

**ANNUAL REPORT**  
**FOR THE YEAR ENDED**  
**1ST APRIL 2022 TO 31ST MARCH 2023**

**OF**

**SCOTTISH CHURCH COLLEGE**  
**1 & 3, URQUHART SQUARE,**  
**KOLKATA - 700006**

***VIKASH V AGARWAL & ASSOCIATES***  
**CHARTERED ACCOUNTANTS**

9, HARI CHARAN BANERJEE ROAD, FLAT 102, BLOCK - F  
P.O - BELURMATH, HOWRAH - 711202

Contact : +91-9830131973

E.mail: vikashvagarwal31@gmail.com





**VIKASH V AGARWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

9, Hari Charan Banerjee Road, Block- F, 1<sup>st</sup> Floor, Flat- 102, Maa Tara Housing Complex, P.O – Belurmath,  
Howrah – 711202, Tel-91-9830131973, Email- vikashvagarwal31@gmail.com

**REPORT FOR FINANCIAL YEAR 2022-2023**

In terms of our letter of engagement, towards assistance for preparation of accounts of the College, we have gone through the Accounts of the undergraduate section of the college for the financial year 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 of **Scottish Church College, of 1 & 3, Urquhart Square, Kolkata -700006**. We have tried to obtain all the information's and explanations, which to the best of our knowledge and belief were necessary for our audit. In our opinion, proper records have been kept as required by law as far as appears from our examination of the records. We believe that our scrutiny of accounts provides a reasonable basis for our opinion. These financial statements are the responsibility of the College Management. Our responsibility is to express an opinion on these financial statements based on our checking.

We Report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our Audit **except as mentioned in enclosed Annexure "A"**.
- b. In our opinion, proper books of account as required by law have been kept by the college so far as it appears from our examination of those books;
- c. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account;
- d. In our opinion and to the best of our information and according to the explanations given to us by the management on which we have relied, the said accounts **together with the schedules attached thereto and subject to and read with the notes on accounts and subject to and read with our qualifications/ observations/ reservations contained in Annexure – A attached herewith to which specific attention is drawn**, to give a true and fair view in conformity with the accounting principles generally accepted in India .
  - i. In the case of the Balance Sheet, of the State of affairs of the college as at 31<sup>st</sup> March, 2023.
  - ii. In the case of the Income & Expenditure Account, surplus of the college for the year ended on that date.

For **VIKASH V AGARWAL & ASSOCIATES**  
Chartered Accountants

*V. Agarwal*  
**(VIKASH AGARWAL)**  
Proprietor

Membership No : 066803  
Firm Regn No : 0328283E



PLACE : Howrah

DATE : 19/09/2023

UDIN : 23066805BGSYMY4607





**VIKASH V AGARWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS**

9, Hari Charan Banerjee Road, Block- F, 1<sup>st</sup> Floor, Flat- 102, Maa Tara Housing Complex, P.O – Belurmath,  
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**In the Matter of Scottish Church College, of 1 & 3, Urquhart Square, Kolkata -700006**

**ANNEXURE – A**

**I. Special observations/qualification /reservations referred to the paragraph 2(d) of our report of even date for the year ended 31<sup>st</sup> March 2023.**

**1. Capital Reserve – (Schedule I)**

Capital Reserve balance as on 31<sup>st</sup> March 2023 Rs 3056041.60 which includes various funds. The purpose of creation of these Reserve and Fund needs attentions, and the funds needs to be utilized accordingly and accounted. No movement in balances was observed during the year.

**2. General Funds – (Schedule II)**

The opening balance of General Fund as on 01.04.2022 was Rs 234593674.64. The balance of this fund has increased to Rs 242385025.81 as on 31.03.2023. There was a net surplus during the year on account of Asset Acquisition/Adjustments on account of non-recoverable amounts which have been written off during the year.

**3. Endowment Fund – (Schedule III and VII)**

Endowment Fund contains multiple fixed deposits of various denominations which have been created for multiple purposes. A detailed reconciliation and regrouping is required. Fixed Deposits principal amount and accrued interest element needs reconciliation. As these fixed deposits have been received for a purpose and the purpose needs attention.

**4. Restricted Fund – (Schedule V)**

Certain Grant received from UGC, Government of West Bengal and others has been utilized as and when received, but adjustment entries relating to the grant which were pending in the previous years have not been done during the year. Hence both debit and credit balances of various grants are outstanding. Reconciliation of the same is required and necessary action needs to be taken at the earliest. In case of any unutilized grant the amount needs to be refunded. We have followed the present trend of the college but are of the opinion that certain ledgers need reconciliation, rearrangement & regrouping.

**5. Current Liabilities – (Schedule VI)**

Many heads falling under this group needs reconciliation and justification. We have followed the present trend of the college but are of the opinion that certain ledgers need reconciliation, rearrangement & regrouping. For instance, Fee – Security Deposit is part of Current Liabilities whereas Fee – Library Deposit is part of Restricted Fund, which is inconsistent. Further many old balances need to be written back as they are no longer payable due to various reasons, as per explanation received by us. Amount paid to Lee & Nee Software (Exports) Pvt Ltd Rs 578840/- needs special attention. As an initiative, during the year certain old unreconciled / irrecoverable balances has been set-off.





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**6. Fixed Assets – (Schedule X (A & B))**

College does not maintain any fixed assets register, except in excel sheet. Depreciation has been provided as per rates prescribed in Income Tax Act. Further Assets procured during the year under various grants has been added to the Assets and respective Grant account has been reversed with General Fund as asset acquisition.

**7. Investment – (Schedule VII)**

Fixed Deposits with Banks have been reconciled during the year with Bank Interest certificate and Fixed Deposits. Fixed Deposit with State Bank of India under the head Endowment Fund requires reconciliation. Provision of Accrued Interest on Fixed Deposits has been done.

**8. Loans & Advances – (Schedule VIII)**

Large numbers of advances were being carried forward from earlier years without any movement in their accounts. All such accounts need reconciliation and necessary action for recovery.

**9. Cash & Bank Balances – (Schedule IX)**

Bank Reconciliation Statement has been prepared for the Balances as reflected in various bank accounts for various bank statements. Statements for certain inoperative bank accounts are not available. Variances in voucher numbers are being observed in many bank/cash vouchers. Management should find a path to stop the variance in voucher numbers.

**10. Other Current Assets – (Schedule X)**

All prepaid expenses incurred during the year have been transferred and previous year prepaid expenses have been accordingly reversed. Miscellaneous Receivable has been accordingly accounted.

**II General Observations**

1. On the basis of the available facts, the information & explanation given to us by the college Management, on which we have relied, and on checking of the books & records as produced before us and after reconciliation, rearranging and regrouping we are of the view that the accounts do reflect the actual state of affairs of the college as on 31.03.2023 subject to above stated points.
2. The college generally follows historical method of accounting, as cash basis of accounting is followed such as Rates & Taxes, Insurance, etc, whereas accrual basis is maintained under AMC and many heads of expenses. In case of Income Fees collected from students are accounted on cash basis.
3. The Authorities have reconciled many unreconciled long pending balances, the resulting amount has been reconciled and debited/credited to prior period expenses/income during the year.







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4. Major repair work of building has been carried out during the year, resulting in long term benefit to the college.
5. We convey our thanks to the management and staff for devoting their precious time and extending co-operation to enable us to complete the work. We have tried to rectify all the mistakes which were discovered by us during the process of completion of books of accounts for Statutory Audit purpose.

For **VIKASH V AGARWAL & ASSOCIATES**  
Chartered Accountants

*V. Agarwal*  
(**VIKASH AGARWAL**)

Proprietor

Membership No : 066805

Firm Regn No : 0328283E

PLACE : Howrah

DATE : 19/09/2023

UDIN : 23066805BGSVMV4607





**VIKASH V AGARWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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**ANNEXURE – B**

**Points requiring special attention for College Internal Management**

1. Voucher numbering is not proper as voucher number of tally does not correlate with physical vouchers in certain cases.
2. Council Designated Fund – (Schedule IV and VII)- Council Designated Fund contains fixed deposits made for a purpose. A detailed reconciliation and regrouping is required. Council Designated Fund (Asset) as per Schedule VII should match with Council Designated Fund(Liability) as per Schedule IV, at present not matching.
3. Certain Fixed Deposits of College & Hostel needs special attention as they need to be pre-matured as Interest is not being credited to the account automatically, but after submission of complain, interest calculation has been provided by bank but yet to be credited in the account.
4. Many Inoperative Accounts of the college needs to be closed.
5. A regular follow-up is required in regard to many disputed advances paid and is being carried forward from years.

