

Vijaygarh Jyotish Ray College
Kolkata 700 032

Audited Statement of Expenditure for infrastructure Development & Augmentation and Maintenance of Physical facilities & Academic support facilities excluding Salary component during the last five years

Head of Expenditure	Item of Expenditure	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	Total Outlay	Percentage
	Infrastructure Development & Augmentation							
Expenditure for Infrastructure Augmentation	Building	3,31,193.00	53,51,621.00	7,70,062.00	3,19,582.00	1,31,306.00	69,03,764.00	
	Electrical Goods	4,29,206.00	2,97,277.00	1,94,048.00	1,41,512.00	52,137.00	11,14,180.00	
	Computer Purchased	7,53,764.00	5,58,177.00	3,14,066.00	31,710.00	10,93,729.00	27,51,446.00	
	Furniture & Fixtures	7,62,758.00	2,37,254.00	1,47,800.00	51,750.00	55,321.00	12,54,883.00	
	Black Board	18,210.00	15,780.00	36,970.00	-	-	70,960.00	
	Virtual Class room	3,29,558.00	-	-	-	-	3,29,558.00	
	Other Equipment	50,420.00	-	-	-	9,300.00	59,720.00	
	Biometric Attendance System	14,500.00	-	-	-	-	14,500.00	
	Laboratory equipment's	1,14,364.00	81,428.00	26,72,704.00	23,498.00	28,475.00	29,20,469.00	
	SUB TOTAL	28,03,973.00	65,41,537.00	41,35,650.00	5,68,052.00	13,70,268.00	1,54,19,480.00	51.67%
	Maintenance of Faculties & Academic Support							
Expenditure on Physical Facilities	Building repair and renewals	25,75,882.00	17,96,095.00	7,56,847.00	2,70,131.00	1,52,556.00	55,51,511.00	
	Computer maintenance	75,300.00	71543	1,42,853.00	36,945.00	15,623.00	3,42,264.00	
	Charge for web-based facilities (ICT)		56,294.00	4,000.00	0.00		60,294.00	
	CCTV		4,720.00	0.00	0.00		4,720.00	
	Internet charges	6,618.00	0.00	8,050.00	26,306.00	95,197.00	1,36,171.00	
	Fire extinguisher	27,904.00	0.00	7,493.00	0.00		35,397.00	
	Gardening & Beautification	1,21,800.00	0.00	6,820.00	0.00		1,28,620.00	
	Estimation Charges		31,000.00	10,000.00	12,500.00		53,500.00	
	Generator maintenance		0.00	0.00	4,300.00		4,300.00	
	Laboratory expenses for consumables	338285	6,29,582.00	2,58,909.00	33,131.00	61,919.00	13,21,826.00	
Expenditure for Academic Facilities	Diploma Course Fees	0	0.00	0.00	22,200.00	27,000.00	49,200.00	
	VJRC Add-on Certificate Course	0	0.00	0.00	17,700.00	73,450.00	91,150.00	
	Papers, magazines etc., in library	16696	65,311.00	23,374.00	10,881.00	9,604.00	1,25,866.00	
	Seminar/Webinar/Workshop/Competition, etc.	17219	13,100.00	1,58,321.00	0.00	37782	2,26,422.00	
	Publication	0	0.00	0.00	0.00	74600	74,600.00	
	Printing & Stationery	2,96,809.00	1,83,746.00	1,74,347.00	28,621.00	86,268.00	7,69,791.00	
	Library Books & e-Journal	443610	79,162.00	2,67,480.00	1,71,395.00	260728	12,22,375.00	
	Affiliation fees	41000	21,000.00	0.00	0.00	5,000.00	67,000.00	
	Reimbursement of Professional Fees			0.00	0.00	42,011.00	42,011.00	
	Radio Kolkata			0.00	0.00	1,37,576.00	1,37,576.00	
	SUB TOTAL	39,61,123.00	29,51,553.00	18,18,494.00	6,34,110.00	10,79,314.00	1,04,44,594.00	35.00%
	ELIGIBLE EXPENDITURE	67,65,096.00	94,93,090.00	59,54,144.00	12,02,162.00	24,49,582.00	2,58,64,074.00	

Principal
Vijaygarh Jyotish Ray College

Administrative Expenditure	Administrative Expenditure								
	Excursion		-	-		335.00	335.00		
	Electric Bill	1,50,872.00	49,560.00	72,231.00	0.00		2,72,663.00		
	IQAC	328.00	10,784.00	36,359.00	300.00	3,674.00	51,445.00		
	NAAC	3,81,240.00	696.00	9,960.00	-	4,608.00	3,96,504.00		
	Postage & Telegram	608.00	-	512.00	40.00	135.00	1,295.00		
	Bank Charges	8,037.50	16,597.00	6,775.83	7,288.91	19,447.50	58,146.74		
	Contingency for different purpose	4,48,801.00	3,55,637.40	2,43,459.12	55,919.50	1,02,483.56	12,06,300.58		
	Contingency for COVID-19		-	1,00,000.00	1,21,924.00	36,454.00	2,58,378.00		
	Conveyance	74,350.00	1,04,620.00	1,46,095.00	75,416.00	1,08,739.00	5,09,220.00		
	Canteen	6,000.00	6,500.00	5,500.00	5,500.00	6,000.00	29,500.00		
	Telephone bill	43,320.00	18,927.00	26,865.00	26,915.00	15,666.00	1,31,693.00		
	Corporation tax		2,628.00	-		12,178.00	14,806.00		
	Outreach Programmes	30,519.00	38,577.00	93,461.00	-		1,62,557.00		
	Sports & Games	20,140.00	-	-	-	-	20,140.00		
	Security	1,22,000.00	149000	1,42,000.00	1,49,600.00	1,47,400.00	7,10,000.00		
	Audit fees	10,732.00	10,732.00	10,732.00	10,732.00	10,732.00	53,660.00		
	Audit certificate fees including Green Audit	8,000.00	29,500.00	1,000.00		65,000.00	1,03,500.00		
		SUB TOTAL	13,04,947.50	7,93,758.40	8,94,949.95	4,53,635.41	5,32,852.06	39,80,143.32	13.34%
		Total Expenditure without Salaries	80,70,043.50	1,02,86,848.40	68,49,093.95	16,55,797.41	29,82,434.06	2,98,44,217.32	100.00%

Annexure 1

Annexure 2

Annexure 3

Annexure 4

Annexure 5

MITRA ROY & DATTA
Chartered Accountants
FRN : 322477E

SUMANTA GHATAK
Partner
MRN : 051686

UDIN:2305168616640MH8570

R. m. ray

Principal

vijaygarh Jyotish Ray College
Kolkata - 700 032

Audited Statement of Expenditure for infrastructure Development & Augmentation and Maintenance of Physical facilities & Academic support facilities excluding Salary
Financial Year 2017-18

Head of Expenditure	Item of Expenditure	As per Balance Sheet Account	As per Income & Expenditure Account	Building & Development Fund	General Fund	RUSA Fund	Total Outlay	Percentage
	Unfrastructure Development & Augmentation							
Expenditure for Infrastructure Augmentation	Building			3,31,193.00			3,31,193.00	
	Electrical Goods	3,76,536.00		52,670.00			4,29,206.00	
	Computer Purchased	6,68,784.00		84,980.00			7,53,764.00	
	Furniture & Fixtures	4,39,178.00		3,23,580.00			7,62,758.00	
	Black Board	7,690.00		10,520.00			18,210.00	
	Virtual Class room				3,29,558.00		3,29,558.00	
	Other Equipment			17,540.00	32,880.00		50,420.00	
	Biometric Attendace System				14,500.00		14,500.00	
	Laboratory equipment's	1,14,364.00					1,14,364.00	
	SUB TOTAL	16,06,552.00	-	8,20,483.00	3,76,938.00	-	28,03,973.00	34.75%
Expenditure on Physical Facilities	Maintenance of Faculutues & Academic Support							
	Building repair and renewals			25,21,618.00	54,264.00		25,75,882.00	
	Computer maintenance		75,300.00				75,300.00	
	Internet charges		6,618.00				6,618.00	
	Fire extinguisher				27,904.00		27,904.00	
	Gardening & Beautification			11,800.00	1,10,000.00		1,21,800.00	
Expenditure for Academic Facilities	Laboratory expenses for consumables		3,38,285.00				3,38,285.00	
	Papers, magazines etc., in library		16,696.00				16,696.00	
	Seminar/Webinar/Workshop/Competition, etc.		17,219.00				17,219.00	
	Printing & Stationery		2,96,809.00				2,96,809.00	
	Library Books & e-Journal	4,43,610.00					4,43,610.00	
	Affiliation fees		41,000.00				41,000.00	
	SUB TOTAL	4,43,610.00	7,91,927.00	25,33,418.00	1,92,168.00	-	39,61,123.00	49.08%
	ELIGIBLE EXPENDITURE	20,50,162.00	7,91,927.00	33,53,901.00	5,69,106.00	-	67,65,096.00	



R. m. 2019
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

Administrative
Expenditure

Administrative Expenditure							
Electric Bill		1,50,872.00				1,50,872.00	
IQAC		328.00				328.00	
NAAC		2,29,270.00		1,51,970.00		3,81,240.00	
Postage & Telegram		608.00				608.00	
Bank Charges		8,037.50				8,037.50	
Contingency for different purpose		3,71,361.00		77,440.00		4,48,801.00	
Conveyance		74,350.00				74,350.00	
Canteen		6,000.00				6,000.00	
Telephone bill		43,320.00				43,320.00	
Outreach Programmes				30,519.00		30,519.00	
Sports & Games	20,140.00					20,140.00	
Security		1,22,000.00				1,22,000.00	
Audit fees		10,732.00				10,732.00	
Audit certificate fees including Green Audit		8,000.00				8,000.00	
SUB TOTAL	20,140.00	10,24,878.50	-	2,59,929.00	-	13,04,947.50	16.17%
Total Expenditure without Salaries	20,70,302.00	18,16,805.50	33,53,901.00	8,29,035.00	-	80,70,043.50	100.00%

A

B

C

C

A+B+C

Annexure 1



R. Roy
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

VIJAYGARH JYOTISH RAY COLLEGE**KOLKATA - 700 032****Fixed Asset as on 31st March, 2018****ANNEXURE - VI (Amounts in Rs.)**

Sl. No.	Description of the Assets	* Rate of Depreciation	Book Value as on 01.04.2017	Addition during the year 2017-18		Total Value as on 31.03.2018	Depreciation for the year	Net Value as on 31.03.2018 (Rs.)
				April - September	October - March			
1	Black Board	10%	39,622.56		7,690.00	47,312.56	4,346.76	42,965.80
2	Buildings	10%	45,82,461.37			45,82,461.37	4,58,246.14	41,24,215.23
3	Computer	40%	34,270.97	6,06,432.00	62,352.00	7,03,054.97	2,68,751.59	4,34,303.38
4	Electrical Goods	15%	1,90,853.87	2,35,772.00	1,40,764.00	5,67,389.87	74,551.18	4,92,838.69
5	Furniture & Fittings	10%	9,69,103.64	1,57,278.00	2,81,900.00	14,08,281.64	1,26,733.16	12,81,548.48
6	Laboratory Equipment	15%	9,03,785.12	88,522.00	25,842.00	10,18,149.12	1,50,784.22	8,67,364.90
7	Land	0%	6,282.25			6,282.25	0.00	6,282.25
8	Library Books	100%	5,687.54	3,70,200.00	73,410.00	4,49,297.54	4,12,592.54	36,705.00
9	Musical Instruments	15%	575.83			575.83	86.37	489.46
10	Sports Goods	10%	6,176.00	5,940.00	14,200.00	26,316.00	1,921.60	24,394.40
11	Type Writer	15%	1,034.94			1,034.94	155.24	879.70
	Total		67,39,854.09	14,64,144.00	6,06,158.00	88,10,156.09	14,98,168.80	73,11,987.29

A 20,70,302.00

* N.B. :- As per I.T. Act wherever applicable.

