

**INDEPENDENT AUDITOR'S REPORT**

**Opinion:**

We have audited the financial statements of **GUSHKARA MAHAVIDYALAYA (Day Section)** (hereinafter refer as the '**COLLEGE**'), P.O. Gushkara, Dist. Purba Bardhaman, W.B. PIN 713128, which comprise the balance sheet at March 31<sup>st</sup> 2023, and the Income & Expenditure Account together with the Receipts and Payments Account for the period ended from 01.04.2022 to 31.03.2023, and notices to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at March 31<sup>st</sup>, 2023, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI, our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion:

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account 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 accounts read with the notes on accounts appearing in Schedule-I, give:
  - i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31<sup>st</sup> March, 2023.
  - ii) In the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.
- 5) Cash at Post Office of Rs. 232.93 is lying outstanding since long. No evidence produced by the college authority for our verification so we have suggested that the said amount should be written off after G.B. resolution as soon as possible.

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For JADAB RAY & CO  
(Chartered Accountants)

*Jay*  
Proprietor



# JADAB RAY & CO

(Chartered Accountant)

JADAB KUMAR RAY

Burirbagon Road, Ranisayar (N)

P.O. Burdwan, Dist. Purba Bardhaman, W.B.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

## **Auditor's Responsibilities for the Audit of the 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 materials 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.

**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**

Date: 28.01.2024

Place: Gushkara, Purba Bardhaman

UDIN:

**-24053411BKBMXP4875**

FOR JADAB R. Y. & CO.  
(Chartered Accountants)

*[Signature]*  
Proprietor

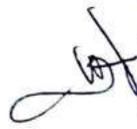


**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

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

| Liabilities                |     | Assets              |                             |     |                     |
|----------------------------|-----|---------------------|-----------------------------|-----|---------------------|
| Head of Accounts           | Sch | Amount              | Head of Accounts            | Sch | Amount              |
| FUND POSITION :            | A   | 2682620.52          | FIXED ASSETS :              | N   | 17756283.51         |
| GENERAL FUND :             | B   | 1029236.30          | PROVIDENT FUND INVESTMENT : | H   | 70146686.00         |
| PROVIDENT FUND ACCOUNT :   | C   | 70144118.00         | LOANS & ADVANCES :          | O   | 638229.55           |
| GRANTS FROM STATE GOVT. :  | D   | 6839321.00          | SALARY/PAYPACKET A/C :      | M   | 75987.00            |
| GRANTS FROM UGC :          | E   | 24159310.29         | Fixed Deposit as per SCH-P  | P   | 1664336.00          |
| LIBRARY FUND :             | F   | 1522152.69          | GOVT. P.L.ACCOUNT :         | .   | 450.00              |
| LABORATORY FUND :          | G   | 3838520.00          | DEPOSITES :                 | .   | 700.00              |
| PROVISION FOR LIABILITIES: | H   | 6928.00             | SUSPENSE ACCOUNT            | .   | 100.20              |
| LOAN FROM OTHER SOURCES :  | K   | 25000.00            | Cash in hand :              | .   | 81953.00            |
| STIPEND & SCHOLARSHIP :    | K   | 268550.00           | Cash at Bank :              | .   | 17337292.83         |
| EARNEST MONEY :            | Q   | 63430.00            |                             |     |                     |
| INCOME & EXPENDITURE A/C-  | I   | -2877168.71         |                             |     |                     |
| <b>Total</b>               |     | <b>107702018.09</b> | <b>Total</b>                |     | <b>107702018.09</b> |

  
**Principal**  
Gushkara Mahavidyalaya



**For JADAB RAY & CO.**  
(Chartered Accountants)  
  
Proprietor

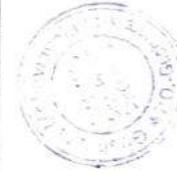


**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

**Income & Expenditure Account for the Financial Year 2022-2023**

| Expenditure                     |            | Income                          |            |
|---------------------------------|------------|---------------------------------|------------|
| Head of Account                 | Amount     | Head of Account                 | Amount     |
| <b>To</b>                       |            | <b>By</b>                       |            |
| ADMISSION FEES                  | 393882.00  | ADMISSION FEES                  | 474720.00  |
| ADMIT PRINTING                  | 1150.00    | ADMIT PRINTING                  | 14577.00   |
| AID FUND                        | 30.00      | AID FUND                        | 330705.00  |
| AUDIT FEES                      | 12664.00   | B.U.ENROLLMENT FEES             | 246400.00  |
| B.U.ENROLLMENT FEES             | 160700.00  | B.U.EXAM FEES                   | 1196840.00 |
| B.U.EXAM FEES                   | 1028336.00 | B.U.REGISTRATION(REVISED)       | 5400.00    |
| B.U.REGN.CUM ENROLLMENT FEES    | 283745.00  | B.U.REGN.CUM ENROLLMENT FEES    | 221680.00  |
| B.U.REVIEW FEES                 | 250.00     | B.U.REVIEW FEES                 | 1200.00    |
| B.U.SPORTS FEES                 | 83160.00   | B.U.REVIEW LATE FINE            | 100.00     |
| BANK CHARGES                    | 8132.56    | B.U.SPORTS FEES                 | 188170.00  |
| CASUAL FEES                     | 34706.00   | B.U.SPORTS(REVISED)             | 400.00     |
| CENTRE FEES                     | 347315.00  | BANK INTEREST                   | 397047.00  |
| COL.EXAM. FEES                  | 44594.00   | CASUAL FEES                     | 72885.00   |
| COL.SPORTS FEES                 | 101056.00  | CENTRE FEES                     | 613940.00  |
| COLLEGE WELFARE FUND            | 903424.00  | COL.EXAM. FEES                  | 318350.00  |
| COMPUTER FEE                    | 93999.00   | COL.SPORTS FEES                 | 203280.00  |
| COMPUTER FEES                   | 338501.00  | COLLEGE WELFARE FUND            | 282528.00  |
| Depreciation                    | 1300053.14 | COMPUTER FEE                    | 360200.00  |
| ELECTRICITY & GENERATOR CHARGES | 434220.00  | COMPUTER FEES                   | 3220.00    |
| GSLI MATURITY                   | 310483.00  | COURSE FEES                     | 3000.00    |
| I CARD FEES/FEES BOOK           | 22446.00   | ELECTRICITY & GENERATOR CHARGES | 577900.00  |
| LEAVE WITHOUT PAY               | 21678.00   | FUEL SUBSIDY                    | 60.28      |
| MORNING SECTION                 | 703315.00  | GSLI MATURITY                   | 310483.00  |
| N.S.S                           | 38549.00   | I CARD FEES/FEES BOOK           | 20710.00   |
| P.G.COURSE FEES                 | 10509.00   | LEAVE WITHOUT PAY               | 21678.00   |
| P.G.EXAM.FEES                   | 25668.00   | LIBRARY FINE                    | 360.00     |
| PROCESSING FEES                 | 84110.00   | MISC.INCOME                     | 111182.00  |
| PUJA EXGRATIA                   | 19000.00   | MISC.INCOME                     | 1020.00    |
| REMITTANCE FEES                 | 121153.00  | MORNING SECTION                 | 703315.00  |
| RENT                            | 400.00     | N.H.ADMISSION FEES              | 8800.00    |
| S.H.HOME                        | 28569.00   | N.H.SEAT RENT                   | 9900.00    |
| SEMINAR/CONFERENCE              | 367800.00  | N.S.S                           | 32467.00   |
|                                 |            | OTHER FEES                      | 2562.19    |
|                                 |            | P.G.COURSE FEES                 | 442000.00  |
|                                 |            | P.G.EXAM.FEES                   | 8400.00    |



*[Signature]*  
Principal  
Gushkara Mahavidyalaya

For JADAB RAY & CO  
(Chartered Accountants)

*[Signature]*  
Proprietor



**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

**Income & Expenditure Account for the Financial Year 2022-2023**

| Expenditure           |            | Income             |                       |                    |
|-----------------------|------------|--------------------|-----------------------|--------------------|
| Head of Account       | Amount     | Amount             | Head of Account       | Amount             |
| SESSION CHARGES       | 123847.06  |                    | P.G.REGISTRATION FEES | 660.00             |
| SPORTS FUND           | 13500.00   |                    | PROCESSING FEES       | 59908.00           |
| TUITION FEES          | 1851335.00 |                    | REMITTANCE FEES       | 72885.00           |
| YOGA CERTIFICATE      | 29140.00   |                    | RENT                  | 1050.00            |
| COURSE FEE            | 9350.00    |                    | S.H.HOME              | 44025.00           |
| YOUTH PARLIAMENT      |            |                    | SELF FINANCE          | 27000.00           |
|                       |            | <b>9350869.76</b>  | SEMINAR/CONFERENCE    | 99697.00           |
| <b>To</b>             |            |                    | SESSION CHARGES       | 146750.00          |
| Excess of Income Over | 1436844.71 |                    | TRANSFER FEES         | 790.00             |
| Expenditure           |            | <b>1436844.71</b>  | TUITION FEES          | 3138570.00         |
|                       |            |                    | V.H.ADMISSION FEES    | 2200.00            |
|                       |            |                    | V.H.SEAT RENT         | 8700.00            |
| <b>Total :</b>        |            | <b>10787714.47</b> | <b>Total :</b>        | <b>10787714.47</b> |

  
**Principal**  
Gushkara Mahavidyalaya



**For JADAB RAY & CO**  
(Chartered Accountants)  
  
**Proprietor**





**GUSHKARA MAHAVIDYALAYA**  
**GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.**  
**Receipt & Payment Account for the Financial Year 2022-2023**

| Receipt                       |            | Payment                              |              |
|-------------------------------|------------|--------------------------------------|--------------|
| Head of Account               | Amount     | Head of Account                      | Amount       |
| ADVANCES                      | 1612280.00 | RENT                                 | 400.00       |
| AID FUND                      | 330705.00  | S.H.HOME                             | 28569.00     |
| B.U ENROLLMENT FEES           | 246400.00  | SALARY (COLLEGE STAFF-T.S&<br>N.T.S) | 81527724.00  |
| B.U EXAM FEES                 | 1196840.00 | SEMINAR/CONFERENCE                   | 367900.00    |
| B.U REGISTRATION(REVI<br>SED) | 5400.00    | SESSION CHARGES                      | 123847.06    |
| B.U REGN GUM                  | 221680.00  | SPORTS FUND                          | 13500.00     |
| ENROLLMENT FEES               | 1200.00    | STU.ACTI.FUND                        | 89081.00     |
| B.U REVIEW FEES               | 100.00     | STU.UNION/CUL/FEST/MAGZ.FE<br>ES     | 608331.00    |
| B.U REVIEW LATE FINE          | 188170.00  | TUITION FEES                         | 1851335.00   |
| B.U SPORTS FEES               | 400.00     | U.G.C.-M.R.P GRANTS                  | 2562.19      |
| B.U SPORTS(REVISED)           | 397047.00  | VIVEKANANDA BOYS HOSTEL              | 8715.00      |
| BANK INTEREST                 | 72885.00   | YOGA CERTIFICATE COURSE              | 29140.00     |
| CASUAL FEES                   | 613940.00  | FEE                                  | 9350.00      |
| CENTRE FEES                   | 318350.00  | YOUTH PARLIAMENT                     | 126047546.53 |
| COL EXAM. FEES                | 203280.00  |                                      |              |
| COL SPORTS FEES               | 471440.00  |                                      |              |
| COL WEL.FUND/S.WELF<br>UND    | 282528.00  | <b>By Closing Balance</b>            |              |
| COLLEGE WELFARE               | 360200.00  | ALLAHABAD BANK, GUS.A/C              | 180101.27    |
| FUND                          | 3220.00    | NO.1418                              | 6307810.00   |
| COMPUTER FEE                  | 3000.00    | BCCB LTD GUS S.A/C                   | 204647.59    |
| COMPUTER FEES                 | 410900.00  | NO.115847                            | 38257.93     |
| COURSE FEES                   | 577900.00  | BCCB LTD. GUS. C.A/C NO.             | 1753.16      |
| DEVELOPMENT FEES              | 1580532.00 | 61002                                | 34543.46     |
| ELECTRICITY &                 | 60.28      | BCCB LTD. GUS. S.A/C NO.             | 198807.55    |
| GENERATOR CHARGES             | 310483.00  | 20076                                | 298893.00    |
| FIXED DEPOSIT A/C             | 45200.00   | BCCB LTD. GUS. S.A/C NO.             | 26592.00     |
| FUEL SUBSIDY                  | 20710.00   | 25177                                | 45102.00     |
| GSLI MATURITY                 | 6680450.00 | BCCB LTD. GUS. S.A/C NO.             | 23708.00     |
| GSLI PREMIUM                  | 655030.00  | 27302                                | 91379.00     |
| I CARD FEES/FEES BOOK         | 21678.00   | BCCB LTD. GUS. S.A/C NO.             | 19851.00     |
| INCOME TAX                    | 147185.00  | 27303                                | 11173.00     |
| LAB FEES/PAC FEES             | 360.00     | BCCB LTD. GUS. S.A/C NO.             | 447735.00    |
| LEAVE WITHOUT PAY             | 111182.00  | 27304                                | 81953.00     |
| LIBRARY FEES                  | 1020.00    | BCCB LTD. GUS. S.A/C NO.             | 232.93       |
| LIBRARY FINE                  | 703315.00  | 27307                                | 227567.76    |
| MISC. INCOME                  | 8800.00    | BCCB LTD. GUS. S.A/C NO.             |              |
| MISC INCOME                   | 9900.00    | 29954                                |              |
| MORNING SECTION               | 32467.00   | BCCB LTD. GUS. S.A/C NO.             |              |
| N.H.ADMISSION FEES            | 2562.19    | 29955                                |              |
| N.H SEAT RENT                 | 5382196.00 | CANARA BANK, BDN. C.A/C              |              |
| N.S.S                         | 442000.00  | NO.0187201001141                     |              |
| OTHER FEES                    |            | CANARA BANK, BDN. S.B.A/C            |              |
| P.F INTEREST                  |            | NO.0187101018981                     |              |
| P.G COURSE FEES               |            | CASH                                 |              |
|                               |            | CASH AT POST OFFICE                  |              |
|                               |            | CENTRAL BANK OF INDIA.A/C            |              |
|                               |            | NO.11990221233510                    |              |

*[Signature]*  
Chartered Accountant



For Jitendra Kumar Ray & Co  
(Chartered Accountants)

*[Signature]*  
Proprietor





# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of FUND POSITION :

SCH NO : A

| Sl.No | Ledger Name                      | Opening Balance   | Addition during this year | Total             | Disbursed During this Year | Closing Balance   |
|-------|----------------------------------|-------------------|---------------------------|-------------------|----------------------------|-------------------|
| 1     | COL.WEL.FUND/S.WEL.FUND          | 1488428.00        | 471440.00                 | 1959868.00        | 253477.72                  | 1706390.28        |
| 2     | DEVELOPMENT FEES                 | 428447.00         | 410900.00                 | 839347.00         | 1127612.00                 | -288265.00        |
| 3     | Donation                         | 350374.00         | 0.00                      | 350374.00         | 0.00                       | 350374.00         |
| 4     | R.B.MANCHA                       | 365150.00         | 29040.00                  | 394190.00         | 30.00                      | 394160.00         |
| 5     | Teachers Hostel Maintenance Fund | 519961.24         | 0.00                      | 519961.24         | 0.00                       | 519961.24         |
|       | <b>Total</b>                     | <b>3152360.24</b> | <b>911380.00</b>          | <b>4063740.24</b> | <b>1381119.72</b>          | <b>2882620.52</b> |

  
**Principal**  
Gushkara Mahavidyalaya



For JALAP RAY & CO.  
(Chartered Accountants)

  
Proprietor

## GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

### Schedule of GENERAL FUND :

SCH NO : B

| Sl.No | Ledger Name                  | Opening Balance   | Addition during this year | Total             | Disbursed During this Year | Closing Balance   |
|-------|------------------------------|-------------------|---------------------------|-------------------|----------------------------|-------------------|
| 1     | GENERAL FUND                 | 1153918.30        | 0.00                      | 1153918.30        | 0.00                       | 1153918.30        |
| 2     | NIVEDITA GIRLS HOSTEL        | -75948.00         | 0.00                      | -75948.00         | 118700.00                  | -194648.00        |
| 3     | STU.ACTI.FUND                | -95934.00         | 29350.00                  | -66584.00         | 89081.00                   | -155665.00        |
| 4     | STU.UNION/CUL/FEST/MAGZ.FEES | 405857.00         | 431150.00                 | 837007.00         | 608331.00                  | 228676.00         |
| 5     | VIVEKANANDA BOYS HOSTEL      | 5670.00           | 0.00                      | 5670.00           | 8715.00                    | -3045.00          |
|       | <b>Total</b>                 | <b>1393563.30</b> | <b>460500.00</b>          | <b>1854063.30</b> | <b>824827.00</b>           | <b>1029236.30</b> |



  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO.  
(Chartered Accountants)

  
Proprietor

## GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

### Schedule of PROVIDENT FUND ACCOUNT :

SCH NO : C

| Sl.No | Ledger Name        | Opening Balance | Addition during this year | Total       | Disbursed During this Year | Closing Balance |
|-------|--------------------|-----------------|---------------------------|-------------|----------------------------|-----------------|
| 1     | P.F.INTEREST       | 0.00            | 5382196.00                | 5382196.00  | 0.00                       | 5382196.00      |
| 2     | P.F.PAYMENT(STAFF) | 0.00            | 0.00                      | 0.00        | 23182868.00                | -23182868.00    |
| 3     | PROVIDENT FUND     | 79712620.00     | 8232170.00                | 87944790.00 | 0.00                       | 87944790.00     |
|       | Total              | 79712620.00     | 13614366.00               | 93326986.00 | 23182868.00                | 70144118.00     |

Principal  
Gushkara Mahavidyalaya



For JADAB S & CO  
(Chartered Accountants)

Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of GRANTS FROM STATE GOVT. :

SCH NO D

| Sl No | Ledger Name                          | Opening Balance   | Addition during this year | Total             | Disbursed During this Year | Closing Balance   |
|-------|--------------------------------------|-------------------|---------------------------|-------------------|----------------------------|-------------------|
| 1     | Building(Including Womens Hostel)    | 2832319.00        | 0.00                      | 2832319.00        | 0.00                       | 2832319.00        |
| 2     | Celebration of Iswar Ch.Vidyasagar   | -49.00            | 0.00                      | -49.00            | 0.00                       | -49.00            |
| 3     | Celebration of Netaji's Great Escape | 100000.00         | 0.00                      | 100000.00         | 0.00                       | 100000.00         |
| 4     | Celebration of Swami Vivekananda     | -29.00            | 0.00                      | -29.00            | 0.00                       | -29.00            |
| 5     | Construction of Teachers Hostel      | 15000.00          | 0.00                      | 15000.00          | 0.00                       | 15000.00          |
| 6     | Furniture                            | 132000.00         | 0.00                      | 132000.00         | 0.00                       | 132000.00         |
| 7     | Laboratory Equipments                | 269000.00         | 0.00                      | 269000.00         | 0.00                       | 269000.00         |
| 8     | Library                              | 111000.00         | 0.00                      | 111000.00         | 0.00                       | 111000.00         |
| 9     | M.P. Quota                           | 578000.00         | 0.00                      | 578000.00         | 0.00                       | 578000.00         |
| 10    | Online Admission                     | 50000.00          | 0.00                      | 50000.00          | 0.00                       | 50000.00          |
| 11    | Part-time remuneration               | 240000.00         | 0.00                      | 240000.00         | 0.00                       | 240000.00         |
| 12    | S.A.-A.C Grant                       | 2187080.00        | 0.00                      | 2187080.00        | 0.00                       | 2187080.00        |
| 13    | Sports Equipments                    | 25000.00          | 0.00                      | 25000.00          | 0.00                       | 25000.00          |
| 14    | Virtual Classroom                    | 300000.00         | 0.00                      | 300000.00         | 0.00                       | 300000.00         |
|       | <b>Total</b>                         | <b>6839321.00</b> | <b>0.00</b>               | <b>6839321.00</b> | <b>0.00</b>                | <b>6839321.00</b> |

  
Principal  
Gushkara Mahavidyalaya



For JADAS R. Y & P.  
(Chartered Accountants)

  
Proprietor

## GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

### Schedule of GRANTS FROM UGC :

SCH NO : E

| Sl.No | Ledger Name                               | Opening Balance | Addition during this year | Total      | Dedubured During this Year | Closing Balance |
|-------|---|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | RUSA 2.0                                  | 4463484.48      | 0.00                      | 4463484.48 | 0.00                       | 4463484.48      |
| 2     | U.G.C-M.R.P GRANTS                        | 0.00            | 0.00                      | 0.00       | 2562.19                    | -2562.19        |
| 3     | UGC GRANT FOR Addl. Grant of Equipment    | 4821000.00      | 0.00                      | 4821000.00 | 0.00                       | 4821000.00      |
| 4     | UGC GRANT FOR BA Books                    | 75000.00        | 0.00                      | 75000.00   | 0.00                       | 75000.00        |
| 5     | UGC GRANT FOR BA Equipments               | 125000.00       | 0.00                      | 125000.00  | 0.00                       | 125000.00       |
| 6     | UGC GRANT FOR Books & Equipments          | 2215672.00      | 0.00                      | 2215672.00 | 0.00                       | 2215672.00      |
| 7     | UGC GRANT FOR Building & Library Building | 4035040.00      | 0.00                      | 4035040.00 | 0.00                       | 4035040.00      |
| 8     | UGC GRANT FOR Career & Counselling Cell   | 194700.00       | 0.00                      | 194700.00  | 0.00                       | 194700.00       |
| 9     | UGC GRANT FOR Computer                    | 220000.00       | 0.00                      | 220000.00  | 0.00                       | 220000.00       |
| 10    | UGC GRANT FOR Entry-in-services           | 457400.00       | 0.00                      | 457400.00  | 0.00                       | 457400.00       |
| 11    | UGC GRANT FOR I/C Books                   | 35000.00        | 0.00                      | 35000.00   | 0.00                       | 35000.00        |
| 12    | UGC GRANT FOR I/C Equipments              | 35000.00        | 0.00                      | 35000.00   | 0.00                       | 35000.00        |
| 13    | UGC GRANT FOR I/C Furniture & Fixture     | 100000.00       | 0.00                      | 100000.00  | 0.00                       | 100000.00       |
| 14    | UGC GRANT FOR Laboratory                  | 156850.00       | 0.00                      | 156850.00  | 0.00                       | 156850.00       |
| 15    | UGC GRANT FOR Library                     | 518189.00       | 0.00                      | 518189.00  | 0.00                       | 518189.00       |
| 16    | UGC GRANT FOR Library & Laboratory        | 720000.00       | 0.00                      | 720000.00  | 0.00                       | 720000.00       |
| 17    | UGC GRANT FOR Minor Resurch Project       | 425249.00       | 0.00                      | 425249.00  | 0.00                       | 425249.00       |
| 18    | UGC GRANT FOR N.R.S.C. Building           | 70000.00        | 0.00                      | 70000.00   | 0.00                       | 70000.00        |
| 19    | UGC GRANT FOR Remedial Coaching           | 379474.00       | 0.00                      | 379474.00  | 0.00                       | 379474.00       |
| 20    | UGC GRANT FOR Sports                      | 300000.00       | 0.00                      | 300000.00  | 0.00                       | 300000.00       |



Principal  
Gushkara Mahavidyalaya

For JALAN QAY & Co  
(Chartered Accountants)

*[Signature]*

Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of GRANTS FROM UGC :

| Sl.No | Ledger Name                             | Opening Balance    | Addition during this year | Total              | Disbursed During this Year | Closing Balance    |
|-------|---|--------------------|---------------------------|--------------------|----------------------------|--------------------|
| 21    | UGC GRANT FOR Sports Infrastructure     | 1692169.00         | 0.00                      | 1692169.00         | 0.00                       | 1692169.00         |
| 22    | UGC GRANT FOR Teachers Hostel           | 79440.00           | 0.00                      | 79440.00           | 0.00                       | 79440.00           |
| 23    | UGC GRANT FOR UGC-NRC                   | 63626.00           | 0.00                      | 63626.00           | 0.00                       | 63626.00           |
| 24    | UGC GRANT FOR Vocational Stream Courses | 300000.00          | 0.00                      | 300000.00          | 0.00                       | 300000.00          |
| 25    | UGC GRANT FOR Womens Hostel             | 1500000.00         | 0.00                      | 1500000.00         | 0.00                       | 1500000.00         |
| 26    | UGC Teachers Fellowship                 | 133856.00          | 0.00                      | 133856.00          | 0.00                       | 133856.00          |
| 27    | UGC XII th Plan(Capital Assets)         | 585190.00          | 0.00                      | 585190.00          | 0.00                       | 585190.00          |
| 28    | UGC XII th Plan(General Head)           | 460533.00          | 0.00                      | 460533.00          | 0.00                       | 460533.00          |
|       | <b>Total</b>                            | <b>24161872.48</b> | <b>0.00</b>               | <b>24161872.48</b> | <b>2562.19</b>             | <b>24159310.29</b> |

SCH NO : E

  
Principal  
Gushkara Mahavidyalaya



JALAB & CO.  
(Chartered Accountants)  
  
Proprietor

## GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

### Schedule of LIBRARY FUND :

SCH NO : F

| Sl.No | Ledger Name  | Opening Balance | Addition during this year | Total      | Disbursed During this Year | Closing Balance |
|-------|--------------|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | LIBRARY FEES | 1433192.69      | 147185.00                 | 1580377.69 | 58225.00                   | 1522152.69      |
|       | Total        | 1433192.69      | 147185.00                 | 1580377.69 | 58225.00                   | 1522152.69      |

  
Principal  
Gushkara Mahavidyalaya



For J. K. BUKLWAN & Co.  
(Chartered Accountants)

  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of LABORATORY FUND :

SCH NO : G

| Sl.No | Ledger Name        | Opening Balance | Addition during this year | Total      | Disbursed During this Year | Closing Balance |
|-------|--------------------|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | LAB.FEES/PRAC.FEES | 3711034.00      | 655030.00                 | 4366064.00 | 527544.00                  | 3838520.00      |
|       | Total              | 3711034.00      | 655030.00                 | 4366064.00 | 527544.00                  | 3838520.00      |



Principal  
Gushkara Mahavidyalaya



For JADAB R. Y.  
(Chartered Accountants)



Proprietor

## GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

### Schedule of PROVISION FOR LIABILITIES:

SCH NO: H

| Sl.No | Ledger Name               | Opening Balance | Addition during this year | Total      | Disbursed During this Year | Closing Balance |
|-------|---------------------------|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | GSLI PREMIUM              | 0.00            | 45200.00                  | 45200.00   | 45200.00                   | 0.00            |
| 2     | INCOME TAX                | -3500.00        | 6680450.00                | 6676950.00 | 6680450.00                 | -3500.00        |
| 3     | Liabilities Provision A/C | 9428.00         | 0.00                      | 9428.00    | 0.00                       | 9428.00         |
| 4     | PROFESSIONAL TAX          | 1000.00         | 223780.00                 | 224780.00  | 223780.00                  | 1000.00         |
|       | Total                     | 6928.00         | 6949430.00                | 6956358.00 | 6949430.00                 | 6928.00         |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & Co.  
(Chartered Accountants)

  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713126, W.B.  
SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of LOAN FROM OTHER SOURCES :

SCH NO: K

| Sl.No | Ledger Name             | Opening Balance | Addition during this year | Total    | Disbursed During this Year | Closing Balance |
|-------|-------------------------|-----------------|---------------------------|----------|----------------------------|-----------------|
| 1     | LOAN FROM OTHER SOURCES | 25000.00        | 0.00                      | 25000.00 | 0.00                       | 25000.00        |
|       | Total                   | 25000.00        | 0.00                      | 25000.00 | 0.00                       | 25000.00        |

  
Principal  
Gushkara Mahavidyalaya



J. S. MAZUMDAR & CO.  
(Chartered Accountants)  
  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of STIPEND & SCHOLARSHIP :

SCH NO : K

| Sl.No | Ledger Name         | Opening Balance | Addition during this year | Total     | Disbursed During this Year | Closing Balance |
|-------|---------------------|-----------------|---------------------------|-----------|----------------------------|-----------------|
| 1     | SCHOLARSHIP/STIPEND | 268550.00       | 0.00                      | 268550.00 | 0.00                       | 268550.00       |
|       | Total               | 268550.00       | 0.00                      | 268550.00 | 0.00                       | 268550.00       |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & Co.,  
(Chartered Accountants)

  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of EARNEST MONEY :

SCH NO: Q

| Sl.No | Ledger Name   | Opening Balance | Addition during this year | Total    | Disbursed During this Year | Closing Balance |
|-------|---------------|-----------------|---------------------------|----------|----------------------------|-----------------|
| 1     | EARNEST MONEY | 63430.00        | 0.00                      | 63430.00 | 0.00                       | 63430.00        |
|       | Total         | 63430.00        | 0.00                      | 63430.00 | 0.00                       | 63430.00        |



  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & Co.  
(Chartered Accountants)

  
Proprietor

**GUSHKARA MAHAVIDYALAYA**  
**GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.**

**Schedule of INCOME & EXPENDITURE A/C- for the F. Year 2022-2023**

Sch : I

| Head of Accounts                        | Amount | Amount      |
|---|--------|-------------|
| Balance as per Last Account             |        | -4314013.42 |
| Add : Excess of Income over Expenditure |        | 1436844.71  |
| Closing Balance                         |        | -2877168.71 |

  
**Principal**  
**Gushkara Mahavidyalaya**



**For JADAB RAY & Co**  
**(Chartered Accountants)**

  
**Proprietor**

**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

**SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

**Schedule of FIXED ASSETS :**

Sch No. N

| Sl.No   | Ledger Name                  | Rate of Depreciat ion(%) | Opening Balance(Dr.) | Addition during this | Total       | Depreciation | Closing Balance |
|---------|------------------------------|--------------------------|----------------------|----------------------|-------------|--------------|-----------------|
| 1       | A.C.MACHINE                  | 10.00                    | 105744.64            | 0.00                 | 105744.64   | 10574.46     | 95170.18        |
| 2       | ADDL.GRANT FOR EQUIPMENT     | 10.00                    | 1672617.67           | 0.00                 | 1672617.67  | 167261.77    | 1505355.90      |
| 3       | BUILDING                     | 5.00                     | 9598525.55           | 0.00                 | 9598525.55  | 479926.28    | 9118599.27      |
| 4       | BUILDING RUSA 2.0            | 5.00                     | 3609668.55           | 0.00                 | 3609668.55  | 180483.43    | 3429185.12      |
| 5       | C.C.T.V                      | 10.00                    | 112580.85            | 0.00                 | 112580.85   | 11258.09     | 101322.77       |
| 6       | COMPUTER                     | 40.00                    | 144301.39            | 0.00                 | 144301.39   | 57720.56     | 86580.83        |
| 7       | COOLER                       | 10.00                    | 9849.09              | 0.00                 | 9849.09     | 984.91       | 8864.18         |
| 8       | FURNITURE & FITTINGS         | 10.00                    | 900158.23            | 98294.00             | 998452.23   | 99845.22     | 898607.01       |
| 9       | GENERATOR                    | 10.00                    | 18553.23             | 0.00                 | 18553.23    | 1855.32      | 16697.91        |
| 10      | LAB.EQUIPMENTS               | 10.00                    | 926973.40            | 0.00                 | 926973.40   | 92697.34     | 834276.06       |
| 11      | LAND                         | 0.00                     | 224185.50            | 0.00                 | 224185.50   | 0.00         | 224185.50       |
| 12      | LIBRARY BOOKS                | 20.00                    | 275695.22            | 0.00                 | 275695.22   | 55139.04     | 220556.18       |
| 13      | MIKE                         | 10.00                    | 45937.90             | 0.00                 | 45937.90    | 4593.79      | 41344.11        |
| 14      | N.R.S. BUILDING              | 5.00                     | 14992.35             | 0.00                 | 14992.35    | 749.62       | 14242.73        |
| 15      | OVERHEAD PROJECTOR           | 40.00                    | 48067.52             | 0.00                 | 48067.52    | 19227.01     | 28840.51        |
| 16      | PROPERTY OF STUDENTS WELFARE | 5.00                     | 778.11               | 0.00                 | 778.11      | 38.91        | 739.20          |
| 17      | S.C/S.T HOSTEL               | 5.00                     | 154809.69            | 0.00                 | 154809.69   | 7740.48      | 147069.21       |
| 18      | SPORTS EQUIPMENTS            | 10.00                    | 69943.72             | 0.00                 | 69943.72    | 6994.37      | 62949.35        |
| 19      | SPORTS INFRASTRUCTOR         | 10.00                    | 885268.51            | 0.00                 | 885268.51   | 88526.85     | 796741.66       |
| 20      | TEACHERS HOSTEL              | 5.00                     | 13282.53             | 0.00                 | 13282.53    | 664.13       | 12618.40        |
| 21      | VENDING MACHINE              | 20.00                    | 11606.69             | 0.00                 | 11606.69    | 2321.34      | 9285.35         |
| 22      | XEROX MACHINE                | 10.00                    | 114502.31            | 0.00                 | 114502.31   | 11450.23     | 103052.08       |
| Total : |                              |                          | 18958042.65          | 98294.00             | 19056336.65 | 1300053.14   | 17756283.51     |



For J.C. & Co  
(Chartered Accountants)

*[Signature]*

Proprietor

*[Signature]*  
Principal  
Gushkara Mahavidyalaya

**GUSHKARA MAHAVIDYALAYA**  
**GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.**

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET//INCOME & EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED AS ON 31st MARCH, 2023

**Schedule of PROVIDENT FUND INVESTMENT :**

| Sl.No | Ledger Name          | Opening Balance(Dr.) | Debit for this year | Total       | Credit for this Year | Closing Balance |
|-------|----------------------|----------------------|---------------------|-------------|----------------------|-----------------|
| 1     | TREASURY A/C NO.8336 | 79715188.00          | 13614366.00         | 93329554.00 | 23182868.00          | 70146686.00     |
|       | <b>Total :</b>       | 79715188.00          | 13614366.00         | 93329554.00 | 23182868.00          | 70146686.00     |

Sch No. H

  
**Principal**  
**Gushkara Mahavidyalaya**



For JADAV P. S. & Co  
 (Chartered Accountants)

  
**Proprietor**

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of LOANS & ADVANCES :

Sch No. O

| Sl.No | Ledger Name  | Opening Balance(Dr.) | Debit for this year | Total      | Credit for this Year | Closing Balance |
|-------|--------------|----------------------|---------------------|------------|----------------------|-----------------|
| 1     | ADVANCES     | 810209.55            | 1485800.00          | 2296009.55 | 1612280.00           | 683729.55       |
| 2     | PUJA ADVANCE | -6500.00             | 294000.00           | 287500.00  | 333000.00            | -45500.00       |
|       | Total :      | 803709.55            | 1779800.00          | 2583509.55 | 1945280.00           | 638229.55       |

  
Principal  
Gushkara Mahavidyalaya



For JAGANNATH & CO.  
(Chartered Accountants)

  
Proprietor



# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of SALARY/PAY/PACKET A/C :

| Sl.No | Ledger Name                       | Opening Balance(Dr.) | Debit for this year | Total       | Credit for this Year | Closing Balance |
|-------|-----------------------------------|----------------------|---------------------|-------------|----------------------|-----------------|
| 1     | SALARY (COLLEGE STAFF-T.S& N.T.S) | 69614.00             | 81527724.00         | 81597338.00 | 81527724.00          | 59614.00        |
| 2     | SALARY(COLLEGE STAFF-T.S& N.T.S)  | 6373.00              | 0.00                | 6373.00     | 0.00                 | 6373.00         |
|       | Total :                           | 75987.00             | 81527724.00         | 81603711.00 | 81527724.00          | 75987.00        |

Sch No. M

  
Principal  
Gushkara Mahavidyalaya



For 2022-23  
(Chartered Accountant)

  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of Fixed Deposit as per SCH-P

| S.No | Ledger Name       | Opening Balance(Dr.) | Debit for this year | Total      | Credit for this Year | Closing Balance |
|------|-------------------|----------------------|---------------------|------------|----------------------|-----------------|
| 1    | FIXED DEPOSIT A/C | 1580532.00           | 1664336.00          | 3244868.00 | 1580532.00           | 1664336.00      |
|      | Total :           | 1580532.00           | 1664336.00          | 3244868.00 | 1580532.00           | 1664336.00      |

Sch No P

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY A.C.  
(Chartered Accountant)

  
Proprietor

**GUSHKARA MAHAVIDYALAYA**  
**GUSKARA AUSGAR, PURA BAREILLYKAN, PIN 211128 W B**

**SCHEDULE ANNEXED TO A FORMING PART OF THE BALANCE SHEET/TREASURY & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED AS ON THE DATE 2023**

Schedule of GOVT P. L. ACCOUNT

| Sl. No | Ledger Name        | Opening Balance(₹) | 2023-24             |                      | Total        | 2022-23             |                      |
|--------|--------------------|--------------------|---------------------|----------------------|--------------|---------------------|----------------------|
|        |                    |                    | Debit for this year | Credit for this year |              | Debit for this year | Credit for this year |
| 1      | GOVT P. L. ACCOUNT | ₹0.00              | ₹ 0.00              | ₹ 0.00               | ₹0.00        | ₹ 0.00              | ₹0.00                |
|        | <b>Total</b>       | <b>₹0.00</b>       | <b>₹ 0.00</b>       | <b>₹ 0.00</b>        | <b>₹0.00</b> | <b>₹ 0.00</b>       | <b>₹0.00</b>         |

DR. T. K. SINGH



Accountant  
*[Signature]*  
 Gushkara Mahavidyalaya

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of DEPOSITES :

| Sl.No | Ledger Name                       | Opening Balance(Dr.) | Debit for this year | Total  | Credit for this Year | Closing Balance |
|-------|-----------------------------------|----------------------|---------------------|--------|----------------------|-----------------|
| 1     | Security deposits with W.B.S.E.B. | 700.00               | 0.00                | 700.00 | 0.00                 | 700.00          |
|       | Total :                           | 700.00               | 0.00                | 700.00 | 0.00                 | 700.00          |

Sch No. .

