

East India Building, Top Floor, Room No. 3 8, Madan Street, Kolkata - 700 072

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# AUDITORS' REPORT ON ACCOUNTS OF **HERAMBA CHANDRA COLLEGE** FOR THE PERIOD 01<sup>ST</sup> APRIL, 2016 TO 31<sup>ST</sup> MARCH 2017.

We have audited the Balance Sheet of **Heramba Chandra College**, as on 31<sup>st</sup> March, 2017 and the annexed Income & Expenditure Account and the Receipt & Payment Account of the above College for the Period ending on that date together with the attached Schedules thereon.

We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

The said Balance Sheet, Income & Expenditure Account and Receipt & Payment Account are properly drawn up and are in agreement with the Books of Accounts.

Subject to the notes as stated in the undermentioned annexure the said accounts exhibit a true & fair view of:

a) In case the Balance Sheet of the college as at 31<sup>st</sup> March, 2017 of the state of affairs as on that date

### AND

b) In the case of Income & Expenditure Account for the year ending on that date of the excess of income over expenditure for the year.

### For VINEET KAPOOR & ASSOCIATES

**Chartered Accountants** 

Firm's Registration No. 322381E

Argha Banerjee

(Partner)

Membership No. 069985

Place: Kolkata.

Date : 20.11.2019

UDIN: 19069985AAAACC4753



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### AND

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For VINEET KAPOOR & ASSOCIATES

**Chartered Accountants** 

Firm's Registration No. 322381E

Argha Banerjee

Arabe P

(Partner)

Membership No. 069985

Place: Kolkata.

Date : 20.11.2019

UDIN: **19069985AAAACC4753** 

# RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2017

RECEIPTS			PAYMENTS		
CASH IN HAND			Admission Fees	85000.00	
Cash in hand		63344,50	Building Maintenance Fees	14100.00	
			Centre Fees	181934.00	
Cash at Bank			Condonation Fees	38700.00	
Canara Bank, CA 93	14433.31		College Examination Fees	28500.00	
Canara Bank, S/B 10962	193415.15	-	Development Fees	106100.00	
Indian Overseas Bank CA432	1023158.68		Electricity Fees	21200.00	
Punjab National Bank CA433	375007.44		ENVS	78440.00	
UCO Bank, CA 912	73296.95		Late Fine	300.00	
State Bank of India, Salary A/c	3565585.10	5244896.63	Laboratory Fees	200.00	
•			Laboratory Deposit	2400.00	
STUDENT FEES			Library Fees	30150.00	
Admission Fees	4496620.00		Library Deposit	17250.00	
Application Fees	842500.00		Information Technology	49360.00	
Building Maintenance Fees	750000.00		Migration Fees	400.00	
Casual Registration Fees	103500.00		N.S.S	14761.00	
Centre Fees	120480.00		Practical Fees	165112.00	
College Examination Fees	753000.00		Printing & Stationary	23710.00	
Condonation Fees	30700.00		Registration Fees	74795.00	
Development Fees	2614550.00		Review Fees	49810.00	
Educational Excursion	78000.00		Right to Information Fees	63680.00	
Electricity Fees	1124900.00		Session Fees	51790.00	
ENVS	36880.00		Sports Fees	56445.00	
Fine	21100.00		Student Aid Fees	4305.00	
Information Technology	475640.00		Tuition Fees	1919400.00	
Library Fees	753200.00		University Examination Fees University Form Fees	1301070.00	4454682.00
Laboratory Fees	61200.00 68575.00		University Form Fees	<u>75770.00</u>	4434002.00
Clerical Fees Migration Fees	600.00		Additional Allowance	148117.00	
N.S.S	4000.00		Advance against Head Clerk Inc.	5896.00	
Printing & Stationary	1411533.00		Allowance	199749.00	
Practical Fees	173990.00		Departmental Magazine	60265.00	
Right to Information Fees	470.00		Clerical, Incidental, Searching	947470 00	
Registration Fees	122160.00		Co-Operative Loan	1036937.00	
University Center Fees	22470.00		Co-operative Dividend	33477.00	
Searching Fees	25010.00		Conveyance Allowance	52000.00	
Session Fees	1908404.00		Employees Union Subscription	7260.00	
Sports Fees	316160.00		Employer's Contribution to PF	1319816.00	
Student Aid Fees	225000.00		Education Cess	69419.00	
Transfer Fees	4000,00		Festival Advance	638400.00	
Tuition Fees	4118740.00		Seminer	69358.00	
University Examination Fees	993595.00		Consultation Fees	18049.00	
University Form Fees	65280.00	21722257.00	Contingency from C.U.	9000.00	
			Income Tax	2324713.00	
			Life Insurance Premium	39274.00	
STAFF			Other Advance	1174980.00	
Clerical Charges	192055.00		Personal Loan	650855.00	
Co-Operative Dividend	33477.00		P.F. Loan	55601.00	
Co-Operative Loan	947611.00		P.F. Subscription	3098014.00	
Employees Union Subscription	6210.00		Group Insurance Professional Tax	108636.00 139190.00	
Education Cess	69419.00 667660.00		Professor Union Subscription	32415.00	
Festival Advance Group Insurance	109996.00		Puja Relief	682467.00	
House Building Loan	102330.00		Salary Advance	26896.00	
Income Tax	2324713.00		Salary & Allowance (Pay Packet)	27272193.05	
Life Insurance Premium	34776.00		Salary Out of College Fund	7440251.00	
Other Advance	2625972.00		Salary Conti, & Part-Time(Govt.)	5577005.00	
Professor Union Subscription	39335.00		Shift Allowance	2625.00	
Professional Tax	128650.00		Thrift Fund	291200.00	53531528.05
Personal Loan	559099.00				