R. m. s.

Vijaygarh Jyotish Ray College
Kolkata-700 032

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

EXPENDITURE	AMOUNT (Rs.)	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)	AMOUNT (Rs.)
To Affiliation Fees		41,000.00	By Bank Interest		34,67,760.00
“ Allowances			“ College Certificate Fees		1,180.00
- For Guest Lecturers		13,61,584.00	“ Commission - RBU		10,350.00
- For Casual Non-teaching Staff		31,94,700.00	“ Examination Charges		75,196.00
“ Audit Certificate Fees		8,000.00	“ Excursion		5,800.00
“ Audit Fees		10,732.00	“ Fine		1,250.00
“ Bank Charges		8,037.50	“ Generator Maintenance		1,95,602.00
“ Books & Papers		16,696.00	“ I.C.T. Fees		1,48,023.00
“ Canteen Expenses		6,000.00	“ Income from Computer Practice		2,33,650.00
“ Contingency		3,71,361.00	“ Laboratory Charges		6,68,650.00
“ Contingency-NAAC		51,435.00	“ Rent from C.E.S.C.		1,212.00
“ Contingency-IQAC		328.00	“ Rent from Canara Bank		6,41,772.00
“ Computer Maintenance		75,300.00	“ Rent from Canara Bank (Generator)		1,56,000.00
“ Conveyance		74,350.00	“ Sale of Admission Forms		5,67,540.00
“ Electric Charges		1,50,872.00	“ Session Fees		4,67,360.00
“ Ex-Gratia (Puja Bonus)		68,400.00	“ Sports & Games		1,05,815.00
“ Internet Charges		6,618.00	“ Subject Charges		3,31,200.00
“ Laboratory Expenses		3,38,285.00	“ Transfer Fees		400.00
“ NAAC Expenses		1,77,835.00	“ Tuition Fees		7,72,167.00
“ Postage & Telegram		608.00	Collection during the year	13,26,580.00	
“ Prepaid Expenses		8,273.00	Less :- Outstanding Fees of 2016-17	(2,12,144.00)	
“ Printing & Stationery		2,96,809.00	Actual Collection for the year	11,14,436.00	
“ Security Expenses		1,22,000.00	Less:- Paid to Govt. (50% of Apr'17-Dec'17)	3,19,183.00	
“ Seminar		17,219.00	Less:- Payable to Govt. (50% of Jan'18-Mar'18)	3,42,605.00	
“ Special Allowance		1,500.00		4,52,648.00	
“ Telephone Charges		43,320.00	Add:- Outstanding Fees of 2017-18	3,19,519.00	
“ Depreciation on Assets (Annexure - VIII)		14,98,168.80			
“ TDS Written Off			“ VJRC Add-on Certificate Course Fees		86,500.00
On Interest	359276		Deficit of Income over Expenditure for the year		5,30,832.30
On Rent	159552	5,18,828.00	2017-18 (transferred to General Fund)		
Total		84,68,259.30	Total		84,68,259.30

In terms of our report of even date annexed

B

UDIN: 20060442AAAAAA5075

Place: Howrah

Dated: This 9th day of December, 2019

R. m. s.
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032



For ANAND JHUNJHUNWALA & CO.

Chartered Accountants

Firm's ICAI Regn. No. 324334E

A. K. Jhunjhunwala
(CA ANAND KUMAR JHUNJHUNWALA)

Partner

Membership No. 060442

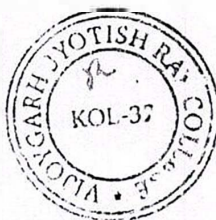
1,23,64,666

2017-18

Page : 1 of 1

VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2018

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
GENERAL FUND (Corpus)		5,78,46,641.49	FIXED ASSETS: As per Annexure – VI		73,11,987.29
As per last year's balance	5,59,93,563.57				
Add: Addition during the year (Annexure-I)	32,12,945.22				
	5,92,06,508.79		LOANS AND ADVANCES:		6,93,036.50
Less :- Payment and Adjustments during the year	8,29,035.00		(a) Adv. to Staff Against Salary: As per Annexure – VII	28,500.00	
	5,83,77,473.79		(b) Advance for Exp.: As per Annexure-VIII	2,83,723.00	
Less :- Excess of expenditure over income for the year	(5,30,832.30)		(c) Puja Advance: As per Annexure – IX	1,75,500.00	
			(d) Research & Development Project	2,05,313.50	
GENERAL FUND (RBU Study Centre)		23,02,247.00	UGC GRANT RECEIVABLE:		8,62,416.50
As per last year's balance	23,02,247.00		As per Annexure – X		
Add :- Addition during the year	0.00				
	23,02,247.00				
Less :- Payment and Adjustments during the year	0.00				
BUILDING & DEVELOPMENT FUND:		48,80,291.82	GENERAL PROVIDENT FUND:-		4,44,59,340.00
As per last year's balance	69,87,337.82		As per Annexure – XI		
Add: Addition during the year	12,46,855.00		Investment with Alipore Treasury	4,01,21,446.00	
	82,34,192.82		Loans Receivable from Subscribers	43,37,894.00	
Less: Expenses during the year	33,53,901.00				
GENERAL PROVIDENT FUND:		4,44,87,111.39	SECURITIES DEPOSIT WITH C.E.S.C.:-		4,41,465.00
As per Annexure – II			As per last year's balance	4,41,465.00	
UNDISBURSED COLLECTION:		58,65,454.84	Add: Payment during the year	0.00	
As per Annexure – III					
UNSPENT GOVT. GRANT:		15,35,634.88	TDS Receivable - 194I (Rent)	1,59,552.00	
As per Annexure – IV			TDS Receivable - 194I (Fixed deposit)	3,59,276.00	
SECURITY DEPOSIT:		3,57,511.22	Less : Written off	5,18,828.00	0.00
Library	1,25,069.33				
Laboratory	2,27,441.89		Allowance (Advance)		60,000.00
Building	5,000.00		As per last year's balance	0.00	
			Add: Payment during the year	60,000.00	
UNDISBURSED S.C. STIPEND:		89,431.00	Less: Received during the year	0.00	
As per last year's balance	89,431.00				
CONTINGENCY FUND:		22,187.00	Fixed Deposit with Canara Bank		2,05,89,469.00
C/F.....		11,73,86,510.64	C/F.....		7,44,17,714.29



VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2018

Page : 2 of 2

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
B/F.....		11,73,86,510.64	B/F.....		7,44,17,714.29
UNSPENT UGC GRANT		4,72,841.91	Outstanding Tuition Fees (2017-18)		3,19,519.00
As per Annexure - V					
TEACHER'S COUNCIL A/C:		22,434.50	Cash in hand: As certified	1,31,177.02	1,31,177.02
As per last year's balance	56,444.50		Cash at Bank:		4,38,26,942.74
Add: Received during the year	61,150.00		Axis Bank - Admission Fees SB A/c. 2066	1,00,000.00	
	1,17,594.50		Canara Bank S/B A/c. No. 1	95,68,783.86	
Less: Payment during the year	95,160.00		Canara Bank C/A A/c. No. 8	7,03,435.11	
			Canara Bank Computer Centre A/c. No. 481	3,22,034.00	
GRANT FOR RESEARCH WORK		600.00	Canara Bank Deposit A/c. No. 5092	5,000.00	
As per last year's balance	600.00		Canara Bank Lab. & Lib. Deposit A/c No. 979	18,65,153.00	
Add: Received during the year	0.00		Canara Bank National Service Scheme A/c No. 1005	6,83,913.00	
	600.00		Canara Bank Pay & Allowance A/c No. 1131	11,155.00	
Less: Payment during the year	0.00		Canara Bank Grant A/c No. 980	47,40,351.89	
			Canara Bank Microbiology (UG & PG) A/c No. 1331	69,00,472.38	
SUNDRY CREDITORS:			Canara Bank National Cadet Corps A/c No. 3313	41,500.00	
Audit Fees (As per last year's balance)	10,500.00		Canara Bank RBU Study Centre A/c No. 1873	40,79,260.00	
Less : Payment during the year	3,500.00		Canara Bank Students Fees A/c No. 4538	1,38,65,184.00	
(Pertains to 2014-15 & 2016-17)	7,000.00		State Bank of India A/c No. 337116652100	9,40,700.50	
Add : Provision for the year (2017-18)	10,732.00	17,732.00			
Puja Advance to be paid		400.00			
Liability for Profession Tax		1,44,830.00			
M.P.Lad Fund (As per last year's bal.)		3,07,399.00			
Accounts Payable (Tuition Fees to be deposited to Govt. Treasury for the period Jan-Mar, 2018)		3,42,605.00			
TOTAL		11,86,95,353.05	TOTAL		11,86,95,353.05

C

In terms of our report of even date annexed



For ANAND JHUNHUNWALA & CO.
Chartered Accountants
Firm's ICAI Regn. No. 324334E

A/c. *[Signature]*
(CA ANAND KUMAR JHUNHUNWALA)
Partner
Membership No. 060442

Place: Howrah

Dated: This 9th day of December, 2019

UDIN: 20060442AAAAA5075

R. ray
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

Audited Statement of Expenditure for infrastructure Development & Augmentation and Maintenance of Physical facilities & Academic support facilities excluding Salary
Financial Year 2018-19

