

**J. N. BANERJEE & Co.**

CHARTERED ACCOUNTANTS

G. BANERJEE, F.C.A.  
U.B. GHOSE, F.C.A.PHONES OFF 2248 1114/15  
OFF 2262 1915  
RES 2416 5916  
2463 7690E-mail : jnb\_co@rediffmail.com  
5 & 6, PANNALAL BANERJEE LANE,  
(FORMERLY FANCY LANE)  
KOLKATA - 700001**INDEPENDENT AUDITORS' REPORT****To MEMBERS OF GOVERNING BODY OF ACHARYA SUKUMAR SEN  
MAHAVIDYALAYA****Report on the Audit of the Financial Statements.****Opinion**

We have audited the accompanying financial statements of ACHARYA SUKUMAR SEN MAHAVIDYALAYA which comprise the Balance Sheet as at 31<sup>st</sup> March 2019, the Statement of Income & Expenditure Account and the Receipts & Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of Mahavidyalaya (College) as at March 31, 2019 of its financial performance and of the Receipts and Payments for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis of 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 college in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

Without qualifying our opinion, we draw attention to the following:

1. Opening balances have been accepted as per audited financial statements of earlier year. The fixed assets are reported on written down value basis instead of at cost, understating both the gross block value of Fixed Assets and accumulated depreciation. As per past practice, the accounts are maintained on cash basis except for audit fees, share of tuition fees and building construction cost.
2. Receipts of capital nature e.g. building development fees, library deposit (50%) were accounted for as revenue receipts, overstating the income and understating the capital funds/liability for the same.
3. Depreciation is not charged on completed portion of building used for the purpose of running the college, (Bell and Black Board) overstating the fixed assets and the

- surplus for the year. Adjustment of accumulated depreciation on fixed assets with Government Grants received.
4. Internal audit is not implemented. Internal control of financial transactions needs further strengthening. One bank account with State Bank of India (A/c. No. 34826185300 ) is not recorded in books of account and two accounts with Paschim Banga Gramin Bank (A/c. No-11220110027788 &A/c. No-11220110027797) remain unreconciled on 31 March, 2019.
  5. Advances for land registration of Rs. 5000, Ad-hoc salary of Rs. 10,000 requires to be adjusted as not recoverable.

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

Management is responsible for the preparation of those financial statements that give a true and fair view of the state of affairs and results of operations of the college in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the college's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the college or to cease operations, or has no realistic alternative but to do so.

Those Charged with governance are responsible for overseeing the college's financial reporting process.

### **Auditors' 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

As required by our letter of appointment dated 12.06.2019 issued by the Director of Public Instruction, West Bengal, we submit our observations in Annexure-A on the matters specified in para- C of the said letter to the extent available to us as per information and explanations given to us and as shown in the records of the college.

Further to above, we report that:

- i) We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) 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 those books.
- iii) The Balance Sheet, the Income & Expenditure Account and Receipts and Payments Account of the college dealt with in this report are in agreement with the books of account.
- iv) In our opinion and to the best of our information & explanations given to us, the accounts give a true and fair view of the state of affairs of college as at 31<sup>st</sup> March 2019, excess of income over expenditure and the Receipts and Payments for the year ended on that date.

For J.N. Banerjee & Co.  
Chartered Accountants  
(Registration no 302063E)



(G. Banerjee, F.C.A.  
Partner

Membership No 050270

Place: Kolkata

Date: 27<sup>th</sup> December, 2019

# J. N. BANERJEE & Co.

CHARTERED ACCOUNTANTS

G. BANERJEE, F.C.A.  
U.B. GHOSE, F.C.A.

PHONES | OFF 2248 1114/15  
OFF 2262 1915  
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5 & 6, PANNALAL BANERJEE LANE,  
(FORMERLY FANCY LANE)  
KOLKATA - 700001

## ACHARYA SUKUMAR SEN MAHAVIDYALAYA

### ANNEXURE-A to our Independent Audit Report Dated 27<sup>th</sup> December, 2019

In addition to the statutory report on the accounts for the year ended 31.03.2019 of Acharya Sukumar Sen Mahavidyalaya, Vill + P.O. Gotan, P.S. Madhabdihi, Dist. Purba Burdwan, PIN-712410, we hereby submit our separate report vide letter No. CA/14/2019 dated 12.06.2019 as follows:

1. Government grant received for construction of building of Rs 36 lacs in March 2019 remain unspent till year end.
2. Roll strength of students showing class wise details are as follows:  
Total Roll Strength of the college for the current session 2018-19 upto 31<sup>st</sup> September, 2018.

Class	Male	Female	Total
1 <sup>st</sup> year Arts(Hons) 1st Sem.	38	69	107
1 <sup>st</sup> year Arts(General) 1 <sup>st</sup> Sem.	84	93	177
2 <sup>nd</sup> year Arts(Hons) 3 <sup>rd</sup> Sem.	37	45	82
2 <sup>nd</sup> year Arts(General) 3 <sup>rd</sup> Sem.	30	39	69
3 <sup>rd</sup> year Arts(Hons)	15	28	43
3 <sup>rd</sup> year Arts(General)	10	26	36
Total	214	300	514
Yoga			73
			587

Courses and subjects taught are:

Subject taught:

Honours : Bengali, English, Sanskrit, History, Education.

General: Bengali, English, Sanskrit, History, Education, Physical Education, Political Science, Philosophy and Geography.

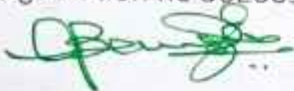
Number of Teaching Staff is 4(approved) 12(guest lecturer) and non-teaching staff is 5. Amount collected from students for various fees are shown in the accounts. Amount deposited to Govt. Treasury on account of 50% of non-refundable fees is shown in accounts.

3. Provident Fund Account of approved teaching staff are available in detail with the college management.
4. Government Grant Register is not maintained.
5. Capital Cost of college assets are shown in accounts. Present Valuation of land & buildings is not available. No outward transfer of land and building is reported. Fixed Asset register is not maintained.
6. On the date of audit 05.12.2019, cash in hand was Rs 33843 and bank balances were not readily available



7. Separate fund accounts including Development funds are not maintained. Development fees collected from students is not treated as sub-account and is utilized for general purpose including building maintenance.
8. College does not hold any fixed deposit. Closing stock is not verified nor recorded as per past practice. Fee reconciliation statement is not available. Leave vacancy is not applicable to the college.
9. Expenditure of the college in various account heads are shown in Income and Expenditure Account. Advances outstanding on 31 March, 2019 are shown in accounts.
10. Deduction from contractors bills for income tax or GST are not made.
11. Entries in Service Book were test checked and found in order. No budget of financial transactions are available.

For J.N. Banerjee & Co.  
Chartered Accountants  
(Registration no 302063E)



(G. Banerjee, F.C.A.  
Partner  
Membership No 050270

Place: Kolkata  
Date: 27<sup>th</sup> December, 2019




**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
**VILL+P.O.:- Gotan, P.S.:- Madhabdihi, DIST.:- Burdwan, PIN:- 712410**

**Balance Sheet As At 31st March, 2019**

is Year	Liabilities	Current Year		Previous year	Assets	Current Year	
		Amount(Rs.)	Amount(Rs.)			Amount(Rs.)	Amount(Rs.)
	<b>General Fund</b>			1,88,15,009.00	<b>Fixed Assets (Schedule-1)</b>		2,02,41,289.00
252.75	As Per Last Account	59,95,252.75			<b>Foundation Stone</b>	9,826.00	
	Add: Donation Received	24,54,737.00		9,826.00	Less: written off@33.33%	3,275.00	6,551.00
	Add: Surplus for the year	55,223.25	85,05,213.00		<b>Advances</b>		
					For Land Registration	5,000.00	
290.00	<b>Government Grant</b>	1,28,22,690.00		5,000.00	For Adhoc salary	10,000.00	15,000.00
1,400.00	As per Last Account	13,408.00	1,28,36,098.00	10,000.00			
	Add: Received during the year				<b>Cash and Bank Balances</b>		
	For building construction				State Bank of India A/c No-30922725041( Bataspur Branch)	37,75,297.00	
	Received during the year		36,00,000.00	93,779.00	State Bank of India A/c No-34826185300( Bataspur Branch)	13,456.00	
	<b>Advances</b>			14,105.00	Paschim Banga Gramin Bank A/c No-112220100004618	12,96,523.00	
31,255.00	As per Last Account	1,31,255.00		2,600.00	National Service Scheme (normal) A/C no-11220110027788	500.00	
	Received during the year	64,497.00		500.00	National service scheme(special)A/c No-11220110027797	500.00	50,86,276.00
	Repaid during the year	-1,73,496.00	22,256.00	500.00	Cash In hand (As Certified)		4,613.00
				1,878.75			
	<b>Library Deposit</b>						
	Received during the year	92,000.00					
	Repaid during the year	126.00	91,874.00				
	<b>Outstanding Liabilities</b>						
	For Tution Fee share	59,312.00					
4,000.00	For Audit Fees	10,732.00					
	For Fixed Assets	2,28,244.00					
			2,98,288.00				
			2,53,53,729.00	1,89,53,197.75			2,53,53,729.00
1,89,53,197.75							

For Notes on Accounts & Significant Accounting Policies- Schedule-2

Date: 27 DEC 2019  
Place: Kolkata

  
**(President)**  
G. B.  
Acharya Sukumar Sen Mahavidyalaya  
Gotan, Purba Bardhaman

Signed as per our report of even date  
For J.N.Banerjee & Co.  
Chartered Accountants  
FRN: 302063E  
  
(G.Banerjee. F.C.A.)  
Membership No.: 050270

  
**Principal**  
Acharya Sukumar Sen Mahavidyalaya  
VIL & P.O.- Gotan, Dist.-Purba Bardhaman

*Kousile Mahile*  
**Bursar**  
Acharya Sukumar Sen Mahavidyalaya  
VIL & P.O.- Gotan, Dist.-Purba Bardhaman

ACHARYA SUKUMAR SEN MAHAVIDYALAYA

VILL+P.O.:- Gotan, P.S.:- Madhabdih, DIST.:- Burdwan, PIN:- 712410

Income & Expenditure Account For The Year Ended 31st March, 2019

Particulars	Expenditure		Income	
	Current Year	Previous Year	Current Year	Previous Year
To, Share of Tuton Fee to Government		2,41,225.00	By, Tuton Fee	3,63,825.00
5,800.00 To, Paid	1,22,600.00	12,600.00	By, University Games & Sports Fee	23,160.00
To, Payable	59,312.00	74,080.00	By, University Examination Fee	1,55,500.00
3,434.00 To, University Examination Fee		1,84,560.00	By, Processing Fee	30,360.00
9,360.00 To, Centre Fee		34,404.00	By, Enrolment Fee	43,600.00
6,846.00 To, Review Fee		10,060.00	By, Centre Fee	1,45,250.00
11,664.00 To, University Registration Fee Deposite		48,295.00	By, Electricity Fee	80,400.00
2,900.00 To, College Identity Card		450.00	By, Sports Fee	80,400.00
4,160.00 To, College Examination Fee		4,757.00	By, Review Fee	11,260.00
2,300.00 To, Refund of Student Fees		3,540.00	By, Registration Fee	54,850.00
1,858.00 To, Affiliation Fee (Inspection)		11,050.00	By, Admission Fee	32,950.00
11,650.00 To, University Games & Sports		5,410.00	By, Development Fee	2,15,700.00
51,097.00 To, Honorarium to Guest Lecturers		76,069.00	By, Magazine Fee	16,170.00
88,871.00 To, Pay & Allowance (Salary)	25,66,662.00	13,290.00	By, Building Maintenance Fee	1,08,200.00
To, General providend Fund	73,600.00	89,000.00	By, College Examination Fees	1,31,800.00
9,110.00 To, Professional Tax	9,600.00	1,10,600.00	By, Annual Social Function Fees	1,07,000.00
1,19,540.00 To, Income Tax	1,85,396.00	89,200.00	By, Additional Tuton Fee	25,900.00
4,96,500.00 To, Salary & Allowance to Staff		28,200.00	By, Laboratory Fees & Deposit	800.00
49,063.00 To, Sarswati Puja		6,02,000.00	By, Spot Assessment Fee	10,300.00
45,350.00 To, Student Union		44,632.00	By, University Registration Fee	33,640.00
11,262.00 To, Festival Ceremonial Expense		6,857.00	By, Student Health Home	5,390.00
26,217.00 To, College Games & Sports		6,972.00	By, Student Aided Fund	10,780.00
45,118.00 To, Contribution for Annau Social Function		25,647.00	By, Physical Education	42,800.00
21,310.00 To, Seminar		84,781.00	By, Sale of Prospectus	17,870.00
To, Donation to Kerala Relief Fund		22,361.00	By, Printing & Stationary	-
32,640.00 To, Physical Education		8,200.00	By, College Identity Card	8,520.00
7,400.00 To, Yoga		30,700.00	By, Bank Interest Received	14,794.00
23,555.00 To, Printing & Stationary		1,44,403.00	By, Government Grant Received For Salary	28,35,258.00
554.00 To, Postage		38,030.00	By, Late Fine	210.00
2,09,500.00 To, Electricity Charges		520.00	By, Yoga Training Fees	1,90,767.00
1,150.00 To, Processing Charges		26,475.00	By, Library Deposit	92,000.00
4,762.00 To, Meeting Expense		9,550.00	By, Mock parliament	-
To, Advertisement		16,709.75	By, Draft Collection	2,950.00
74,302.00 To, Contingency		12,108.00	By, Miscellaneous Income	1,29,690.00
16,000.00 To, Prospectus printing Expense		1,82,666.00		
2,620.00 To, Bank Charge		19,000.00		
13,891.00 To, Travelling Expenses		2,249.00		
4,000.00 To, Audit Fee(Current Year)	10,732.00	14,419.00		
To, Audit Fee(Previous Year)	1,000.00	11,732.00		
2,63,861.00 To, Depreciation		2,57,819.00		
4,913.00 To, Foundation stone written off		3,275.00		
6,630.00 To, Mock parliament		-		
2,300.00 To, Land Registration Expenses		-		
800.00 To, Miscellaneous Expenses		-		
To, Surplus (Excess of Income over expenditure) for the year		55,223.25	By, Deficit (Excess of Expenditure over Income) for the year	
		1,67,000.00		
		50,22,094.00		50,22,094.00
		37,81,488.00		