			PAYMENTS		
RECEIPTS	51324.00	•	INVESTMENT		
P.F. Loan P.F. Subscription	2984938.00		F.D. Canara Bank	1582464.00	
Salary Advance	2047438.00		F.D. Indian Overseas Bank	2117568.00	
Salary & Allowance (Pay Packet)			F.D. Uco Bank	<u>296562.00</u>	3996594.00
Salary Contl. & Part-Time(Govt.)	5611645.00				
Salary Out of College Fund	22413.00		Audit Fees Payble		1150.00
Thrift Fund	<u>270400.00</u>	46263756.00			39667.00 12914.00
			Advertisement Bank Charges		41899.76
<u>INTEREST</u>			Certification Charges		6717.00
Interest From Bank	166803.00		Centre Charges		62237.00
Interest on F.D.	3994431.00	4161234.00	Conveyance		158760.00
nitelest on i.b.	0001101102		Educational Excursion		308218.00
OTHER			Equipment Hardware		198010.00
Casual			Equipment Software		208645.00
Centre Charges			Equipment College Fund		538565.00
Royalty & Electricity			NAAC Expenses		224469.00 22440.00
Incidental Charges			Furniture & Fixture General Expenses		374780.00
Library Fine		23200.00			122000.00
Laboratory Deposit		379810.00			58750.00
Library Deposit Miscellaneous Receipts			Excess Deduction from Salary		31030.30
Seminar			Library College Fund		271706.00
Revenue & Stamp			Project Work		10570.00
UGC Other			Maintenance Charges to SCACC		2365404.00
UGC 12th Plan			Miscellaneous Payment		248394.00
Tax Deducted on FD (Refund)		2163.00	Office Maintenance		406229.81
			P.F. Maintenance		123329.00 3926.00
SALARY ADVANCE			Postage		1402698.00
Achintya Mondal	419200.00		Students Activity Capital Fund		236395.00
Bablu Mandi	15000.00 9000.00		Sports Development & Students C	are	220947.00
Kishore Bhanu Nayak Nabanita Chakrabarti	484820.00		Stationery & Printing	al o	792429.00
Pranjay Pal	166100.00		UGC 12th Plan		34000.00
Pulak Das	500.00		Telephone Charges		312363.00
Ramesh Joy singh	20000.00		UGC Seminar		16570.00
Ratan Kanjilal	18000.00				
Santanu N bose	20000.00		SALARY ADVANCE		
Satrajit Mitra	10000.00		Achintya Mondal	419200.00	
Sujoy Banerjee	16000.00		Bablu Mandi	30000.00	
Tanushree Hansda	288994.00		Bodhisattwa B Choudhury	120420.00 9000.00	
Tek Bahadur Chherti	12000.00	1502614.00	Kishore Bhanu Nayak Nabanita Chakrabarti	484820.00	
Utpalendu Giri	<u>24000.00</u>	1503614.00	Pranjay Pal	166100.00	
			Pulak Das	5000.00	
			Ramesh Joy singh	40000.00	
			Ratan Kanjilal	18000.00	
			Santanu N bose	20000.00	
			Satrajit Mitra	10000.00	•
			Sudipta Momdal	10000.00	
			Sujoy Banerjee	20000.00	
		•	Sumita Dey	550000.00	
			Tanushree Hansda Tek Bahadur Chherti	288994.00 20000.00	
		•	Utpalendu Giri	40000.00	2251534,00
			Stparonas on t	10090.00	220.00.00
			Cash & Bank Balance		
			Cash in hand		14766.50
			Cash at Bank		
			Axis Bank \$8 A/C	3437388.00	
			Canara Bank, CA 93	29800.31	
			Canara Bank, S/B 10962	193415.15 188972.64	
			Indian Overseas Bank CA432 Punjab National Bank CA433	1001935.51	
			UÇO Bank, CA 912	41418.95	
			State Bank of India, Salary A/c	2801063.15	7693993.71
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80,798,311.13

Dated: 19.11-19 .

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S. CVAVIA

Principal Heramba Chandra College Kolkata-700 029 rasurer \

For Vineet Kapoor & Associates

80,798,311.13

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Income & Expenditure Account for the period ended 31st March, 2017 (01.04.16 to 31.03.17)

EXPENDITURE		Amount(Rs.)	INCOME	1	Amount(Rs.)
FEES			Fees Collection		
Center Fees	61454.00		Admission Fees	4411620.00	
Educational Excursion	230218.00		Application Fees	842500.00	
ENVS	41560.00		Building Maintenance Fees	735900.00	
Late Fine	300.00		Casual Registration Fees	103500.00	
Re-Examination Fees	49810.00		Clerical Fees	68575.00	
Right to Information Fees	63210.00	446552.00	College Examination Fees	724500.00	
-			Development Fees	2508450.00	
			Electricity Fees	1103700.00	
STAFF EXPENSES			Fine	21100.00	
Additional Allowance	148117.00		Incidental Charges	340.00	
Allowance	199749.00		Information Technology	426280.00	
Clerical Incidental Searching	947470.00	:	Laboratory Fees	61000.00 723050.00	
Conveyance Allowance	52000.00		Library Fees	8878.00	
Shift Allowance	2625.00		Practical Fees	1387823.00	
Salary out of College Fund	7417838.00	8767799.00	Printing & Stationary	25010.00	
Salary & Allowance (Pay Packet)	27272193.05		Searching Fees		
Add: Payable	264431.95	27536625.00	Session Fees	1856614.00	
Salary PTT & CWTT	5596393.00		Sports Fees	259715.00	
Add: Payable	15252.00	5611645.00	Students' Aid Fees	220695.00	
			Students Misc. Fees	4000.00	
OTHER EXPENSES			Transfer Fees	4000.00	
Advertisement		12914.00	Tuition Fees	2199340.00	17715060.00
Audit Fees		39667.00	University Center Fees	22470.00	17715060.00
Bank Charges		41899.76			
Certification Charges		6717.00			0700005 00
Consultant's Fees		18049.00	Salary & Allowance (Pay Packet)		27536625.00
Contingency Grant from CU		9000.00	Salary Contractual & Part Time (Govt.)		5611645.00
Conveyance		158760.00	Bank Interest		166803.00 34000.00
Departmental Magazine		60265.00	Casual		192055.00
Employeers' Contribution to PF		1319816.00	Clerical Charges		113135:00
General Expenses		374780.00	Computer Royalty		3994431.00
Maintenance		406229.81	Interest on Fixed Deposit		2410.00
Maintenance to SCACC		2365404.00	Library Delay Fine		305003.00
Miscellaneous Expenses		248394.00	Miscellaneous Receipts	•	362.00
NAAC Expenses		224469.00	Revenue & Stamp		302.00
P.F. Maintenance		123329.00			
Postage		3041.00			
Project Work		10570.00			
Puja Relief		682467.00			
Seminer		60527.00			
Sports Development & Students Care		220947.00			
Stationary & Printing		792429.00			
Students' Activity		1402698.00			
Telephone Charges		312363.00			
Depreciation on Fixed Assets					
Library Books @ 10%	235337.80				
Computer & Equipment @ 60%	947424.00				
Furniture & Fixtures @ 10%	70669.00	1253430.80			
Balance being excess of Income over		3160741.63			
		55671529.00			55671529.00

Dated: 13.11.13.

