Grants for meeting revenue expenditures are treated as income of the year for which they are realized, except that they be treated as accrued income where sanctions have been issued either before the last day of the year or

there is reasonable certainty of collection and realization.

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minipal & Secretary Nampur Haridas Nandi

Notes to the Accounts:

During the second phase of Rashtriya Ucchatar 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

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.

For Pan & Associates

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

ated: Kolkata

he 17th July, 2022

Principal & Secretary

Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrah CHARTERED COUNTANTS

Shekhar Kumar Pan [Proprietor] Membership No. 053883

UDIN: 22053883AOGHYC6187

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

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

No. Name Gross Opening Balance Dening Balance Loan Dustanding Balance Contribution FY 2018-19 St. Rs. Rs	Closing Balance of	Gross Closing
Rs.	Loan	Balance
A) TEACHING STAFF: 1) D. K. Mukherjee 222.00 222.00 17.00 239.00 239.00 2) N. C. Maiti 548.00 548.00 43.00 591.00 591.00 3) B. C. Saha 47.00 47.00 4.00 51.00 51.00 4) M. Das 63.00 63.00 50.00 68.00 68.00 68.00 5) R. Masat 820.00 820.00 64.00 884.00 884.00 6) N. K. Hazra 4,275.00 4,275.00 334.00 4,609.00 336.00 7) S. N. Saha 283.00 283.00 200.00 133.00 10.00 9.50.00 9,437.00 9) S. C. Sana 8,754.00 8,754.00 683.00 9,437.00 9,437.00 10) G. S. Banerjee 20,483.00 20,483.00 20,483.00 1,990.00 338.77.00 11) K. C. Bhoumik 3,102,386.00 9 3,102,386.00 9,336.000.00 338.77.00	Rs.	Rs.
239.00 23		
2) N.C. Maiti 548.00 - 548.00 - 43.00 - 591.00 - 591.00 - 591.00 - 31.		239.00
3) 8.C. Saha 47.00 - 47.00 - 4.00 - 51		591.00
4) M. Das 63.00 - 63.00 - 5.00 - 68.00		51.00
5) R. Masat 820.00 - 820.00 - 64.00 - 884.00 - 884.00 - 884.00 - 884.00 - 884.00 - 884.00 - 4,275.00 - 4,275.00 - 334.00 - 4,609.00 - 4,609.00 - 4,609.00 - 305.00 - 305.00 - 305.00 - 305.00 - 305.00 - 143.00 - 143.00 - 143.00 - 143.00 - 143.00 - 9,437.00 - 9,437.00 - 9,437.00 - 22,473.00 - 22,473.00 - 22,473.00 - 22,473.00 - 3,102,386		68.00
6) N.K. Hazra 4,275.00 - 4,275.00 - 334.00 - 4,609.00 - 4,609.00 - 4,609.00 - 4,609.00 - 305.		884.00
7) S. N. Saha 283.00 - 283.00 - 22.00 - 305.00 - 305.00 - 305.00 - 305.00 - 305.00 - 305.00 - 143.00 - 143.00 - 143.00 - 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 - 20,483.00 - 20,483.00 - 1,990.00 - 22,473.00 - 22,473.00 - 22,473.00 - 22,473.00 - 22,473.00		4,609.00
8) D. Banerjee 133.00 - 133.00 - 10.00 - 143.00	- 14 (1)	205.00
9) S.C. Sana 8,754.00 - 8,754.00 - 683.00 - 9,437.00 - 9,437.00 - 9,437.00 - 9,437.00 - 20,483.00 - 1,990.00 - 22,473.00 - 22,473.00 - 22,473.00 - 22,473.00 - 22,473.00 - 22,473.00 - 22,473.00 - 21,000.00 - 21,		305.00
10) G.S. Banerjee 20,483.00 - 20,483.00 - 1,990.00 - 22,473.00 - 22,473.00 - 22,473.00 - 22,473.00		143.00
11) K.C. Bhoumik 3,102,386,00 - 3,102,386,00 - 3,50,00,00 238,327,00		9,437.00
		22,473.00
12) M. Kundu 774.00 - 774.00 - 50.00		3,666,773.00
13) K.L. Mazumdar 360.00 - 360.00 - 360.00		834.00
14) S.N.Chakrabarty (956.00) - (956.00) - (956.00) - 3.88.00		388.00
15) D. Koner 6,153.00 - 6.153.00 - 840.00		1,430.00
16) N.K.Misra 5,359,291.00 - 5,359,291.00 120,000.00 414,536.00		6,993.00
17) M. Saha 4,006,530,00 - 4,006,530,00 420,000,00 795,510,00	400,000.00	5,893,917.00
18) A.Das 4,946,510.00 - 4,946,510.00 680.000.00 358.630.00		4,722,040.00
19) M. Girl 3,744.00 - 3,744.00 - 293.00	*	5,985,140.00
20) D. Samaddar 1.171.00 - 1.171.00 - 91.00		4,037.00
1) P. Banerjee 8.671.00 - 8.671.00 - 576.00		1,262.00
2) S. Dey 906,440,00 - 906,440,00 60,000,00 68,503,00		9,347.00
3) S. Chakrabarty 2,447,208.00 - 2,447,208.00 - 334,000.00 - 334,000.00 - 334,000.00	*	585,033.00
1) P. Saha 550 178 00		2,682,085.00
940,901.00 - 940,901.00 - 940,901.00	-	940,901.00
P. Sengupta 223.547.00 - 223.547.00 - 180.000.00 496,258.00 - 6,000.00 896,258.00 300,000.00 (100,000.00) 496,258.00	294,000.00	790,258.00
176.644.00 - 176.6	240	447,248.00
) A Biswas 1.284.551.00 - 1.284.551.00 96.000.00 97.004.00	*	205,316.00
Carried Over 22 755 500 (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		