Date: 27 DEC 2019

Signed as per own report of accounts.  
For J. N. BANERJEE & CO.  
Chartered Accountants  
(FIRN 302063E)

(G. Banerjee, F.C.A.)  
Partner  
Membership No. 050270

Kousile Mallik  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.:- Gotan, Dist.-Purba Bardhaman

J. N. Banerjee  
(President)  
G.B.  
Acharya Sukumar Sen Mahavidyalaya  
Gotan, Purba Bardhaman

S. S. Sen  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.:- Gotan, Dist.-Purba Bardhaman

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
**VILL+P.O.- Gotan, P.S.- Madhabdihi, DIST.- Purba Bardhaman, PIN:- 712410**  
**Receipts And Payments Account For The Year Ended 31st March, 2019**

Receipt		Current Year	Previous Year	Payments		Current Year
	To Opening Balance			By Advertisement		12,108.00
	To State Bank of India A/c No-30922725041 (Bataspur Branch)	93,779.00	25,000.00	By Share of Tuition Fee Refund To West Bengal Government		122,600.00
	To State Bank of India A/c No-34826185300 (Bataspur Branch)	14,105.00	131,434.00	By University Examination Fee		184,560.00
	To Pachim banga Gramin Bank A/c No-112220100004618	2,600.00	32,640.00	By Physical Education Dress		30,380.00
	To National Service Scheme (normal) A/C No-11220110027788	500.00	-	By Physical Education Practical		320.00
	To National service scheme(special)A/c No-11220110027797	500.00	-	By Centre Fee		34,404.00
	To State Bank of India A/c No-33866015862 (Bataspur Branch)	-	302,268.00	By Virtual Classroom		48,235.00
	To Cash In Hand	1,878.75	31,664.00	By University Registration		5,410.00
	To Tuition Fee (Ar)	38,375.00	-	By University Games & Sports		128.00
	To Tuition Fee (Cr)	309,025.00	-	By Library Deposit		26,475.00
	To Tuition Fee (Adv)	16,425.00	209,500.00	By Electricity charges		4,757.00
	To University Examination Fee	155,500.00	4,560.00	By College Exam.		9,550.00
	To Physical Education (Dress) Fees	33,000.00	1,150.00	By Processing Fee		25,647.00
	To Physical Education(Practical) Fees	9,800.00	26,217.00	By College Games & Sports		84,781.00
	To Centre Fee	145,250.00	45,118.00	By Contribution for Annual Social Function		28,499.00
	To Admission Fee	32,950.00	11,796.00	By National service scheme (loan repaid)		450.00
	To University Registration Fee	33,640.00	2,900.00	By College Identity Card		19,000.00
	To Development Fee	215,700.00	16,000.00	By Printing Charges of Prospectus		38,030.00
	To Enrolment Fee	43,600.00	21,555.00	By Stationary		44,632.00
	To Spot Assessment Fee	10,300.00	49,063.00	By Saraswati Puja		6,857.00
	To University Games & Sports Fee	23,160.00	45,350.00	By Student Union		22,361.00
	To Magazine Fee	18,170.00	23,310.00	By Seminar		14,419.00
	To Electricity Fee	80,400.00	13,891.00	By Travelling Expenses		3,540.00
	To Building Development Fee	308,200.00	2,300.00	By Refund of Students Fee		10,060.00
	To College Examination Fees	131,800.00	16,846.00	By ReView Fee		520.00
	To Processing Fee	30,360.00	554.00	By Postage		16,709.75
	To College Registration Fee	54,850.00	4,762.00	By Meeting Expense		117,497.00
	To College Games & Sports Fees	80,400.00	5,500.00	By Loan Repaid		22,287.00
	To Social Fees	107,000.00	-	By Land Registration Expense		27,500.00
	To Laboratory Fee	200.00	-	By Advance Repaid		23,395.00
	To Additional Tuition Fee	25,900.00	380,227.00	By Library Books purchases		76,069.00
	To Review Fee	11,240.00	51,097.00	By Honorarium to Guest Lecturers		185,732.00
	To College Identity Card	8,520.00	423,800.00	By Furniture purchases		182,566.00
	To Sale of Prospectus	16,930.00	74,302.00	By Contingency		1,207,382.00
	To Mock parliament	-	4,101,762.00	By Building Construction in progress		7,059.00
	To Student health home	5,390.00	298,022.00	By Computer purchases		9,940.00
	To Student Aided Fund	10,780.00	-	By Multi Gym Equipment purchases		-
	To Sale of Form	940.00	410,000.00	By Adhoc salary		-
	To Fine	210.00	2,100.00	By Land Registration Expenses		6,972.00
	To Laboratory Deposit	600.00	11,762.00	By Festival celebration Expenses		8,200.00
	To Donation Received	2,454,737.00	-	By Donation to Kerala Relief Fund		402,000.00
	To Adhoc salary refund	-	496,500.00	By Salary&allowance to Staff		5,000.00
	To Loan Received	64,487.00	4,800.00	By Audit Fee		11,050.00
	To Government Grant Received	3,613,408.00	1,858.00	By Inspection Fee		2,249.00
	To Draft Collection	2,950.00	2,620.00	By Bank Charge		-
	To Bank Interest	14,794.00	6,630.00	By Mock parliament		144,403.00
	To Yoga	190,767.00	7,400.00	By Yoga		-
	To Pay & Allowance (salary) Grant	2,835,258.00	-	By Salary&allowances(Grant)		2,566,662.00
	To Library Deposit	184,000.00	1,988,871.00	By Salary		185,396.00
	To Miscellaneous	129,690.00	119,540.00	By Income Tax		9,600.00
			9,110.00	By Professional Tax		73,600.00
				By General Provident Fund		-
				By Closing Balance		-
				By Cash At Bank :		-
			93,779.00	State Bank of India A/c No-30922725041 (Bataspur Branch)		3,775,297.00
			14,105.00	State Bank of India A/c No-34826185300 (Bataspur Branch)		13,456.00
			2,600.00	Pachim banga Gramin Bank A/c No-112220100004618		1,296,523.00
			500.00	National Service Scheme (normal) A/C no-11220110027788		500.00
			500.00	National service scheme(special)A/c No-11220110027797		500.00
			1,878.75	Cash in Hand		4,613.00
		11,360,098.75	9,358,451.75			11,360,098.75

For Notes on Accounts & Significant Accounting Policies- Schedule 2

Signed as per our report of even date  
For J.N. Banerjee & Co.

For **J. N. BANERJEE & CO.**  
Chartered Accountants  
(FRN 302063E)

(G. Banerjee, F.C.A.)  
Partner  
Membership No. 050270

(President)  
G. B.  
Acharya Sukumar Sen Mahavidyalaya  
Gotan, Purba Bardhaman

Date: 27 DEC 2018

(Principal)  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

Kousila Mallick  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman



# ACHARYA SUKUMAR SEN MAHAVIDYALAYA

VILL+P.O.- Gotan, P.S.- Madhabdihi, DIST.- Burdwan, PIN:- 712410

Schedule-1: FIXED ASSETS(Annexed to and forming part of Accounts for the year ending 31st March,2019)

Particulars	Written Down Value as on 31-03-2018	Addition during the Year	Total	Rate of Depreciation	Depreciation for the Year	Written Down Value as on 31-03-2019
Land	4,51,393.00	22,287.00	4,73,680.00	-	-	4,73,680.00
Building Under Construction	1,63,27,372.00	13,92,706.00	1,77,20,078.00	-	-	1,77,20,078.00
Computer with Accessories	3,78,590.00	19,979.00	3,98,569.00	15%	59,785.00	3,38,784.00
Library Books	3,24,232.00	23,395.00	3,47,627.00	5%	17,381.00	3,30,246.00
Furniture	8,27,213.00	2,15,792.00	10,43,005.00	10%	1,04,300.00	9,38,705.00
Multi Gym Equipment	4,99,079.00	9,940.00	5,09,019.00	15%	76,353.00	4,32,666.00
Bell	1,460.00	-	1,460.00	-	-	1,460.00
Black Board	5,670.00	-	5,670.00	-	-	5,670.00
TOTAL	1,88,15,009.00	16,84,099.00	2,04,99,108.00		2,57,819.00	2,02,41,289.00

*ln*

*Kousila Mahanta*

Bursar  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*S. S. Sen*  
Principal

Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*G. B. Sen*

G. B.  
Acharya Sukumar Sen Mahavidyalaya  
Gotan, Purba Bardhaman

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
**VILL+P.O.:- Gotan, P.S.:- Madhabdihi, DIST.:- Purba Bardhaman,**  
**PIN:- 712410**

**SCHEDULE 2:** Significant Accounting Policies & Notes on Accounts (Annexed to and forming part Accounts for the year ending 31<sup>st</sup> March,2019)

**A. Significant Accounting Policies:**

- A.1 System of Accounts : The accounts are prepared on historical cost concept and except for two items treated on accrual basis, other transactions are recorded on cash basis.
- A.2 Fixed Assets: Fixed assets acquired by own finance or Government grants are reported on cost of acquisition including direct associated cost. Fixed Assets received on donation are not recorded.
- A.3 Depreciation: Depreciation is charged on written down value basis at rates estimated to account for the depletion thereof for the period of use of the assets.
- A.4 Government Grants: Government grants received are recorded on receipt basis.
- A.5 Donation: Donation received are treated as capital receipt and credited to General Fund.

**B. Notes on Accounts:**

- B.1 Expenses under printing & stationery, sports equipments, physical education or gym or other consumables are treated on cash basis as per past practice and no inventory is accounted for as at year end.
- B.2 Tution fee refundable to Govt. of West Bengal @ 50% of collection remaining unpaid on 31 March, 2019, is accounted for on accrual basis. Audit fees payable for F.Y. 2018-19 is accounted for on accrual basis. All other receipts and payments are treated on cash basis.
- B.3 Addition to land represents registration cost and related incidental expenses. A part of land received as gift is yet to be recorded in accounts in absence of valuation report.
- B.4 Land received on long-term lease and land received as donation in favour of college are not recorded in absence of valuation report.

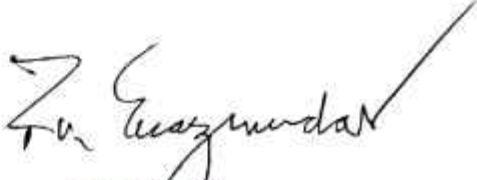
B.5 Solar Energy System has been installed in the college by W.B. Electricity Distribution Co. Ltd. without any cost.

B.6 Building under construction is capitalized under Fixed Assets and as on 31 March 2019, there is a liability of Rs. 185324 towards construction cost. Government grant received for construction of building of Rs 36 lacs in March,2019 remain unspent till year end.

B.7 Foundation Stone is written off @ 33.33% on written down value basis. No depreciation is charged on building under construction.

B.8 Grant for salary is credited to revenue accounts and expenses there against charged to revenue. All other grants are accumulated in Balance Sheet.

Kousile Mallik  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman

  
(President)  
G. B.  
Acharya Sukumar Sen Mahavidyalaya  
Gotan, Purba Bardhaman

  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman





Mob.- Principal- 9064096065, Office- 9641051610

# ACHARYA SUKUMAR SEN MAHAVIDYALAYA

(A Govt. Aided Degree College)

E-mail- [sensukumarmv@gmail.com](mailto:sensukumarmv@gmail.com) Web- [www.sukumarsencollege.ac.in](http://www.sukumarsencollege.ac.in)

Vill.+P.O.- Gotan, Dist- Purba Bardhaman, Via- Tarakeswar, Pin-712410

Ref. No.-

Date:- 12.07.2022

## Book Strength in the Library as on 31.03.2019 for the session 2018-2019

Subject	Text Book	Ref. Book	Total
Bengali ( Hons)	367	189	556
Bengali ( General )	230	151	381
English ( Hons)	30	18	48
English ( General)	12	8	20
Sanskrit ( Hons )	80	72	152
Sanskrit ( General)	68	32	100
Education( Hons)	105	90	195
Education(General)	35	20	55
History (Hons)	170	112	282
History (General)	90	45	135
Philosophy	8		8
Geography	8		8
Pol. Science	32	20	52
Phy. Education	60	42	102
Total	1295	799	2094

  
(Principal)  
Principal

Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

# **N. BANERJEE & Co.**

CHARTERED ACCOUNTANTS

S. BANERJEE, F.C.A.

U.B. GHOSE, F.C.A.

PHONES

OFF 2248 1114/15

OFF 2262 1915

RES 2416 5916

2463 7690

E-mail : jnb\_co@rediffmail.com

5 & 6, PANNALAL BANERJEE LANE,

(FORMERLY FANCY LANE)

KOLKATA - 700001

## **INDEPENDENT AUDITOR'S REPORT**

**TO GOVERNING BODY MEMBERS OF ACHARYA SUKUMAR SEN MAHAVIDYALAYA**

### **Report on the Audit of the Financial Statement.**

#### **Opinion**

We have audited the accompanying financial statements of **ACHARYA SUKUMAR SEN MAHAVIDYALAYA** which comprise the Balance Sheet as at 31<sup>st</sup> March 2020, the Statement of Income & Expenditure Account and the Receipts & Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of Mahavidyalaya (College) as at March 31, 2020, of its financial performance and of the Receipts and Payment for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

#### **Basis of 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 college in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

  
Bursar

Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman

  
Principal

Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman



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

Management is responsible for the preparation of those financial statements that give a true and fair view of the state of affairs and results of operations of the college in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

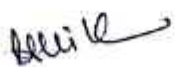
In preparing the financial statements, management is responsible for assessing the college's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the college or to cease operations, or has no realistic alternative but to do so.