Place: KOLKATA

Principal
Heramba Chandra College
Kolkata-700 029

For Vincet Kapoor & Associates

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# **BALANCE SHEET AS ON 31ST MARCH, 2017**

LIABILITIES	Schedule No.	Amount (Rs.)	ASSETS	Schedule No.	Amount (Rs.)
Capital Fund	Α	103,196,837.05	Fixed Assets	E	26,139,208.48
Subsidiary & Others Fund	В	1,972,586.43	Loans & Advance	F	1,709,028.56
Special Fund	C	436,020.35	investments	G	70,000,661.00
Liability & Others	D	(47,785.58)	Cash & Bank Balance	Н	7,708,760.21
	-	105,557,658.25			105,557,658.25

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Frincipal. Beramba Chandra College Kolkata-700 029

For Vincet Kapoor & Associates

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# SCHEDULE - A

CA	PI	ΙT	Α	L	F	U	N	D

100272490.42 As per last Account 236395.00 Less: 100036095.42 3160741.63

Add: Excess of Income over Expenditure (Transferred from Statement of Income & Expenditure)

103196837.05

### SCHEDULE - B

# SUBSIDIARY & OTHER FUND

178276.43 Ashok Memorial Fund 1375090.00 Library Deposit 379810.00 Add: Received Less: Refund 17250.00 1737650.00 35860.00 Laboratory Deposit 23200.00 Add: Received 56660.00 2400.00 Less: Refund 1972586.43

### **SCHEDULE - C**

# SPECIAL FUND

Add: Received

Less: Utilised

(Government & Other Grants)

5984.50 Misc. Stipend 223775.00 Scholarship Stipend SC/ST Stipend 25293.50 32633.00 Additional Grant UGC 12th Plan 96548.35 **UGC Seminer** -16570.00 190356.00 **IQAC** 0.00

436020.35

68356.00

122000.00



# SCHEDULE - D

# OTHER LIABILITIES

Audit Fees Payable		-1150.00
Centre Charges		-125168.00
Condonation Fees		-3125.00
Co-operative Loan		-25264.00
Co-operative Dividend		0.00
Employees Union Subscription		670.00
Excess Deduction From Jayeeta Nag		1050.00
Group Insurance		3110.00
Life Insurance Premium		-663.70
Migration Fees		1500.00
N.S.S.		46692.00
Other(D)	•	77.00
P.F. Subscription		-11140.00
Personal Loan		-44766.00
Professor Union Subscription		30918.41
Professional Tax		-10540.00
Registration Fees		79355.00
Salary Part-time & Contractual (Govt.)		15252.00
Salary & Allowance (PPS)		264431.95
Staff Benevolant Fund		17219.76
University Examination Fees		-296145.00
University Form Fees		7900.00
Thrift Fund		2000.00
		-47785.58
	:	
SCHEDULE - E	:	
SCHEDULE - E FIXED ASSETS		
FIXED ASSETS	,	
FIXED ASSETS EQUIPMENT COLLEGE	551269.00	
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account	551368.00	
FIXED ASSETS EQUIPMENT COLLEGE	538565.00	
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account  Add: Purchased this year	<u>538565.00</u> 1089933.00	
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account	538565.00	435973.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60% EQUIPMENT UGC	<u>538565.00</u> 1089933.00	
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60% EQUIPMENT UGC Balance as per last Account	<u>538565.00</u> 1089933.00	
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60% EQUIPMENT UGC	538565.00 1089933.00 653960.00	
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60% EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%	538565.00 1089933.00 653960.00 82451.00	435973.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE	538565.00 1089933.00 653960.00 82451.00	435973.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60% EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year	538565.00 1089933.00 653960.00 82451.00	435973.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE	538565.00 1089933.00 653960.00 82451.00 49471.00	435973.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%	538565.00 1089933.00 653960.00 82451.00 49471.00	435973.00 32980.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE Purchase in this year	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE Purchase in this year Less: Depreciation @ 60%	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00 79204.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE Purchase in this year Less: Depreciation @ 60%  SOFTWARE	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00 29060.00 17436.00	435973.00 32980.00 79204.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE Purchase in this year Less: Depreciation @ 60%	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00 79204.00



LIBRARY COLLEGE Balance as per last Account Add: Purchased this year	1213102.30 <u>377480.00</u> 1590582.30	
Less: Depreciation @ 10%	<u>159058.20</u>	
		1431524.10
LIBRARY UGC		
Balance as per last Account	868569.98	
'Less: Transfer	<u>105774.00</u>	
	762795.98	
Less: Depreciation @ 10%	<u>76279.60</u>	686516.38
FURNITURE & FIXTURES		
Balance as per last Account	684228.00	
Add: Purchased this year	22440.00	
, , , , ,	706668.00	
Less: Depreciation @ 10%	70669.00	635999.00
LAND		22753554.00
<u> </u>		26139208.48
_	_	
COUEDUIE E		

# SCHEDULE - F

# LOANS & ADVANCES

Advance against Head Clerk's Increment	22134.00
APC Roy Aid Fund	15715.56
Festival Advance	320740.00
Ram Mohan College Loan	2000.00
Tax Deducted on Interest on FD	183869.00
Misc. Advance	14590.00

Bablu Mandi	15000.00	
Bodhisatta Bardhan Choudhury	120420.00	
Pulak Das	4500.00	
Ramesh Joy Singh	20000.00	
Sudipta Mondal	10000.00	
Sujoy Banerjee	4000.00	
Sumita De	550000.00	
Tek Bahadur Chhetri	8000.00	
Utpalendu Giri	<u>16000.00</u>	747920.00

### OTHER ADVANCE

OTHER ADVANCE	
Bhaswati Bhattacharya	0.00
Chhaya Banerjee	14000.00
Jayanta Ghosh	35000.00
Jayeeta Bagchi	49120.00
Joydeep Chakrabarty	-60.00
Nabanita Chakrabarti	122000.00
Ramesh Joy Singh	0.00
Satrajit Mitra	3000.00
Sharmistha Dasgupta	150000.00
Souvik Majumdar	10000.00
Sujoy Baneriee	19000 00

1709028.56

402060.00



### SCHEDULE - G

### INVESTMENT

### Fixed Deposit with Banks & Others

 Canara Bank
 13668399

 Indian Overseas Bank
 44935770

 State Bank of India
 1463869

 UCO Bank
 9917623

69985661

### **Others**

City College Co-operative Credit Society Ltd.

