



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

We have audited the Balance Sheet of **Heramba Chandra College**, as on 31st 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 31st 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



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

We have audited the Balance Sheet of **Heramba Chandra College**, as on 31st 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.

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AND

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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

<u>RECEIPTS</u>	
P.F. Loan	51324.00
P.F. Subscription	2984938.00
Salary Advance	2047438.00
Salary & Allowance (Pay Packet)	27536625.00
Salary Cont. & Part-Time(Govt.)	5611645.00
Salary Out of College Fund	22413.00
Thrft Fund	<u>270400.00</u>

<u>INTEREST</u>	
Interest From Bank	166803.00
Interest on F.D.	<u>3994431.00</u>

<u>OTHER</u>	
Casual	34000.00
Centre Charges	41996.00
Royalty & Electricity	113135.00
Incidental Charges	340.00
Library Fine	2410.00
Laboratory Deposit	23200.00
Library Deposit	379810.00
Miscellaneous Receipts	305080.00
Seminar	8831.00
Revenue & Stamp	1247.00
UGC Other	834197.00
UGC 12th Plan	92800.00
Tax Deducted on FD (Refund)	2163.00

<u>SALARY ADVANCE</u>	
Achintya Mondal	419200.00
Bablu Mandi	15000.00
Kishore Bhanu Nayak	9000.00
Nabanita Chakrabarti	484820.00
PranJay Pal	166100.00
Pulak Das	500.00
Ramesh Joy singh	20000.00
Ratan Kanjilal	18000.00
Santanu N bose	20000.00
Satrajit Mitra	10000.00
Sujoy Banerjee	16000.00
Tanushree Hansda	288994.00
Tek Bahadur Chherti	12000.00
Utpalendu Giri	<u>24000.00</u>

<u>PAYMENTS</u>	
<u>INVESTMENT</u>	
F.D. Canara Bank	1582464.00
F.D. Indian Overseas Bank	2117568.00
F.D. Uco Bank	<u>296562.00</u>
	3996594.00
Audit Fees Payble	1150.00
Audit Fees	39667.00
Advertisement	12914.00
Bank Charges	41899.76
Certification Charges	6717.00
Centre Charges	62237.00
Conveyance	158760.00
Educational Excursion	308218.00
Equipment Hardware	198010.00
Equipment Software	208645.00
Equipment College Fund	538565.00
NAAC Expenses	224469.00
Furniture & Fixture	22440.00
General Expenses	374780.00
IQAC	122000.00
Land	58750.00
Excess Deduction from Salary	31030.30
Library College Fund	271706.00
Project Work	10570.00
Maintenance Charges to SCACC	2365404.00
Miscellaneous Payment	248394.00
Office Maintenance	406229.81
P.F. Maintenance	123329.00
Postage	3926.00
Students Activity	1402698.00
Capital Fund	236395.00
Sports Development & Students Care	220947.00
Stationery & Printing	792429.00
UGC 12th Plan	34000.00
Telephone Charges	312363.00
UGC Seminar	16570.00

<u>SALARY ADVANCE</u>	
Achintya Mondal	419200.00
Bablu Mandi	30000.00
Bodhisattwa B Choudhury	120420.00
Kishore Bhanu Nayak	9000.00
Nabanita Chakrabarti	484820.00
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 Mondal	10000.00
Sujoy Banerjee	20000.00
Sumita Dey	55000.00
Tanushree Hansda	288994.00
Tek Bahadur Chherti	20000.00
Utpalendu Giri	<u>40000.00</u>
	2251534.00

Cash & Bank Balance
Cash in hand 14766.50

<u>Cash at Bank</u>	
Axis Bank SB A/C	3437388.00
Canara Bank, CA 93	29800.31
Canara Bank, S/B 10962	193415.15
Indian Overseas Bank CA432	188972.64
Punjab National Bank CA433	1001935.51
UCO Bank, CA 912	41418.95
State Bank of India, Salary A/c	<u>2801063.15</u>
	7693993.71