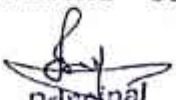
Those Charged with governance are responsible for overseeing the College's financial reporting process.

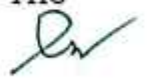
### **Auditors' Responsibilities for the Audit of the Financial Statements**

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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The

  
**Bursar**  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.-Gotan, Dist.-Purba Bardhaman

  
**Principal**  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman



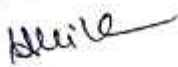
procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

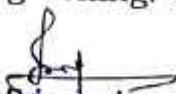
As required by our letter of appointment dated 02.09.2020 issued by the Director of Public Instruction, West Bengal, we submit our observations in Annexure-A on the matters specified in para C of the said letter to the extent available to us as per information and explanations given to us and as shown in the records of the college.

### **Emphasis of Matter**

Without qualifying our opinion, we draw attention to the following:-

1. The fixed assets are reported on written down value basis instead of at cost, understating both the gross block value of Fixed Assets and accumulated depreciation. As per past practice, the accounts are maintained on cash basis except for audit fees, share of tuition fees and building construction cost.
2. Receipts of capital nature building development fees was accounted for as revenue receipts, overstating the income and understating the capital funds.
3. Depreciation is not charged on completed portion of building, used for the purpose of running the college & on Bell and Black Board overstating the fixed assets and the surplus for the year. Adjustment of accumulated depreciation on fixed assets with Government Grants received has not been done.
4. Internal audit is not implemented. Internal control of financial transactions needs further strengthening. Advances

  
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Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

for land registration Rs. 5000/-, Ad-hoc salary of Rs. 1,50,000/- requires to be adjusted as not recoverable.

Further to above, we report that:

- i) We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) 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 those books.
- iii) Balance Sheet, the Income & Expenditure Account and Receipts and Payments Account of the college dealt with in this report are in agreement with the books of account.
- iv) In our opinion and to the best of our information & explanations given to us, the accounts give a true and fair view of the state of affairs of college as at 31<sup>st</sup> March 2020, excess of income over expenditure and the Receipts and Payments for the year ended on that date.

For J.N. Banerjee & Co.  
Chartered Accountants  
(Registration no 302063E)

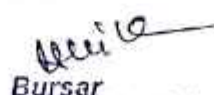


(G. Banerjee, F.C.A.)  
Partner  
Membership No 050270

Place: Kolkata

Date: 20<sup>th</sup> March, 2021

UDIN: 21050270AAAAAV5740



Bursar

Acharya Sukumar Sen Mahavidyalaya  
VIII. & P.O.- Gotan, Dist.-Purba Bardhaman



Principal

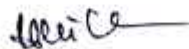
Acharya Sukumar Sen Mahavidyalaya  
VIII. & P.O.- Gotan, Dist.-Purba Bardhaman



**ACHARYA SUKUMAR SEN MAHAVIDYALAYA****ANNEXURE-A to our Independent Audit Report Dated 20<sup>th</sup> March, 2021**

In addition to the statutory report on the accounts for the year ended on 31.03.2020 of ACHARYA SUKUMAR SEN MAHAVIDYALAYA, Vill + P.O. Gotan, P.S. Madhabdihi, Dist. Purba Bardwan, PIN- 712 410, we hereby submit our separate report in terms of letter No. CA/39(379)/2020 dated 02.09.2020 as follows:

1. The Institution has not been maintained Fixed Assets Register. Fixed Assets acquired out of Govt. Grants and owned fund has not been bifurcated. No depreciation has been charged on Fixed Assets acquired out of Govt. Grants and shown in the Financial Statement separately by debiting Fixed Assets and crediting Govt. Grant Account by the same amount. Due to non-compliance of the same Fixed Assets are understated with the corresponding understatement of Accumulated Surplus of the Institution.
2. (a). The Cash Balances as on 31<sup>st</sup> March, 2020 of Rs.14,110/- with denomination wise has not been certified by the Head of the Institution.
2. (b). The Bank Balances confirmation as on 31<sup>st</sup> March, 2020 of Rs.17,95,960/- of the Institution is not made available for our verification.
2. (c). No confirmation of balances of Fixed Deposit with S.B.I., Bataspur Branch of Rs.30,00,000/- as on 31<sup>st</sup> March, 2020 is produced for our verification.
3. The Institution has refunded 50% of the Tuition fee collections to Govt. of West Bengal. During the year 2019-20, the Institution has deposited Rs.1,70,400/- (Rs.1,00,000/- on 02.08.2020 for the period from 01.04.2019 to 31.07.2019 and Rs.70,400/- on 13.01.2020 for the period from 01.08.2019 to 31.12.2019).
4. The Institution has paid to Pritesh Chakraborty, Assistant Professor Rs.1,40,000/- (Rs.20,000/- per month from August,2019 to February,2020) as per decision taken in G.B. Meeting against which reimbursement of Rs.20,000/- was made on 11.01.2021. The Adhoc Salary paid to Prof. K. Mallik of Rs.10,000/- in the year 2018-19 disbursed on 03.12.2020 vide cheque no.310813 of S.B.I. remain unadjusted.
5. During the year, the Institution has invested in Fixed Deposit Rs.30,00,000/- (three certificates of Rs.10,00,000/- each) in S.B.I., Bataspur Branch on 25.04.2019 matured on 25.07.2019, 20.01.2020, and 20.01.2020 the maturity

**Bursar**Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman  
**Principal**Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

value of which was Rs.31,11,631/- respectively and reinvested thereafter. In the absence of details, interest on such Fixed Deposits and TDS deduction by S.B.I., if any, as on 31.03.2020 has not been accounted for by the Institution. This has understated both Current Assets and Surplus of the Institution by the same amount.

6. Library Deposit received from students has been capitalized and Library Fees received from students has been considered as Revenue of the Institution against which no Notification from The University of Burdwan is made available to us. In the absence of age-wise details of collection of Account, unclaimed amount of library deposit, if any, could not be ascertained.
7. Daily Collection of Fees from Students are not deposited in the Bank Account on the next day. No Comprehensive Insurance Coverage covering Cash-in-Safe and Cash-in-Transit is made available with the College Authority in spite of having holding Cash Balances in the Cash-in-Safe. Examples of daily cash preserved in the Cash-in-Safe beyond Rs. 50,000/- during the year 2019-20 is given below on illustrative basis but not exhaustive:

Date	Amount (Rs.)	Date	Amount (Rs.)
16.04.2019	53,336.00	30.09.2019	59,573.00
22.04.2019	50,640.00	21.01.2020	55,214.00
03.05.2019	58,780.00	25.01.2020	67,975.00
08.05.2019	55,842.00	27.01.2020	1,02,379.00
13.05.2019	53,201.00	28.01.2020	1,35,764.00
12.07.2019	68,727.00	06.02.2020	63,160.00
07.09.2019	57,186.00		

8. Roll strength of students showing class wise details are as follows:

Total Roll Strength of the college for the current session 2019-20 up to 31<sup>st</sup> March, 2020.

Class	Male	Female	Total
1 <sup>st</sup> year Arts (Hons) 1 <sup>st</sup> Sem.	16	65	81
1 <sup>st</sup> year Arts (General) 1 <sup>st</sup> Sem.	86	139	225
2 <sup>nd</sup> year Arts (Hons) 3 <sup>rd</sup> Sem.	24	58	82
2 <sup>nd</sup> year Arts (General) 3 <sup>rd</sup> Sem.	40	38	78
3 <sup>rd</sup> year Arts (Hons)	26	51	77
3 <sup>rd</sup> year Arts (General)	28	34	62
<b>Total</b>	<b>220</b>	<b>385</b>	<b>605</b>
Yoga			0
<b>Total</b>			<b>605</b>

*Amile*

Bursar

Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman

*Principal*

Principal

Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman

**Courses and subjects taught are:**

Honours : Bengali, English, Sanskrit, History, Educaion.

General: Bengali, English, Sanskrit, History, Education, Physical Education, Political Science and Philosophy.

Number of Teaching Staff is 4 (approved) including Principal, 12 Guest Lecturer and non-teaching staff is 5. Amount collected from students for various fees are shown in the accounts. Amount deposited to Govt. Treasury on account of 50% of non-refundable fees is shown in accounts.

9. Provident Fund Account of approved teaching & non-teaching staff are available in detail with the college management.
10. Government Grant Register is not maintained.
11. Capital Cost of college assets are shown in accounts. Present Valuation of land & buildings is not available. No outward transfer of land and building is reported.
12. Closing stock is not verified nor recorded as per past practice. Leave vacancy is not applicable to the college.
13. Deduction from contractors bills for income tax or GST are not made.
14. Entries in Service Book were test checked and found in order. No budget of financial transactions is available.

For J.N. Banerjee & Co.  
Chartered Accountants  
(Registration no 302063E)



(G. Banerjee, F.C.A.)

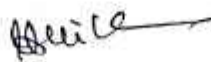
Partner

Membership No 050270

Place: Kolkata

Date: 20<sup>th</sup> March, 2021

UDIN: 21050270AAAAAV5740



Bursar

Acharya Sukumar Sen Mahavidyalaya  
VIII. & P.O.- Gotan, Dist.-Purba Bardhaman



Principal

Acharya Sukumar Sen Mahavidyalaya  
VIII. & P.O.- Gotan, Dist.-Purba Bardhaman

ACHARYA SUKUMAR SEN MAHAVIDYALAYA  
VILL & P.O. GOTAN, P.S.: MADHARDHI, DIST.: PURBA BARDHAMAN, PIN - 712 410, WEST BENGAL, INDIA

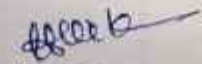
**BALANCE SHEET AS AT 31ST MARCH 2020**


Previous Year	Liabilities	Amount (Rs.)	Amount (Rs.)	Previous Year	Assets	Amount (Rs.)	Amount (Rs.)
8,505,213.00	<b>General Fund:</b> Balance As per Last Account Add: Surplus for the year Add: Donations Received	8,505,213.00 327,586.50 66,200.00	8,898,999.50	20,241,209.00	<b>Fixed Assets:</b> As per Schedule - I		21,019,512.00
12,822,690.00 3,613,408.00	<b>Government Grant:</b> Balance As per Last Account Add: Received during the year	16,436,098.00 300,000.00		5,551.00	<b>Foundation Stone:</b> Balance As per Last Account Less: Written-off @ 33.33%	6,551.00 3,275.00	3,276.00
22,256.00	<b>Advances:</b> Balance As per Last Account Add: Received during the year Less: Repaid during the year	22,256.00 10,000.00 32,256.00 13,510.00	16,736,098.00	5,000.00	<b>Advances to Teachers &amp; Others:</b> <b>(i) For Land Registration</b> Balance As per Last Account <b>(ii) For Adhoc Salary:</b> Balance As per Last Account Add: Paid during the year	5,000.00 10,000.00 140,000.00	150,000.00
91,874.00	<b>Library Deposit:</b> Balance As per Last Account Add: Received during the year Less: Repaid during the year	91,874.00 30,600.00 122,474.00	18,746.00	-	<b>Investment in F.D. with SBI, Batastpur Branch:</b> F.D.R. No. 38415942099 F.D.R. No. 38435848427 F.D.R. No. 38415854554	1,000,000.00 1,000,000.00 1,000,000.00	3,000,000.00
298,288.00	<b>Outstanding Liabilities:</b> For Tuition Fee For Audit Fee For Fixed Assets For Earnest money & Security Deposit	187,724.50 10,732.00 12,920.00 66,054.00	122,474.00	-	<b>Closing Cash &amp; Bank Balances:</b> Cash in hand		14,110.00
			197,430.50	1,775,297.00 13,456.00 1,296,523.00 500.00 500.00	<b>Balances with Banks:</b> SBI-Batastpur Branch, A/c No.25041 SBI-Batastpur Branch, A/c No.85300 Paschim Banga Gramin Bank A/c No.112220100904610 National Service Scheme (Normal) A/c No.1122011002 National Service Scheme (Special) A/c No.112201100272	520,246.00 13,456.00 1,247,148.00 500.00 500.00	1,791,850.00
25,353,729.00	<b>Grand Total:</b>		25,973,748.00	25,353,729.00	<b>Grand Total:</b>		25,973,748.00

For Significant accounting policies & Notes on Accounts - Refer Schedule - 2.