15000.00

70000661.00

### SCHEDULE - H

### **CASH & BANK BALANCES**

Axis Bank SB Account 3437388.00 Canara Bank - C/A No. CA93 29800.31 Canara Bank - S/B A/c No. 10692 193415.15 Indian Overseas Bank 0.00 Indian Overseas Bank - C/A No. 432 188972.64 Punjab National Bank - C/A No. CD433 1001935.51 State Bank of India, Salary A/c 2801063.15 UCO Bank - C/A No. CA912 41418.95

Cash in hand

14766.50 7708760.21



# NOTES TO THE ACCOUNTS 2016-17

# 1. Cash & Bank

Cash was physically verified by the college on the closing date which is taken as correct by us.

# 2. N.S.S Liability

It is to be sorted out for quick disposal.

# 3. Fixed Assets

Fixed assets purchased during the year are recorded at cost and depreciation has been charged as per the Income Tax Act 1961

# 4.Investments

The investment amount of Rs.6,99,85,661 could not be reconciled by us. The College is advised to maintain a proper Investment Ledger.

# 5. Accounting Principles followed.

It is observed that the college has been following cash basis of accounting



# SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2017

Particulars	Rate of Depreciation	WDV as on 01.04.2016	Addition during the year	Total Cost as on 31.03.2017	Depreciation for the period	WDV as on 31.03.2017
Library Books	10%	2,081,672.28	271,706.00	2,353,378.28	235,337.80	2,118,040.48
Furniture & Fixture	10%	684,228.00	22,440.00	706,668.00	70,669.00	635,999.00
Computer &						·
Equipments	60%	633,819.00	945,220.00	1,579,039.00	947,424.00	631,615.00
Land		22,694,804.00	58,750.00	22,753,554.00	0	22,753,554.00
TOTAL		26,094,523.28	1,298,116.00	27,392,639.28	1,253,430.80	26,139,208.48

PrincipalHeramba Chandra College Kolkata-700 029



# SUMMARY OF ADVANCES FOR THE PERIOD ENDED 31ST MARCH, 2017

	Balance as on	Transaction Period 20		Balance as on
Particulars Particulars	01.04.2016	DR	CR	31.03.2017
APC Roy Aid Fund	15,715.56	-		15,715.56
Adv. Against Head Clerk Increment	16,238.00	5,896.00	<del></del>	22,134.00
Rammohon College Loan	2,000.00	5,500.55	<del></del>	
Festival Advance	350,000.00	638,400.00	667.660.00	2,000.00
Other Advance	1,852,942.00		667,660.00	320,740.00
Salary Advance	1,002,042.00	945,220.00	2,396,102.00	402,060.00
City College Co-operative Credit Society Ltd.		1,274,620.00	526,700.00	747,920.00
City College Co-operative Credit Society Ltd.	15,000.00			15,000.00
TOTAL				
	<u> </u>			1,525,569.56

# SUMMARY OF INVESTMENT FOR THE PERIOD ENDED 31ST MARCH, 2017

	Balance as on	Transaction D Period 2016		Balance as on
Particulars	01.04.2016	DR	CR	31.03.2017
Fixed Deposit	<del></del>	<del></del>		
CANARA BANK	12,085,935.00	1,582,464.00	<del></del>	12.000.000.00
INDIAN OVERSEAS BANK	42,818,202.00	2,117,568.00		13,668,399.00 44,935,770.00
STATE BANK OF INDIA UCO BANK	1,463,869.00			1,463,869.00
OCO BAINK	9,621,061.00	296,562.00		9,917,623.00
TOTAL	65,989,067.00	3,996,594.00		69,985,661.00

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Principal Estemba Chandra College Kolkats-700 029



# SUMMARY OF SUNDRY CREDIT BALANCE/LIABILITES FOR THE PERIOD ENDED 31ST MARCH, 2017

				(ICOT), 2017
Particulars	Balance as on	Transaction Di	uring The Period - 2017	Balance as on
Audit Fees	01.04.2016	DR	CR	31.03.2017
Centre Charges	0.00	1100.00	0.00	(1,150.00)
Co-operative Loan	(104,927.00)		41,996.00	(125,168.00)
Employees Union Subscription	64,062.00	1,036,937.00	947,611.00	(25,264.00)
Group Insurance	1,720.00	7,260.00	6,210.00	670.00
Life Insurance Premnium	1,750.00	108,636.00	109,996.00	3,110.00
N.S.S	3,834.30	39,274.00	34,776.00	(663.70)
Personal Loan	57,453.00	14,761.00	4,000.00	46,692.00
Provident Fund Subscription	46,990.00	650,855.00	559,099.00	(44,766.00)
Provident Fund Loan	101,936.00	3,098,014.00	2,984,938.00	(11,140.00)
Professional Tax	4,277.00	55,601.00	51,324.00	
Professor Union Subscription	<u>-</u>	139,190.00	128,650.00	(10,540.00)
	23,998.41	32,415.00	39,335.00	30,918.41
Salary & Allowance (Pay Packet) Staff Benevolent Fund		27,272,193.05	27,536,625.00	264,431.95
Thrift Fund	17,219.76	<u>-</u> <u>[</u>		17,219.76
	22,800.00	291,200.00	270,400.00	2,000.00
TOTAL	218,313.47	32,809,723.05	32,714,960.00	144,350.42

# SUMMARY OF GRANTS FOR THE PERIOD ENDED 31ST MARCH, 2017

	Balance as on	Transaction Dur 2016 -	•	Balance as on
Particulars	01.04.2016	DR	CR	31.03.2017
Misc. Stipend	5,984.50	0	. 0	5,984.50
Scholarship & Stipend	223,775.00	-	-	223,775.00
SC/ST Stipend	25,293.50	-	_	25,293.50
Additional Grant (UGC)	32,633.00		-	32,633.00
UGC Other	(834,197.00)	-	834,197.00	-
UGC 12th Plan	37,748.35	34,000.00	92,800.00	96,548.35
IQAC	190,356.00	122,000.00	-	68,356.00
TOTAL	(318,406.65)	156,000.00	926,997.00	452,590.35

## SUMMARY OF FUNDS & DEPOSITS FOR THE PERIOD ENDED 31ST MARCH, 2017

	Balance as on	Transaction Duri 2016 - 2	_	Balance as on
Particulars	01.04.2016	DR	CR	31.03.2017
Ashok Memorial Fund	178,276.43	-	-	178,276.43
Library Deposit	1,375,090.00	17,250.00	379,810.00	1,737,650.00
Laboratory Deposit	35,860.00	2,400.00	23,200.00	56,660.00
TOTAL	1,589,226.43	19,650.00	403,010.00	1,972,586.43