Head of Expenditure	Item of Expenditure	As per Balance Sheet Account	As per Income & Expenditure Account	Building & Development Fund	General Fund	RUSA Fund	Total Outlay	Percentage
	Unfrastructure Development & Augmentation							
Expenditure for Infrastructure Augmentation	Building	6,554.00		5,59,029.00		47,86,038.00	53,51,621.00	
	Electrical Goods	2,65,497.00		31,780.00			2,97,277.00	
	Computer Purchased	5,58,177.00					5,58,177.00	
	Furniture & Fixtures	2,19,332.00		17,922.00			2,37,254.00	
	Black Board	15,780.00					15,780.00	
	Laboratory equipment's	81,428.00					81,428.00	
	Vending Machine						-	
	SUB TOTAL	11,46,768.00	-	6,08,731.00	-	47,86,038.00	65,41,537.00	63.59%
Expenditure on Physical Facilities	Maintenance of Facultues & Academic Support							
	Building repair and renewals			5,11,365.00	25,900.00	12,58,830.00	17,96,095.00	
	Computer maintenance		71,543.00				71,543.00	
	Charge for web-based facilities (ICT)			16,000.00	40,294.00		56,294.00	
	CCTV			4,720.00			4,720.00	
	Estimation Charges		21,000.00		10,000.00		31,000.00	
Expenditure for Academic Facilities	Laboratory expenses for consumables		6,29,582.00				6,29,582.00	
	Papers, magazines etc., in library		65,311.00				65,311.00	
	Seminar/Webinar/Workshop/Competition, etc.		13,100.00				13,100.00	
	Printing & Stationery		1,83,746.00				1,83,746.00	
	Library Books & e-Journal	79,162.00					79,162.00	
	Affiliation fees		21,000.00				21,000.00	
	SUB TOTAL	79,162.00	10,05,282.00	5,32,085.00	76,194.00	12,58,830.00	29,51,553.00	28.69%
	ELIGIBLE EXPENDITURE	12,25,930.00	10,05,282.00	11,40,816.00	76,194.00	60,44,868.00	94,93,090.00	



R. mo sy
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

Administrative Expenditure	Administrative Expenditure							
	Electric Bill		49,560.00				49,560.00	
	IQAC		10,784.00				10,784.00	
	NAAC		696.00				696.00	
	Postage & Telegram							
	Bank Charges		16,597.00				16,597.00	
	Contingency for different purpose		2,87,882.40		67,755.00		3,55,637.40	
	Conveyance		1,01,780.00		2,840.00		1,04,620.00	
	Canteen		6,500.00				6,500.00	
	Telephone bill		18,927.00				18,927.00	
	Corporation tax		2,628.00				2,628.00	
	Outreach Programmes				38,577.00		38,577.00	
	Security		1,49,000.00				1,49,000.00	
	Audit fees		10,732.00				10,732.00	
	Audit certificate fees including Green Audit				29,500.00		29,500.00	
	SUB TOTAL	-	6,55,086.40	-	1,38,672.00	-	7,93,758.40	7.72%
	Total Expenditure without Salaries	12,25,930.00	16,60,368.40	11,40,816.00	2,14,866.00	60,44,868.00	1,02,86,848.40	100.00%

D

E

F

F

G

D+E+F+G

Annexure 2



R. Roy
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

VIJAYGARH JYOTISH RAY COLLEGE

KOLKATA - 700 032

Fixed Asset as on 31st March, 2019


ANNEXURE - VI (Amounts in Rs.)

Sl. No.	Description of the Assets	* Rate of Depreciation	Book Value as on 01.04.2018	Addition during the year 2018-19		Total Value as on 31.03.2019	Depreciation for the year	Net Value as on 31.03.2019 (Rs.)
				April - September	October - March			
1	Black Board	10%	42,965.80	15,780.00		58,745.80	5,874.58	52,871.22
2	Buildings	10%	41,24,215.23	6,554.00		41,30,769.23	4,13,076.92	37,17,692.31
3	Computer	40%	4,34,303.38	42,019.00	5,16,158.00	9,92,480.38	2,93,760.55	6,98,719.83
4	Electrical Goods	15%	4,92,838.69	47,071.00	2,18,426.00	7,58,335.69	97,368.40	6,60,967.29
5	Furniture & Fixtures	10%	12,81,548.48	13,983.00	2,05,349.00	15,00,880.48	1,39,820.60	13,61,059.88
6	Laboratory Equipment	15%	8,67,364.90	20,414.00	61,014.00	9,48,792.90	1,37,742.89	8,11,050.01
7	Land	0%	6,282.25			6,282.25	0.00	6,282.25
8	Library Books	100%	36,705.00	13,143.00	66,019.00	1,15,867.00	82,857.50	33,009.50
9	Musical Instruments	15%	489.46			489.46	73.42	416.04
10	Sports Goods	10%	24,394.40			24,394.40	2,439.44	21,954.96
11	Type Writer	15%	879.70			879.70	131.96	747.74
	Total		73,11,987.29	1,58,964.00	10,66,966.00	85,37,917.29	11,73,146.26	73,64,771.03

D

12,25,930.00

* N.B. :- As per I.T. Act wherever applicable.


Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032



VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

Page : 1 of 1

EXPENDITURE	AMOUNT (Rs.)	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)	AMOUNT (Rs.)
c Pay & Allowances		5,40,89,611.00	By Salary Grant from Govt.		5,40,89,611.00
Affiliation Fees		21,000.00	College Certificate Fees		290.00
Allowances		50,12,175.00	Commission - RBU		5,69,400.00
- For Guest Lecturers	17,05,775.00		Examination Charges		1,48,257.00
- For Casual Non-teaching Staff	33,06,400.00		Excursion		5,478.00
Arrear Allowance		10,400.00	Fine		50.00
Audit Fees		10,732.00	Generator Maintenance		2,05,391.00
Bank Charges		16,597.00	I.C.T. Fees		3,21,399.00
Books & Papers		65,311.00	Income from Bank		29,03,329.00
Canteen Expense		6,500.00	- From Fixed Deposit Account	10,56,520.00	
Contingency		2,87,882.40	- From Savings Bank Account	18,46,809.00	
Contingency-NAAC		696.00	Income from Computer Practice		3,29,600.00
Contingency-IQAC		10,784.00	Laboratory Charges		9,47,525.00
Computer Maintenance		71,543.00	Rent from C.E.S.C.		1,212.00
Conveyance		1,01,780.00	Rent from Canara Bank		7,43,756.00
Corporation Tax		2,628.00	Rent from Canara Bank (Generator)		91,000.00
Electric Charges		49,560.00	Sale of Admission Forms		4,73,410.00
Estimation Charges		21,000.00	Session Fees		4,34,640.00
Ex-Gratia (Puja Bonus)		74,200.00	Sports & Games		84,943.00
Laboratory Expenses		6,29,582.00	Subject Charges		3,56,400.00
Printing & Stationery		1,83,746.00	Tuition Fees		4,85,163.00
Security Expenses		1,49,000.00	Collection during the year	19,31,300.00	
Seminar		13,100.00	Less :- Outstanding Fees of 2017-18	(3,19,519.00)	
Special Allowance		26,000.00	Actual Collection for the year	16,11,781.00	
Telephone Charges		18,927.00	Less:- Paid to Govt. (50% of Apr'18-Dec'18)	(4,74,830.00)	
Depreciation on Assets (Annexure - VIII)		11,73,146.26	Less:- Payable to Govt.(50% of Jan'19-Mar'19)	(4,92,292.00)	
TDS Written Off		3,29,457.00		6,44,659.00	
On Interest	2,12,959.00		Less:- Prepaid Fees of 2019-20	(1,59,496.00)	
On Rent	1,16,498.00		VJRC Add-on Certificate Course Fees		85,820.00
			Deficit of Income over Expenditure for the year 2018-19 (transferred to General Fund)		98,682.00
Total		6,23,75,357.66	Total		6,23,75,357.66

E



In terms of our report of even date annexed

For ANAND JHUNJHUNWALA &
Chartered Accountant
Firm's ICAI Regn. No. 3242

A.c. *[Signature]*
(CA ANAND KUMAR JHUNJHUNWALA)

Pa

Membership No. 06

Place: Howrah

Dated: This 15th day of September, 2020

UDIN: 20060442AAAAAL9718

[Signature]
Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032

VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2019

Page : 1 of 1

2018-19

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
GENERAL FUND (Corpus)		6,16,07,845.45	FIXED ASSETS: As per Annexure – VI		73,64,771.03
As per last year's balance	5,78,46,641.49				
Add: Addition during the year(Annexure-I)	40,88,353.52				
	6,19,34,995.11		LOANS AND ADVANCES:		8,94,326.50
Less :- Payment and Adjustments during the year	2,28,466.00		(a) <u>Adv. to Staff Against Salary:</u> As per Annexure – VII	19,000.00	
	6,17,06,529.11		(b) <u>Advance for Exp.:</u> As per Annexure-VIII	5,20,013.00	
Less :- Excess of expenditure over income for the year	(98,683.66)		(c) <u>Puja Advance:</u> As per Annexure – IX	1,50,000.00	
	23,02,247.00	23,02,247.00	(d) <u>Research & Development Project</u>	2,05,313.50	
GENERAL FUND (RBU Study Centre)			UGC GRANT RECEIVABLE:		8,62,416.50
As per last year's balance	23,02,247.00		As per Annexure – X		
Add :- Addition during the year	0.00				
	23,02,247.00				
Less :- Payment and Adjustments during the year	0.00				
		50,38,931.82	GENERAL PROVIDENT FUND:		5,04,62,714.00
BUILDING & DEVELOPMENT FUND:			As per Annexure – XI		
As per last year's balance	48,80,291.82		Investment with Alipore Treasury	4,60,59,014.00	
Add: Addition during the year	12,99,456.00		Loans Receivable from Subscribers	44,03,700.00	
	61,79,747.82				
Less: Expenses during the year	11,40,816.00				
		5,04,90,485.39	SECURITIES DEPOSIT WITH C.E.S.C.:-		4,41,465.00
GENERAL PROVIDENT FUND:			As per last year's balance	4,41,465.00	
As per Annexure – II			Add: Payment during the year	0.00	
UNDISBURSED COLLECTION:		65,14,587.84			
As per Annexure – III			TDS Receivable - 194I (Rent)	1,16,498.00	
UNSPENT GOVT. GRANT:		5,73,906.88	TDS Receivable - 194I (Fixed deposit)	2,12,959.00	
As per Annexure – IV				3,29,457.00	
SECURITY DEPOSIT:		3,98,205.50	Less : Written off	3,29,457.00	0.00
Library	1,29,334.66		Allowance (Advance)		60,000.00
Laboratory	2,63,870.94		As per last year's balance	60,000.00	
Building	5,000.00		Add: Payment during the year	1,31,845.00	
				1,91,845.00	
UNDISBURSED S.C. STIPEND:		89,431.00	Less: Received during the year	1,31,845.00	
As per last year's balance	89,431.00				
CONTINGENCY FUND:		22,187.00	Fixed Deposit with Canara Bank		2,14,33,030.00
			Accounts Receivable		56,605.00
C/F.....		13,08,37,827.98	C/F.....		8,15,75,328.03

F

R. Ray
Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032



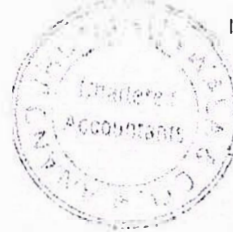
VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
SALANCE SHEET AS ON 31st MARCH, 2019