Place: Kolkata- 700 001

Date: 20 MAR 2021

  
**Bursar**  
Acharya Sukumar Sen Mahavidyalaya  
Vill & P.O.- Gotan, Dist.-Purba Bardhaman

  
**Principal**  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

Signed as per our report of even date  
For J.N. Banerjee & Co.  
Chartered Accountants  
Firm Registration No. 3020698  
  
Partner  
(G. Banerjee, F.C.A.)  
Membership No. 050270

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
VILL. & P.O. GOTAN, P.S.: MADHABDIHI, DIST.: PURBA BARDHAMAN, PIN - 712 410, WEST BENGAL, INDIA

**Income & Expenditure Account For the Year Ended 31st March, 2020**

Previous Year	Expenditure	Amount (Rs.)	Amount (Rs.)	Previous Year	Income	Amount (Rs.)	Amount (Rs.)
122,600.00	To <u>Share of Tuition Fees to Govt.:</u>			2,835,258.00	By <u>Government Grant Received:</u>		3,777,800.00
59,312.00	Paid	111,088.00			For Pay & Allowance		
	Payable	107,724.50	218,812.50		By <u>Fees Collection from Students:</u>		
	To <u>Salaries &amp; Allowances:</u>			389,725.00	Tuition Fee	437,625.00	
2,835,258.00	Salaries to Professors	3,777,800.00		155,500.00	University Examination Fees	175,600.00	
-	Conveyance Allowance to Principal	28,000.00		33,000.00	Physical Education (Dress)	38,200.00	
602,000.00	Allowances to Staff	571,000.00		9,800.00	Physical Education (Practical)	5,400.00	
76,069.00	Fees to Honorable Guest Lecturer	44,244.00	4,421,044.00	145,250.00	Centre Fee	150,640.00	
	To <u>Other Expenses:</u>			32,950.00	Admission Fee	37,725.00	
184,560.00	University Examination Fees	188,195.00		33,640.00	University Registration Fee	36,720.00	
30,380.00	Physical Education (Dress)	43,425.00		215,700.00	Development Fee	247,500.00	
320.00	Physical Education (Practical)	275.00		43,600.00	Enrollment Fee	49,300.00	
34,404.00	Centre Fee	45,735.00		23,160.00	University Games & Sports Fee	23,740.00	
	Admission Fee	450.00		16,170.00	Mazagine Fee	30,080.00	
48,295.00	University Registration Fee	27,720.00		80,400.00	Electricity Fee	123,800.00	
6,857.00	Student Union	2,017.00		108,200.00	Building Fee	123,600.00	
3,540.00	Refund of Student Fees	680.00		131,800.00	College Examination Fee	150,750.00	
5,410.00	University Games & Sports Fee	23,085.00		30,360.00	Processing Fee	36,360.00	
	Enrollment Fee	28,800.00		10,780.00	Student Aid Fund	31,830.00	
26,475.00	Electricity	33,157.00		54,850.00	College Registration Fee	124,960.00	
144,403.00	Yoga	72,023.00		80,400.00	College Games & Sports Fee	93,100.00	
4,757.00	College Examination Fee	13,747.00		92,800.00	Library Fee	72,000.00	
9,550.00	Processing Fee	15,802.00		5,390.00	Student Health Home	-	
	Spot Assessment Fees	1,650.00		10,300.00	Spot Assessment Fees	-	
25,647.00	College Games & Sports Fee	36,661.00		11,260.00	Review Fee	7,700.00	
10,060.00	Review Fee	8,080.00			By <u>Misc. Receipts from Students:</u>		1,996,630.00
450.00	College I.Card	582.00	542,084.00	107,000.00	College Social	123,800.00	
	To <u>Miscellaneous Expenses:</u>			8,520.00	College I.Card	9,180.00	
12,108.00	Advertisement	3,141.00		17,870.00	Sales Proceeds of Form/Prospectus	30,640.00	
84,781.00	College Social	100,400.00		-	Seminar	11,500.00	
19,000.00	Printing Charges of Prospectus	23,375.00		210.00	Fine	420.00	
38,030.00	Stationery	18,310.00		190,767.00	Yoga	38,880.00	
44,632.00	Saraswati Puja	49,954.00		2,950.00	Draft Collection	-	
22,361.00	Seminar Expenses	22,991.00		129,690.00	Other Misc. Receipts	185,400.00	
14,419.00	Travelling Allowance	8,590.00					399,820.00
				14,794.00	By Bank Interest		19,810.00

*M. K. M. L.*  
**Bursar**  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*S. K. S.*  
**Principal**  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

This account is prepared on receipt basis.

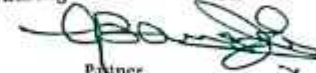
520.00	Postage	58.00				
16,709.75	Meeting Expenses	4,610.00				
-	Audit Expenses	16,495.00				
11,732.00	Audit Fees	10,732.00				
-	Computer Repairs & Maint.	10,649.00				
6,972.00	Ceremonial Expenses	3,670.00				
11,050.00	Affiliation Expenses	423.00				
2,249.00	Bank Charges	3,849.00				
	Green Waste Management	7,410.00				
8,200.00	Donation to Kerala Relief Fund	-				
	Other Miscellaneous Expenses	458.00				
182,666.00	Contingency	107,975.00				
	Gardening Expenses	5,585.00				
			398,675.00			
3,275.00	To Foundation Stone Written Off		3,275.00			
257,819.00	To <u>Depreciation:</u>					
	Computer with Accessories	58,243.00				
	Library Books	18,626.00				
	Furniture	95,626.00				
	Multi Gym Equipment	110,088.00				
			282,583.00			
55,223.25	To Balance Being Excess of Income Over Expenditure Transferred to General Fund		327,586.50			
5,022,094.00	Grand Total		6,194,060.00	5,022,094.00	Grand Total	6,194,060.00

For Significant Accounting Policies & Notes on Accounts - Refer Schedule - 2.

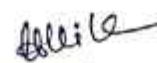
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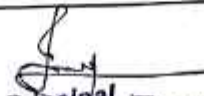
Date: 20 MAR 2021

Signed as per our report of even date  
For J.N.Banerjee & Co.  
Chartered Accountants  
Firm Registration No. 302063E



Partner  
(G.Banerjee, F.C.A)  
Membership No.050270

  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Getan, Dist.-Purba Bardhaman

  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Getan, Dist.-Purba Bardhaman

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
VILL & P.O. GOTAN, P.S.: MADHABDIHI, DIST.: PURBA BARDHAMAN, PIN - 712 410, WEST BENGAL, INDIA

Receipts & Payments Account For the Year Ended 31st March, 2020

Previous Year	Receipts	Amount (Rs.)	Amount (Rs.)	Previous Year	Payments	Amount (Rs.)	Amount (Rs.)
	<b>To Opening Cash &amp; Bank Balances:</b>				<b>By Salaries &amp; Allowances:</b>		
1,878.75	Cash in hand	4,613.00		2,566,662.00	Salaries to Professors	3,249,800.00	
	<b>Balances with Banks:</b>			602,000.00	Allowances to Staff	571,000.00	
93,779.00	SBI-Bataspur Branch, A/c No.25041	3,775,297.00		-	Adhoc Salaries	140,000.00	
14,105.00	SBI-Bataspur Branch, A/c No.85300	13,456.00		76,069.00	Fees to Honorable Guest Lecturer	44,244.00	
	Paschim Banga Gramin Bank			-	Conveyance Allowance to Principal	28,000.00	4,033,044.00
2,600.00	A/c No.112220100004618	1,296,523.00					
	National Service Scheme (Normal)				<b>By Fixed Assets Purchase:</b>		
500.00	A/c No.1122011002	500.00		22,287.00	Land Mutation/Registration Exp	3,000.00	
	National Service Scheme (Special)			23,395.00	Library Books	42,412.00	
500.00	A/c No.112201100272	500.00		185,792.00	Furniture	17,550.00	
			5,090,889.00	1,207,382.00	Building Construction	633,380.00	
				7,059.00	Computer	62,000.00	
	<b>To Government Grant Received:</b>			9,940.00	Multi Gym Equipment	302,464.00	
2,835,258.00	For Pay & Allowance	3,777,800.00					1,060,806.00
3,613,408.00	For Construction of Building	300,000.00					3,000,000.00
			4,077,800.00	27,500.00	<b>By Investment in F.D.</b>		
				122,600.00	<b>By Advance Repaid</b>		
	<b>To Capital Receipts:</b>			28,499.00	Tuition Fees Refunded to Govt.		170,400.00
2,454,737.00	Donation	66,200.00		117,497.00	<b>By N.S.S. Loan Repaid</b>		3,510.00
184,000.00	Library Deposit	30,600.00			<b>By Temporary Loan Refunded</b>		10,000.00
			96,800.00		<b>By Outstanding Liabilities Paid</b>		226,056.00
					<b>By Other Expenses:</b>		
	<b>To Fees Collection From Students:</b>			184,560.00	University Examination Fees	188,195.00	
38,375.00	Tuition Fee (Arrear)	600.00		30,380.00	Physical Education (Dress)	43,425.00	
309,025.00	Tuition Fee	365,525.00		320.00	Physical Education (Practical)	275.00	
16,425.00	Tuition Fee Received in Advance	-		34,404.00	Centre Fee	45,735.00	
155,500.00	University Examination Fees	175,600.00		-	Admission Fee	450.00	
33,000.00	Physical Education (Dress)	38,200.00		48,295.00	University Registration Fee	27,720.00	
9,800.00	Physical Education (Practical)	5,400.00		6,857.00	Student Union	2,017.00	
145,250.00	Centre Fee	150,640.00		3,540.00	Refund of Student Fees	680.00	
32,950.00	Admission Fee	37,725.00		5,410.00	University Games & Sports Fee	23,085.00	
33,640.00	University Registration Fee	36,720.00		-	Enrollment Fee	28,800.00	
215,700.00	Development Fee	247,500.00		26,475.00	Electricity	33,157.00	
43,600.00	Enrollment Fee	49,300.00		144,403.00	Yoga	72,023.00	
10,300.00	Spot Assessment Fees	-		4,757.00	College Examination Fee	13,747.00	
23,160.00	University Games & Sports Fee	23,740.00		9,550.00	Processing Fee	15,802.00	
16,170.00	Mazagine Fee	30,080.00		-	Spot Assessment Fees	1,650.00	
80,400.00	Electricity Fee	123,800.00		25,647.00	College Games & Sports Fee	36,661.00	
108,200.00	Building Fee	123,600.00					

*Acharya*  
**Bursar**  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*Sukumar*  
**Principal**  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

131,800.00	College Examination Fee	150,750.00		10,060.00	Review Fee	8,080.00	
30,360.00	Processing Fee	36,360.00		450.00	College I.Card	582.00	542,084.00
10,780.00	Student Aid Fund	31,830.00					
54,850.00	College Registration Fee	124,960.00					
80,400.00	College Games & Sports Fee	93,100.00					
5,390.00	Student Health Home	-		12,108.00	By <u>Miscellaneous Expenses:</u>	3,141.00	
200.00	Library Fee	72,000.00		84,781.00	Advertisement	100,400.00	
25,900.00	Additional Tution Fee	71,500.00		19,000.00	College Social	23,375.00	
11,260.00	Review Fee	7,700.00		38,030.00	Printing Charges of Prospectus	18,310.00	
			1,996,630.00	44,632.00	Stationery	49,954.00	
	To <u>Misc. Receipts From Students:</u>			22,361.00	Saraswati Puja	22,991.00	
600.00	Laboratory Deposit	-		14,419.00	Seminar Expenses	8,590.00	
107,000.00	College Social	123,800.00		520.00	Travelling Allowance	58.00	
8,520.00	College I.Card	9,180.00		16,709.75	Postage	4,610.00	
17,870.00	Sales Proceeds of Form/Prospectus	30,640.00		5,000.00	Meeting Expenses	16,495.00	
-	Seminar	11,500.00		-	Audit Expenses	-	
210.00	Fine	420.00		-	Audit Fees	-	
190,767.00	Yoga	38,880.00		-	Computer Repairs & Maint.	10,649.00	
2,950.00	Draft Collection	-		2,249.00	Ceremonial Expenses	3,670.00	
129,690.00	Other Misc. Receipts	185,400.00		185,396.00	Affiliation Expenses	423.00	
			399,820.00	73,600.00	Bank Charges	3,849.00	
	To <u>Misc. Other Receipts :</u>			9,600.00	Income Tax	287,000.00	
14,794.00	Bank Interest	19,810.00		11,050.00	General Provident Fund	231,400.00	
-	Earnest Money & Security Deposit	66,054.00		6,972.00	Professional Tax	9,600.00	
64,497.00	Temporary Loan Taken	10,000.00		8,200.00	Inspection Fee	-	
			95,864.00	-	Festival Celebration Expenses	-	
				-	Donation to Kerala Relief Fund	-	
				126.00	Green Waste Management	7,410.00	
				182,666.00	Other Miscellaneous Expenses	458.00	
				-	Library Deposit	-	
					Contingency	107,975.00	
					Gardening Expenses	5,585.00	
							915,943.00
					By <u>Closing Cash &amp; Bank Balances:</u>		
				4,613.00	Cash in hand	14,110.00	
					<u>Balances with Banks:</u>		
				3,775,297.00	SBI-Bataspur Branch, A/c No.25041	520,246.00	
				13,456.00	SBI-Bataspur Branch, A/c No.85300	13,456.00	
					Paschim Banga Gramin Bank		
				1,296,523.00	A/c No.112220100004618	1,247,148.00	
					National Service Scheme (Normal)		
				500.00	A/c No.1122011002	500.00	
				500.00	National Service Scheme (Special)		
					A/c No.112201100272	500.00	
11,360,098.75	Grand Total		11,757,803.00	11,360,098.75	Grand Total		1,795,960.00
							11,757,803.00

*Acharya*  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.-Gotan, Dist.-Purba Bardhaman

*Principal*  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.-Gotan, Dist.-Purba Bardhaman



**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
VILL & P.O. GOTAN, P.S.: MADHABDIHI, DIST.: PURBA BARDHAMAN, PIN - 712 410, WEST BENGAL, INDIA