80,798,311.13

80,798,311.13

Dated: 19.11.19
Place: KOLKATA

[Signature]
Heramba Chandra College
Kolkata-700 029

[Signature]
Principal
Heramba Chandra College
Kolkata-700 029



For Vineet Kapoor & Associates
[Signature]
Partner

HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

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

<u>EXPENDITURE</u>	<u>Amount(Rs.)</u>	<u>INCOME</u>	<u>Amount(Rs.)</u>
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	College Examination Fees	724500.00
	<u>448552.00</u>	Development Fees	2508450.00
		Electricity Fees	1103700.00
		Fine	21100.00
STAFF EXPENSES		Incidental Charges	340.00
Additional Allowance	148117.00	Information Technology	426280.00
Allowance	199749.00	Laboratory Fees	61000.00
Clerical Incidental Searching	947470.00	Library Fees	723050.00
Conveyance Allowance	52000.00	Practical Fees	8878.00
Shift Allowance	2625.00	Printing & Stationary	1387823.00
Salary out of College Fund	7417838.00	Searching Fees	25010.00
Salary & Allowance (Pay Packet)	27272193.05	Session Fees	1856614.00
Add: Payable	264431.95	Sports Fees	259715.00
Salary PTT & CWTT	5596393.00	Students' Aid Fees	220695.00
Add: Payable	15252.00	Students Misc. Fees	4000.00
	<u>5611645.00</u>	Transfer Fees	2199340.00
		Tuition Fees	22470.00
OTHER EXPENSES		University Center Fees	<u>17715060.00</u>
Advertisement	12914.00	Salary & Allowance (Pay Packet)	27536625.00
Audit Fees	39667.00	Salary Contractual & Part Time (Govt.)	5611645.00
Bank Charges	41899.76	Bank Interest	166803.00
Certification Charges	6717.00	Casual	34000.00
Consultant's Fees	18049.00	Clerical Charges	192055.00
Contingency Grant from CU	9000.00	Computer Royalty	113135.00
Conveyance	158760.00	Interest on Fixed Deposit	3994431.00
Departmental Magazine	60265.00	Library Delay Fine	2410.00
Employers' Contribution to PF	1319816.00	Miscellaneous Receipts	305003.00
General Expenses	374780.00	Revenue & Stamp	362.00
Maintenance	406229.81		
Maintenance to SCACC	2365404.00		
Miscellaneous Expenses	248394.00		
NAAC Expenses	224469.00		
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		
	<u>1253430.80</u>		
Balance being excess of Income over	<u>3160741.83</u>		
	<u><u>55671529.00</u></u>		<u><u>55671529.00</u></u>

Dated: 13.11.17
Place: KOLKATA

Madan Mohan Chandra
Principal
Heramba Chandra College
Kolkata-700 029

For Vineet Kapoor & Associates

Arun Kumar
Partner



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

BALANCE SHEET AS ON 31ST MARCH, 2017

<u>LIABILITIES</u>	<u>Schedule No.</u>	<u>Amount (Rs.)</u>	<u>ASSETS</u>	<u>Schedule No.</u>	<u>Amount (Rs.)</u>
Capital Fund	A	103,196,837.05	Fixed Assets	E	26,139,208.48
Subsidiary & Others Fund	B	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	H	7,708,760.21
		<u><u>105,557,658.25</u></u>			<u><u>105,557,658.25</u></u>

Handwritten notes:
 12/11/17
 B.H. 10/11/17
 Heramba Chandra College
 Kolkata

Handwritten signature:
 Nabunil Chandra
 Principal
 Heramba Chandra College
 Kolkata-700 029

For Vineet Kapoor & Associates
Handwritten signature:
 Partner



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

SCHEDULE - A

CAPITAL FUND

As per last Account	100272490.42
Less:	<u>236395.00</u>
	100036095.42
Add: Excess of Income over Expenditure (Transferred from Statement of Income & Expenditure)	3160741.63
	<u><u>103196837.05</u></u>

SCHEDULE - B

SUBSIDIARY & OTHER FUND

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

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 Seminar		-16570.00
IQAC	190356.00	
Add: Received	0.00	
Less: Utilised	<u>122000.00</u>	68356.00
		<u><u>436020.35</u></u>



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 Benevolent Fund	17219.76	
University Examination Fees	-296145.00	
University Form Fees	7900.00	
Thrift Fund	2000.00	
	<u>-47785.58</u>	

SCHEDULE - E

FIXED ASSETS

EQUIPMENT COLLEGE

Balance as per last Account	551368.00	
Add: Purchased this year	<u>538565.00</u>	
	1089933.00	
Less: Depreciation @ 60%	<u>653960.00</u>	435973.00