  
Principal  
Gushkara Mahavidyalaya



For J-L-B & Co.  
(Chartered Accountants)

  
Proprietor

**GUSHKARA MAHAVIDYALAYA**  
 GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of SUSPENSE ACCOUNT

| Sl.No | Ledger Name      | Opening Balance(Dr.) | Debit for this year | Total  | Credit for this Year | Closing Balance |
|-------|------------------|----------------------|---------------------|--------|----------------------|-----------------|
| 1     | SUSPENSE ACCOUNT | 100.20               | 0.00                | 100.20 | 0.00                 | 100.20          |
|       | <b>Total :</b>   | 100.20               | 0.00                | 100.20 | 0.00                 | 100.20          |

  
**Principal**  
 Gushkara Mahavidyalaya



For J... ..  
 (Chartered Accountant)  
  
 Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of Cash in hand :

Sch No. .

| Sl.No | Ledger Name    | Opening Balance(Dr.) | Debit for this year | Total       | Credit for this Year | Closing Balance |
|-------|----------------|----------------------|---------------------|-------------|----------------------|-----------------|
| 1     | CASH           | 25495.06             | 13651438.00         | 13676933.06 | 13594980.06          | 81953.00        |
|       | <b>Total :</b> | 25495.06             | 13651438.00         | 13676933.06 | 13594980.06          | 81953.00        |



For JADAB RAY & Co  
(Chartered Accountants)  
*[Signature]*  
Proprietor



*[Signature]*  
Principal  
Gushkara Mahavidyalaya

**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of Cash at Bank :

Sch. No. \_\_\_\_\_

| Sl. No  | Ledger Name                                   | Opening Balance(Dr.) | Debit for this year | Total       | Credit for this Year | Closing Balance |
|---------|---|----------------------|---------------------|-------------|----------------------|-----------------|
| 1       | ALLAHABAD BANK, GUS.A/C NO.1418               | 172420.27            | 9023.00             | 182243.27   | 2142.00              | 180101.27       |
| 2       | BCCB LTD. GUS. S.A/C NO.115847                | 1219716.00           | 5588094.00          | 6807810.00  | 500000.00            | 6307810.00      |
| 3       | BCCB LTD. GUS. C.A/C NO. 61002                | 207697.59            | 0.00                | 207697.59   | 3050.00              | 204647.59       |
| 4       | BCCB LTD. GUS. S.A/C NO. 20076                | 37042.93             | 1215.00             | 38257.93    | 0.00                 | 38257.93        |
| 5       | BCCB LTD. GUS. S.A/C NO. 25177                | 1697.16              | 56.00               | 1753.16     | 0.00                 | 1753.16         |
| 6       | BCCB LTD. GUS. S.A/C NO. 25326                | 33446.46             | 1097.00             | 34543.46    | 0.00                 | 34543.46        |
| 7       | BCCB LTD. GUS. S.A/C NO. 25328                | 192491.55            | 6316.00             | 198807.55   | 0.00                 | 198807.55       |
| 8       | BCCB LTD. GUS. S.A/C NO. 27302                | 289396.00            | 9497.00             | 298893.00   | 0.00                 | 298893.00       |
| 9       | BCCB LTD. GUS. S.A/C NO. 27303                | 25747.00             | 845.00              | 26592.00    | 0.00                 | 26592.00        |
| 10      | BCCB LTD. GUS. S.A/C NO. 27304                | 43669.00             | 1433.00             | 45102.00    | 0.00                 | 45102.00        |
| 11      | BCCB LTD. GUS. S.A/C NO. 27307                | 22955.00             | 753.00              | 23708.00    | 0.00                 | 23708.00        |
| 12      | BCCB LTD. GUS. S.A/C NO. 29954                | 88475.00             | 2904.00             | 91379.00    | 0.00                 | 91379.00        |
| 13      | BCCB LTD. GUS. S.A/C NO. 29955                | 19220.00             | 631.00              | 19851.00    | 0.00                 | 19851.00        |
| 14      | CANARA BANK, BDN. C.A/C NO.0187201001141      | 11173.00             | 0.00                | 11173.00    | 0.00                 | 11173.00        |
| 15      | CANARA BANK, BDN. S.B.A/C NO.0187101018981    | 435000.00            | 12753.00            | 447753.00   | 18.00                | 447735.00       |
| 16      | CASH AT POST OFFICE                           | 232.93               | 0.00                | 232.93      | 0.00                 | 232.93          |
| 17      | CENTRAL BANK OF INDIA,C/A/C NO.11990221233510 | 220475.46            | 39377.00            | 259852.46   | 32284.70             | 227567.76       |
| 18      | S.B.I.BUR. C/A NO.11184005734                 | 3165094.67           | 89043.00            | 3254137.67  | 119692.00            | 3134445.67      |
| 19      | S.B.I.TTACHANDA C/A NO.11254335094            | 117208.00            | 99697.00            | 216905.00   | 3649.00              | 213256.00       |
| 20      | S.B.I.TTACHANDA S.B.A/C NO.31650860657        | 7397361.25           | 6705045.47          | 14102406.72 | 8380246.77           | 5722159.95      |
| 21      | S.B.I.COLLECT(TTA) C.A/C NO.34961857437       | 1554993.56           | 2648247.00          | 4203240.56  | 4103964.00           | 99276.56        |
| 22      | S.B.I.GUSHKARA(HOLDING) A/C NO.41491787057    | 0.00                 | 10000.00            | 10000.00    | 0.00                 | 10000.00        |
| 23      | S.B.I.TA.(N.S.)A/C NO.34766154684             | 38141.00             | 0.00                | 38141.00    | 38141.00             | 0.00            |
| Total : |   | 15293653.83          | 15226826.47         | 30520480.30 | 13183187.47          | 17337292.83     |



For J. L. A. S. Y  
Chartered Accountants  
Professionals

**INDEPENDENT AUDITOR'S REPORT**

**Opinion:**

We have audited the financial statements of **GUSHKARA MAHAVIDYALAYA (Morning Section)** (hereinafter refer as the 'COLLEGE'), P.O. Gushkara, Dist. Purba Bardhaman, W.B. PIN 713128, which comprise the balance sheet at March 31<sup>st</sup> 2023, and the Income & Expenditure Account together with the Receipts and Payments Account for the period ended from 01.04.2022 to 31.03.2023, and notices to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at March 31<sup>st</sup>, 2023, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI, our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion:

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account 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 accounts read with the notes on accounts appearing in Schedule-I, give:
  - i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31<sup>st</sup> March, 2023.
  - ii) In the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.



**Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

**Auditor's Responsibilities for the Audit of the 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.



Date: 25.01.2024

Place: Gushkara, Purba Bardhaman

UDIN: 24053411BKBMXO5703

**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**For JADAB RAY & CO  
(Chartered Accountants)  
Proprietor

## Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

### BALANCE SHEET AS AT 31ST MARCH 2023

| Liabilities      |     |                    | Assets  |     |                    |
|------------------|-----|--------------------|---|-----|--------------------|
| Head of Accounts | Sch | Amount             | Head of Accounts                                    | Sch | Amount             |
| CAPITAL FUND     | M   | 14212985.80        | FIXED ASSETS  | B   | 475562.65          |
| FUND ACCOUNTS    | A   | 945918.35          | FIXED DEPOSIT                                       | C   | 6682168.00         |
|                  |     |                    | ADVANCE ACCOUNT                                     | D   | 82200.00           |
|                  |     |                    | CASH & BANK BALANCE                                 | E   | 6226863.50         |
|                  |     |                    | RECEIVABLE FROM DAY SECTION                         | F   | 1692110.00         |
|                  |     |                    | DAY SECTION (S.B.I A/C NO.34961857437/SBI-COLLE CT) |     | 0.00               |
| <b>Total</b>     |     | <b>15158904.15</b> | <b>Total</b>  |     | <b>15158904.15</b> |



For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



*M.V. Saha*

Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

Receipt & Payment Account for the Financial Year 2022-2023

| Receipt                          |            | Payment           |                                  |            |                   |
|----------------------------------|------------|-------------------|----------------------------------|------------|-------------------|
| Head of Account                  | Amount     | Amount            | Head of Account                  | Amount     | Amount            |
| <b>To Opening Balance</b>        |            |                   |                                  |            |                   |
| B.C.C.B GUSKARA S.B/A            | 2408285.00 |                   | ADMISSION FEE                    | 55660.00   |                   |
| 24820                            | 39011.00   |                   | ADMIT PRINTING                   | 3.00       |                   |
| Cash                             | 1035230.00 |                   | AID FUND                         | 316370.00  |                   |
| Online Fees Account              | 2965628.50 |                   | AUDIT FEES                       | 12664.00   |                   |
| Receivable                       |            | <b>6448154.50</b> | B.U.ENROLLMENT FEE               | 50.00      |                   |
| S.B.I ITACHANDA                  |            |                   | B.U.EXAM. FEE                    | 518989.00  |                   |
| C.A/NO 35138283084               |            |                   | B.U.EXAMINATION FEE              | 100.00     |                   |
|                                  |            |                   | B.U.REGN.CUM ENRL.FEE            | 354248.00  |                   |
| ADMISSION FEE                    | 146350.00  |                   | B.U.SPORTS FEE                   | 4760.00    |                   |
| ADMIT PRINTING                   | 6957.00    |                   | BANK CHARGES                     | 1180.00    |                   |
| AID FUND                         | 7150.00    |                   | CASUAL FEE                       | 3520.50    |                   |
| B.U.ENROLLMENT FEE               | 135750.00  |                   | CENTRE FEE                       | 273855.00  |                   |
| B.U.EXAMINATION FEE              | 537650.00  |                   | COLLEGE EXAM.FEE                 | 3450.00    |                   |
| B.U.REGN.CUM ENRL.FEE            | 97410.00   |                   | COLLEGE SPORTS FEE               | 102935.00  |                   |
| B.U.SPORTS FEE                   | 99900.00   |                   | COLLEGE WELFARE FUND             | 286638.00  |                   |
| CASUAL FEE                       | 34732.50   |                   | COMPUTER FEE                     | 50.00      |                   |
| CENTRE FEE                       | 162155.00  |                   | DEVELOPMENT FEE                  | 14510.00   |                   |
| COLLEGE EXAM.FEE                 | 146050.00  |                   | ELECTRIC/GENERATOR FEES          | 65349.00   |                   |
| COLLEGE SPORTS FEE               | 50050.00   |                   | IDENTITY CARD                    | 680.00     |                   |
| COLLEGE WELFARE FUND             | 224780.00  |                   | LIBRARY FEES                     | 3400.00    |                   |
| COMPUTER FEE                     | 117700.00  |                   | PROCESSING FEE                   | 36659.00   |                   |
| DAY SECTION                      | 703315.00  |                   | PUJA ADVANCE                     | 58000.00   |                   |
| DEVELOPMENT FEE                  | 200200.00  |                   | PUJA EXGRATIA                    | 5600.00    |                   |
| ELECTRIC/GENERATOR FEES          | 283950.00  |                   | R.B.MANCHA                       | 14705.00   |                   |
| EXAMINATION ENROLLMENT           | 3600.00    |                   | REMITTANCE FEES                  | 6242.50    |                   |
| IDENTITY CARD                    | 14300.00   |                   | S.H.HOME                         | 15400.00   |                   |
| INTEREST                         | 110874.00  |                   | SESSION CHARGE                   | 28060.00   |                   |
| LIBRARY FEES                     | 71500.00   |                   | STU. ACTIVITY FUND               | 680.00     |                   |
| MISC                             | 2550.00    |                   | STU.UNION/CULTURAL/MAGAZINE FEES | 10830.00   |                   |
| MISC. INCOME                     | 6303.00    |                   | TRANSFER FEE                     | 6000.00    |                   |
| PROCESSING FEE                   | 28048.00   |                   | TUITION FEE                      | 723650.00  |                   |
| R.B.MANCHA                       | 7150.00    |                   |                                  |            | <b>2924238.00</b> |
| REMITTANCE FEES                  | 34732.50   |                   | <b>By Closing Balance</b>        |            |                   |
| S.H.HOME                         | 21450.00   |                   | B.C.C.B GUSKARA S.B/A 24820      | 4567994.00 |                   |
| SESSION CHARGE                   | 71500.00   |                   | Cash                             | 262569.00  |                   |
| STU. ACTIVITY FUND               | 14200.00   |                   | Online Fees Account Receivable   | 1692110.00 |                   |
| STU.UNION/CULTURAL/MAGAZINE FEES | 212450.00  |                   | S.B.I ITACHANDA                  | 1396300.50 |                   |
| TRANSFER FEE                     | 200.00     |                   | C.A/NO.35138283084               |            | <b>7918973.50</b> |
| TUITION FEE                      | 842100.00  |                   |                                  |            |                   |



For JALAB RAY & CO.  
(Chartered Accountants)

*Jalab Ray*  
Proprietor



*W.V.*  
**Principal**  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

Receipt & Payment Account for the Financial Year 2022-2023

| Receipt                           |            | Payment           |                                   |            |                   |
|-----------------------------------|------------|-------------------|-----------------------------------|------------|-------------------|
| Head of Account                   | Amount     | Amount            | Head of Account                   | Amount     | Amount            |
| <b>To Opening Balance</b>         |            |                   |                                   |            |                   |
| B.C.C.B GUSKARA S.B/A             | 2408285.00 |                   | ADMISSION FEE                     | 55660.00   |                   |
| 24820                             |            |                   | ADMIT PRINTING                    | 3.00       |                   |
| Cash                              | 39011.00   |                   | AID FUND                          | 316370.00  |                   |
| Online Fees Account               | 1035230.00 |                   | AUDIT FEES                        | 12664.00   |                   |
| Receivable                        |            |                   | B.U. ENROLLMENT FEE               | 50.00      |                   |
| S.B.I ITACHANDA                   | 2965628.50 |                   | B.U. EXAM. FEE                    | 518989.00  |                   |
| C.A/NO 35138283084                |            | <b>6448154.50</b> | B.U. EXAMINATION FEE              | 100.00     |                   |
|                                   |            |                   | B.U. REGN. CUM ENRL. FEE          | 354248.00  |                   |
|                                   |            |                   | B.U. SPORTS FEE                   | 4780.00    |                   |
| ADMISSION FEE                     | 146350.00  |                   | BANK CHARGES                      | 1180.00    |                   |
| ADMIT PRINTING                    | 6957.00    |                   | CASUAL FEE                        | 3520.50    |                   |
| AID FUND                          | 7150.00    |                   | CENTRE FEE                        | 273855.00  |                   |
| B.U. ENROLLMENT FEE               | 135750.00  |                   | COLLEGE EXAM FEE                  | 3450.00    |                   |
| B.U. EXAMINATION FEE              | 537650.00  |                   | COLLEGE SPORTS FEE                | 102935.00  |                   |
| B.U. REGN. CUM ENRL. FEE          | 97410.00   |                   | COLLEGE WELFARE FUND              | 286638.00  |                   |
| B.U. SPORTS FEE                   | 99900.00   |                   | COMPUTER FEE                      | 50.00      |                   |
| CASUAL FEE                        | 34732.50   |                   | DEVELOPMENT FEE                   | 14510.00   |                   |
| CENTRE FEE                        | 162155.00  |                   | ELECTRIC/GENERATOR FEES           | 65349.00   |                   |
| COLLEGE EXAM. FEE                 | 146050.00  |                   | IDENTITY CARD                     | 680.00     |                   |
| COLLEGE SPORTS FEE                | 50050.00   |                   | LIBRARY FEES                      | 3400.00    |                   |
| COLLEGE WELFARE FUND              | 224780.00  |                   | PROCESSING FEE                    | 36659.00   |                   |
| COMPUTER FEE                      | 117700.00  |                   | PUJA ADVANCE                      | 58000.00   |                   |
| DAY SECTION                       | 703315.00  |                   | PUJA EXGRATIA                     | 5600.00    |                   |
| DEVELOPMENT FEE                   | 200200.00  |                   | R.B. MANCHA                       | 14705.00   |                   |
| ELECTRIC/GENERATOR FEES           | 283950.00  |                   | REMITTANCE FEES                   | 6242.50    |                   |
| EXAMINATION ENROLLMENT            | 3600.00    |                   | S.H. HOME                         | 15400.00   |                   |
| IDENTITY CARD                     | 14300.00   |                   | SESSION CHARGE                    | 28060.00   |                   |
| INTEREST                          | 110874.00  |                   | STU. ACTIVITY FUND                | 680.00     |                   |
| LIBRARY FEES                      | 71500.00   |                   | STU. UNION/CULTURAL/MAGAZINE FEES | 10830.00   |                   |
| MISC.                             | 2550.00    |                   | TRANSFER FEE                      | 6000.00    |                   |
| MISC. INCOME                      | 6303.00    |                   | TUITION FEE                       | 723650.00  |                   |
| PROCESSING FEE                    | 28048.00   |                   |                                   |            | <b>2924238.00</b> |
| R.B. MANCHA                       | 7150.00    |                   | <b>By Closing Balance</b>         |            |                   |
| REMITTANCE FEES                   | 34732.50   |                   | B.C.C.B GUSKARA S.B/A 24820       | 4567994.00 |                   |
| S.H. HOME                         | 21450.00   |                   | Cash                              | 262569.00  |                   |
| SESSION CHARGE                    | 71500.00   |                   | Online Fees Account Receivable    | 1692110.00 |                   |
| STU. ACTIVITY FUND                | 14200.00   |                   | S.B.I ITACHANDA                   | 1396300.50 |                   |
| STU. UNION/CULTURAL/MAGAZINE FEES | 212459.00  |                   | C.A/NO 35138283084                |            | <b>7918973.50</b> |
| TRANSFER FEE                      | 200.00     |                   |                                   |            |                   |
| TUITION FEE                       | 642100.00  |                   |                                   |            |                   |



For J. K. B. S. Y. & Co.  
(Chartered Accountants)

*Ray*  
Proprietor



*W. J.*  
*Ray*

**Principal**  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

Receipt & Payment Account for the Financial Year 2022-2023

| Receipt         |        |             | Payment         |        |             |
|-----------------|--------|-------------|-----------------|--------|-------------|
| Head of Account | Amount | Amount      | Head of Account | Amount | Amount      |
|                 |        | 4395057.00  |                 |        |             |
| Total :         |        | 10843211.50 | Total :         |        | 10843211.50 |



M.V.  
T.G.

Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

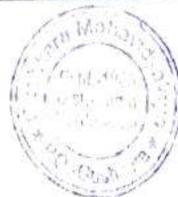
GUSKARA, Purba Bardhaman

## Income & Expenditure Account for the Financial Year

| Expenditure                       |            | Amount            | Income                           |           |                   |
|-----------------------------------|------------|-------------------|----------------------------------|-----------|-------------------|
| Head of Account                   | Amount     |                   | Head of Account                  | Amount    | Amount            |
| <b>To</b>                         |            |                   | <b>By</b>                        |           |                   |
| ADMISSION FEE                     | 55660.00   |                   | ADMISSION FEE                    | 148350.00 |                   |
| ADMIT PRINTING                    | 3.00       |                   | ADMIT PRINTING                   | 6957.00   |                   |
| AID FUND                          | 316370.00  |                   | AID FUND                         | 7150.00   |                   |
| AUDIT FEES                        | 12664.00   |                   | B.U.ENROLLMENT FEE               | 135750.00 |                   |
| B.U.ENROLLMENT FEE                | 50.00      |                   | B.U.EXAMINATION FEE              | 537650.00 |                   |
| B.U.EXAM. FEE                     | 518989.00  |                   | B.U.REGN.CUM ENRL.FEE            | 97410.00  |                   |
| B.U.EXAMINATION FEE               | 100.00     |                   | B.U.SPORTS FEE                   | 99900.00  |                   |
| B.U.REGN.CUM ENRL.FEE             | 354248.00  |                   | CASUAL FEE                       | 34732.50  |                   |
| B.U.SPORTS FEE                    | 4760.00    |                   | CENTRE FEE                       | 162155.00 |                   |
| BANK CHARGES                      | 1180.00    |                   | COLLEGE EXAM.FEE                 | 146050.00 |                   |
| CASUAL FEE                        | 3520.50    |                   | COLLEGE SPORTS FEE               | 50050.00  |                   |
| CENTRE FEE                        | 273855.00  |                   | COMPUTER FEE                     | 117700.00 |                   |
| COLLEGE EXAM.FEE                  | 3450.00    |                   | DAY SECTION                      | 703315.00 |                   |
| COLLEGE SPORTS FEE                | 102935.00  |                   | ELECTRIC/GENERATOR FEES          | 283950.00 |                   |
| COMPUTER FEE                      | 50.00      |                   | EXAMINATION ENROLLMENT           | 3600.00   |                   |
| ELECTRIC/GENERATOR FEES           | 65349.00   |                   | IDENTITY CARD                    | 14300.00  |                   |
| IDENTITY CARD                     | 680.00     |                   | INTEREST                         | 110874.00 |                   |
| LIBRARY FEES                      | 3400.00    |                   | LIBRARY FEES                     | 71500.00  |                   |
| PROCESSING FEE                    | 36659.00   |                   | MISC                             | 2550.00   |                   |
| PUJA EXGRATIA                     | 5600.00    |                   | MISC. INCOME                     | 6303.00   |                   |
| REMITTANCE FEES                   | 6242.50    |                   | PROCESSING FEE                   | 28048.00  |                   |
| S.H.HOME                          | 15400.00   |                   | REMITTANCE FEES                  | 34732.50  |                   |
| SESSION CHARGE                    | 28060.00   |                   | S.H.HOME                         | 21450.00  |                   |
| STU. ACTIVITY FUND                | 680.00     |                   | SESSION CHARGE                   | 71500.00  |                   |
| STU.UNION/CULTURAL/MAGAZINE FEES  | 10830.00   |                   | STU. ACTIVITY FUND               | 14200.00  |                   |
| TRANSFER FEE                      | 6000.00    |                   | STU.UNION/CULTURAL/MAGAZINE FEES | 212450.00 |                   |
| TUITION FEE                       | 723650.00  |                   | TRANSFER FEE                     | 200.00    |                   |
| Depreciation                      | 45587.84   |                   | TUITION FEE                      | 842100.00 |                   |
|                                   |            | <b>2595972.84</b> |                                  |           | <b>3962927.00</b> |
| <b>To</b>                         |            |                   |                                  |           |                   |
| Excess of Income Over Expenditure | 1366954.16 |                   |                                  |           |                   |



FOR JADHAV RAY & CO.  
(Chartered Accountants)  
*J. Ray*  
Proprietor



*N.V.*  
*28*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

Income & Expenditure Account for the Financial Year

| Expenditure     |        |            | Income          |        |            |
|-----------------|--------|------------|-----------------|--------|------------|
| Head of Account | Amount | Amount     | Head of Account | Amount | Amount     |
|                 |        | 1366954.16 |                 |        |            |
| Total :         |        | 3962927.00 | Total :         |        | 3962927.00 |

Principal  
Gushkara Mahavidyalaya



# Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

Schedule of CAPITAL FUND for the F.Year 2022-2023

Sch : M

| Head of Accounts                        | Amount | Amount        |
|---|--------|---------------|
| Balance as per Last Account             |        | ✓ 12846031.64 |
| Add : Excess of Income over Expenditure |        | ✓ 1366954.16  |
| Closing Balance                         |        | ✓ 14212985.80 |



FOR JADAB RAY & CO.  
(Chartered Accountants)

*J. Ray*  
Proprietor



*M.V.*  
*[Signature]*

Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of FUND ACCOUNTS

SCH NO : A

| Sl.No | Ledger Name          | Opening Balance  | Addition during this year | Total             | Disbursed During this Year | Closing Balance  |
|-------|----------------------|------------------|---------------------------|-------------------|----------------------------|------------------|
| 1     | COLLEGE WELFARE FUND | 406770.35        | 224780.00                 | 631550.35         | 286638.00                  | 344912.35        |
| 2     | DEVELOPMENT FEE      | 396086.00        | 200200.00                 | 596286.00         | 14510.00                   | 581776.00        |
| 3     | R.B.MANCHA           | 26785.00         | 7150.00                   | 33935.00          | 14705.00                   | 19230.00         |
|       | <b>Total</b>         | <b>829641.35</b> | <b>432130.00</b>          | <b>1261771.35</b> | <b>315853.00</b>           | <b>945918.35</b> |



For JADAB RAY & Co  
(Chartered Accountants)

*J. Ray*  
Proprietor



*N.V.*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of FIXED ASSETS

Sch No. B

| Sl.No | Ledger Name          | Rate of Depreciation (%) | Opening Balance (Dr.) | Addition during this | Total     | Depreciation | Closing Balance |
|-------|----------------------|--------------------------|-----------------------|----------------------|-----------|--------------|-----------------|
| 1     | BUILDINGS            | 5.00                     | 372343.95             | 0.00                 | 372343.95 | 18617.20     | 353726.75       |
| 2     | COMPUTERS            | 40.00                    | 6141.22               | 0.00                 | 6141.22   | 2456.49      | 3684.73         |
| 3     | FURNITURE            | 10.00                    | 106756.99             | 0.00                 | 106756.99 | 10675.70     | 96081.29        |
| 4     | LABORATORY EQUIPMENT | 15.00                    | 2099.52               | 0.00                 | 2099.52   | 314.93       | 1784.59         |
| 5     | LIBRARY BOOKS        | 40.00                    | 33808.81              | 0.00                 | 33808.81  | 13523.52     | 20285.29        |
|       | <b>Total :</b>       |                          | 521150.49             | 0.00                 | 521150.49 | 45587.84     | 475562.65       |



For JADAB RAY & CO.  
(Chartered Accountants)

*J. Ray*  
Proprietor



*N.V.*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of FIXED DEPOSIT

| Sl.No | Ledger Name         | Opening Balance(Dr.) | Debit for this year | Total             | Credit for this Year | Sch No. C<br>Closing Balance |
|-------|---------------------|----------------------|---------------------|-------------------|----------------------|------------------------------|
| 1     | ALLAHABAD BANK-GUS. | 1583195.00           | 0.00                | 1583195.00        | 0.00                 | 1583195.00                   |
| 2     | B.C.C.B LTD. GUS.   | 1475168.00           | 0.00                | 1475168.00        | 0.00                 | 1475168.00                   |
| 3     | BANK OF BARODA GUS  | 891966.00            | 0.00                | 891966.00         | 0.00                 | 891966.00                    |
| 4     | S.B.I. ITACHANDA    | 2731839.00           | 0.00                | 2731839.00        | 0.00                 | 2731839.00                   |
|       | <b>Total :</b>      | <b>6682168.00</b>    | <b>0.00</b>         | <b>6682168.00</b> | <b>0.00</b>          | <b>6682168.00</b>            |



For JADAS RAY &  
(Chartered Accountants)

*J. Ray*  
Proprietor



*N.V.*  
*[Signature]*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of ADVANCE ACCOUNT

Sch No. D

| Sl.No | Ledger Name    | Opening Balance(Dr.) | Debit for this year | Total           | Credit for this Year | Closing Balance |
|-------|----------------|----------------------|---------------------|-----------------|----------------------|-----------------|
| 1     | ADVANCE        | 18200.00             | 0.00                | 18200.00        | 0.00                 | 18200.00        |
| 2     | PUJA ADVANCE   | 6000.00              | 58000.00            | 64000.00        | 0.00                 | 64000.00        |
|       | <b>Total :</b> | <b>24200.00</b>      | <b>58000.00</b>     | <b>82200.00</b> | <b>0.00</b>          | <b>82200.00</b> |



For JADAM RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



*N.V.*  
*[Signature]*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of CASH & BANK BALANCE

Sch No. E

| Sl No | Ledger Name                           | Opening Balance(Dr.) | Debit for this year | Total              | Credit for this Year | Closing Balance   |
|-------|---------------------------------------|----------------------|---------------------|--------------------|----------------------|-------------------|
| 1     | B.C.C.B GUSKARA S.B/A 24820           | 2408285.00           | 2510874.00          | 4919159.00         | 351165.00            | 4567994.00        |
| 2     | Cash                                  | 39011.00             | 3880865.00          | 3919876.00         | 3657307.00           | 262569.00         |
| 3     | S.B.I ITACHANDA<br>C.A/NO.35138283084 | 2965628.50           | 703318.00           | 3668946.50         | 2272646.00           | 1396300.50        |
|       | <b>Total :</b>                        | <b>5412924.50</b>    | <b>7095057.00</b>   | <b>12507981.50</b> | <b>6281118.00</b>    | <b>6226863.50</b> |



For JADAB N. Y. Chartered Accountant

*J. Ray*  
Proprietor



*[Signature]*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

## Schedule of RECEIVABLE FROM DAY SECTION

| Sl.No | Ledger Name                    | Opening Balance(Dr.) | Debit for this year | Total      | Credit for this Year | Sch No. F<br>Closing Balance |
|-------|--------------------------------|----------------------|---------------------|------------|----------------------|------------------------------|
| 1     | Online Fees Account Receivable | 1035230.00           | 656880.00           | 1692110.00 | 0.00                 | 1692110.00                   |
|       | <b>Total :</b>                 | 1035230.00           | 656880.00           | 1692110.00 | 0.00                 | 1692110.00                   |



FOR JADAB RAY & CO.  
(Chartered Accountants)

*J. Ray*  
Proprietor



*M.V.*  
*S.*  
Principal  
Gushkara Mahavidyalaya



**INDEPENDENT AUDITOR'S REPORT**

**Opinion:**

We have audited the financial statements of **GUSHKARA MAHAVIDYALAYA (Day Section)** (hereinafter refer as the '**COLLEGE**'), P.O. Gushkara, Dist. Purba Bardhaman, W.B. PIN 713128, which comprise the balance sheet at March 31<sup>st</sup> 2022, and the Income & Expenditure Account together with the Receipts and Payments Account for the period ended from 01.04.2021 to 31.03.2022, and notices to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at March 31<sup>st</sup>, 2022, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI, our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion:

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account 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 accounts read with the notes on accounts appearing in Schedule-I, give:
  - i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31<sup>st</sup> March, 2022.
  - ii) In the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.
- 5) Cash at Post Office of Rs. 232.93 is lying outstanding since long. No evidence produced by the college authority for our verification so we have suggested that the said amount should be written off after G.B. resolution as soon as possible.

Contd.....P/2



**JADAB RAY & CO**  
(Chartered Accountant)

**JADAB KUMAR RAY**  
Burirbagan Road, Ranisayar (N)  
P.O. Burdwan, Dist. Purba Bardhaman, W.B.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

**Auditor's Responsibilities for the Audit of the 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.

Date: 22.01.2024  
Place: Gushkara, Purba Bardhaman  
UDIN: 24053411BKBMXB2457

**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**

For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



**INDEPENDENT AUDITOR'S REPORT**

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For **JADAB RAY & CO.**  
(Chartered Accountants)

*K Ray*  
Proprietor

**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**



Date: 22.01.2024

Place: Gushkara, Purba Bardhaman

UDIN: 24053411BKBMXB2457

**INDEPENDENT AUDITOR'S REPORT**

**Opinion:**

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For JADAB RAY & CO.  
(Chartered Accountants)

  
Proprietor  
**JADAB RAY & CO.**  
Chartered Accountants  
Firm Regn. No. 329353E  
Membership No. 053411



Date: 22.01.2024

Place: Gushkara, Purba Bardhaman

UDIN: 24053411BKBMXB2457

**INDEPENDENT AUDITOR'S REPORT**

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For JADAB RAY & CO.  
(Chartered Accountants)

*JRay*  
Proprietor

**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**



Date: 22.01.2024

Place: Gushkara, Purba Bardhaman

UDIN: 24053411BKBMXB2457

**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

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

| Liabilities                |     |                     | Assets                      |     |                     |
|----------------------------|-----|---------------------|-----------------------------|-----|---------------------|
| Head of Accounts           | Sch | Amount              | Head of Accounts            | Sch | Amount              |
| FUND POSITION :            | A   | 3152360.24          | FIXED ASSETS :              | N   | 18958042.65         |
| GENERAL FUND :             | B   | 1393563.30          | PROVIDENT FUND INVESTMENT : | H   | 79715188.00         |
| PROVIDENT FUND ACCOUNT :   | C   | 79712620.00         | LOANS & ADVANCES :          | O   | 803709.55           |
| GRANTS FROM STATE GOVT. :  | D   | 6839321.00          | SALARY/PAYPACKET A/C :      | M   | 75987.00            |
| GRANTS FROM UGC :          | E   | 24161872.48         | Fixed Deposit as per SCH-P  | P   | 1580532.00          |
| LIBRARY FUND :             | F   | 1433192.69          | GOVT. P.L.ACCOUNT :         | .   | 450.00              |
| LABORATORY FUND :          | G   | 3711034.00          | DEPOSITES :                 | .   | 700.00              |
| PROVISION FOR LIABILITIES: | H   | 6928.00             | SUSPENSE ACCOUNT            | .   | 100.20              |
| LOAN FROM OTHER SOURCES :  | J   | 25000.00            | Cash in hand :              | .   | 25495.06            |
| STIPEND & SCHOLARSHIP :    | K   | 268550.00           | Cash at Bank :              | .   | 15293653.83         |
| EARNEST MONEY :            | Q   | 63430.00            | B.U. Enrollment Fees        | .   | 0.00                |
| INCOME & EXPENDITURE A/C-  | I   | -4314013.42         |                             |     |                     |
| <b>Total</b>               |     | <b>116453858.29</b> | <b>Total</b>                |     | <b>116453858.29</b> |



*[Signature]*  
22/01/24  
**Principal**  
Gushkara Mahavidyalaya



For **JADAB RAY & CO.**  
(Chartered Accountants)

*[Signature]*  
Proprietor  
22-01-2024

**UDIN-24053411BKBMXB2457**

**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

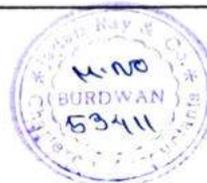
**Income & Expenditure Account for the Financial Year 2021-2022**

| Expenditure                     |            |        | Income                          |            |                    |
|---------------------------------|------------|--------|---------------------------------|------------|--------------------|
| Head of Account                 | Amount     | Amount | Head of Account                 | Amount     | Amount             |
| <b>To</b>                       |            |        | <b>By</b>                       |            |                    |
| ADMISSION FEES                  | 216722.00  |        | ADMISSION FEES                  | 359540.00  |                    |
| ADMISSION FORM                  | 48907.00   |        | ADMIT PRINTING                  | 14448.00   |                    |
| ADMIT PRINTING                  | 3.00       |        | AID FUND                        | 14525.00   |                    |
| AFFILIATION FEE                 | 10000.00   |        | B.U.EXAM FEES                   | 506050.00  |                    |
| AID FUND                        | 10.00      |        | B.U.MIGRATION FEES              | 100.00     |                    |
| AUDIT FEES                      | 2000.00    |        | B.U.REGN.CUM ENROLLMENT FEES    | 551130.00  |                    |
| B.U.EXAM FEES                   | 386800.00  |        | B.U.SPORTS FEES                 | 171930.00  |                    |
| B.U.REGN.CUM ENROLLMENT FEES    | 192040.00  |        | BANK INTEREST                   | 239303.00  |                    |
| B.U.REVIEW FEES                 | 10200.00   |        | CASUAL FEES                     | 36285.00   |                    |
| B.U.SPORTS FEES                 | 140.00     |        | CENTRE FEES                     | 393240.00  |                    |
| BANK CHARGES                    | 7535.86    |        | COL.EXAM. FEES                  | 218550.00  |                    |
| CASUAL FEES                     | 47335.00   |        | COL.SPORTS FEES                 | 149380.00  |                    |
| CENTRE FEES                     | 136378.00  |        | COMPUTER FEES                   | 245330.00  |                    |
| CESS                            | 3502.36    |        | COURSE FEES                     | 105000.00  |                    |
| CGST                            | 3094.00    |        | ELECTRICITY & GENERATOR CHARGES | 464800.00  |                    |
| COL.EXAM. FEES                  | 55341.00   |        | I CARD FEES/FEES BOOK           | 13290.00   |                    |
| COL.SPORTS FEES                 | 62905.00   |        | MISC.INCOME                     | 578036.00  |                    |
| COMPUTER FEES                   | 78020.00   |        | MORNING SECTION                 | 2955770.00 |                    |
| Depreciation                    | 1445153.12 |        | N.S.S                           | 8000.00    |                    |
| ELECTRICITY & GENERATOR CHARGES | 310321.00  |        | P.G.COURSE FEES                 | 172500.00  |                    |
| GOVT. EXAMINATION               | 47000.00   |        | PROCESSING FEES                 | 59662.00   |                    |
| I CARD FEES/FEES BOOK           | 44676.00   |        | REMITTANCE FEES                 | 36285.00   |                    |
| MORNING SECTION                 | 2456250.00 |        | S.H.HOME                        | 43575.00   |                    |
| P.G.COURSE FEES                 | 6500.00    |        | SELF FINANCE                    | 15000.00   |                    |
| PROCESSING FEES                 | 60874.00   |        | SESSION CHARGES                 | 145250.00  |                    |
| PUJA EXGRATIA                   | 16600.00   |        | TUITION FEES                    | 2987825.00 |                    |
| REMITTANCE FEES                 | 73925.00   |        |                                 |            |                    |
| S.H.HOME                        | 39631.00   |        |                                 |            |                    |
| SESSION CHARGES                 | 60877.00   |        |                                 |            |                    |
| SGST                            | 3094.00    |        |                                 |            |                    |
| SPORTS FUND                     | 680.00     |        |                                 |            |                    |
| TUITION FEES                    | 1724620.00 |        |                                 |            |                    |
|                                 |            |        |                                 |            | <b>10484804.00</b> |

UDIN-24053411BKBMXB2457



Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO.  
(Chartered Accountants)

Proprietor

**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

**Income & Expenditure Account for the Financial Year 2021-2022**

| Expenditure                                |            |                    | Income          |        |                    |
|--|------------|--------------------|-----------------|--------|--------------------|
| Head of Account                            | Amount     | Amount             | Head of Account | Amount | Amount             |
| YOGA CERTIFICATE<br>COURSE FEE             | 3000.00    |                    |                 |        |                    |
|  |            | 7554134.34         |                 |        |                    |
| To<br>Excess of Income Over<br>Expenditure | 2930669.66 |                    |                 |        |                    |
|  |            | 2930669.66         |                 |        |                    |
| <b>Total :</b>                             |            | <b>10484804.00</b> | <b>Total :</b>  |        | <b>10484804.00</b> |



*[Signature]*  
22/01/24  
**Principal**  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

*[Signature]*  
22/01/24  
Proprietor

**GUSHKARA MAHAVIDYALAYA**

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

Receipt & Payment Account for the Financial Year 2021-2022

| Receipt  |             | Amount      | Payment                            |            |        |
|--|-------------|-------------|------------------------------------|------------|--------|
| Head of Account                                    | Amount      |             | Head of Account                    | Amount     | Amount |
| <b>To Opening Balance</b>                          |             |             |                                    |            |        |
| ALLAHABAD BANK,<br>GUS.A/C NO.1418                 | 167510.27   |             | ADMISSION FEES                     | 216722.00  |        |
| BCCB LTD GUS S.A/C<br>NO.115847                    | 1037129.00  |             | ADMISSION FORM                     | 48907.00   |        |
| BCCB LTD. GUS. C.A/C<br>NO. 61002                  | 210697.59   |             | ADMIT PRINTING                     | 3.00       |        |
| BCCB LTD. GUS. S.A/C<br>NO. 20076                  | 35952.93    |             | ADVANCES                           | 672670.00  |        |
| BCCB LTD. GUS. S.A/C<br>NO. 25177                  | 1647.16     |             | AFFILIATION FEE                    | 10000.00   |        |
| BCCB LTD. GUS. S.A/C<br>NO. 25326                  | 32462.46    |             | AID FUND                           | 10.00      |        |
| BCCB LTD. GUS. S.A/C<br>NO. 25328                  | 186829.55   |             | AUDIT FEES                         | 2000.00    |        |
| BCCB LTD. GUS. S.A/C<br>NO. 27302                  | 280883.00   |             | B.U.EXAM FEES                      | 386800.00  |        |
| BCCB LTD. GUS. S.A/C<br>NO. 27303                  | 24989.00    |             | B.U.REGN.CUM ENROLLMENT<br>FEES    | 192040.00  |        |
| BCCB LTD. GUS. S.A/C<br>NO. 27304                  | 42384.00    |             | B.U.REVIEW FEES                    | 10200.00   |        |
| BCCB LTD. GUS. S.A/C<br>NO. 27307                  | 22280.00    |             | B.U.SPORTS FEES                    | 140.00     |        |
| BCCB LTD. GUS. S.A/C<br>NO. 29954                  | 85872.00    |             | BANK CHARGES                       | 7535.86    |        |
| BCCB LTD. GUS. S.A/C<br>NO. 29955                  | 18654.00    |             | CASUAL FEES                        | 47335.00   |        |
| CANARA BANK, BDN.<br>C.A/C NO.0187201001141        | 11851.00    |             | CENTRE FEES                        | 136378.00  |        |
| CANARA BANK, BDN.<br>S.B.A/C<br>NO.0187101018981   | 422610.00   |             | CESS                               | 3502.36    |        |
| CASH   | 138202.06   |             | CGST                               | 3094.00    |        |
| CASH AT POST OFFICE                                | 232.93      |             | COL.EXAM. FEES                     | 55341.00   |        |
| CENTRAL BANK OF<br>INDIA,A/C<br>NO.1199022123/3510 | 214190.46   |             | COL.SPORTS FEES                    | 62905.00   |        |
| S.B.I-COLLECT(ITA) C.A/C<br>NO.34961857437         | 1250912.56  |             | COL.WEL.FUND/S.WEL.FUND            | 1532504.00 |        |
| S.B.I-ITA.(N.S.S)A/C<br>NO.34766154684             | 38790.00    |             | COMPUTER FEES                      | 78020.00   |        |
| S.B.I. C.A/C<br>NO.37836683346(RUSA)               | 2727882.40  |             | DEVELOPMENT FEES                   | 1245253.00 |        |
| S.B.I.BUR.C/A<br>NO.11184005734                    | 3165743.67  |             | EARNESRT MONEY                     | 24234.00   |        |
| S.B.I.ITACHANDA C/A<br>NO.11254335094              | 117857.00   |             | ELECTRICITY & GENERATOR<br>CHARGES | 310321.00  |        |
| S.B.I.ITACHANDA S.B.A/C<br>NO.31650860657          | 4280272.23  |             | FIXED DEPOSIT A/C                  | 1580532.00 |        |
| TREASURY A/C NO.8336                               | 68256677.00 |             | GOVT. EXAMINATION                  | 47000.00   |        |
|  |             |             | GSLI PREMIUM                       | 52560.00   |        |
|  |             | 82772512.27 | I CARD FEES/FEES BOOK              | 44676.00   |        |
|  |             |             | INCOME TAX                         | 9049700.00 |        |
|  |             |             | LAB.FEES/PRAC.FEES                 | 72228.00   |        |
|  |             |             | LIBRARY FEES                       | 49062.36   |        |
|  |             |             | MORNING SECTION                    | 2456250.00 |        |
|  |             |             | NIVEDITA GIRLS HOSTEL              | 95548.00   |        |
|  |             |             | P.F.PAYMENT(STAFF)                 | 1100000.00 |        |
|  |             |             | P.G.COURSE FEES                    | 6500.00    |        |
|  |             |             | PROCESSING FEES                    | 60874.00   |        |
|  |             |             | PROFESSIONAL TAX                   | 235100.00  |        |
|  |             |             | PUJA ADVANCE                       | 302000.00  |        |
|  |             |             | PUJA EXGRATIA                      | 16600.00   |        |
|  |             |             | R.B.MANCHA                         | 10.00      |        |
|  |             |             | REMITTANCE FEES                    | 73925.00   |        |
|  |             |             | RUSA 2.0                           | 2277657.80 |        |
|  |             |             | S.H.HOM                            | 39631.00   |        |