**Schedule-I: SCHEDULE OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2020**

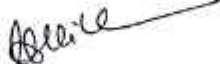
Sl.No.	Particulars of Assets	Rate of Depreciation	Written Down Value as on 01-04-2019 (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Depreciation for the year (Rs.)	Written Down Value as on 31-03-2020 (Rs.)
1	Land	-	473,680.00	3,000.00	476,680.00	-	476,680.00
2	Building Under Construction	-	17,720,078.00	633,380.00	18,353,458.00	-	18,353,458.00
3	Computer with Accessories	15%	338,784.00	62,000.00	400,784.00	58,243.00	342,541.00
4	Library Books	5%	330,246.00	42,412.00	372,658.00	18,626.00	354,032.00
5	Furniture	10%	938,705.00	17,550.00	956,255.00	95,626.00	860,629.00
6	Multi Gym Equipment	15%	432,666.00	302,464.00	735,130.00	110,088.00	625,042.00
7	Bell	-	1,460.00	-	1,460.00	-	1,460.00
8	Black Board	-	5,670.00	-	5,670.00	-	5,670.00
	<b>Grand Total</b>	-	<b>20,241,289.00</b>	<b>1,060,806.00</b>	<b>21,302,095.00</b>	<b>282,583.00</b>	<b>21,019,512.00</b>

  
**Bursar**  
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Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

  
**Principal**  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman



	% Rate of Dep	Opn. Balance	Addition During the year				Total	On Opn. WDV	Depreciation		Total
			1st H.Y	DOP	2nd H.Y	DOP			On 1st Half Add.	On 2nd Half Add.	
<u>Computer with Accessories</u>	15	338,784.00	37,000.00	22.04.2019	25,000.00	29.02.2020	62,000.00	50,818.00	5,550.00	1,875.00	58,243.00
<u>Library Books:</u>	5	330,246.00	42,112.00	27.06.2019	300.00	21.10.2019	42,412.00	16,512.00	2,105.00	8.00	18,626.00
<u>Furniture</u>	10	938,705.00	4,920.00	12.04.2019	-	-	-	-	-	-	-
			4,280.00	16.04.2019	-	-	-	-	-	-	-
			4,120.00	17.04.2019	-	-	-	-	-	-	-
			4,230.00	18.04.2019	-	-	-	-	-	-	-
			<u>17,550.00</u>		<u>-</u>		17,550.00	93,871.00	1,755.00	-	95,626.00
<u>Multi Gym Equipment</u>	15	432,666.00	300,000.00	08.08.2019	2,200.00	03.10.2019	-	-	-	-	-
			40.00	06.09.2019	224.00	23.10.2019	-	-	-	-	-
			<u>300,040.00</u>		<u>2,424.00</u>		302,464.00	64,900.00	45,006.00	182.00	110,088.00
											<u>282,583.00</u>

  
**Bursar**  
 Acharya Sukumar Sen Mahavidyalaya  
 Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

  
**Principal**  
 Acharya Sukumar Sen Mahavidyalaya  
 Vill. & P.O.- Gotan, Dist.-Purba Bardhaman



## Acharya Sukumar Sen Mahavidyalaya

**SCHEDULE 2:** Significant Accounting Policies & Notes on Accounts for the year ending on 31 March, 2020:

### A. Significant Accounting Policies

A.1. System of Accounts: The accounts are prepared on historical cost concept and except for two items treated on accrual basis; other transactions are recorded on cash basis.

### A.2. Fixed Assets:

A.2.1. Fixed Assets Register has not been maintained by the Institution till date. Fixed assets acquired up to 31<sup>st</sup> March, 2020 out of Government Grant or from own fund could not be identified.

A.2.2. Fixed assets acquired out of Government Grants are depreciated by the Institution which is deviated from Grant Accounting (Accounting Standard – 12) of the ICAI.

A.2.3. Fixed Assets received on donation are not recorded.

### A.3. Depreciation:

A.3.1. Depreciation is charged on written down value basis at rates estimated to account for the depletion thereof for the period of use of the assets.

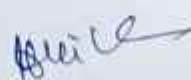
### A.4. Government Grants:



A.4.1. Government grants received are recorded on receipt basis.

### A.5. Donation:

A.5.1. Donation received are treated as capital receipt and credited to General Fund.

### B. Notes on Accounts:

  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman

  
  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman

B.1. Expenses under printing & stationery, sports equipments, physical education or gym or other consumables are treated on cash basis as per past practice and no inventory is accounted for as at year end.

B.2.1. Tuition fee refundable to Govt. of West Bengal @ 50% of collection remaining unpaid on 31 March, 2020, is accounted for on accrual basis. During the year 2019-20, the Institution has deposited Rs.1,70,400/- (Rs.1,00,000/- on 02.08.2019 for the period from 01.04.2019 to 31.07.2019 and Rs.70,400/- on 13.01.2020 for the period from 01.08.2019 to 31.12.2019) vide T.R. Form No.7. No deposit particulars as well as accounting of pending liabilities of Rs.59,312/- as on 31.03.2020 is made available.

B.2.2. Audit fees payable for F.Y. 2019-20 is accounted for on accrual basis. All other receipts and payments are treated on cash basis.


B.3. Addition to land represents mutation/registration cost and related incidental expenses. A part of land received as gift is yet to be recorded in accounts in absence of valuation report.

B.4. Land received on long-term lease and land received as donation in favour of college is not recorded in absence of valuation report.

B.5. Solar Energy System has been installed in the college by W.B. Electricity Distribution Co. Ltd. without any cost.

B.6. Building under construction is capitalized under Fixed Assets and there is a liability of Rs. 1,85,324/- pertaining to 2018-19 towards construction cost has been paid during the current year on 08.05.2019 (Rs.1,00,000/) and 13.02.2020 (Rs.85,324/). A liability of Rs.30,000/- pertaining to 2018-19 under the head Furniture has also been paid during the year 2019-20 on 10.02.2020.

B.7. Foundation Stone is written off @ 33.33% on written down value basis. No depreciation is charged on building under construction.

  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O. - Gotan, Dist.-Purba Bardhaman

  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O. - Gotan, Dist.-Purba Bardhaman

B.8.1. Grant for Salary after deductions of Professional Tax, GPF and Income Tax is credited to revenue accounts and expenses there against charged to revenue.

B.8.2. All other grants are treated as capital receipt unless otherwise mentioned .

B.8.3. Adhoc Salary paid to Prof. K. Mallik of Rs.10,000/- in the year 2018-19 reimbursed on 03.12.2020 vide cheque no.310813 of S.B.I. During the year 2019-20, the Institution has paid to Pritesh Chakraborty, Assistant Professor Rs.1,40,000/- (Rs.20,000/- per month from August,2019 to February,2020) as per decision taken in G.B. Meeting.

B.9. During the year, the Institution has invested in Fixed Deposit Rs.30,00,000/- (three certificates of Rs.10,00,000/- each) in S.B.I., Bataspur Branch on 25.04.2019 matured on 25.07.2019, 20.01.2020 and 20.01.2020 respectively, the maturity value of which was Rs.31,11,631/- and reinvested thereafter. In the absence of details, interest on such Fixed Deposits and TDS deduction by S.B.I., if any, has not been accounted by the Institution.

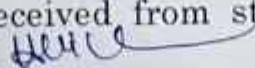
**B.10. Cash and Bank Balances:**

B.10.1. Cash Balances at the year-end could not be certified by the Head of the Institution.

B.10.2. Bank Balances with S.B.I., Bataspur Branch (Account No.25041) and Paschimbanga Gramin Bank, (A/c No.112220100004618) at the year-end is reconciled. However, Bank balances with S.B.I., Bataspur Branch, (Account No. No.85300) having book balances Rs.13,456/- is inoperative and no transactions was made during the year 2019-20

B.10.3. Fixed Deposit with S.B.I., Bataspur Branch of Rs.30,00,000/- as on 31<sup>st</sup> March,2020 has not been confirmed by Bank.

B.11. Library Deposit received from students has been capitalized and Library Fees received from students has been considered as

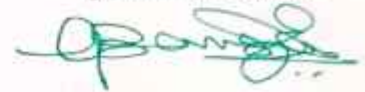
  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

Revenue of the Institution against which no Notification from The University of Burdwan made available to us.

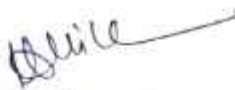
B.12. Donation received from donors has been capitalized irrespective of amount received and has been treated as Capital Receipt of the Institution against which no Notification from The University of Burdwan is maintained. Register for Donation Receipt is not maintained by the Institution.

Signed as per our report of even date  
For J.N.Banerjee & Co.  
Chartered Accountants  
FRN: 302063E



Partner  
(G.Banerjee, F.C.A)  
Membership No.:050270

Date: 20 MAR 2021  
Place: Kolkata

  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
VIII. & P.O.- Golan, Dist.-Purba Bardhaman

  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
VIII. & P.O.- Golan, Dist.-Purba Bardhaman

Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.-Gootan, P.S.-Madhabdibi  
Dist.- Purba Bardhaman

**Book Strength in the Library for the session 2019-2020**

Subject	Text Book	Ref. Book	Total
Bengali ( Hons )	490	269	759
Bengali ( General )	290	194	484
English ( Hons )	42	26	68
English ( General )	15	10	25
Sanskrit ( Hons )	125	102	227
Sanskrit ( General )	88	62	150
Education( Hons )	105	90	195
Education(General)	65	45	110
History (Hons)	230	132	362
History (General)	140	69	209
Philosophy	28	10	38
Geography	108	51	159
Pol. Science	46	32	78
Phy. Education	100	63	163
Yoga	29		29
ENVS		5	5
Total	1901	1160	3061

- No. of Girls Common Room in case of Co-educational College. There is one Girls common Room in the college.



Acharya Sukumar Sen Mahavidyalaya

F.Y. 2019-2020

Management Representation to Auditor.

1. The accounts for F.Y. 2019-20 are maintained on historical cost concept and on cash basis. The accounts are consistently maintained on this basis since beginning.
2. The cash in hand as on 31 March 2020 was physically verified and found correct at Rs. 14,110.00/- (Rupees Fourteen thousand one hundred ten only).
3. The college has following bank accounts:
  - a. State Bank of India with Current Account, Bataspur Branch, A/c. No- 30922725041
  - b. Paschim Banga Gramin Bank with Gotan Branch, A/c. No- 11220100004618
  - c. MPLAD Sunil Mondal State Bank of India with Savings Bank/Current Account, Bataspur Branch, A/c. No- 34826185300
  - d. NSS Normal Paschim Banga Gramin Bank with Gotan Branch
    - i. S.B Account No. 11220110027788. A/c. No.- 11220110022, Current Year
    - ii. S.B Account No. 11220110027797, NSS Special Camp. A/c. No.- 112201100272, Current Year
    - iii. S.B Account No. 11220110053941, Red Ribon, New (Not in Previous Year)



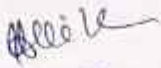
Above bank accounts are reconciled on 31 March, 2020 and reconciliation statements are yet to be submitted.

4. All Government Grants received during F.Y. 2019-20 are recorded in Cash Book and accounted for.
5. Advances obtained from following persons are used for the purpose of college administration and are received and repaid by account payee cheque only:

Name	Received	Repaid	Outstanding on 31.03.2020
J. Chakraborty	O/B 2500	2,500	Nil
Gopal Sen	O/B 2500	2,500	Nil

6. The cost of foundation above is written off in 3 years equally and the above question raised by the auditor and to be discussed in the G.B. meeting.
7. There is no litigation by or against the college authorities involving financial claims. There is no contingent liability or claim on the college as on 31 March, 2020.
8. Income Tax & professional tax deducted from salaries paid/payable to teaching and non-teaching staff are deposited directly by Govt. authority disbursing salary. From college, the salary bill is prepared and sent to disbursing authority for direct transfer of funds to individual bank accounts.
9. Donation is received from Students/Teachers/Guardians are recorded in Cash Book with name, address etc. No part of this donation is unanimous or received from unidentified person.

10. The Fixed Assets of the college are recorded on written down value basis every year and original costs are not reported. This is consistently being following from inception.
11. Rs. 3,000.00/- (Rupees three thousand only) has been added in Land representing cost / expenses relating to acquisition of land.
12. Govt. grant received on 18.01.2019 vide memo No. 854(SANC)/EH/P/CS/6B-5/2014 as building grant could not be utilized then and then due to Parliamentary Election, 2019. Embargo, Lockdown and COVID-19 pandemic. The amount was deposited an SBI, Bataspur Branch as short-term investment as directed by the G.B. (Vide Re. No. 05, Dated on 04.04.2019). The money is now being utilized in construction work of the 3<sup>rd</sup> floor of the college building for which it was sanctioned.

  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

Acharya Sukumar Sen Mahavidyalaya  
vill. S.P.O. - Grotan, P.S. - Mathabdihi  
Dist. Purba Bardhaman

**Book Strength in the Library for the session 2019-2020**

Subject	Text Book	Ref. Book	Total
Bengali ( Hons)	490	269	759
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Sanskrit ( General)	88	62	150
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Education(General)	65	45	110
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History (General)	140	69	209
Philosophy	28	10	38
Geography	108	51	159
Pol. Science	46	32	78
Phy. Education	100	63	163
Yoga	29		29
ENVS		5	5
Total	1901	1160	3061

- No. of Girls Common Room in case of Co-educational College. There is one Girls common Room in the college.



**ACHARYA SUKUMAR SEN**  
**MAHAVIDYALAYA**

VILL. & P.O.- GOTAN, P.S.- MADHABDIHI,  
DIST.- BURDWAN, PIN – 712410.

**STATEMENT OF ACCOUNTS**

**FOR THE YEAR ENDED : 31-03-2021**

- i) BALANCE SHEET,
- ii) RECEIPTS & PAYMENTS ACCOUNT,
- iii) INCOME & EXPENDITURE ACCOUNT,

**: AUDITOR :**

M/S HAZRA PURKAIT & CO.  
B.K. ROY SUPER MARKET, 1<sup>ST</sup> FLOOR,  
P.O.- ARAMBAGH, DIST.- HOOGHLY, PIN – 712601.  
PHONE : (03211) 256027



Ref. No. ....

Date .....