Page : 2

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
B.F.		13,08,37,827.98	B/F		8,15,75,328.03
UNSPENT UGC GRANT		2,09,441.91	TEACHER'S COUNCIL A/C:		4,477.00
As per Anterline - V			As per last year's balance	22,434.50	
			Add: Received during the year	57,750.00	
				80,184.50	
GRANT FOR RESEARCH WORK		600.00	Less: Payment during the year	84,661.50	
As per last year's balance	600.00				
Add: Received during the year	0.00		Cash in hand: As certified		2,20,754.52
	600.00				
Less: Payment during the year	0.00				
			Cash at Bank:		5,03,98,271.34
SUNDRY CREDITORS:		21,464.00	Axis Bank - Admission Fees SB A/c. 2066	26,93,507.60	
Add: Fees (As per last year's balance)	17,732.00		Canara Bank S/B A/c. No. 1	93,48,205.86	
Less: Payment during the year	7,000.00		Canara Bank C/A A/c. No. 8	5,56,711.11	
			Canara Bank Computer Centre A/c. No. 481	3,33,453.00	
(Pertains to 2017-18)	10,732.00		Canara Bank Deposit A/c. No. 5092	5,154.00	
Add: Provision for the year (2018-19)	10,732.00		Canara Bank Lab. & Lib. Deposit A/c No. 979	19,31,296.00	
			Canara Bank National Service Scheme A/c No. 1005	7,52,931.00	
Puja Advance to be paid		400.00	Canara Bank Pay & Allowance A/c No. 1131	11,060.00	
			Canara Bank Grant A/c No. 980	33,93,961.89	
Liability for Profession Tax		1,69,910.00	Canara Bank Microbiology (UG & PG) A/c No. 1331	71,80,658.38	
			Canara Bank National Cadet Corps A/c No. 3313	46,547.00	
M.P.Lad Fund (As per last year's bal.)		3,07,399.00	Canara Bank RBU Study Centre A/c No. 1873	48,08,815.00	
			Canara Bank RUSA A/c No. 5214	36,59,572.00	
Accounts Payable (Tuition Fees to be deposited to Govt. Treasury for the period Jan-Mar, 2019)		4,92,292.00	Canara Bank Students Fees A/c No. 4538	1,35,46,998.00	
			State Bank of India A/c No. 337116652100	21,29,400.50	
Prepaid Tuition Fees		1,59,496.00			
TOTAL		13,21,98,830.89	TOTAL		13,21,98,830.89

F

In terms of our report of even date annexed



For ANAND JHUNJHUNWALA & CO.
Chartered Accountants
Firm's ICAI Regn. No. 324334E

A. K. Jhunjhunwala
(CA ANAND KUMAR JHUNJHUNWALA)
Partner
Membership No. 060442

Place: Howrah

Dated: This 15th day of September, 2020

UDIN: 20060442AAAAAL9718

R. M. Ray

2
Vijaygarh Jyotish Ray College
Bijoygarh, Kolkata - 700 032

8/2 Bejaygarh, Kolkata -32

AUDITED STATEMENT OF RUSA GRANT

[illegible]

College paid P.W.D Rs.
64,51,279
But P.W.D Utilised Rs.
60,44,868

>>
Please See Next Page

R. May
Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032

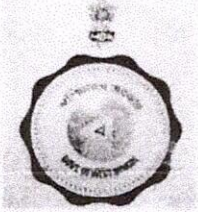
G

For A. K. SABOO & CO
Chartered Accountants

(A. K. SABOO)
Proprietor

UDIN: 22055262 ABA 2JL4622

FRN: 0320192E
M. No. 055262



**Government of West Bengal,
Office of the Executive Engineer, PWD,
Kolkata South Division**

76, Dr. Deodar Rahaman Road, 1st Floor,

Kolkata - 700 033

Ph. No. 033 2422 0961

e-Mail id: eeckd2pwd2012@gmail.com

Memo No: 1646/W-58

Date: 01.10.19

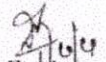
To,
The Principal,
Vijoygarh Jyotish Ray College,
8/2, Bijougarh, Jadavpur,
Kolkata-700032

Sub: Utilization Certificate for the work - "Vertical Extension (2nd Floor) of One existing Two storied Annex Building of Vijoygarh Jyotish Ray College"

Sir,

In concern to the subject please find enclosed Utilization Certificate attached with this memo.

Yours faithfully,



Executive Engineer, PWDte.,
Kolkata South Division

Memo No: 1646/10

Date: 01.10.19

Copy forwarded to:

- 1) The Superintending Engineer, P.W.Dte., Southern Circle, for his kind information.


Executive Engineer, PWDte.,
Kolkata South Division



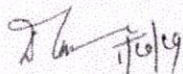
SR-330A OF WBTR-I
UTILIZATION CERTIFICATE

Certified that an amount Rs.51,41,250/- (Rupees Fifty one lac forty one thousand two hundred & fifty) only has been received vide cheque no.310322 Dt.03/10/2018 on Canara Bank from the Principal - Vijoygarh Jyotsih Roy College for "Vertical extension (2nd Floor) of one existing two storied Annex Building of Jyotish Roy College". The fund, as received, has been fully utilized for the purpose of entrusted work and the balance remain Rs.3,55,212/- (Rupees Three lac fifty five thousand two hundred & twelve) only as unutilized, which will be used for the payment of remaining work.

It is also certified that I have satisfied myself that the conditions on which the fund has been deposited are being fulfilled and that I have exercised the following check to see that the money was actually utilized for the purpose for which it was actually being deposited.

Kinds of check exercised

- i) Bills, M.B. & Tender
- ii) Voucher
- iii) Statement of Expenditure.


Executive Engineer, PWD,
Kolkata South Division

Ann



Government of West Bengal,
Office of the Executive Engineer, PWD,
Kolkata South Division
e-Mail id : eeckd2pwd2012@gmail.com

76, Dr. Deodar Rahaman Road, Lake Gardens, Kolkata-700033.

[Ph. No. (033) 2422 0961]

Memo. No. 1880/W-58

Date: 28.11.19

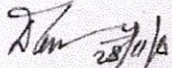
To,
The Principal,
Vijoygarh Jyotish Roy Collage,
3/2 Vijoygarh, Jadavpur,
Kolkata - 700032.

Sub: 'Utilization Certificate in respect of the work "Renovation in Vijoygarh Jyotish Roy Collage".

Sir,

I am to submit the utilization certificate against the work mentioned in the captioned subject. The balance amount for the work will be credited to your Account at an early date.

Yours faithfully,


Executive Engineer, P.W. Dte.,
Kolkata South Division

Enclo: As stated.

Memo No:

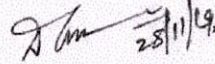
Date:

Copy with copy of enclosure forwarded to Chief Engineer (H.Q).

Sd/-Tanmoy Das
Executive Engineer, P.W. Dte.,
Kolkata South Division

Utilisation Certificate in respect of the work 'Renovation in Vijoygarh Jyotish Roy Collage for the Financial year 2018-19. (Deposit work)

Depositor	Cheque no. & Date	Cheque Amount (in Rs.)	Expenditure incurred (In Rs.)	Balance Remaining (in Rs.)	Remarks
Principal Vijoygarh Jyotish Roy College	310323 Date 05.02.2019 Canara Bank Kolkata, Bijoygarh Branch	13,10,026/-	12,58,830/-	51,196 /-	The fund was utilised against the work it was meant for


Executive Engineer, P.W. Dte.,
Kolkata South Division

Vijaygarh Jyotish Ray College
Kolkata 700 032

Audited Statement of Expenditure for infrastructure Development & Augmentation and Maintenance of Physical facilities & Academic support facilities excluding Salary component

Financial Year 2019 - 20

Head of Expenditure	Item of Expenditure	As per Balance Sheet Account	As per Income & Expenditure Account	Building & Development Fund	General Fund	RUSA Fund	Total Outlay	Percentage
	Infrastructure Development & Augmentation							
Expenditure for Infrastructure Augmentation	Building	2,19,133.00		3,48,972.00	2,01,957.00		7,70,062.00	
	Electrical Goods	1,55,703.00		38,345.00			1,94,048.00	
	Computer Purchased	2,37,226.00		65,000.00	11,840.00		3,14,066.00	
	Furniture & Fixtures	7,500.00		1,40,300.00			1,47,800.00	
	Black Board	36,970.00					36,970.00	
	Laboratory equipment's	1,09,321.00				25,63,383.00	26,72,704.00	
	SUB TOTAL	7,65,853.00	-	5,92,617.00	2,13,797.00	25,63,383.00	41,35,650.00	60.38%
	Maintenance of Faculties & Academic Support Facilities							
Expenditure on Physical Facilities	Building repair and renewals			6,02,189.00	1,54,658.00		7,56,847.00	
	Computer maintenance		1,42,853.00				1,42,853.00	
	Charge for web-based facilities (ICT)				4,000.00		4,000.00	
	Internet charges		8,050.00				8,050.00	
	Fire extinguisher			7,493.00			7,493.00	
	Gardening & Beautification				6,820.00		6,820.00	
	Estimation Charges		10,000.00				10,000.00	
Expenditure for Academic Facilities	Laboratory expenses for consumables		2,58,909.00				2,58,909.00	
	Papers, magazines etc., in library		23,374.00				23,374.00	
	Printing & Stationery		1,66,367.00		7,980.00		1,74,347.00	
	Seminar/Webinar/Workshop/Competition, etc.		1,54,766.00		3,555.00		1,58,321.00	
	Library Books, e-Journal/ e-resource	2,67,480.00					2,67,480.00	
	SUB TOTAL	2,67,480.00	7,64,319.00	6,09,682.00	1,77,013.00	-	18,18,494.00	26.55%
	ELIGIBLE EXPENDITURE	10,33,333.00	7,64,319.00	12,02,299.00	3,90,810.00	25,63,383.00	59,54,144.00	



R. N. Das
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

Annexure 3

Head of Expenditure	Item of Expenditure	As per Balance Sheet Account	As per Income & Expenditure Account	Building & Development Fund	General Fund	RUSA Fund	Total Outlay	Percentage
Administrative Expenditure	Administrative Expenditure							
	IQAC		36,359.00				36,359.00	
	NAAC		9,960.00				9,960.00	
	Postage & Telegram		512.00				512.00	
	Bank Charges		6,775.83				6,775.83	
	Contingency for different purpose		1,89,294.60		54,164.52		2,43,459.12	
	Contingency for COVID-19				1,00,000.00		1,00,000.00	
	Conveyance		1,41,095.00		5,000.00		1,46,095.00	
	Canteen		5,500.00				5,500.00	
	Telephone bill		26,865.00				26,865.00	
	Security		1,42,000.00				1,42,000.00	
	Electric Bill		72,231.00				72,231.00	
	Outreach Programmes		59,121.00		34,340.00		93,461.00	
	Audit fees		10,732.00				10,732.00	
	Audit certificate fees including Green Audit		1,000.00				1,000.00	
	SUB TOTAL	-	7,01,445.43	-	1,93,504.52	-	8,94,949.95	13.07%
	Total Expenditure without Salaries	10,33,333.00	14,65,764.43	12,02,299.00	5,84,314.52	25,63,383.00	68,49,093.95	100.00%

H

I

J

J

K

H+I+J+K



R. N. Roy
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

VIJAYGARH JYOTISH RAY COLLEGE

KOLKATA - 700 032

Fixed Asset as on 31st March, 2020

ANNEXURE - VI (Amounts in Rs.)