Chandan Kn Jana

Principal & Secretary

Purash-Kanpur Haridas Nandi

Mahavidyalaya, Howrah

Cont'd_2

		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		1-11-11-11	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) Satiranjan Chakrabo	24.00		24.00		2.00	19		26.00		1000	26.00	4	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	1966		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 Chakrabort	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
	TOTAL(A):	24,978,627.00	175,000.00	24,803,627.00	3,444,000.00	1,906,816.00	WL	140,000.00	30,294,443.00	800,000.00	(1,450,000.00)	28,044,443.00	835,000.00	28,879,443.00



Chandan Ju. gana
Principal & Secretary
Purath-Kanpur Haridas Nandi
Mahavidyalaya, Howrah

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

SI. 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)	NON-TEACHING	STAFF:											
1)	A. Mahindar	87.00	***	87.00	(#)	9.00		96.00	_	10 0 1	96.00	5	96.00
2)	A. Roy	314.00		.314.00		24.00		.338.00		•	338.00	. 191	338.00
3)	B. Seth	5,989.00	<u> </u>	5,989.00		468.00	17.00	6,457.00	2	8	6,457.00	*	6,457.00
4)	M. Ghosal	4,680.00	1983	4,680.00	1000	702.00		5,382.00		(*)	5,382.00	175	5,382.00
5)	C. Jana	302.00		302.00		24.00	-	326.00		-	326.00	112	326.00
6)	G. Seth	26.00	•	26.00		2.00	-	28.00			28.00		58*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	- 32	3.00	-	46.00		-	46.00	4	46.00
9)	D. Pal	(966.00)	•	(966.00)	18	2,773.00		1,807.00		*	1,807.00	7	1,807.00
10)	T. Chatterjee	1,314,300.00		1,314,300.00	108,000.00	98,966.00	<u>-</u> 44	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	9.₩	85.00
15)	D. Singh	15.00	5 * 2	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	<u> </u>	37,086.00	•	la.	37,086.00		37,086.00
	TOTAL(B):	5,177,226.00	361,000.00	4,816,226.00	525,000.00	360,357.00	192,000.00	5,893,583.00	60,000.00	(1,214,934.00)	4,618,649.00	229,000.00	4,847,649.00
	TOTAL (A):	24,978,627.00	175,000.00	24,803,627.00	3,444,000.00	1,906,816.00	140,000.00	30,294,443.00	800,000.00	(1,450,000.00)	28,044,443.00	835,000.00	28,879,443.00
SRAN	ID TOTAL (A+B):	30,155,853.00	536,000.00	29,619,853.00	3,969,000.00	2,267,173.00	332,000.00	36,188,026.00	860,000.00	(2,664,934.00)	32,663,092.00	1,064,000.00	33,727,092.00

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)