**AUDITOR'S REPORT**

We report that we have checked the above Statement of affairs of Acharya Sukumar Sen Mahavidyalaya which has attained the status of Pre-affiliated Institution of Vill. & P.O.- Gotan, P.S.- Madhabdihi, Dist.- Burdwan, Pin – 712410, as on 31-03-2021 and the Receipts & Payments account, Income & Expenditure Account and Balance Sheet for the year ended 31-03-2021 with Statement of Accounts produced before us and found the same in accordance with Books of Account.


Place : Arambagh, Hooghly

Date : 21-08-2023

Signed in terms of our separate  
report of even date

For HAZRA PURKAIT &amp; CO.

Chartered Accountants

  
(S.K. Purkait)Partner

Membership No.- 056241

UDIN : 23056241BGWRBS9724

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410

BALANCE SHEET AS AT 31-03-2021

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<b>General Fund</b>		<b>Fixed Assets</b>	
As per last A/C	8898999.50	As per Separate Sheet (Annexure-1)	22572786.00
Add : Capital Donation	143500.00	Investment in F.D. with S.B.I., <u>Bataspur Br.</u>	
	9042499.50	F.D.R. No.- 38415942098	1000000.00
Add : Surplus	1086347.16	F.D.R. No.- 38415948427	1000000.00
	10138846.66	F.D.R. No.- 38415854554	3000000.00
<b>Government Grant</b>		Less : Maturity F.D.R. No.- 38415942098	2000000.00
As per last A/C	16736098.00		210634.00
<b>Outstanding Liabilities</b>		Accrued Interest on F.D. (Adj.) (Net of Receipt)	
O/S Audit Fees	10000.00	<b>Advance to Teachers &amp; Others</b>	
O/S Earnest Money & Security Deposit	66054.00	1) Land Registration	
O/S Fixed Assets	12920.00	As per last A/C	5000.00
O/S Tuition Fees	12.50	2) Staff during the year	40000.00
	122474.00	<b>Foundation Stone</b>	
<b>Library Deposit</b>		As per last A/C	3276.00
As per last A/C	27800.00	Less : Written off	3276.00
Addition this year	150074.00	<b>Adhoc Salary</b>	
Less : Repaid this year	2800.00	As per last A/C	150000.00
	147274.00	Addition this year	99000.00
<b>Loans &amp; Advance</b>		Less : Repaid this year	245000.00
As per last A/C	18746.00	<b>Closing Cash &amp; Bank</b>	122000.00
	18746.00	Cash in hand	1185481.16
	27129951.16	<b>Cash at Bank</b>	
		a) S.B.I. with C/A, <u>Bataspur Branch,</u>	
		A/C No.- 30922725041	
		b) Paschim Banga Gramin	
		Bank with Gotan Br., A/C	
		No.- SB/1220100004618	
		c) S.B.I., <u>Bataspur Branch,</u>	
		A/C No.- C/A 34826185300	
		d) National Service Scheme,	
		A/C No.- 1122011002 (Normal)	
		e) National Service Scheme,	
		A/C No.- 112201100272 (Special)	
	27129951.16		27129951.16

Place : Arambagh, Hooghly  
Date : 21-08-2023

Signed in terms of our separate report of even date  
For HAZRA BURKAIT & CO.  
Chartered Accountants



*(S.K. Purkait)*  
Partner

*(Signature)*  
**Principal**  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*(Signature)*  
**Bursar**  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
 VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- PURBOWAN, PIN - 712410  
 RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2021

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>To Opening Balance</b>		<b>By Salaries &amp; Allowances</b>	
Cash in hand	14110	Salaries to Professors	5328500
ii) Cash at Bank		Allowances to Staff	2095000
a) S.B.I. with C/A, Balaspur Branch, A/C No - 30922725041	520240.00	Adhoc Salaries	09000.00
b) Paschim Banga Gramin Bank with Gotan Br., A/C No - SW11220100004018	1247140.00	Remuneration (SACT)	2414490.00
c) S.B.I., Balaspur Branch, A/C No - C/A 34826185300	13450.00	Arrear Salary	161200.00
d) National Service Scheme, A/C No - 1122011002 (Normal)	500.00	Advance to Staff	40900.00
e) National Service Scheme, A/C No - 112201100272 (Special)	500.00		8252018.00
<b>Govt. Grant Received</b>	1705000.00	<b>* Fixed Assets Purchase</b>	
For Pay & Allowance	6003405.00	Library Books	2800.00
Remuneration (SACT)	2428740.00	Furniture	30000.00
	9032145.00	Building Construction	1720535.00
<b>Capital Receipts</b>		Computer with Accessories	49500.00
Donation	143500.00		1809835.00
Library Deposit	27600.00	<b>* Tuition Fees Refunded to Govt.</b>	144375.00
	171100.00	<b>* Outstanding Liabilities Paid</b>	10732.00
<b>Fees Collection from Students</b>		<b>* Outstanding Tuition Fees Paid</b>	107712.00
Tuition Fees	202625.00	<b>* Other Expenses</b>	
Additional Tuition Fees	62550.00	University Examination Fees	77812.00
Admission Fees	39475.00	Centre Fee	48850.00
Building Fees	120800.00	Admission Fee	1275.00
Centre Fees	37585.00	University Registration Fee	27503.00
College Registration Fees	46450.00	University Games & Sports Fee	15060.00
College Exam. Fees	145930.00	Enrollment Fee	52150.00
College Games & Sports	90600.00	Electricity	18027.00
Development Fees	241600.00	College Examination Fee	5100.00
Electricity Charges	120800.00	Processing Fee	6242.00
Enrollment Fees	67450.00	Sport Assessment Fees	1150.00
Library Fees	64900.00	College Games & Sports Fee	3450.00
Magazine Fees	30200.00	Building Fees	4800.00
Processing Fees	18900.00	Development Exp.	9200.00
Review Fees	3150.00	Library Fees Paid	5100.00
Sports Assessment Fees	30200.00	Tuition Fees	3825.00
University Exam. Fees	107300.00	Review Fee	4730.00
University Games & Sports	17840.00	College I. Card	5300.00
University Registration	33120.00	Magazine Fees	1150.00
	1568514.30		290634.00
<b>Misc. Receipts from Students</b>		<b>* Misc. Expenses</b>	
College I. Card	8280.00	HGI Expenses	108.00
Other Misc. Fees	208330.00	College Social	4600.00
Sales Proceeds of Fish	2950.00	Stationery	7071.00
College Social	120800.00	Saraswati Puja	33387.00
	340360.00	Seminar Expenses	3000.00
<b>Misc. Other Receipts</b>		Travelling Allowance	5025.00
Bank Interest (F.D.)	76196.00	Meeting Expenses	720.00
Adjusted	238754.00	Audit Fee	1000.00
	314950.00	Computer Repairs & Maintenance	11472.00
<b>* Maturity F.D.</b>	1000000.00	Ceremonial Expenses	605.00
<b>* S.B. Interest</b>	31848.00	Bank Charges	5898.14
		Income Tax	447100.00
		General Provident Fund	531877.00
		Professional Tax	28650.00
		Green Waste Management	6500.00
		Contingency	132094.00
		Misc. Fees Expenses	8212.00
			1226467.14
		<b>* Adjusted Intt. on F.D.</b>	210834.00
		<b>* T.D.S. (F.Y.- 2019-20)</b>	17612.00
		<b>* T.D.S. (F.Y.- 2020-21)</b>	10508.00
		<b>* Closing Cash &amp; Bank</b>	
		Cash in hand	38332.00
		<b>Cash at Bank</b>	
		a) S.B.I. with C/A, Balaspur Branch, A/C No.- 30922725041	1185481.16
		b) Paschim Banga Gramin Bank with Gotan Br., A/C No.- SB/11220100004018	938262.00
		c) S.B.I., Balaspur Branch, A/C No.- C/A 34826185300	13456.00
		d) National Service Scheme, A/C No.- 1122011002 (Normal)	500.00
		e) National Service Scheme, A/C No.- 112201100272 (Special)	500.00
			2174531.16
	<b>14254878.30</b>		<b>14254878.30</b>

Place : Arambagh, Hooghly  
 Date : 21-08-2023

Signed in terms of our separate report of even date  
 For HAZRA PURKAIT & CO.  
 Chartered Accountants



*(Signature)*  
 (S.K. Purkai)  
 Partner

*(Signature)*  
 Principal

Acharya Sukumar Sen Mahavidyalaya  
 Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*(Signature)*  
 Bursar  
 Acharya Sukumar Sen Mahavidyalaya  
 Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

# ACHARYA SUKUMAR SEN MAHAVIDYALAYA

VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410

Annexure-1						
Particulars	Rate of Depreciation	Balance as on 31-03-2020	Addition	Total	Dep. During this year	Balance as on 31-03-2021
Land	---	476680.00	---	476680.00	---	476680.00
Building Under Construction	---	18353458.00	1726535.00	20079993.00	---	20079993.00
Computer with Accessories	15%	342541.00	49500.00	392041.00	54344.00	337697.00
Library Books	5%	354032.00	---	354032.00	17702.00	336330.00
Furniture	10%	860629.00	30000.00	890629.00	86959.00	803670.00
Multi Gym Equipment	15%	625042.00	---	625042.00	93756.00	531286.00
Bell	---	1460.00	---	1460.00	---	1460.00
Black Board	10%	5670.00	---	5670.00	---	5670.00
<b>TOTAL</b>		<b>21019512.00</b>	<b>1806035.00</b>	<b>22825547.00</b>	<b>252761.00</b>	<b>22572786.00</b>



*[Signature]*

Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman

*[Signature]*

**Bursar**  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman



**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021**

EXPENDITURE		AMOUNT (Rs.)	INCOME		AMOUNT (Rs.)
<b>To Salary &amp; Allowance</b>			<b>By Govt. Grant Received</b>		
1) Salaries to Professors	5328568.00		Pay & Allowance	5704229.00	
2) Arrear Salary	161260.00		Arrear Salary	777176.00	
3) Allowance to Staff	209500.00		Remuneration (SACT)	2428740.00	8910145.00
4) Remuneration to SACT	2414490.00	8113818.00	" F.D. Interest Received		314950.00
" T.D.S.		28120.00	" S.B. Interest Received		31849.00
<b>Misc. Expenses</b>			<b>Fees Collection from Students</b>		
Social Fees	4600.00		Tuition Fees	292625.00	
Bank Charges	5896.14		Additional Tuition Fees	62550.00	
Ceremential Expenses	605.00		Admission Fees	36475.00	
Computer Maintenance	11472.00		Building Fees	120800.00	
Contingency	132994.00		Centre Fees	37555.00	
HGI Expenses	198.00		Collage Registration Fees	46450.30	
Meeting Expenses	720.00		Collage Exam. Fees	145900.00	
Printing & Stationery	7071.00		Collage Games & Sports	90600.00	
Prov. for Audit Fees	10000.00		Development Fees	241600.00	
Saraswati Puja	33367.00		Electricity Charges	120800.00	
Seminer Expenses	3000.00		Enrollment Fees	67450.00	
Travelling Allowance	5025.00		Library Fees	64900.00	
Waste Management	6500.00		Magazine Fees	30200.00	
Audit Expenses	1000.00	222448.14	Processing Fees	18999.00	
" Provident Fund		531877.00	Review Fees	3150.00	
" Profession Tax		26850.00	Sports Assessment Fees	30200.00	
" Income Tax		447100.00	University Exam. Fees	107300.00	
" Depreciation on Fixed Assets		252761.00	University Games & Sports	17840.00	
" Sundry Balance W/off		3276.00	University Registration	33120.00	1568514.30
<b>Other Expenses</b>			<b>Misc. Receipts from Students</b>		
Tuition Fees	3825.00		Collage I. Card	8280.00	
Admission Fees	1275.00		Other Misc. Fees	208330.00	
Building Fees	4600.00		Sales Proceeds of Fish	2950.00	
Centre Fees	48850.00		Collage Social	120800.00	340360.00
Collage Exam. Fees	5100.00				
Collage Games & Sports	3450.00				
Development Expenses	9200.00				
Electricity Charges	18027.00				
Enrollment Fees	52150.00				
Collage I. Card	5390.00				
Library Fees	5100.00				
Magazine Fees	1150.00				
Misc. Fees	8212.00				
Processing Fees	6242.00				
Review Fees	4730.00				
Sports Assessment Fees	1150.00				
University Exam. Fees	77812.00				
University Games & Sports	15080.00				
University Registration	27503.00	298846.00			
" Tuition Fees Deposit to Govt.		144375.00			
" Surplus (Excess of Income Over Expenditure)		1096347.16			
		<b>11165818.30</b>			<b>11165818.30</b>

Place : Arambagh, Hooghly  
Date : 21-08-2023

Signed in terms of our separate report of even date  
For HAZRA PURKAIT & CO.  
Chartered Accountants



*(S.K. Purkait)*  
Partner

*(Signature)*

Bursar

Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*(Signature)*  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

**ACHARYA SUKUMAR SEN**  
**MAHAVIDYALAYA**

VILL. & P.O.- GOTAN, P.S.- MADHABDIHI,  
DIST.- BURDWAN, PIN - 712410.

**STATEMENT OF ACCOUNTS**

**FOR THE YEAR ENDED : 31-03-2022**

- i) BALANCE SHEET,
- ii) RECEIPTS & PAYMENTS ACCOUNT,
- iii) INCOME & EXPENDITURE ACCOUNT,

**: AUDITOR :**

M/S HAZRA PURKAIT & CO.  
B.K. ROY SUPER MARKET, 1<sup>ST</sup> FLOOR,  
P.O.- ARAMBAGH, DIST.- HOOGHLY, PIN - 712601.  
PHONE : (03211) 256027

**HAZRA PURKAIT & CO.**

CHARTERED ACCOUNTANTS

S. HAZRA, B.COM (H), F.C.A., C.I.S.A.  
S.K. PURKAIT, M. COM., I.C.W.A., F.C.A.



B.K. ROY SUPER MARKET, 1st FLOOR  
P.O.- ARAMBAGH, DIST.- HOOGHLY  
PIN- 712601, PHONE : (03211) 256-027  
Email Id : hazrapurkait@yahoo.co.in

Ref. No. ....