Sl. No.	Description of the Assets	* Rate of Depreciation	Book Value as on 01.04.2019	Addition during the year 2019-20		Total Value as on 31.03.2020	Depreciation for the year	Net Value as on 31.03.2020
				April - September	October - March			
1	Black Board	10%	52,871.22	36,970.00	0.00	89,841.22	8,984.12	80,857.10
2	Buildings	10%	37,17,692.31	2,19,133.00	0.00	39,36,825.31	3,93,682.53	35,43,142.78
3	Computer	40%	6,98,719.83	1,38,166.00	99,060.00	9,35,945.83	3,54,566.33	5,81,379.50
4	Electrical Goods	15%	6,60,967.29	1,12,382.00	43,321.00	8,16,670.29	1,19,251.47	6,97,418.82
5	Furniture & Fixtures	10%	13,61,059.88	7,500.00	0.00	13,68,559.88	1,36,855.99	12,31,703.89
6	Laboratory Equipment	15%	8,11,050.01	85,578.00	23,743.00	9,20,371.01	1,36,274.93	7,84,096.08
7	Land	0%	6,282.25	0.00	0.00	6,282.25	0.00	6,282.25
8	Library Books	100%	33,009.50	2,29,483.00	37,997.00	3,00,489.50	2,81,491.00	18,998.50
9	Musical Instruments	15%	416.04	0.00	0.00	416.04	62.41	353.63
10	Sports Goods	10%	21,954.96	0.00	0.00	21,954.96	2,195.50	19,759.46
11	Type Writer	15%	747.74	0.00	0.00	747.74	112.16	635.58
	Total		73,64,771.03	8,29,212.00	2,04,121.00	83,98,104.03	14,33,476.44	69,64,627.59

H

10,33,333.00

* N.B. :- As per I.T. Act wherever applicable.

R. M. Das
Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

EXPENDITURE	AMOUNT (Rs.)	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)	AMOUNT (Rs.)
Salary & Allowances		5,51,56,048.00	By Salary Grant from Govt.		5,51,56,048.00
Disbursement of Grants to respective department		5,81,970.00	Other Govt Grants received		5,81,970.00
Affiliation Fees			College Certificate Fees		2,070.00
Allowances		50,56,720.00	Commission - RBU		6,20,850.00
- For Guest Lecturers	14,68,820.00		Diploma Application Fees		5,800.00
- For Casual Non-teaching Staff	35,87,900.00		Diploma Course Fees		1,34,952.00
Arrear Allowance		12,300.00	Examination Charges		3,05,006.00
Audit Fees		10,732.00	Excursion		7,050.00
Audit Certificate Fees		1,000.00	Extra Curricular Activity		1,73,346.00
Bank Charges		6,775.83	Fine		110.00
Books & Papers		23,374.00	Generator Maintenance		2,45,457.00
Canteen Expense		5,500.00	I.C.T. Fees		3,03,473.00
Contingency		1,89,294.60	Income from Bank		41,49,238.00
Contingency-NAAC		9,960.00	- From Fixed Deposit Account	22,53,198.00	
Contingency-IQAC		36,359.00	- From Savings Bank Account	18,96,040.00	
Computer Maintenance		1,42,853.00	Income from Computer Practice		4,74,550.00
Conveyance		1,41,095.00	Laboratory Charges		13,52,612.00
Condonation Fees		84.00	Rent from C.E.S.C.		1,212.00
Electric Charges		72,231.00	Rent from Canara Bank		6,86,544.00
Estimation Charges		10,000.00	Rent from Canara Bank (Generator)		
Ex-Gratia (Puja Bonus)		96,000.00	Sale of Admission Forms		10,07,940.00
Internet Charges		8,050.00	SEC Fees (History)		22,940.00
Laboratory Expenses		2,58,909.00	Session Fees		5,02,255.00
Postage & Telegram		512.00	Sports & Games		93,892.00
Principal's Council Conference		59,121.00	Subject Charges		4,92,000.00
Printing & Stationery		1,66,367.00	Transfer Fees		850.00
Prior Period Item (RUSA Intt. Reversal)		1,05,896.00	Tution Fees		8,08,892.00
Security Expenses		1,42,000.00	Collection during the year (Net of Refund)	18,25,975.00	
Seminar		1,54,766.00	Add :- Prepaid Fees of 2019-20	1,59,496.00	
Special Allowance		30,000.00	Actual Collection for the year	19,85,471.00	
Telephone Charges		26,865.00	Less:- Paid to Govt. (50% of Apr'19-Dec'19)	(4,90,258.00)	
Depreciation on Assets (Annexure - VI)		14,33,476.44	Less:- Payable to Govt. (50% of Jan'20-Mar'20)	(4,22,730.00)	
TDS Written Off		3,83,958.00		10,72,483.00	
On Interest	3,15,306.00		Less:- Prepaid Fees of 2020-21	(2,63,591.00)	
On Rent	68,652.00				
Excess of Income over Expenditure for the year 2019-20 transferred to General Fund)		28,32,142.63	VJRC Add-on Certificate Course Fees		25,302.00
Total		6,71,54,359.50	Total		6,71,54,359.50

I

In terms of our report of even date annex

Place: Kolkata

Dated: This 19th day of April, 2022

R. mony
Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032



For ANAND JHUNJHUNWALA & C
Chartered Accountant
Firm's ICAI Regn. No. 32433.

A. K. Jhunjhunwala
(CA ANAND KUMAR JHUNJHUNWALA
Part
Membership No. 0604

UDIN : 22060442ALDKXD 3607
DATE : 17.06.2022

VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2020

Page : 1 of 2

2019-20

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
GENERAL FUND (Corpus)		6,86,39,319.06	FIXED ASSETS: As per Annexure – VI		69,64,627.59
As per last year's balance	6,16,07,845.45				
Add: Addition during the year (Annexure-I)	48,61,250.50				
	6,64,69,095.95		LOANS AND ADVANCES:		7,90,626.50
Less :- Payment and Adjustments during the year	6,61,919.52		(a) <u>Adv. to Staff Against Salary:</u> As per Annexure – VII	34,000.00	
	6,58,07,176.43		(b) <u>Advance for Exp.:</u> As per Annexure-VIII	3,58,813.00	
Add :- Excess of income over expenditure for the year	28,32,142.63		(c) <u>Puja Advance:</u> As per Annexure – IX	1,92,500.00	
			(d) <u>Research & Development Project</u>	2,05,313.50	
GENERAL FUND (RBU Study Centre)		23,02,247.00			
As per last year's balance	23,02,247.00		UGC GRANT RECEIVABLE:		8,62,416.50
Add :- Addition during the year	0.00		As per Annexure – X		
	23,02,247.00				
Less :- Payment and Adjustments during the year	0.00				
BUILDING & DEVELOPMENT FUND:		52,42,677.82	GENERAL PROVIDENT FUND:		6,02,74,877.00
As per last year's balance	50,38,931.82		As per Annexure – XI		
Add: Addition during the year	14,06,045.00		Investment with Alipore Treasury	5,54,87,077.00	
	64,44,976.82		Loans Receivable from Subscribers	47,87,800.00	
Less: Expenses during the year	12,02,299.00				
GENERAL PROVIDENT FUND:		6,03,02,648.39	SECURITIES DEPOSIT WITH C.E.S.C.:-		4,41,465.00
As per Annexure – II			As per last year's balance	4,41,465.00	
			Add: Payment during the year	0.00	
UNDISBURSED COLLECTION:		69,99,751.84			
As per Annexure – III					
UNSPENT GOVT. GRANT:		15,65,063.88	TDS Receivable - 194I (Rent)	68,652.00	
As per Annexure – IV			TDS Receivable - 194I (Fixed deposit)	3,15,306.00	
				3,83,958.00	
SECURITY DEPOSIT:		5,91,730.60	Less : Written off	3,83,958.00	0.00
Library	1,79,559.66				
Laboratory	4,07,170.94		Allowance (Advance)		60,000.00
Building	5,000.00		As per last year's balance	60,000.00	
			Add: Payment during the year	0.00	
				60,000.00	
UNDISBURSED S.C. STIPEND:		89,431.00	Less: Received during the year	0.00	
As per last year's balance	89,431.00				
CONTINGENCY FUND:		22,187.00	Fixed Deposit with Canara Bank		2,33,70,922.00
C/F.....		14,57,55,056.59	C/F.....		9,27,64,934.59

J



R. mas
Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032

987 455 49357

VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH. KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2020

Page : 2 of 2

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
		14,57,55,056.59	B/F.....		9,27,64,934.59
<u>UNSPENT UGC GRANT</u>		89,441.91	<u>TEACHER'S COUNCIL A/C:</u>		4,477.00
As per Annexure - V			As per last year's balance	4,477.00	
			Add: Received during the year	63,450.00	
				67,927.00	
<u>GRANT FOR RESEARCH WORK</u>		600.00	Less: Payment during the year	63,450.00	
As per last year's balance	600.00				
Add: Received during the year	0.00		<u>Cash in hand: As certified</u>		2,52,188.00
	600.00				
Less: Payment during the year	0.00				
			<u>Cash at Bank:</u>		5,40,93,672.91
<u>SUNDRY CREDITORS:</u>		21,464.00	Axis Bank - Admission Fees SB A/c. 2066	13,55,483.51	
Audit Fees (As per last year's balance)	21,864.00		Canara Bank S/B A/c. No. 1	86,08,159.85	
Less : Payment during the year	11,132.00		Canara Bank C/A A/c. No. 8	3,98,277.31	
			Canara Bank Computer Centre A/c. No. 481	3,45,022.00	
(Pertains to 2018-19)	10,732.00		Canara Bank Depcsit A/c. No. 5092	5,333.00	
Add : Provision for the year (2019-20)	10,732.00		Canara Bank Lab. & Lib. Deposit A/c No. 979	19,98,304.00	
			Canara Bank National Service Scheme A/c No. 1005	7,95,967.00	
<u>Students Award</u>		60,000.00	Canara Bank Pay & Allowancece A/c No. 1131	13,962.00	
			Canara Bank Grant A/c No. 980	37,92,923.89	
<u>Liability for Profession Tax</u>		1,94,990.00	Canara Bank Microbiology (UG & PG) A/c No. 1331	74,66,699.38	
			Canara Bank National Cadet Corps A/c No. 3313	52,231.00	
<u>M.P.Lad Fund (As per last year's bal.)</u>		3,07,399.00	Canara Bank RBU Study Centre A/c No. 1873	56,25,369.00	
			Canara Bank RUSA A/c No. 5214	12,21,083.00	
<u>Accounts Payable (Tuition Fees to be deposited to Govt. Treasury for the period Jan-Mar, 2020)</u>		4,22,730.00	Canara Bank Students Fees A/c No. 4538	1,81,63,338.46	
			State Bank of India A/c No. 337116652100	41,90,769.50	
<u>Prepaid Tuition Fees</u>		2,63,591.00	VJRC Award A/c No. 8566101005698	60,730.00	
TOTAL		14,71,15,272.50	TOTAL		14,71,15,272.50