Cour	se Honours Subjects.	General Subjects.
	1.	
В.А	Bengali	1 2 V
5.,		1 Bengali
	2. English	
	3. Political Science	
	4. History	3. Political Science
		4. History
		5.Sanskrit
	18	6. Geography
		7.Physical Education
		8 Economics
		9. Environmental Studies(Compulsary
	e	10. Bengali (Compulsory) MIL
		11.English(Compulsary)
B.Sc.	1. Economics	1. Physics
	2 Geography	2 Chemistry
	3 Mathematics	3 Mathematics
		4 Economics
		5 Geography
	E 81	6 Physical Education
		7.Sanskrit
	5	8. Environmental Studies(Compulsary)
		9. Bengali (Compulsőry) MIL
		10. English (Compulsory)
3.Com.	1. Accountancy	1 B.Com. General Subjects.
		2. Environmental Studies(Compulsary)
		3. Bengali (Compulsory) MIL
- 1		4. English (Compulsory)

Chandan Ja. Jan Principal & Secretary

Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrah

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

Statement of Approved Non-Teaching Staff as on 31 03 20

SL	Name	Designation
1	Tapas Chatterjee	Skilled Lab. Worker (Physics. Dept.) 8 Fixation as Accountant awaited.
	Pratap Senapati Mallick Mondal	Skilled Lab. Worker (Chem. Dept.)
3	Uday Pachhal	Lady Attendant
	Ginesh Mudi	Sweeper Gustd
	Sudipta Chakraborty	Librarian
7	Saila Patra	Lab. Attendant(Geography)
		300

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

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
Wig.	-	

Principal & Secretary
Purash-Kanon Haridas Nandi
Mahavinyalaya, Howrah

CHARTER TO SO A A COUNTY AND A A COUNTY AND A COUNTY AND

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

Statement of Approved Non-Teaching Staff as on 31.03.20.

SI	Name	Designation
1	Tapas Chatterjee	Skilled Lab. Worker (Physics. Dept.) 8 Fixation as Accountant awaited.
2	Pratap Senapati	Skilled Lab. Worker (Chem. Dept.)
3	Mallick Mondal	Lady Attendant
1	Uday Pachhal	Sweeper
	Gimesh Modi	Gustd
5	Sudipta Chakraborty	Librarian
7	Saila Patra	Lab. Attendant(Geography)

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

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

Principal & Secretary

Purash-Kaupur Haridas Nandi
Mahavidyalaya, Howrah

ACCOUNTANTS A POLKATA

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
JGC Remedial during the year 2019-20	Nil
Total Books as on 31.03.2020	25139

Principal & Secretary
Purath-Kampur Haridas Nandi
Mahavidyalaya, Howrah



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Principal & Secretary
Purash-Kenya dandas Nandi
Mahavidyanaya, Howrah

8 Total No. of PH Students

3 Total Roll Strength
4 Total No. of SC Students
5 Total No. of ST Students
6 Total No. of OBC Students

1 Total Male 2 Total Female

SUMMARY

7 Total No. of Minority Students

: 126 : 161

: 366 : 694 : 1060 : 138 : 06

: 03

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.

SI. 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)

Principal & Secretary
Purash-Kampur 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

31ST 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)

spmd@vsnl.net / shekharda@yahoo.com

Pan & Associates

Chartered Accountants

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

©: 2248-7310 (O) 2335-8484 (R)

E-mail: spmd@vsnl.net Mobile: 9831121312

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.

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:

SI.	Name of the Fund	Fund's Opening Balance as on	Correspondi Deposit Bala			Fund's Closing	Correspondir Deposit Bala		
No.		01.04.2020	Savings Deposit	Fixed Deposit	TOTAL	Balance as on 31.03.2021	Savings Deposit	Fixed Deposit	TOTAL
1)	Development Fund	44,570.00	13,570.00		13,570.00	44,943.00	13,943.00		
2)	Electricity Fund	70,802.00	70,727.00		70,727.00	7.0000000000000000000000000000000000000	Section to the contract of	•	13,943.00
3)	Library Fund	2 25 027 00			70,727.00	72,816.00	72,741.00	•	72,741.00
_		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			
5)	Session Charges Fund	20.002.00			03,338.00	65,094.00	67,398.00		67,398 00
-1	session charges rund	29,903.00	4,028.00	•	4,028 00	30,018.00	4,143.00		4.143.00

1.2.2. 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.