EQUIPMENT UGC

Balance as per last Account	82451.00	
Less: Depreciation @ 60%	<u>49471.00</u>	32980.00

EQUIPMENT HARDWARE

Purchase in this year	198010.00	
Less: Depreciation @ 60%	<u>118806.00</u>	79204.00

EQUIPMENT SOFTWARE

Purchase in this year	29060.00	
Less: Depreciation @ 60%	<u>17436.00</u>	11624.00

SOFTWARE

Purchase in this year	179585.00	
Less: Depreciation @ 60%	<u>107751.00</u>	71834.00

2017-18



LIBRARY COLLEGE

Balance as per last Account	1213102.30	
Add: Purchased this year	<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	<u>22440.00</u>	
	706668.00	
Less: Depreciation @ 10%	<u>70669.00</u>	635999.00

LAND

22753554.00
26139208.48

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

SALARY ADVANCE

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

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

1709028.56



SCHEDULE - G

INVESTMENT

Fixed Deposit with Banks & Others

Canara Bank	13668399	
Indian Overseas Bank	44935770	
State Bank of India	1463869	
UCO Bank	<u>9917623</u>	
		69985661

Others

City College Co-operative Credit Society Ltd.		15000.00
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7000661.00

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



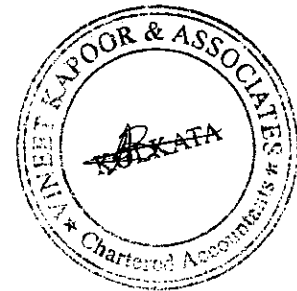
HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

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

Nasimul Arshad
Principal
Heramba Chandra College
Kolkata-700 029

Heramba Chandra College
Heramba Chandra College
Kolkata-700 029



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
APC Roy Aid Fund	15,715.56	-	-	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				1,525,569.56

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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
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	-	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

[Handwritten Signature]

Principal
Heramba Chandra College
Kolkata-700 029



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
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

Ades...

Heramba

Heramba Chandra
Principal
Heramba Chandra College
Kolkata - 700 029



BURSAR
Heramba Chandra College
Kolkata-700 029

Address



Place: KOLKATA

Dated: 19.11.19

Principal
Heramba Chandra College
Kolkata-700 029

Principal

For Vineet Kapoor & Associates

Partner



80,798,311.13

80,798,311.13

7693993.71

14766.50

2251534.00

16570.00

312363.00

34000.00

792429.00

220947.00

236396.00

1402698.00

3926.00

123329.00

406229.81

248394.00

236540.00

10570.00

271706.00

31030.30

58750.00

122000.00

374780.00

22440.00

224469.00

538565.00

208645.00

198010.00

308218.00

158760.00

62237.00

6717.00

41899.76

12914.00

39667.00

1150.00

3996594.00

2801063.15

41418.95

1001935.51

188972.64

193415.15

29800.31

3437388.00

40000.00

20000.00

288994.00

550000.00

20000.00

10000.00

10000.00

20000.00

18000.00

40000.00

5000.00

166100.00

484820.00

9000.00

120420.00

30000.00

419200.00

15000.00

20000.00

18000.00

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10000.00

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484820.00

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166100.00

34000.00

113135.00

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41996.00

41996.00

41996.00

Cash at Bank
Axis Bank SB A/C
Canara Bank, CA 93
Canara Bank, S/B 10962
Indian Overseas Bank CA432
Punjab National Bank CA433
UCD Bank, CA 912
State Bank of India, Salary A/c

Cash & Bank Balance
Cash in hand

Uपालेन्दु गिरी
Tek Bahadur Chhetri
Tanushree Hansda
Sumita Dey
Sujoy Banerjee
Sudipta Mondal
Saratjit Mitra
Santanu N Bose
Ratan Kanjilal
Ramesh Joy Singh
Pulak Das
Pranjoy Pal
Nabanita Chakrabarti
Kishore Bhanu Nayak
Bodhisattwa B Choudhury
Bablu Mandi
Achinnya Mondal