J

In terms of our report of even date annexed

R-mas
Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032

Place: Kolkata

Dated: This 19th day of April, 2022



For ANAND JHUNJHUNWALA & CO.
Chartered Accountants
Firm's ICAI Regn. No. 324334E

A.K. Jhunjhunwala
(CA ANAND KUMAR JHUNJHUNWALA)

Partner

Membership No. 060442

UDIN : 22060442ALDKXD3607

DATE: 17.06.2022

VIJAYGARH JYOTISH RAY COLLEGE
8/2 Bejaygarh, Kolkata -32

AUDITED STATEMENT OF RUSA GRANT

[illegible]

For A. K. SABOO & CO
Chartered Accountants

1,51,07,742.00

FRN: 0320192E
M. No. 055262

(A. K. SABOO)
Proprietor

UDIN: 22055262 ABA ZJL 4622

R-may
Principal
Vijaygarh Jyotish Ray College
Kolkata -700 032

K

Audited Statement of Expenditure for infrastructure Development & Augmentation and Maintenance of Physical facilities & Academic support facilities excluding Salary
Financial Year 2020 - 21

Head of Expenditure	Item of Expenditure	As per Balance Sheet Account	As per Income & Expenditure Account	Building & Development Fund	General Fund	RUSA Fund	Total Outlay	Percentage
	Infrastructure Development & Augmentation							
Expenditure for Infrastructure Augmentation	Building	2,60,482.00		59,100.00			3,19,582.00	
	Electrical Goods	1,41,512.00					1,41,512.00	
	Computer Purchased	31,710.00					31,710.00	
	Furniture & Fixtures	51,750.00					51,750.00	
	Black Board						-	
	Building estimate charges						-	
	Computer Purchased (RUSA Fund)						-	
	ICT Equipment's (RUSA Fund)						-	
	Virtual Class room						-	
	Other Equipment						-	
	Biometric Attendance System						-	
	Procurements (RUSA Fund)						-	
	Building constructions (RUSA Fund)						-	
	Laboratory equipment's	23,498.00					23,498.00	
	Vending Machine						-	
	SUB TOTAL	5,08,952.00	-	59,100.00	-	-	5,68,052.00	34.31%
Expenditure on Physical Facilities	Maintenance of Facilities & Academic Support Facilities							
	Building repair and renewals			2,70,131.00			2,70,131.00	
	Computer maintenance		36,945.00				36,945.00	
	Charge for web-based facilities (ICT)						-	
	CCTV						-	
	Electric Bill						-	
	Internet charges		26,306.00				26,306.00	
	Fire extinguisher						-	
	Gardening & Beautification						-	
	Estimation Charges		12,500.00				12,500.00	
	Generator maintenance		4,300.00				4,300.00	
Expenditure for	Laboratory expenses for consumables		33,131.00				33,131.00	
	Diploma Course Fees		22,200.00				22,200.00	
	VJRC Add-on Certificate Course		17,700.00				17,700.00	
	Papers, magazines etc., in library		10,881.00				10,881.00	
	Seminar/Webinar/Workshop/Competition, etc.						-	



Academic Facilities	Publication						-	
	Printing & Stationery		28,621.00				28,621.00	
	Library Books & e-Journal & E-resources	1,71,395.00					1,71,395.00	
	Affiliation fees						-	
	Reimbursement of Professional Fees						-	
	Radio Kolkata						-	
	SUB TOTAL	1,71,395.00	1,92,584.00	2,70,131.00	-	-	6,34,110.00	38.30%
	ELIGIBLE EXPENDITURE	6,80,347.00	1,92,584.00	3,29,231.00	-	-	12,02,162.00	
Administrative Expenditure	Administrative Expenditure							
	Excursion						-	
	IQAC		300.00				300.00	
	NAAC						-	
	Postage & Telegram		40.00				40.00	
	Bank Charges		7,288.91				7,288.91	
	Contingency for different purpose		51,094.50		4,825.00		55,919.50	
	Contingency for COVID-19		1,21,924.00				1,21,924.00	
	Contingency for Amphan						-	
	Contingency for Yash						-	
	Conveyance		75,416.00				75,416.00	
	Canteen		5,500.00				5,500.00	
	Telephone bill		26,915.00				26,915.00	
	Corporation tax						-	
	Outreach Programmes						-	
	Sports & Games						-	
	Security		1,49,600.00				1,49,600.00	
	Audit fees		10,732.00				10,732.00	
	Audit certificate fees including Green Audit						-	
	SUB TOTAL	-	4,48,810.41	-	4,825.00	-	4,53,635.41	27.40%
	Total Expenditure without Salaries	6,80,347.00	6,41,394.41	3,29,231.00	4,825.00	-	16,55,797.41	100.00%

Annexure 4

L

M

N

N

L+M+N



R. Roy
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

VIJAYGARH JYOTISH RAY COLLEGE

KOLKATA - 700 032

Fixed Asset as on 31st March, 2021

ANNEXURE - VI (Amounts in Rs.)

Sl. No.	Description of the Assets	* Rate of Depreciation	Book Value as on 01.04.2020	Addition during the year 2020-21		Total Value as on 31.03.2021	Depreciation for the year	Net Value as on 31.03.2021
				April - September	October - March			
1	Black Board	10%	80,857.10			80,857.10	8,085.71	72,771.39
2	Buildings	10%	35,43,142.78		2,60,482.00	38,03,624.78	3,67,338.38	34,36,286.40
3	Computer	40%	5,81,379.50	18,966.00	12,744.00	6,13,089.50	2,42,687.00	3,70,402.50
4	Electrical Goods	15%	6,97,418.82	12,474.00	1,29,038.00	8,38,930.82	1,16,161.77	7,22,769.05
5	Furniture & Fixtures	10%	12,31,703.89		51,750.00	12,83,453.89	1,25,757.89	11,57,696.00
6	Laboratory Equipment	15%	7,84,096.08	23,498.00		8,07,594.08	1,21,139.11	6,86,454.97
7	Land	0%	6,282.25			6,282.25	0.00	6,282.25
8	Library Books	100%	18,998.50	18,187.00	1,53,208.00	1,90,393.50	1,13,789.50	76,604.00
9	Musical Instruments	15%	353.63			353.63	53.04	300.59
10	Sports Goods	10%	19,759.46			19,759.46	1,975.95	17,783.51
11	Type Writer	15%	635.58			635.58	95.34	540.24
	Total		69,64,627.59	73,125.00	6,07,222.00	76,44,974.59	10,97,083.69	65,47,890.90

L

6,80,347.00

* N.B. :- As per I.T. Act wherever applicable.

R. Roy

Principal

Vijaygarh Jyotish Ray College
Kolkata-700 032



VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032

Page : 1 of 1

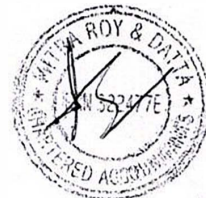
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

EXPENDITURE	AMOUNT (Rs.)	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)	AMOUNT (Rs.)
To Pay & Allowances		8,87,09,588.00	By Salary Grant from Govt.		8,87,09,588.00
Disbursement of Grants to respective department		4,51,322.00	Other Govt Grants received		4,51,322.00
Affiliation Fees		0.00	College Certificate Fees		1,180.00
Allowances		37,38,200.00	Commission - RBU		2,98,750.00
- For Guest Lecturers	1,05,100.00		Diploma Application Fees		0.00
- For Casual Non-teaching Staff	36,33,100.00		Diploma Course Fees		0.00
Arrear Allowance		14,900.00	Examination Charges		1,55,104.00
Audit Fees		10,732.00	Electric Charges		1,54,420.00
Audit Certificate Fees		0.00	Excursion		1,100.00
Bank Charges		7,288.91	Extra Curricular Activity		3,93,429.00
Books & Papers		10,881.00	Fine		0.00
Canteen Expense		5,500.00	Generator Maintenance		0.00
Contingency		51,094.50	I.C.T. Fees		4,66,369.00
Contingency-Covid crisis		1,21,924.00	Income from Bank		25,41,880.00
Contingency-IQAC		300.00	- From Fixed Deposit Account	8,77,436.00	
Computer Maintenance		36,945.00	- From Savings Bank Account	16,64,444.00	
Conveyance		75,416.00	Income from Computer Practice		5,12,540.00
Condonation Fees		0.00	Laboratory Charges		66,595.50
Diploma Course Fees		22,200.00	Rent from C.E.S.C.		1,212.00
Estimation Charges		12,500.00	Rent from Canara Bank		6,86,544.00
Ex-Gratia (Puja Bonus)		1,10,800.00	Rent from Canara Bank (Generator)		0.00
Generator Maintenance		4,300.00	Sale of Admission Forms		3,66,180.00
Internet Charges		26,306.00	Seminar		3,770.00
Laboratory Expenses		33,131.00	Session Fees		3,58,235.00
Postage & Telegram		40.00	Sports & Games		10,164.00
Principal's Council Conference		0.00	Subject Charges		3,09,600.00
Printing & Stationery		28,621.00	Transfer Fees		3,305.00
Prior Period Item (RUSA Intl. Reversal)		0.00	Tuition Fees		10,79,904.00
Security Expenses		1,49,600.00	Collection during the year (Net of Refund)	12,58,620.00	
Seminar		0.00	Add :- Prepaid Fees of 2020-21	2,63,591.00	
Special Allowance		30,000.00	Actual Collection for the year	15,22,211.00	
Telephone Charges		26,915.00	Less:- Paid to Govt. (50% of Apr'19-Dec'19)	0.00	
Depreciation on Assets (Annexure - VI)		10,97,083.69	Less:- Payable to Govt.(50% of Jan'20-Mar'20)	(7,59,336.00)	
TDS Written Off		1,39,063.00		7,62,875.00	
	On Interest	87,571.00	Add:- Outstanding Fees of 2020-21	3,17,029.00	
	On Rent	51,492.00			
VJRC Add-on Certificate Course Fees		17,700.00	VJRC Add-on Certificate Course Fees		
Surplus of Income over Expenditure for the year 2019-20 (Transferred to General Fund)		16,38,840.40			
Total		9,65,71,191.50	Total		9,65,71,191.50