For **VIKASH V AGARWAL & ASSOCIATES**  
Chartered Accountants

*V. Agarwal*  
(VIKASH AGARWAL)

Proprietor

Membership No : 066805

Firm Regn No : 0328283E



PLACE : Howrah

DATE : 19/09/2023

UDIN : 23066305BG5YMY4607

**Scottish Church College**  
1 & 3, Urquhart Square, Kolkata -700006

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

Sl No	Particulars	Sch No	Current Year 2022-2023	Previous Year 2021 - 2022
<b>A.</b>	<b><u>SOURCES OF FUNDS</u></b>			
1	Capital Reserve	1	30,56,041.60	30,56,041.60
2	General Fund	2	24,23,71,975.81	23,45,93,674.64
3	Endowment Fund	3	71,30,084.61	57,52,304.61
4	Council Designated Fund	4	2,74,671.58	2,74,671.58
5	Restricted Fund	5	89,90,724.45	1,35,40,711.05
			<b>26,18,23,498.05</b>	<b>25,72,17,403.48</b>
<b>B.</b>	<b><u>APPLICATION OF FUNDS :</u></b>			
1	<b><u>FIXED ASSETS</u></b>	10 (A)	7,30,15,479.07	7,15,15,671.34
2	<b><u>INVESTMENT &amp; CURRENT ACCOUNTS BALANCE</u></b>	10 (B)	3,23,089.00	3,72,948.00
		7	17,99,52,104.43	16,58,22,279.23
3	<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES :</u></b>			
a)	Loans & Advances	8	1,96,55,609.50	1,75,48,915.10
b)	Cash in Hand		23,414.00	8,859.25
c)	Cash at Bank	9	1,74,87,345.97	3,17,84,609.76
d)	Other Current Assets	11	6,31,832.26	4,50,529.26
			<b>3,77,98,201.73</b>	<b>4,97,92,913.37</b>
4	Less: Current Liabilities	6	2,92,65,376.18	3,02,86,408.46
	Net Current Assets		85,32,825.55	1,95,06,504.91
			<b>26,18,23,498.05</b>	<b>25,72,17,403.48</b>

In terms of our report of even date

The Schedules referred to are an integral part of the Balance Sheet

For, **VIKASH V AGARWAL & ASSOCIATES**  
Chartered Accountants

Date : 19/09/2023

Place: Howrah

UDIN: 23066805B6ISYMY4607



*V. Agarwal*  
Vikash Agarwal  
Proprietor

Firm Regn No : 328283E  
(Membership No : 066805)

*M. Mandal*  
Principal 20/9/23  
Scottish Church College  
Kolkata-700 006



## Scottish Church College

1 & 3, Urquhart Square, Kolkata - 700006

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

SI No	Particulars	Sch No	Current Year 2022-2023	Previous Year 2021 - 2022
<b>A</b>	<b>INCOME :</b>			
	Fees Received	12	4,29,58,606.50	3,10,28,011.11
	Other Fee Received	13	11,663.00	21,89,740.00
	Miscellaneous receipt	14	10,95,647.04	69,57,292.00
	Bank Interest		7,22,563.00	10,90,736.00
	Interest on Fixed Deposit		86,52,488.60	76,83,372.28
	Interest on Income Tax Refund		-	1,01,020.00
	Prior Period Income		39,225.00	5,81,718.99
	Salary grant- Government		15,56,58,144.00	16,43,20,552.00
			<b>20,91,38,337.14</b>	<b>21,39,52,442.38</b>
<b>B</b>	<b>EXPENDITURE :</b>			
	Employee Benefit Expenses	15	17,35,62,219.00	18,01,59,734.00
	Game & Sports Expenses		1,52,116.00	1,40,987.00
	Electricity charges		12,56,775.00	3,13,673.00
	Lab Contingent Expenses		6,03,865.80	3,28,052.80
	Examination Expenses		13,000.00	1,19,755.00
	Repairs & Maintenance	16	59,78,087.43	52,47,361.91
	Other Expenses	17	1,10,80,043.68	1,07,33,257.17
	Depreciation	10(A+B)	98,57,156.00	89,91,799.00
			<b>20,25,03,262.91</b>	<b>20,60,34,619.88</b>
	<b>Excess of Income over Expenditure(A-B)</b>		<b>66,35,074.23</b>	<b>79,17,822.50</b>

In terms of our report of even date

The Schedules referred to are an integral part of the Income & Expenditure Account

For, **VIKASH V AGARWAL & ASSOCIATES**  
Chartered Accountants

Date : 19/09/2023

Place: Howrah

UDIN : P23066805BG6SYMY4607



*V. Agarwal*  
Vikash Agarwal  
Proprietor

Firm Regn No : 328283E  
(Membership No : 066805)

*M. Mandel*  
Principal  
20/9/23  
Scottish Church College  
Kolkata-700 006



COUNCIL OF SCOTTISH CHURCH COLLEGE,  
1 & 3 URQUHART SQUARE,  
KOLKATA- 700 006

SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023

SCHEDULE - "I"

NOTES ON ACCOUNT

1. Revenue Recognition: Items of Income and Expenditure are recognized on Cash Basis.
2. The council takes initiative for recruitment for various departments; all related expenses for the same are being met through Application Fees collected from the candidates.
3. All expenses on account of Social Activity of the college are being met by the council.
4. Income is being realized through Sale of Scrap materials which are being accumulating in college from various departments, since the life of the assets have expired or have been discarded since they are of insignificant use to the relevant departments.
5. Depreciation charged on Fixed Assets as per Income Tax Act 1961.

For VIKASH V AGARWAL & ASSOCIATES  
Chartered Accountants

*V. Agarwal*

(VIKASH AGARWAL)  
Proprietor

(Membership No : 66805)

(Firm Regn No : 328283E)

UDIN : 23066805BG SYMY4607.

PLACE : Howrah

DATED: 19/09/2023



*M. Mendel*

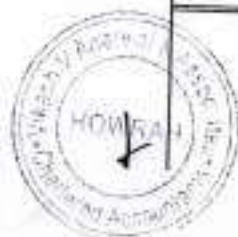
Principal  
Scottish Church College  
Kolkata-700 006

*20/9/23*

# SCOTTISH CHURCH COLLEGE

## SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

Sch No	Particulars		Current Year 2022-2023		Previous Year 2021 2022
1..	<b>Capital Reserve :</b> (Balance as per Last Account)		30,56,041.60		30,56,041.60
			30,56,041.60		30,56,041.60
2..	<b>General Fund :</b> (Balance as per Last Account) Add: Excess of income over expenditure Add: Assets Acquisition(Annexure - A)		23,45,93,674.64 66,35,074.23 11,43,226.94 24,23,71,975.81		22,65,79,852.14 79,17,822.50 96,000.00 23,45,93,674.64
3..	<b>Endowment Fund :</b> <b>Investment</b> (Balance as per Last Account) Add : Interest Received Add : Award & Scholarship Add: Prize Money Reimbursement Add: FD Reconciliation Less: Prize Money adjustments Less: TDS	57,52,304.61 1,21,756.00 6,07,000.00 5,28,326.00 5,92,144.00 (5,28,326.00) 56,880.00	71,30,084.61	56,20,257.61 1,32,047.00 - - - -	57,52,304.61
			71,30,084.61		57,52,304.61
4..	<b>Council Designated Fund :</b> (Balance as per Last Account) Add : Interest Received Less: Bank Charge -		2,74,671.58		2,74,671.58
			2,74,671.58		2,74,671.58
5..	<b>Restricted Fund :(Annexure - B)</b>		89,90,724.45		1,35,40,711.05
6..	<b>CURRENT LIABILITIES :</b>				
(a)	<b>Group D Welfare Fund</b> Balance as per Last Account Add: Received during the year Less: Refund during the year Less: Adjustment during the year	7,24,766.00 1,03,418.00 (18,832.00) -	8,09,352.00	6,82,070.00 81,670.00 (28,974.00) (10,000.00)	7,24,766.00
(b)	<b>Student Health Home</b> Balance as per Last Account Add: Received during the year Less: Paid during the year	2,18,737.00 - (2,18,737.00)	-	2,18,657.00 80.00 -	2,18,737.00
(c)	<b>Provision for Liabilities</b> Liability for expenses(Annexure - C) TDS Payable Grant Payable(CWTT) Security Deposit Payable SCC FSA Membership SCC BED A/c Grant Payable (College Salary) Total	17,10,477.72 26,378.00 9,84,400.00 1,36,17,300.00 1,92,000.00 1,19,25,468.46 -	2,84,56,024.18	5,63,231.00 17,154.00 9,84,400.00 1,32,55,300.00 1,45,22,820.46 -	2,93,42,905.46
			2,92,65,376.18		3,02,86,408.46
7..	<b>INVESTMENT &amp; CURRENT ACCOUNT BALANCE :</b> Fixed Deposit College : In Investment (Annexure - D)		16,41,64,571.57		15,18,48,069.37