City Office: 32/2, Beadon Street, Kolkata – 700 006
Liason Office: C/o, S. B. Agencies, Mercantile Bldgs, 'E' Block, 2nd Fl., 9, Lalbazar Street, italiana – 700 006

Continuation Sheet

. 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.

- 2. 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.
- 3. 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.
- 4. Our audit opinion is not modified in respect of the above.

8. Other Reporting Responsibilities

- .1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were $necessary\ for\ the\ purposes\ of\ our\ audit\ of\ the\ aforesaid\ Financial\ Statements\ and\ have\ found\ them\ to\ be\ satisfactory\ ;$
- .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;
- 3.3. 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;
- 8.4. 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;
- 8.5. 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

The 4th June, 2023

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

Shekbar Kumar Pan (Proprietor)

Membership No. 053883

UDIN: 23053883BGZUAL3363

CHARTERED ACCOUNTANTS

PURASH KANPUR HARIDAS NANDI MAHAVIDYALAYA, P.O. - KANPUR, DIST. - HOWRAH, WEST BENGAL - 711 410 BALANCE SHEET AS AT 31ST MARCH, 2021

				p.	ASSETS	Sch.	Rs.	p.	Rs.	p.
					Fixed Assets :	19				
	8,817	,941.74				10			11,386,	981.0
	1,170	,738.02			Investments:					
	42	,775.00			- In Fixed Deposits with UCO Bank, Par Bark	10		netra in transiti		
	(1)		10,031	,454.76	- Interest accrued on above pertaining to face	19				
					per familing to Student Aid Fund		1	,575.00		
					- Loans from Provident Fried Reserved				3,259,	216.0
13A	10,121	,277.00			- Provident Fund Investments	20	991	,000.000		
					and investments	21	39,442	.845.71		
13B	4,673	670.00			Current Assets Lane 8 a.s.				40,433,	845.7
			14.794	947.00	A Current Assets					
			- 111-51	,547.00	A. Corrent Assets -					
1	23	,551.50			Cash and Bank Ralancer					
2	9	,867.00				22			5,154,	864.0
3	44	,943.00			Society December 5				250000	777777
4	72	2.816.00			Tuition For Paris to Electricity (WBSEB)		5	,560.00		
5	236	5.767.00			fulcion rees Receivable (Balance as per Last Account)		50	0.620.00		
6					- Advances against Remunerations	23				
7					- Advances for Expenses	24		***************************************		
8					- Advance for NSS (Balance as per Last Account)					
9					- Advance for UGC Building (Balance as per Last Account)					
10					restival Advances	20				
					 Salary Advances to State-aided College Teachers 					
		53			(Balance as per Last Account)	25		5,500.00		
12		2,111.26			- Group Ins. Premia Recoverable from Staff					
			41,292	,858.96	- Poor Fund (Overdrown Balance as per Less to	27		1,000.00		
					- Prepaid Expenses -		25	5,060.00		
					- Inflibinet					
		(A)			- Cabel Network Evensor		!	5,900.00		
	75	5,433.15			a compared the compared the compared to the co			793.00		
16		130.00							200	100 0
		124.00			Dirhum				388,	189.0
	193	3 150 15			Dispursements out of Infrastructure Grant under RUSA:	28				
17									6,673,	974.00
-	390	•,059.00								
			1,177	7,809.15						
			67 207	000.00						
	13B 1 2 3 4 5 6 7 8	1,170 42 13A 10,121 13B 4,673 1 23 2 53 3 44 4 72 5 236 6 133 7 65 8 141 9 40,433 10 30 11 91 12 2 14 100 15 79 16	13B 4,673,670.00 1 23,551.50 2 9,867.00 3 44,943.00 4 72,816.00 5 236,767.00 6 139,526.00 7 65,094.00 8 141,303.49 9 40,433,845.71 10 30,018.00 11 93,016.00 12 2,111.26 14 107,463.00 15 75,433.15 16 130.00 124.00 183,150.15	1,170,738.02 42,775.00 10,031 13A 10,121,277.00 13B 4,673,670.00 14,794 1 23,551.50 2 9,867.00 3 44,943.00 4 72,816.00 5 236,767.00 6 139,526.00 7 65,094.00 8 141,303.49 9 40,433,845.71 10 30,018.00 11 93,016.00 12 2,111.26 41,292 14 107,463.00 15 75,433.15 16 130.00 124.00 183,150.15 17 994,659.00 1,177	1,170,738.02 42,775.00 10,031,454.76 13A 10,121,277.00 13B 4,673,670.00 1 23,551.50 2 9,867.00 3 44,943.00 4 72,816.00 5 236,767.00 6 139,526.00 7 65,094.00 8 141,303.49 9 40,433,845.71 10 30,018.00 11 93,016.00 12 2,111.26 41,292,858.96	1,170,738.02	18,817,941.74	1,170,738.02	Fixed Assets 18	Fixed Assets 18