Principal
Planaria College

Kozkata, 700 029

# RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2017

RECEIPTS			<u>PAYMENTS</u>	
CASH IN HAND			Admission Fees	85000.00
Cash in hand		63344.50	Building Maintenance Fees	14100.00
			Centre Fees	181934.00
Cash at Bank			Condonation Fees	38700.00
Canara Bank, CA 93	14433.31		College Examination Fees	28500.00
Canara Bank, S/B 10962	193415.15	•	Development Fees	106100.00
Indian Overseas Bank CA432	1023158.68		Electricity Fees	21200.00
Punjab National Bank CA433	375007.44		ENVS	78440.00
UCO Bank, CA 912	73296.95		Late Fine	300.00
State Bank of India Salary A/c	3565585 10	E244906 63	Laboratory Enge	200.00

Canara Barik, CA 93	14433.31		College Examination Fees	28500.00	
Canara Bank, S/B 10962	193415.15		Development Fees	106100.00	
Indian Overseas Bank CA432	1023158.68		Electricity Fees	21200.00	
Punjab National Bank CA433	375007.44	•	ENVS	78440.00	
UCO Bank, CA 912	73296.95		Late Fine	300.00	
State Bank of India, Salary A/c	3565585.10	5244896.63	Laboratory Fees	200.00	
•			Laboratory Deposit	2400.00	
STUDENT FEES			Library Fees	30150.00	
Admission Fees	4496620.00		Library Deposit	17250.00	
Application Fees	842500.00		Information Technology	49360.00	
Building Maintenance Fees	750000.00		Migration Fees	400.00	
Casual Registration Fees	103500.00		N.S.S	14761.00	
Centre Fees	120480.00		Practical Fees	165112.00	
College Examination Fees	753000.00		Printing & Stationary		
Condonation Fees	30700.00			23710.00	
Development Fees	2614550.00		Registration Fees Review Fees	74795.00	
•				49810.00	
Educational Excursion	78000.00		Right to Information Fees	63680.00	
Electricity Fees	1124900.00		Session Fees	51790.00	
ENVS	36880.00		Sports Fees	56445.00	
Fine	21100.00		Student Aid Fees	4305.00	
Information Technology	475640.00		Tuition Fees	1919400.00	
Library Fees	753200.00		University Examination Fees	1301070.00	
Laboratory Fees	61200.00		University Form Fees	<u>75770.00</u>	4454682.00
Clerical Fees	68575.00				
Migration Fees	600.00		Additional Allowance	148117.00	
N.S.S	4000.00		Advance against Head Clerk Inc.	5896.00	
Printing & Stationary	1411533.00		Allowance	199749.00	
Practical Fees	173990.00		Departmental Magazine	60265.00	
Right to Information Fees	470.00		Clerical, Incidental, Searching	947470.00	
Registration Fees	122160.00		Co-Operative Loan	1036937.00	
University Center Fees	22470.00	•	Co-operative Dividend	33477.00	
Searching Fees	25010.00		Conveyance Allowance	52000.00	
Session Fees	1908404.00		Employees Union Subscription	7260.00	
Sports Fees	316160.00		Employer's Contribution to PF	1319816.00	
Student Aid Fees	225000.00		Education Cess	69419.00	
Transfer Fees	4000.00		Festival Advance	638400.00	
Tuition Fees	4118740.00		Seminer	69358.00	
University Examination Fees	993595.00		Consultation Fees	18049.00	
University Form Fees	65280.00	21722257 00	Contingency from C.U.	9000.00	
Cintolon, Committee	00200.00	21,722201,00	Income Tax	2324713.00	
			Life Insurance Premium	39274.00	
STAFF			Other Advance	1174980.00	
Clerical Charges	192055.00		Personal Loan	650855.00	
Co-Operative Dividend	33477.00		P.F. Loan	55601.00	
Co-Operative Loan	947611.00		P.F. Subscription	3098014.00	
			Group Insurance		
Employees Union Subscription	6210.00		•	108636.00	
Education Cess	69419,00		Professional Tax	139190.00	
Festival Advance	667660.00		Professor Union Subscription	32415.00	
Group Insurance	109996.00		Puja Relief	682467.00	
House Building Loan	0204742.00		Salary Advance	26896.00	
Income Tax	2324713.00		Salary & Allowance (Pay Packet)	27272193.05	
Life Insurance Premium	34776.00		Salary Out of College Fund	7440251.00	
Other Advance	2625972.00		Salary Contl. & Part-Time(Govt.)	5577005.00	
Professor Union Subscription	39335.00		Shift Allowance	2625.00	F0F04F00 07
Professional Tax	128650.00		Thrift Fund	<u>291200.00</u>	53531528.05
Personal Loan	559099.00		•		