M

R. moog

Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032



VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2021

Page : 1

2020-21

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
GENERAL FUND (Corpus)		7,39,02,090.26	FIXED ASSETS: As per Annexure – VI		65,47,890.
As per last year's balance	6,86,39,319.06				
Add: Addition during the year (Annexure-I)	36,44,555.80				
	7,22,83,874.86		LOANS AND ADVANCES:		6,54,049.
Less :- Payment and Adjustments during the year	20,625.00		(a) <u>Adv. to Staff Against Salary:</u> As per Annexure – VII	2,000.00	
	7,22,63,249.86		(b) <u>Advance for Exp.:</u> As per Annexure-VIII	3,05,236.00	
Add :- Excess of income over expenditure for the year	16,38,840.40		(c) <u>Puja Advance:</u> As per Annexure – IX	1,41,500.00	
			(d) <u>Research & Development Project</u>	2,05,313.50	
GENERAL FUND (RBU Study Centre)		23,02,247.00	UGC GRANT RECEIVABLE:		8,62,416.00
As per last year's balance	23,02,247.00		As per Annexure – X		
Add :- Addition during the year	0.00				
	23,02,247.00				
Less :- Payment and Adjustments during the year	0.00				
			GENERAL PROVIDENT FUND:		6,97,49,588.00
BUILDING & DEVELOPMENT FUND:		64,69,446.82	As per Annexure – XI		
As per last year's balance	52,42,677.82		Investment with Alipore Treasury	6,41,17,388.00	
Add: Addition during the year	15,56,000.00		Loans Receivable from Subscribers	56,32,200.00	
	67,98,677.82				
Less: Expenses during the year	3,29,231.00				
			SECURITIES DEPOSIT WITH C.E.S.C.:-		4,41,465.00
GENERAL PROVIDENT FUND:		6,97,77,359.39	As per last year's balance	4,41,465.00	
As per Annexure – II			Add: Payment during the year	0.00	
UNDISBURSED COLLECTION:		75,64,568.84			
As per Annexure – III					
UNSPENT GOVT. GRANT:		15,92,288.88	TDS Receivable - 194I (Rent)	51,492.00	
As per Annexure – IV			TDS Receivable - 194I (Fixed deposit)	87,571.00	
				1,39,063.00	
SECURITY DEPOSIT:		3,22,790.30	Less : Written off	1,39,063.00	0.00
Library	1,04,079.83				
Laboratory	2,13,710.47		Allowance (Advance)		60,000.00
Building	5,000.00		As per last year's balance	60,000.00	
			Add: Payment during the year	0.00	
UNDISBURSED S.C. STIPEND:		89,431.00		60,000.00	
As per last year's balance	89,431.00		Less: Received during the year	0.00	
CONTINGENCY FUND:		22,187.00	Fixed Deposit with Canara Bank		2,41,60,787.00
			Fees Receivable (outstanding of 2020-21)		3,17,029.00
C/F		16,20,42,409.49	C/F		10,27,93,225.90

N



R. mo y

Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2021

Page : 2 of 2

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
B/F.....		16,20,42,409.49	B/F.....		10,27,93,225.91
UNSPENT UGC GRANT		89,441.91	TEACHER'S COUNCIL A/C:		5,807.00
As per Annexure - V			As per last year's balance	4,477.00	
			Add: Received during the year	78,880.00	
GRANT FOR RESEARCH WORK		600.00		83,357.00	
As per last year's balance	600.00		Less: Payment during the year	77,550.00	
Add: Received during the year	0.00				
	600.00		Cash in hand: As certified		4,07,380.00
Less: Payment during the year	0.00				
			Cash at Bank:		6,03,50,667.50
SUNDRY CREDITORS:		61,464.00	Axis Bank - Admission Fees SB A/c. 2066	17,71,864.40	
Audit Fees (As per last year's balance)	21,464.00		Canara Bank S/B A/c. No. 1	76,14,278.86	
Less: Payment during the year	10,732.00		Canara Bank C/A A/c. No. 8	2,15,104.31	
Pertains to 2019-20)	10,732.00		Canara Bank Computer Centre A/c. No. 481	3,55,513.00	
Add: Provision for the year (2020-21)	10,732.00		Canara Bank Deposit A/c. No. 5092	5,496.00	
Add: Earnest money received from NIC	40,000.00		Canara Bank Lab. & Lib. Deposit A/c No. 979	20,59,067.00	
relating RUS			Canara Bank National Service Scheme A/c No. 1005	8,41,813.00	
Students Award		70,000.00	Canara Bank Pay & Allowance A/c No. 1131	8,048.00	
			Canara Bank Grant A/c No. 980	38,36,639.89	
Liability for Profession Tax		2,19,630.00	Canara Bank Microbiology (UG & PG) A/c No. 1331	77,00,959.38	
			Canara Bank National Cadet Corps A/c No. 3313	58,912.00	
M.P.Lad Fund (As per last year's bal.)		3,07,399.00	Canara Bank RBU Study Centre A/c No. 1873	61,04,803.00	
			Canara Bank RUSA A/c No. 5214	13,01,960.00	
Accounts Payable (Tuition Fees to be deposited to Govt. Treasury for the period Jan-Mar. 2020-6,800/- and Jan-Mar, 2021-7,52,336/-)		7,66,136.00	Canara Bank Students Fees A/c No. 4538	2,28,67,856.16	
Prepaid Tuition Fees		0.00	State Bank of India A/c No. 337116652100	55,45,778.50	
			VJRC Award A/c No. 8566101005698	62,574.00	
TOTAL		16,35,57,080.40	TOTAL		16,35,57,080.40

N



R. Roy

Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

Vijaygarh Jyotish Ray College
Kolkata 700 032

Audited Statement of Expenditure for infrastructure Development & Augmentation and Maintenance of Physical facilities & Academic support facilities excluding
Financial Year 2021 - 22

Head of Expenditure	Item of Expenditure	As per Balance Sheet Account	As per Income & Expenditure Account	Building & Development Fund	General Fund	RUSA Fund	Total Outlay	Percentage
	Infrastructure Development & Augmentation							
Expenditure for Infrastructure Augmentation	Building	68,010.00		63,296.00			1,31,306.00	
	Electrical Goods	35,177.00		16,960.00			52,137.00	
	Computer Purchased	1,10,278.00				9,83,451.00	10,93,729.00	
	Furniture & Fixtures	29,146.00		26,175.00			55,321.00	
	Black Board						-	
	Building estimate charges						-	
	Computer Purchased (RUSA Fund)						-	
	ICT Equipment's (RUSA Fund)						-	
	Virtual Class room						-	
	Other Equipment			9,300.00			9,300.00	
	Biometric Attendance System						-	
	Procurements (RUSA Fund)						-	
	Building constructions (RUSA Fund)						-	
	Laboratory equipment's	28,475.00					28,475.00	
	Vending Machine						-	
	SUB TOTAL	2,71,086.00		1,15,731.00	-	9,83,451.00	13,70,268.00	45.94%
Expenditure on Physical Facilities	Maintenance of Faculties & Academic Support Facilities							
	Building repair and renewals			1,52,556.00			1,52,556.00	
	Computer maintenance		15,623.00				15,623.00	
	Charge for web-based facilities (ICT)						-	
	CCTV						-	
	Electric Bill						-	
	Internet charges		95,197.00				95,197.00	
	Fire extinguisher						-	
	Gardening & Beautification						-	
	Estimation Charges						-	
	Generator maintenance						-	
	Laboratory expenses for consumables		61,919.00				61,919.00	
	Diploma Course Fees		27,000.00				27,000.00	



R. Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

Expenditure for Academic Facilities	VJRC Add-on Certificate Course		73,450.00				73,450.00	
	Papers, magazines etc., in library		9,604.00				9,604.00	
	Seminar/Webinar/Workshop/Competition, etc.		37,782.00				37,782.00	
	Publication		74,600.00				74,600.00	
	Printing & Stationery		86,268.00				86,268.00	
	Library Books, e-Journal & E-resources	2,60,728.00					2,60,728.00	
	Affiliation fees		5,000.00				5,000.00	
	Reimbursement of Professional Fees		42,011.00				42,011.00	
	Radio Kolkata		1,37,576.00				1,37,576.00	
	SUB TOTAL	2,60,728.00	6,66,030.00	1,52,556.00	-	-	10,79,314.00	36.19%
	ELIGIBLE EXPENDITURE	5,31,814.00	6,66,030.00	2,68,287.00	-	9,83,451.00	24,49,582.00	
Administrative Expenditure	Administrative Expenditure							
	Excursion		335.00				335.00	
	IQAC		3,674.00				3,674.00	
	NAAC		4,608.00				4,608.00	
	Postage & Telegram		135.00				135.00	
	Bank Charges		19,447.50				19,447.50	
	Contingency for different purpose		87,483.56		15,000.00		1,02,483.56	
	Contingency for COVID-19		36,454.00				36,454.00	
	Contingency for Amphan						-	
	Contingency for Yash						-	
	Conveyance		1,08,739.00				1,08,739.00	
	Canteen		6,000.00				6,000.00	
	Telephone bill		15,666.00				15,666.00	
	Corporation tax		12,178.00				12,178.00	
	Outreach Programmes						-	
	Sports & Games						-	
	Security		1,47,400.00				1,47,400.00	
	Audit fees		10,732.00				10,732.00	
	Audit certificate fees including Green Audit		6,000.00		59,000.00		65,000.00	
	SUB TOTAL	-	4,58,852.06	-	74,000.00	-	5,32,852.06	17.87%
	Total Expenditure without Salaries	5,31,814.00	11,24,882.06	2,68,287.00	74,000.00	9,83,451.00	29,82,434.06	100.00%

Annexure 5



R. Nagy
Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

O

P

Q

Q

R

O+P+Q+R

VIJAYGARH JYOTISH RAY COLLEGE**KOLKATA - 700 032****Fixed Asset as on 31st March, 2022**

ANNEXURE - VI (Amounts in Rs.)

Sl. No.	Description of the Assets	* Rate of Depreciation	Book Value as on 01.04.2021	Addition during the year 2021-22		Gross Value as on 31.03.2022	Depreciation for the year	Net Value as on 31.03.2022
				April - September	October - March			
1	Black Board	10%	72,771.39			72,771.39	7,277.14	65,494.25
2	Buildings	10%	34,36,286.40		68,010.00	35,04,296.40	3,47,029.14	31,57,267.26
3	Computer	40%	3,70,402.50		1,10,278.00	4,80,680.50	1,70,216.60	3,10,463.90
4	Electrical Goods	15%	7,22,769.05	2,803.00	32,374.00	7,57,946.05	1,11,263.86	6,46,682.19
5	Furniture & Fixtures	10%	11,57,696.00		29,146.00	11,86,842.00	1,17,226.90	10,69,615.10
6	Laboratory Equipment	15%	6,86,454.97		28,475.00	7,14,929.97	1,05,103.87	6,09,826.10
7	Land	0%	6,282.25			6,282.25	0.00	6,282.25
8	Library Books	100%	76,604.00	54,979.00	2,05,749.00	3,37,332.00	2,34,457.50	1,02,874.50
9	Musical Instruments	15%	300.59			300.59	45.09	255.50
10	Sports Goods	10%	17,783.51			17,783.51	1,778.35	16,005.16
11	Type Writer	15%	540.24			540.24	81.04	459.20
	Total		65,47,890.90	57,782.00	4,74,032.00	70,79,704.90	10,94,479.49	59,85,225.41

O

5,31,814.00

* N.B. :- As per I.T. Act wherever applicable.