UDIN-24053411BKBMXB2457

*[Signature]*  
22/01/24  
**Principal**  
Gushkara Mahavidyalaya



For JADAB RAY & CO.  
Chartered Accountants

*[Signature]*  
22/01/24  
Proprietor



**GUSHKARA MAHAVIDYALAYA**

**GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.**

**Receipt & Payment Account for the Financial Year 2021-2022**

| Receipt               |            | Payment             |                              |             |                     |
|-----------------------|------------|---------------------|------------------------------|-------------|---------------------|
| Head of Account       | Amount     | Amount              | Head of Account              | Amount      | Amount              |
| SESSION CHARGES       | 145250.00  |                     | S.B.I-ITA.(N.S.S)/A/C        | 38141.00    |                     |
| STU.ACTI.FUND         | 29050.00   |                     | NO.34766154684               |             |                     |
| STU.UNION/CUL/FEST/MA | 469480.00  |                     | S.B.I.BUR.C/A NO.11184005734 | 3165094.67  |                     |
| GZ.FEES               |            |                     | S.B.I.ITACHANDA C/A          | 117208.00   |                     |
| TUITION FEES          | 2987825.00 |                     | NO.11254335094               |             |                     |
| VIVEKANANDA BOYS      | 19300.00   |                     | S.B.I.ITACHANDA S.B./A/C     | 7397361.25  |                     |
| HOSTEL                |            |                     | NO.31650860657               |             |                     |
|                       |            |                     | TREASURY A/C NO.8336         | 79715188.00 |                     |
|                       |            | <b>129964152.00</b> |                              |             | <b>95034336.89</b>  |
| <b>Total :</b>        |            | <b>212736664.27</b> | <b>Total :</b>               |             | <b>212736664.27</b> |



*[Signature]*  
25/01/24  
**Principal**  
Gushkara Mahavidyalaya



For **JADAB RAY & CO**  
(Chartered Accountants)

*[Signature]*  
22/01/24  
PROPRIETOR

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of FUND POSITION :

SCH NO : A

| Sl.No | Ledger Name                      | Opening Balance   | Addition during this year | Total             | Disbursed During this Year | Closing Balance   |
|-------|----------------------------------|-------------------|---------------------------|-------------------|----------------------------|-------------------|
| 1     | COL.WEL.FUND/S.WEL.FUND          | 2487152.00        | 533780.00                 | 3020932.00        | 1532504.00                 | 1488428.00        |
| 2     | DEVELOPMENT FEES                 | 1267000.00        | 406700.00                 | 1673700.00        | 1245253.00                 | 428447.00         |
| 3     | Donation                         | 350374.00         | 0.00                      | 350374.00         | 0.00                       | 350374.00         |
| 4     | R.B.MANCHA                       | 343820.00         | 21340.00                  | 365160.00         | 10.00                      | 365150.00         |
| 5     | Teachers Hostel Maintenance Fund | 519961.24         | 0.00                      | 519961.24         | 0.00                       | 519961.24         |
|       | <b>Total</b>                     | <b>4968307.24</b> | <b>961820.00</b>          | <b>5930127.24</b> | <b>2777767.00</b>          | <b>3152360.24</b> |

Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

Proprietor  
22/01/24

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of GENERAL FUND :

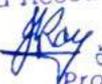
SCH NO : B

| Sl.No | Ledger Name                  | Opening Balance   | Addition during this year | Total             | Disbursed During this Year | Closing Balance   |
|-------|------------------------------|-------------------|---------------------------|-------------------|----------------------------|-------------------|
| 1     | GENERAL FUND                 | 1153918.30        | 0.00                      | 1153918.30        | 0.00                       | 1153918.30        |
| 2     | NIVEDITA GIRLS HOSTEL        | 0.00              | 19600.00                  | 19600.00          | 95548.00                   | -75948.00         |
| 3     | STU.ACTI.FUND                | 0.00              | 29050.00                  | 29050.00          | 124984.00                  | -95934.00         |
| 4     | STU.UNION/CUL/FEST/MAGZ.FEES | 0.00              | 469480.00                 | 469480.00         | 63623.00                   | 405857.00         |
| 5     | VIVEKANANDA BOYS HOSTEL      | 0.00              | 19300.00                  | 19300.00          | 13630.00                   | 5670.00           |
|       | <b>Total</b>                 | <b>1153918.30</b> | <b>537430.00</b>          | <b>1691348.30</b> | <b>297785.00</b>           | <b>1393563.30</b> |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
01/03/2024  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

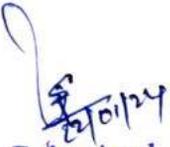
SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of PROVIDENT FUND ACCOUNT :

SCH NO : C

| Sl.No | Ledger Name        | Opening Balance | Addition during this year | Total       | Disbursed During this Year | Closing Balance |
|-------|--------------------|-----------------|---------------------------|-------------|----------------------------|-----------------|
| 1     | P.F.INTEREST       | 0.00            | 4791511.00                | 4791511.00  | 0.00                       | 4791511.00      |
| 2     | P.F.PAYMENT(STAFF) | 0.00            | 0.00                      | 0.00        | 1100000.00                 | -1100000.00     |
| 3     | PROVIDENT FUND     | 68254109.00     | 7767000.00                | 76021109.00 | 0.00                       | 76021109.00     |
|       | Total              | 68254109.00     | 12558511.00               | 80812620.00 | 1100000.00                 | 79712620.00     |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
22-01-2024  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

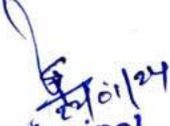
SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of GRANTS FROM STATE GOVT. :

SCH NO D

| SI.No | Ledger Name                         | Opening Balance   | Addition during this year | Total             | Disbursed During this Year | Closing Balance   |
|-------|-------------------------------------|-------------------|---------------------------|-------------------|----------------------------|-------------------|
| 1     | Building(Including Womens Hostel)   | 2832319.00        | 0.00                      | 2832319.00        | 0.00                       | 2832319.00        |
| 2     | Celebration of Iswar Ch.Vidyasagar  | -49.00            | 0.00                      | -49.00            | 0.00                       | -49.00            |
| 3     | Celebration of Netajis Great Escape | 100000.00         | 0.00                      | 100000.00         | 0.00                       | 100000.00         |
| 4     | Celebration of Swami Vivekananda    | -29.00            | 0.00                      | -29.00            | 0.00                       | -29.00            |
| 5     | Construction of Teachers Hostel     | 15000.00          | 0.00                      | 15000.00          | 0.00                       | 15000.00          |
| 6     | Furniture                           | 132000.00         | 0.00                      | 132000.00         | 0.00                       | 132000.00         |
| 7     | Laboratory Equipments               | 269000.00         | 0.00                      | 269000.00         | 0.00                       | 269000.00         |
| 8     | Library                             | 111000.00         | 0.00                      | 111000.00         | 0.00                       | 111000.00         |
| 9     | M.P. Quota                          | 578000.00         | 0.00                      | 578000.00         | 0.00                       | 578000.00         |
| 10    | Online Admission                    | 50000.00          | 0.00                      | 50000.00          | 0.00                       | 50000.00          |
| 11    | Part-time remuneration              | 240000.00         | 0.00                      | 240000.00         | 0.00                       | 240000.00         |
| 12    | S.A.A.C Grant                       | 2187080.00        | 0.00                      | 2187080.00        | 0.00                       | 2187080.00        |
| 13    | Sports Equipments                   | 25000.00          | 0.00                      | 25000.00          | 0.00                       | 25000.00          |
| 14    | Virtual Classroom                   | 300000.00         | 0.00                      | 300000.00         | 0.00                       | 300000.00         |
|       | <b>Total</b>                        | <b>6839321.00</b> | <b>0.00</b>               | <b>6839321.00</b> | <b>0.00</b>                | <b>6839321.00</b> |

  
 27/01/24  
**Principal**  
 Gushkara Mahavidyalaya



**For JADAB RAY & CO.**  
 (Chartered Accountants)  
  
 22-01-24  
 Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022  
Schedule of GRANTS FROM STATE GOVT. :

SCH NO : D

| Sl.No | Ledger Name                         | Opening Balance   | Addition during this year | Total             | Disbursed During this Year | Closing Balance   |
|-------|-------------------------------------|-------------------|---------------------------|-------------------|----------------------------|-------------------|
| 1     | Building(Including Womens Hostel)   | 2832319.00        | 0.00                      | 2832319.00        | 0.00                       | 2832319.00        |
| 2     | Celebration of Iswar Ch.Vidyasagar  | -49.00            | 0.00                      | -49.00            | 0.00                       | -49.00            |
| 3     | Celebration of Netajis Great Escape | 100000.00         | 0.00                      | 100000.00         | 0.00                       | 100000.00         |
| 4     | Celebration of Swami Vivekananda    | -29.00            | 0.00                      | -29.00            | 0.00                       | -29.00            |
| 5     | Construction of Teachers Hostel     | 15000.00          | 0.00                      | 15000.00          | 0.00                       | 15000.00          |
| 6     | Furniture                           | 132000.00         | 0.00                      | 132000.00         | 0.00                       | 132000.00         |
| 7     | Laboratory Equipments               | 269000.00         | 0.00                      | 269000.00         | 0.00                       | 269000.00         |
| 8     | Library                             | 111000.00         | 0.00                      | 111000.00         | 0.00                       | 111000.00         |
| 9     | M.P. Quota                          | 578000.00         | 0.00                      | 578000.00         | 0.00                       | 578000.00         |
| 10    | Online Admission                    | 50000.00          | 0.00                      | 50000.00          | 0.00                       | 50000.00          |
| 11    | Part-time remuneration              | 240000.00         | 0.00                      | 240000.00         | 0.00                       | 240000.00         |
| 12    | S.A.A.C Grant                       | 2187080.00        | 0.00                      | 2187080.00        | 0.00                       | 2187080.00        |
| 13    | Sports Equipments                   | 25000.00          | 0.00                      | 25000.00          | 0.00                       | 25000.00          |
| 14    | Virtual Classroom                   | 300000.00         | 0.00                      | 300000.00         | 0.00                       | 300000.00         |
|       | <b>Total</b>                        | <b>6839321.00</b> | <b>0.00</b>               | <b>6839321.00</b> | <b>0.00</b>                | <b>6839321.00</b> |

Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of GRANTS FROM UGC :

SCH NO : E

| Sl.No | Ledger Name                               | Opening Balance | Addition during this year | Total      | Disbursed During this Year | Closing Balance |
|-------|---|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | RUSA 2.0                                  | 6679634.28      | 61508.00                  | 6741142.28 | 2277657.80                 | 4463484.48      |
| 2     | UGC GRANT FOR Addl. Grant of Equipment    | 4821000.00      | 0.00                      | 4821000.00 | 0.00                       | 4821000.00      |
| 3     | UGC GRANT FOR BA Books                    | 75000.00        | 0.00                      | 75000.00   | 0.00                       | 75000.00        |
| 4     | UGC GRANT FOR BA Equipments               | 125000.00       | 0.00                      | 125000.00  | 0.00                       | 125000.00       |
| 5     | UGC GRANT FOR Books & Equipments          | 2215672.00      | 0.00                      | 2215672.00 | 0.00                       | 2215672.00      |
| 6     | UGC GRANT FOR Building & Library Building | 4035040.00      | 0.00                      | 4035040.00 | 0.00                       | 4035040.00      |
| 7     | UGC GRANT FOR Career & Councelling Cell   | 194700.00       | 0.00                      | 194700.00  | 0.00                       | 194700.00       |
| 8     | UGC GRANT FOR Computer                    | 220000.00       | 0.00                      | 220000.00  | 0.00                       | 220000.00       |
| 9     | UGC GRANT FOR Entry-in-services           | 457400.00       | 0.00                      | 457400.00  | 0.00                       | 457400.00       |
| 10    | UGC GRANT FOR I/C Books                   | 35000.00        | 0.00                      | 35000.00   | 0.00                       | 35000.00        |
| 11    | UGC GRANT FOR I/C Equipments              | 35000.00        | 0.00                      | 35000.00   | 0.00                       | 35000.00        |
| 12    | UGC GRANT FOR I/C Furniture & Fixture     | 100000.00       | 0.00                      | 100000.00  | 0.00                       | 100000.00       |
| 13    | UGC GRANT FOR Laboratory                  | 156850.00       | 0.00                      | 156850.00  | 0.00                       | 156850.00       |
| 14    | UGC GRANT FOR Library                     | 518189.00       | 0.00                      | 518189.00  | 0.00                       | 518189.00       |
| 15    | UGC GRANT FOR Library & Laboratory        | 720000.00       | 0.00                      | 720000.00  | 0.00                       | 720000.00       |
| 16    | UGC GRANT FOR Minor Resurch Project       | 425249.00       | 0.00                      | 425249.00  | 0.00                       | 425249.00       |
| 17    | UGC GRANT FOR N.R.S.C. Building           | 70000.00        | 0.00                      | 70000.00   | 0.00                       | 70000.00        |
| 18    | UGC GRANT FOR Remedial Coaching           | 379474.00       | 0.00                      | 379474.00  | 0.00                       | 379474.00       |
| 19    | UGC GRANT FOR Sports                      | 300000.00       | 0.00                      | 300000.00  | 0.00                       | 300000.00       |
| 20    | UGC GRANT FOR Sports Infrastructor        | 1692169.00      | 0.00                      | 1692169.00 | 0.00                       | 1692169.00      |

  
 27/01/24  
**Principal**  
 Gushkara Mahavidyalaya



For JAQAR RAY & CO.  
 (Chartered Accountants)

  
 22/01/24

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of GRANTS FROM UGC :

SCH NO : E

| Sl.No | Ledger Name                             | Opening Balance    | Addition during this year | Total              | Disbursed During this Year | Closing Balance    |
|-------|---|--------------------|---------------------------|--------------------|----------------------------|--------------------|
| 21    | UGC GRANT FOR Teachers Hostel           | 79440.00           | 0.00                      | 79440.00           | 0.00                       | 79440.00           |
| 22    | UGC GRANT FOR UGC-NRC                   | 63626.00           | 0.00                      | 63626.00           | 0.00                       | 63626.00           |
| 23    | UGC GRANT FOR Vocational Stream Courses | 300000.00          | 0.00                      | 300000.00          | 0.00                       | 300000.00          |
| 24    | UGC GRANT FOR Womens Hostel             | 1500000.00         | 0.00                      | 1500000.00         | 0.00                       | 1500000.00         |
| 25    | UGC Teachers Fellowship                 | 133856.00          | 0.00                      | 133856.00          | 0.00                       | 133856.00          |
| 26    | UGC XII th Plan(Capital Assets)         | 585190.00          | 0.00                      | 585190.00          | 0.00                       | 585190.00          |
| 27    | UGC XII th Plan(General Head)           | 460533.00          | 0.00                      | 460533.00          | 0.00                       | 460533.00          |
|       | <b>Total</b>                            | <b>26378022.28</b> | <b>61508.00</b>           | <b>26439530.28</b> | <b>2277657.80</b>          | <b>24161872.48</b> |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of LIBRARY FUND :

SCH NO : F

| Sl.No | Ledger Name  | Opening Balance | Addition during this year | Total      | Disbursed During this Year | Closing Balance |
|-------|--------------|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | LIBRARY FEES | 1333105.05      | 149150.00                 | 1482255.05 | 49062.36                   | 1433192.69      |
|       | Total        | 1333105.05      | 149150.00                 | 1482255.05 | 49062.36                   | 1433192.69      |

  
22/01/24  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
22/01/24  
Proprietor

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GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

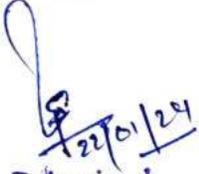
SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of LABORATORY FUND :

SCH NO : G

| Sl.No | Ledger Name        | Opening Balance | Addition during this year | Total      | Disbursed During this Year | Closing Balance |
|-------|--------------------|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | LAB.FEES/PRAC.FEES | 3372572.00      | 410690.00                 | 3783262.00 | 72228.00                   | 3711034.00      |
|       | Total              | 3372572.00      | 410690.00                 | 3783262.00 | 72228.00                   | 3711034.00      |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
22-01-24  
Proprietor

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GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022  
Schedule of PROVISION FOR LIABILITIES:

SCH NO: H

| Sl.No | Ledger Name               | Opening Balance | Addition during this year | Total      | Disbursed During this Year | Closing Balance |
|-------|---------------------------|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | GSLI PREMIUM              | 0.00            | 52560.00                  | 52560.00   | 52560.00                   | 0.00            |
| 2     | INCOME TAX                | 0.00            | 9046200.00                | 9046200.00 | 9049700.00                 | -3500.00        |
| 3     | Liabilities Provision A/C | 9428.00         | 0.00                      | 9428.00    | 0.00                       | 9428.00         |
| 4     | PROFESSIONAL TAX          | 0.00            | 236100.00                 | 236100.00  | 235100.00                  | 1000.00         |
|       | Total                     | 9428.00         | 9334860.00                | 9344288.00 | 9337360.00                 | 6928.00         |

Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO.  
(Chartered Accountants)

Proprietor

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GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

Schedule of INCOME & EXPENDITURE A/C- for the F.Year 2021-2022

Sch: I

| Head of Accounts                                  | Amount | Amount        |
|---|--------|---------------|
| Balance as per Last Account                       |        | (-)7244683.08 |
| Add : Excess of Income over expenditure(adjusted) |        | 2930669.66    |
| Closing Balance                                   |        | (-)4314013.42 |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
22-01-24  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of LOAN FROM OTHER SOURCES :

SCH NO : J

| Sl.No | Ledger Name             | Opening Balance | Addition during this year | Total    | Disbursed During this Year | Closing Balance |
|-------|-------------------------|-----------------|---------------------------|----------|----------------------------|-----------------|
| 1     | LOAN FROM OTHER SOURCES | 25000.00        | 0.00                      | 25000.00 | 0.00                       | 25000.00        |
|       | Total                   | 25000.00        | 0.00                      | 25000.00 | 0.00                       | 25000.00        |

  
22/01/24  
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For JADAB RAY & CO  
(Chartered Accountants)

  
22-01-2024  
Proprietor

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GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of STIPEND & SCHOLARSHIP :

SCH NO : K

| Sl.No | Ledger Name         | Opening Balance | Addition during this year | Total     | Disbursed During this Year | Closing Balance |
|-------|---------------------|-----------------|---------------------------|-----------|----------------------------|-----------------|
| 1     | SCHOLARSHIP/STIPEND | 268550.00       | 0.00                      | 268550.00 | 0.00                       | 268550.00       |
|       | Total               | 268550.00       | 0.00                      | 268550.00 | 0.00                       | 268550.00       |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)  
  
22-01-2024  
Proprietor

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GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of EARNST MONEY :

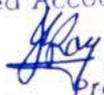
SCH NO : Q

| Sl.No | Ledger Name  | Opening Balance | Addition during this year | Total    | Disbursed During this Year | Closing Balance |
|-------|--------------|-----------------|---------------------------|----------|----------------------------|-----------------|
| 1     | EARNST MONEY | 87664.00        | 0.00                      | 87664.00 | 24234.00                   | 63430.00        |
|       | Total        | 87664.00        | 0.00                      | 87664.00 | 24234.00                   | 63430.00        |

  
22/01/24  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
22-01-2024  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of FIXED ASSETS :

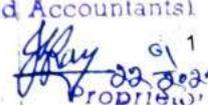
Sch No. N

| Sl.No          | Ledger Name                  | Rate of Depreciation (%) | Opening Balance (Dr.) | Addition during this | Total              | Depreciation      | Closing Balance    |
|----------------|------------------------------|--------------------------|-----------------------|----------------------|--------------------|-------------------|--------------------|
| 1              | A.C.MACHINE                  | 10.00                    | 117494.04             | 0.00                 | 117494.04          | 11749.40          | 105744.64          |
| 2              | ADDL.GRANT FOR EQUIPMENT     | 10.00                    | 1858464.08            | 0.00                 | 1858464.08         | 185846.41         | 1672617.67         |
| 3              | BUILDING                     | 5.00                     | 10103711.10           | 0.00                 | 10103711.10        | 505185.56         | 9598525.55         |
| 4              | BUILDING RUSA 2.0            | 5.00                     | 3799651.10            | 0.00                 | 3799651.10         | 189982.56         | 3609668.55         |
| 5              | C.C.T.V                      | 10.00                    | 125089.83             | 0.00                 | 125089.83          | 12508.98          | 112580.85          |
| 6              | COMPUTER                     | 40.00                    | 240502.31             | 0.00                 | 240502.31          | 96200.92          | 144301.39          |
| 7              | COOLER                       | 10.00                    | 10943.43              | 0.00                 | 10943.43           | 1094.34           | 9849.09            |
| 8              | FURNITURE & FITTINGS         | 10.00                    | 1000175.81            | 0.00                 | 1000175.81         | 100017.58         | 900158.23          |
| 9              | GENERATOR                    | 10.00                    | 20614.70              | 0.00                 | 20614.70           | 2061.47           | 18553.23           |
| 10             | LAB.EQUIPMENTS               | 10.00                    | 1029970.44            | 0.00                 | 1029970.44         | 102997.04         | 926973.40          |
| 11             | LAND                         | 0.00                     | 224185.50             | 0.00                 | 224185.50          | 0.00              | 224185.50          |
| 12             | LIBRARY BOOKS                | 20.00                    | 344619.02             | 0.00                 | 344619.02          | 68923.80          | 275695.22          |
| 13             | MIKE                         | 10.00                    | 51042.15              | 0.00                 | 51042.15           | 5104.22           | 45937.94           |
| 14             | N.R.S. BUILDING              | 5.00                     | 15781.42              | 0.00                 | 15781.42           | 789.07            | 14992.35           |
| 15             | OVERHEAD PROJECTOR           | 40.00                    | 80112.53              | 0.00                 | 80112.53           | 32045.01          | 48067.52           |
| 16             | PROPERTY OF STUDENTS WELFARE | 5.00                     | 819.06                | 0.00                 | 819.06             | 40.95             | 778.11             |
| 17             | S.C/S.T HOSTEL               | 5.00                     | 162957.57             | 0.00                 | 162957.57          | 8147.88           | 154809.69          |
| 18             | SPORTS EQUIPMENTS            | 10.00                    | 77715.24              | 0.00                 | 77715.24           | 7771.52           | 69943.72           |
| 19             | SPORTS INFRASTRUCTOR         | 10.00                    | 983631.68             | 0.00                 | 983631.68          | 98363.17          | 885268.51          |
| 20             | TEACHERS HOSTEL              | 5.00                     | 13981.61              | 0.00                 | 13981.61           | 699.08            | 13282.53           |
| 21             | VENDING MACHINE              | 20.00                    | 14508.36              | 0.00                 | 14508.36           | 2901.67           | 11606.69           |
| 22             | XEROX MACHINE                | 10.00                    | 127224.79             | 0.00                 | 127224.79          | 12722.48          | 114502.31          |
| <b>Total :</b> |                              |                          | <b>20403195.77</b>    | <b>0.00</b>          | <b>20403195.77</b> | <b>1445153.12</b> | <b>18958042.65</b> |

  
 27/01/24  
**Principal**  
**Gushkara Mahavidyalaya**



**For JADAB RAY & CO**  
**(Chartered Accountants)**

  
 27/01/24  
**PROPRIETOR**

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of PROVIDENT FUND INVESTMENT :

Sch No. H

| Sl.No | Ledger Name          | Opening Balance(Dr.) | Debit for this year | Total              | Credit for this Year | Closing Balance    |
|-------|----------------------|----------------------|---------------------|--------------------|----------------------|--------------------|
| 1     | TREASURY A/C NO.8336 | 68256677.00          | 12558511.00         | 80815188.00        | 1100000.00           | 79715188.00        |
|       | <b>Total :</b>       | <b>68256677.00</b>   | <b>12558511.00</b>  | <b>80815188.00</b> | <b>1100000.00</b>    | <b>79715188.00</b> |

  
22/01/2024  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
22-01-2024  
Proprietor

**GUSHKARA MAHAVIDYALAYA**  
GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of LOANS & ADVANCES :

Sch No. 0

| Sl.No | Ledger Name    | Opening Balance(Dr.) | Debit for this year | Total             | Credit for this Year | Closing Balance  |
|-------|----------------|----------------------|---------------------|-------------------|----------------------|------------------|
| 1     | ADVANCES       | 618209.55            | 672670.00           | 1290879.55        | 480670.00            | 810209.55        |
| 2     | PUJA ADVANCE   | 0.00                 | 302000.00           | 302000.00         | 308500.00            | -6500.00         |
|       | <b>Total :</b> | <b>618209.55</b>     | <b>974670.00</b>    | <b>1592879.55</b> | <b>789170.00</b>     | <b>803709.55</b> |

*[Signature]*  
27/01/2024  
**Principal**  
Gushkara Mahavidyalaya



For JADAB RAY & CO.  
(Chartered Accountants)

*[Signature]*  
23-01-2024  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of SALARY/PAYPACKET A/C :

Sch No. M

| Sl.No | Ledger Name                       | Opening Balance(Dr.) | Debit for this year | Total              | Credit for this Year | Closing Balance |
|-------|-----------------------------------|----------------------|---------------------|--------------------|----------------------|-----------------|
| 1     | SALARY (COLLEGE STAFF-T.S& N.T.S) | 69614.00             | 92856533.00         | 92926147.00        | 92856533.00          | 69614.00        |
| 2     | SALARY(COLLEGE STAFF-T.S& N.T.S)  | 0.00                 | 245517.00           | 245517.00          | 239144.00            | 6373.00         |
|       | <b>Total :</b>                    | <b>69614.00</b>      | <b>93102050.00</b>  | <b>93171664.00</b> | <b>93095677.00</b>   | <b>75987.00</b> |

*[Signature]*  
22/01/2024  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

*[Signature]*  
22-01-2024  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of Fixed Deposit as per SCH-P

Sch No. P

| Sl.No | Ledger Name       | Opening Balance(Dr.) | Debit for this year | Total      | Credit for this Year | Closing Balance |
|-------|-------------------|----------------------|---------------------|------------|----------------------|-----------------|
| 1     | FIXED DEPOSIT A/C | 1580532.00           | 1580532.00          | 3161064.00 | 1580532.00           | 1580532.00      |
|       | <b>Total :</b>    | 1580532.00           | 1580532.00          | 3161064.00 | 1580532.00           | 1580532.00      |

  
22/01/2024  
Principal  
Gushkara Mahavidyalaya



For JITAB RAY & CO  
(Chartered Accountants)

  
22/01/2024  
Proprietor

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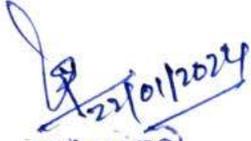
GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of GOVT. P.L.ACCOUNT :

Sch No.

| Sl.No | Ledger Name       | Opening Balance(Dr.) | Debit for this year | Total  | Credit for this Year | Closing Balance |
|-------|-------------------|----------------------|---------------------|--------|----------------------|-----------------|
| 1     | GOVT. P.L.ACCOUNT | 450.00               | 0.00                | 450.00 | 0.00                 | 450.00          |
|       | Total :           | 450.00               | 0.00                | 450.00 | 0.00                 | 450.00          |

  
22/01/2024  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
22-01-2024  
Proprietor

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GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of DEPOSITES :

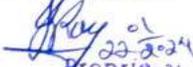
| Sl.No | Ledger Name                       | Opening Balance(Dr.) | Debit for this year | Total         | Credit for this Year | Closing Balance |
|-------|-----------------------------------|----------------------|---------------------|---------------|----------------------|-----------------|
| 1     | Security deposits with W.B.S.E.B. | 700.00               | 0.00                | 700.00        | 0.00                 | 700.00          |
|       | <b>Total :</b>                    | <b>700.00</b>        | <b>0.00</b>         | <b>700.00</b> | <b>0.00</b>          | <b>700.00</b>   |

Sch No. .

  
22/01/2024  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
22-3-24  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of SUSPENSE ACCOUNT

Sch No

| Sl.No | Ledger Name      | Opening Balance(Dr.) | Debit for this year | Total  | Credit for this Year | Closing Balance |
|-------|------------------|----------------------|---------------------|--------|----------------------|-----------------|
| 1     | SUSPENSE ACCOUNT | 100.20               | 0.00                | 100.20 | 0.00                 | 100.20          |
|       | Total :          | 100.20               | 0.00                | 100.20 | 0.00                 | 100.20          |

  
22/01/2024  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
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22-01-24  
Proprietor

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GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of Cash in hand :

Sch No. .

| Ledger Name | Opening Balance(Dr.) | Debit for this year | Total      | Credit for this Year | Closing Balance |
|-------------|----------------------|---------------------|------------|----------------------|-----------------|
| CASH        | 138202.06            | 5481792.00          | 5619994.06 | 5594499.00           | 25495.06        |
| Total :     | 138202.06            | 5481792.00          | 5619994.06 | 5594499.00           | 25495.06        |

*[Signature]*  
22/01/2024  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

*[Signature]*  
22/01/2024  
Proprietor

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM, PURBA BARDHAMAN, PIN 713128, W.B.

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of Cash at Bank :

| Ledger Name                                     | Opening Balance(Dr.) | Debit for this year | Total              | Credit for this Year | Closing Balance    |
|---|----------------------|---------------------|--------------------|----------------------|--------------------|
| 1 ALLAHABAD BANK, GUS.A/C NO.1418               | 167510.27            | 4910.00             | 172420.27          | 0.00                 | 172420.27          |
| 2 BCCB LTD GUS S.A/C NO.115847                  | 1037129.00           | 182587.00           | 1219716.00         | 0.00                 | 1219716.00         |
| 3 BCCB LTD. GUS. C.A/C NO. 61002                | 210697.59            | 0.00                | 210697.59          | 3000.00              | 207697.59          |
| 4 BCCB LTD. GUS. S.A/C NO. 20076                | 35952.93             | 1090.00             | 37042.93           | 0.00                 | 37042.93           |
| 5 BCCB LTD. GUS. S.A/C NO. 25177                | 1647.16              | 50.00               | 1697.16            | 0.00                 | 1697.16            |
| 6 BCCB LTD. GUS. S.A/C NO. 25326                | 32462.46             | 984.00              | 33446.46           | 0.00                 | 33446.46           |
| 7 BCCB LTD. GUS. S.A/C NO. 25328                | 186829.55            | 5662.00             | 192491.55          | 0.00                 | 192491.55          |
| 8 BCCB LTD. GUS. S.A/C NO. 27302                | 280883.00            | 8513.00             | 289396.00          | 0.00                 | 289396.00          |
| 9 BCCB LTD. GUS. S.A/C NO. 27303                | 24989.00             | 758.00              | 25747.00           | 0.00                 | 25747.00           |
| 10 BCCB LTD. GUS. S.A/C NO. 27304               | 42384.00             | 1285.00             | 43669.00           | 0.00                 | 43669.00           |
| 11 BCCB LTD. GUS. S.A/C NO. 27307               | 22280.00             | 675.00              | 22955.00           | 0.00                 | 22955.00           |
| 12 BCCB LTD. GUS. S.A/C NO. 29954               | 85872.00             | 2603.00             | 88475.00           | 0.00                 | 88475.00           |
| 13 BCCB LTD. GUS. S.A/C NO. 29955               | 18654.00             | 566.00              | 19220.00           | 0.00                 | 19220.00           |
| 14 CANARA BANK, BDN. C.A/C NO.0187201001141     | 11851.00             | 0.00                | 11851.00           | 678.00               | 11173.00           |
| 15 CANARA BANK, BDN. S.B.A/C NO.0187101018981   | 422610.00            | 12390.00            | 435000.00          | 0.00                 | 435000.00          |
| 16 CASH AT POST OFFICE                          | 232.93               | 0.00                | 232.93             | 0.00                 | 232.93             |
| 17 CENTRAL BANK OF INDIA.A/C NO.1199022123/3510 | 214190.46            | 6285.00             | 220475.46          | 0.00                 | 220475.46          |
| 18 S.B.I. C.A/C NO.37836683346(RUSA)            | 2727882.40           | 61508.00            | 2789390.40         | 2789390.40           | 0.00               |
| 19 S.B.I.BUR.C/A NO.11184005734                 | 3165743.67           | 0.00                | 3165743.67         | 649.00               | 3165094.67         |
| 20 S.B.I.ITACHANDA C/A NO.11254335094           | 117857.00            | 0.00                | 117857.00          | 649.00               | 117208.00          |
| 21 S.B.I.ITACHANDA S.B.A/C NO.31650860657       | 4280272.23           | 10052676.60         | 14332948.83        | 6935587.58           | 7397361.25         |
| 22 S.B.I-COLLECT(ITA) C.A/C NO.34961857437      | 1250912.56           | 10195691.00         | 11446603.56        | 9891610.00           | 1554993.56         |
| 23 S.B.I-ITA.(N.S.S)A/C NO.34766154684          | 38790.00             | 0.00                | 38790.00           | 649.00               | 38141.00           |
| <b>Total :</b>                                  | <b>14377633.21</b>   | <b>20538233.60</b>  | <b>34915866.81</b> | <b>19622212.98</b>   | <b>15293653.83</b> |

Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

**INDEPENDENT AUDITOR'S REPORT**

**Opinion:**

We have audited the financial statements of **GUSHKARA MAHAVIDYALAYA (Morning Section)** (hereinafter refer as the 'COLLEGE'), P.O. Gushkara, Dist. Purba Bardhaman, W.B. PIN 713128, which comprise the balance sheet at March 31<sup>st</sup> 2022, and the Income & Expenditure Account together with the Receipts and Payments Account for the period ended from 01.04.2021 to 31.03.2022, and notices to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at March 31<sup>st</sup>, 2022, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI, our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion:

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account 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 accounts read with the notes on accounts appearing in Schedule-I, give:
  - i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31<sup>st</sup> March, 2022.
  - ii) In the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.



Page -2

**Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

**Auditor's Responsibilities for the Audit of the 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.



Date: 25.01.2024  
Place: Gushkara, Purba Bardhaman  
UDIN: 24053411BKBMXN2921

**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**

For JADAB RAY & CO.  
(Chartered Accountants)

  
Proprietor

## Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

### BALANCE SHEET AS AT 31ST MARCH 2022

| Liabilities      |     |                    | Assets                      |     |                    |
|------------------|-----|--------------------|-----------------------------|-----|--------------------|
| Head of Accounts | Sch | Amount             | Head of Accounts            | Sch | Amount             |
| CAPITAL FUND     | M   | 12846031.64        | FIXED ASSETS                | B   | 521150.49          |
| FUND ACCOUNTS    | A   | 829641.35          | FIXED DEPOSIT               | C   | 6682168.00         |
|                  |     |                    | ADVANCE ACCOUNT             | D   | 24200.00           |
|                  |     |                    | CASH & BANK BALANCE         | E   | 5412924.50         |
|                  |     |                    | RECEIVABLE FROM DAY SECTION | F   | 1035230.00         |
| <b>Total</b>     |     | <b>13675672.99</b> | <b>Total</b>                |     | <b>13675672.99</b> |



FOR JADAB RAY & CO  
(Chartered Accountants)

*Jadab Ray*  
Proprietor



N.V.  
*[Signature]*

Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

Receipt & Payment Account for the Financial Year 2021-2022

| Receipt                               |            | Amount            | Payment                              |            |                   |
|---------------------------------------|------------|-------------------|--------------------------------------|------------|-------------------|
| Head of Account                       | Amount     |                   | Head of Account                      | Amount     | Amount            |
| <b>To Opening Balance</b>             |            |                   |                                      |            |                   |
| B.C.C.B GUSKARA S.B/A<br>24820        | 3573344.00 |                   | ADMISSION FEE                        | 73084.00   |                   |
| Cash                                  | 202.00     |                   | ADMIT PRINTING                       | 57.00      |                   |
| Online Fees Account<br>Receivable     | 535710.00  |                   | AID FUND                             | 720.00     |                   |
| S.B.I ITACHANDA<br>C.A/NO.35138283084 | 1444485.50 |                   | B.U.ENROLLMENT FEE                   | 85850.00   |                   |
|                                       |            | <b>5553741.50</b> | B.U.EXAM. FEE                        | 312300.00  |                   |
|                                       |            |                   | B.U.REGISTRATION FEE                 | 60372.00   |                   |
| ADMISSION FEE                         | 129700.00  |                   | B.U.REGN.CUM ENRL.FEE                | 41730.00   |                   |
| ADMIT PRINTING                        | 6972.00    |                   | B.U.REVIEW FEE                       | 10200.00   |                   |
| AID FUND                              | 21095.00   |                   | B.U.SPORTS FEE                       | 46410.00   |                   |
| B.U.ENROLLMENT FEE                    | 139650.00  |                   | BANK CHARGES                         | 826.00     |                   |
| B.U.EXAM. FEE                         | 234500.00  |                   | CASUAL FEE                           | 5096.00    |                   |
| B.U.REGN.CUM<br>ENRL.FEE              | 159630.00  |                   | CENTRE FEE                           | 176430.00  |                   |
| B.U.SPORTS FEE                        | 100230.00  |                   | COLLEGE EXAM.FEE                     | 8810.00    |                   |
| CASUAL FEE                            | 17587.50   |                   | COLLEGE SPORTS FEE                   | 51345.00   |                   |
| CENTRE FEE                            | 105510.00  |                   | COLLEGE WELFARE FUND                 | 225012.00  |                   |
| COLLEGE EXAM.FEE                      | 112450.00  |                   | COMPUTER FEE                         | 450.00     |                   |
| COLLEGE SPORTS FEE                    | 57015.00   |                   | DEVELOPMENT FEE                      | 14560.00   |                   |
| COLLEGE WELFARE<br>FUND               | 168090.00  |                   | ELECTRIC/GENERATOR FEES              | 41234.00   |                   |
| COMPUTER FEE                          | 82750.00   |                   | IDENTITY CARD                        | 28553.00   |                   |
| DEVELOPMENT FEE                       | 228060.00  |                   | LIBRARY FEES                         | 13075.00   |                   |
| ELECTRIC/GENERATOR<br>FEES            | 260640.00  |                   | ONLINE FEES COLLECTION               | 670295.00  |                   |
| EXAMINATION                           | 10400.00   |                   | PROCESSING FEE                       | 51949.00   |                   |
| ENROLLMENT                            |            |                   | PUJA ADVANCE                         | 6000.00    |                   |
| IDENTITY CARD                         | 16285.00   |                   | PUJA EXGRATIA                        | 5000.00    |                   |
| INTEREST                              | 82471.00   |                   | R.B.MANCHA                           | 7335.00    |                   |
| LIBRARY FEES                          | 81450.00   |                   | REMITTANCE FEES                      | 5450.00    |                   |
| MISC. INCOME                          | 6.00       |                   | S.H.HOME                             | 15180.00   |                   |
| ONLINE FEES<br>COLLECTION             | 670295.00  |                   | SESSION CHARGE                       | 29866.00   |                   |
| PROCESSING FEE                        | 28643.00   |                   | STU. ACTIVITY FUND                   | 8600.00    |                   |
| PUJA ADVANCE                          | 3000.00    |                   | STU.UNION/CULTURAL/MAGAZI<br>NE FEES | 161370.00  |                   |
| R.B.MANCHA                            | 8145.00    |                   | TUITION FEE                          | 717325.00  |                   |
| REMITTANCE FEES                       | 17587.50   |                   |                                      |            | <b>2874484.00</b> |
| S.H.HOME                              | 24450.00   |                   | <b>By Closing Balance</b>            |            |                   |
| SESSION CHARGE                        | 81450.00   |                   | B.C.C.B GUSKARA S.B/A 24820          | 2408285.00 |                   |
| STU. ACTIVITY FUND                    | 9395.00    |                   | Cash                                 | 39011.00   |                   |
| STU.UNION/CULTURAL/M<br>AGAZINE FEES  | 179190.00  |                   | Online Fees Account Receivable       | 1035230.00 |                   |
| TUITION FEE                           | 732250.00  |                   | S.B.I ITACHANDA                      | 2965628.50 |                   |
|                                       |            |                   | C.A/NO.35138283084                   |            | <b>6448154.50</b> |



For JALAB R. Y. & Co.  
(Chartered Accountants)

*[Signature]*  
Proprietor



*[Signature]*  
**Principal**  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