For Vincet Kapoor & Associates

BURSAR Heramba Chandra College Kolkata-700 029

Place: KOLKATA 21-11, 21 : beisd

# Principal Heramba Chandra College

Kolkata-700 029

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	21.6801 <u>0</u> 8				
	18.866100	Punjab National Bank CA433 1 UCO Bank, CA 912			
	188972.64	Indian Overseas Bank CA432			
	91.614581	Canara Bank, S/B 10962			
	29800.31	Canara Bank, CA 93			
	00.88EYEM				
		Cash at Bank			
03.88741		Gash & Bank Balance Cash in hand			
00.462152S	4000000	Utpalendu Giri			
	20000,00	Tek Bahadur Chherti			
	288994.00	Tanushree Hansda			
	00.000088	Sumita Dey			
	Z0000:00	Sujoy Banerjee			
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	166100.00 00.000	Pulak Das			
	484820.00	Nabanita Chakrabarti Pranjay Pal	00.4100001	<u>\$4000.00</u>	Utpalendu Giri
	00'0006	Kishore Bhanu Nayak	00 1196031	12000.00	Tek Bahadur Chherti
	120420.00	Bodhisattwa B Choudhury		00.9994.00	Tanushree Hansda
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	419200.00	Achintya Mondal		1000000	Satislit Mitta
		SALARY ADVANCE		20000:00	Santanu N bose
				00.00081	Ratan Kanjilal
16570,00		UGC Seminar		20000.00	Катевћ Јоу singh
312363.00		Telephone Charges		00.00 <del>8</del>	Pulak Das
00.000AE		UGC 12th Plan		00.001931	Panjay Pal
2209429.00 00.62429.00		Stationery & Printing		484820.00	Nabanita Chakrabarti
00.2460SS		Capital Fund Sports Development & Students Care		00.00081 00.00081	Bablu Mandi Kishore Bhanu Mayak
00.869S0Þ1		Students Activity		419200.00	Achintya Mondal
3926.00		Postage		00 000077	SALARY ADVANCE
133329.00		P.F. Maintenance			
18.9229.81		Office Maintenance	2163.00		Tax Deducted on FD (Refund)
248394.00		Miscellaneous Payment	92800.00		UGC 12th Plan
2365404.00		Maintenance Charges to SCACC	00.7e14e8		UGC Offier
00.07801		Project Work			Revenue & Stamp
271706.00		Library College Fund			Seminar
06.05016		Excess Deduction from Salary			Miscellaneous Receipts
00.000\$\$! 00.08788			379810.00		Library Deposit
00.087 <del>4</del> 78		General Expenses	23200.00		Library Fine Library Fine
22440.00		Furniture & Fixture			Incidental Charges
224469.00		MAAC Expenses			Royalty & Electricity
938565.00		Equipment College Fund			Centre Charges
208645.00		Equipment Software			Casual
00.010861		Equipment Hardware			<u>я</u> энто
308218.00		Educational Excursion			
158760,00		Сопуеуалсе	4161234.00	3994431,00	Interest on F.D.
62237.00		Centre Charges		166803.00	Interest From Bank
00.7178		Certification Charges			
00.418S1 00.418S1 00.418S1		Bank Charges			TSEREST
00.7888E		Auvir rees Avertisement	00.38758234	<u>00.00</u> €07 <u>S</u>	min count
00.5990£		Audit Fees Payble	OO SETERCAL	22413.00	Salary Out of College Fund Thrift Fund
~~ <b>~</b>		Aldund AAA3 tibuA		00.8481188	Salary Contl. & Part-Time(Govt.)
00°1•699668 (	<u> </u>	F.D. Uco Bank		00.8S86S85.00	Salary & Allowance (Pay Packet)
	00 8957112			2047438.00	Salary Advance
,				<del></del>	
	1285464.00			2984938 00	P.F. Subscription
	1582464.00	PAYMENTS INVESTMENT F.D. Canara Bank		2984938.00	P.F. Loan P.F. Subscription

Income & Expend	iture Account		<u> </u>	6 to 31.03.17	)
<u>EXPENDITURE</u>		Amount(Rs.)	INCOME		Amount(Rs.)
FEES			Fees Collection		
Center Fees	61454.00		Admission Fees	4411620.00	
Educational Excursion	230218.00		Application Fees	842500.00	
ENVS	41560.00		Building Maintenance Fees	735900.00	
Late Fine	300.00		Casual Registration Fees	103500.00	
Re-Examination Fees	49810.00		Clerical Fees	68575.00	
Right to Information Fees	63210.00	446552.00	College Examination Fees	724500.00	
			Development Fees	2508450.00	
			Electricity Fees	1103700.00	
STAFF EXPENSES			Fine	21100.00	
Additional Allowance	148117.00		Incidental Charges	340.00	
Allowance	199749.00		Information Technology	426280.00	
Clerical Incidental Searching	947470.00		Laboratory Fees	61000.00	
Conveyance Allowance	52000.00		Library Fees	723050.00	
Shift Allowance	2625.00		Practical Fees	8878.00	
Salary out of College Fund	7417838.00	8767799.00	Printing & Stationary	1387823.00	
Salary & Allowance (Pay Packet)	27272193.05		Searching Fees	25010.00	
Add: Payable	264431.95	27536625.00	Session Fees	1856614.00	
Salary PTT & CWTT	5596393.00		Sports Fees	259715.00	
Add: Payable	15252.00	5611645.00	Students' Aid Fees	220695.00	
			Students Misc. Fees		
OTHER EXPENSES			Transfer Fees	4000.00	
Advertisement		12914.00	Tuition Fees	2199340.00	
Audit Fees		39667.00	University Center Fees	22470.00	17715060.00
Bank Charges		41899.76	-		
Certification Charges		6717.00			
Consultant's Fees		18049.00	Salary & Allowance (Pay Packet)		27536625.00
Contingency Grant from CU		9000.00	Salary Contractual & Part Time (Govt.)		5611645.00
Conveyance		158760.00	Bank Interest		166803.00
Departmental Magazine		60265.00	Casual		34000.00
Employeers' Contribution to PF		1319816.00	Clerical Charges		192055.00
General Expenses		374780.00	Computer Royalty		113135:00
Maintenance		406229.81	Interest on Fixed Deposit		3994431.00
Maintenance to SCACC		2365404.00	Library Delay Fine		2410.00
Miscellaneous Expenses		248394.00	Miscellaneous Receipts		305003.00
NAAC Expenses		224469.00	Revenue & Stamp		362.00
P.F. Maintenance		123329.00	·		
Postage		3041.00			
Project Work		10570.00			
Puja Relief	•	682467.00			
Seminer		60527.00			
Sports Development & Students Care		220947.00			
Stationary & Printing		792429.00			
Students' Activity		1402698.00			
Telephone Charges		312363.00			
Depreciation on Fixed Assets					
Library Books @ 10%	235337.80				
Computer & Equipment @ 60%	947424.00				
Furniture & Fixtures @ 10%	70669.00	1253430.80			
Batance being excess of Income over		3160741.63			
	_	55671529.00		_	55671529.00

Dated: 19.11.15 . Place: KOLKATA

Heramba Chandra College Kolkata-700 029

Principal
Heramba Chandra College
Kolkata-700 029

For Vincet Kapoor & Associates



# **BALANCE SHEET AS ON 31ST MARCH, 2017**

LIABILITIES	Schedule No.	Amount (Rs.)	ASSETS	Schedule No.	Amount (Rs.)
Capital Fund	Α	103,196,837.05	Fixed Assets	E	26,139,208.48
Subsidiary & Others Fund	В	1,972,586.43	Loans & Advance	F	1,709,028.56
Special Fund	С	436,020.35	investments	G	70,000,661.00
Liability & Others	D	(47,785.58)	Cash & Bank Balance	н	7,708,760.21
	- -	105,557,658.25		-	105,557,658.25

BURSAR Heramba Chandra College Kolkata-700 029 Nasmile Carabut.