SALARY ADVANCE

UGC Seminar
Telephone Charges
UGC 12th Plan
Stationery & Printing
Sports Development & Students Care
Capital Fund
Students Activity
Postage
P. F. Maintenance
Office Maintenance
Miscellaneous Payment
Maintenance Charges to SCACC
Project Work
Library College Fund
Excess Deduction from Salary
Land
IQAC
General Expenses
Furniture & Fixture
NAAC Expenses
Equipment College Fund
Equipment Software
Equipment Hardware
Educational Excursion
Conveyance
Centre Charges
Certification Charges
Bank Charges
Advertisement
Audit Fees
Audit Fees Payble
F. D. Uco Bank
F. D. Indian Overseas Bank
F. D. Canara Bank

PAYMENTS

Uपालेन्दु गिरी
Tek Bahadur Chhetri
Tanushree Hansda
Sujoy Banerjee
Saratjit Mitra
Santanu N Bose
Ratan Kanjilal
Ramesh Joy Singh
Pulak Das
Pranjoy Pal
Nabanita Chakrabarti
Kishore Bhanu Nayak
Bablu Mandi
Achinnya Mondal

SALARY ADVANCE

Tax Deducted on FD (Refund)
UGC 12th Plan
UGC Other
Revenue & Stamp
Seminar
Miscellaneous Receipts
Library Deposit
Laboratory Deposit
Library Fine
Incidental Charges
Royalty & Electricity
Centre Charges
Casual
OTHER
Interest on F. D.
Interest from Bank
INTEREST
Thrift Fund
Salary Out of College Fund
Salary Cont. & Part-Time (Govt.)
Salary & Allowance (Pay Packet)
Salary Advance
P. F. Subscription
P. F. Loan
RECEIPTS

HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

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

<u>EXPENDITURE</u>	<u>Amount(Rs.)</u>	<u>INCOME</u>	<u>Amount(Rs.)</u>
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	<u>63210.00</u>	College Examination Fees	724500.00
	446552.00	Development Fees	2508450.00
		Electricity Fees	1103700.00
		Fine	21100.00
STAFF EXPENSES		Incidental Charges	340.00
Additional Allowance	148117.00	Information Technology	426280.00
Allowance	199749.00	Laboratory Fees	61000.00
Clerical Incidental Searching	947470.00	Library Fees	723050.00
Conveyance Allowance	52000.00	Practical Fees	8878.00
Shift Allowance	2625.00	Printing & Stationary	1387823.00
Salary out of College Fund	<u>7417838.00</u>	Searching Fees	25010.00
Salary & Allowance (Pay Packet)	27272193.05	Session Fees	1856614.00
Add: Payable	<u>264431.95</u>	Sports Fees	259715.00
Salary PTT & CWTT	5596393.00	Students' Aid Fees	220695.00
Add: Payable	<u>15252.00</u>	Students Misc. Fees	
	5611645.00	Transfer Fees	4000.00
		Tuition Fees	2199340.00
OTHER EXPENSES		University Center Fees	<u>22470.00</u>
Advertisement	12914.00		17715060.00
Audit Fees	39667.00	Salary & Allowance (Pay Packet)	27536625.00
Bank Charges	41899.76	Salary Contractual & Part Time (Govt.)	5611645.00
Certification Charges	6717.00	Bank Interest	166803.00
Consultant's Fees	18049.00	Casual	34000.00
Contingency Grant from CU	9000.00	Clerical Charges	192055.00
Conveyance	158760.00	Computer Royalty	113135.00
Departmental Magazine	60265.00	Interest on Fixed Deposit	3994431.00
Employers' Contribution to PF	1319816.00	Library Delay Fine	2410.00
General Expenses	374780.00	Miscellaneous Receipts	305003.00
Maintenance	406229.81	Revenue & Stamp	362.00
Maintenance to SCACC	2365404.00		
Miscellaneous Expenses	248394.00		
NAAC Expenses	224469.00		
P.F. Maintenance	123329.00		
Postage	3041.00		
Project Work	10570.00		
Puja Relief	682467.00		
Seminar	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%	<u>70669.00</u>		
	1253430.80		
Balance being excess of Income over	3160741.63		
	<u>55671529.00</u>		<u>55671529.00</u>