M. Mandal  
20/9/23  
Principal  
Scottish Church College  
Kolkata-700 006



# SCOTTISH CHURCH COLLEGE

## SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

Sch No	Particulars		Current Year 2022-2023		Previous Year 2021-2022
	Accrued interest on investment		2,13,561.00		93,496.00
	<b>Development Fund :</b>				
	In Investment (Annexure - E)	56,48,700.00		54,00,464.00	
	Accrued interest on investment	29,496.00		23,053.00	
	Loan to Current Fund	-	56,78,196.00	-	54,23,517.00
	<b>Endowment Fund Investment :</b>				
	State Bank of India Main C.A.	35,23,800.45		22,08,532.45	
	In Investment (Annexure - F)	36,06,284.16	71,30,084.61	36,06,284.16	58,14,816.61
	<b>Council Designated Fund :</b>				
	Accrued interest on investment	6,846.00		6,631.00	
	In Investment (Annexure - G)	1,70,201.00	1,77,047.00	1,62,684.00	1,69,315.00
	<b>Restricted Fund Investment :</b>				
	United Bank of India C.A.	24,297.25		24,297.25	
	Accrued interest on investment	16,234.00		12,626.00	
	In Investment (Annexure - H)	25,48,113.00	25,88,644.25	24,36,142.00	24,73,065.25
			17,99,52,104.43		16,58,22,279.23
8.	<b>LOANS &amp; ADVANCES :</b>				
	Accounts Recoverable (Annexure - I) <i>Tava Solution is included in A/c Recoverable - Advr- Misc.</i>		1,56,67,264.32		1,44,79,058.32
	TDS Receivable		29,96,592.61		20,78,104.21
	Recoverable from Hostel		9,91,752.57		9,91,752.57
			1,96,55,609.50		1,75,48,915.10
9.	<b>Cash at Bank :</b>				
	<b>Current Fund</b>				
	Indian Bank - Beadon Row	8,95,958.70		2,74,077.70	
	Indian Bank - EDN Fund	2,66,788.62		2,59,575.62	
	Indian Bank - SCC NSS	48,778.00		47,459.00	
	Indian Bank - SCC RUSA	2,667.00		2,595.00	
	Indian Bank - SCC UGC Hostel Building	1,952.75		1,900.75	
	Indian Bank - SCC SERB A/c	4,09,247.00		13,93,860.00	
	Indian Bank (Admission A/c)	38,407.00		37,368.00	
	Indian Bank (Admission A/c) MUP	1,67,882.39		1,63,343.39	
	HDFC Bank	14,12,541.57		14,67,417.57	
	State Bank of India	1,17,041.00		2,96,249.00	
	State Bank of India - Beadon Street	3,90,572.73		61,651.73	
	Syndicate Bank	500.00		500.00	
	Axis Bank - DST 3	1,15,938.50		2,06,360.00	
	Axis Bank - E Payment A/c	1,637.07		1,589.07	
	Axis Bank - SCC (Admission)	80,75,600.84		1,29,00,752.80	
	Axis Bank - SCC Jubilee Building	50,483.00		48,997.00	
	Axis Bank - SCC UGC Sports	2,64,386.00		2,56,601.00	
	Axis Bank - SCC(GOVT,GRANT)	6,13,906.70		14,98,116.70	
	Axis Bank - SCC(UGC)	4,12,368.51		32,22,290.84	
	Axis Bank - Shyam Bazar Branch	38,79,841.51		53,79,216.01	
	Axis Bank - DST	2,88,351.50	1,74,54,850.39	42,32,193.00	3,17,52,114.18
	<b>Hostel Deposit</b>				
	S.B.I. "H" Account	7,998.48		7,998.48	
	U.B.I. "C" Account	24,497.10	32,495.58	24,497.10	32,495.58
			1,74,87,345.97		3,17,84,609.76
11.	<b>Other Current Assets :</b>				
	Receivable		38,174.00		22,459.00



*M. Mendel*  
 20/9/23  
 Principal  
 Scottish Church College  
 BEADON ROW, BEADON

# SCOTTISH CHURCH COLLEGE

## SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

Sch No	Particulars	Current Year 2022-2023	Previous Year 2021-2022
	Pre-paid Expenses	5,93,658.26	4,28,070.26
		6,31,832.26	4,50,529.26
12.	<b>Fee Received :</b>		
	Fee - Academic Development charge	39,61,271.00	31,63,197.00
	Fee - Academic Maintenance Charges	84,13,817.00	55,84,253.00
	Fee - Activity	2,58,791.00	1,96,498.00
	Fee - Administrative Charges	54,058.00	1,03,000.00
	Fee - Admission	6,10,650.00	3,05,837.00
	Fee - Books & Journals	11,19,512.00	7,47,838.00
	Fee - Career Guidance	2,39,462.00	1,88,129.00
	Fee - Casual Student	8,600.00	19,300.00
	Fee - Certificate Course Fee	25,000.00	-
	Fee - Cyber Charges	11,19,512.00	7,41,088.00
	Fee - Development	14,22,967.00	10,80,424.00
	Fee - Establishment Charge	26,63,115.00	17,89,480.00
	Fee - Examination	3,45,427.00	2,63,614.00
	Fee - Extension Activity	77,735.00	58,388.20
	Fee - Generator	1,93,901.50	1,46,856.00
	Fee - Gymnasium	8,61,832.00	6,52,680.00
	Fee - Identity Card	86,586.00	66,706.00
	Fee - Laboratory Charges	52,00,125.00	35,30,983.00
	Fee - Laboratory Development	11,52,964.00	8,65,766.00
	Fee - Library Charges	11,85,972.50	9,01,020.00
	Fee - Magazine	2,37,194.50	1,80,204.00
	Fee - Maintenance	83,01,307.50	63,05,140.00
	Fee - Marksheet	2,292.50	8,015.00
	Fee - NSS	10.00	40.00
	Fee - Others	3,92,720.00	2,61,705.00
	Fee - Power	22,63,462.50	17,17,670.00
	Fee - Sports	2,37,194.50	1,80,204.00
	Fee - Stationery	1,24,377.00	80,784.00
	Fee - Transfer	1,880.00	1,470.00
	Fee - Tuition	23,96,870.00	18,87,721.91
		4,29,58,606.50	3,10,28,011.11
13.	<b>Other Fee Received :</b>		
	Library caution Fees Forfeited	-	21,89,250.00
	Library Fine	11,663.00	490.00
	Duplicate Identity Card Fine	-	-
		11,663.00	21,89,740.00
14.	<b>Miscellaneous Receipt :</b>		
	Donation Received	9,10,050.00	68,83,000.00
	Advertisement Expense	5,000.00	-
	Income from Xeroxing	19,182.00	-
	Project Overhead Income	1,11,000.00	-
	Misc Income	1,900.04	51,839.00
	Sale of Forms	6,000.00	-
	Sale of Misc Goods	42,515.00	22,453.00
		10,95,647.04	69,57,292.00



M. Mondal  
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# SCOTTISH CHURCH COLLEGE

## SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

Sch No	Particulars	Current Year 2022-2023	Previous Year 2021-2022
15.	<b>Employee Benefit Expenses :</b>		
	Salary & Allowance		
	Remuneration	14,13,86,218.00	15,16,28,484.00
	Maintenance - Academic	1,45,98,605.00	1,37,54,041.00
	Medical Service	1,55,45,121.00	1,29,93,440.00
	Social Security Expense	12,821.00	16,442.00
	Contribution to ESI	25,958.00	-
	Provident Fund	1,91,866.00	1,71,155.00
		18,01,630.00	15,96,172.00
		<b>17,35,62,219.00</b>	<b>18,01,59,734.00</b>
16.	<b>Repair &amp; Maintenance :</b>		
	Building	21,38,320.87	27,90,843.79
	Furniture & Fixture	2,98,431.00	1,70,522.00
	Campus	1,38,138.00	57,330.00
	College Car	1,95,805.00	64,404.00
	Computer	11,21,069.24	11,53,130.80
	Electric	6,64,955.00	3,37,888.00
	Equipment	6,36,050.00	3,57,106.00
	Generator	76,860.00	50,473.00
	Play Field	3,26,176.00	67,840.00
	Other	3,82,282.32	1,97,824.32
		<b>59,78,087.43</b>	<b>52,47,361.91</b>
17.	<b>Other Expenses :</b>		
	Activity Club Expenses		
	Admission expenses	1,87,272.00	5,700.00
	Advertisement	4,41,792.00	4,04,032.00
	Audit Fee - Statutory	40,745.00	9,040.00
	Bank Charges	12,664.00	12,664.00
	Casual Student Fees Expenses	56,959.38	1,96,604.33
	Ceremonial & Meeting Expenses	5,700.00	13,720.00
	Cleaning Service Expense	5,67,046.00	2,83,067.00
	Donation	10,27,102.00	7,63,418.00
	Educational Excursion	1,21,190.00	35,905.00
	Filing Fees	1,23,318.00	-
	Free Studentship	-	677.00
	General Expenses	3,53,959.00	3,37,645.00
	Interest/Fine	2,96,767.62	73,013.40
	Interview Expense	9,82,129.34	1,37,457.00
	Journal & Humanities	840.00	-
	Legal & Professional Fees	3,67,925.00	-
	Merchandise Clothes	5,16,274.00	2,43,387.00
	NAAC Expenses	1,42,300.00	-
	NSS Expenses	4,15,908.68	2,95,000.00
	Postage expenses	50,938.00	1,990.00
	Printing & Stationery	5,243.00	994.00
	Prior Period Expenses	11,12,858.00	5,55,738.00
	Rate & Taxes	6,59,617.00	47,67,345.87
	Refreshment Expenses	1,26,199.00	1,19,646.00
	Registration Fees	4,11,541.00	63,105.00
	Rent	-	29,500.00
	SCC Faculty Research Expenses	28,350.00	28,350.00
	Security Expenses	74,573.00	63,073.00
	Seminar & Symposia	15,19,625.00	16,70,067.00
	Service Learning Cell	3,64,659.00	64,429.00
	Subscription - Membership	19,540.00	-
	Telephone & Internet charges	84,511.00	59,146.57
	Travelling & Conveyance	1,41,131.56	1,99,544.00
	Women Gender Development Cell	7,84,088.00	2,98,999.00
		37,278.00	-
		<b>1,10,80,043.68</b>	<b>1,07,33,257.17</b>