Receipt & Payment Account for the Financial Year 2021-2022

| Receipt         |        | Payment    |                 |        |            |
|-----------------|--------|------------|-----------------|--------|------------|
| Head of Account | Amount | Amount     | Head of Account | Amount | Amount     |
|                 |        | 3768897.00 |                 |        |            |
| Total :         |        | 9322638.50 | Total :         |        | 9322638.50 |



# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

## Income & Expenditure Account for the Financial Year

| Expenditure                       |             | Amount     | Income                            |             |            |
|-----------------------------------|-------------|------------|-----------------------------------|-------------|------------|
| Head of Account                   | Amount      |            | Head of Account                   | Amount      | Amount     |
| To                                |             |            | <b>By</b>                         |             |            |
| ADMISSION FEE                     | 73084.00 ✓  |            | ADMISSION FEE                     | 129700.00 ✓ |            |
| ADMIT PRINTING                    | 57.00 ✓     |            | ADMIT PRINTING                    | 6972.00 ✓   |            |
| AID FUND                          | 720.00 ✓    |            | AID FUND                          | 21095.00 ✓  |            |
| B.U. ENROLLMENT FEE               | 85850.00 ✓  |            | B.U. ENROLLMENT FEE               | 139650.00 ✓ |            |
| B.U. EXAM. FEE                    | 312300.00 ✓ |            | B.U. EXAM. FEE                    | 234500.00 ✓ |            |
| B.U. REGISTRATION FEE             | 50372.00 ✓  |            | B.U. REGN. CUM ENRL. FEE          | 159630.00 ✓ |            |
| B.U. REGN. CUM ENRL. FEE          | 41730.00 ✓  |            | B.U. SPORTS FEE                   | 100230.00 ✓ |            |
| B.U. REVIEW FEE                   | 10200.00 ✓  |            | CASUAL FEE                        | 17587.50 ✓  |            |
| B.U. SPORTS FEE                   | 45410.00 ✓  |            | CENTRE FEE                        | 105510.00 ✓ |            |
| BANK CHARGES                      | 826.00 ✓    |            | COLLEGE EXAM. FEE                 | 112450.00 ✓ |            |
| CASUAL FEE                        | 5096.00 ✓   |            | COLLEGE SPORTS FEE                | 57015.00 ✓  |            |
| CENTRE FEE                        | 176430.00 ✓ |            | COMPUTER FEE                      | 82750.00 ✓  |            |
| COLLEGE EXAM. FEE                 | 8810.00 ✓   |            | ELECTRIC/GENERATOR FEES           | 260640.00 ✓ |            |
| COLLEGE SPORTS FEE                | 51345.00 ✓  |            | EXAMINATION ENROLLMENT            | 10400.00 ✓  |            |
| COMPUTER FEE                      | 450.00 ✓    |            | IDENTITY CARD                     | 16285.00 ✓  |            |
| ELECTRIC/GENERATOR FEES           | 41234.00 ✓  |            | INTEREST                          | 82471.00 ✓  |            |
| IDENTITY CARD                     | 28553.00 ✓  |            | LIBRARY FEES                      | 81450.00 ✓  |            |
| LIBRARY FEES                      | 13075.00 ✓  |            | MISC. INCOME                      | 6.00 ✓      |            |
| ONLINE FEES COLLECTION            | 670295.00 ✓ |            | ONLINE FEES COLLECTION            | 670295.00 ✓ |            |
| PROCESSING FEE                    | 51949.00 ✓  |            | PROCESSING FEE                    | 28643.00 ✓  |            |
| PUSA EXGRATIA                     | 5000.00 ✓   |            | REMITTANCE FEES                   | 17587.50 ✓  |            |
| REMITTANCE FEES                   | 5450.00 ✓   |            | S.H. HOME                         | 24450.00 ✓  |            |
| S.H. HOME                         | 15180.00 ✓  |            | SESSION CHARGE                    | 81450.00 ✓  |            |
| SESSION CHARGE                    | 29866.00 ✓  |            | STU. ACTIVITY FUND                | 9395.00 ✓   |            |
| STU. ACTIVITY FUND                | 8600.00 ✓   |            | STU. UNION/CULTURAL/MAGAZINE FEES | 179190.00 ✓ |            |
| STU. UNION/CULTURAL/MAGAZINE FEES | 161370.00 ✓ |            | TUITION FEE                       | 732250.00 ✓ |            |
| TUITION FEE                       | 717325.00 ✓ |            |                                   |             | 3361602.00 |
| Depreciation                      | 58462.79 ✓  |            |                                   |             |            |
|                                   |             | 2680039.79 |                                   |             |            |
| To                                |             |            |                                   |             |            |
| Excess of Income Over Expenditure | 681562.21   |            |                                   |             |            |



For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



*M.V.*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

## Income & Expenditure Account for the Financial Year

| Expenditure     |        |            | Income          |        |            |
|-----------------|--------|------------|-----------------|--------|------------|
| Head of Account | Amount | Amount     | Head of Account | Amount | Amount     |
|                 |        | 681562.21  |                 |        |            |
| Total :         |        | 3361602.00 | Total :         |        | 3361602.00 |

# Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of FUND ACCOUNTS

SCH NO : A

| SI.No | Ledger Name          | Opening Balance | Addition during this year | Total      | Disbursed During this Year | Closing Balance |
|-------|----------------------|-----------------|---------------------------|------------|----------------------------|-----------------|
| 1     | COLLEGE WELFARE FUND | 463692.35       | 168090.00                 | 631782.35  | 225012.00                  | 406770.35       |
| 2     | DEVELOPMENT FEE      | 182586.00       | 228060.00                 | 410646.00  | 14560.00                   | 396086.00       |
| 3     | R.B.MANCHA           | 25975.00        | 8145.00                   | 34120.00   | 7335.00                    | 26785.00        |
|       | Total                | 672253.35       | 404295.00                 | 1076548.35 | 246907.00                  | 829641.35       |



For JADAB RAY & Co.  
(Chartered Accountants)

*J. Ray*  
Proprietor



*M.V.*  
*T.S.*  
*GS*  
Principal  
Gushkara Mahavidyalaya

Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

Schedule of CAPITAL FUND for the F.Year 2021-2022

Sch : M

| Head of Accounts                        | Amount | Amount      |
|---|--------|-------------|
| Balance as per Last Account             |        | 12164469.43 |
| Add : Excess of Income over Expenditure |        | 681562.21   |
| Closing Balance                         |        | 12846031.64 |



For JADAB RAY & CO  
(Chartered Accountants)

*J Ray*  
Proprietor



*A.V.*  
  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of FIXED ASSETS

Sch No. B

| Sl.No | Ledger Name          | Rate of Depreciation(%) | Opening Balance(Dr.) | Addition during this | Total     | Depreciation | Closing Balance |
|-------|----------------------|-------------------------|----------------------|----------------------|-----------|--------------|-----------------|
| 1     | BUILDINGS            | 5.00                    | 391941.00            | 0.00                 | 391941.00 | 19597.05     | 372343.95       |
| 2     | COMPUTERS            | 40.00                   | 10235.37             | 0.00                 | 10235.37  | 4094.15      | 6141.22         |
| 3     | FURNITURE            | 10.00                   | 118618.88            | 0.00                 | 118618.88 | 11861.89     | 106756.99       |
| 4     | LABORATORY EQUIPMENT | 15.00                   | 2470.02              | 0.00                 | 2470.02   | 370.50       | 2099.52         |
| 5     | LIBRARY BOOKS        | 40.00                   | 56348.01             | 0.00                 | 56348.01  | 22539.20     | 33808.81        |
|       | Total :              |                         | 579613.28 ✓          | 0.00                 | 579613.28 | 58462.79 ✓   | 521150.49 ✓     |



For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



M.V.  
*[Signature]*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of FIXED DEPOSIT

Sch No. C

| Sl.No | Ledger Name         | Opening Balance(Dr.) | Debit for this year | Total             | Credit for this Year | Closing Balance   |
|-------|---------------------|----------------------|---------------------|-------------------|----------------------|-------------------|
| 1     | ALLAHABAD BANK-GUS. | 1583195.00           | 0.00                | 1583195.00        | 0.00                 | 1583195.00        |
| 2     | B.C.C.B LTD. GUS.   | 1475168.00           | 0.00                | 1475168.00        | 0.00                 | 1475168.00        |
| 3     | BANK OF BARODA GUS  | 891966.00            | 0.00                | 891966.00         | 0.00                 | 891966.00         |
| 4     | S.B.I. ITACHANDA    | 2731839.00           | 0.00                | 2731839.00        | 0.00                 | 2731839.00        |
|       | <b>Total :</b>      | <b>6682168.00</b>    | <b>0.00</b>         | <b>6682168.00</b> | <b>0.00</b>          | <b>6682168.00</b> |



*M.V.*  
*[Signature]*  
Principal  
Gushkara Mahavidyalaya

For JADAB RAY & CO.  
(Chartered Accountants)

*[Signature]*  
Proprietor

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of ADVANCE ACCOUNT

| Sl.No   | Ledger Name  | Opening Balance(Dr.) | Debit for this year | Total    | Credit for this Year | Closing Balance |
|---------|--------------|----------------------|---------------------|----------|----------------------|-----------------|
| 1       | ADVANCE      | 18200.00             | 0.00                | 18200.00 | 0.00                 | 18200.00        |
| 2       | PUJA ADVANCE | 3000.00              | 6000.00             | 9000.00  | 3000.00              | 6000.00         |
| Total : |              | 21200.00             | 6000.00             | 27200.00 | 3000.00              | 24200.00        |

Sch No. D



For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



*N.V.*  
*[Signature]*

Principal  
Gushkara Mahavidyalaya

Gushkara Mahavidyalaya (Morning Section)  
GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of CASH & BANK BALANCE

| Sl.No | Ledger Name                           | Opening Balance(Dr.) | Debit for this year | Total      | Credit for this Year | Sch No. E Closing Balance |
|-------|---------------------------------------|----------------------|---------------------|------------|----------------------|---------------------------|
| 1     | B.C.C.B GUSKARA S.B/A 24820           | 3573344.00           | 82471.00            | 3655815.00 | 1247530.00           | 2408285.00                |
| 2     | Cash                                  | 202.00               | 1165650.00          | 1165852.00 | 1126841.00           | 39011.00                  |
| 3     | S.B.I ITACHANDA<br>C.A/NO.35138283084 | 1444485.50           | 2456256.00          | 3900741.50 | 935113.00            | 2965628.50                |
|       | Total :                               | 5018031.50           | 3704377.00          | 8722408.50 | 3309484.00           | 5412924.50                |



For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



*P. V. S.*

Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

## Schedule of RECEIVABLE FROM DAY SECTION

Sch No. F

| Sl. No | Ledger Name                    | Opening Balance(Dr.) | Debit for this year | Total      | Credit for this Year | Closing Balance |
|--------|--------------------------------|----------------------|---------------------|------------|----------------------|-----------------|
| 1      | Online Fees Account Receivable | 535710.00            | 499520.00           | 1035230.00 | 0.00                 | 1035230.00      |
|        | Total :                        | 535710.00            | 499520.00           | 1035230.00 | 0.00                 | 1035230.00      |

*Handwritten signature in green ink*

Principal  
Gushkara Mahavidyalaya



For JADAB RAY & Co  
(Chartered Accountants)

*Handwritten signature of J. Ray*  
Proprietor

25-01-2024





# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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

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**INDEPENDENT AUDITOR'S REPORT**

**Opinion:**

We have audited the financial statements of **GUSHKARA MAHAVIDYALAYA (Day Section)** (hereinafter refer as the 'COLLEGE'), P.O. Gushkara, Dist. Purba Bardhaman, W.B. PIN 713128, which comprise the balance sheet at March 31<sup>st</sup> 2021, and the Income & Expenditure Account together with the Receipts and Payments Account for the period ended from 01.04.2020 to 31.03.2021, and notices to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at March 31<sup>st</sup>, 2021, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI, our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion:

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account 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 accounts read with the notes on accounts appearing in Schedule-I, give:
  - i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31<sup>st</sup> March, 2021.
  - ii) In the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.
- 5) Cash at Post Office of Rs. 232.93 is lying outstanding since long. No evidence produced by the college authority for our verification so we have suggested that the said amount should be written off after G.B. resolution as soon as possible.

Contd....P/2



### **Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### **Auditor's Responsibilities for the Audit of the 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.

**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**



Date: 19.01.2024  
Place: Gushkara, Purba Bardhaman  
UDIN: 24053411BKBMWV3788

**INDEPENDENT AUDITOR'S REPORT**

**Opinion:**

We have audited the financial statements of **GUSHKARA MAHAVIDYALAYA (Day Section)** (hereinafter refer as the '**COLLEGE**'), P.O. Gushkara, Dist. Purba Bardhaman, W.B. PIN 713128, which comprise the balance sheet at March 31<sup>st</sup> 2021, and the Income & Expenditure Account together with the Receipts and Payments Account for the period ended from 01.04.2020 to 31.03.2021, and notices to the financial statements, including a summary of significant accounting policies.

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**JADAB RAY & CO.**   
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**



Date: 19.01.2024  
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UDIN: 24053411BKBMWV3788

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Contd.....P/2

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**JADAB RAY & CO.**   
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**



Date: 19.01.2024  
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Contd.....P/2

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**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**



Date: 19.01.2024  
Place: Gushkara, Purba Bardhaman  
UDIN: 24053411BKBMWV3788

**GUSHKARA MAHAVIDYALAYA**

GUSKARA ... PURBA BARDHAMAN

**BALANCE SHEET AS AT 31st MARCH ' 2021**

| LIABILITIES                       | AMOUNT(Rs.) | SCH.NO. | AMOUNT(Rs.)            | ASSETS                               | AMOUNT(Rs.)  | SCH.NO. | AMOUNT(Rs.)            |
|-----------------------------------|-------------|---------|------------------------|--------------------------------------|--------------|---------|------------------------|
| <u>FUND POSITION</u>              |             |         |                        | <u>FIXED ASSETS:</u>                 |              |         |                        |
| <u>GENERAL FUND:</u>              |             | A       | 49,68,307.24           | <u>PROVIDENT FUND INVESTMENT:</u>    |              | N       | 2,04,03,195.77         |
| <u>PROVIDENT FUND ACCOUNT:</u>    |             | B       | 11,53,918.30           | <u>LOANS &amp; ADVANCES:</u>         |              | H       | 6,82,56,677.00         |
|                                   |             | C       | 6,82,54,109.00         | <u>SALARY/PAYPACKET A/C:</u>         |              | O       | 6,18,209.55            |
| <u>GRANTS FROM STATE GOVT.:</u>   |             | D       | 68,39,321.00           | <u>INCOME &amp; EXPENDITURE A/C:</u> |              | M       | 69,614.00              |
| <u>GRANTS FROM UGC:</u>           |             | E       | 2,63,78,022.28         | <u>Fixed Deposit as per SCH-P</u>    | 15,00,948.00 | I       | 72,44,683.08           |
| <u>LIBRARY FUND:</u>              |             | F       | 13,33,105.05           | Maturity Value                       | 15,00,948.00 | P       |                        |
| <u>LABORATORY FUND:</u>           |             | G       | 33,72,572.00           | Total                                |              |         |                        |
| <u>PROVISION FOR LIABILITIES:</u> |             |         |                        | Reinvestment at BCCB-Gus Branch      | 15,80,532.00 |         | 15,80,532.00           |
| <u>LOAN FROM OTHER SOURCES:</u>   |             | J       | 9,428.00               | <u>GOVT. P.L.ACCOUNT:</u>            |              |         | 450.00                 |
| As per last A/c                   |             |         | 25,000.00              | As per last account                  |              |         | 700.00                 |
| <u>STIPEND &amp; SCHOLARSHIP:</u> |             | K       | 2,68,550.00            | <u>DEPOSITES:</u>                    |              |         |                        |
| As per last A/c                   |             |         | 87,664.00              | Security deposits with W.B.S.E.B.    |              |         |                        |
| <u>EARNEST MONEY:</u>             |             | Q       |                        | As per last A/c                      |              |         | 100.20                 |
|                                   |             |         |                        | <u>SUSPENSE ACCOUNT</u>              |              |         |                        |
|                                   |             |         |                        | As per last A/c                      |              |         |                        |
|                                   |             |         |                        | <u>Closing Balances:</u>             |              |         |                        |
|                                   |             |         |                        | Cash in hand:                        |              |         | 1,38,202.06            |
|                                   |             |         |                        | Cash at Bank:                        |              |         | 1,43,77,633.21         |
| <b>Grand Total</b>                |             |         | <b>11,26,89,996.87</b> | <b>Grand Total</b>                   |              |         | <b>11,26,89,996.87</b> |

19/01/21

Principal  
Gushkara Mahavidyalaya  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

19-01-21  
Prudhvi

**GUSHKARA MAHAVIDYALAYA**

GUSKARA ::: PURBA BARDHAMAN

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH'2021**

| EXPENDITURE                       | AMT(Rs.)     | AMOUNT(Rs.)         | INCOME                         | AMT(Rs.)     | AMOUNT(Rs.)         |
|-----------------------------------|--------------|---------------------|--------------------------------|--------------|---------------------|
| <b>To Fees Refund/ Adjusted :</b> |              |                     | <b>By Collection :</b>         |              |                     |
| " Admit Printing                  | 2,003.00     |                     | By Admission Fees              | 1,91,832.00  |                     |
| " Tuition Fees                    | 15,55,886.00 |                     | " Tuition fees                 | 16,97,050.00 |                     |
| " Development Fees                | 70,169.00    |                     | " Identity card fees           | 13,520.00    |                     |
| " Electricity & Generator Exp.    | 14,22,287.00 |                     | " College Examination Fees     | 1,36,050.00  |                     |
| " Lab. Contingency Exp.           | 1,78,865.00  |                     | " Electricity & Generator fees | 7,95,254.00  |                     |
| " College Examination Exp.        | 1,24,353.00  |                     | " Session Charges              | 47,277.00    |                     |
| " Casual Fees                     | 45,427.50    |                     | " College Sports Fees          | 97,440.00    |                     |
| " Remittance exp.(T.A)            | 57,964.50    |                     | " Students' Health Home Fees   | 41,760.00    |                     |
| " Processing Fees                 | 87,920.00    |                     | " Aid Fund                     | 13,920.00    | 30,34,103.00        |
| " Centre Expenses                 | 2,73,959.00  |                     |                                |              |                     |
| " Sports & Games                  | 8,555.00     |                     |                                |              |                     |
| " Bank Charges                    | 4,347.38     |                     | " Miscellenous Receipts        | 6,404.00     |                     |
| " Admission form exp.             | 3,992.00     |                     | " Casual Fees                  | 41,287.50    |                     |
| " College Welfare Expenses        | 2,70,794.00  |                     | " Remittance Fees              | 41,287.50    |                     |
| " Aid Fund                        | 5.00         |                     | " Processing Fees              | 89,948.00    |                     |
| " Kanyasree processing            | 6,690.00     |                     | " Centre Fees                  | 2,48,880.00  |                     |
| " GSLI Maturity                   | 78,067.00    |                     | " GSLI Maturity                | 37,970.00    |                     |
| " Burdwan University Fees         | 10,52,492.00 |                     | " Interest From Bank           | 2,48,262.00  |                     |
| " Computer fees                   | 87,405.00    |                     | " Burdwan University Fees      | 13,26,440.00 |                     |
| " Puja Exgratia                   | 15,000.00    |                     | " Admit Printing               | 9,357.00     |                     |
| " Income Tax from other party     | 29,964.00    |                     | " Computer Fees                | 50,430.00    |                     |
|                                   |              |                     | " Puja Bonus                   | 1,80,600.00  |                     |
| " Students Health Home            | 28,274.00    |                     | " Admission Form Sale          | 2,26,630.00  |                     |
| " Locker rent                     | 3,000.00     |                     | " Self Finance                 | 17,000.00    |                     |
| " Cess Expenses                   | 18,286.00    |                     | " Fees for P.G. Courses        | 74,150.00    |                     |
| " T.Card Exp.                     | 10.00        |                     | " N.C.C                        | 2,009.00     | 26,00,595.00        |
| " Yoga expenses                   | 28,880.00    |                     |                                |              |                     |
| " NSS                             | 5,645.00     |                     |                                |              |                     |
| " Expenses for P.G. Course        | 5,500.00     | 54,65,740.38        |                                |              |                     |
| <b>GRAND TOTAL</b>                |              | <b>54,65,740.38</b> | <b>GRAND TOTAL</b>             |              | <b>56,34,698.00</b> |



Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

*[Signature]*  
Proprietor



**GUSHKARA MAHAVIDYALAYA**  
GUSHKARA, PURBA BARDHAMAN

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

| RECEIPTS                           | AMOUNT(Rs.)  | AMOUNT(Rs.)         | PAYMENTS  | AMOUNT(Rs.)  | AMOUNT(Rs.)         |
|------------------------------------|--------------|---------------------|---|--------------|---------------------|
| <u>To Fees Collection :</u>        |              |                     | <u>By Other College Expenses :</u>                |              |                     |
| Tuition Fees                       |              | 16,97,050.00        | Electricity & Generator Exp. (inclu. fees ref.)   | 14,22,287.00 |                     |
| Admission Fees                     | 3,28,905.00  |                     | Lab. Contingency                                  | 1,78,865.00  |                     |
| Less. Refund & Expenses            | 1,37,073.00  |                     | Col. Examination Expenses                         | 1,24,353.00  |                     |
| Session Charges                    | 1,03,400.00  |                     | Casual fees                                       | 45,427.50    |                     |
| Less. Refund & Expenses            | 56,123.00    |                     | Development Fees Refund/Expenses                  | 70,169.00    |                     |
| Electricity & Generator Charges    |              | 47,277.00           | Remittance (Travelling Expenses)                  | 57,964.50    |                     |
| Development Fees                   |              | 7,95,254.00         | Processing Fees                                   | 87,920.00    |                     |
| Students' Activities Fees          |              | 2,89,440.00         | Centre Expenses                                   | 2,73,959.00  |                     |
| Library Fees                       |              | 20,685.00           | Sports & Games                                    | 8,555.00     |                     |
| Laboratory & Practical Fees        |              | 1,03,400.00         | Bank Charges[Commission]                          | 4,347.38     |                     |
| Self Finance                       |              | 3,32,836.00         | Admission form exp.                               | 3,992.00     |                     |
| R B Mancha                         |              | 17,000.00           | College welfare expenses                          | 2,70,794.00  |                     |
| Less. Refund                       | 13,915.00    |                     | Aid Fund  | 5.00         | 25,48,638.38        |
| Computer Fees                      | 5.00         | 13,910.00           | Tuition fees(Refund, Payment, & 50% to Govt./A/C) |              | 15,55,886.00        |
| Identity Card                      |              | 50,430.00           | Admit Printing                                    |              | 2,003.00            |
| Admit Printing                     |              | 13,520.00           | Locker Rent                                       |              | 3,000.00            |
| <u>To University Fees :</u>        |              | 9,357.00            | Library Contingency(Lib. Fees)                    |              | 14,394.36           |
| B U Examination Fees               | 5,55,400.00  |                     | <u>By University Fees :</u>                       |              |                     |
| B U Enrollment & Registration Fees | 5,07,030.00  |                     | B U Examination Fees                              | 5,14,140.00  |                     |
| B U Review Fees                    | 97,430.00    |                     | B U Enrollment & Registration Fees                | 3,87,172.00  |                     |
| B U Sports fees                    | 1,86,180.00  |                     | B U Review Fees                                   | 84,680.00    |                     |
| B U Migration fees                 | 400.00       | 13,26,440.00        | B U Sports fees                                   | 66,500.00    |                     |
| Time Deposit Mature Value          |              | 15,00,948.00        | B U Migration Fees                                |              | 10,52,492.00        |
| <u>Collection from Hostel:</u>     |              |                     | Time Deposit Investment                           |              | 15,80,532.00        |
| From N.Hostel(Girls)               |              |                     | <u>Expenses from Hostel:</u>                      |              |                     |
| From V.Hostel(Boys)                |              |                     | From N.Hostel(Girls)                              | 96,305.00    |                     |
| <u>To Advances :</u>               |              |                     | From V.Hostel(Boys)                               | 18,940.00    | 1,15,245.00         |
| General Advances                   | 20,62,645.00 |                     | <u>By Loan &amp; Advances :</u>                   |              |                     |
| Puja advances                      | 2,80,675.00  | 23,43,320.00        | General Advances                                  | 14,17,195.00 |                     |
| Earnest Money                      |              | 1,69,638.00         | Puja advances                                     | 2,87,000.00  | 17,04,195.00        |
|                                    |              |                     | Earnest Money                                     |              | 96,936.00           |
|                                    |              |                     | SGST  |              | 19,479.00           |
|                                    |              |                     | CGST  |              | 23,228.00           |
| <b>TOTAL=====</b>                  |              | <b>89,22,337.00</b> | <b>TOTAL=====</b>                                 |              | <b>87,16,028.74</b> |



Principal  
Gushkara Mahavidyalaya

For JADAB RAY & CO.  
(Chartered Accountants)

*[Signature]*  
PRODIP RAY

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

| RECEIPTS                                 | AMOUNT(Rs.)    | AMOUNT(Rs.)     | PAYMENTS                                 | AMOUNT(Rs.)    | AMOUNT(Rs.)     |
|--|----------------|-----------------|--|----------------|-----------------|
| B/F                                      |                | 89,22,337.00    | B/F                                      |                | 87,16,028.74    |
| To Other Fees Collection :               |                |                 | By Other College Expenses :              |                |                 |
| Casual Fees                              | 41,287.50      |                 | Computer fees(Maintenance)               | 87,405.00      |                 |
| Centre Fees                              | 2,48,880.00    |                 | Puja Exgratia                            | 15,000.00      |                 |
| Processing Fees                          | 89,948.00      |                 | Students' Health Home                    | 28,274.00      |                 |
| Remittance Fees                          | 41,287.50      |                 | Students Activity Exp.                   | 1,26,763.00    |                 |
| Sports Fees(College)                     | 97,440.00      |                 | Stu. Union ,Magz. ,Cul. , Fes. Expenses  | 4,10,804.00    |                 |
| College Examination Fees                 | 1,36,050.00    |                 | GSLI maturity payment                    | 78,067.00      |                 |
| Aid Fund                                 | 13,920.00      |                 | Kanyasree scheme                         | 6,690.00       |                 |
| Students' Health Home                    | 41,760.00      |                 | I.Card refund/Exp.                       | 10.00          |                 |
| Col. Wel Fare Fund                       | 2,89,940.00    |                 | Cess Expenses                            | 18,286.00      |                 |
| GSLI Maturity                            | 37,910.00      |                 | P.G. Expenses                            | 5,500.00       |                 |
| Miscellaneous receipts                   | 6,404.00       |                 | N.S.S                                    | 5,645.00       | 7,82,444.00     |
| Morning section                          | 20,75,960.00   |                 | Income Tax other party                   |                | 29,964.00       |
| Admission Form Sale                      | 2,26,630.00    |                 | Yoga Expenses                            |                | 28,880.00       |
| N.C.C.                                   | 2,009.00       |                 | Fees to morning section                  |                | 15,40,250.00    |
| P.G. Course Fee                          | 74,150.00      |                 |  |                |                 |
| Interest Earned                          | 2,48,262.00    |                 | By Capital Expenditure:                  |                |                 |
| Stu. Union ,Magz. ,Cul. , Fes Fees       | 3,06,220.00    | 39,76,058.00    | UGC/ State Govt./College :               |                |                 |
|  |                |                 | Books & Journals (Lib Fees)              |                | 3,637.00        |
|  |                |                 | Building RUSA 2.0                        |                | 47,49,563.88    |
|  |                |                 | Computer (Computer fees)                 |                | 66,377.00       |
| To State Govt. Grant :                   |                |                 | By State Govt. Grant :                   |                |                 |
| Salary of Govt. Pay Packet (T.S & N.T.S) | 7,39,87,586.00 |                 | Salary of Govt. Pay Packet (T.S & N.T.S) |                | 7,39,87,586.00  |
| Salary Refund from L.K.MANDI             | 7,373.00       | 7,39,94,959.00  | Puja Bonus                               |                | 1,80,600.00     |
| Puja Bonus                               |                | 1,80,600.00     |  |                |                 |
| To Provident Fund :                      |                |                 | By Provident Fund :                      |                |                 |
| Provident Fund                           | 80,45,141.00   |                 | Provident Fund Investment                | 80,45,141.00   |                 |
| Add Interest (2019-20)                   | 45,58,972.00   |                 | P.F Interest (2019-20)                   | 45,58,972.00   |                 |
|  | 1,26,04,113.00 |                 |  | 1,26,04,113.00 |                 |
| Less Payment to staff                    | 50,98,643.00   | 75,05,470.00    | Less Payment to staff                    | 50,98,643.00   | 75,05,470.00    |
| To Realisation From Staff :              |                |                 | By Disbursement for Staff :              |                |                 |
| Profession Tax                           | 2,49,430.00    |                 | Profession Tax                           | 2,49,430.00    |                 |
| Income Tax                               | 76,28,550.00   |                 | Income Tax                               | 76,28,550.00   |                 |
| G.S.L.I. Premium                         | 52,960.00      | 79,30,940.00    | G.S.L.I. Premium                         | 52,960.00      |                 |
|  |                | 10,25,12,364.00 | TOTAL =====                              |                | 10,55,21,740.62 |



Gyansingha Mahapatra (10/3/21)



For JADAB RAY & CO  
(Chartered Accountants)

*(Signature)*  
Proprietor

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

| RECEIPTS                               | AMOUNT(Rs.)  | AMOUNT(Rs.)            | PAYMENTS                               | AMOUNT(Rs.)  | AMOUNT(Rs.)            |
|--|--------------|------------------------|--|--------------|------------------------|
| B/F                                    |              | 10,25,12,384.00        | B/F                                    |              | 10,55,21,740.62        |
| <b>To Cash &amp; Bank Balance:</b>     |              |                        |  |              |                        |
| Cash In Hand                           |              |                        | By Closing Balances:                   |              |                        |
| Cash at Bank : With                    |              | 21,075.06              | Cash in Hand                           |              | 1,38,202.06            |
| Allahabad Bank-Gush A/C No.1418        | 1,65,091.27  |                        | Cash at Bank : With                    |              |                        |
| S.B.I. Burdwan C/A No.11184005734      | 31,59,019.67 |                        | Allahabad Bank-Gush A/C No.1418        | 1,67,510.27  |                        |
| S.B.I. Itachanda C/A No.11254335094    | 1,16,497.00  |                        | S.B.I. Burdwan C/A No.11184005734      | 31,65,743.67 |                        |
| S.B.I. Itachanda SB/A No.31650860657   | 46,98,194.97 |                        | S.B.I. Itachanda C/A No.11254335094    | 1,17,857.00  |                        |
| C.B.I. Burdwan C/A No.3510/1199022123  | 2,07,712.46  |                        | S.B.I. Itachanda SB/A No.31650860657   | 42,80,272.23 |                        |
| Canara Bank, Bdn SB/A No.0187101018981 | 4,10,720.00  |                        | C.B.I. Burdwan C/A No.3510/1199022123  | 2,14,190.46  |                        |
| Canara Bank, Bdn C/A No.0187201001141  | 12,501.00    |                        | Canara Bank, Bdn SB/A No.0187101018981 | 4,22,610.00  |                        |
| B.C.C.B.Ltd. Gushkara C/A No.61002     | 2,13,747.59  |                        | Canara Bank, Bdn C/A No.0187201001141  | 11,851.00    |                        |
| B.C.C.B.Ltd. Gushkara S/A No.25177     | 1,591.16     |                        | B.C.C.B.Ltd. Gushkara C/A No.61002     | 2,10,697.59  |                        |
| B.C.C.B.Ltd. Gushkara S/A No.25326     | 31,366.46    |                        | B.C.C.B.Ltd. Gushkara S/A No.25177     | 1,647.16     |                        |
| B.C.C.B.Ltd. Gushkara S/A No.25328     | 1,80,521.55  |                        | B.C.C.B.Ltd. Gushkara S/A No.25326     | 32,462.46    |                        |
| B.C.C.B.Ltd. Gushkara S/A No.20076     | 34,739.93    |                        | B.C.C.B.Ltd. Gushkara S/A No.25328     | 1,86,829.55  |                        |
| B.C.C.B.Ltd. Gushkara S/A No.27302     | 2,71,400.00  |                        | B.C.C.B.Ltd. Gushkara S/A No.20076     | 35,952.93    |                        |
| B.C.C.B.Ltd. Gushkara S/A No.27303     | 24,145.00    |                        | B.C.C.B.Ltd. Gushkara S/A No.27302     | 2,80,883.00  |                        |
| B.C.C.B.Ltd. Gushkara S/A No.27304     | 40,953.00    |                        | B.C.C.B.Ltd. Gushkara S/A No.27303     | 24,989.00    |                        |
| B.C.C.B.Ltd. Gushkara S/A No.27307     | 21,527.00    |                        | B.C.C.B.Ltd. Gushkara S/A No.27304     | 42,384.00    |                        |
| B.C.C.B.Ltd. Gushkara S/A No.29954     | 82,972.00    |                        | B.C.C.B.Ltd. Gushkara S/A No.27307     | 22,280.00    |                        |
| B.C.C.B.Ltd. Gushkara S/A No.29955     | 18,024.00    |                        | B.C.C.B.Ltd. Gushkara S/A No.29954     | 85,872.00    |                        |
| B.C.C.B.Ltd. Gushkara SB/A No.115847   | 10,02,112.00 |                        | B.C.C.B.Ltd. Gushkara S/A No.29955     | 18,654.00    |                        |
| S.B.I.-COLL(ITA)C.A.NO.34961857437     | 12,487.56    |                        | B.C.C.B.Ltd. Gushkara SB/A No.115847   | 10,37,129.00 |                        |
| S.B.I.-ITAN(S.S.)A/C NO.34766154684    | 39,439.00    |                        | S.B.I.-COLL(ITA)C.A.NO.34961857437     | 12,50,912.56 |                        |
| S.B.I. RUSA A/C NO.37836683346         | 67,59,141.28 |                        | S.B.I.-ITAN(S.S.)A/C NO.34766154684    | 38,790.00    |                        |
| Cash at Post Office :                  | 232.93       |                        | S.B.I. RUSA A/C NO.37836683346         | 27,27,882.40 |                        |
| <b>GRAND TOTAL=====</b>                |              | 1,75,04,136.83         | Cash at Post Office                    | 232.93       | 1,43,77,633.21         |
|  |              | <b>12,00,37,575.89</b> | <b>GRAND TOTAL=====</b>                |              | <b>12,00,37,575.89</b> |



**Principal**  
Guskara Mahavidyalaya

**Principal**  
Guskara Mahavidyalaya

**For JADAB RAY & CO**  
(Chartered Accountants)

*Signature*  
Proprietor

**SCHEDULE "A"**

**FUND POSITION AS ON 31st MARCH-2021**

| PARTICULARS                          | AS ON 1-4-2020<br>Rs | ADITION<br>Rs      | ADJUSTMENT<br>Rs | TOTAL<br>Rs         | PAYMENT<br>Rs | AS ON<br>31-03-2021 |
|--------------------------------------|----------------------|--------------------|------------------|---------------------|---------------|---------------------|
| 1. Development Fund                  | 9,77,560.00          | 2,89,440.00        | -                | 12,67,000.00        | -             | 12,67,000.00        |
| 2. College Welfare Fund              | 24,87,152.00         | -                  | -                | 24,87,152.00        | -             | 24,87,152.00        |
| 3. Teachers' Hostel Maintenance Fund | 5,19,961.24          | -                  | -                | 5,19,961.24         | -             | 5,19,961.24         |
| 4. R. B. Mancha Fund                 | 3,29,910.00          | 13,910.00          | -                | 3,43,820.00         | -             | 3,43,820.00         |
| 5. Donation                          | 3,50,374.00          | -                  | -                | 3,50,374.00         | -             | 3,50,374.00         |
| <b>Total Rs.</b>                     | <b>46,64,957.24</b>  | <b>3,03,350.00</b> | <b>-</b>         | <b>49,68,307.24</b> | <b>-</b>      | <b>49,68,307.24</b> |

  
Principal  
Guskara Mahavidyalaya  
Guskara Mahavidyalaya



For JADAB RAY & CO.  
(Chartered Accountants)

  
Proprietor  
19-1-2023



**JADAB RAY & CO.**  
(Chartered Accountants)

**JADAB KUMAR RAY**  
Burirbagan Rd, Ranisayar(N)  
P.O. & Dist.-Burdwan, W.B.

**GUSKARA MAHAVIDYALAYA**  
P.O-GUSKARA ; DIST-BURDWAN

**SCHEDULE - "B"**

**GENERAL FUND AS ON 31ST MARCH, 2021**

| PARTICULARS   | AS ON 1-4-2020<br>Rs | ADDITION<br>Rs     | ADJUSTMENT<br>Rs | TOTAL<br>Rs         | PAYMENT<br>Rs      | AS ON<br>31-03-2021 |
|---|----------------------|--------------------|------------------|---------------------|--------------------|---------------------|
| <b>GENERAL FUND</b>   |                      |                    |                  |                     |                    |                     |
| Opening Balance   | 14,79,825.30         |                    |                  | 14,79,825.30        |                    |                     |
| Add Students' Union Fees<br>[ Magazine Fees, Festival Fees<br>Cultural Fees ] |                      | 3,06,220.00        | -                | 3,06,220.00         | 4,10,804.00        |                     |
| Students' Activities<br>Hostel {W.Hostel & Boys Hostel}                       |                      | 20,685.00          | -                | 20,685.00           | 1,26,763.00        |                     |
|   |                      | -                  | -                | -                   | 1,15,245.00        | 11,53,918.30        |
| <b>Total Rs.</b>  | <b>14,79,825.30</b>  | <b>3,26,905.00</b> | <b>-</b>         | <b>18,06,730.30</b> | <b>6,52,812.00</b> |                     |



Principal  
Guskara Mahavidyalaya  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)



Proprietor

SCHEDULE "C"

PROVIDEND FUND ACCOUNT AS ON 31st MARCH-2021

| PARTICULARS               | AS ON 1-4-2020<br>Rs  | ADITION<br>Rs       | TOTAL<br>Rs           | PAYMENT<br>Rs | AS ON<br>31-03-2021   |
|---------------------------|-----------------------|---------------------|-----------------------|---------------|-----------------------|
| 1. Providend Fund Account | 6,07,48,639.00        | 75,05,470.00        | 6,82,54,109.00        | -             | 6,82,54,109.00        |
| <b>Total Rs.</b>          | <b>6,07,48,639.00</b> | <b>75,05,470.00</b> | <b>6,82,54,109.00</b> | <b>-</b>      | <b>6,82,54,109.00</b> |



Principal  
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Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)



Proprietor

**SCHEDULE - "D"**

**GRANTS FROM U.G.C. & STATE GOVT. AS ON 31ST MARCH, 2021**

| PARTICULARS                          | AS ON 1-4-2019<br>Rs | ADITION<br>Rs | ADJUSTMENT<br>Rs | TOTAL<br>Rs         | PAYMENT<br>Rs | AS ON 31-03-2020    |
|--------------------------------------|----------------------|---------------|------------------|---------------------|---------------|---------------------|
| <b>STATE GOVERNMENT GRANT</b>        |                      |               |                  |                     |               |                     |
| Construction of Teachers' Hostel     | 15,000.00            | -             | -                | 15,000.00           | -             | 15,000.00           |
| Library                              | 1,11,000.00          | -             | -                | 1,11,000.00         | -             | 1,11,000.00         |
| Laboratory Equipments                | 2,69,000.00          | -             | -                | 2,69,000.00         | -             | 2,69,000.00         |
| Furniture                            | 1,32,000.00          | -             | -                | 1,32,000.00         | -             | 1,32,000.00         |
| Building(Including Womens' Hostel)   | 28,32,319.00         | -             | -                | 28,32,319.00        | -             | 28,32,319.00        |
| M.P. Quota                           | 5,78,000.00          | -             | -                | 5,78,000.00         | -             | 5,78,000.00         |
| Part-time remuneration               | 2,40,000.00          | -             | -                | 2,40,000.00         | -             | 2,40,000.00         |
| S.A.A.C Grant                        | 21,87,080.00         | -             | -                | 21,87,080.00        | -             | 21,87,080.00        |
| Sports Equipments                    | 25,000.00            | -             | -                | 25,000.00           | -             | 25,000.00           |
| Virtual Classroom                    | 3,00,000.00          | -             | -                | 3,00,000.00         | -             | 3,00,000.00         |
| Celebration of Netaji's Great Escape | 1,00,000.00          | -             | -                | 1,00,000.00         | -             | 1,00,000.00         |
| Online Admission                     | 50,000.00            | -             | -                | 50,000.00           | -             | 50,000.00           |
| Celebration of Swami Vivekananda     | (29.00)              | -             | -                | (29.00)             | -             | (29.00)             |
| Celebration of Iswar Ch. Vidyasagar  | (49.00)              | -             | -                | (49.00)             | -             | (49.00)             |
| <b>Total Rs.</b>                     | <b>68,39,321.00</b>  | <b>-</b>      | <b>-</b>         | <b>68,39,321.00</b> | <b>-</b>      | <b>68,39,321.00</b> |