The 4th June, 2023

Chandan It. Jana
Principal & Socretary Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrah

CHARTERED **ACCOUNTANTS**

TOLKA)

Signed in terms of our report of even date

For Pan & Associates Chartered Accountants [Firm Rego 0. : 322655E

nekhar Kumar Pan (Proprietor)

Membership No. 053883 UDIN: 23053883BGZUAL3363

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

						THE PARTY OF THE P	The The			
	EXPENDITURE	Rs.	p.	Rs.	p.	INCOME	Rs.	p.	Rs.	p.
	Salaries & Allowances to Staff -					Collection of Fees from Students -		100		52
	- Teaching Staff (TS)	33,028	3,208.00						2 2 2 2 9	105 33
	- Non-Teaching Staff (NTS)	2,400	0,052.00			 College Fees including Registration 	rees		3,320,	,195.33
	- Part Time Allowances (NTS)	247	,500.00			Receipts from Calcutta University (CII \			
	- Part Time & Contractual Teachers	405	,940.00			C.U Zonal Centre Fees	co).		19	,090.00
	- Adhoc Bonus	3.3	,600.00			C.O Zonai Centre Pees			10,	.00.000
	- Leave Encashment (NTS)	425	,330.00			Grants-in-Aid -				
	- State-aided College Teachers	3,920	,278.00			- Pay & Allowances -				
				40,46	0,908.00	- For Current & Arrear Salary	25 420 2	0000		
						- For Adhoc Bonus	35,428,2			
8	Computer Running & Maintenance Expe	enses		2	6,653.00	- For Leave Encashment (TS)		00.00		
	Electricity Charges					is cease circusiment (13)	425,3	30.00		
8	Printing & Stationery				8,781.00	2.52 2.5	35,887,1	90.00		
5	nternet, Website & Cable Network Expi	enses			7,405.00	- Part Time & Contractual Teachers	405,9	40.00		
	College Examination Expenses				7,405.00	- For State-aided College Teachers				
	Repairs & Maintenance Expenses -			2.	2,958.00	(SACT) including Arrear Salaries	3,920,2	78.00		
	- For Buildings	6	,675.00						40,213,	,408.00
	- For Xerox Machine		,495.00			Inter	2000000			
	- For Library [For Radio Frequency		.303.00			Interests on Savings Deposits from	Banks -			
g	Identification purpose]	_		45	3,473.00	- General Fund -	80			
				33	,,,,,	- UCO Bank A/c. No. 000380		23.00		
ı	egal Fees & Expenses			14	,025.00	 UCO Bank A/c. No. 012624 PBGB A/c. No. 002124 		35.00		
5	ervice Charges (HRMS Work)				,500.00	F 6 6 6 A/C. No. 002124		76.00	2023	
	ntertainment & Refreshment Expenses	8			,270.00				38,	,834.00
1	ravelling Allowances				,083.00					
C	alcutta University Fees -									
贸	Deposit of 50% Tuition Fees	102	153.00							
S	Sports Fees	48,	900.00							
g				151	,053.00					
	taff & Student Welfare Expenses -									
1	As per Schedule - 29, attached)			13	,200.00					
N	liscellaneous Other Expenses -									
	As per Schedule - 30, attached)									
ø	o per sericone so, attachea y			89	,368.31					
B	penditures from College Fund -									
F	For Ex-Gratia to Non-teaching Staff			10	,000.00					
ij				97.77	,000.00	*				
ı	udit Fees			12	,664.00					
D	preciation on Fixed Assets			1,350	,647.00					
Ex	cess of Income over Expenditures, i	.e., Surpl	us	1,170,	738.02					
				43,598,	527.33				42.00	
Da	ited : KOLKATA								43,598,	527.33

Dated : KOLKATA

The 4th June, 2023

Signed in terms of our report of even date.