Date .....

## AUDITOR'S REPORT

We report that we have checked the above Statement of affairs of Acharya Sukumar Sen Mahavidyalaya which has attained the status of Pre-affiliated Institution of Vill. & P.O.- Gotan, P.S.- Madhabdihi, Dist.- Burdwan, Pin – 712410, as on 31-03-2022 and the Receipts & Payments account, Income & Expenditure Account and Balance Sheet for the year ended 31-03-2022 with Statement of Accounts produced before us and found the same in accordance with Books of Account.

Place : Arambagh, Hooghly

Date : 18-09-2023

Signed in terms of our separate  
report of even date

For HAZRA PURKAIT & CO.

Chartered Accountants



*S.K. Purkait*

(S.K. Purkait)

Partner

Membership No.- 056241

UDIN : 23056241BGWRBT4291



**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
VILL. & P.O.-GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410

BALANCE SHEET AS AT 31-03-2022

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<b>General Fund</b>		<b>Fixed Assets</b>	
As per last A/C	10138946.86	As per Separate Sheet (Annexure-1)	22810277.00
Add : Capital Donation	20500.00	Investment in F.D. with S.B.I., Balasapur Br.	
	10159346.86	F.D.R. No.- 38415848427	1000000.00
	421449.34	F.D.R. No.- 38415854554	1000000.00
Add : Surplus	10580796.00	<b>Accrued Int. on F.D.</b>	
	16736096.00	As per last A/C	210634.00
<b>Government Grant</b>		Addition This year	86680.00
As per last A/C			299314.00
			58534.00
		Less : Adjusted	
<b>Outstanding Liabilities</b>			238084.00
O/S Audit Fees	20000.00	Accrued Interest on F.D.	
O/S Earnest Money & Security Deposit	66054.00	<b>Advance to Teachers &amp; Others</b>	
O/S Fixed Assets	12820.00	1) Land Registration	
O/S Tuition Fees	86875.00	As per last A/C	45000.00
		2) Staff during the year	120000.00
<b>Library Deposit</b>			165000.00
As per last A/C	147274.00		160000.00
Addition this year	26400.00	Less : Realised	
		<b>Unsecured Loan (J. Chakraborty)</b>	
		As per last A/C	10000.00
<b>Loans &amp; Advance</b>		<b>Adhoc Salary</b>	
As per last A/C	18745.00	As per last A/C	127000.00
		Less : Repaid this year	87000.00
		<b>Closing Cash &amp; Bank</b>	
		Cash in hand	
		<b>Cash at Bank</b>	
		a) S.B.I. with C/A, Balasapur Branch,	
		A/C No.- 30922725041	2086002.00
		b) Paschim Banga Gramin	
		Bank with Gotan Br., A/C	
		No.- SB/11220100004618	276485.00
		c) S.B.I., Balasapur Branch,	
		A/C No.- C/A 34826185300	13456.00
		d) National Service Scheme,	
		A/C No.- 1122011002 (Normal)	500.00
		e) National Service Scheme,	
		A/C No.- 112201100272 (Special)	500.00
			2378943.00
			<b>27695163.00</b>
			<b>27695163.00</b>

Signed in terms of our separate report of even date

For HAZRA PURKAIT & CO.  
Chartered Accountants



*(Signature)*  
Partner

(S.K. Purkait)  
Partner

*(Signature)*  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*(Signature)*  
Bursar

Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

Place : Arambagh, Hooghly  
Date : 18-09-2023

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
**VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>To Opening Balance</b>		<b>By Tution Fee Refund to Govt.</b>	131000.00
Cash in hand	38332.00	* Advertisement	5282.00
i) Cash at Bank		* Admission	360.00
n) S.B.I. with C/A, Balaspur Branch, A/C No. - 30922725041	1185481.16	* Allowance to Staff	348500.00
b) Paschim Banga Gramin Bank with Gotan Br., A/C No. - SB/11220100004618	930262.00	* Arrear	2031826.00
c) S.B.I., Balaspur Branch, A/C No. - C/A 34826185300	13456.00	* Advance to Teacher	120000.00
d) National Service Scheme, A/C No. - 1122011002 (Normal)	500.00	* Bonus	54000.00
e) National Service Scheme, A/C No. - 112201100272 (Special)	500.00	* Bank Charge	5454.00
	2174531.16	* Centre Fee	47375.00
* Tution Fee	435725.00	* Contingency	151511.00
* Admission Fee	32275.00	* Construction Work	450063.00
* Arrear	2095626.00	* Computer	60944.00
* Additional Tution Fee	80150.00	* Ceremonial	1803.00
* Adhoc Salary Received	87000.00	* College Games & Sports	33430.00
* Advance Realised	180000.00	* Enrolment	71600.00
* Building Fee	115200.00	* Electric Fees	31092.00
* Bonus	54000.00	* H.G.L.	10485.00
* Bank Interest	16670.00	* Income Tax	936600.00
* Centre Fees	34405.00	* Loan	10000.00
* College Exam Fees	78300.00	* Meeting Expenses	3795.00
* College Games & Sports	86550.00	* Magazine	19000.00
* Donation	20500.00	* Misc	9963.00
* Development Fee	230400.00	* Processing Charges	21144.00
* Enrolment Fee	62350.00	* Salary	9223261.00
* Electricity Fee	115400.00	* Professional Tax	38800.00
* Identity Card	13200.00	* G.P.F.	570000.00
* Library Fee	62000.00	* Refund of Student Fee	150.00
* Library Deposit	26400.00	* Stationery	22564.00
* Magazine Fee	28850.00	* Saraswati Puja	63330.00
* Misc	146708.00	* Student Union	475.00
* Processing Fee	14745.00	* Social	8000.00
* Pay & Allowance	10704861.00	* T.A.	10200.00
* Student Aid	28850.00	* Uni. Registration	23760.00
* Social	115400.00	* Uni. Exam Fee	120700.00
* Uni. Registration	27000.00	* Uni. Games & Sports	15400.00
* Uni. Exam Fees	98600.00	* N.T.S. Recruitment	119532.00
* Uni Games & Sports	17700.00	* N.T.S. Recruitment Fees Refund	1750.00
* Yoga	3500.00	* 10 Years Celebration	725.00
* F.D. Interest Rec. (Net)	98534.00	* Sundry Balance W/off	0.16
* Adjusted Intt. on F.D.	139550.00	* T.D.S. (F.Y.- 2021-22)	9854.00
		* Accrued Intt. on F.D.	88680.00
		* Adjusted Intt. on F.D.	139550.00
		<b>Closing Cash &amp; Bank</b>	
		Cash in hand	12079.00
		<b>Cash at Bank</b>	
		a) S.B.I. with C/A, Balaspur Branch, A/C No. - 30922725041	2088002.00
		b) Paschim Banga Gramin Bank with Gotan Br., A/C No. - SB/11220100004618	276485.00
		c) S.B.I., Balaspur Branch, A/C No. - C/A 34826185300	13456.00
		d) National Service Scheme, A/C No. - 1122011002 (Normal)	500.00
		e) National Service Scheme, A/C No. - 112201100272 (Special)	500.00
			2391022.00
	<b>17402980.16</b>		<b>17402980.16</b>

Place : Arambagh, Hooghly  
 Date : 18-09-2023

Signed in terms of our separate report of even date  
 For HAZRA PURKAIT & CO.  
 Chartered Accountants



*(S.K. Purkait)*  
 Partner

*(Signature)*  
**Bursar**  
 Acharya Sukumar Sen Mahavidyalaya  
 Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*(Signature)*  
**Principal**  
 Acharya Sukumar Sen Mahavidyalaya  
 Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
 VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022**

EXPENDITURE		INCOME	
	AMOUNT (Rs.)		AMOUNT (Rs.)
To Tution Fee Refund to Govt.		By Tution Fee	435725.00
" Advertisement	131000.00	" Admission Fee	32275.00
" Admision	5282.00	" Arrear	2095626.00
" Allowance to Staff	360.00	" Additional Tution Fee	80150.00
" Arrear	348500.00	" Building Fee	115200.00
" Bonus	2031826.00	" Bonus	54000.00
" Bank Charge	54000.00	" Bank Interest	16670.00
" Centre Fee	5454.00	" Centre Fees	34405.00
" Contingency	47375.00	" College Exam Fees	76300.00
" Computer	151511.00	" College Games & Sports	86550.00
" Ceremonial	54164.00	" Development Fee	230400.00
" College Games & Sports	1803.00	" Enrolment Fee	62350.00
" Enrolment	33430.00	" Electricity Fee	115400.00
" Electric Fees	71600.00	" Identity Card	13200.00
" H.G.L.	22607.00	" Library Fee	62000.00
" Income Tax	10485.00	" Magazine Fee	28850.00
" Meeting Expenses	936600.00	" Misc	146708.00
" Magazine	3795.00	" Processing Fee	14745.00
" Misc	19000.00	" Pay & Allowance	10704861.00
" Processing Charges	9963.00	" Student Aid	28850.00
" Salary	21144.00	" Social	115400.00
" Professional Tax	9223261.00	" Uni. Registration	27000.00
" G.P.F.	38800.00	" Uni. Exam Fees	98600.00
" Refund of Student Fee	570000.00	" Uni Games & Sports	17700.00
" Stationery	150.00	" Yoga	3500.00
" Saraswati Puja	22564.00	" F.D. Interest Rec. (Net)	98534.00
" Student Union	63330.00	" Adjusted Intt. on F.D.	139550.00
" Social	475.00		
" T.A.	8000.00		
" Uni. Registration	10200.00		
" Uni. Exam Fee	23760.00		
" Uni. Games & Sports	120700.00		
" N.T.S. Recruitment	15400.00		
" N.T.S. Recruitment Fees Refund	119532.00		
" 10 Years Celebration	1750.00		
" Tution Fee Payable	725.00		
" Audit Fees	86862.50		
" T.D.S.	10000.00		
" Depreciation	9854.00		
" Sundry Balance W/off	227837.00		
" Surplus (Excess of Income Over Expenditure)	0.16		
	421449.34		
	<b>14934549.00</b>		<b>14934549.00</b>

Place : Arambagh, Hooghly  
 Date : 18-09-2023

Signed in terms of our separate report of even date  
 For HAZRA PURKAIT & CO.  
 Chartered Accountants



*(Signature)*  
 (S.K. Purkait)  
 Partner

*(Signature)*  
**Bursar**  
 Acharya Sukumar Sen Mahavidyalaya  
 Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*(Signature)*  
**Principal**  
 Acharya Sukumar Sen Mahavidyalaya  
 Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

# ACHARYA SUKUMAR SEN MAHAVIDYALAYA

VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410

Annexure-1

Particulars	Rate of Depreciation	Balance as on 31-03-2021	Addition	Total	Dep. During this year	Balance as on 31-03-2022
Land	---	476680.00	---	476680.00	---	476680.00
Building Under Construction	---	20079993.00	458548.00	20538541.00	---	20538541.00
Computer with Accessories	15%	337697.00	6780.00	344477.00	50960.00	293517.00
Library Books	5%	336330.00	---	336330.00	16817.00	319513.00
Furniture	10%	803670.00	---	803670.00	80367.00	723303.00
Multi Gym Equipment	15%	531286.00	---	531286.00	79693.00	451593.00
Bell	---	1460.00	---	1460.00	---	1460.00
Black Board	10%	5670.00	---	5670.00	---	5670.00
<b>TOTAL</b>		<b>22572786.00</b>	<b>465328.00</b>	<b>23038114.00</b>	<b>227837.00</b>	<b>22810277.00</b>



  
Principal

Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman



Bursar  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

***ACHARYA SUKUMAR SEN***  
***MAHAVIDYALAYA***

VILL. & P.O.- GOTAN, P.S.- MADHABDIHI,  
DIST.- BURDWAN, PIN – 712410.

**STATEMENT OF ACCOUNTS**

**FOR THE YEAR ENDED : 31-03-2023**

- i) BALANCE SHEET,
- ii) RECEIPTS & PAYMENTS ACCOUNT,
- iii) INCOME & EXPENDITURE ACCOUNT,

**: AUDITOR :**

M/S HAZRA PURKAIT & CO.  
B.K. ROY SUPER MARKET, 1<sup>ST</sup> FLOOR,  
P.O.- ARAMBAGH, DIST.- HOOGHLY, PIN – 712601.  
PHONE : (03211) 256027





**HAZRA PURKAIT & CO.**

CHARTERED ACCOUNTANTS

S. HAZRA, B.COM (H), F.C.A., C.I.S.A.

S.K. PURKAIT, M. COM., I.C.W.A., F.C.A.



B.K. ROY SUPER MARKET, 1st FLOOR

P.O.- ARAMBAGH, DIST.- HOOGHLY

PIN- 712601, PHONE : (03211) 256-027

Email Id : hazrapurkait@yahoo.co.in

Ref. No. ....

Date .....

## AUDITOR'S REPORT

We report that we have checked the above Statement of affairs of Acharya Sukumar Sen Mahavidyalaya which has attained the status of Pre-affiliated Institution of Vill. & P.O.- Gotan, P.S.- Madhabdihi, Dist.- Burdwan, Pin – 712410, as on 31-03-2023 and the Receipts & Payments account, Income & Expenditure Account and Balance Sheet for the year ended 31-03-2023 with Statement of Accounts produced before us and found the same in accordance with Books of Account.

Place : Arambagh, Hooghly

Date : 16-10-2023

Signed in terms of our separate  
report of even date

For HAZRA PURKAIT & CO.