**Principal**  
**Guskara Mahavidyalaya**  
**Principal**  
**Gushkara Mahavidyalaya**



**For JADAB RAY & CO**  
(Chartered Accountants)



PRODIP RAY

**GRANTS FROM U.G.C. & STATE GOVT. AS ON 31ST MARCH, 2021**

| PARTICULARS                     | AS ON 1-4-2020<br>Rs  | ADITION<br>Rs | ADJUSTMENT<br>Rs | TOTAL<br>Rs           | PAYMENT<br>Rs | AS ON<br>31-03-2021   |
|---------------------------------|-----------------------|---------------|------------------|-----------------------|---------------|-----------------------|
| <b>U. G. C. GRANT</b>           |                       |               |                  |                       |               |                       |
| Library                         | 5,18,189.00           | -             | -                | 5,18,189.00           | -             | 5,18,189.00           |
| Laboratory                      | 1,56,850.00           | -             | -                | 1,56,850.00           | -             | 1,56,850.00           |
| Library & Laboratory            | 7,20,000.00           | -             | -                | 7,20,000.00           | -             | 7,20,000.00           |
| Teachers' Hostel                | 79,440.00             | -             | -                | 79,440.00             | -             | 79,440.00             |
| N.R.S.C. Building               | 70,000.00             | -             | -                | 70,000.00             | -             | 70,000.00             |
| Building & Library Building     | 40,35,040.00          | -             | -                | 40,35,040.00          | -             | 40,35,040.00          |
| Computer                        | 2,20,000.00           | -             | -                | 2,20,000.00           | -             | 2,20,000.00           |
| Womens' Hostel                  | 15,00,000.00          | -             | -                | 15,00,000.00          | -             | 15,00,000.00          |
| Books & Equipments              | 22,15,672.00          | -             | -                | 22,15,672.00          | -             | 22,15,672.00          |
| Vocational Stream Courses       | 3,00,000.00           | -             | -                | 3,00,000.00           | -             | 3,00,000.00           |
| Sports                          | 3,00,000.00           | -             | -                | 3,00,000.00           | -             | 3,00,000.00           |
| Minor Resurch Project           | 4,25,249.00           | -             | -                | 4,25,249.00           | -             | 4,25,249.00           |
| Addl. Grant of Equipment        | 48,21,000.00          | -             | -                | 48,21,000.00          | -             | 48,21,000.00          |
| UGC XII th Plan(General Head)   | 4,60,533.00           | -             | -                | 4,60,533.00           | -             | 4,60,533.00           |
| UGC XII th Plan(Capital Assets) | 5,85,190.00           | -             | -                | 5,85,190.00           | -             | 5,85,190.00           |
| UGC Teachers Fellowship         | 1,33,856.00           | -             | -                | 1,33,856.00           | -             | 1,33,856.00           |
| RUSA 2.0                        | 66,79,634.28          | -             | -                | 66,79,634.28          | -             | 66,79,634.28          |
| <b>Total Rs.</b>                | <b>2,32,20,653.28</b> | -             | -                | <b>2,32,20,653.28</b> | -             | <b>2,32,20,653.28</b> |



**Principal**  
**Guskara Mahavidyalaya**  
**Principal**  
**Gushkara Mahavidyalaya**



**For JADAB RAY & CO**  
(Chartered Accountants)



**JADAB RAY & CO.**  
(Chartered Accountants)

**JADAB KUMAR RAY**  
Buiribagan Rd, Ranisayar(N)  
P.O. & Dist.-Burdwan, W.B.

**GUSHKARA MAHAVIDYALAYA**

**SCHEDULE - "E"**

**GRANTS FROM U.G.C. & STATE GOVT. AS ON 31ST MARCH, 2021**

| PARTICULARS                      | AS ON 1-4-2020        | ADITION | ADJUSTMENT | TOTAL                 | PAYMENT | AS ON                 |
|----------------------------------|-----------------------|---------|------------|-----------------------|---------|-----------------------|
|                                  | Rs                    | Rs      | Rs         | Rs                    | Rs      | 31-03-2021            |
| <b>B/F</b>                       | <b>2,32,20,653.28</b> | -       | -          | <b>2,32,20,653.28</b> | -       | <b>2,32,20,653.28</b> |
| <b>Marged Scheme :</b>           |                       |         |            |                       |         |                       |
| Career & Counselling Cell        | 1,94,700.00           | -       | -          | 1,94,700.00           | -       | 1,94,700.00           |
| Remedial Coaching                | 3,79,474.00           | -       | -          | 3,79,474.00           | -       | 3,79,474.00           |
| Entry-in-services                | 4,57,400.00           | -       | -          | 4,57,400.00           | -       | 4,57,400.00           |
| BA Books                         | 75,000.00             | -       | -          | 75,000.00             | -       | 75,000.00             |
| BA Equipments                    | 1,25,000.00           | -       | -          | 1,25,000.00           | -       | 1,25,000.00           |
| I/C Books                        | 35,000.00             | -       | -          | 35,000.00             | -       | 35,000.00             |
| I/C Equipments                   | 35,000.00             | -       | -          | 35,000.00             | -       | 35,000.00             |
| UGC-NRC                          | 63,626.00             | -       | -          | 63,626.00             | -       | 63,626.00             |
| Scholarship fof High SC/ST/OBC/M | -                     | -       | -          | -                     | -       | -                     |
| I/C Furniture & Fixture          | 1,00,000.00           | -       | -          | 1,00,000.00           | -       | 1,00,000.00           |
| Sports Infrastructor             | 16,92,169.00          | -       | -          | 16,92,169.00          | -       | 16,92,169.00          |
|                                  | <b>2,63,78,022.28</b> | -       | -          | <b>2,63,78,022.28</b> | -       | <b>2,63,78,022.28</b> |



**Principal**  
**Guskara Mahavidyalaya**  
**Principal**  
**Gushkara Mahavidyalaya**



**For JADAB RAY & CO**  
(Chartered Accountants)

  
PROPRIETOR

**SCHEDULE "F"**

**LIBRARY FUND AS ON 31st MARCH-2021**

| PARTICULARS            | AS ON 1-4-2020<br>Rs | ADITION<br>Rs      | TOTAL<br>Rs         | PAYMENT<br>Rs   | AS ON<br>31-03-2021 |
|------------------------|----------------------|--------------------|---------------------|-----------------|---------------------|
| 1.Library Fund Account | 12,33,342.05         | 1,03,400.00        | 13,36,742.05        | 3,637.00        | 13,33,105.05        |
| <b>Total Rs.</b>       | <b>12,33,342.05</b>  | <b>1,03,400.00</b> | <b>13,36,742.05</b> | <b>3,637.00</b> | <b>13,33,105.05</b> |



**Principal**  
**Guskara Mahavidyalaya**  
**Principal**  
**Gushkara Mahavidyalaya**



For JADAB RAY & Co  
(Chartered Accountants)

  
Proprietor

**SCHEDULE "G"**

**LABORATORY FUND AS ON 31st MARCH-2021**

| PARTICULARS                | AS ON 1-4-2020<br>Rs | ADITION<br>Rs      | TOTAL<br>Rs         | PAYMENT<br>Rs | AS ON<br>31-03-2021 |
|----------------------------|----------------------|--------------------|---------------------|---------------|---------------------|
| 1. Laboratory Fund Account | 30,39,736.00         | 3,32,836.00        | 33,72,572.00        | -             | 33,72,572.00        |
| Total Rs.                  | <b>30,39,736.00</b>  | <b>3,32,836.00</b> | <b>33,72,572.00</b> | -             | <b>33,72,572.00</b> |



**Principal**  
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**Principal**  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
Proprietor



**SCHEDULE "H"**

**PROVIDEND FUND INVESTMENT ACCOUNT AS ON 31st MARCH-2021**

| PARTICULARS             | AS ON 1-4-2020<br>Rs | ADITION<br>Rs | TOTAL<br>Rs    | PAYMENT<br>Rs | AS ON<br>31-03-2021 |
|-------------------------|----------------------|---------------|----------------|---------------|---------------------|
| 1. TREASURY A/C NO.8336 | 6,07,51,207.00       | 75,05,470.00  | 6,82,56,677.00 | -             | 6,82,56,677.00      |
| Total Rs.               | 6,07,51,207.00       | 75,05,470.00  | 6,82,56,677.00 | -             | 6,82,56,677.00      |

Principal  
Guskara Mahavidyalaya  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

*JADAB RAY*  
19-01-2023  
Proprietor

**SCHEDULE "I"**

**INCOME & EXPENDITURE ACCOUNT AS ON 31st MARCH-2021**

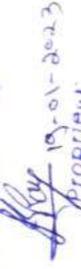
| PARTICULARS             | AS ON 1-4-2020<br>Rs | ADDITION<br>Rs      | TOTAL<br>Rs         | PAYMENT<br>Rs | AS ON<br>31-03-2021 |
|-------------------------|----------------------|---------------------|---------------------|---------------|---------------------|
| BALANCE AS PER LAST A/C | 56,50,434.97         | 15,94,248.11        | 72,44,683.08        | -             | 72,44,683.08        |
| <b>Total Rs.</b>        | <b>56,50,434.97</b>  | <b>15,94,248.11</b> | <b>72,44,683.08</b> | <b>-</b>      | <b>72,44,683.08</b> |



Principal  
Guskara Mahavidyalaya  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & Co.  
(Chartered Accountants)

  
19-01-2023  
PROBITION

**SCHEDULE "J"**

**LIABILITIES PROVISION ACCOUNT AS ON 31ST MARCH-2021**

| PARTICULARS                  | AS ON 1-4-2020  | ADITION             | TOTAL               | PAYMENT             | AS ON           |
|------------------------------|-----------------|---------------------|---------------------|---------------------|-----------------|
|                              | Rs              | Rs                  | Rs                  | Rs                  | 31-03-2021      |
| 1. Liabilities Provision A/C | 9,428.00        | 79,30,940.00        | 79,40,368.00        | 79,30,940.00        | 9,428.00        |
| <b>Total Rs.</b>             | <b>9,428.00</b> | <b>79,30,940.00</b> | <b>79,40,368.00</b> | <b>79,30,940.00</b> | <b>9,428.00</b> |

  
Principal  
Guskara Mahavidyalaya  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)  
  
Proprietor

**SCHOLARSHIP & STIPEND AS ON 31st MARCH-2021**

| PARTICULARS              | AS ON 1-4-2020     | ADITION  | TOTAL              | PAYMENT  | AS ON              |
|--------------------------|--------------------|----------|--------------------|----------|--------------------|
|                          | Rs                 | Rs       | Rs                 | Rs       | 31-03-2021         |
| 1. Scholarship & Stipend | 2,68,550.00        | -        | 2,68,550.00        | -        | 2,68,550.00        |
| <b>Total Rs.</b>         | <b>2,68,550.00</b> | <b>-</b> | <b>2,68,550.00</b> | <b>-</b> | <b>2,68,550.00</b> |



**Principal**  
**Guskara Mahavidyalaya**  
**Principal**  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountant)

  
19-1-2023  
Proprietor

**SCHEDULE "M"**

**SALARY/PAY-PACKET ACCOUNT AS ON 31st MARCH-2021**

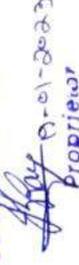
| PARTICULARS               | AS ON 1-4-2020<br>Rs | ADITION<br>Rs         | TOTAL<br>Rs           | PAYMENT<br>Rs         | AS ON<br>31-03-2021 |
|---------------------------|----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| 1. Salary / Paypacket A/C | (76,987.00)          | 7,39,94,959.00        | 7,39,17,972.00        | 7,39,87,586.00        | (69,614.00)         |
| <b>Total Rs.</b>          | <b>(76,987.00)</b>   | <b>7,39,94,959.00</b> | <b>7,39,17,972.00</b> | <b>7,39,87,586.00</b> | <b>(69,614.00)</b>  |



**Principal**  
**Guskara Mahavidyalaya**  
**Principal**  
**Gushkara Mahavidyalaya**



For JADAB RAY & CO.  
(Chartered Accountants)

  
Proprietor

**SCHEDULE 'N'**  
**FIXED ASSETS AS ON 31ST MARCH--2021**

| PARTICULARS                       | ORIGINAL VALUE        |                       | DEPRECIATION          |                     | NET ASSETS VALUE      |                       |
|-----------------------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|
|                                   | As on 1.4.2020        | As on 31.03.2021      | As on 1.4.2020        | FOR THE YEAR        | As on 1.4.2020        | UPTO 31.03.2021       |
| 1. LAND                           | 2,24,185.50           | 2,24,185.50           | -                     | -                   | 2,24,185.50           | 2,24,185.50           |
| 2. BUILDING                       | 1,98,85,830.77        | 1,98,85,830.77        | 92,50,345.40          | 5,31,774.27         | 1,06,35,485.37        | 1,01,03,711.10        |
| 3. TEACHERS' HOSTEL               | 1,46,353.01           | 1,46,353.01           | 1,31,635.53           | 735.87              | 14,717.48             | 13,981.61             |
| 4. N.R.S. BUILDING                | 1,27,755.62           | 1,27,755.62           | 1,11,143.60           | 830.60              | 16,612.02             | 15,781.42             |
| 5. LAB EQUIPMENTS                 | 39,77,355.37          | 39,77,355.37          | 28,32,943.77          | 1,14,441.16         | 11,44,411.60          | 10,29,970.44          |
| 6. LIBRARY BOOKS                  | 32,61,787.35          | 32,61,787.35          | 28,31,013.57          | 86,154.76           | 4,30,773.78           | 3,44,619.02           |
| 7. FURNITURE                      | 28,34,452.98          | 28,34,452.98          | 17,23,146.53          | 1,11,130.65         | 11,11,306.45          | 10,00,175.81          |
| 8. GENERATOR                      | 1,65,792.00           | 1,65,792.00           | 1,42,886.78           | 2,290.52            | 22,905.22             | 20,614.70             |
| 9. S.C.S.T. HOSTEL                | 5,12,613.55           | 5,12,613.55           | 3,41,279.27           | 8,576.71            | 1,71,534.28           | 1,62,957.57           |
| 10. COMPUTER                      | 22,96,671.00          | 23,63,048.00          | 19,62,210.81          | 1,60,334.88         | 3,34,460.19           | 2,40,502.31           |
| 11. PROPERTY OF STUDENTS' WELFARE | 10,333.97             | 10,333.97             | 9,471.81              | 43.11               | 862.17                | 819.06                |
| 12. SPORTS EQUIPMENTS             | 4,39,784.00           | 4,39,784.00           | 3,53,433.73           | 8,635.03            | 86,350.27             | 77,715.24             |
| 13. XEROX MACHINE                 | 4,92,522.00           | 4,92,522.00           | 3,51,161.12           | 14,136.09           | 1,41,360.88           | 1,27,224.79           |
| 14. A.C. MACHINE                  | 2,20,827.00           | 2,20,827.00           | 90,278.07             | 13,054.89           | 1,30,548.93           | 1,17,494.04           |
| 15. COOLER                        | 40,390.00             | 40,390.00             | 28,230.63             | 1,215.94            | 12,159.37             | 10,943.43             |
| 16. MIKE                          | 97,607.00             | 97,607.00             | 40,893.50             | 5,671.35            | 56,713.50             | 51,042.15             |
| 17. OVERHEAD PROJECTOR            | 1,82,115.00           | 1,82,115.00           | 93,101.08             | 8,901.39            | 89,013.92             | 80,112.53             |
| 18. ADDL GRANT FOR EQUIPMENT      | 49,45,522.00          | 49,45,522.00          | 28,80,561.91          | 2,06,496.01         | 20,64,960.09          | 18,58,464.08          |
| 19. SPORTS INSFRAS TRUCTOR        | 27,58,443.00          | 27,58,443.00          | 16,65,518.91          | 1,09,292.41         | 10,92,924.09          | 9,83,631.68           |
| 20. C.C.T.V                       | 2,02,510.00           | 2,02,510.00           | 63,521.30             | 13,898.87           | 1,38,988.70           | 1,25,089.83           |
| 21. VENDING MACHINE               | 44,276.00             | 44,276.00             | 26,140.55             | 3,627.09            | 18,135.45             | 14,508.36             |
| 22. BUILDING RUSA 2.0             | 47,49,563.88          | 47,49,563.88          | -                     | 9,49,912.78         | -                     | 37,99,651.10          |
| <b>TOTAL Rs.</b>                  | <b>4,28,67,327.12</b> | <b>4,76,83,268.00</b> | <b>2,49,28,917.87</b> | <b>23,51,154.37</b> | <b>1,79,38,409.26</b> | <b>2,04,03,195.77</b> |



Principal  
Gushkara Mahavidyalaya  
Principal  
Gushkara Mahavidyalaya

For JADAB RAY & CO  
(Chartered Accountants)

*[Signature]*  
19-01-2023  
Proprietor



**SCHEDULE "O"**

**LOAN & ADVANCES AS ON 31st MARCH-2021**

| PARTICULARS           | AS ON 1-4-2020<br>Rs | PAID<br>Rs          | ADJUSTMENT<br>Rs | TOTAL<br>Rs         | REALISED<br>Rs      | AS ON<br>31-03-2021 |
|-----------------------|----------------------|---------------------|------------------|---------------------|---------------------|---------------------|
| 1. Loan &<br>Advances | 12,57,334.55         | 17,04,195.00        | -                | 29,61,529.55        | 23,43,320.00        | 6,18,209.55         |
| <b>Total Rs.</b>      | <b>12,57,334.55</b>  | <b>17,04,195.00</b> | <b>-</b>         | <b>29,61,529.55</b> | <b>23,43,320.00</b> | <b>6,18,209.55</b>  |

4

**Principal**  
**Guskara Mahavidyalaya**  
**Principal**  
**Gushkara Mahavidyalaya**



For JADAB RAY & CO  
(Chartered Accountants)  
*[Signature]*  
Principals

**SCHEDULE "P"**

**FIXED DEPOSIT ACCOUNT AS ON 31st MARCH-2021**

| PARTICULARS          | AS ON 1-4-2020<br>Rs | ADITION<br>Rs    | TOTAL<br>Rs         | RE-INVESTMENT<br>Rs | AS ON<br>31-03-2021 |
|----------------------|----------------------|------------------|---------------------|---------------------|---------------------|
| 1. FIXED DEPOSIT A/C | 15,00,948.00         | 79,584.00        | 15,80,532.00        | 15,80,532.00        | 15,80,532.00        |
| <b>Total Rs.</b>     | <b>15,00,948.00</b>  | <b>79,584.00</b> | <b>15,80,532.00</b> | <b>15,80,532.00</b> | <b>15,80,532.00</b> |

**Principal**  
Guskara Mahavidyalaya  
**Principal**  
Gushkara Mahavidyalaya



For JADAB RAY & CO.  
(Chartered Accountants)

*Jadab Ray*  
13/3/21  
Proprietor

**SCHEDULE "Q"**

**EARNEST MONEY ACCOUNTS 31st MARCH-2021**

| PARTICULARS             | AS ON 1-4-2020   | ADDITION           | TOTAL              | PAYMENT          | AS ON<br>31-03-2021 |
|-------------------------|------------------|--------------------|--------------------|------------------|---------------------|
|                         | Rs               |                    | Rs.                |                  |                     |
| BALANCE AS PER LAST A/C | 14,962.00        | 1,69,638.00        | 1,84,600.00        | 96,936.00        | 87,664.00           |
| <b>Total Rs.</b>        | <b>14,962.00</b> | <b>1,69,638.00</b> | <b>1,84,600.00</b> | <b>96,936.00</b> | <b>87,664.00</b>    |

**Principal**  
**Guskara Mahavidyalaya**  
Principal  
Gushkara Mahavidyalaya



For **J. Dab Ray & Co.**  
(Chartered Accountants)  
*[Signature]*  
19-1-2023  
Principal

**GOVT. GRANT 2020-2021**

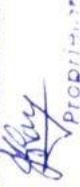
| MEMO NO. & DATE                    | PURPOSE  | AMOUNT (Rs.)          | Remarks        |
|------------------------------------|--|-----------------------|----------------|
| <b>PAY-PACKET SCHEME:</b>          |  |                       |                |
| <b>SALARY &amp; ARREAR SALARY-</b> |  |                       |                |
| 1699-CGA Dt.20.01.2020             | Salary for Mar.2020 (Part Salary)                                      | 35,73,183.00          |                |
| 141-CGA Dt.12.04.2020              | Salary for April-2020 to July-2020                                     | 1,72,29,587.00        |                |
| 666-CGA Dt.22.07.2020              | Shortfall for Salary for May-2020 to July-2020                         | 26,77,731.00          |                |
| 1179-CGA Dt.20.08.20               | Salary for Aug'20 to Dec.20 including July-2020 to Dec.2020 for SACT'S | 3,17,75,131.00        |                |
| 1433-CGA Dt.12.09.2020             | Salary for 2-Newlit appoint T.S upto 31.12.20                          | 15,85,824.00          | govt pay       |
| 1584-CGA Dt.01.10.2020             | ROPA arrear TS & NTS inclu. Arr.sal. Of 5-NTS                          | 33,45,702.00          | ***            |
| 1733-CGA Dt.12.10.2020             | ROPA arrear 2-TS & 1-NTS   | 2,80,144.00           | 67,66,500.00   |
| 1728-CGA Dt.12.10.2020             | Arrear Salary for 5-Teaching staff upto Dec.2020                       | 42,26,764.00          | 76,28,550.00   |
| 2052-CGA Dt.27.11.2020             | Arrear Salary for 1-Teaching staff(T.Neogi)                            | 2,03,730.00           | 2,49,430.00    |
| 2112-CGA Dt.07.12.2020             | Arrear Salary for 8-T.S inclu. 2-Guard allow.                          | 31,54,729.00          | 52,960.00      |
| 2257-CGA Dt.24.12.2020             | Arrear salary of 4-T.S.  | 8,04,265.00           |                |
| 3362-CGA Dt.25.01.2021             | Salary for January-2021 inclu. 2-Guard Allowances                      | 68,39,010.00          |                |
| 3816-CGA Dt.20.02.2021             | Salary for February-2021   | 68,37,010.00          |                |
| 3496-CGA Dt.09.03.2021             | Salary for Mar.2021 (Part Salary)                                      | 10,34,550.00          |                |
| 7033-CGA Dt.23.03.2021             | Remu. Of SACT's Jan.20 to June-20                                      | 51,16,066.00          |                |
| 7056-CGA Dt.-31032021              | Shortfall for Salary   | 1,600.00              |                |
|                                    | Less.deduction from salary ***   | 8,86,85,026.00        | 1,46,97,440.00 |
|                                    | (Provident Fund, Income Tax, P. Tax, GS LI Premium)                    | 1,46,97,440.00        |                |
|                                    | <b>GRAND TOTAL (Net Salary)</b>  | <b>7,39,87,586.00</b> |                |



**Principal**  
Gushkara Mahavidyalaya  
**Principal**  
Gushkara Mahavidyalaya



For JADAB RAY & CO.  
(Chartered Accountants)

  
Principal

**GOVT. GRANT 2020-2021**

| MEMO NO. & DATE        | PURPOSE                             | AMOUNT (Rs.)        | Remarks |
|------------------------|-------------------------------------|---------------------|---------|
| P.F/DPPG BY TRANSFER   | P.F. Interest for 2019-2020         | 45,58,972.00        |         |
| 1476-CGA Dt.21.09.2020 | Puja Bonus for NTS,PTTS for 2019-20 | 1,80,600.00         |         |
| <b>GRAND TOTAL</b>     |                                     | <b>47,39,572.00</b> |         |



Principal

Gushkara Mahavidyalaya

Principal

Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

  
Proprietor

**STATEMENT SHOWING NO. OF SANCTIONED TEACHING &**

**NON-TEACHING POSTS AND NO. OF PERSONS IN SERVICE IN THIS YEAR 2020-21**

| STAFF        | STREAM         | SANCTIONED POST | IN SERVICE DURING 2019-20 | VACANT | APPOINTED THIS YEAR |
|--------------|----------------|-----------------|---------------------------|--------|---------------------|
| S            | X              | 1               | 1                         | 0      | 0                   |
|              | ARTS           | 22              | 21                        | 1      | 1                   |
|              | SCIENCE        | 17              | 15                        | 2      | 4                   |
| LIBRARIAN    | COMMERCE       | 3               | 3                         | 0      | 1                   |
|              | LIBRARY        | 2               | 2                         | 0      | 0                   |
| NONTEACHING  | ADMINISTRATIVE | 48              | 24                        | 24     | 0                   |
|              | TECHENICAL     | 1               | 1                         | 0      | 0                   |
| HOSTEL STAFF | NTS            | 4               | 3                         | 1      | 0                   |
|              | Total          | 98              | 70                        | 28     | 6                   |

**TEMPORARY CATEGORY**

| STAFF        | STREAM         | NO.OF STAFF |
|--------------|----------------|-------------|
| TEACHING     | ARTS           | 27          |
|              | SCIENCE        | 10          |
|              | COMMERCE       | 0           |
| NON-TEACHING | ADMINISTRATIVE | 6           |
|              | TECHENICAL     | 0           |
| HOSTEL STAFF | NTS            | 2           |
| Total        |                | 45          |

**CERTIFICATE FOR LEAVE VACANCY DEPUTATION POSTING AGAINST VACANCY TO WHOM IT MAY CONCERN**

Certified that there is no leave vacancy deputation posting against leave vacancy at our college in this year 2020-21 academic session(1.4.2020 to 31.3.2021).

*[Signature]*

Principal

Gushkara Mahavidyalaya

Principal

Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)

*[Signature]*  
Proprietor

**JADAB RAY & CO.**  
(Chartered Accountants)

GUSKARA MAHAVIDYALAYA  
GUSKARA :: BURDWAN

JADAB KUMAR RAY  
Burbagan Rd, Ranisayar(B)  
P.O. & Dist.-Burdwan, W.B.

**STATEMENT OF LIBRARY BOOKS FOR THE YEAR 2020-21**

| PARTICULARS  | NO.OF BOOKS | AMOUNT(Rs.)     |
|--|-------------|-----------------|
| PURCHASE OF BOOKS IN THIS YEAR<br>ACCN.NO. 33897 (1.4.2020) to<br>ACCN.NO. 33899 (31.03.2021) 03 | 3           | 3,637.00        |
| <b>TOTAL</b>   | <b>3</b>    | <b>3,637.00</b> |



**Principal**  
**Gushkara Mahavidyalaya**  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)  
*Jadab Ray*  
Proprietor

**RECONCILIATION STATEMENT OF S.B.I BURDWAN A/C NO 11184005734 AS AT 31/03/2021**

| PARTICULARS  | AMOUNT(Rs.) | AMOUNT(Rs.)         |
|--|-------------|---------------------|
| Balance as per Cash Book [31.03.21]                      |             | 31,65,743.67        |
| Add. Cheque issued but not debited in to the pass book   |             | 1,67,400.00         |
| 1. Cheque no.310117 dt 12.03.2012                        |             | 33,33,143.67        |
| Less. Cheque Deposited but not credited in the pass book |             |                     |
| 1. Ch no. 782152 dtd.9.4.07                              | 1,000.00    | 1,000.00            |
| <b>Balance as per Pass Book as on 31.3.21</b>            |             | <b>33,32,143.67</b> |



Principal  
Gushkara Mahavidyalaya  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)  
Proprietor

**RECONCILIATION STATEMENT OF S.B.I BURDWAN S.B./C NO 31650860657 AS AT 31/03/2021**

| PARTICULARS  | AMOUNT(Rs.) | AMOUNT(Rs.)         |
|--|-------------|---------------------|
| Balance as per Cash Book [31.03.21]                    |             | 42,80,272.23        |
| Add. Cheque issued but not debited in to the pass book |             |                     |
| 1. Cheque no.602288 Dt.27.08.14                        | 4,960.00    |                     |
| 2. Cheque no.919284 Dt.29.08.16                        | 1,03,524.00 |                     |
| 3. Cheque no.919285 Dt.29.08.16                        | 1,891.00    |                     |
| 4. Cheque no.780593 DT.31.03.18                        | 3,195.00    |                     |
| 5. Cheque no.188536 DT.21.07.20                        | 7,823.00    |                     |
|  |             | 1,21,393.00         |
| <b>Balance as per Pass Book as on 31.3.21</b>          |             | <b>44,01,665.23</b> |



**Principal**  
**Gushkara Mahavidyalaya**  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & CO  
(Chartered Accountants)  
  
Proprietor

**GUSHKARA MAHAVIDYALAYA**  
**PROVIDENT FUND STATEMENT AS ON 31/3/2021 | TEACHING STAFF**

| Sl. No. | NAME                   | Opening Balance AS ON 01.04.2020 | TOTAL CONT.2020-21  | INTEREST 2019-2020  | NON-REFUND LOAN     | REFUNDABLE LOAN | REALISED | Closing Balance As on 31.03.21 |
|---------|------------------------|----------------------------------|---------------------|---------------------|---------------------|-----------------|----------|--------------------------------|
| 1       | SWAPAN KUMAR PAN       | 64,93,486.00                     | 6,50,000.00         | 4,91,372.00         | -                   | -               | -        | 76,34,858.00                   |
| 2       | T.N.DUTTA              | 63,14,228.00                     | 4,80,000.00         | 4,79,746.00         | -                   | -               | -        | 72,73,974.00                   |
| 3       | MAITRAYEE ROYSOR       | 48,38,306.00                     | 4,80,000.00         | 3,62,782.00         | -                   | -               | -        | 56,81,088.00                   |
| 4       | SUNANDA MONDAL         | 48,94,479.00                     | 4,80,000.00         | 3,67,234.00         | -                   | -               | -        | 57,41,713.00                   |
| 5       | SHYAMASREE RAJGURU     | 12,14,173.00                     | 87,000.00           | 93,641.00           | -                   | -               | -        | 13,94,814.00                   |
| 6       | SABINA BEGUM           | 5,89,546.00                      | 1,20,000.00         | 59,106.00           | -                   | -               | -        | 7,68,652.00                    |
| 7       | KANIKA SAHA            | 12,63,013.00                     | 1,20,000.00         | 96,479.00           | -                   | -               | -        | 14,79,492.00                   |
| 8       | KALYAN KUMAR RANA      | 10,78,666.00                     | -                   | 85,483.00           | 10,03,744.00        | -               | -        | 1,60,405.00                    |
| 9       | BHOLANATH SARKAR       | 7,16,349.00                      | 1,75,000.00         | 53,156.00           | -                   | -               | -        | 9,44,505.00                    |
| 10      | MUKUL BISWAS           | 16,12,027.00                     | 1,62,000.00         | 1,21,299.00         | -                   | -               | -        | 18,95,326.00                   |
| 11      | MITA ROY               | 13,26,253.00                     | 1,50,000.00         | 98,652.00           | -                   | -               | -        | 15,74,905.00                   |
| 12      | MADHUMITA BHATTACHARYA | 18,87,303.00                     | 1,80,000.00         | 1,41,823.00         | -                   | -               | -        | 22,09,126.00                   |
| 13      | SUMANTRA CHANDA        | 7,35,245.00                      | 82,000.00           | 55,686.00           | -                   | -               | -        | 8,72,931.00                    |
| 14      | AYNUL HAQUE            | 6,42,310.00                      | 83,000.00           | 49,354.00           | -                   | -               | -        | 7,74,664.00                    |
| 15      | SAROJ KUMAR SARKAR     | 8,46,740.00                      | 83,000.00           | 64,006.00           | -                   | -               | -        | 9,93,746.00                    |
| 16      | MONIMALA MONDAL        | 6,20,209.00                      | 81,000.00           | 47,086.00           | -                   | -               | -        | 7,48,295.00                    |
| 17      | PRABAL GIRI            | 4,99,747.00                      | -                   | 39,485.00           | -                   | -               | -        | 5,39,232.00                    |
| 18      | MANISHA MONDAL         | 7,85,878.00                      | 1,18,000.00         | 59,183.00           | -                   | -               | -        | 9,63,061.00                    |
| 19      | BISWAJIT MITRA         | 13,19,650.00                     | 1,42,000.00         | 99,418.00           | -                   | -               | -        | 15,61,068.00                   |
| 20      | PAPITA DUTTA           | 4,16,376.00                      | 72,000.00           | 30,933.00           | -                   | -               | -        | 5,19,309.00                    |
| 21      | DR. SAHIDUL ISLAM      | 7,971.00                         | -                   | 632.00              | -                   | -               | -        | 8,603.00                       |
| 22      | KARTICK CHANDRA SAHA   | 5,85,476.00                      | 96,000.00           | 43,817.00           | -                   | -               | -        | 7,25,293.00                    |
| 23      | RANJAN PAUL            | 6,38,505.00                      | 84,000.00           | 48,020.00           | -                   | -               | -        | 7,70,525.00                    |
| 24      | DR. TAMALI NEOGI       | 4,39,386.00                      | 80,000.00           | 25,291.00           | -                   | -               | -        | 5,44,677.00                    |
| 25      | DIPANWITA ROY          | 6,40,665.00                      | 71,000.00           | 48,191.00           | -                   | -               | -        | 7,59,856.00                    |
| 26      | S.P.SARKAR             | 455.00                           | -                   | 36.00               | -                   | -               | -        | 491.00                         |
| 27      | MANJUSREE.BHATTACHARYA | 24,538.00                        | -                   | 1,944.00            | -                   | -               | -        | 26,482.00                      |
| 28      | S.CHOUDHURI            | 1,21,391.00                      | -                   | 9,618.00            | -                   | -               | -        | 1,31,009.00                    |
| 29      | M.M.GHOSH              | 394.00                           | -                   | 31.00               | -                   | -               | -        | 425.00                         |
| 30      | SUBHADEEP SARKAR       | 23,464.00                        | -                   | 1,859.00            | -                   | -               | -        | 25,323.00                      |
|         | <b>TOTAL(1 to 26)</b>  | <b>4,05,76,229.00</b>            | <b>40,76,000.00</b> | <b>30,75,363.00</b> | <b>10,03,744.00</b> | <b>-</b>        | <b>-</b> | <b>4,67,23,848.00</b>          |

*(Signature)*



Principal  
Gushkara Mahavidyalaya  
Principal  
Gushkara Mahavidyalaya

For JADAB RAY & Co  
(Chartered Accountants)  
*(Signature)*  
Proprietor

**GUSHKARA MAHAVIDYALAYA**  
**PROVIDENT FUND STATEMENT AS ON 31/3/2021 [ TEACHING STAFF ]**

| Sl. No. | NAME                        | Opening Balance<br>AS ON 01.04.2020 | TOTAL<br>CONT.2020-21 | INTEREST<br>2019-2020 | NON-REFUND<br>LOAN  | REFUNDABLE<br>LOAN | REALISED | Closing Balance<br>As on 31.03.21 |
|---------|-----------------------------|-------------------------------------|-----------------------|-----------------------|---------------------|--------------------|----------|-----------------------------------|
|         | <b>BALANCE FOR 1-----30</b> | <b>4,05,76,229.00</b>               | <b>40,76,000.00</b>   | <b>30,75,363.00</b>   | <b>10,03,744.00</b> | -                  | -        | <b>4,67,23,848.00</b>             |
| 31      | JOYDEEP GHOSH               | 15,114.00                           | -                     | 1,198.00              | -                   | -                  | -        | 16,312.00                         |
| 32      | SANTI GOPAL MAJI            | 31,552.00                           | -                     | 2,500.00              | -                   | -                  | -        | 34,052.00                         |
| 33      | SUDIPTA ROY                 | 4,99,345.00                         | -                     | 39,573.00             | 4,63,215.00         | -                  | -        | 75,703.00                         |
| 34      | PRATISKHAN MONDAL           | 13,235.00                           | -                     | 1,049.00              | -                   | -                  | -        | 14,284.00                         |
| 35      | ANGSHUMAN BISWAS            | 4,57,399.00                         | -                     | 36,248.00             | 4,24,304.00         | -                  | -        | 69,343.00                         |
| 36      | PRADYOT KR.DATTA            | 20,31,350.00                        | -                     | 1,60,981.00           | 18,84,372.00        | -                  | -        | 3,07,959.00                       |
| 37      | KRISHNA PADA ROY            | 1,82,849.00                         | 60,000.00             | 11,909.00             | -                   | -                  | -        | 2,54,758.00                       |
| 38      | SUKALYAN CHANDA             | 1,03,514.00                         | 71,000.00             | 6,138.00              | -                   | -                  | -        | 1,80,652.00                       |
| 39      | MANAS PARAMANIK             | 3,14,962.00                         | -                     | 24,961.00             | -                   | -                  | -        | 3,39,923.00                       |
| 40      | A K BHAGAT                  | 2,66,255.00                         | 58,500.00             | 19,552.00             | -                   | -                  | -        | 3,44,307.00                       |
| 41      | S SADHU                     | 1,43,905.00                         | 71,000.00             | 8,823.00              | -                   | -                  | -        | 2,23,728.00                       |
| 42      | M SARKAR                    | 99,343.00                           | 4,99,282.00           | 5,808.00              | -                   | -                  | -        | 6,04,433.00                       |
| 43      | SAMIRAN RAY                 | 75,840.00                           | 58,000.00             | 4,462.00              | -                   | -                  | -        | 1,38,302.00                       |
| 44      | SUKHENDU ROY                | 1,14,840.00                         | 84,000.00             | 6,004.00              | -                   | -                  | -        | 2,04,844.00                       |
| 45      | SURAJIT RAUTH               | 70,420.00                           | 6,45,486.00           | 3,516.00              | -                   | -                  | -        | 7,19,422.00                       |
| 46      | KOHINOOR BEGUM              | 38,280.00                           | 3,44,873.00           | 2,001.00              | -                   | -                  | -        | 3,85,154.00                       |
| 47      | MD.HASANUJJAMAN             | 41,350.00                           | 47,000.00             | 2,244.00              | -                   | -                  | -        | 90,594.00                         |
| 48      | BANASHREE GHOSH             | 6,30,033.00                         | 96,000.00             | 32,037.00             | -                   | -                  | -        | 7,58,070.00                       |
| 49      | MANOJ SARKAR                | -                                   | 12,000.00             | -                     | -                   | -                  | -        | 12,000.00                         |
| 50      | MANIK BISWAS                | -                                   | 10,000.00             | -                     | -                   | -                  | -        | 10,000.00                         |
| 51      | TANUSRI SENAPATI            | -                                   | 12,000.00             | -                     | -                   | -                  | -        | 12,000.00                         |
| 52      | SAURABH SARKAR              | -                                   | 20,000.00             | -                     | -                   | -                  | -        | 20,000.00                         |
| 53      | MONOJ DAS                   | -                                   | 12,000.00             | -                     | -                   | -                  | -        | 12,000.00                         |
| 54      | KUNAL MURMU                 | -                                   | 10,000.00             | -                     | -                   | -                  | -        | 10,000.00                         |
|         | <b>TOTAL(1 to 39)</b>       | <b>4,57,05,815.00</b>               | <b>61,87,141.00</b>   | <b>34,44,367.00</b>   | <b>37,75,635.00</b> | -                  | -        | <b>5,15,61,688.00</b>             |

*(Signature)*

**Principal**  
Gushkara Mahavidyalaya  
**Principal**  
Gushkara Mahavidyalaya



For JADAB RAY & CO.  
(Chartered Accountants)