Dated: 19.11.19.
Place: KOLKATA

U. Desai
BURSAR
Heramba Chandra College
Kolkata-700 029

Nandini Chandra
Principal
Heramba Chandra College
Kolkata-700 029

For Vineet Kapoor & Associates

Aroha P.
Partner



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

BALANCE SHEET AS ON 31ST MARCH, 2017

<u>LIABILITIES</u>	<u>Schedule No.</u>	<u>Amount (Rs.)</u>	<u>ASSETS</u>	<u>Schedule No.</u>	<u>Amount (Rs.)</u>
Capital Fund	A	103,196,837.05	Fixed Assets	E	26,139,208.48
Subsidiary & Others Fund	B	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	H	7,708,760.21
		<u><u>105,557,658.25</u></u>			<u><u>105,557,658.25</u></u>

19/4/17
 BURSAR
 Heramba Chandra College
 Kolkata-700 029

Nandini Chandra
 Principal
 Heramba Chandra College
 Kolkata-700 029

For Vineet Kapoor & Associates
A. Kapoor
 Partner



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

SCHEDULE - A

CAPITAL FUND

As per last Account		100272490.42
Less:		<u>236395.00</u>
		100036095.42
Add: Excess of Income over Expenditure (Transferred from Statement of Income & Expenditure)		3160741.63
		<u><u>103196837.05</u></u>

SCHEDULE - B

SUBSIDIARY & OTHER FUND

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

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	<u>122000.00</u>	68356.00
		<u><u>436020.35</u></u>



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 Benevolent Fund	17219.76	
University Examination Fees	-296145.00	
University Form Fees	7900.00	
Thrift Fund	2000.00	
	<u>-47785.58</u>	

SCHEDULE - E

FIXED ASSETS

EQUIPMENT COLLEGE

Balance as per last Account	551368.00	
Add: Purchased this year	538565.00	
	1089933.00	
Less: Depreciation @ 60%	653960.00	435973.00

EQUIPMENT UGC

Balance as per last Account	82451.00	
Less: Depreciation @ 60%	49471.00	32980.00

EQUIPMENT HARDWARE

Purchase in this year	198010.00	
Less: Depreciation @ 60%	118806.00	79204.00

EQUIPMENT SOFTWARE

Purchase in this year	29060.00	
Less: Depreciation @ 60%	17436.00	11624.00

SOFTWARE

Purchase in this year	179585.00	
Less: Depreciation @ 60%	107751.00	71834.00



LIBRARY COLLEGE

Balance as per last Account	1213102.30	
Add: Purchased this year	<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	<u>22440.00</u>	
	706668.00	
Less: Depreciation @ 10%	<u>70669.00</u>	635999.00

LAND

2275354.00
26139208.48

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

SALARY ADVANCE

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

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

1709028.56



SCHEDULE - G

INVESTMENT

Fixed Deposit with Banks & Others

Canara Bank	13668399	
Indian Overseas Bank	44935770	
State Bank of India	1463869	
UCO Bank	<u>9917623</u>	
		69985661

Others

City College Co-operative Credit Society Ltd.		15000.00
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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

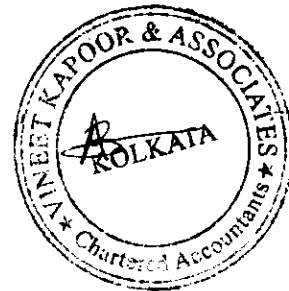
Fixed assets purchased during the year are recorded at cost and depreciation has been charged as per the Income Tax Act 1961

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



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

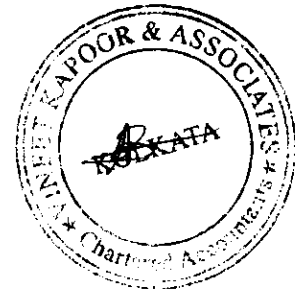
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2017

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

aditya

BURSAR
Heramba Chandra College
Kolkata-700 029

Prasanta Prasad
Principal
Heramba Chandra College
Kolkata-700 029



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
APC Roy Aid Fund	15,715.56	-	-	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				1,525,569.56

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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
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	-	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

[Handwritten Signature]

Principal
Heramba Chandra College
Kolkata - 700 029

Principal
Heramba Chandra College
Kolkata-700 029



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA - 700 029

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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
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

Particulars	Balance as on 01.04.2016	Transaction During The Period 2016 - 2017		Balance as on 31.03.2017
		DR	CR	
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

Adeshm
Principal
Heramba Chandra College
Kolkata-700 029

Madan Mohan Chandra
Principal
Heramba Chandra College
Kolkata-700 029