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## SCOTTISH CHURCH COLLEGE

## SCHEDULE " 10 A "

## DETAILS OF FIXED ASSETS AND DEPRECIATION CHART AS PER INCOME TAX RULES ,1962

SL. NO.	PARTICULARS	W. D. V.	ADDITIONS DURING THE YEAR		SALES/ ADJUST- MENTS	TOTAL	DEPRECIATION			W. D. V.	
		AS ON 01-Apr-2022 Rs.	UP TO 30-Sep-2022 Rs.	AFTER 30-Sep-2022 Rs.		AS ON 31-Mar-2023 Rs.	RATE %	NORMAL AMOUNT Rs.	ADDITIONAL AMOUNT Rs.	TOTAL AMOUNT Rs.	AS ON 31-Mar-2023 Rs.
<b>1) Land</b>											
	College	9,32,000.00	-	-	-	9,32,000.00	-	-	-	-	9,32,000.00
	Hostel	7,47,000.00	-	-	-	7,47,000.00	-	-	-	-	7,47,000.00
	<b>SUBTOTAL :</b>	<b>16,79,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,79,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,79,000.00</b>
<b>2) Building</b>											
	College	2,86,41,559.66	8,76,958.75	-	-	2,95,18,518.41	10%	29,51,852.00	-	29,51,852.00	2,65,66,666.41
	College - Fire Safety (GST)	15,80,748.62	-	-	-	15,80,748.62	10%	1,58,075.00	-	1,58,075.00	14,22,673.62
	FIRE SAFETY	10,10,980.00	24,896.00	12,303.00	-	10,48,179.00	10%	1,04,203.00	-	1,04,203.00	9,43,976.00
	Play Field	23,63,802.81	31,400.00	-	-	23,95,202.81	10%	2,39,520.00	-	2,39,520.00	21,55,682.81
	Hostel	2,04,31,698.90	-	-	-	2,04,31,698.90	10%	20,43,170.00	-	20,43,170.00	1,83,88,528.90
	<b>SUBTOTAL (a) :</b>	<b>5,40,28,789.99</b>	<b>9,33,254.75</b>	<b>12,303.00</b>	<b>-</b>	<b>5,49,74,347.74</b>	<b>-</b>	<b>54,96,620.00</b>	<b>-</b>	<b>54,96,620.00</b>	<b>4,94,77,527.74</b>
<b>3) Furniture &amp; Fixture</b>											
	Furniture & Fixture - College	17,19,504.64	39,600.00	1,06,820.00	-	18,65,924.64	10%	1,81,251.00	-	1,81,251.00	16,84,673.64
	Furniture & Fixture - College (9403)	7,71,886.64	-	-	-	7,71,886.64	10%	77,189.00	-	77,189.00	6,94,697.64
	Portable Toilet	88,602.00	-	-	-	88,602.00	10%	8,860.00	-	8,860.00	79,742.00
	Hostel	2,77,439.00	-	-	-	2,77,439.00	10%	27,744.00	-	27,744.00	2,49,695.00
	<b>SUBTOTAL (b) :</b>	<b>28,57,432.28</b>	<b>39,600.00</b>	<b>1,06,820.00</b>	<b>-</b>	<b>30,03,852.28</b>	<b>-</b>	<b>2,95,044.00</b>	<b>-</b>	<b>2,95,044.00</b>	<b>27,08,808.28</b>
<b>CPE Audio Visual Laboratory</b>											
	Furniture	1,912.00	-	-	-	1,912.00	10%	191.00	-	191.00	1,721.00
	Fan	1,10,958.00	24,950.00	11,500.00	-	1,47,408.00	10%	14,166.00	-	14,166.00	1,33,242.00
	Fan(8418)	18,994.88	-	-	-	18,994.88	10%	1,899.00	-	1,899.00	17,095.88
	Water Cooler	86,067.00	-	-	-	86,067.00	10%	8,607.00	-	8,607.00	77,460.00
	<b>SUBTOTAL (c) :</b>	<b>2,17,931.88</b>	<b>24,950.00</b>	<b>11,500.00</b>	<b>-</b>	<b>2,54,381.88</b>	<b>-</b>	<b>24,863.00</b>	<b>-</b>	<b>24,863.00</b>	<b>2,29,518.88</b>
	<b>SUBTOTAL (a+b+c) :</b>	<b>5,71,04,154.15</b>	<b>9,97,804.75</b>	<b>1,30,623.00</b>	<b>-</b>	<b>5,82,32,581.90</b>	<b>-</b>	<b>58,16,727.00</b>	<b>-</b>	<b>58,16,727.00</b>	<b>5,24,15,854.90</b>
<b>4) Others</b>											
1	IR THERMOMETER	3,686.36	-	-	-	3,686.36	10%	369.00	-	369.00	3,317.36
2	SANTIZING PEDESTAL STAND	60,285.64	6,800.00	-	-	67,085.64	10%	6,709.00	-	6,709.00	60,376.64
3	MEDICAL INSTRUMENTS	15,637.00	-	-	-	15,637.00	10%	1,564.00	-	1,564.00	14,073.00
4	Musical Instruments	8,735.00	-	-	-	8,735.00	10%	874.00	-	874.00	7,861.00
5	Water Purifier	11,105.00	-	-	-	11,105.00	10%	1,111.00	-	1,111.00	9,994.00
6	Water Purifier(8421)	19,754.18	-	-	-	19,754.18	10%	1,975.00	-	1,975.00	17,779.18
7	Water Distillation	39,795.00	-	-	-	39,795.00	10%	3,980.00	-	3,980.00	35,815.00
8	Corporation Trolley (Other than Vehicle)-8716	11,613.00	-	-	-	11,613.00	10%	1,161.00	-	1,161.00	10,452.00
9	Laboratory Equipment	47,57,225.16	12,23,619.98	31,56,686.00	-	91,37,531.14	15%	11,33,878.00	-	11,33,878.00	80,03,653.14
10	Brush Cutter	25,328.00	16,900.00	10,620.00	-	52,848.00	15%	7,130.00	-	7,130.00	45,718.00
11	College Car	30,963.00	-	-	-	30,963.00	15%	4,644.00	-	4,644.00	26,319.00

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## SCOTTISH CHURCH COLLEGE

SCHEDULE " 10 A "  
DETAILS OF FIXED ASSETS AND DEPRECIATION CHART AS PER INCOME TAX RULES, 1962

SL. NO.	PARTICULARS	W. D. V. AS ON 01-Apr-2022 Rs.	ADDITIONS DURING THE YEAR		SALES/ ADJUST- MENTS Rs.	TOTAL AS ON 31-Mar-2023 Rs.	RATE %	DEPRECIATION			W. D. V. AS ON 31-Mar-2023 Rs.
			UP TO 30-Sep-2022 Rs.	AFTER 30-Sep-2022 Rs.				NORMAL AMOUNT Rs.	ADDITIONAL AMOUNT Rs.	TOTAL AMOUNT Rs.	
12	College Car(87032291)	2,60,598.14				2,60,598.14	15%	39,090.00	-	39,090.00	2,21,508.14
13	Electric Installation	2,85,284.00				2,85,284.00	15%	42,790.00	-	42,790.00	2,42,474.00
14	Electrical Equipment	96,391.00	96,195.00	64,603.00		2,57,189.00	15%	33,733.00	-	33,733.00	2,23,456.00
15	Electrical Machines & Apparatus (8543)	12,159.00				12,159.00	15%	1,824.00	-	1,824.00	10,335.00
16	Electric Kettle (8516)	5,896.00				5,896.00	15%	884.00	-	884.00	5,012.00
17	Electric Kettle			1,650.00		1,650.00	15%	124.00	-	124.00	1,526.00
18	PA SYSTEM EQUIPMENT	10,943.00				10,943.00	15%	1,641.00	-	1,641.00	9,302.00
19	Office Equipment	1,47,914.00				1,47,914.00	15%	22,187.00	-	22,187.00	1,25,727.00
20	Digital Board / Data Machine			1,53,400.00		1,53,400.00	40%	30,680.00	-	30,680.00	1,22,720.00
21	LED DIGITAL SIGNAGE/NOTICE BOARD	4,37,894.00				4,37,894.00	15%	65,684.00	-	65,684.00	3,72,210.00
22	Sports Equipments	2,30,993.00		5,003.00		2,35,996.00	15%	35,024.00	-	35,024.00	2,00,972.00
23	Books	18,54,984.47	37,172.00	1,49,063.00		20,41,219.47	15%	2,95,003.00	-	2,95,003.00	17,48,216.47
24	Vending Machine	43,701.20				43,701.20	15%	6,555.00	-	6,555.00	37,146.20
25	Audio Podium (8518)	15,427.46				15,427.46	15%	2,314.00	-	2,314.00	13,113.46
26	E-PODIUM	3,53,286.50				3,53,286.50	15%	52,993.00	-	52,993.00	3,00,293.50
27	Generator	1,13,434.00		35,029.00		1,48,463.00	15%	19,642.00	-	19,642.00	1,28,821.00
28	Generator (8502)	3,86,899.00				3,86,899.00	15%	58,035.00	-	58,035.00	3,28,864.00
29	Sound System	19,652.00		32,434.00		52,086.00	15%	5,380.00	-	5,380.00	46,706.00
30	Stretcher(8019)	1,155.00				1,155.00	15%	173.00	-	173.00	662.00
31	Air Conditioner	3,92,820.00	8,56,360.00	3,22,146.00		15,71,326.00	15%	2,11,538.00	-	2,11,538.00	13,59,788.00
32	Air Conditioner(8415)	3,53,518.07				3,53,518.07	15%	53,028.00	-	53,028.00	3,00,490.07
33	Camera	2,99,753.00				2,99,753.00	15%	44,963.00	-	44,963.00	2,54,790.00
34	Camera(8528)	56,676.00				56,676.00	15%	8,501.00	-	8,501.00	48,175.00
35	Refrigerator	28,129.00	28,500.00	31,980.00		88,619.00	15%	10,894.00	-	10,894.00	77,725.00
36	Refrigerator(8418)	14,063.48				14,063.48	15%	2,110.00	-	2,110.00	11,953.48
37	Visual Instrument	2,528.00				2,528.00	15%	379.00	-	379.00	2,149.00
38	Fire Extinguisher	51,728.00				51,728.00	15%	7,759.00	-	7,759.00	43,969.00
39	Water Cooler	16,312.00				16,312.00	15%	2,447.00	-	2,447.00	13,865.00
40	Wheel Chair	2,311.00				2,311.00	15%	347.00	-	347.00	1,964.00
41	Wacom	1,03,915.50				1,03,915.50	15%	15,587.00	-	15,587.00	88,328.50
42	EPABX	21,888.00				21,888.00	15%	3,283.00	-	3,283.00	18,605.00
43	Inverter	3,824.00				3,824.00	15%	574.00	-	574.00	3,250.00
44	Misc. Equip.	1,091.00				1,091.00	15%	164.00	-	164.00	927.00
45	Biometric Time Attendance Equip.	51,228.00				51,228.00	15%	7,684.00	-	7,684.00	43,544.00
46	Books Detector System	40,400.00				40,400.00	15%	6,060.00	-	6,060.00	34,340.00
47	Tata Solar Power Plant	81,099.00				81,099.00	40%	1,85,958.00	-	1,85,958.00	6,62,728.00
48	Identity Card Printer	505.00		7,67,586.00		8,48,684.00	40%	202.00	-	202.00	303.00