*(Signature)*  
Proprietor

**GUSHKARA MAHAVIDYALAYA**  
**PROVIDENT FUND STATEMENT AS ON 31/3/2021 | NON-TEACHING STAFF**

| Sl. No. | NAME                 | Opening Balance<br>AS ON 01.04.2020 | TOTAL<br>CONT.2020-21 | INTEREST<br>2019-2020 | NON-REFUND<br>LOAN  | REFUNDABLE<br>LOAN | REALISED | Closing Balance<br>As on 31.03.21 |
|---------|----------------------|-------------------------------------|-----------------------|-----------------------|---------------------|--------------------|----------|-----------------------------------|
| 1       | D.MONDAL             | 2,23,544.00                         | 58,000.00             | 16,386.00             | -                   | -                  | -        | 2,97,930.00                       |
| 2       | K.SARKAR             | 10,93,284.00                        | 84,000.00             | 83,028.00             | -                   | -                  | -        | 12,60,312.00                      |
| 3       | BISU CHALAK          | 2,81,477.00                         | 35,000.00             | 21,274.00             | -                   | -                  | -        | 3,37,751.00                       |
| 4       | SMT. D.MUKHERJEE     | 6,17,703.00                         | -                     | 46,038.00             | 5,81,730.00         | -                  | -        | 82,011.00                         |
| 5       | S.N.BANERJEE         | 7,64,869.00                         | 72,000.00             | 57,518.00             | -                   | -                  | -        | 8,94,387.00                       |
| 6       | A.BAKSI              | 6,02,313.00                         | 20,000.00             | 42,570.00             | 5,91,278.00         | -                  | -        | 73,605.00                         |
| 7       | SMT.K.PUTATUNDA      | 5,00,989.00                         | 60,000.00             | 37,122.00             | -                   | -                  | -        | 5,98,111.00                       |
| 8       | P.S.GHOSH            | 3,32,888.00                         | 53,500.00             | 25,090.00             | -                   | -                  | -        | 4,11,478.00                       |
| 9       | R.BASU               | 5,75,950.00                         | 60,000.00             | 43,062.00             | -                   | -                  | -        | 6,79,012.00                       |
| 10      | S.MAJHI              | 8,62,520.00                         | 1,77,500.00           | 61,901.00             | -                   | -                  | -        | 11,01,921.00                      |
| 11      | A.MALIK              | 7,32,404.00                         | 1,20,000.00           | 52,880.00             | -                   | -                  | -        | 9,05,284.00                       |
| 12      | B.ADHIKARI           | 2,37,705.00                         | 57,000.00             | 17,805.00             | 1,50,000.00         | -                  | -        | 1,62,510.00                       |
| 13      | A.CHAKRABORTY        | 4,17,478.00                         | 29,500.00             | 32,052.00             | -                   | -                  | -        | 4,79,030.00                       |
| 14      | A.MAZUMDER           | 4,43,656.00                         | 30,000.00             | 33,869.00             | -                   | -                  | -        | 5,07,525.00                       |
| 15      | P.K.DUTTA            | 3,87,151.00                         | 30,000.00             | 29,391.00             | -                   | -                  | -        | 4,46,542.00                       |
| 16      | SMT.S.MONDAL         | 6,74,565.00                         | 1,20,000.00           | 48,296.00             | -                   | -                  | -        | 8,42,861.00                       |
| 17      | S.BANERJEE           | 4,72,949.00                         | 30,000.00             | 36,190.00             | -                   | -                  | -        | 5,39,139.00                       |
| 18      | U.K.CHOWDHURY        | 3,47,758.00                         | 29,500.00             | 26,527.00             | -                   | -                  | -        | 4,03,785.00                       |
| 19      | K.K.MUKHERJEE        | 5,74,237.00                         | 72,000.00             | 42,410.00             | -                   | -                  | -        | 6,88,647.00                       |
| 20      | P.P.KARMAKAR         | 3,95,468.00                         | 48,000.00             | 29,276.00             | -                   | -                  | -        | 4,72,744.00                       |
| 21      | MANU DEY             | 2,48,828.00                         | 29,500.00             | 18,687.00             | -                   | -                  | -        | 2,97,015.00                       |
| 22      | SANOKA KOLE          | 3,12,437.00                         | 60,000.00             | 22,179.00             | -                   | -                  | -        | 3,94,616.00                       |
| 23      | SARAT KUMAR SING     | 3,29,073.00                         | 29,500.00             | 25,046.00             | -                   | -                  | -        | 3,83,619.00                       |
| 24      | SANJOY KUMAR PAL     | 6,63,249.00                         | 88,000.00             | 49,465.00             | -                   | -                  | -        | 8,00,714.00                       |
| 25      | HEMANTA MUKHOPADHYAY | 3,56,778.00                         | 60,000.00             | 26,209.00             | -                   | -                  | -        | 4,42,987.00                       |
| 26      | UDAY CHAND METE      | 2,35,170.00                         | 29,500.00             | 17,605.00             | -                   | -                  | -        | 2,82,275.00                       |
| 27      | UDAY KUMAR MUDI      | 2,26,764.00                         | 29,500.00             | 16,938.00             | -                   | -                  | -        | 2,73,202.00                       |
|         | <b>TOTAL[1--27]</b>  | <b>1,29,11,207.00</b>               | <b>15,12,000.00</b>   | <b>9,58,814.00</b>    | <b>13,23,008.00</b> | <b>-</b>           | <b>-</b> | <b>1,40,59,013.00</b>             |



Principal

**Gushkara Mahavidyalaya**  
**Gushkara Mahavidyalaya**

**For JADAB RAY & CO**  
 (Chartered Accountants)


 Proprietor

**GUSHKARA MAHAVIDYALAYA**  
**PROVIDENT FUND STATEMENT AS ON 31/3/2021 | NON-TEACHING STAFF**

| Sl. No. | NAME                        | Opening Balance<br>AS ON 01.04.2020 | TOTAL<br>CONT.2020-21 | INTEREST<br>2019-2020 | NON-REFUND<br>LOAN  | REFUNDABLE<br>LOAN | REALISED | Closing Balance<br>As on 31.03.21 |
|---------|-----------------------------|-------------------------------------|-----------------------|-----------------------|---------------------|--------------------|----------|-----------------------------------|
|         | <b>BALANCE FOR 1-----27</b> | <b>1,29,11,207.00</b>               | <b>15,12,000.00</b>   | <b>9,58,814.00</b>    | <b>13,23,008.00</b> | -                  | -        | <b>1,40,59,013.00</b>             |
| 28      | NIDHURAM BAGDI              | 2,53,103.00                         | 35,000.00             | 19,026.00             | -                   | -                  | -        | 3,07,129.00                       |
| 29      | HARI SADHAN MALLICK         | 2,42,369.00                         | 30,000.00             | 17,917.00             | -                   | -                  | -        | 2,90,286.00                       |
| 30      | BHOYA CHAND MURMU           | 2,79,474.00                         | 29,500.00             | 21,116.00             | -                   | -                  | -        | 3,30,090.00                       |
| 31      | UTTAM KUMAR HALDER          | 2,13,756.00                         | 36,000.00             | 15,391.00             | -                   | -                  | -        | 2,65,147.00                       |
| 32      | BASUDEB MUKHERJEE           | 3,90,486.00                         | 60,000.00             | 28,365.00             | -                   | -                  | -        | 4,78,851.00                       |
| 33      | SULTANA RIJIA               | 3,30,744.00                         | 36,000.00             | 24,662.00             | -                   | -                  | -        | 3,91,406.00                       |
| 34      | PRADIP MUKHOPADHYAY         | 1,82,214.00                         | 54,000.00             | 12,892.00             | -                   | -                  | -        | 2,49,106.00                       |
| 35      | BISWANATH MALIK             | 1,41,038.00                         | 36,000.00             | 9,628.00              | -                   | -                  | -        | 1,86,666.00                       |
| 36      | LAKSHMI HANSDA              | 88,755.00                           | 29,500.00             | 6,001.00              | -                   | -                  | -        | 1,24,256.00                       |
| 37      | A.K.CHATTERJEE              | 2,140.00                            | -                     | 170.00                | -                   | -                  | -        | 2,310.00                          |
| 38      | P.K.DAS                     | 6,982.00                            | -                     | 553.00                | -                   | -                  | -        | 7,535.00                          |
|         | <b>GRAND TOTAL [1--38]</b>  | <b>1,50,42,268.00</b>               | <b>18,58,000.00</b>   | <b>11,14,535.00</b>   | <b>13,23,008.00</b> | -                  | -        | <b>1,66,91,795.00</b>             |

| STAFF                   | Opening Balance<br>AS ON 01.04.2020 | TOTAL<br>CONT.2020-21 | INTEREST<br>2019-2020 | NON-REFUND<br>LOAN  | REFUNDABLE<br>LOAN | REALISED | Closing Balance<br>As on 31.03.21 |
|-------------------------|-------------------------------------|-----------------------|-----------------------|---------------------|--------------------|----------|-----------------------------------|
| TEACHING B/F [1-34]     | 4,57,05,815.00                      | 61,87,141.00          | 34,44,367.00          | 37,75,635.00        | -                  | -        | 5,15,61,688.00                    |
| NON-TEACHING B/F [1-42] | 1,50,42,268.00                      | 18,58,000.00          | 11,14,535.00          | 13,23,008.00        | -                  | -        | 1,66,91,795.00                    |
| Suspence A/c            | 556.00                              | -                     | 70.00                 | -                   | -                  | -        | 626.00                            |
| <b>GRAND TOTAL</b>      | <b>6,07,48,639.00</b>               | <b>80,45,141.00</b>   | <b>45,58,972.00</b>   | <b>50,98,643.00</b> | -                  | -        | <b>6,82,54,109.00</b>             |
| Suspence A/c            | 2,378.00                            | -                     | -                     | -                   | -                  | -        | 2,378.00                          |
|                         | <b>6,07,51,017.00</b>               | <b>80,45,141.00</b>   | <b>45,58,972.00</b>   | <b>50,98,643.00</b> | -                  | -        | <b>6,82,56,487.00</b>             |

  
Principal  
Gushkara Mahavidyalaya



For JADAB RAY & Co.  
(Chartered Accountants)

Gushkara Mahavidyalaya

Gushkara Mahavidyalaya

Admission Summary (Class Wise-Admitted Student) 2020-2021 - 1st Semester - Day

| Sl. | Class Name                  | UR         | SC         | ST        | OBC-A     | OBC-B      | Total      | UR         | SC         | ST        | OBC-A      | OBC-B      | Total      | Total       |
|-----|-----------------------------|------------|------------|-----------|-----------|------------|------------|------------|------------|-----------|------------|------------|------------|-------------|
| 1   | B.A.HONS.(GEOGRAPHY)        | 4          | 6          | 1         | 1         | 5          | 17         | 8          | 2          | 1         | 2          | 2          | 13         | 32          |
| 2   | B.A.HONS.(SANSKRIT)         | 7          | 10         | 1         | 0         | 6          | 24         | 27         | 8          | 4         | 6          | 8          | 53         | 77          |
| 3   | B.A.HONS.(ENGLISH)          | 7          | 3          | 1         | 3         | 3          | 17         | 30         | 9          | 2         | 6          | 8          | 56         | 72          |
| 4   | P.G.in Bengali              | 1          | 2          | 0         | 1         | 0          | 4          | 15         | 5          | 1         | 2          | 6          | 29         | 32          |
| 5   | B.A.HONS.(BENGALI)          | 5          | 1          | 1         | 2         | 3          | 12         | 26         | 17         | 4         | 12         | 7          | 66         | 72          |
| 6   | B.SC.HONS.(CHEMISTRY)       | 7          | 2          | 0         | 2         | 4          | 15         | 9          | 0          | 0         | 1          | 0          | 10         | 25          |
| 7   | B.SC.HONS.(PHYSICS)         | 14         | 2          | 1         | 3         | 4          | 24         | 3          | 2          | 0         | 1          | 2          | 8          | 32          |
| 8   | B.A.GENERAL(GEOGRAPHY)      | 6          | 1          | 0         | 0         | 2          | 9          | 2          | 0          | 0         | 0          | 2          | 4          | 13          |
| 9   | B.SC.PURE(GENERAL)          | 8          | 0          | 0         | 2         | 5          | 15         | 3          | 0          | 0         | 1          | 0          | 4          | 19          |
| 10  | B.COM.(GENERAL)             | 4          | 0          | 0         | 0         | 1          | 5          | 0          | 0          | 0         | 0          | 0          | 0          | 5           |
| 11  | B.A.HONS.(PHILOSOPHY)       | 8          | 8          | 2         | 1         | 5          | 24         | 20         | 10         | 3         | 11         | 10         | 54         | 78          |
| 12  | B.SC.HONS. (NUTRITION)      | 5          | 0          | 0         | 0         | 1          | 6          | 7          | 1          | 0         | 0          | 3          | 11         | 17          |
| 13  | B.A.GENERAL(PHY.EDUCATION.) | 35         | 20         | 9         | 1         | 9          | 74         | 5          | 9          | 2         | 1          | 5          | 22         | 96          |
| 14  | B.SC.HONS.(MATHEMATICS)     | 15         | 1          | 1         | 1         | 5          | 23         | 5          | 0          | 0         | 1          | 0          | 6          | 29          |
| 15  | B.SC.HONS.(ZOOLOGY)         | 7          | 3          | 1         | 2         | 0          | 13         | 10         | 1          | 1         | 1          | 2          | 15         | 28          |
| 16  | B.A.HONS.(POL.SCIENCE)      | 15         | 9          | 3         | 4         | 2          | 33         | 12         | 4          | 1         | 5          | 2          | 24         | 57          |
| 17  | B.A.HONS.(HISTORY)          | 12         | 9          | 5         | 0         | 2          | 28         | 20         | 5          | 1         | 11         | 7          | 44         | 72          |
| 18  | B.SC.BIO.(GENERAL)          | 19         | 0          | 0         | 3         | 5          | 27         | 12         | 0          | 0         | 0          | 7          | 19         | 46          |
| 19  | B.SC.HONS.(BOTANY)          | 8          | 1          | 1         | 2         | 2          | 14         | 5          | 0          | 0         | 1          | 2          | 8          | 22          |
| 20  | B.A.(GENERAL)               | 95         | 51         | 11        | 24        | 32         | 213        | 130        | 80         | 12        | 44         | 50         | 316        | 530         |
| 21  | B.COM.HONS.(ACCOUNTANCY)    | 14         | 0          | 0         | 1         | 5          | 20         | 0          | 0          | 0         | 0          | 0          | 0          | 20          |
|     |                             | <b>296</b> | <b>129</b> | <b>38</b> | <b>53</b> | <b>101</b> | <b>617</b> | <b>349</b> | <b>153</b> | <b>33</b> | <b>106</b> | <b>123</b> | <b>764</b> | <b>1382</b> |



Principal  
Guskara Mahavidyalaya  
Guskara Mahavidyalaya

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM PURBA BARDHAMAN, PIN 713128, W.B.

## Admission Summary (Class Wise-Admitted Student) 2020-2021 - 3rd Semester - Day

| Sl. | Class Name                  | UR  | SC | ST | OBC-A | OBC-B | Total | UR  | SC | ST | OBC-A | OBC-B | Total | UR  | SC | ST | OBC-A | OBC-B | Total |
|-----|-----------------------------|-----|----|----|-------|-------|-------|-----|----|----|-------|-------|-------|-----|----|----|-------|-------|-------|
| 1   | B.A.HONS.(POL.SCIENCE)      | 7   | 2  | 2  | 1     | 2     | 14    | 5   | 1  | 1  | 2     | 4     | 13    | 2   | 2  | 1  | 2     | 4     | 27    |
| 2   | B.A.HONS.(SANSKRIT)         | 1   | 3  | 0  | 2     | 2     | 8     | 14  | 7  | 1  | 4     | 10    | 36    | 1   | 7  | 1  | 4     | 10    | 44    |
| 3   | B.A.HONS.(GEOGRAPHY)        | 4   | 5  | 0  | 1     | 3     | 13    | 2   | 0  | 1  | 4     | 3     | 10    | 2   | 0  | 1  | 4     | 3     | 23    |
| 4   | B.A.GENERAL(PHY.EDUCATION.) | 19  | 14 | 5  | 4     | 10    | 52    | 5   | 3  | 2  | 0     | 0     | 10    | 5   | 3  | 2  | 0     | 0     | 62    |
| 5   | B.S.C.HONS.(MATHEMATICS)    | 10  | 1  | 0  | 0     | 2     | 13    | 2   | 0  | 0  | 0     | 0     | 2     | 2   | 0  | 0  | 0     | 0     | 15    |
| 6   | B.S.C.HONS.(ZOOLOGY)        | 2   | 2  | 0  | 0     | 1     | 5     | 3   | 0  | 0  | 1     | 1     | 5     | 3   | 0  | 0  | 1     | 1     | 10    |
| 7   | B.A.HONS.(HISTORY)          | 8   | 8  | 0  | 2     | 3     | 21    | 18  | 8  | 3  | 2     | 6     | 37    | 18  | 8  | 3  | 2     | 6     | 58    |
| 8   | B.S.C.BIO.(GENERAL)         | 5   | 0  | 1  | 0     | 3     | 9     | 3   | 0  | 0  | 0     | 1     | 4     | 3   | 0  | 0  | 0     | 1     | 13    |
| 9   | B.S.C.HONS.(BOTANY)         | 3   | 0  | 0  | 1     | 1     | 5     | 3   | 1  | 0  | 0     | 0     | 4     | 3   | 1  | 0  | 0     | 0     | 9     |
| 10  | B.A.GENERAL(GEOGRAPHY)      | 2   | 0  | 0  | 0     | 0     | 2     | 1   | 0  | 0  | 0     | 0     | 2     | 1   | 0  | 0  | 0     | 0     | 3     |
| 11  | B.S.C.PURE(GENERAL)         | 3   | 1  | 0  | 0     | 1     | 5     | 0   | 0  | 0  | 0     | 0     | 5     | 0   | 0  | 0  | 0     | 0     | 5     |
| 12  | B.A.HONS.(PHILOSOPHY)       | 9   | 4  | 1  | 2     | 3     | 19    | 17  | 7  | 2  | 4     | 5     | 35    | 17  | 7  | 2  | 4     | 5     | 54    |
| 13  | B.S.C.HONS.(NUTRITION)      | 2   | 0  | 0  | 0     | 0     | 2     | 7   | 0  | 0  | 2     | 1     | 10    | 7   | 0  | 0  | 2     | 1     | 12    |
| 14  | B.S.C.HONS.(PHYSICS)        | 3   | 0  | 0  | 0     | 2     | 5     | 2   | 0  | 0  | 0     | 0     | 2     | 2   | 0  | 0  | 0     | 0     | 7     |
| 15  | B.A.(GENERAL)               | 44  | 27 | 5  | 15    | 17    | 108   | 77  | 51 | 5  | 17    | 31    | 181   | 77  | 51 | 5  | 17    | 31    | 289   |
| 16  | B.COM.HONS.(ACCOUNTANCY)    | 5   | 0  | 0  | 1     | 0     | 6     | 1   | 1  | 0  | 0     | 0     | 2     | 1   | 1  | 0  | 0     | 0     | 8     |
| 17  | B.COM.(GENERAL)             | 3   | 1  | 0  | 0     | 0     | 4     | 1   | 0  | 0  | 0     | 0     | 1     | 1   | 0  | 0  | 0     | 0     | 5     |
| 18  | B.A.HONS.(ENGLISH)          | 8   | 7  | 3  | 5     | 1     | 24    | 15  | 5  | 1  | 3     | 4     | 28    | 15  | 5  | 1  | 3     | 4     | 52    |
| 19  | B.A.HONS.(BENGALI)          | 5   | 4  | 2  | 2     | 2     | 15    | 25  | 11 | 1  | 2     | 7     | 46    | 25  | 11 | 1  | 2     | 7     | 61    |
| 20  | B.S.C.HONS.(CHEMISTRY)      | 2   | 0  | 0  | 0     | 0     | 2     | 5   | 0  | 0  | 0     | 0     | 5     | 5   | 0  | 0  | 0     | 0     | 7     |
|     |                             | 145 | 79 | 19 | 36    | 53    | 332   | 206 | 95 | 17 | 41    | 73    | 432   | 206 | 95 | 17 | 41    | 73    | 764   |



**Principal**  
Gushkara Mahavidyalaya

# GUSHKARA MAHAVIDYALAYA

GUSKARA, AUSGRAM PURBA BARDHAMAN, PIN 713128, W.B.

## Admission Summary (Class Wise-Admitted Student) 2020-2021 - 5th Semester - Day

| Sl. No. | Class Name                  | UR  | SC | ST | OBC-A | OBC-B | Total | UR  | SC | ST | OBC-A | OBC-B | Total | Total |
|---------|-----------------------------|-----|----|----|-------|-------|-------|-----|----|----|-------|-------|-------|-------|
| 1       | B.A.HONS.(SANSKRIT)         | 3   | 1  | 1  | 0     | 0     | 5     | 20  | 8  | 0  | 4     | 4     | 36    | 41    |
| 2       | B.COM.(GENERAL)             | 1   | 0  | 0  | 0     | 0     | 1     | 0   | 0  | 0  | 0     | 0     | 0     | 1     |
| 3       | B.SC.HONS.(PHYSICS)         | 3   | 0  | 0  | 0     | 6     | 9     | 0   | 0  | 0  | 0     | 0     | 0     | 9     |
| 4       | B.A.HONS.(GEOGRAPHY)        | 3   | 2  | 1  | 2     | 0     | 8     | 4   | 1  | 1  | 0     | 1     | 7     | 15    |
| 5       | B.A.HONS.(ENGLISH)          | 11  | 5  | 2  | 0     | 4     | 22    | 17  | 6  | 0  | 3     | 5     | 31    | 53    |
| 6       | B.A.(GENERAL)               | 36  | 24 | 4  | 5     | 16    | 85    | 72  | 28 | 5  | 18    | 29    | 152   | 237   |
| 7       | B.COM.HONS.(ACCOUNTANCY)    | 10  | 1  | 0  | 1     | 1     | 13    | 0   | 1  | 0  | 0     | 0     | 1     | 14    |
| 8       | B.A.GENERAL(PHY.EDUCATION.) | 12  | 14 | 6  | 1     | 4     | 37    | 4   | 3  | 2  | 0     | 0     | 9     | 46    |
| 9       | B.SC.HONS.(MATHEMATICS)     | 7   | 1  | 0  | 2     | 0     | 10    | 1   | 0  | 0  | 1     | 1     | 3     | 13    |
| 10      | B.SC.HONS.(ZOOLOGY)         | 2   | 2  | 0  | 0     | 1     | 5     | 3   | 1  | 0  | 1     | 0     | 5     | 10    |
| 11      | B.A.GENERAL(GEOGRAPHY)      | 2   | 1  | 0  | 0     | 0     | 3     | 0   | 0  | 0  | 0     | 1     | 1     | 4     |
| 12      | B.SC.PURE(GENERAL)          | 2   | 0  | 0  | 0     | 4     | 6     | 1   | 0  | 0  | 0     | 0     | 1     | 7     |
| 13      | B.A.HONS.(PHILOSOPHY)       | 1   | 0  | 1  | 1     | 3     | 6     | 13  | 10 | 0  | 2     | 5     | 30    | 36    |
| 14      | B.SC.HONS.(NUTRITION)       | 1   | 0  | 0  | 0     | 0     | 1     | 7   | 0  | 0  | 2     | 1     | 10    | 11    |
| 15      | B.A.HONS.(HISTORY)          | 8   | 4  | 1  | 4     | 3     | 20    | 16  | 6  | 1  | 4     | 3     | 30    | 50    |
| 16      | B.SC.BIO.(GENERAL)          | 7   | 0  | 0  | 1     | 2     | 10    | 7   | 0  | 0  | 3     | 3     | 13    | 23    |
| 17      | B.SC.HONS.(BOTANY)          | 1   | 1  | 0  | 2     | 0     | 4     | 3   | 1  | 0  | 0     | 0     | 4     | 8     |
| 18      | B.A.HONS.(POL.SCIENCE)      | 4   | 4  | 0  | 1     | 3     | 12    | 4   | 3  | 0  | 1     | 3     | 11    | 23    |
| 19      | B.A.HONS.(BENGALI)          | 8   | 5  | 2  | 2     | 1     | 18    | 12  | 8  | 0  | 3     | 4     | 27    | 45    |
| 20      | B.SC.HONS.(CHEMISTRY)       | 4   | 0  | 0  | 1     | 1     | 6     | 2   | 1  | 0  | 0     | 0     | 3     | 9     |
|         |                             | 126 | 65 | 18 | 23    | 49    | 281   | 186 | 77 | 9  | 42    | 60    | 374   | 655   |

  
Principal  
Gushkara Mahavidyalaya



**INDEPENDENT AUDITOR'S REPORT**

**Opinion:**

We have audited the financial statements of **GUSHKARA MAHAVIDYALAYA (Morning Section)** (hereinafter refer as the 'COLLEGE'), P.O. Gushkara, Dist. Purba Bardhaman, W.B. PIN 713128, which comprise the balance sheet at March 31<sup>st</sup> 2021, and the Income & Expenditure Account together with the Receipts and Payments Account for the period ended from 01.04.2020 to 31.03.2021, and notices to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at March 31<sup>st</sup>, 2021, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI, our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion:

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account 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 accounts read with the notes on accounts appearing in Schedule-I, give:
  - i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31<sup>st</sup> March, 2021.
  - ii) In the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.



Contd.....P/2

Page -2

**Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

**Auditor's Responsibilities for the Audit of the 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.



Date: 25.01.2024  
Place: Gushkara, Purba Bardhaman  
UDIN: 24053411BKBMXM6327

**JADAB RAY & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 329353E**  
**Membership No. 053411**

For JADAB RAY & CO  
(Chartered Accountants)

  
Proprietor

## Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

### BALANCE SHEET AS AT 31ST MARCH 2021

| Liabilities      |     |              | Assets                      |     |                    |
|------------------|-----|--------------|-----------------------------|-----|--------------------|
| Head of Accounts | Sch | Amount       | Head of Accounts            | Sch | Amount             |
| CAPITAL FUND     | M   | 12164469.43  | FIXED ASSETS                | B   | 579613.28          |
| FUND ACCOUNTS    | A   | 672253.35    | FIXED DEPOSIT               | C   | 6682168.00         |
|                  |     |              | ADVANCE ACCOUNT             | D   | 21200.00           |
|                  |     |              | CASH & BANK BALANCE         | E   | 5018031.50         |
|                  |     |              | RECEIVABLE FROM DAY SECTION | F   | 535710.00          |
|                  |     | <b>Total</b> |                             |     | <b>12836722.78</b> |
| <b>Total</b>     |     |              | <b>12836722.78</b>          |     |                    |



For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



*M. W.*  
*GS*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

## Income & Expenditure Account for the Financial Year

| Expenditure                       |            | Amount     | Income                           |           |            |
|-----------------------------------|------------|------------|----------------------------------|-----------|------------|
| Head of Account                   | Amount     |            | Head of Account                  | Amount    | Amount     |
| <b>To</b>                         |            |            | <b>By</b>                        |           |            |
| ADMISSION FEE                     | 17052.00   |            | ADMISSION FEE                    | 69400.00  |            |
| ADMIT PRINTING                    | 30.00      |            | ADMIT PRINTING                   | 5682.00   |            |
| AID FUND                          | 55.00      |            | AID FUND                         | 6795.00   |            |
| B.U ENROLLMENT FEE                | 37650.00   |            | B.U.ENROLLMENT FEE               | 261160.00 |            |
| B.U EXAM. FEE                     | 179960.00  |            | B.U.EXAM. FEE                    | 266000.00 |            |
| B.U.REVIEW FEE                    | 23140.00   |            | B.U.REVIEW FEE                   | 22200.00  |            |
| B.U.SPORTS FEE                    | 750.00     |            | B.U.SPORTS FEE                   | 83010.00  |            |
| BANK CHARGES                      | 649.00     |            | CASUAL FEE                       | 19950.00  |            |
| CASUAL FEE                        | 792.50     |            | CENTRE FEE                       | 118650.00 |            |
| CENTRE FEE                        | 575.00     |            | COLLEGE EXAM.FEE                 | 54250.00  |            |
| COLLEGE EXAM.FEE                  | 3480.00    |            | COLLEGE SPORTS FEE               | 47565.00  |            |
| COLLEGE SPORTS FEE                | 385.00     |            | COMPUTER FEE                     | 1450.00   |            |
| COMPUTER FEE                      | 8555.00    |            | ELECTRIC/GENERATOR FEES          | 168960.00 |            |
| ELECTRIC/GENERATOR FEES           | 489774.00  |            | IDENTITY CARD                    | 7530.00   |            |
| IDENTITY CARD                     | 100.00     |            | INTEREST                         | 689859.00 |            |
| LIBRARY FEES                      | 525.00     |            | LIBRARY FEES                     | 52800.00  |            |
| PROCESSING FEE                    | 28861.00   |            | MISC.                            | 144.00    |            |
| PUJA EXGRATIA                     | 4800.00    |            | MISC. INCOME                     | 5.00      |            |
| REMITTANCE FEES                   | 6537.50    |            | PROCESSING FEE                   | 43554.00  |            |
| S.H.HOME                          | 18345.00   |            | REMITTANCE FEES                  | 19950.00  |            |
| SESSION CHARGE                    | 31098.00   |            | S.H.HOME                         | 21435.00  |            |
| STU. ACTIVITY FUND                | 1855.00    |            | SCRETINY FEES                    | 1680.00   |            |
| STU.UNION/CULTURAL/MAGAZINE FEES  | 1210.00    |            | SESSION CHARGE                   | 52800.00  |            |
| TUITION FEE                       | 274400.00  |            | STU. ACTIVITY FUND               | 10560.00  |            |
| Depreciation                      | 78633.15   |            | STU.UNION/CULTURAL/MAGAZINE FEES | 149490.00 |            |
|                                   |            | 1201992.15 | TUITION FEE                      | 437000.00 |            |
| <b>To</b>                         |            |            |                                  |           | 2611879.00 |
| Excess of Income Over Expenditure | 1409886.85 |            |                                  |           |            |
|                                   |            | 1409886.85 |                                  |           |            |
| <b>Total :</b>                    |            | 2611879.00 | <b>Total :</b>                   |           | 2611879.00 |



For JADAB RAY & CO  
(Chartered Accountants)

*Jadab Ray*  
Proprietor

*M.V.G.*  
Principal  
Gushkara Mahavidyalaya



# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

## Receipt & Payment Account for the Financial Year 2020-2021

| Receipt                                |            | Payment           |                                      |            |                   |
|--|------------|-------------------|--------------------------------------|------------|-------------------|
| Head of Account                        | Amount     | Amount            | Head of Account                      | Amount     | Amount            |
| <b>To Opening Balance</b>              |            |                   |                                      |            |                   |
| B.C.C.B GUSKARA S.B/A<br>24820<br>Cash | 4213378.00 |                   | ADMISSION FEE                        | 17052.00   |                   |
| S.B.I ITACHANDA<br>C.A/NO.35138283084  | 72675.00   |                   | ADMIT PRINTING                       | 30.00      |                   |
|  | 61043.50   |                   | AID FUND                             | 55.00      |                   |
|  |            | <b>4347096.50</b> | ALLAHABAD BANK-GUS.                  | 91153.00   |                   |
| ADMISSION FEE                          | 69400.00   |                   | B.C.C.B GUSH.                        | 98168.00   |                   |
| ADMIT PRINTING                         | 5682.00    |                   | B.U.ENROLLMENT FEE                   | 37650.00   |                   |
| AID FUND                               | 6795.00    |                   | B.U.EXAM. FEE                        | 176960.00  |                   |
| B.U.ENROLLMENT FEE                     | 261160.00  |                   | B.U.REVIEW FEE                       | 23140.00   |                   |
| B.U.EXAM. FEE                          | 266000.00  |                   | B.U.SPORTS FEE                       | 750.00     |                   |
| B.U.REVIEW FEE                         | 22200.00   |                   | BANK CHARGES                         | 649.00     |                   |
| B.U.SPORTS FEE                         | 83010.00   |                   | BANK OF BARODA GUS                   | 100696.00  |                   |
| CASUAL FEE                             | 19950.00   |                   | CASUAL FEE                           | 792.50     |                   |
| CENTRE FEE                             | 118650.00  |                   | COLLEGE EXAM.FEE                     | 3460.00    |                   |
| COLLEGE EXAM.FEE                       | 54250.00   |                   | COLLEGE SPORTS FEE                   | 385.00     |                   |
| COLLEGE SPORTS FEE                     | 47565.00   |                   | COLLEGE WELFARE FUND                 | 16920.00   |                   |
| COLLEGE WELFARE FUND                   | 143160.00  |                   | COMPUTER FEE                         | 8555.00    |                   |
| COMPUTER FEE                           | 1450.00    |                   | DEVELOPMENT FEE                      | 14896.00   |                   |
| DEVELOPMENT FEE                        | 147840.00  |                   | ELECTRIC/GENERATOR FEES              | 489774.00  |                   |
| ELECTRIC/GENERATOR FEES                | 168960.00  |                   | IDENTITY CARD                        | 100.00     |                   |
| IDENTITY CARD                          | 7530.00    |                   | LIBRARY FEES                         | 525.00     |                   |
| INTEREST                               | 689859.00  |                   | PROCESSING FEE                       | 26861.00   |                   |
| LIBRARY FEES                           | 52800.00   |                   | PUJA ADVANCE                         | 3000.00    |                   |
| MISC.                                  | 144.00     |                   | PUJA EXGRATIA                        | 4600.00    |                   |
| MISC. INCOME                           | 5.00       |                   | R.B.MANCHA                           | 55.00      |                   |
| PROCESSING FEE                         | 43554.00   |                   | REMITTANCE FEES                      | 6537.50    |                   |
| PUJA ADVANCE                           | 3000.00    |                   | S.B.I. ITACHANDA                     | 257782.00  |                   |
| R.B.MANCHA                             | 6795.00    |                   | S.H.HOME                             | 16345.00   |                   |
| REMITTANCE FEES                        | 19950.00   |                   | SESSION CHARGE                       | 31098.00   |                   |
| S.H.HOME                               | 21435.00   |                   | STU. ACTIVITY FUND                   | 1855.00    |                   |
| SCREENING FEES                         | 1680.00    |                   | STU.UNION/CULTURAL/MAGAZI<br>NE FEES | 1210.00    |                   |
| SESSION CHARGE                         | 52800.00   |                   | TUITION FEE                          | 274400.00  |                   |
| STU. ACTIVITY FUND                     | 10560.00   |                   |                                      |            | <b>1706029.00</b> |
| STU.UNION/CULTURAL/MAGAZINE FEES       | 149490.00  |                   | <b>By Closing Balance</b>            |            |                   |
| TUITION FEE                            | 437000.00  |                   | B.C.C.B GUSKARA S.B/A 24820          | 3573344.00 |                   |
|  |            | <b>2912674.00</b> | Cash                                 | 202.00     |                   |
|  |            |                   | Online Fees Account Receivable       | 535710.00  |                   |
|  |            |                   | S.B.I ITACHANDA                      | 1444485.50 |                   |
|  |            |                   | C.A/NO.35138283084                   |            |                   |
|  |            |                   |                                      |            | <b>5553741.50</b> |
| <b>Total :</b>                         |            | <b>7259770.50</b> | <b>Total :</b>                       |            | <b>7259770.50</b> |

*Handwritten signature*  


For JADAB RAY & CO  
(Chartered Accountants)

*Handwritten signature*  
Proprietor

*Handwritten signature*  
Principal  
Gushkara Mahavidyalaya



# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2021

## Schedule of FUND ACCOUNTS

SCH NO A

| Sl.No | Ledger Name          | Opening Balance  | Addition during this year | Total            | Disbursed During this Year | Closing Balance  |
|-------|----------------------|------------------|---------------------------|------------------|----------------------------|------------------|
| 1     | COLLEGE WELFARE FUND | 337452.35        | 143160.00                 | 480612.35        | 16920.00                   | 463692.35        |
| 2     | DEVELOPMENT FEE      | 49642.00         | 147840.00                 | 197482.00        | 14896.00                   | 182586.00        |
| 3     | R.B.MANCHA           | 19235.00         | 6795.00                   | 26030.00         | 55.00                      | 25975.00         |
|       | <b>Total</b>         | <b>406329.35</b> | <b>297795.00</b>          | <b>704124.35</b> | <b>31871.00</b>            | <b>672253.35</b> |



For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



M.V.  
G

Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED AS ON 31st MARCH, 2021

Schedule of FIXED ASSETS

Sch No. B

| SI.No          | Ledger Name          | Rate of Depreciation(%) | Opening Balance(Dr.) | Addition during this | Total     | Depreciation | Closing Balance |
|----------------|----------------------|-------------------------|----------------------|----------------------|-----------|--------------|-----------------|
| 1              | BUILDINGS            | 5.00                    | 412569.48            | 0.00                 | 412569.48 | 20628.47     | 391941.01       |
| 2              | COMPUTERS            | 40.00                   | 17058.95             | 0.00                 | 17058.95  | 6823.58      | 10235.37        |
| 3              | FURNITURE            | 10.00                   | 131798.75            | 0.00                 | 131798.75 | 13179.88     | 118618.88       |
| 4              | LABORATORY EQUIPMENT | 15.00                   | 2905.90              | 0.00                 | 2905.90   | 435.89       | 2470.02         |
| 5              | LIBRARY BOOKS        | 40.00                   | 93913.35             | 0.00                 | 93913.35  | 37565.34     | 56348.01        |
| <b>Total :</b> |                      |                         | 658246.43            | 0.00                 | 658246.43 | 78633.15     | 579613.28       |



For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



*N.V.*  
*[Signature]*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2021

## Schedule of FIXED DEPOSIT

| Sl.No          | Ledger Name         | Opening Balance(Dr.) | Debit for this year | Total             | Credit for this Year | Sch No. C<br>Closing Balance |
|----------------|---------------------|----------------------|---------------------|-------------------|----------------------|------------------------------|
| 1              | ALLAHABAD BANK-GUS. | 1492042.00           | 91153.00            | 1583195.00        | 0.00                 | 1583195.00                   |
| 2              | B.C.C.B LTD. GUS.   | 1377000.00           | 98168.00            | 1475168.00        | 0.00                 | 1475168.00                   |
| 3              | BANK OF BARODA GUS  | 791270.00            | 100696.00           | 891966.00         | 0.00                 | 891966.00                    |
| 4              | S.B.I. ITACHANDA    | 2474057.00           | 257782.00           | 2731839.00        | 0.00                 | 2731839.00                   |
| <b>Total :</b> |                     | <b>6134369.00</b>    | <b>547799.00</b>    | <b>6682168.00</b> | <b>0.00</b>          | <b>6682168.00</b>            |



For JADAB RAY & CO.  
(Chartered Accountants)

*J. Ray*  
Proprietor



*N.V.*  
*[Signature]*  
Principal  
Gushkara Mahavidyalaya

# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2021

## Schedule of ADVANCE ACCOUNT

| SI.No | Ledger Name    | Opening Balance(Dr.) | Debit for this year | Total           | Credit for this Year | Closing Balance |
|-------|----------------|----------------------|---------------------|-----------------|----------------------|-----------------|
| 1     | ADVANCE        | 18200.00             | 0.00                | 18200.00        | 0.00                 | 18200.00        |
| 2     | PUJA ADVANCE   | 3000.00              | 3000.00             | 6000.00         | 3000.00              | 3000.00         |
|       | <b>Total :</b> | <b>21200.00</b>      | <b>3000.00</b>      | <b>24200.00</b> | <b>3000.00</b>       | <b>21200.00</b> |

Sch No. D

For JADAB RAY & CO  
(Chartered Accountants)

*J. Ray*  
Proprietor



N.V.  
*[Signature]*

Principal  
Gushkara Mahavidyalaya



# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2021

## Schedule of CASH & BANK BALANCE

Sch No. E

| Sl.No | Ledger Name                           | Opening Balance(Dr.) | Debit for this year | Total             | Credit for this Year | Closing Balance   |
|-------|---------------------------------------|----------------------|---------------------|-------------------|----------------------|-------------------|
| 1     | B.C.C.B GUSKARA S.B/A 24820           | 4213378.00           | 142060.00           | 4355438.00        | 782094.00            | 3573344.00        |
| 2     | Cash                                  | 72675.00             | 356850.00           | 429525.00         | 429323.00            | 202.00            |
| 3     | S.B.I ITACHANDA<br>C.A/NO.35138283084 | 61043.50             | 1640255.00          | 1701298.50        | 256813.00            | 1444485.50        |
|       | <b>Total :</b>                        | <b>4347096.50</b>    | <b>2139165.00</b>   | <b>6486261.50</b> | <b>1468230.00</b>    | <b>5018031.50</b> |

For JADAB RAY & CO.  
(Chartered Accountants)

*J. Ray*  
Proprietor



N.V.  
*[Signature]*  
Principal  
Gushkara Mahavidyalaya



# Gushkara Mahavidyalaya (Morning Section)

GUSKARA, Purba Bardhaman

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED AS ON 31st MARCH, 2021

## Schedule of RECEIVABLE FROM DAY SECTION

Sch No. F

| Sl.No | Ledger Name                    | Opening Balance(Dr.) | Debit for this year | Total     | Credit for this Year | Closing Balance |
|-------|--------------------------------|----------------------|---------------------|-----------|----------------------|-----------------|
| 1     | Online Fees Account Receivable | 0.00                 | 535710.00           | 535710.00 | 0.00                 | 535710.00       |
|       | <b>Total :</b>                 | 0.00                 | 535710.00           | 535710.00 | 0.00                 | 535710.00       |

For JADAB RAY & CO.  
(Chartered Accountants)

*J. Ray*  
Proprietor



*M. V.*  
*[Signature]*  
Principal  
Gushkara Mahavidyalaya



Gushkara Mahavidyalaya(Morning Section)

GUSKARA, Purba Bardhaman

Schedule of CAPITAL FUND for the F.Year 2020-2021

Sch: M

| Head of Accounts                        | Amount | Amount      |
|---|--------|-------------|
| Balance as per Last Account             |        | 10754582.58 |
| Add : Excess of Income over Expenditure |        | 1409886.85  |
| Closing Balance                         |        | 12164469.43 |

For JADAB RAY & C  
(Chartered Accountants)

*J. Ray*  
Proprietor



*M. V.*  
Principal  
Gushkara Mahavidyalaya





# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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# Gushkara Mahavidyalaya

Gushkara ::: Burdwan

## AUDIT REPORT(Day Section)

For the year 2019-2020





# Ghosh Basu & Associates

Chartered Accountants

Reg. Office-272(122/6), Chatterjee Para Lane, Sheoraphuli, Hooghly,  
712 223

City Office: 33B, Market Street, Kolkata - 700 067

Phone: (033) 2264-5762/2217-7035. Ph No-9331039251

E-mail: [bhadra.1234@gmail.com](mailto:bhadra.1234@gmail.com)

Fax: (033) 2217-7035

Ranchi Office: Flat No - 203, Sai Tower, Kilburn Colony, Hinoo, Ranchi -  
834002

Mumbai Office: Flat No-C-22, Kalpataru Tower, Off Akurli Road, Opposite  
Esic Hospital, Kandivali East, Mumbai 400101

## INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the financial statements of **GUSHKARA MAHAVIDYALAYA (DAY SECTION)** (hereinafter refer as the 'COLLEGE'), P.O. : Gushkara, Dist - Purba Bardhaman Pin:713128, which comprise the balance sheet at March 31st 2020, and the Income & Expenditure Account together with Receipts and Payments Account for the period ended from 01.04.2019 to 31.03.2020, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at March 31<sup>st</sup>, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organisation in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion:-

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account 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 accounts read notes on accounts appearing in schedule - I, give :-
  - i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31st March, 2020.
  - ii) In the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.
- 5) Cash at Post Office of Rs.232.93 is lying outstanding since long. No evidence produced by the college authority for our verification so we have suggested that the said amount should be written off after G.B resolution as soon as possible.