For Pan & Associates

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

Chandan K. Jane Principal & Secretary

Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrah

Shekhar Kumar Pan [Proprietor] Membership No. 053883

UDIN : 23053883BGZUALB363



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

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

KECEIPT	S AND PAY	MENTS A	CCOUN.	FOR THE YEAR ENDED 31ST MA	ARCH, 202	1		
RECEIPTS	Rs.	p. Rs		5 0.4 M (COVID-10-A-VOVID-	Rs.	p.	Rs.	p.
Opening Balances -			73	Salaries & Allowances to Staff -				
Cash & Bank Balances - / As per Sc	hedule - 22, atto	iched)		- Part Time Allowances to Non-Teac	hing 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 Ex	penses		26,	,653.00
			3,114,358.0		M. C S S S S S S S.		30,	801.00
Grants-in-Aid -				Internet, Website & Cable Network Ex	penses		67,	405.00
- UGC Grant for Substitute Teachers	S		127,694.00	College Examination Expenses			22,	958.00
				Repairs & Maintenance Expenses -				
Collection of Fees from Students -				- For Buildings	6,67	5.00		
- College Fees including Registration	Fees	3,	,328,195.33	- For Xerox Machine	12,49	5.00		
				- For Library [For Radio Frequency	26,30	3.00		
Calcutta University (CU) Fees -				Identification purpose]	-	_	45,4	473.00
- C.U Zonal Centre Fees			18,090.00	Legal Fees & Expenses			14,0	025.00
				Service Charges (HRMS Work)			24,5	500.00
Interests on Savings Deposits from	Banks -			Entertainment & Refreshment Expense	25		5,2	270.00
- General Fund -				Travelling Allowances			31,0	00.880
- UCO Bank A/c. No. 000380	37,123.0	0		Calcutta University Fees -				
- UCO Bank A/c. No. 012624	635.0	0		- Deposit of 50% Tuition Fees	102,15	3.00		
- PBGB A/c. No. 002124	1,076.0	0		- Sports Fees	48,900	0.00		
- B. K. Dey Sports Fund (UCO)	303.00	0					151,0	53.00
- Development Fund (UCO)	373.00	0		Staff & Student Welfare Expenses -				
- Library Fund (PBGB)	940.00)		(As per Schedule - 29, attached)			13,2	00.00
- Laboratory Deposit Fund (UCO)	1,800.00)						
- Student Aid Fund (UCO)	2,263.00)		Miscellaneous Other Expenses -				
- Session Charge Fund (PBGB)	115.00)		(As per Schedule - 30, attached)			89,3	68.31
- Electricity Fund (PBGB)	2,014.00	Ê						
- Capier Fund (PBGB)	273.00			Expenditures from College Fund -				
- Prof. M. Das' Excursion Fund	3,587.00			- For Ex-Gratia to Non-teaching Staff			10,00	00.00
- RUSA Project Grant (UCO)	2,985.00							
- UGC Grant Fund (Canara Bank)	3,852.00			Disbursements of Grants -				
- UGC Grant Fund (State Bank of India)	58.00			- Rashtriya Ucchatara Siksha Abhiyan	(RUSA)			
- MPLAD Fund				- For Additions to Fixed Assets				
- SBI A/c. No. 709569	20.00			- Laboratory Equipment				
- SBI A/c. No. 36308461832	341.00			(As per Schedules - 14 and 18)			23,54	1.00
		57	7,758.00					
Interests on Fixed Deposits of Funds -				Refundable Deposits under RUSA Pro	iect -			
- Received & Credited to Bank Accounts				- Earnest Money Deposits	26,298.0	00		
- B. K. Dey Sports Fund (UCO)	748.00			- Security Deposits	118,400.0			
- Students' Aid Fund (UCO)	2,168.00					_	144,698	8 00
		2	,916.00	Payments of various Advances to Staf	· ·		144,030	3.00
lefunds / Adjustments from the Staff			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- For Advances against Remunerations	10,000.0	0		
For Festival Advances	30,000.00			- For Advances for Expenses	19.500.000000			
For Advances for Expenses	27,500.00			- For Festival Advances	30,000,0			
For Advances against Remunerations	120,000.00			- For Salary Advances to SACT Members	30,000.0			
				To Salary Advances to SACT Members	132,400.0	_	170 000	. 00
For Salary Advances to SACT Member:	180,000.00	257	son on	Dennaid European			178,900	.00
		35/,	500.00	Prepaid Expenses -				
				- Information & Library Network Centre	5,900.0			
fundable Deposits under Boundary V	Wall Project -	1.2		- Cable Network Expenses	793.0	<u> </u>		
Security Deposit (Achinta Sen)		413,1	160.00				6,693	.00