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**SCHEDULE " 10 A "**  
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SL. NO.	PARTICULARS	W. D. V. AS ON 01-Apr-2022 Rs.	ADDITIONS DURING THE YEAR		SALES/ ADJUST- MENTS Rs.	TOTAL AS ON 31-Mar-2023 Rs.	RATE %	DEPRECIATION			W. D. V. AS ON 31-Mar-2023 Rs.
			UP TO 30-Sep-2022 Rs.	AFTER 30-Sep-2022 Rs.				NORMAL AMOUNT Rs.	ADDITIONAL AMOUNT Rs.	TOTAL AMOUNT Rs.	
49	Smart Phone (8517)	924.21				924	40%	370.00		370.00	554.21
50	Printer	28,982.00	22,656.00	1,82,830.00		2,34,468	40%	57,221.00		57,221.00	1,77,247.00
51	Printer(8443)	9,757.08				9,757	40%	3,903.00		3,903.00	5,854.08
52	Cash Counter Machine			14,500.00		14,500	15%	1,088.00		1,088.00	13,412.00
53	Photocopier Machine <u>CPE Research Centre</u>	688.00				688.00	40%	275.00		275.00	413.00
54	Lab Equipment <u>CPE Language Laboratory</u>	26,854.00				26,854.00	15%	4,028.00		4,028.00	22,826.00
55	Books <u>CPE Library Books Etc.</u>	3,494.00				3,494.00	15%	524.00		524.00	2,970.00
56	Books <u>CPE Laboratories Equipment</u>	43,053.00				43,053.00	15%	6,458.00		6,458.00	36,595.00
57	Lab. Equipment <u>CPE Electrical Equipment</u> <u>UGC/SP(LAB)Zoology</u>	32,519.00 10,094.00				32,519.00 10,094.00	15% 15%	4,878.00 1,514.00		4,878.00 1,514.00	27,641.00 8,580.00
58	Refrigerator	1,986.00				1,986.00	15%	298.00		298.00	1,688.00
59	Lab. Equipment	37,533.00				37,533.00	15%	5,630.00		5,630.00	31,903.00
60	A.V. Equipment <u>UGC/SP(LAB)Botany</u>	5,262.00				5,262.00	15%	789.00		789.00	4,473.00
61	Lab Equipment <u>UGC/XI PLAN</u>	26,268.00				26,268.00	15%	3,940.00		3,940.00	22,328.00
62	Lab Equipment	3,49,181.06				3,49,181.06	15%	52,377.00		52,377.00	2,96,804.06
63	Books	1,00,087.00				1,00,087.00	15%	15,013.00		15,013.00	85,074.00
<b>SUBTOTAL :</b>		<b>1,14,59,187.49</b>	<b>22,88,202.98</b>	<b>49,27,540.00</b>		<b>1,86,74,930.47</b>		<b>25,96,933.00</b>		<b>25,96,933.00</b>	<b>1,60,77,997.47</b>
5)	<b>Computer and Software</b>										
58	Computer & Laptop	8,08,530.10	12,65,088.00	10,41,240.00		29,14,838.10	40%	9,57,687.00		9,57,687.00	19,57,151.10
59	Computer & Laptop(8471)	3,71,355.12				3,71,355.12	40%	1,48,542.00		1,48,542.00	2,22,813.12
60	Software	68,153.00	96,760.00	68,000.00		2,32,913.00	40%	79,565.00		79,565.00	1,53,348.00
61	Software(GST)	29,160.00				29,160.00	40%	11,664.00		11,664.00	17,496.00
62	Business Projector(8528)	73,477.00				73,477.00	40%	29,391.00		29,391.00	44,086.00
63	Projector	50,378.50	96,230.00	3,95,638.00		5,42,244.50	40%	1,37,771.00		1,37,771.00	4,04,473.50
64	Projector(8528)	19,724.00				19,724.00	40%	7,890.00		7,890.00	11,834.00
65	Scanner	1.00				1.00	40%	1.00		1.00	
66	CCTV	7,434.98				7,434.98	40%	2,974.00		2,974.00	4,460.98
67	CCTV System ( with cctv camera )(8525) <u>CPE Audio Visual Laboratory</u>	35,936.00				35,936.00	40%	14,374.00		14,374.00	21,562.00
68	Computer	1.00				1.00	40%	1.00		1.00	



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**SCHEDULE "10 A"**  
**DETAILS OF FIXED ASSETS AND DEPRECIATION CHART AS PER INCOME TAX RULES, 1962**

Sl. NO.	PARTICULARS	W. D. V. AS ON 01-Apr-2022 Rs.	ADDITIONS DURING THE YEAR		SALES/ ADJUST- MENTS Rs.	TOTAL AS ON 31-Mar-2023 Rs.	RATE %	DEPRECIATION			W. D. V. AS ON 31-Mar-2023 Rs.
			UP TO 30-Sep-2022 Rs.	AFTER 30-Sep-2022 Rs.				NORMAL AMOUNT Rs.	ADDITIONAL AMOUNT Rs.	TOTAL AMOUNT Rs.	
69	Projector <u>CPE Library Automation</u>	2.00			-	2.00	40%	2.00	-	2.00	-
70	Computer	1.00			-	1.00	40%	1.00	-	1.00	-
71	Software <u>CPE Computer Centre</u>	1.00			-	1.00	40%	1.00	-	1.00	-
72	Computer <u>CPE Research Centre</u>	1.00			-	1.00	40%	1.00	-	1.00	-
73	Software	5.00			-	5.00	40%	5.00	-	5.00	-
74	Computer <u>CPE Laboratories Equipment</u>	1.00			-	1.00	40%	1.00	-	1.00	-
75	Computer	2.00			-	2.00	40%	2.00	-	2.00	-
	<u>UGC/SP(LAB) Zoology</u>										
76	Computer	1.00			-	1.00	40%	1.00	-	1.00	-
77	Projector <u>UGC/SP(LAB) Botany</u>	1.00			-	1.00	40%	1.00	-	1.00	-
78	Projector <u>UGC/SP(LAB) Mathematics</u>	1.00			-	1.00	40%	1.00	-	1.00	-
79	Computer	46.00			-	46.00	40%	46.00	-	46.00	-
80	Projector <u>UGC/SP(LAB) Physics</u>	4.00			-	4.00	40%	4.00	-	4.00	-
81	Computer <u>UGC/XI PLAN</u>	4.00			-	4.00	40%	4.00	-	4.00	-
82	Computer	105.00			-	105.00	40%	105.00	-	105.00	-
83	Mobile Phone (RUSA Grant)	9,004.00			-	9,004.00	40%	3,602.00	-	5,402.00	-
	<b>SUBTOTAL :</b>	12,73,329.70	14,58,058.00	15,04,876.00	-	42,36,263.70		13,93,637.00	-	13,93,637.00	5,402.00
	<b>TOTAL :</b>	7,15,15,671.34	47,44,065.73	65,63,039.00	-	8,28,22,776.07		98,07,297.00	-	98,07,297.00	7,30,15,479.07
	<b>PREVIOUS YEAR</b>	7,64,09,706.34	86,776.00	39,54,776.00	1,582.00	8,04,49,676.34		89,34,005.00	-	89,34,005.00	7,15,15,671.34