# Ghosh Basu & Associates

Chartered Accountants

Reg. Office-272(122/6), Chatterjee Para Lane, Sheoraphuli, Hooghly.  
712 223  
City Office: 33B, Market Street, Kolkata - 700 087  
Phone (033) 2264-5762/2217-7035, Ph No-9331039251  
E-mail [bhadra.1234@gmail.com](mailto:bhadra.1234@gmail.com)  
Fax (033) 2217-7035  
Ranchi Office: Flat No - 203, Sai Tower, Kilburn Colony, Hirco, Ranchi -  
834002  
Mumbai Office: Flat No-C-22, Kalpataru Tower, Off Akurdi Road, Opposite  
Esic Hospital, Kandivali East, Mumbai, 400101

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organisation'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

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.

**Ghosh Basu & Associates.**  
**Chartered Accountants**  
**Firm Registration No.311066E**

Date : 06.06.2022

Place : Sheoraphuli

AUDIN : 20059849 AKIN 6226



**Ashok Kumar Bhadra**  
**Partner**  
**M.No.059849**

**GUSKARA MAHAVIDYALAYA**

GUSKARA BUDWAN

**BALANCE SHEET AS AT 31st MARCH '2020**

| LIABILITIES                      | AMOUNT(Rs.) | SCH. NO. | AMOUNT(Rs.)            | ASSETS                              | AMOUNT(Rs.)  | SCH. NO. | AMOUNT(Rs.)            |
|----------------------------------|-------------|----------|------------------------|-------------------------------------|--------------|----------|------------------------|
| <u>FUND POSITION</u>             |             | A        | 46,64,957.24           | <u>FIXED ASSETS</u>                 |              | N        | 1,79,38,409.26         |
| <u>GENERAL FUND</u>              |             | B        | 14,79,825.30           | <u>PROVIDENT FUND INVESTMENT</u>    |              | H        | 6,07,51,207.00         |
| <u>PROVIDENT FUND ACCOUNT</u>    |             | C        | 6,07,48,639.00         | <u>LOANS &amp; ADVANCES</u>         |              | O        | 12,57,334.55           |
|                                  |             |          |                        | <u>SALARY/PAYPACKET A/C</u>         |              | M        | 76,987.00              |
| <u>GRANTS FROM STATE GOVT</u>    |             | D        | 68,39,321.00           | <u>INCOME &amp; EXPENDITURE A/C</u> |              | I        | 56,50,434.97           |
| <u>GRANTS FROM UGC</u>           |             | E        | 2,63,78,022.28         | <u>Fixed Deposit as per SCH-P</u>   | 11,80,000.00 | P        |                        |
|                                  |             |          |                        | Maturity Value                      | 11,80,000.00 |          |                        |
| <u>LIBRARY FUND</u>              |             | F        | 12,33,342.05           | Total                               | -            |          |                        |
|                                  |             |          |                        | Reinvestment at BCCB-Gus Branch     | 15,00,948.00 |          | 15,00,948.00           |
| <u>LABORATORY FUND</u>           |             | G        | 30,39,736.00           | <u>GOVT. P.L ACCOUNT</u>            |              |          | 450.00                 |
|                                  |             |          |                        | As per last account                 |              |          | 700.00                 |
| <u>PROVISION FOR LIABILITIES</u> |             | J        | 9,428.00               | <u>DEPOSITES</u>                    |              |          |                        |
| <u>LOAN FROM OTHER SOURCES</u>   |             |          | 25,000.00              | Security deposits with W.B.S.E.B.   |              |          |                        |
| As per last A/c                  |             |          |                        | As per last A/C                     |              |          |                        |
| <u>STIPEND &amp; SCHOLARSHIP</u> |             | K        | 2,68,550.00            | <u>SUSPENSE ACCOUNT</u>             |              |          | 100.20                 |
| As per last A/c                  |             |          |                        | As per last A/c                     |              |          |                        |
| <u>EARNST MONEY</u>              |             | Q        | 14,962.00              | <u>Closing Balances</u>             |              |          |                        |
|                                  |             |          |                        | Cash in hand                        |              |          | 21,075.06              |
|                                  |             |          |                        | Cash at Bank                        |              |          | 1,75,04,136.83         |
| <b>Grand Total</b>               |             |          | <b>10,47,01,782.87</b> | <b>Grand Total</b>                  |              |          | <b>10,47,01,782.87</b> |

Principal  
Gushkara Mahavidyalaya  
**Principal**  
Gushkara Mahavidyalaya

Balance Sheet 2019-20



FOR GHOSH BASU & ASSOCIATES  
CHARTERED ACCOUNTANTS

PARTNER  
CA ASHOK KUMAR BHADRA  
M.N.-059849  
FRN-3110568

06/04/2022



*Handwritten signature*  
M.N.-059849

UDIN-22059849 AKLANTE 6226

# GUSKARA MAHAVIDYALAYA

GUSKARA BURDWAN

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH'2020

| EXPENDITURE                       | AMT.(Rs.)    | AMOUNT(Rs.)         | INCOME                         | AMT.(Rs.)    | AMOUNT(Rs.)         |
|-----------------------------------|--------------|---------------------|--------------------------------|--------------|---------------------|
| <b>To Fees Refund/ Adjusted :</b> |              |                     | <b>By Collection :</b>         |              |                     |
| " Admission Fees                  | 88,209.00    |                     | By Admission Fees              | 13,34,735.00 |                     |
| " Tuition Fees                    | 22,01,805.00 |                     | " Tuition fees                 | 17,10,545.00 |                     |
| " Session Charges                 | 48,522.00    |                     | " Identity card fees           | 26,270.00    |                     |
| " Electricity & Generator Exp.    | 4,52,176.00  |                     | " College Examination Fees     | 2,08,800.00  |                     |
| " Lab. Contingency Exp.           | 1,23,407.00  |                     | " Electricity & Generator fees | 9,64,900.00  |                     |
| " College Examination Exp.        | 1,43,549.00  |                     | " Session Charges              | 1,29,750.00  |                     |
| " Casual Fees                     | 46,701.00    |                     | " College Sports Fees          | 90,825.00    |                     |
| " Remittance exp.(T.A)            | 75,450.00    |                     | " Students' Health Home Fees   | 1,07,910.00  |                     |
| " Processing Fees                 | 37,840.00    |                     | " Aid Fund                     | 12,975.00    | 45,86,710.00        |
| " Centre Expenses                 | 3,10,602.00  |                     |                                |              |                     |
| " Sports & Games                  | 62,372.00    |                     | " Fuel Subsidy                 | 2,124.56     |                     |
| " Bank Charges                    | 6,897.66     |                     | " Miscellenous Receipts        | 13,033.00    |                     |
| " Admission form exp.             | 11,549.00    |                     | " Casual Fees                  | 80,985.00    |                     |
| " College Welfare Expenses        | 3,34,536.00  |                     | " Remittance Fees              | 69,385.00    |                     |
| " Aid Fund                        | 1,085.00     |                     | " Fees from YOGA courses       | 43,000.00    |                     |
| " Col. Welfare Fees Refund        | 420.00       |                     | " Processing Fees              | 75,088.00    |                     |
| " Development Fees Refund         | 980.00       |                     | " Centre Fees                  | 6,90,618.00  |                     |
| " Burdwan University Fees         | 13,68,236.00 |                     | " Transfer Fees                | 1,300.00     |                     |
| " Audit Fees                      | 25,328.00    |                     | " Interest From Bank           | 5,52,453.00  |                     |
| " Puja Exgratia                   | 15,000.00    |                     | " Burdwan University Fees      | 15,47,430.00 |                     |
| " Income Tax from other party     | 15,173.00    |                     | " Admit Printing               | 13,377.00    |                     |
| " Youth Parliament Exp.           | 9,995.00     |                     | " Computer Fees                | 98,880.00    |                     |
| " Students Health Home            | 27,685.00    |                     | " Puja Bonus                   | 1,72,000.00  |                     |
| " Fuel Subsidy                    | 4,252.69     |                     | " Admission Form Sale          | 5,93,936.00  |                     |
| " Misc. Expenses                  | 18.00        |                     | " Self Finance                 | 71,000.00    |                     |
| " I Card Exp.                     | 17,200.00    |                     | " Fees for P G Courses         | 75,000.00    |                     |
| " Govt. Examination               | 1,68,500.00  |                     | " N.C.C                        | 630.00       | 41,00,239.56        |
| " Cess                            | 15,173.00    |                     |                                |              |                     |
| " Expenses for P.G Course         | 71,219.00    | 56,83,880.35        |                                |              |                     |
| <b>GRAND TOTAL</b>                |              | <b>56,83,880.35</b> | <b>GRAND TOTAL</b>             |              | <b>86,86,949.56</b> |





**GUSHKAKA MAHAVIDYALAYA**

GUSHKARA BURDWAN

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

| RECEIPTS                           | LF  | SH.NO. | AMOUNT(Rs.)  | AMOUNT(Rs.)         | PAYMENTS                                       | LF  | SH.NO. | AMOUNT(Rs.)  | AMOUNT(Rs.)         |
|------------------------------------|-----|--------|--------------|---------------------|--|-----|--------|--------------|---------------------|
| To Fees Collection :               |     |        |              |                     | By Other College Expenses :                    |     |        |              |                     |
| Tuition Fees                       | 8   | VE     |              | 17,10,545 00        | Electricity & Generator Exp (inclu fees ref)   | 92  | VE     | 4,52,178 00  |                     |
| Admission Fees                     | 13  | VE     | 13,34,735 00 |                     | Lab Contingency                                | 108 | VE     | 1,23,407 00  |                     |
| Less Refund & Expenses             | 13  | VE     | 68,209 00    | 12,46,526 00        | Col Examination Expenses                       | 66  | VE     | 1,43,549 00  |                     |
| Session Charges                    | 168 | VE     | 1,29,750 00  |                     | Repair & Maintenance(Dev Fund)                 | 87  | VE     | 1,03,420 00  |                     |
| Less Refund & Expenses             | 168 | VE     | 48,522 00    | 81,228 00           | Casual fees                                    | 54  | VE     | 46,701 00    |                     |
| Electricity & Generator Charges    | 92  | VE     |              | 9,64,900 00         | Remittance (Traveling Expenses)                | 153 | VE     | 75,450 00    |                     |
| Development Fees                   | 87  | SCH-A  |              | 3,69,550 00         | Processing Fees                                | 128 | VE     | 37,840 00    |                     |
| Students Activities Fees           | 173 | SCH-B  |              | 25,950 00           | Centre Expenses                                | 58  | VE     | 3,10,602 00  |                     |
| Library Fees                       | 113 | SCH-F  |              | 1,30,120 00         | Sports & Games                                 | 69  | VE     | 62,372 00    |                     |
| Laboratory & Practical Fees        | 108 | SCH-G  |              | 4,82,265 00         | Bank Charges(Commission)                       | 50  | VE     | 6,897 66     |                     |
| Self Finance                       | 165 | VE     |              | 71,000 00           | Admission form exp.                            | 14  | VE     | 11,549 00    |                     |
|                                    |     |        |              |                     | College welfare expenses                       | 81  | VE     | 3,34,536 00  |                     |
| R B Mancha                         | 146 | SCH-A  | 12,975 00    |                     | Aid Fund                                       | 28  | VE     | 1,085 00     | 17,09,584 66        |
| Less Refund                        | 146 | SCH-A  | 35 00        | 12,940 00           | Tuition fees(Refund Payment & 50% to Govt A/c) | 8   | VE     |              | 22,01,805 00        |
| Computer Fees                      | 83  | VE     |              | 98,880 00           | Repair & Maintenance(C W F)                    | 81  | VE     |              | 8,78,048 00         |
| Identity Card                      | 100 | VE     |              | 26,270 00           | Development Fees Refund                        | 87  | VE     |              | 980 00              |
| Admit Printing                     | 17  | VE     |              | 13,377 00           | Library Contingency                            | 113 | VE     |              | 32,204 00           |
|                                    |     |        |              |                     | Col Wel Fees Refund                            | 81  | VE     |              | 420 00              |
| <b>To University Fees :</b>        |     |        |              |                     | <b>By University Fees :</b>                    |     |        |              |                     |
| B U Examination Fees               | 33  | VE     | 9,35,230 00  |                     | B U Examination Fees                           | 33  | VE     | 8,92,981 00  |                     |
| B U Enrollment & Registration Fees | 38  | VE     | 3,87,080 00  |                     | B U Enrollment & Registration Fees             | 38  | VE     | 3,36,785 00  |                     |
| B U Review Fees                    | 44  | VE     | 71,710 00    |                     | B U Review Fees                                | 44  | VE     | 70,420 00    |                     |
| B U Sports fees                    | 41  | VE     | 1,52,730 00  |                     | B U Sports fees                                | 41  | VE     | 67,410 00    |                     |
| B U Scrutiny fees                  | 45  | VE     | 80 00        | 15,47,430 00        | B U Scrutiny Fees                              | 45  | VE     | 640 00       | 13,68,236 00        |
|                                    |     |        |              |                     |  |     |        |              |                     |
| Time Deposit Mature Value          | 177 | SCH-P  |              | 11,80,000 00        | Time Deposit Investment                        | 177 | SCH-P  |              | 15,00,948 00        |
| <b>Collection from Hostel:</b>     |     |        |              |                     | <b>Expenses from Hostel:</b>                   |     |        |              |                     |
| From N Hostel(Girls)               | 121 | SCH-B  | 78,000 00    |                     | From N Hostel(Girls)                           | 121 | SCH-B  | 98,695 00    |                     |
| From V Hostel(Boys)                | 123 | SCH-B  | 62,400 00    | 1,40,400 00         | From V Hostel(Boys)                            | 123 | SCH-B  | 6,065 00     | 1,04,760 00         |
|                                    |     |        |              |                     |  |     |        |              |                     |
| <b>To Advances</b>                 |     |        |              |                     | <b>By Loan &amp; Advances :</b>                |     |        |              |                     |
| General Advances                   | 25  | SCH-O  | 4,01,448 00  |                     | General Advances                               | 25  | SCH-O  | 11,72,028 00 |                     |
| Puja Advances                      | 141 | SCH-O  | 2,54,625 00  | 6,56,073 00         | Puja advances                                  | 141 | SCH-O  | 2,96,000 00  | 14,68,028 00        |
|                                    |     |        |              |                     | Salary Advances                                | 164 | SCH-O  | 20,000 00    |                     |
| SGST                               | 61  | VE     |              | 660 00              | Earnest Money                                  | 88  | SCH-Q  |              | 3,93,900 00         |
|                                    |     |        |              |                     | SGST   | 61  | VE     |              | 7,977 00            |
|                                    |     |        |              |                     | CGST   | 60  | VE     |              | 19,928 08           |
| <b>TOTAL=====</b>                  |     |        |              | <b>87,58,114 00</b> | <b>TOTAL=====</b>                              |     |        |              | <b>97,06,818 74</b> |



**STATE GOVT RECEIPTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

| RECEIPTS                                 |     |        |                | PAYMENTS              |  |     |        |                |                       |
|--|-----|--------|----------------|-----------------------|--|-----|--------|----------------|-----------------------|
| B/F                                      | L.F | SH.NO. | AMOUNT(Rs.)    | AMOUNT(Rs.)           | B/F                                      | L.F | SH.NO. | AMOUNT(Rs.)    | AMOUNT(Rs.)           |
|  |     |        |                | <b>87,58,114.00</b>   |  |     |        |                | <b>97,06,818.74</b>   |
| <b>To Other Fees Collection :-</b>       |     |        |                |                       | <b>By Other College Expenses :-</b>      |     |        |                |                       |
| Casual Fees                              | 54  | VE     | 80,985.00      |                       | Audit Fees                               | 29  | VE     | 25,328.00      |                       |
| Centre Fees                              | 58  | VE     | 6,90,618.00    |                       | Puja Ekgrata                             | 143 | VE     | 15,000.00      |                       |
| Processing Fees                          | 128 | VE     | 68,398.00      |                       | Students' Health Home                    | 163 | VE     | 27,685.00      |                       |
| Remittance Fees                          | 153 | VE     | 69,385.00      |                       | Students Activity Exp                    | 173 | SCH-B  | 1,01,365.00    |                       |
| Sports Fees(College)                     | 69  | VE     | 90,825.00      |                       | Stu Union Magz. Cul. Fes Expenses        | 176 | SCH-B  | 62,358.00      |                       |
| College Examination Fees                 | 66  | VE     | 2,08,800.00    |                       | Fuel Subsidy                             | 93  | VE     | 4,252.69       |                       |
| Aid fund                                 | 28  | VE     | 12,975.00      |                       | Miscellaneous                            | 114 | VE     | 18.00          |                       |
| Students Health Home                     | 163 | VE     | 1,07,910.00    |                       | I Card Exp                               | 100 | VE     | 17,200.00      |                       |
| Col. Wel Fare Fund                       | 81  | SCH-A  | 6,32,900.00    |                       | Cess Expenses                            | 59  | VE     | 15,173.00      |                       |
| GSL/ Maturity                            | 97  | VE     | 40,157.00      |                       | P.G. Expenses                            | 130 | VE     | 71,219.00      |                       |
| Miscellaneous receipts                   | 115 | VE     | 13,033.00      |                       | Govt. Examination                        | 95  | VE     | 1,68,500.00    | 5,08,098.69           |
| Fees for Yoga Course                     | 179 | VE     | 43,000.00      |                       | Income Tax other party                   | 187 | VE     |                | 15,173.00             |
| Admission Form Sale                      | 14  | VE     | 5,83,936.00    |                       | Youth Parliament                         | 180 | VE     |                | 9,995.00              |
| Fuel Subsidy                             | 93  | VE     | 2,124.56       |                       | Fees to morning section                  | 116 | VE     |                | 8,78,950.00           |
| P.G. Course Fee                          | 130 | VE     | 75,000.00      |                       |  |     |        |                |                       |
| Interest Earned                          | 48  | VE     | 5,52,453.00    |                       | <b>By Capital Expenditure:</b>           |     |        |                |                       |
| Stu. Union, Magz., Cul., Fes Fees        | 176 | SCH-B  | 2,85,450.00    |                       | <b>UGC/ State Govt./College :-</b>       |     |        |                |                       |
| N.C.C.                                   | 117 | VE     | 630.00         |                       | Books & Journals (Lib Fees)              | 113 | SCH-F  |                | 815.00                |
| Transfer Fees                            | 178 | VE     | 1,300.00       |                       | Lab Equipment(Lab Fee)                   | 108 | SCH-G  |                | 69,391.00             |
| Govt. Examination                        | 95  | VE     | 1,68,500.00    | 37,38,379.56          | Building (Dev fees)                      | 87  | SCH-N  | 60,829.00      |                       |
|  |     |        |                |                       | Building (C.W.F)                         | 81  | SCH-N  | 7,01,513.00    | 7,62,342.00           |
| <b>Kanyasree scheme</b>                  | 101 | VE     |                | 6,690.00              | CCTV(Dev fees)                           | 87  | SCH-N  |                | 25,100.00             |
| Processing fees                          |     |        |                |                       | Furniture(Dev fees)                      | 87  | SCH-N  |                | 9,990.00              |
|  |     |        |                |                       |  |     |        |                |                       |
| <b>To State Govt. Grant :-</b>           |     |        |                |                       | <b>By State Govt. Grant :-</b>           |     |        |                |                       |
| Salary of Govt. Pay Packet (T S & N T S) | 183 | SCH-M  |                | 4,16,66,404.00        | Salary of Govt. Pay Packet (T S & N T S) | 183 | SCH-M  |                | 4,16,66,404.00        |
| Puja Bonus                               | 142 | VE     |                | 1,72,000.00           | Puja Bonus                               | 142 | VE     |                | 1,72,000.00           |
| Seminar (Vidyasagar)                     | 169 | SCH-D  |                | 2,00,000.00           | Seminar (Vidyasagar)                     | 169 | SCH-D  |                | 2,00,049.00           |
| RUSA(2 D) Grant                          | 158 | SCH-E  |                | 50,00,000.00          | RUSA(2 D)                                | 158 | SCH-E  |                | 62,45,858.72          |
| Gratuity                                 | 96  | VE     |                | 1,00,000.00           | Gratuity                                 | 96  | VE     |                | 1,00,000.00           |
| <b>To Provident Fund :-</b>              |     |        |                |                       | <b>By Provident Fund :-</b>              |     |        |                |                       |
| Provident Fund                           | 184 | SCH-C  | 65,09,866.00   |                       | Provident Fund Investment                | 184 | SCH-H  | 65,09,866.00   |                       |
| Add Interest (2018-19)                   | 185 | SCH-C  | 37,75,581.00   |                       | P.F Interest (2018-19)                   | 185 | SCH-H  | 37,75,581.00   |                       |
|  |     |        | 1,02,85,447.00 |                       |  |     |        | 1,02,85,447.00 |                       |
| Less Payment to staff                    | 184 | SCH-C  | 8,00,000.00    | 94,85,447.00          | Less Payment to staff                    | 184 | SCH-H  | 8,00,000.00    | 94,85,447.00          |
| <b>TOTAL*****</b>                        |     |        |                | <b>6,91,27,034.56</b> | <b>TOTAL*****</b>                        |     |        |                | <b>7,18,56,432.15</b> |



| RECEIPTS                               |     |        |                | PAYMENTS              |  |     |        |              |                       |
|--|-----|--------|----------------|-----------------------|--|-----|--------|--------------|-----------------------|
| B/F                                    | LF  | SH.NO. | AMOUNT(Rs.)    | AMOUNT(Rs.)           | B/F                                    | LF  | SH.NO. | AMOUNT(Rs.)  | AMOUNT(Rs.)           |
|  |     |        |                | 6,91,27,034.56        |  |     |        |              | 7,18,56,432.15        |
| <b>To Realisation From Staff :</b>     |     |        |                |                       | <b>By Disbursement for Staff :</b>     |     |        |              |                       |
| Profession Tax                         | 183 | SCH-J  | 1,61,300.00    |                       | Profession Tax                         | 189 | SCH-J  | 1,61,300.00  |                       |
| Income Tax                             | 183 | SCH-J  | 34,29,100.00   |                       | Income Tax                             | 187 | SCH-J  | 34,29,100.00 |                       |
| G.S.L.I. Premium                       | 183 | SCH-J  | 54,960.00      | 36,45,360.00          | G.S.L.I. Premium                       | 188 | SCH-J  | 54,960.00    | 36,45,360.00          |
| <b>To Cash &amp; Bank Balance :</b>    |     |        |                |                       | <b>By Closing Balances :</b>           |     |        |              |                       |
| <b>Cash in Hand</b>                    |     |        |                | 8,429.75              | <b>Cash in Hand</b>                    |     |        |              | 21,075.06             |
| <b>Cash at Bank : With</b>             |     |        |                |                       | <b>Cash at Bank : With</b>             |     |        |              |                       |
| Allahabad Bank-Gush A/C No 1418        |     |        | 1,37,519.27    |                       | Allahabad Bank-Gush A/C No 1418        | 192 |        | 1,65,091.27  |                       |
| S.B.I. Burdwan C/A No 11184005734      |     |        | 31,59,658.67   |                       | S.B.I. Burdwan C/A No 11184005734      | 218 |        | 31,59,019.67 |                       |
| S.B.I. Itachanda C/A No 11254335094    |     |        | 58,141.00      |                       | S.B.I. Itachanda C/A No 11254335094    | 219 |        | 1,16,497.00  |                       |
| S.B.I. Itachanda SB/A No 31650860657   |     |        | 24,94,741.15   |                       | S.B.I. Itachanda SB/A No 31650860657   | 232 |        | 46,98,194.97 |                       |
| C.B.I. Burdwan C/A No 3510/1199022123  |     |        | 2,00,578.46    |                       | C.B.I. Burdwan C/A No 3510/1199022123  | 207 |        | 2,07,712.46  |                       |
| Canara Bank. Bdn SB/A No 0187101018981 |     |        | 3,96,947.00    |                       | Canara Bank. Bdn SB/A No 0187101018981 | 206 |        | 4,10,720.00  |                       |
| Canara Bank. Bdn C/A No 0187201001141  |     |        | 12,501.00      |                       | Canara Bank. Bdn C/A No 0187201001141  | 205 |        | 12,501.00    |                       |
| B.C.C.B Ltd. Gushkara C/A No 61002     |     |        | 2,16,797.59    |                       | B.C.C.B Ltd. Gushkara C/A No 61002     | 194 |        | 2,13,747.59  |                       |
| B.C.C.B Ltd. Gushkara S/A No 25177     |     |        | 1,535.16       |                       | B.C.C.B Ltd. Gushkara S/A No 25177     | 196 |        | 1,591.16     |                       |
| B.C.C.B Ltd. Gushkara S/A No 25326     |     |        | 30,264.46      |                       | B.C.C.B Ltd. Gushkara S/A No 25326     | 197 |        | 31,366.46    |                       |
| B.C.C.B Ltd. Gushkara S/A No 25328     |     |        | 1,74,177.55    |                       | B.C.C.B Ltd. Gushkara S/A No 25328     | 198 |        | 1,80,521.55  |                       |
| B.C.C.B Ltd. Gushkara S/A No 20076     |     |        | 33,518.93      |                       | B.C.C.B Ltd. Gushkara S/A No 20076     | 195 |        | 34,739.93    |                       |
| B.C.C.B Ltd. Gushkara S/A No 27302     |     |        | 2,81,862.00    |                       | B.C.C.B Ltd. Gushkara S/A No 27302     | 199 |        | 2,71,400.00  |                       |
| B.C.C.B Ltd. Gushkara S/A No 27303     |     |        | 23,296.00      |                       | B.C.C.B Ltd. Gushkara S/A No 27303     | 200 |        | 24,145.00    |                       |
| B.C.C.B Ltd. Gushkara S/A No 27304     |     |        | 39,514.00      |                       | B.C.C.B Ltd. Gushkara S/A No 27304     | 201 |        | 40,953.00    |                       |
| B.C.C.B Ltd. Gushkara S/A No 27307     |     |        | 20,770.00      |                       | B.C.C.B Ltd. Gushkara S/A No 27307     | 202 |        | 21,527.00    |                       |
| B.C.C.B Ltd. Gushkara S/A No 29954     |     |        | 80,056.00      |                       | B.C.C.B Ltd. Gushkara S/A No 29954     | 203 |        | 82,972.00    |                       |
| B.C.C.B Ltd. Gushkara S/A No 29955     |     |        | 17,390.00      |                       | B.C.C.B Ltd. Gushkara S/A No 29955     | 204 |        | 18,024.00    |                       |
| B.C.C.B Ltd. Gushkara SB/A No 115847   |     |        | 10,67,825.00   |                       | B.C.C.B Ltd. Gushkara SB/A No 115847   | 193 |        | 10,02,112.00 |                       |
| S.B.I. -COLLI(TA)IC A NO.34961857437   |     |        | 17,73,136.56   |                       | S.B.I. -COLLI(TA)IC A NO.34961857437   | 234 |        | 12,487.56    |                       |
| S.B.I. ITA/N S S I/A/C NO 34766154684  |     |        | 40,706.00      |                       | S.B.I. ITA/N S S I/A/C NO 34766154684  | 235 |        | 39,439.00    |                       |
| S.B.I. RUSA A/C NO 37836683346         |     |        | 1,00,05,000.00 |                       | S.B.I. RUSA A/C NO 37836683346         | 212 |        | 67,59,141.28 |                       |
| Cash at Post Office                    |     |        | 232.93         | 2,02,46,179.73        | Cash at Post Office                    | 236 |        | 232.93       | 1,75,04,136.83        |
| <b>GRAND TOTAL=====</b>                |     |        |                | <b>9,30,27,004.04</b> | <b>GRAND TOTAL=====</b>                |     |        |              | <b>9,30,27,004.04</b> |

AS PER LAST BANK ACCOUNT

AS PER CASH BOOK

Principal  
Gushkara Mahavidyalaya  
Principal  
Gushkara Mahavidyalaya



**Gushkara Mahavidyalaya**  
**Audit Report**  
**(Morning Section)**  
**2019-2020**



# Ghosh Basu & Associates

Chartered Accountants

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712 223

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Esic Hospital, Kandivali East, Mumbai, 400101

## INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the financial statements of GUSHKARA MAHAVIDYALAYA (MORNING SECTION) (hereinafter refer as the 'COLLEGE'), P.O. : Gushkara, Dist - Purba Bardhaman Pin:713128, which comprise the balance sheet at March 31st 2020, and the Income & Expenditure Account together with Receipts and Payments Account for the period ended from 01.04.2019 to 31.03.2020, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at March 31st, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organisation in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion:-

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account 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 accounts read notes on accounts appearing in schedule - I, give :-
  - i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31st March, 2020.
  - ii) In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.





# Ghosh Basu & Associates

Chartered Accountants

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834002

Mumbai Office: Flat No-C-22, Kalpataru Tower, Off Akurli Road, Opposite  
Esic Hospital, Kandivali East Mumbai, 400101

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organisation'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

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.

**Ghosh Basu & Associates.**  
**Chartered Accountants**  
**Firm Registration No.311066E**



Date : 06.06.2022

Place : Sheoraphuli

UDIN : 22059849 AK10MS7077

**Ashok Kumar Bhadra**  
**Partner**  
**M.No.059849**

**GUSHKARA MAHAVIDYALAYA**  
GUSHKARA BURDWAN

**RECEIPTS & PAYMENTS ACCOUNT (MORNING SECTION) FOR THE YEAR ENDED 31.03.2020**

| RECEIPTS                          | Page | AMT(Rs)      | AMT(Rs)             | PAYMENTS  | Page | AMT(Rs)     | AMT(Rs)             |
|-----------------------------------|------|--------------|---------------------|---|------|-------------|---------------------|
| <b>To Opening Balance :</b>       |      |              |                     | By Tuition Fees                                 |      |             | 7,05,900.00         |
| Cash-in-hand                      |      | 4,227.00     |                     | " G.L. Part-Time (INTS) INCHARGE ALLOW. 50% G.S |      |             |                     |
| Cash-at-bank with BCCB-24820      |      | 29,37,360.00 |                     | " Audit Fees                                    |      |             | 25,328.00           |
| Cash-at-bank with SBI-35138283084 |      | 5,50,733.50  | 34,92,320.50        | " Remittance ( T.A)                             |      |             | 16,510.00           |
| To Admission Fees                 |      | 1,18,950.00  |                     | " T.D.S on fixed deposit                        |      |             | 39,059.00           |
| Less Refund                       |      | 31,664.00    | 87,286.00           | " College Exam. Expenses                        |      |             | 30,646.00           |
| To Tuition Fees                   |      |              | 6,61,600.00         | " Development Expenses -                        |      |             | 5,07,560.00         |
| " Session charge                  |      |              | 70,600.00           | " Electricity & Generator                       |      |             | 42,117.00           |
| To Development Fees               |      |              | 1,97,680.00         | " Exam.Fees (B.U)                               |      | 4,30,560.00 |                     |
| " Library Fees                    |      | 70,650.00    |                     | " Regn.cum Enrol. Fees (B.U)                    |      | 1,84,314.00 |                     |
| Less Refund                       |      | 5,063.00     | 65,587.00           | " Review Fees (B.U.)                            |      | 4,750.00    |                     |
| " College Exam.Fees               |      |              | 1,18,950.00         | " Sports fees (BU)                              |      | 44,190.00   | 6,63,814.00         |
| " Electricity & Gen. fees         |      |              | 2,25,920.00         | " Puja Exgratia                                 |      |             | 4,600.00            |
| " I Card Fees                     |      |              | 14,130.00           | " Computer fees                                 |      |             | 870.00              |
| " Fees Book                       |      |              | 60.00               | " College Welfare Exp.                          |      |             | 3,05,151.00         |
| " Examination Fees(B.U.)          |      | 4,61,000.00  |                     | " R.B. Mancha                                   |      |             | 270.00              |
| " Regn.cum Enrol. Fees (B.U)      |      | 2,18,690.00  |                     | " Stu.Union/Cul./Fes./Mag./Fees                 |      |             | 5,940.00            |
| " Review Fees (B.U.)              |      | 4,750.00     |                     | " Processing fees                               |      |             | 40,062.00           |
| " Sports Fees(B.U.)               |      | 85,040.00    | 7,69,480.00         | " Aid-fund                                      |      |             | 270.00              |
| " Aid-Fund                        |      |              | 7,060.00            | " College Sports                                |      |             | 1,890.00            |
| " Col. Sports Fees                |      |              | 49,420.00           | " Puja advance                                  |      |             | 3,000.00            |
| " Stu.Activities Fees             |      |              | 14,120.00           | " Furniture                                     |      |             | 7,080.00            |
| " Stu Union/Cul./Fes./Mag./Fees   |      |              | 1,55,320.00         |   |      |             |                     |
| " Processing Fees                 |      |              | 33,254.00           |   |      |             |                     |
| <b>Total</b>                      |      |              | <b>69,62,787.50</b> | <b>Total</b>                                    |      |             | <b>24,00,067.00</b> |

Principal

Gushkara Mahavidyalaya





**GUSHKARA MAHAVIDYALAYA**

GUSHKARA BURDWAN

**INCOME & EXPENDITURE ACCOUNT (MORNING SECTION) FOR THE YEAR ENDED 31.03.2020**

| EXPENDITURE                                | AMT(Rs) | AMT(Rs)             | INCOME                          | AMT(Rs) | AMT(Rs)             |
|--|---------|---------------------|---------------------------------|---------|---------------------|
| By Tuition Fees                            |         | 7,05,900.00         | By Admission Fees               |         | 87,286.00           |
| " Aid-fund                                 |         | 270.00              | " Tuition Fees                  |         | 6,61,600.00         |
| " Audit fees                               |         | 25,328.00           | " College Exam Fees             |         | 1,18,950.00         |
| " Remittance                               |         | 16,510.00           | " Electricity & Gen. fees       |         | 2,25,920.00         |
| " T.D S                                    |         | 39,059.00           | " I Card Fees                   |         | 14,130.00           |
| " College Exam. Expenses                   |         | 30,648.00           | " B.U Fees                      |         | 7,69,480.00         |
| " Electricity & Generator                  |         | 42,117.00           | " Aid-Fund                      |         | 7,060.00            |
| " B.U.Fees                                 |         | 6,63,814.00         | " Col. Sports Fees              |         | 49,420.00           |
| " Session Charges                          |         | 23,170.00           | " Session Charges               |         | 70,600.00           |
| " Puja Exgratia                            |         | 4,600.00            | " Stu.Activities Fees           |         | 14,120.00           |
| " Stu Union/Cul./Fes./Mag./Fees            |         | 5,940.00            | " Stu Union/Cul./Fes./Mag./Fees |         | 1,55,320.00         |
| " Processing fees                          |         | 40,062.00           | " Processing Fees               |         | 33,254.00           |
| " COMPUTER fees                            |         | 870.00              | " Centre Fees                   |         | 1,75,530.00         |
| " College Sports                           |         | 1,890.00            | " Stu Health Home               |         | 55,755.00           |
| " Stu. Health Home                         |         | 14,260.00           | " Remittance Fees               |         | 34,575.00           |
| " Admission Form sale                      |         | 15,152.00           | " Admit Printing                |         | 6,885.00            |
| " I.card Exp                               |         | 11,235.00           | " Misc.Income                   |         | 2,236.00            |
| " Stu Activities                           |         | 2,030.00            | " Sale of Admi Form             |         | 99,606.00           |
| " Casual Exp                               |         | 1,200.00            | " Interest from Bank            |         | 12,33,575.00        |
| " Bank Charges                             |         | 649.00              | " Fees Book                     |         | 60.00               |
|  |         |                     | " Computer fees                 |         | 43,470.00           |
|  |         |                     | " Casual fees                   |         | 34,575.00           |
| " Depreciation                             |         | 79,548.38           |                                 |         |                     |
| " <u>Excess of Income over Expenditure</u> |         | 21,69,156.62        |                                 |         |                     |
| <u>Tr. to Balance Sheet</u>                |         |                     |                                 |         |                     |
| <b>Grand Total</b>                         |         | <b>38,93,407.00</b> | <b>Grand Total</b>              |         | <b>38,93,407.00</b> |

*Sangam Kumar*

Principal  
Gushkara Mahavidyalaya



**GUSHKARA MAHAVIDYALAYA**

(MORNING SHIFT)

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

| Capital & Liabilities                             | Amount (Rs.) | Amount (Rs.)          | Assets & Properties                          | Amount (Rs.) | Amount (Rs.)          |
|---|--------------|-----------------------|--|--------------|-----------------------|
| <b>Capital Fund :</b><br>(Balance refer Annexure) |              | 1,08,36,581.03        | <b>Fixed Assets :</b><br>As per Schedule - B |              | 6,89,550.88           |
| <b>Fund Accounts :</b><br>(As per Schedule-A)     |              | 4,06,329.35           | <b>Fixed Deposit :</b><br>As per Schedule- C |              | 61,85,063.00          |
|   |              |                       | Advance as per last A/c                      | 18,200.00    |                       |
|   |              |                       | Advance paid for the year                    | 3,000.00     |                       |
|   |              |                       | Total  | 21,200.00    |                       |
|   |              |                       | <b>Less. Recovery this year</b>              | -            | 21,200.00             |
|   |              |                       | <b>Cash &amp; Bank Balance :</b>             |              |                       |
|   |              |                       | Cash in hand -                               | 72,675.00    |                       |
|   |              |                       | Cash at Bank with BCCB Ltd.                  | 42,13,378.00 |                       |
|   |              |                       | Cash at Bank with SBI-Itachanda              | 61,043.50    | 43,47,096.50          |
| <b>Grand Total Rs.</b>                            |              | <b>1,12,42,910.38</b> | <b>Grand Total Rs.</b>                       |              | <b>1,12,42,910.38</b> |

*Soupar Kumar B.*  
Principal  
Gushkara Mahavidyalaya



FOR GHOSH BASU & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Ashok Kumar Bhadra*  
PARTNER  
CA ASHOK KUMAR BHADRA  
M. N. - 059849  
FRN-311066E



06/06/2022

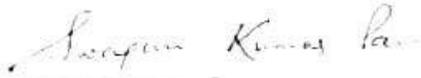
UDIN - 22059849 AK10 MS 7907

**GUSHKARA MAHAVIDYALAYA**

(MORNING SHIFT)

**Annexure to the Balance Sheet as at 31st March, 2020**

| Particulars  | Amount                |
|--|-----------------------|
| <b>Capital Fund :</b>  |                       |
| Opening balance as per the Audited balance sheet of the Morning shift as at 01.04.2019 | <b>86,01,837.41</b>   |
| <b>Add</b>   |                       |
| 1. Excess of Income over Expenditure   | 21,69,156.62          |
| 2. Add Library Fees  | 65,587.00             |
| <b>Grand Total Rs.</b>   | <b>1,08,36,581.03</b> |

**Principal**

Gushkara Mahavidyalaya





### AUDITOR'S REPORT

We have audited the attached Balance Sheet of **GUSHKARA MAHAVIDYALAYA (DAY SECTION)** (hereinafter **refer** as the 'COLLEGE'), P.O. : Gushkara, Dist - Burdwan, West Bengal - 713128 as at 31st March, 2019 and the annexed Income and Expenditure Account together with Receipts and Payments Account for the year ended on that date. These Financial Statements are the responsibility of the COLLEGE. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards 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, evidence supporting the amount and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Financial Statement Presentation. We believe that our audit provide a reasonable basis for our opinion.