R. Neogy

Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032



VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032

Page : 1 of

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

EXPENDITURE	AMOUNT (Rs.)	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)	AMOUNT (Rs.)
Pay & Allowances		8,85,02,320.00	By Salary Grant from Govt.		8,85,02,320.00
Disbursement of Grants to respective department		29,534.00	Other Govt Grants received		29,534.00
Affiliation Fees		5,000.00	College Certificate Fees		4,070.00
Allowances		38,64,850.00	Commission - RBU		1,41,000.00
- For Guest Lecturers	4,16,000.00		Diploma Application Fees		
- For Casual Non-teaching Staff	34,48,850.00		Diploma Course Fees		0.00
Award Allowance		22,000.00	Examination Charges		3,40,538.00
Audit Fees		10,732.00	Electric Charges		4,41,467.00
Audit Certificate Fees		6,000.00	Excursion		
Bank Charges		19,447.50	Extra Curricular Activity		2,32,478.00
Books & Papers		9,604.00	Fine		
Canteen Expense		6,000.00	Generator Maintenance		3,13,900.00
Contingency		87,483.56	I.C.T. Fees		4,94,715.00
Contingency-Covid crisis		36,454.00	Income from Bank		35,26,932.00
Contingency-IQAC		3,674.00	- From Fixed Deposit Account	16,55,996.00	
Contingency-NAAC		4,608.00	- From Savings Bank Account	18,70,936.00	
Computer Maintenance		15,623.00	Income from Computer Practice		6,39,015.00
Conveyance		1,08,739.00	Laboratory Charges		12,11,590.50
Condonation Fees			Prior Period Income		1,900.00
Corporation Tax		12,178.00	Rent from C.E.S.C.		1,212.00
Diploma Course Fees		27,000.00	Rent from Canara Bank		6,86,544.00
Estimation Charges			Sale of Admission Forms		360.00
Ex-Gratia (Puja Bonus)		1,11,000.00	Seminar		
Excursion		335.00	Session Fees		6,23,360.00
Internet Charges		95,197.00	Sports & Games		1,14,866.00
Journal & Publication		74,600.00	Subject Charges		5,96,600.00
Laboratory Expenses		61,919.00	Transfer Fees		1,800.00
Postage & Telegram		135.00	Tuition Fees		5,49,785.00
Principal's Council Conference			Collection during the year (Net of Refund)	33,94,300.00	
Printing & Stationery		86,268.00	Less :- Outstanding Fees of 2020-21	(3,17,029.00)	
Prior Period Item (RUSA Intt. Reversal)			Actual Collection for the year	30,77,271.00	
Reimbursement of Professional Fees		42,011.00	Less:- Paid to Govt. (50% of Apr'19-Dec'19)	0.00	
Radio Kolkata VJRC		1,37,576.00	Less:- Payable to Govt.(50% of Jan'20-Mar'20)	(16,97,650.00)	
Security Expenses		1,47,400.00		13,79,621.00	
Seminar		37,782.00	Less:- Prepaid Fees of 2022-23	(8,29,836.00)	
Special Allowance		30,000.00			
Telephone Charges		15,666.00	VJRC Add-on Certificate Course Fees		
Depreciation on Assets (Annexure - VI)		10,94,479.49			
TDS Written Off		2,25,280.00			
On Interest	1,39,465.00				
On Rent	85,815.00				
VJRC Add-on Certificate Course Fees		73,450.00			
Excess of Income over Expenditure for the year 2019-20					
Transferred to General Fund)		34,49,640.95			
Total		9,84,53,986.50	Total		9,84,53,986.50

P

R. mooy

Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032



Annexure

VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2022

Page : 1 of 1

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
GENERAL FUND (Corpus)		8,38,41,605.17	FIXED ASSETS: As per Annexure – VI		59,85,225.4
As per last year's balance	7,39,02,090.26				
Add: Addition during the year(Annexure-I)	65,63,871.66				
	8,04,65,961.92		LOANS AND ADVANCES:		6,12,848.5
Less: Addition during the year	5,002.30		(a) <u>Adv. to Staff Against Salary:</u> As per	17,500.00	
Less: Payment and Adjustments during the year	79,000.00		(b) <u>Advance for Exp.:</u> As per Annexure-VIII	2,48,535.00	
	8,03,91,964.22		(c) <u>Puja Advance:</u> As per Annexure – IX	1,40,500.00	
Less: Excess of income over expenditure for the year	34,49,640.95		(d) <u>Research & Development Project</u>	2,05,313.50	
		23,02,247.00	(e) <u>Loan to R.B.U. Centre</u>	1,000.00	
GENERAL FUND (RBU Study Centre)			UGC GRANT RECEIVABLE:		8,62,416.5
As per last year's balance	23,02,247.00		As per Annexure – X		
Add: Addition during the year	0.00				
	23,02,247.00				
Less: Payment and Adjustments during the year	0.00				
		80,50,513.82	GENERAL PROVIDENT FUND:		8,12,66,593.00
BUILDING & DEVELOPMENT FUND:			As per Annexure – XI		
As per last year's balance	64,69,446.82		Investment with Alipore Treasury	7,38,17,393.00	
Add: Addition during the year	18,49,354.00		Loans Receivable from Subscribers	74,49,200.00	
	83,18,800.82				
Less: Expenses during the year	2,68,287.00				
		8,12,94,364.39	SECURITIES DEPOSIT WITH C.E.S.C.:-		4,41,465.00
GENERAL PROVIDENT FUND:			As per last year's balance	4,41,465.00	
As per Annexure – II			Add: Payment during the year	0.00	
UNDISBURSED COLLECTION:		86,68,784.84			
As per Annexure – III			TDS Receivable - 194I (Rent)	85,815.00	
UNSPENT GOVT. GRANT:		6,26,005.88	TDS Receivable - 194I (Fixed deposit)	1,39,465.00	
As per Annexure – IV				2,25,280.00	
SECURITY DEPOSIT:		3,95,295.14	Less: Written off	2,25,280.00	0.00
Library	1,33,089.91		Allowance (Advance)		60,000.00
Laboratory	2,57,205.23		As per last year's balance	60,000.00	
Building	5,000.00		Add: Payment during the year	0.00	
		89,431.00		60,000.00	
UNDISBURSED S.C. STIPEND:			Less: Received during the year	0.00	
As per last year's balance	89,431.00		Fixed Deposit with Canara Bank		2,56,77,318.00
CONTINGENCY FUND:		22,187.00	Fees Receivable (outstanding of 2020-21)		0.00
		18,52,90,434.24	C/F.....		11,49,05,866.41

Q

R. N. Dasg

Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

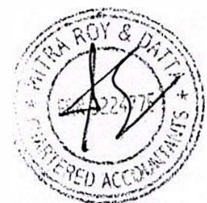


VIJAYGARH JYOTISH RAY COLLEGE
BIJOYGARH, KOLKATA - 700 032
BALANCE SHEET AS ON 31st MARCH, 2022

Page : 2 of

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	AMOUNT (Rs.)
		18,52,90,434.24	B/F.....		11,49,05,866.41
B.F.....		89,439.61	TEACHER'S COUNCIL A/C:		3,827.00
NSPENT UGC GRANT			As per last year's balance	5,807.00	
As per Annexure - V			Add: Received during the year	98,720.00	
		600.00		1,04,527.00	
GRANT FOR RESEARCH WORK			Less: Payment during the year	1,00,700.00	
As per last year's balance	600.00				
Add: Received during the year	0.00		Cash in hand: As certified		7,33,436.00
	600.00				
Less: Payment during the year	0.00				
			Cash at Bank:		7,31,30,538.44
SPENDRY CREDITORS:		1,56,868.00	Axis Bank - Admission Fees SB A/c. 2066	12,58,174.42	
Add: Fees (As per last year's balance)	61,464.00		Canara Bank S/B A/c. No. 1	85,61,456.86	
Less: Payment during the year	31,539.00		Canara Bank C/A A/c. No. 8	6,38,537.31	
			Canara Bank Computer Centre A/c. No. 481	3,64,456.00	
	29,925.00		Canara Bank Deposit A/c. No. 5092	5,657.00	
Add: Provision for paying ICT fees to	31,539.00		Canara Bank Lab. & Lib. Deposit A/c. No. 979	21,68,213.00	
Amazon Web Service					
Add: Provision for the year (2021-22)	10,732.00		Canara Bank National Service Scheme A/c. No. 1005	9,63,719.00	
Add: Provision for purchasing computers	84,672.00		Canara Bank Pay & Allowance A/c. No. 1131	4,719.00	
for the Computer Centre					
Students Award		1,29,800.00	Canara Bank Grant A/c. No. 980	41,05,114.89	
			Canara Bank Microbiology (UG & PG) A/c. No. 1331	79,25,248.38	
		2,43,390.00	Canara Bank National Cadet Corps A/c. No. 3313	64,111.00	
			Canara Bank RBU Study Centre A/c. No. 1873	64,25,036.00	
Liability for Profession Tax					
		3,07,399.00	Canara Bank RUSA A/c. No. 5214	0.00	
M.P. Lad Fund (As per last year's bal.)			Canara Bank Students Fees A/c. No. 4538	3,62,58,543.58	
		17,04,450.00	State Bank of India A/c. No. 337116652100	42,63,137.00	
Accounts Payable (Tuition Fees to be			VJRC Award A/c. No. 8566101005698	1,24,415.00	
deposited to Govt. Treasury for the period					
Jan-Mar, 2020-6,800/- and for the F.Y. :					
2021-22-16,97,650/-)					
		21,451.00			
Alumni - VJRC					
		8,29,836.00			
Prepaid Tuition Fees					
		18,87,73,667.85	TOTAL		18,87,73,667.85

Q



R. N. Choudhary

Principal
Vijaygarh Jyotish Ray College
Kolkata-700 032

VIJAYGARH JYOTISH RAY COLLEGE
8/2 Bejaygarh, Kolkata -32

AUDITED STATEMENT OF RUSA GRANT

[illegible]

R

R. May
Principal
Vijaygarh Jyotish Ray College
Kolkata - 700 032

For A. K. SABOO & CO
Chartered Accountants

(A. K. SABOO)
Proprietor

UDIN: 22055262 ABA 2JL4622

FRN: 0320192E
M. No. 055262