Principal. Heramba Chandra College Kolkata-700 029

For Vincet Kapoor & Associates

Pariner



### **SCHEDULE - A**

### **CAPITAL FUND**

As per last Account 100272490.42 Less: 236395.00 100036095.42

Add: Excess of Income over Expenditure 3160741.63

(Transferred from Statement of Income & Expenditure)

103196837.05

## **SCHEDULE - B**

## **SUBSIDIARY & OTHER FUND**

Ashok Memorial Fund 178276.43

Library Deposit 1375090.00 Add: Received 379810.00

Less: Refund 17250.00 1737650.00

**Laboratory Deposit** 35860.00

Add: Received 23200.00 Less: Refund 2400.00 56660.00

1972586.43

### SCHEDULE - C

### SPECIAL FUND

(Government & Other Grants)

Misc. Stipend 5984.50

Scholarship Stipend 223775.00

SC/ST Stipend 25293.50 Additional Grant 32633.00 UGC 12th Plan 96548.35

**UGC** Seminer -16570.00

IQAC 190356.00 Add: Received 0.00

Less: Utilised 122000.00 68356.00

436020.35



# SCHEDULE - D

# OTHER LIABILITIES

Audit Fees Payable		-1150.00
Centre Charges		-125168.00
Condonation Fees		-3125.00
Co-operative Loan		-25264.00
Co-operative Dividend		0.00
Employees Union Subscription		670.00
Excess Deduction From Jayeeta Nag		
Excess Deduction From Jayeeta Nag		1050.00
Group Insurance		3110.00
Life Insurance Premium		-663.70
Migration Fees		1500.00
N.S.S.		46692.00
Other(D)		77.00
P.F. Subscription		-11140 00
Personal Loan		
Professor Union Subscription		-44766.00
		30918.41
Professional Tax		-10540.00
Registration Fees		79355.00
Salary Part-time & Contractual (Govt.)		15252.00
Salary & Allowance (PPS)		264431.95
Staff Benevolant Fund		17219.76
University Examination Fees		-296145.00
University Form Fees		7900.00
Thrift Fund		2000.00
	-	-47785.58
		71100.00
SCHEDULE - E	=	47103.30
	=	-47703.30
SCHEDULE - E FIXED ASSETS	:	41103.30
FIXED ASSETS	-	-41100.30
FIXED ASSETS EQUIPMENT COLLEGE	551368.00	41103.30
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account	551368.00 538565.00	41103.30
FIXED ASSETS EQUIPMENT COLLEGE	<u>538565.00</u>	41103.30
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account  Add: Purchased this year	<u>538565.00</u> 1089933.00	
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account	<u>538565.00</u>	435973.00
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account  Add: Purchased this year	<u>538565.00</u> 1089933.00	
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC	538565.00 1089933.00 653960.00	
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC  Balance as per last Account	538565.00 1089933.00 653960.00 82451.00	435973.00
FIXED ASSETS  EQUIPMENT COLLEGE  Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC	538565.00 1089933.00 653960.00	
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%	538565.00 1089933.00 653960.00 82451.00	435973.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE	538565.00 1089933.00 653960.00 82451.00 49471.00	435973.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year	538565.00 1089933.00 653960.00 82451.00 49471.00	435973.00 32980.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE	538565.00 1089933.00 653960.00 82451.00 49471.00	435973.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%	538565.00 1089933.00 653960.00 82451.00 49471.00	435973.00 32980.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE Purchase in this year	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00 79204.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE Purchase in this year Less: Depreciation @ 60%	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00 79204.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE Purchase in this year Less: Depreciation @ 60%  SOFTWARE	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00 29060.00 17436.00	435973.00 32980.00 79204.00
EQUIPMENT COLLEGE Balance as per last Account Add: Purchased this year  Less: Depreciation @ 60%  EQUIPMENT UGC Balance as per last Account Less: Depreciation @ 60%  EQUIPMENT HARDWARE Purchase in this year Less: Depreciation @ 60%  EQUIPMENT SOFTWARE Purchase in this year Less: Depreciation @ 60%	538565.00 1089933.00 653960.00 82451.00 49471.00 198010.00 118806.00	435973.00 32980.00 79204.00





	=	26139208.48
<u>LAND</u>	<u>_</u>	22753554.00
Less: Depreciation @ 10%	<u>70669.00</u>	635999.00
	706668.00	
Add: Purchased this year	<u>22440.00</u>	
Balance as per last Account	684228.00	
FURNITURE & FIXTURES		
Less: Depreciation @ 10%	76279.60	686516.38
	762795.98	
Less: Transfer	105774.00	
Balance as per last Account	868569.98	
LIBRARY UGC	•	1431524.10
Less: Depreciation @ 10%	1590582.30 159058.20	
Add: Purchased this year	<u>377480.00</u> 1590582.30	
Balance as per last Account	1213102.30	
<u>LIBRARY COLLEGE</u>		

# SCHEDULE - F

# LOANS & ADVANCES

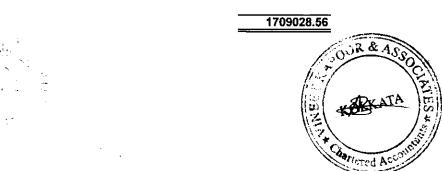
Advance against Head Clerk's Increment	22134.00
APC Roy Aid Fund	15715.56
Festival Advance	320740.00
Ram Mohan College Loan	2000.00
Tax Deducted on Interest on FD	183869.00
Misc. Advance	14590.00

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Bablu Mandi	15000.00	
Bodhisatta Bardhan Choudhury	120420.00	
Pulak Das	4500.00	
Ramesh Joy Singh	20000.00	
Sudipta Mondal	10000.00	
Sujoy Banerjee	4000.00	
Sumita De	550000.00	
Tek Bahadur Chhetri	8000.00	
Utpalendu Giri	16000.00	747920.00

# OTHER ADVANCE

Bhaswati Bhattacharya	0.00	
Chhaya Banerjee	14000.00	
Jayanta Ghosh	35000.00	
Jayeeta Bagchi	49120.00	
Joydeep Chakrabarty	-60.00	
Nabanita Chakrabarti	122000.00	
Ramesh Joy Singh	0.00	
Satrajit Mitra	3000.00	
Sharmistha Dasgupta	150000.00	
Souvik Majumdar	10000.00	
Sujoy Banerjee	<u>19000.00</u>	402060.00



### SCHEDULE - G

### **INVESTMENT**

# Fixed Deposit with Banks & Others

 Canara Bank
 13668399

 Indian Overseas Bank
 44935770

 State Bank of India
 1463869

 UCO Bank
 9917623

69985661

### **Others**

City College Co-operative Credit Society Ltd.