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account are in agreement with the books of account.





**Ghosh Basu & Associates**  
Chartered Accountants

Reg. Office-119/8, Chatterjee Para Lane, Sheoraphuli,  
Hooghly, 712 223  
City Office: 33B, Market Street, Kolkata - 700 087  
Phone: (033) 2264-5762/2217-7035, Ph No-9331039251  
E-mail: [bhadra.1234@gmail.com](mailto:bhadra.1234@gmail.com)  
Fax: (033) 2217-7035

- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read notes on accounts appearing in schedule - We give :-
- In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31st March, 2019.
  - In the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.
  - In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.

Date : 26.02.2020

Place : Sheoraphuli



For Ghosh Basu & Associates  
Chartered Accountants

Partner

CA. Ashok Kumar Bhadra

Membership No. - 059849

UDIN - 20059849AAAABL3596

**GUSHKARA MAHAVIDYALAYA**

GUSHKARA :: BURDWAN

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

| RECEIPTS                              | L.F. | SH.NO. | AMOUNT(Rs.)  | AMOUNT(Rs.)         | PAYMENTS                                      | L.F. | SH.NO. | AMOUNT(Rs.) | AMOUNT(Rs.)         |
|---------------------------------------|------|--------|--------------|---------------------|---|------|--------|-------------|---------------------|
| <b>To Fees Collection :</b>           |      |        |              |                     | <b>By Other College Expenses :</b>            |      |        |             |                     |
| Tuition Fees                          | 194  | VE     | 2 424 225 00 |                     | Electricity & Generator Exp (inclu fees ref.) | 88   | VE     | 521 202 00  |                     |
| Less Refund Payment & 50% T F to govt | 194  | VE     | 2,105 171 00 | 319 054 00          | Lab. Contingency                              | 108  | VE     | 180,986 00  |                     |
| Admission Fees                        | 4    | VE     | 304 975 00   |                     | Col. Examination Expenses                     | 60   | VE     | 64 679 00   |                     |
| Less Refund & Expences                | 4    | VE     | 287,928 00   | 7 047 00            | Yoga Course Expenses                          | 89   | VE     | 30,689 00   |                     |
| Session Charges                       | 174  | VE     | 135 130 00   |                     | Casual fees                                   | 48   | VE     | 52 083 00   |                     |
| Less. Refund & Expences               | 174  | VE     | 63 795 00    | 71 335 00           | Remittance (Travelling Expenses)              | 150  | VE     | 76,862 00   |                     |
| Electricity & Generator Charges       | 88   | VE     |              | 458 803 00          | Processing Fees                               | 127  | VE     | 57 269 00   |                     |
| Development Fees                      | 83   | SCH-A  |              | 270 480 00          | Centre Expenses                               | 54   | VE     | 619 882 00  |                     |
| Students' Activities Fees             | 179  | SCH-B  |              | 27 650 00           | Sports & Games                                | 64   | VE     | 61,300 00   |                     |
| Library Fees                          | 113  | SCH-F  |              | 135,850 00          | Bank Charges(Commission)                      | 42   | VE     | 7 777 50    |                     |
| Laboratory & Practical Fees           | 108  | SCH-G  |              | 453 570 00          | Contingency                                   | 79   | VE     | 3 800 00    |                     |
|                                       |      |        |              |                     | College welfare expences                      | 77   | VE     | 379,047 00  |                     |
| R B Mancha                            | 140  | SCH-A  | 20 350 00    |                     | Aid Fund                                      | 22   | VE     | 135 00      | 2 055 711 50        |
| Less Refund                           | 140  | SCH-A  | 130 00       | 20,220 00           |   |      |        |             |                     |
| Computer Fees                         | 78   | VE     |              | 26 050 00           |   |      |        |             |                     |
| Identity Card                         | 100  | VE     |              | 27 350 00           | Development Expenses                          | 83   | VE     |             | 19 181 00           |
| Admit Printing                        | 10   | VE     |              | 20 712 00           | Library Contingency                           | 113  | VE     |             | 32 932 95           |
|                                       |      |        |              |                     |   |      |        |             |                     |
| <b>To University Fees :</b>           |      |        |              |                     | <b>By University Fees :</b>                   |      |        |             |                     |
| B U Examination Fees                  | 27   | VE     | 988 680 00   |                     | B U Examination Fees                          | 27   | VE     | 953 650 00  |                     |
| B U Enrollment & Registration Fees    | 33   | VE     | 488 560 00   |                     | B.U Enrollment & Registration Fees            | 33   | VE     | 303 390 00  |                     |
| B.U Review Fees                       | 37   | VE     | 134 500 00   |                     | B U Review Fees                               | 37   | VE     | 132 410 00  |                     |
| B.U. Sports fees                      | 41   | VE     | 211 080 00   |                     | B U. Sports fees                              | 41   | VE     | 69,760 00   |                     |
| B U Practical fees                    | 35   | VE     | 30 00        |                     | B U Spot Assesment                            | 34   | VE     | 26 800 00   | 1,486 040 00        |
| B U Spot Assesment                    | 34   | VE     | 25 900 00    | 1,848,950 00        |   |      |        |             |                     |
|                                       |      |        |              |                     |   |      |        |             |                     |
| <b>Collection from Hostel:</b>        |      |        |              |                     | <b>Expenses from Hostel:</b>                  |      |        |             |                     |
| From N Hostel(Girls)                  | 119  | SCH-B  | 106 180 00   |                     | From N Hostel(Girls)                          | 96   | SCH-B  | 101 561 00  |                     |
| From V Hostel(Boys)                   | 197  | SCH-B  | 35 000 00    | 141 180 00          | From V Hostel(Boys)                           | 197  | SCH-B  | 415 00      | 101 976 00          |
|                                       |      |        |              |                     |   |      |        |             |                     |
| <b>To Advances :</b>                  |      |        |              |                     | <b>By Loan &amp; Advances :</b>               |      |        |             |                     |
| General Advances                      | 19   | SCH-O  | 745 760 00   |                     | Genral Advances                               | 19   | SCH-O  | 686 630 00  |                     |
| Puja advances                         | 135  | SCH-O  | 273 900 00   | 1 019 660 00        | Puja advances                                 | 135  | SCH-O  | 273 000 00  | 959 630 00          |
|                                       |      |        |              |                     |   |      |        |             |                     |
| Earnest Money                         | 84   | SCH-Q  |              | 408 662 00          |   |      |        |             |                     |
|                                       |      |        |              |                     |   |      |        |             |                     |
| <b>TOTAL=====</b>                     |      |        |              | <b>5,256,773 00</b> | <b>TOTAL=====</b>                             |      |        |             | <b>4,655,471 45</b> |

Principal  
Gushkara Mahavidyalaya



**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH'2019**

| RECEIPTS                                 | LF     | SH.NO. | AMOUNT(Rs.)  | AMOUNT(Rs.)          | PAYMENTS                                 | LF     | SH.NO. | AMOUNT(Rs.)   | AMOUNT(Rs.)          |
|--|--------|--------|--------------|----------------------|--|--------|--------|---------------|----------------------|
| <b>B/F</b>                               |        |        |              | <b>5,256,773.00</b>  | <b>B/F</b>                               |        |        |               | <b>4,655,471.45</b>  |
| <b>To Other Fees Collection :</b>        |        |        |              |                      | <b>By Other College Expenses :</b>       |        |        |               |                      |
| Casual Fees                              | 48     | IE     | 70,770.00    |                      | Audit Fees                               | 23     | IE     | 8,760.00      |                      |
| Centre Fees                              | 54     | IE     | 806,170.00   |                      | Puja Exgratia                            | 137    | IE     | 14,200.00     |                      |
| Processing Fees                          | 127    | IE     | 74,389.00    |                      | Students' Health Home                    | 157    | IE     | 26,765.00     |                      |
| Remittance Fees                          | 150    | IE     | 70,770.00    |                      | N S S                                    | 118    | IE     | 70,801.00     |                      |
| Sports Fees(College)                     | 64     | IE     | 142,420.00   |                      | N C C                                    | 117    | IE     | 58,790.00     |                      |
| College Examination Fees                 | 60     | IE     | 216,680.00   |                      | Fuel Subsidy                             | 90     | IE     | 1,453.82      |                      |
| Aid Fund                                 | 22     | IE     | 13,599.00    |                      | Miscellaneous                            | 116(a) | IE     | 3,028.00      |                      |
| Students' Health Home                    | 157    | IE     | 111,345.00   |                      | I Card Exp.                              | 100    | IE     | 22,130.00     |                      |
| Col. Wel Fare Fund                       | 77     | SCH-A  | 682,260.00   |                      | Ceremonial Expenses                      | 55     | IE     | 7,150.00      |                      |
| Contingency                              | 79     | IE     | 15,000.00    |                      | P G Expenses                             | 122    | IE     | 220,921.00    |                      |
| Miscellaneous receipts                   | 116    | IE     | 55,159.50    |                      | Govt. Examination                        | 92     | IE     | 322,690.00    | 756,688.82           |
| Fees for Yoga Course                     | 89     | IE     | 38,000.00    |                      | Students Activity Exp                    | 179    | SCH-B  | 117,442.00    |                      |
| Admission Form Sale                      | 7      | IE     | 374,940.00   |                      | Stu. Union ,Magz. Cul. Fes Expenses      | 183    | SCH-B  | 376,620.00    | 494,062.00           |
| Fuel Subsidy                             | 90     | IE     | 3,427.53     |                      |  |        |        |               |                      |
| P.G. Course Fee                          | 122    | IE     | 250,010.00   |                      | <b>By Capital Expenditure:</b>           |        |        |               |                      |
| Interest Earned                          | 44     | IE     | 155,596.00   |                      | <b>UGC/ State Govt./College :</b>        |        |        |               |                      |
| Stu. Union ,Magz. Cul. Fes Fees          | 183    | SCH-B  | 406,970.00   |                      | Books & Journals (Lib Fees)              | 113    | SCH-F  |               | 111,140.00           |
| N C C                                    | 117    | IE     | 58,790.00    |                      | Computer (Comp Fees)                     | 78     | SCH-N  |               | 17,850.00            |
| Transfer Fees                            | 194(a) | IE     | 260.00       |                      | Lab Equipment(Lab Fee)                   | 108    | SCH-G  |               | 87,325.00            |
| Govt. Examination                        | 92     | IE     | 308,090.00   | 3,854,646.03         | Building (Dev fees)                      | 83     | SCH-N  | 528,793.00    |                      |
|  |        |        |              |                      | Building (C W F)                         | 77     | SCH-N  | 222,503.00    | 751,296.00           |
| <b>To U.G.C Grant :</b>                  |        |        |              |                      | UGC MRP Grants                           | 195    | SCH-E  |               | 80,756.00            |
| UGC TEACHERS FELLOWSHIP Grants           | 196    | SCH-E  |              | 137,843.00           |  |        |        |               |                      |
|  |        |        |              |                      | <b>By State Govt. Grant :</b>            |        |        |               |                      |
| <b>To State Govt. Grant :</b>            |        |        |              |                      | Salary of Govt. Pay Packet (T.S & N.T.S) | 162    | SCH-M  | 54,136,513.00 | 54,136,513.00        |
| Salary of Govt. Pay Packet (T.S & N.T.S) | 162    | SCH-M  |              | 167,200.00           | Puja Bonus                               | 136    | IE     |               | 167,200.00           |
| Puja Bonus                               | 136    | IE     |              | 200,000.00           | Sampriti Saptaha(Vivekananda)            | 170    | SCH-D  |               | 200,029.00           |
| Sampriti Saptaha(Vivekananda)            | 170    | SCH-D  |              | 10,000,000.00        | RUSA(2.0) Grant                          | 151    | SCH-E  |               | 74,507.00            |
| RUSA(2.0) Grant                          | 151    | SCH-E  |              |                      |  |        |        |               |                      |
|  |        |        |              |                      | <b>By Provident Fund :</b>               |        |        |               |                      |
| <b>To Provident Fund :</b>               |        |        |              |                      | Provident Fund Investment                | 202    | SCH-H  | 5,388,200.00  |                      |
| Provident Fund                           | 185    | SCH-C  | 5,388,200.00 |                      | P F Interest (2017-18)                   | 202    | SCH-H  | 3,154,112.00  |                      |
| Add Interest (2017-18)                   | 185    | SCH-C  | 3,154,112.00 |                      |  |        |        | 8,542,312.00  |                      |
|  |        |        | 8,542,312.00 |                      | Less Payment to staff                    | 202    | SCH-H  | 400,000.00    | 8,142,312.00         |
| Less Payment to staff                    | 185    | SCH-C  | 400,000.00   | 8,142,312.00         |  |        |        |               |                      |
| <b>TOTAL=====</b>                        |        |        |              | <b>81,895,287.03</b> | <b>TOTAL</b>                             |        |        |               | <b>69,674,950.27</b> |

*(Signature)*  
Principal  
Gushkara Mahavidyalaya



**TOTAL** GHOSH BASU & ASSOCIATES  
CHARTERED ACCOUNTANTS  
*(Signature)*  
Partner  
C. ASHOK KUMAR BHADRA  
MN - 059849  
FRN - 311066E

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

| RECEIPTS                               |        |             |                      | PAYMENTS                               |        |             |                      |
|--|--------|-------------|----------------------|--|--------|-------------|----------------------|
| L.F.                                   | SH.NO. | AMOUNT(Rs.) | AMOUNT(Rs.)          | L.F.                                   | SH.NO. | AMOUNT(Rs.) | AMOUNT(Rs.)          |
| <b>B/F</b>                             |        |             | <b>81,895,287.03</b> | <b>B/F</b>                             |        |             | <b>69,674,950.27</b> |
| <b>To Realisation From Staff :</b>     |        |             |                      | <b>By Disbursement for Staff :</b>     |        |             |                      |
| Profession Tax                         | 169    | SCH-J       | 164,550.00           | Profession Tax                         | 169    | SCH-J       | 164,550.00           |
| Income Tax                             | 166    | SCH-J       | 4,217,700.00         | Income Tax                             | 166    | SCH-J       | 4,217,700.00         |
| L.I.C.I Premium                        | 167    | SCH-J       | 150,919.00           | L.I.C.I Premium                        | 167    | SCH-J       | 150,884.00           |
| G.S.L.I Premium                        | 164    | SCH-J       | 56,640.00            | G.S.L.I Premium                        | 164    | SCH-J       | 56,640.00            |
| G.M.E.Co.S.Ltd                         | 163    | SCH-J       | 1,611,855.00         | G.M.E.Co.S.Ltd                         | 163    | SCH-J       | 1,611,855.00         |
| Subscription                           | 203    | I/E         |                      | Subscription                           | 203    | I/E         |                      |
|  |        |             | 5,628.00             |  |        |             | 7,504.00             |
| <b>To Cash &amp; Bank Balance :</b>    |        |             |                      | <b>By Closing Balances :</b>           |        |             |                      |
| <b>Cash in Hand</b>                    |        |             | 1,462.57             | <b>Cash in Hand</b>                    |        |             | 8,429.75             |
| <b>Cash at Bank : With</b>             |        |             |                      | <b>Cash at Bank : With</b>             |        |             |                      |
| Allahabad Bank-Gush A/C No 1418        |        |             | 114,920.27           | Allahabad Bank-Gush A/C No 1418        | 206    |             | 137,519.27           |
| S.B.I. Burdwan C/A No 11184005734      |        |             | 2,586,364.67         | S.B.I. Burdwan C/A No 11184005734      | 232    |             | 3,159,668.67         |
| S.B.I. Itachanda C/A No 11254335094    |        |             | 290,895.26           | S.B.I. Itachanda C/A No 11254335094    | 233    |             | 58,141.00            |
| S.B.I. Itachanda SB/A No 31650860657   |        |             | 2,333,581.31         | S.B.I. Itachanda SB/A No 31650860657   | 244    |             | 2,494,741.15         |
| C.B.I. Burdwan C/A No 3510/1199022123  |        |             | 193,802.46           | C.B.I. Burdwan C/A No 3510/1199022123  | 223    |             | 200,579.46           |
| Canara Bank. Bdn SB/A No 0187101018981 |        |             | 249,656.00           | Canara Bank. Bdn SB/A No 0187101018981 | 222    |             | 396,947.00           |
| Canara Bank. Bdn C/A No 0187201001141  |        |             | 9,886.00             | Canara Bank. Bdn C/A No 0187201001141  | 221    |             | 12,501.00            |
| B.C.C.B.Ltd. Gushkara C/A No.61002     |        |             | 218,847.59           | B.C.C.B.Ltd. Gushkara C/A No 61002     | 209    |             | 216,797.59           |
| B.C.C.B.Ltd. Gushkara S/A No 25177     |        |             | 1,481.16             | B.C.C.B.Ltd. Gushkara S/A No 25177     | 211    |             | 1,535.16             |
| B.C.C.B.Ltd. Gushkara S/A No 25326     |        |             | 29,203.46            | B.C.C.B.Ltd. Gushkara S/A No 25326     | 212    |             | 30,264.46            |
| B.C.C.B.Ltd. Gushkara S/A No 25328     |        |             | 168,072.55           | B.C.C.B.Ltd. Gushkara S/A No 25328     | 213    |             | 174,177.55           |
| B.C.C.B.Ltd. Gushkara S/A No 20076     |        |             | 32,343.93            | B.C.C.B.Ltd. Gushkara S/A No 20076     | 210    |             | 33,518.93            |
| B.C.C.B.Ltd. Gushkara S/A No 27302     |        |             | 252,683.00           | B.C.C.B.Ltd. Gushkara S/A No 27302     | 214    |             | 261,862.00           |
| B.C.C.B.Ltd. Gushkara S/A No 27303     |        |             | 22,479.00            | B.C.C.B.Ltd. Gushkara S/A No 27303     | 216    |             | 23,296.00            |
| B.C.C.B.Ltd. Gushkara S/A No 27304     |        |             | 38,129.00            | B.C.C.B.Ltd. Gushkara S/A No 27304     | 217    |             | 39,514.00            |
| B.C.C.B.Ltd. Gushkara S/A No 27307     |        |             | 20,042.00            | B.C.C.B.Ltd. Gushkara S/A No 27307     | 218    |             | 20,770.00            |
| B.C.C.B.Ltd. Gushkara S/A No 29954     |        |             | 77,250.00            | B.C.C.B.Ltd. Gushkara S/A No 29954     | 219    |             | 80,056.00            |
| B.C.C.B.Ltd. Gushkara S/A No 29955     |        |             | 16,780.00            | B.C.C.B.Ltd. Gushkara S/A No 29955     | 220    |             | 17,390.00            |
| B.C.C.B.Ltd. Gushkara SB/A No 115847   |        |             | 1,325,345.00         | B.C.C.B.Ltd. Gushkara SB/A No 115847   | 208    |             | 1,067,825.00         |
| S.B.I.-COLL(ITA)/C.A.NO 34961857437    |        |             | 11,300.56            | S.B.I.-COLL(ITA)/C.A.NO 34961857437    | 246    |             | 1,773,136.56         |
| S.B.I.-ITA/N.S.S./A/C NO 34766154684   |        |             | 41,355.00            | S.B.I.-ITA/N.S.S./A/C NO 34766154684   | 247    |             | 40,706.00            |
|  |        |             |                      | S.B.I. RUSA A/CNO                      |        |             | 10,005,000.00        |
| Cash at Post Office :                  |        |             | 232.93               | Cash at Post Office                    |        |             | 232.93               |
| <b>GRAND TOTAL=====</b>                |        |             | <b>96,138,692.75</b> | <b>GRAND TOTAL=====</b>                |        |             | <b>96,138,692.75</b> |

AS PER LAST BANK ACCOUNT

AS PER CASH BOOK

Principal  
Guskara Mahavidyalaya  
Date: 26.02.2020



For GHOSH BASU & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Partner  
ASHOK KUMAR BHADRA  
MN - 059849  
FRN - 311066E

## GUSKARA MAHAVIDYALAYA

GUSKARA - BURDWAN

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH'2019

| EXPENDITURE                    | AMT.(Rs.)    | AMOUNT(Rs.)         | INCOME                         | AMT.(Rs.)    | AMOUNT(Rs.)         |
|--------------------------------|--------------|---------------------|--------------------------------|--------------|---------------------|
| To Fees Refund/ Adjusted :     |              |                     | <b>By Collection :</b>         |              |                     |
| * Admission Fees               | 297,928 00   |                     | By Admission Fees              | 304,975 00   |                     |
| * Tuition Fees                 | 2,105,171 00 |                     | * Tuition fees                 | 2,424,225 00 |                     |
| * Session Charges              | 63,795 00    |                     | * Identity card fees           | 27,350 00    |                     |
| * Electricity & Generator Exp. | 521,202 00   |                     | * College Examination Fees     | 216,680 00   |                     |
| * Lab Contingency Exp.         | 180,986 00   |                     | * Electricity & Generator fees | 458,803 00   |                     |
| * College Examination Exp.     | 64,679 00    |                     | * Session Charges              | 135,130 00   |                     |
| * Yoga course Expenses         | 30,689 00    |                     | * College Sports Fees          | 142,420 00   |                     |
| * Casual Fees                  | 52,083 00    |                     | * Students' Health Home Fees   | 111,345 00   |                     |
| * Remittance exp.              | 76,862 00    |                     | * Aid Fund                     | 13,599 00    | 3,834,527 00        |
| * Processing Fees              | 57,269 00    |                     |                                |              |                     |
| * Centre Expenses              | 619,882 00   |                     | * Fuel Subsidy                 | 3,427 53     |                     |
| * Sports & Games               | 61,300 00    |                     | * Miscelleneous Receipts       | 55,159 50    |                     |
| * Bank Charges                 | 7,777 50     |                     | * Casual Fees                  | 70,770 00    |                     |
| * Contingency                  | 3,800 00     |                     | * Remittance Fees              | 70,770 00    |                     |
| * College Welfare Expenses     | 379,047 00   |                     | * Subscription                 | 5,628 00     |                     |
| * Aid Fund                     | 135 00       |                     | * Processing Fees              | 74,389 00    |                     |
| * Development Expenses         | 19,181 00    |                     | * Centre Fees                  | 806,170 00   |                     |
| * Burdwan University Fees      | 1,486,040 00 |                     | * Transfer Fees                | 260 00       |                     |
| * Audit Fees                   | 8,760 00     |                     | * Interest From Bank           | 155,596 00   |                     |
| * Puja Exgratia                | 14,200 00    |                     | * Burdwan University Fees      | 1,848,950 00 |                     |
| * NSS Expenses                 | 70,801 00    |                     | * Admit Printing               | 20,712 00    |                     |
| * NCC Expenses                 | 58,790 00    |                     | * Computer Fees                | 26,050 00    |                     |
| * Students Health Home         | 26,765 00    |                     | * Puja Bonus                   | 121,600 00   |                     |
| * Fuel Subsidy                 | 1,453 82     |                     | * Admission Form Sale          | 374,940 00   |                     |
| * Misc. Expenses               | 3,028 00     |                     | * Contingency                  | 15,000 00    |                     |
| * I Card Exp                   | 22,130 00    |                     | * Fees for P.G.Courses         | 250,010 00   |                     |
| * Govt. Examination            | 322,690 00   |                     | * N.C.C                        | 58,790 00    | 3,958,222 03        |
| * Cerimonials                  | 7,150 00     |                     |                                |              |                     |
| * Expenses for P.G Course      | 220,921 00   | 6,784,515 32        |                                |              |                     |
| <b>GRAND TOTAL</b>             |              | <b>6,784,515 32</b> | <b>GRAND TOTAL</b>             |              | <b>7,792,749 03</b> |

For GHOSH BASU & ASSOCIATES  
CHARTERED ACCOUNTANTS

Principal  
Guskara Mahavidyalaya



Income & Expenditure Account '18-19



Partner  
ASHOK KUMAR BHADRA  
MN - 059849  
FRN - 311066E



## BALANCE SHEET AS AT 31st MARCH '2019

| LIABILITIES                        |         |                       | ASSETS                               |         |                       |
|------------------------------------|---------|-----------------------|--------------------------------------|---------|-----------------------|
| FUND POSITION :                    | SCH.NO. | AMOUNT(Rs.)           |                                      | SCH.NO. | AMOUNT(Rs.)           |
| <u>GENERAL FUND :</u>              | A       | 36,49,567.24          | <u>FIXED ASSETS :</u>                | N       | 1,87,23,512.06        |
| <u>PROVIDENT FUND ACCOUNT :</u>    | B       | 12,96,508.30          | <u>PROVIDENT FUND INVESTMENT :</u>   | H       | 5,12,65,760.00        |
| <u>GRANTS FROM STATE GOVT :</u>    | C       | 5,12,63,192.00        | <u>LOANS &amp; ADVANCES :</u>        | O       | 4,25,379.55           |
| <u>GRANTS FROM UGC :</u>           | D       | 68,39,370.00          | <u>SALARY/PAYPACKET A/C :</u>        | M       | 76,987.00             |
| <u>LIBRARY FUND :</u>              | E       | 2,96,23,881.00        | <u>INCOME &amp; EXPENDITURE A/C-</u> | I       | 51,87,759.30          |
| <u>LABORATORY FUND :</u>           | F       | 11,04,037.05          | <u>Fixed Deposit</u>                 |         |                       |
| <u>PROVISION FOR LIABILITIES:</u>  | G       | 26,26,862.00          | with BCCB-Ltd.Gush. as per last A/c  | P       | 11,80,000.00          |
| <u>LOAN FROM OTHER SOURCES :</u>   | J       | 9,428.00              | <u>GOVT. P.L.ACCOUNT :</u>           |         |                       |
| As per last A/c                    |         | 25,000.00             | As per last account                  |         | 450.00                |
| <u>STIPEND &amp; SCHOLARSHIP :</u> | K       | 2,68,550.00           | <u>DEPOSITES :</u>                   |         |                       |
| As per last A/c                    |         |                       | Security deposits with W.B.S.E.B.    |         | 700.00                |
| <u>EARNEST MONEY :</u>             | Q       | 4,08,862.00           | As per last A/C                      |         |                       |
|                                    |         |                       | <u>SUSPENSE ACCOUNT</u>              |         |                       |
|                                    |         |                       | As per last A/c                      |         | 100.20                |
|                                    |         |                       | <u>Closing Balances :</u>            |         |                       |
|                                    |         |                       | Cash in hand :                       |         | 8,429.75              |
|                                    |         |                       | Cash at Bank :                       |         | 2,02,46,179.73        |
| <b>Grand Total</b>                 |         | <b>9,71,15,257.59</b> | <b>Grand Total</b>                   |         | <b>9,71,15,257.59</b> |

Principal

Gushkara Mahavidyalaya

For GHOSH BASU & ASSOCIATES  
CHARTERED ACCOUNTANTS

Partner

ASHOK KUMAR BHADRA  
MN - 059549  
FRN - 311066E



## Ghosh Basu & Associates

Chartered Accountants

Reg. Office-119/8, Chatterjee Para Lane, Sheoraphuli  
Hooghly, 712 223

City Office: 33B, Market Street, Kolkata - 700 087

Phone: (033) 2264-5762/2217-7035 Ph No-93310392

E-mail: [bhadra.1234@gmail.com](mailto:bhadra.1234@gmail.com)

Fax: (033) 2217-7035

### AUDITOR'S REPORT

We have audited the attached Balance Sheet of GUSHKARA MAHAVIDYALAYA (MORNING SECTION) (hereinafter refer as the 'COLLEGE'), P.O. : Gushkara, Dist - Burdwan, West Bengal - 713128 as at 31st March, 2019 and the annexed Income and Expenditure Account together with Receipts and Payments Account for the year ended on that date. These Financial Statements are the responsibility of the COLLEGE. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards 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, evidence supporting the amount and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Financial Statement Presentation. We believe that our audit provide a reasonable basis for our opinion.

- 1) We have obtained the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account as required by law have been kept by the COLLEGE so far as appears from our examination of books.
- 3) The Balance Sheet and Income and Expenditure Account together with Receipts and Payments Account are in agreement with the books of account.





**Ghosh Basu & Associates**  
Chartered Accountants

Reg. Office-119/8, Chatterjee Para Lane, Sheoraphuli,  
Hooghly, 712 223  
City Office: 33B, Market Street, Kolkata - 700 087  
Phone: (033) 2264-5762/2217-7035, Ph No-9331039251  
E-mail: [bhadra.1234@gmail.com](mailto:bhadra.1234@gmail.com)  
Fax: (033) 2217-7035

- 1) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read notes on accounts appearing in schedule - We give :-
- i) In the case of Balance Sheet, of the state of affairs of the COLLEGE as at 31st March, 2019.
  - ii) In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.
  - iii) In the case of Receipts and Payments Account, of the total Receipts and Payments of the COLLEGE for the year ended on that date.

Date : 26.02.2020

Place : Sheoraphuli



For Ghosh Basu & Associates  
Chartered Accountants

Partner

CA. Ashok Kumar Bhadra  
Membership No. - 059849  
UDIN -20059849AAAABJ8020

## GUSHKARA MAHAVIDYALAYA

(MORNING SHIFT)

### BALANCE SHEET AS AT 31ST MARCH-2019

| Capital & Liabilities  | Amount (Rs.) | Amount (Rs.)        | Assets & Properties              | Amount (Rs.) | Amount (Rs.)        |
|--|--------------|---------------------|----------------------------------|--------------|---------------------|
| <b>Capital Fund :</b><br>(Balance refer Annexure)<br><b>Fund Accounts :</b><br>(As per Schedule-A) |              | 8,601,837.41        | <b>Fixed Assets :</b>            |              | 762,019.26          |
|  |              | 791,550.35          | As per Schedule - B              |              |                     |
|  |              |                     | <b>Fixed Deposit :</b>           |              |                     |
|  |              |                     | As per Schedule- C               |              | 5,120,848.00        |
|  |              |                     | Advance as per last A/c          | 20,450 00    |                     |
|  |              |                     | Advance paid for the year        | 1,780 00     |                     |
|  |              |                     | Total                            | 22,230 00    |                     |
|  |              |                     | <b>Less.</b> Recovery this year  | 4,030 00     | 18,200.00           |
|  |              |                     | <b>Cash &amp; Bank Balance :</b> |              |                     |
|  |              |                     | Cash in hand -                   | 4,227 00     |                     |
|  |              |                     | Cash at Bank with BCCB Ltd.      | 2,937,360 00 |                     |
|  |              |                     | Cash at Bank with SBI-Itachanda  | 550,733 50   | 3,492,320.50        |
| <b>Grand Total Rs.</b>   |              | <b>9,393,387.76</b> | <b>Grand Total Rs.</b>           |              | <b>9,393,387.76</b> |

  
 \_\_\_\_\_  
**Principal**  
 Gushkara Mahavidyalaya



**GUSHKARA MAHAVIDYALAYA**

GUSHKARA BURDWAN

**INCOME & EXPENDITURE ACCOUNT (MORNING SECTION) FOR THE YEAR ENDED 31.03.2019**

| EXPENDITURE                         | AMT(Rs) | AMT(Rs)             | INCOME                          | AMT(Rs) | AMT(Rs)             |
|-------------------------------------|---------|---------------------|---------------------------------|---------|---------------------|
| By Tuition Fees                     |         | 748,150.00          | By Admission Fees               |         | 76,716.00           |
| " Aid-fund                          |         | 245.00              | " Tuition Fees                  |         | 603,200.00          |
| " Admit Printing                    |         | 6,363.00            | " College Exam Fees             |         | 112,050.00          |
| " Remittance                        |         | 3,435.00            | " Electricity & Gen. fees       |         | 211,860.00          |
| " Linrary Contingency               |         | 2,000.00            | " I Card Fees                   |         | 14,000.00           |
| " College Exam Expenses             |         | 12,905.00           | " B.U Fees                      |         | 735,500.00          |
| " Electricity & Generator           |         | 30,400.00           | " Aid-Fund                      |         | 7,000.00            |
| " B.U Fees                          |         | 738,780.00          | " Col Sports Fees               |         | 49,000.00           |
| " Session Charges                   |         | 12,210.00           | " Session Charges               |         | 70,000.00           |
| " Puja Exgratia                     |         | 4,400.00            | " Stu Activities Fees           |         | 14,000.00           |
| " Stu Union/Cul./Fes./Mag./Fees     |         | 141,400.00          | " Stu Union/Cul./Fes./Mag./Fees |         | 140,000.00          |
| " Processing fees                   |         | 38,916.00           | " Processing Fees               |         | 31,217.00           |
| " Centre fees                       |         | 166,445.00          | " Centre Fees                   |         | 198,980.00          |
| " College Sports                    |         | 49,490.00           | " Stu Health Home               |         | 53,550.00           |
| " Stu. Health Home                  |         | 13,740.00           | " Remittance Fees               |         | 32,550.00           |
|                                     |         |                     | " Admit Printing                |         | 6,363.00            |
| " I card Exp                        |         | 14,062.00           | " Misc Income                   |         | 274.00              |
| " Stu Activities                    |         | 490.00              | " Sale of Admi Form             |         | 139,090.00          |
| " Casual Exp                        |         | 9,870.00            | " Interest from Bank            |         | 100,289.00          |
| " Bank Charges                      |         | 649.00              | " Fees Book                     |         | 50.00               |
|                                     |         |                     |                                 |         |                     |
| " Depreciation                      |         | 65,914.07           |                                 |         |                     |
| " Excess of Income over Expenditure |         | 535,824.93          |                                 |         |                     |
| <u>Tr. to Balance Sheet</u>         |         |                     |                                 |         |                     |
| <b>Grand Total</b>                  |         | <b>2,595,689.00</b> | <b>Grand Total</b>              |         | <b>2,595,689.00</b> |

Principal

Gushkara Mahavidyalaya



## GUSHKARA MAHAVIDYALAYA

GUSHKARA, BURDWAN

## RECEIPTS &amp; PAYMENTS ACCOUNT (MORNING SECTION) FOR THE YEAR ENDED 31.03.2019

| RECEIPTS                          | Page | AMT(Rs)      | AMT(Rs)             | PAYMENTS                                      | Page | AMT(Rs)    | AMT(Rs)             |
|-----------------------------------|------|--------------|---------------------|---|------|------------|---------------------|
| <b>To Opening Balance :</b>       |      |              |                     | By Tuition Fees                               |      |            | 748,150 00          |
| Cash-in-hand                      |      | 6,682 00     |                     | * G.L. Part-Time (NTS) INCHARGE ALLOW.50% G.S |      |            |                     |
| Cash-at-bank with BCCB-24820      |      | 2,163,981 00 |                     | " Admit Printing                              |      |            | 6,363 00            |
| Cash-at-bank with SBI-35138283084 |      | 729,673 50   | 2,900,336 50        | " Remittance ( T A)                           |      |            | 3,435 00            |
| To Admission Fees                 |      | 112,050 00   |                     | " Lib Contingency                             |      |            | 2,000 00            |
| Less Refund                       |      | 35,334 00    | 76,716 00           | " College Exam Expenses                       |      |            | 12,905 00           |
| To Tuition Fees                   |      |              | 603,200 00          | " Development Expenses -                      |      |            | 4,900 00            |
| " Session charge                  |      |              | 70,000 00           | " Electricity & Generator                     |      |            | 30,400 00           |
| To Development Fees:              |      |              | 140,100 00          | " Exam.Fees (B.U)                             |      | 490,080 00 |                     |
| " Library Fees                    |      | 70,000 00    |                     | " Regn cum Enrol Fees (B.U)                   |      | 179,100 00 |                     |
| Less Refund                       |      | 2,450 00     | 67,550 00           | " Review Fees (B.U )                          |      | 11,400 00  |                     |
| " College Exam.Fees               |      |              | 112,050 00          | " Sports fees (B.U)                           |      | 58,200 00  | 738,780 00          |
| " Electricity & Gen. fees         |      |              | 211,860 00          | " Puja Exgratia                               |      |            | 4,400 00            |
| " I Card Fees                     |      |              | 14,000 00           | " Centre fees                                 |      |            | 166,445 00          |
| " Fees Book                       |      |              | 50 00               | " College Welfare Exp.                        |      |            | 231,049 00          |
| " Examination Fees(B.U)           |      | 434,000 00   |                     | " R B Mancha                                  |      |            | 7,070 00            |
| " Regn cum Enrol. Fees (B.U)      |      | 207,250 00   |                     | " Stu.Union/Cul./Fes./Mag./Fees               |      |            | 141,400 00          |
| " Review Fees (B.U )              |      | 10,950 00    |                     | " Processing fees                             |      |            | 38,916 00           |
| " Sports Fees(B.U.)               |      | 83,300 00    | 735,500 00          | " Aid-fund                                    |      |            | 245 00              |
| " Aid-Fund                        |      |              | 7,000 00            | " College Sports                              |      |            | 49,490 00           |
| " Col. Sports Fees                |      |              | 49,000 00           | " Furniture(C.W.F),Bentch,table               |      | 103,237 00 |                     |
| " Stu Activities Fees             |      |              | 14,000 00           | " Furniture(Dev.F),Bentch,table               |      | 36,935 00  | 140,172 00          |
| " Stu.Union/Cul./Fes./Mag./Fees   |      |              | 140,000 00          |   |      |            |                     |
| " Processing Fees                 |      |              | 31,217 00           |   |      |            |                     |
| <b>Total</b>                      |      |              | <b>5,172,579.50</b> | <b>Total</b>                                  |      |            | <b>2,326,120.00</b> |



**RECEIPTS & PAYMENTS ACCOUNT (MORNING SECTION) FOR THE YEAR ENDED 31.03.2019**

| RECEIPTS               | Page | AMT(Rs)         | AMT(Rs)             | PAYMENTS                       | Page | AMT(Rs)           | AMT(Rs)             |
|------------------------|------|-----------------|---------------------|--------------------------------|------|-------------------|---------------------|
| <b>B/F</b>             |      |                 | <b>5,172,579.50</b> | <b>B/F</b>                     |      |                   | <b>2,326,120.00</b> |
| " Students Health Home |      |                 | 53,550.00           | " Stu. Health Home             |      |                   | 13,740.00           |
| " Admission Form sale  |      |                 | 139,090.00          | " Students Activities          |      |                   | 490.00              |
| " R.B Mancha           |      |                 | 7,000.00            | " Bank Charges                 |      |                   | 649.00              |
| " Remittance           |      |                 | 32,550.00           | " I.Card Exp.                  |      |                   | 14,062.00           |
| " Interest from Bank   |      |                 | 100,289.00          | " Session Charges              |      |                   | 12,210.00           |
| " Centre Fees          |      |                 | 198,980.00          | " Casual Exp.                  |      |                   | 9,870.00            |
| " College Welfare      |      |                 | 197,810.00          | " Library Books                |      |                   | 41,274.00           |
| " Admit Printing       |      |                 | 6,363.00            | " Advance                      |      |                   | 1,780.00            |
| " Misc. Income         |      |                 | 274.00              |                                |      |                   |                     |
| " Puja Adv.Recovery    |      | 2,250.00        |                     |                                |      |                   |                     |
| " Adv Recovery         |      | <u>1,780.00</u> | 4,030.00            |                                |      |                   |                     |
|                        |      |                 |                     | Cash in Hand -                 |      | 4,227.00          |                     |
|                        |      |                 |                     | Cash at Bank with BCCB-24820 - |      | 2,937,360.00      |                     |
|                        |      |                 |                     | Cash at Bank with              |      | <u>550,733.50</u> | 3,492,320.50        |
|                        |      |                 |                     | SBI-3513828308424820 -         |      |                   |                     |
| <b>Grand Total</b>     |      |                 | <b>5,912,515.50</b> | <b>Grand Total</b>             |      |                   | <b>5,912,515.50</b> |

  
 \_\_\_\_\_  
**Principal**  
**Gushkara Mahavidyalaya**



**GUSHKARA MAHAVIDYALAYA**

(MORNING SHIFT)

**Annexure to the Balance Sheet as at 31st March, 2019**

| Particulars  |  | Amount              |
|--|--|---------------------|
| <b>Capital Fund :</b>  |  |                     |
| Opening balance as per the Audited balance sheet of the Morning shift as at 01.04.2018 |  | 7,998,462.48        |
| <b>Add</b>   |  |                     |
| 1. Excess of Income over Expenditure   |  | 535,824.93          |
| 2. Add Library Fees  |  | 67,550.00           |
| <b>Grand Total Rs.</b>   |  | <b>8,601,837.41</b> |

**Principal**  
Gushkara Mahavidyalaya