Carried Over :

7,419,671.38

Corried Over:

1,201,902.31

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

Mahavidyalaya, Howrah

RECEIPTS AND	PAYMENT	S ACCO	DUNT F	OR THE	YEAR ENDED 31ST MARCH,	2021		CON	<u>T'D.</u>
RECEIPTS	Rs.	p.	Rs.	p.	PAYMENTS	Rs.	p.	Rs.	p.
Brought Forwar	rd:		7,41	9,671.38	Brought Forwi	ard :		1,201	,902.31
Group Ins. Premia Recoverable fro	om Staff -				Additions to Fixed Assets -				
(As per Schedule - 27, attached)				8,280.00	- Under RUSA Project - (Shown un	nder 23,5	541.00		
					"Disbursements of Grants" in pro	e-page)			
Disbursements of Grants -					- From General Fund -				
Rashtriya Ucchatara Siksha Abhiyar	(RUSA)				- Computer Software for Library			86	,610.00
Refund of Advance to Howrah Zilla	Parishad		23	3,705.00	(As per Schedule - 18, attached	d)			65
					Investments in Fixed Deposits -				
					- With UCO Bank, Par Radhanagar	r Branch			
					- FDR No. 06720310100776			1,000	00.000
					Group Ins. Premia Recoverable f	rom Staff -		8	3,280.00
					(As per Schedule - 27, attached)				
					Closing Balances :				
					Cash & Bank Balances - (As per Sc.	hedule - 22, at	tached)		
					- Cash-in-hand	8	312.00		
					- Cash-at-Bank	5,154,0	052.07		
						-		5,154	1,864.07

7,451,656.38

Chandan XI. Jana
Principal & Secretary

Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrah CHARTERED ACCOUNTANTS

7,451,656.38

SCHEDULE - "31": SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ON FINANCIAL STATEMENTS FOR THE YEAR ENDED JIST 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 BURASH-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 (ICAL);

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.

Chandan Ta Jana Principal & Secretary

Purash-Kanpur Haridas Nandi

Mahavidyalaya, Howrah

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- 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;
- 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.

6. Depreciation -

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

SI. No.	Particulars of Assets	Rate of Depreciation (%
1)	Building	6
21	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

.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.

9. Employee Benefits -

- 9.1. 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:
- 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.
- 92.2. 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.

12.3. 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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Chandan K. Jana

Principal & Secretary

Purash-Kanpur Haridas Nandi

Mahavidyalaya, Howrah

3. Grants-in-Aid:

- 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. During the second phase of Rashtriya Ucchatar 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 Intrastructure 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 year before last.

- 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.
- 1.2. 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.
- 1.3. The unutilised portions of the said RUSA Grants have simultaneously been detailed and placed in the form of Schedule "14" to the Financial Statements.
- 4.2. 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/=.
- 3.1. 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.
- 3.2. 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.
- 3.3. 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 Tr. Jana Principal & Secretary

Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrah

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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 recounted in last year, pending receipts of the corresponding Grants, a sum totaling Rs.53,100/= were disbursed towards.

Salanes 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.

5 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.

.6. Schedules "1" to "31" and Annexure "1" to Schedule Nos. "9", "20" & "21" form an integral part of the Financial Statements.

For Pan & Associates

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

/.../

Shekhar Kumar Pan [Proprietor] Membership No. 053883 UDIN: 23053883BGZUAU3363

Principal & Secretary
Purash-Kanpur Haridas Nandi
Mahavidyataya, Hewrah

Dated : Kolkata

The 4th June, 2023





July Denner

25139
nil
nil
Nil
Nil
25139

Principal & Secretary

Purash-Kanpur Haridas Nandi Mahavidyalaya, Howrah CHARTERED OF ACCOUNTANTS &