15000.00

70000661.00

# SCHEDULE - H

### **CASH & BANK BALANCES**

Axis Bank SB Account	3437388.00
Canara Bank - C/A No. CA93	29800.31
Canara Bank - S/B A/c No. 10692	193415.15
Indian Overseas Bank	0.00
Indian Overseas Bank - C/A No. 432	188972.64
Punjab National Bank - C/A No. CD433	1001935.51
State Bank of India, Salary A/c	2801063.15
UCO Bank - C/A No. CA912	41418.95

 Cash in hand
 14766.50

 7708760.21



# **NOTES TO THE ACCOUNTS 2016-17**

# 1. Cash & Bank

Cash was physically verified by the college on the closing date which is taken as correct by us.

# 2. N.S.S Liability

It is to be sorted out for quick disposal.

# 3. Fixed Assets

Fixed assets purchased during the year are recorded at cost and depreciation has been charged as per the Income Tax Act 1961

# 4.Investments

The investment amount of Rs.6,99,85,661 could not be reconciled by us. The College is advised to maintain a proper Investment Ledger.

# 5. Accounting Principles followed.

It is observed that the college has been following cash basis of accounting



# SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2017

Particulars	Rate of Depreci ation	WDV as on 01.04.2016	Addition during the year	Total Cost as on 31.03.2017	Depreciation for the period	WDV as on 31.03.2017
Library Books	10%	2,081,672.28	271,706.00	2,353,378.28	235,337.80	2,118,040.48
Furniture & Fixture	10%	684,228.00	22,440.00	706,668.00	70,669.00	635,999.00
Computer &						•
Equipments	60%	633,819.00	945,220.00	1,579,039.00	947,424.00	631,615.00
Land		22,694,804.00	58,750.00	22,753,554.00	0	22,753,554.00
TOTAL		26,094,523.28	1,298,116.00	27,392,639.28	1,253,430.80	26,139,208.48

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Principal Heramba Chandra College Kolkata-700 029

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# SUMMARY OF ADVANCES FOR THE PERIOD ENDED 31ST MARCH, 2017

	Balance as on	Transaction Period 20	Balance as on 31.03.2017	
Particulars	01.04.2016	DR CR		
APC Roy Aid Fund	15,715.56	-	<del>-</del>	15,715.56
Adv. Against Head Clerk Increment	16,238.00	5,896.00		22,134.00
Rammohon College Loan	2,000.00	-		2,000.00
Festival Advance	350,000.00	638,400.00	667,660.00	320,740.00
Other Advance	1,852,942.00	945,220.00	2,396,102.00	402,060.00
Salary Advance	-	1,274,620.00	526,700.00	747,920.00
City College Co-operative Credit Society Ltd.	15,000.00		-	15,000.00
TOTAL			· <u> </u>	1,525,569.56

# SUMMARY OF INVESTMENT FOR THE PERIOD ENDED 31ST MARCH, 2017

	Balance as on	Transaction D Period 2016	Balance as on		
Particulars	01.04.2016	DR	CR	31.03.2017	
Fixed Deposit					
CANARA BANK	12,085,935.00	1,582,464.00		13,668,399.00	
INDIAN OVERSEAS BANK	42,818,202.00	2,117,568.00	<u> </u>	44,935,770.00	
STATE BANK OF INDIA	1,463,869.00	-	-	1,463,869.00	
UCO BANK	9,621,061.00	296,562.00		9,917,623.00	
TOTAL	65,989,067.00	3,996,594.00		69,985,661.00	

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Principal Heramba Chandra College Kolkata-700 029



# SUMMARY OF SUNDRY CREDIT BALANCE/LIABILITES FOR THE PERIOD ENDED 31ST MARCH, 2017

	D.,	Transaction Du		
Double 1	Balance as on	2016	- 2017	Balance as on
Particulars Particulars	01.04.2016	DR	CR	31.03.2017
Audit Fees	0.00	1150.00	0.00	(1,150.00)
Centre Charges	(104,927.00)	62,237.00	41,996.00	(125,168.00)
Co-operative Loan	64,062.00	1,036,937.00	947,611.00	(25,264.00)
Employees Union Subscription	1,720.00	7,260.00	6,210.00	670.00
Group Insurance	1,750.00	108,636.00	109,996.00	3,110.00
Life Insurance Premnium	3,834.30	39,274.00	34,776.00	(663.70)
N.S.S	57,453.00	14,761.00	4,000.00	46,692.00
Personal Loan	46,990.00	650,855.00	559,099.00	(44,766.00)
Provident Fund Subscription	101,936.00	3,098,014.00	2,984,938.00	(11,140.00)
Provident Fund Loan	4,277.00	55,601.00	51,324.00	-
Professional Tax	-	139,190.00	128,650.00	(10,540.00)
Professor Union Subscription	23,998.41	32,415.00	39,335.00	30,918.41
Salary & Allowance (Pay Packet)	-	27,272,193.05	27,536,625.00	264,431.95
Staff Benevolent Fund	17,219.76	-		17,219.76
Thrift Fund	22,800.00	291,200.00	270,400.00	2,000.00
TOTAL	218,313.47	32,809,723.05	32,714,960.00	144,350.42

# SUMMARY OF GRANTS FOR THE PERIOD ENDED 31ST MARCH, 2017

	Balance as on	Transaction Durii 2016 - 2	Balance as on	
Particulars	01.04.2016	DR	CR	31.03.2017
Misc. Stipend	5,984.50	0	0	5,984.50
Scholarship & Stipend	223,775.00	-		223,775.00
SC/ST Stipend	25,293.50	- 1		25,293.50
Additional Grant (UGC)	32,633.00			32,633.00
UGC Other	(834, 197.00)		834,197.00	
UGC 12th Plan	37,748.35	34,000.00	92,800.00	96,548.35
IQAC	190,356.00	122,000.00	-	68,356.00
TOTAL	(318,406.65)	156,000.00	926,997.00	452,590.35

# SUMMARY OF FUNDS & DEPOSITS FOR THE PERIOD ENDED 31ST MARCH, 2017

	Balance as on	Transaction During The Period ance as on 2016 - 2017		Balance as on
Particulars	01.04.2016	DR	CR	31.03.2017
	178,276.43	-	<del>-</del>	178,276.43
Ashok Memorial Fund	1,375,090.00	17,250.00	379,810.00	1,737,650.00
Library Deposit	35,860.00	2,400.00	23,200.00	56,660.00
Laboratory Deposit	1,589,226.43		403,010.00	1,972,586.43
TOTAL	1,000,220.40			VOOR &

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