M. Mandal  
Principal  
Scottish Church Collg  
Kolkata-700 006  
20/3/23



ACCOUNTING YEAR ENDED : 31st, March 2023

SCOTTISH CHURCH COLLEGE

SCHEDULE " 10 B "

DETAILS OF FIXED ASSETS AND DEPRECIATION CHART AS PER INCOME TAX RULES, 1962

SL. NO.	PARTICULARS	W. D. V. AS ON 01-Apr-2022 Rs.	ADDITIONS DURING THE YEAR		SALES/ ADJUST- MENTS Rs.	TOTAL AS ON 31-Mar-2023 Rs.	DEPRECIATION			W. D. V. AS ON 31-Mar-2023 Rs.	
			UP TO 30-Sep-2022 Rs.	AFTER 30-Sep-2022 Rs.			RATE %	NORMAL AMOUNT Rs.	ADDITIONAL AMOUNT Rs.		TOTAL AMOUNT Rs.
<b>1) Furniture &amp; Fixture</b>											
	Furniture-BBA	57,213.00	-	-	-	57,213.00	10%	5,721.00	-	5,721.00	51,492.00
	Furniture-Computer Science	11,246.00	-	-	-	11,246.00	10%	1,125.00	-	1,125.00	10,121.00
	Furniture-Microbiology	38,396.00	-	-	-	38,396.00	10%	3,840.00	-	3,840.00	34,556.00
	Furniture-Millennium Building	10,074.00	-	-	-	10,074.00	10%	1,007.00	-	1,007.00	9,067.00
<b>2) Furniture &amp; Fixture-BSR Grant</b>											
	Furniture & Fixture-M.Bio-BSR Grant	5,098.00	-	-	-	5,098.00	10%	510.00	-	510.00	4,588.00
	Office Equipment-BBA	1,22,027.00	-	-	-	1,22,027.00		12,203.00	-	12,203.00	1,09,824.00
		1,415.00	-	-	-	1,415.00	10%	142.00	-	142.00	1,273.00
	<b>SUBTOTAL :</b>	<b>1,23,442.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,23,442.00</b>	<b>-</b>	<b>12,345.00</b>	<b>-</b>	<b>12,345.00</b>	<b>1,11,097.00</b>
<b>3) Books</b>											
	Books -BBA	54,890.00	-	-	-	54,890.00	15%	8,234.00	-	8,234.00	46,656.00
	Books -Computer Science	4,187.00	-	-	-	4,187.00	15%	628.00	-	628.00	3,559.00
	Books-Micro-Biology	26,270.00	-	-	-	26,270.00	15%	3,941.00	-	3,941.00	22,329.00
		85,347.00	-	-	-	85,347.00		12,803.00	-	12,803.00	72,544.00
<b>4) Electrical Installation</b>											
	Electrical Installation-BBA	456.00	-	-	-	456.00	15%	68.00	-	68.00	388.00
	Electrical Installation-Computer Sci.	8,479.00	-	-	-	8,479.00	15%	1,272.00	-	1,272.00	7,207.00
	Electrical Installation-Microbiology	708.00	-	-	-	708.00	15%	105.00	-	105.00	603.00
	Electrical Installation -Millennium Build.	3,388.00	-	-	-	3,388.00	15%	508.00	-	508.00	2,880.00
		13,031.00	-	-	-	13,031.00		1,953.00	-	1,953.00	11,078.00
<b>5) Laboratory Equipments</b>											
	Laboratory Equipment-Computer Sci.	2,935.00	-	-	-	2,935.00	15%	440.00	-	440.00	2,495.00
	Laboratory Equipment-Microbiology	54,924.00	-	-	-	54,924.00	15%	8,239.00	-	8,239.00	46,685.00
	Laboratory Equipments-BSR Grant	-	-	-	-	-		-	-	-	-
	Lab Equipments-C.Sc.BSR Grant	17,878.00	-	-	-	17,878.00	15%	2,682.00	-	2,682.00	15,196.00
	Lab Instrument-MBio-BSR Grant	62,812.00	-	-	-	62,812.00	15%	9,422.00	-	9,422.00	53,390.00
		1,38,549.00	-	-	-	1,38,549.00		20,783.00	-	20,783.00	1,17,766.00
	Air Conditioner-BBA	4,062.00	-	-	-	4,062.00	15%	609.00	-	609.00	3,453.00
	Camera	1,210.00	-	-	-	1,210.00	15%	182.00	-	182.00	1,028.00

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Kolkata-700 006  
20/1/23





ACCOUNTING YEAR ENDED : 31st, March 2023

SCOTTISH CHURCH COLLEGE

SCHEDULE " 10 B "  
DETAILS OF FIXED ASSETS AND DEPRECIATION CHART AS PER INCOME TAX RULES, 1962

SL. NO.	PARTICULARS	W. D. V. AS ON 01-Apr-2022 Rs.	ADDITIONS DURING THE YEAR		SALES/ ADJUST- MENTS Rs.	TOTAL AS ON 31-Mar-2023 Rs.	DEPRECIATION			W. D. V. AS ON 31-Mar-2023 Rs.	
			UP TO 30-Sep-2022 Rs.	AFTER 30-Sep-2022 Rs.			RATE %	NORMAL AMOUNT Rs.	ADDITIONAL AMOUNT Rs.		TOTAL AMOUNT Rs.
	Fan-Microbiology	88.00	-	-	-	88.00	15%	13.00	-	13.00	75.00
	Fire Extinguisher-Microbiology	474.00	-	-	-	474.00	15%	71.00	-	71.00	403.00
	Inverter-BBA	3,585.00	-	-	-	3,585.00	15%	538.00	-	538.00	3,047.00
	Refrigerator -Microbiology	856.00	-	-	-	856.00	15%	128.00	-	128.00	728.00
	Water Cooler	2,200.00	-	-	-	2,200.00	15%	330.00	-	330.00	1,870.00
	<b>SUBTOTAL :</b>	<b>2,49,402.00</b>	-	-	-	<b>2,49,402.00</b>	-	<b>37,410.00</b>	-	<b>37,410.00</b>	<b>2,11,992.00</b>
<b>6) Computer</b>											
	Computer-BBA	2.00	-	-	-	2.00	40%	2.00	-	2.00	-
	Computer -Computer Science	10.00	-	-	-	10.00	40%	10.00	-	10.00	-
	Computer-Microbiology	1.00	-	-	-	1.00	40%	1.00	-	1.00	-
	Computer	51.00	-	-	-	51.00	40%	51.00	-	51.00	-
	Software-BBA	5.00	-	-	-	5.00	40%	5.00	-	5.00	-
	Computer-BSR Grant	-	-	-	-	-	-	-	-	-	-
	Computers-Computer Sc.	33.00	-	-	-	33.00	40%	33.00	-	33.00	-
	<b>Projector</b>	<b>102.00</b>	-	-	-	<b>102.00</b>	-	<b>102.00</b>	-	<b>102.00</b>	-
	Projector-BBA	1.00	-	-	-	1.00	40%	1.00	-	1.00	-
	Projector-Microbiology	1.00	-	-	-	1.00	40%	1.00	-	1.00	-
	<b>SUBTOTAL :</b>	<b>104.00</b>	-	-	-	<b>104.00</b>	-	<b>104.00</b>	-	<b>104.00</b>	-
	<b>TOTAL :</b>	<b>3,72,948.00</b>	-	-	-	<b>3,72,948.00</b>	-	<b>49,859.00</b>	-	<b>49,859.00</b>	<b>3,23,089.00</b>
<b>PREVIOUS YEAR</b>		<b>4,30,742.00</b>	-	-	-	<b>4,30,742.00</b>	-	<b>57,794.00</b>	-	<b>57,794.00</b>	<b>3,72,948.00</b>



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20/9/23

**SCOTTISH CHURCH COLLEGE**  
 1 & 3, Urquhart Square  
 Kolkata - 700006  
 1ST APRIL 2022 TO 31ST MARCH 2023

PARTICULARS	Opening	Transaction		Closing
		Dr.	Cr.	
RUSA GRANT				
SCC DST A/C	6,20,803.00	7,90,796.00	1,69,993.00	
U.G.C. GRANT - MINOR RESEARCH PROJECT	1,62,690.00	3,74,400.00	3,77,224.00	1,65,514.00
U.G.C. GRANT XII PLA - TEACHER FELLOWSHIP	(71,568.74)	-	71,568.74	
UGC GRANT - XIITH PLAN	5,61,722.00	-	-	5,61,722.00
U.G.C. GRANT - XI PLAN	6,39,956.00	7,23,169.00	83,213.00	
WB YOUTH PARLIAMENT COMPETITION SCHEME 2022	(3,99,398.66)	9,76,221.66	13,75,620.32	
Earnest Money(Security Deposit-Hostel Building)		6,12,748.00	6,12,748.00	
FEE - LIBRARY CAUTION DEPOSIT	2,66,250.00	-	-	2,66,250.00
FEE - STUDENT UNION FEE	17,66,250.00	8,66,000.00	9,95,000.00	18,95,250.00
FEE - UNIVERSITY EXAMINATION FEE	28,82,237.42	2,06,192.00	12,63,152.50	39,39,197.92
FEE - UNIVERSITY REG. / MIG. FEE		17,44,305.00	17,44,305.00	
FEE - UNIV. SELF INSPECTION FEE	78,705.00	62,549.00	87,035.00	
GROUP SAVINGS LINKED INSURANCE		4,500.00	4,500.00	1,03,191.00
LIFE INSURANCE PREMIUM	18,712.00	3,63,289.00	3,44,777.00	
MPLAD Fund	(3,322.50)	3,16,102.00	3,22,723.00	200.00
NATIONAL SERVICE SCHEME (NSS)	1,53,790.00	-	-	3,298.50
PROVIDENT FUND - CONTRACTUAL (OWN CONTRIBUTION)	81,329.00	-	-	1,53,790.00
RETENTION MONEY (SUNDRY CREDITORS)	20,422.00	-	1,319.00	82,648.00
	10,84,782.53	17,59,431.00	17,59,431.00	20,422.00
		2,92,430.50	2,51,635.00	10,43,987.03