Chartered Accountants



  
(S.K. Purkait)

Partner

Membership No.- 056241

UDIN : 23056241BGWRBU8109



**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
VILL. & P.O. - GOTAN, P.S. - MADHABDIHI, DIST. - BURDWAN, PIN - 712410  
BALANCE SHEET AS AT 31-03-2023

LIABILITIES		AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<b>General Fund</b>			<b>Fixed Assets</b>	
As per last A/C		10560796.00	As per Separate Sheet (Annexure-1)	
Add : Capital Donation		37750.00	Advance to Land Registration	25886683.00
		10618546.00	As per last A/C	
Add : Surplus		65999.47	Unsecured Loan (J. Chakraborty)	
		10684545.47	As per last A/C	5000.00
<b>Government Grant</b>			Add : Paid this year	10000.00
As per last A/C		16736098.00	Less : Received this year	30000.00
Add : Received this year		1987000.00	<b>Arhoc Salary</b>	
		18723098.00	As per last A/C	29000.00
<b>Outstanding Liabilities</b>			Add : Paid this year	40000.00
O/S Audit Fees		30000.00	Less : Received this year	20000.00
O/S Earnest Money & Security Deposit		66054.00		60000.00
Less : Repaid this year		NIL	Advance to Staff	
O/S Fixed Assets		12920.00	Less : Received this year	221600.00
Less : Repaid this year		12920.00	<b>Interest Receivable</b>	
			As per last A/C	94600.00
<b>Library Deposit</b>			Add : Received this year	127000.00
As per last A/C		173674.00		
Addition this year		18600.00	Excess Payment to Tulon Fees	
Less : Repaid this year				361470.00
				300.00
<b>Loans &amp; Advance</b>			<b>Fixed Deposit</b>	
As per last A/C		18745.00	Accrued Intl. on S.T.D.R.	
Less : Repaid this year		14584.00	As per last A/C	2000000.00
			Addition	
				200780.00
				139851.00
				340631.00
				6903.00
				807561.47
				53175.00
				13456.00
				500.00
				500.00
				882096.47
				<u>29634079.47</u>
				<u>29634079.47</u>

Place : Arambagh, Hooghly  
Date : 16-10-2023

Signed in terms of our separate report of even date  
For HAZRA PURKAIT & CO.  
Chartered Accountants



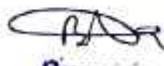
*(Signature)*  
Partner

*(Signature)*  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O. - Gotan, Dist. - Burdwan

*(Signature)*  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O. - Gotan, Dist. - Burdwan

**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023**

RECEIPTS		AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
To Opening Balance			By Tution Fee Refund to Govt.	252250.00
Cash in hand	12079.00		" Advertisement	1200.00
<b>Cash at Bank</b>			" Admission	24945.00
a) S.B.I. with C/A, Bataspur Branch, A/C No.- 30922725041	2088002.00		" Allowance to Staff	285000.00
b) Paschim Banga Gramin Bank with Gotan Br., A/C No. - SB/11220100004618	276485.00		" Arrear	118699.00
c) S.B.I., Bataspur Branch, A/C No.- C/A 34826185300	13456.00		" Advance to Staff	221600.00
d) National Service Scheme, A/C No.- 1122011002 (Normal)	500.00		" Bonus	6000.00
e) National Service Scheme, A/C No.- 112201100272 (Special)	500.00	2391022.00	" Bank Charges	4622.53
			" Centre Fee	36480.00
" Tution Fee		330650.00	" Contingency	155970.00
" Admission Fee		31750.00	" Construction Work	2759529.00
" Arrear		168699.00	" Computer	45191.00
" Additional Tution Fee		21750.00	" Ceremonial	8174.00
" Adhoc Salary Received		60000.00	" College Games & Sports	41005.00
" Advance Realised		94600.00	" Enrolment Fee	47150.00
" Building Fee		96600.00	" Electric Fees	229814.00
" Phy. Education Dress		13200.00	" H.G.L.	98775.00
" Bank Interest		3461.00	" Income Tax	790500.00
" Centre Fees		82820.00	" Loan Paid	30000.00
" College Exam Fees		72300.00	" Meeting Expenses	1825.00
" College Games & Sports		72450.00	" Magazine	24000.00
" Donation		37750.00	" Misc	2650.00
" Development Fee		193600.00	" Processing Charges	10956.00
" Enrolment Fee		61400.00	" Salary	7270669.00
" Electricity Fee		96800.00	" Professional Tax	21880.00
" Identity Card		9300.00	" Educational Tour	500.00
" Library Fee		75600.00	" Tution Fee Refund to Student	500.00
" Library Deposit		18600.00	" Stationery	32176.00
" Magazine Fee		24150.00	" Saraswati Puja	48223.00
" Misc		151720.00	" Student Union	1315.00
" Processing Fee		14870.00	" Social	250522.00
" Pay & Allowance		9038049.00	" T.A.	11400.00
" Student Aid		24150.00	" Uni. Registration	18360.00
" Social		124250.00	" Uni. Exam Fee	217565.00
" Uni. Registration		20280.00	" Uni. Games & Sports	11900.00
" Uni. Exam Fees		212720.00	" College Exam	368.00
" Uni Games & Sports		11830.00	" Canteen	12727.00
" Yoga		15500.00	" 10 Years Celebration	57810.00
" Phy. Education Practical		1850.00	" Identity Card	935.00
" N.S.S.		26267.00	" N.S.S.	40851.00
" Loan Recovery		11000.00	" Seminar	11461.00
" Remuneration for SACT		3007029.00	" Postage	469.00
" Gym		2400.00	" Land	21800.00
" Govt. Grant		1987000.00	" Security Money	66054.00
" Fine		90.00	" Library Books Purchased	51047.00
" Sale Price of Old Paper		855.00	" Outstanding Payment	12920.00
" Schiolarship		21500.00	" Affiliation Fees	11350.00
" Form Fee		20.00	" Inspection	1180.00
" Primary TET		26700.00	" Remuneration to SACT	2989629.00
" Mock Parliament		8000.00	" Prof. Tax for SACT	17400.00
			" Provident Fund	1005000.00
			" Consolidated T.A.	16000.00
			" Adhoc Salary	20000.00
			" Gym	3820.00
			" Gardening	432.00
			" Laboratory	11684.00



**Bursar**  
**Acharya Sukumar Sen Mahavidyalaya**  
Vil. & P.O.- Gotan, Dist.-Purba Bardhaman



**Principal**  
**Acharya Sukumar Sen Mahavidyalaya**  
Vil. & P.O.- Gotan, Dist.-Purba Bardhaman



// 2 //

" Building Fees Refund	800.00
" Development Fee Refund	800.00
" Wastemanagement	680.00
" Yoga	180.00
" Furniture	120250.00
" Black Board	1500.00
" Schiolarship	21500.00
" Repair & Maintenance	9890.00
" Primary TET Exam	34851.00
" CC TV	139395.00
" Mock Parliament	7194.00
" NAAC	7264.00
" <b>Closing Cash &amp; Bank</b>	
Cash in hand	6803.00
<b>Cash at Bank</b>	
a) S.B.I. with C/A, Bataspur Branch, A/C No.- 30922725041	807561.47
b) Paschim Banga Gramin Bank with Gotan Br., A/C No.- SB/11220100004618	53175.00
c) S.B.I., Bataspur Branch, A/C No.- C/A 34826185300	13456.00
d) National Service Scheme, A/C No.- 1122011002 (Normal)	500.00
e) National Service Scheme, A/C No.- 112201100272 (Special)	500.00
	881995.47

18662582.00

18662582.00

Place : Arambagh, Hooghly  
Date : 16-10-2023

Signed in terms of our separate report of even date  
For HAZRA PURKAIT & CO.  
Chartered Accountants



*S.K. Purkait*  
(S.K. Purkait)  
Partner

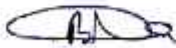
*Acharya Sukumar Sen*  
**Bursar**  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman

*Acharya Sukumar Sen*  
**Principal**  
Acharya Sukumar Sen Mahavidyalaya  
VII. & P.O.- Gotan, Dist.-Purba Bardhaman



**ACHARYA SUKUMAR SEN MAHAVIDYALAYA**  
**VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Tution Fee Deposit to Govt.	165375.00	By Tution Fee	330650.00
" Advertisement	1200.00	" Admission Fee	31750.00
" Admission	24945.00	" Arrear	168699.00
" Allowance to Staff	285000.00	" Additional Tution Fee	21750.00
" Arrear	118699.00	" Building Fee	96600.00
" Bonus	6000.00	" Phy. Education Dress	13200.00
" Bank Charges	4622.53	" Bank Interest	3461.00
" Centre Fee	38480.00	" Centre Fees	82820.00
" Contingency	155970.00	" College Exam Fees	72300.00
" Computer	19931.00	" College Games & Sports	72450.00
" Ceremonial	8174.00	" Development Fee	193600.00
" College Games & Sports	41005.00	" Enrolment Fee	61400.00
" Enrolment Fee	47150.00	" Electricity Fee	96800.00
" Electric Fees	46916.00	" Identity Card	9300.00
" H.G.L.	98775.00	" Library Fee	75600.00
" Income Tax	790500.00	" Magazine Fee	24150.00
" Meeting Expenses	1825.00	" Misc	152220.00
" Magazine	24000.00	" Processing Fee	14870.00
" Misc	2150.00	" Pay & Allowance	9038049.00
" Processing Charges	10956.00	" Student Aid	24150.00
" Salary	7270669.00	" Social	124250.00
" Professional Tax	21880.00	" Uni. Registration	20280.00
" Educational Tour	500.00	" Uni. Exam Fees	212720.00
" Tution Fee Refund to Student	500.00	" Uni Games & Sports	11830.00
" Stationery	32176.00	" Yoga	15500.00
" Saraswati Puja	48223.00	" Phy. Education Practical	1850.00
" Student Union	1315.00	" N.S.S.	26267.00
" Social	250522.00	" Remuneration for SACT	3007029.00
" T.A.	11400.00	" Gym	2400.00
" Uni. Registration	18360.00	" Fine	90.00
" Uni. Exam Fee	217565.00	" Sale Price of Old Paper	855.00
" Uni. Games & Sports	11900.00	" Schiolarship	21500.00
" College Exam	368.00	" Form Fee	20.00
" 10 Years Celebration	57810.00	" Primary TET	26700.00
" Identity Card	935.00	" Mock Parliament	8000.00
" N.S.S.	26267.00	" Interest Receivable	123386.00
" Seminar	11461.00	" Excess Tution Fee Paid	300.00
" Postage	469.00	" Interest on S.T.D.R.	138951.00



**Bursar**  
**Acharya Sukumar Sen Mahavidyalaya**  
**Vill. & P.O.- Gotan, Dist.-Purba Bardhaman**



**Principal**  
**Acharya Sukumar Sen Mahavidyalaya**  
**Vill. & P.O.- Gotan, Dist.-Purba Bardhaman**



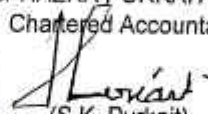
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" Land		
" Affiliation Fees	21800.00	
" Inspection Fee	11350.00	
" Salary to SACT	1180.00	
" Prof. Tax for SACT	2989629.00	
" Provident Fund	17400.00	
" Consolidated T.A.	1005000.00	
" Gym	16000.00	
" Gardening	3820.00	
" Laboratory	432.00	
" Building Fees Refund	11684.00	
" Development Fee Refund	800.00	
" Wastemanagement	800.00	
" Yoga	680.00	
" Schiolarship	180.00	
" Repair & Maintenance	21500.00	
" Primary TET Exam	9890.00	
" Mock Parliament	34851.00	
" NAAC	7194.00	
" Depreciation	7264.00	
" Provision for Audit Fees	214300.00	
" Surplus (Excess of Income Over Expenditure)	10000.00	
	<u>65999.47</u>	
	<u>14325747.00</u>	<u>14325747.00</u>

Place : Arambagh, Hooghly  
Date : 16-10-2023

Signed in terms of our separate report of even date  
For HAZRA PURKAIT & CO.  
Chartered Accountants



  
(S.K. Purkait)  
Partner

  
Bursar  
Acharya Sukumar Sen Mahavidyalaya  
VII, & P.O., Gulan, Dist.-Purba Bardhaman

  
Principal  
Acharya Sukumar Sen Mahavidyalaya  
VII, & P.O., Gulan, Dist.-Purba Bardhaman

# ACHARYA SUKUMAR SEN MAHAVIDYALAYA

VILL. & P.O.- GOTAN, P.S.- MADHABDIHI, DIST.- BURDWAN, PIN - 712410

Annexure-1

Particulars	Rate of Depreciation	Balance as on 31-03-2022	Addition	Total	Dep. During this year	Balance as on 31-03-2023
Land	---	476680.00	---	476680.00	---	476680.00
Building Under Construction	---	20538541.00	2955154.00	23493695.00	---	23493695.00
Computer with Accessories	15%	293517.00	25260.00	318777.00	45220.00	273557.00
Library Books	5%	319513.00	51047.00	370560.00	17342.00	353218.00
Furniture	10%	723303.00	120250.00	843553.00	74833.00	768720.00
Multi Gym Equipment	15%	451593.00	---	451593.00	67739.00	383854.00
Bell	---	1460.00	---	1460.00	---	1460.00
Black Board	10%	5670.00	1500.00	7170.00	---	7170.00
CC TV	10%	---	139395.00	139395.00	9166.00	130229.00
<b>TOTAL</b>		<b>22810277.00</b>	<b>3292606.00</b>	<b>26102883.00</b>	<b>214300.00</b>	<b>25888583.00</b>



*[Signature]*  
Principal

Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman

*[Signature]*  
Bursar

Acharya Sukumar Sen Mahavidyalaya  
Vill. & P.O.- Gotan, Dist.-Purba Bardhaman