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RESTRICTED FUND ( ANNEXURE - B ) PARTICULARS	Opening		Transaction		Closing
			Dr.	Cr.	Cr.
SCC CO-OPERATIVE CREDIT SOCIETY LTD			19,79,151.00	19,79,151.00	
SCC COUNCIL A/C	(32,710.00)				(32,710.00)
SCHOLARSHIP - GOVT.	89,169.00				89,169.00
SERB PROJECT GRANT ( KALYAN CHAKRABORTY)	13,88,700.00	10,06,228.00		26,775.00	4,09,247.00
SERB PROJECT GRANT (UPENDRANATH NANDI)	42,32,193.00	40,22,015.00		79,370.00	2,89,548.00
STAFF PROVIDENT FUND			13,59,228.00	13,59,228.00	
	<u>1,35,40,711.05</u>	<u>1,74,58,755.16</u>	<u>1,29,08,768.56</u>		<u>89,90,724.45</u>



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SCOTTISH CHURCH COLLEGE

1 & 3, URQUHART SQUARE

KOLKATA - 700006

LIABILITY FOR EXPENSES ( ANNEXURE - C ) PARTICULARS	Opening	Transaction		Closing
		Dr.	Cr.	
ELECTRIC CHARGE - NO. 2	0.00	9900.00	9900.00	-
LIABILITY 2019-20	32887.00	7173.00	0.00	25,714.00
LIABILITY 2020-21	24664.00	0.00	0.00	24,664.00
LIABILITY 2021-22	1100151.00	1087487.00	9600.00	18,264.00
LIABILITY 2022-23	0.00	0.00	2220675.72	22,20,675.72
SALARY COLLEGE PAYABLE	-2581.00	20249.00	22830.00	-
LEE & NEE SOFTWARES (EXPORTS) LTD.	-578840.00	0.00	0.00	(5,78,840.00)
MITRA ENGINEERING WORKS	-13050.00	0.00	13050.00	-
	<b>5,63,231.00</b>	<b>11,24,809.00</b>	<b>22,72,055.72</b>	<b>17,10,477.72</b>



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**Scottish Church College**

1 &amp; 3 Urquhart Square

Kolkata - 700006

**GENERAL FUND**

Ledger Account

1-Apr-2022 to 31-Mar-2023

Date	Vch Type	Vch No.	Debit	Credit
07-04-2022	Journal	7		173500.00
<b>SERB PROJECT GRANT (UPENDRANATH NANDI)</b> BEING UTILISATION ENTRY MADE AGAINST SERB PROJECT GRANT OF UPENDRANATH NANDI AS OVERHEAD EXPENSES FOR COLLEGE AS PER ALLOCATION AGAINST SANC MEMO FILE NO. CRG/2021/004507 DT. 24/3/2022 AS PER LETTER GRANTED DT. 6/4/2022.				
11-05-2022	Journal	35	424.00	
BEING UNUTILISED OF AMOUNT OF RS. 424/- FOR PURCHASE OF BOOKS FROM EKUSHE (BPO/735 DT. 29/10/14) FOR UGC GRANT XII PLAN UG GEN DIST 1ST INST., NOW RECTIFIED TO PROPER ACCOUNT.				
11-05-2022	Journal	36	10378.00	
<b>UGC GRANT - XIITH PLAN</b> BEING OVER EXPENDITURE OF RS. 10378/- (BALANCE AMOUNT) AGAINST UGC GRANT XII PLAN UG GEN DIST 1ST INST., NOW RECTIFIED TO PROPER ACCOUNT AS THE LEDGER GENERAL FUND A/C.				
25-05-2022	Journal	37	29338.00	
<b>UGC GRANT - XIITH PLAN</b> BEING OVER EXPENDITURE AGAINST GRANT UTILISED FOR UGC XIITH PLAN (COLLEGE DEVELOPMENT UG PLAN BLOCK GRANT) (INCLUDING HEAD 31 & 35) NOW TRANSFERRED TO PROPER A/C IN THE LEDGER GENERAL FUND.				
06-06-2022	Journal	45		202500.00
<b>SERB PROJECT GRANT ( KALYAN CHAKRABORTY)</b> ACCESS IT - BEING UTILISATION ENTRY MADE FOR PURCHASE OF HP LAPTOP, DESKTOP & PRINTER UNDER SERB PROJECT OF KALYAN CHAKRABARTI AGAINST SANC. MEMO NO. CRG/2021/000357 DT. 5/3/22 AS PER INV. NO. AT/513/22-23 DT. 25/5/22 & LETTER GRANTED DT. 26/5/22.				
23-06-2022	Journal	46	109776.00	
<b>U.G.C. GRANT - XI PLAN</b> BEING THE OVER EXPENDITURE UNDER THE UGC GRANT AFTER REFUND TO UGC ALONG WITH INTEREST VIDE BPO/ 701 DT. 21/6/22, TRANSFERRED TO PROPER LEDGER ACCOUNT (UGC XIITH PLAN SEMINAR/CONF. SANC. NO. CW-13307-08 DATED 17/1/2008) AND ADJUSTED.				
27-06-2022	Journal	48	42380.00	
<b>UGC GRANT - XIITH PLAN</b> BEING TRANSFERRED TO PROPER LEDGER ACCT FOR DISTRIBUTED AMONG T.S., CO-ORDINATOR AND N.T.S. FOR REMEDIAL CLASSES FOR UGC GRANT - 12TH PLAN UNDER MERGED SCHEME - OTHER AREA VIDE BPO/1645 & BPO/1737 DT. 2/2/18 & 17/2/18.				
27-06-2022	Journal	49	1265844.32	
<b>U.G.C. GRANT - XI PLAN</b>				



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BEING TRANSFERRED TO PROPER LEDGER ACCT AND EXPENSES INCURRED FROM THIS FUND TREATED AS GENERAL FUND EXPENSES FOR THIS YEAR FOR UGC GRANT - XITH PLAN UNDER CAPITAL 1ST INST. ADDNL GRANT EQUIPMENT, RECORDED NOW.

28-06-2022	<b>AXIS BANK LTD. - SCC (UGC)</b> YOURSELF A/C NEFT - BEING REFUND THE UNUTILISED AMOUNT ALONG WITH INTEREST TO UGC AGAINST GRANT UTILISED FOR UGC MRP - SADANANDA BHATTACHARYYA (SANC. NO. PSW-051/06-07) AS PER OFFICE ORDER NO. BUR/024/22-23 DT. 21/6/22.	BANK PAYMENT	BPO/739	80000.00
04-07-2022	<b>AXIS BANK LTD. - SCC (UGC)</b> BEING REFUND THE UNUTILISED AMOUNT ALONG WITH INTEREST TO UGC AGAINST GRANT UTILISED FOR UGC XITH PLAN (SANC. NO. WC-122/07-08-ERO AND MSWC-122/09-10- MERGED SCHEME) AS PER OFFICE ORDER NO. BUR/026/22-23 DT. 4/7/2022.	BANK PAYMENT	BPO/838	214254.00
01-11-2022	<b>SERB PROJECT GRANT (UPENDRANATH NANDI)</b> BEING UTILISATION ENTRY MADE FOR PAYMENT TO YOKOGAWA INDIA LIMITED FOR PURCHASE OF LABORATORY EQUIPMENTS (DECADE RESISTANCE BOX) FOR PHYSICS DEPT. UNDER SERB PROJECT GRANT OF UPENDRANATH NANDI AS PER INVOICE NO. KA2201006603 DT. 21/9/22.	Journal	145	399000.00
18-11-2022	<b>SERB PROJECT GRANT (UPENDRANATH NANDI)</b> BEING UTILISATION ENTRY MADE FOR PAYMENT TO SINSIL INTERNATIONAL PVT. LTD. FOR PURCHASE OF LABORATORY EQUIPMENTS (ELECTROCHEMICAL ANALYZER) FOR PHYSICS DEPT. UNDER SERB PROJECT GRANT OF UPENDRANATH NANDI AS PER INV. NO. 2044 DT. 3/11/22.	Journal	147	1575300.00
02-12-2022	<b>SERB PROJECT GRANT (UPENDRANATH NANDI)</b> BEING UTILISATION ENTRY MADE FOR PAYMENT TO PROMPTECH INSTRUMENTS PVT. LTD. FOR PURCHASE OF LAB. EQUIPMENTS (ELECTROMETER / HIGH RESISTANCE MTR.) FOR PHYSICS UNDER SERB PROJECT GRANT OF UPENDRANATH NANDI AS PER INV. NO. PIPL/55/22-23 DT. 7/11/22.	Journal	187	1104692.00
31-03-2023	<b>SERB PROJECT GRANT ( KALYAN CHAKRABORTY)</b> BEING INTEREST RECEIVED ON 31/3/2022 IN INDIAN BANK SERB A/C AS PER BANK STATEMENT, NOW RECTIFIED AND RECORDED TO PROPER ACCOUNTS FOR F. Y. - 2022-23.	Journal	398	2660.00
31-03-2023	<b>SUBSCRIPTION - TEACHERS' COUNCIL</b> BEING ADJUSTMENT ENTRY MADE IN F. Y. - 22-23 FOR T. C. SUBSCRIPTION OF CONTRACTUAL T.S. AND SACT T.S. AS DEDUCTED FROM SALARY FOR THE MONTH OF APRIL 2022.	Journal	410	300.00
31-03-2023	<b>SERB PROJECT GRANT (UPENDRANATH NANDI)</b> BEING UTILISATION ENTRY MADE FOR PAYMENT TO ELCTRONICS ENTERPRISE (INDIA) PVT LTD. FOR PURCHASE OF LAB. EQUIPMENT (STANDFORD RESEARCH SYSTEM) FOR PHYSICS DEPT. UNDER SERB PROJECT GRANT OF UPENDRANATH NANDI AS PER INVOICE NO. CAL-009/22-23 DT. 12/9/22.	Journal	413	369600.00
31-03-2023	<b>FEE - UNIVERSITY CENTRE FEE</b> M. Mandal Principal Scottish Church College Kolkata-700 006 20/9/23	Journal	491	981058.00





31-03-2023	<b>FEE - UNIVERSITY RE- EXAMINATION FEE</b> BEING THE OPENING BALANCE OF LEDGER AMOUNT TRANSFERRED AND ADJUSTED WITH GENERAL FUND LEDGER FOR THE F.Y. - 2022-23	Journal	492	2106.00
31-03-2023	<b>RUSA GRANT</b> WASIM AKRAM - BEING UTILISATION ENTRY MADE FOR CONSTRUCTION OF NEW TOILET AT THE BACKSIDE OF THE GYM OF DUFF BUILDING (PARTIAL PAY FROM RUSA GRANT) AS PER BILL NO. 01 & 02 BOTH DT. 14/6/2022.	Journal	533	169993.00
31-03-2023	<b>RUSA GRANT</b> BEING THE REST AMOUNT OF THE RUSA LEDGER A/C UTILISED FULLY WITH GENERAL FUND LEDGER AFTER RECEIVING THE GRANT IN 4 PHASE AS PER RUSA GRANT UTILISATION CERTIFICATES.	Journal	538	620803.00
31-03-2023	<b>ENDOWMENT FUND - I (LIABILITIES)</b> BEING FD DONE IN 2017-2018 MATURITY RECEIVED IN GENERAL FUND NOW REVERSED.	Journal	539	592144.00
31-03-2023	<b>ENDOWMENT FUND - I (LIABILITIES)</b> BEING TDS OF PREVIOUS YEARS ACCOUNTED.	Journal	542	56880.00
31-03-2023	<b>U.G.C. GRANT - MINOR RESEARCH PROJECT</b> BEING TRANSFERRED TO PROPER LEDGER A/C FROM UGC MRP GRANT AS ADJUSTMENT IN F.Y. - 2022-23	Journal	545	18090.74
31-03-2023	<b>U.G.C. GRANT - MINOR RESEARCH PROJECT</b> BEING TRANSFERRED TO PROPER LEDGER A/C FROM UGC MRP GRANT AS ADJUSTMENT IN F.Y. - 2022-23	Journal	547	53478.00
31-03-2023	<b>MITRA ENGINEERING WORKS</b> BEING ADJUSTMNT ENTRY MADE TO THE PROPER LEDGER A/C IN F.Y. - 22-23 FOR THE REST AMOUNT WRITTEN OFF OF MITRA ENGINEERING WORKS (SUNDRY CREDITORS) AS PER RESOLUTION TAKEN VIDE FC/23-24/02/09(i) IN F.C. ON 28/8/23.	Journal	549	13050.00
<b>Closing Balance</b>			3472161.06	4615388.00
			1143226.94	
			<b>4615388.00</b>	<b>4615388.00</b>



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11-08-2017	01-04-2020	31-03-2021	MAINTENANCE - COMPUTER	253.00	0.00	253.00	2	2	0 126.5	253
22-02-2019	01-04-2020	31-03-2021	AMC COMPUTER & PRINTER (998713)	83176.00	37808.00	45368.00	22	12	10 3780.727	45368.73
31-08-2019	01-04-2020	31-03-2021	AMC COMPUTER & PRINTER (998713)	2606.00	0.00	2606.00	5	5	0 521.2	2606
07-01-2020	01-04-2020	31-03-2021	MAINTANANCE - WEBSITE	4818.00	0.00	4818.00	2	2	0 2409	4818 BPO/1501
07-01-2020	01-04-2020	31-03-2021	MAINTANANCE - WEBSITE	1054.00	0.00	1054.00	2	2	0 527	1054 BPO/1501
29-01-2020	01-04-2020	31-03-2021	MAINTENANCE - COMPUTER	40735.00	25922.00	14813.00	33	12	21 1234.394	14812.73
18-02-2020	01-04-2020	31-03-2021	MAINTENANCE - COMPUTER	9982.00	0.00	9982.00	8	8	0 1247.75	9982
31-03-2020	01-04-2020	31-03-2021	MAINTANANCE - WEBSITE	79943.82	0.00	79943.82	11	11	0 7267.62	79943.82
16-12-2020	16-12-2020	31-03-2021	MAINTANANCE - BUILDING	48616.00	16205.00	32411.00	12	8	4 4051.333	32410.67
11-02-2021	11-02-2021	31-03-2021	MAINTANANCE - WEBSITE	36350.00	4818.00	33532.00	12	10.5	1.5 3195.833	33556.25
08-03-2021	08-03-2021	31-03-2021	MAINTENANCE - COMPUTER	6254.00	2606.00	3648.00	12	7	5 521.1667	3648.167
08-03-2021	08-03-2021	31-03-2021	TELEPHONE AND INTERNET CHARGES	69291.00	59686.00	9605.00	12	1.67	10.33 5774.25	9642.998
12-03-2021	12-03-2021	31-03-2021	MAGAZINE / JOURNAL	5900.00	5900.00	0.00	12	0	12 491.6667	0
16-03-2021	16-03-2021	31-03-2021	MAINTENANCE - COMPUTER	71744.00	67758.00	3986.00	36	2	34 1992.889	3985.778
16-03-2021	16-03-2021	31-03-2021	MAINTENANCE - COMPUTER	14160.00	10009.00	4151.00	12	3.5	8.5 1180	4130
31-03-2021	31-03-2021	31-03-2021	TELEPHONE AND INTERNET CHARGES	4423.00	1943.00	2480.00	30	11	19 147.4333	1621.767
31-03-2021	31-03-2021	31-03-2021	MAINTANANCE - WEBSITE	108027.00	99025.00	9002.00	12	1	11 9002.25	9002.25
				<u>331680.00</u>						

### PRE-PAID EXP

#### Details of Prepaid Expenses for March 2022

Voucher Date	Start Date	End Date	Account Head	Gross	Prepaid	Expense	Month/ Days	No of Month/ Days Utilized	No of Month/ Days Due	
22-02-2019	01-04-2021	31-03-2022	AMC COMPUTER & PRINTER (998713)	37808.00	0.00	37808.00	10	10	0 3780.8	37808
29-01-2020	01-04-2021	31-03-2022	MAINTENANCE - COMPUTER	25922.00	11109.00	14813.00	21	12	9 1234.381	14812.57
16-12-2020	01-04-2021	31-03-2022	MAINTANANCE - BUILDING	16205.00	0.00	16205.00	4	4	0 4051.25	16205
11-02-2021	01-04-2021	31-03-2022	MAINTANANCE - WEBSITE	4818.00	0.00	4818.00	2	1.5	0.0 3212	4818
08-03-2021	01-04-2021	31-03-2022	MAINTENANCE - COMPUTER	2606.00	0.00	2606.00	5	5	0 521.2	2606
08-03-2021	01-04-2021	31-03-2022	TELEPHONE AND INTERNET CHARGES	59686.00	0.00	59686.00	10.33	10.33	0.00 5777.928	59686
12-03-2021	01-04-2021	31-03-2022	MAGAZINE / JOURNAL	5900.00	0.00	5900.00	12	12	0 491.6667	5900
16-03-2021	01-04-2021	31-03-2022	MAINTENANCE - COMPUTER	67758.00	43843.00	23915.00	34	12	22 1992.882	23914.59
16-03-2021	01-04-2021	31-03-2022	MAINTENANCE - COMPUTER	10009.00	0.00	10009.00	8.5	8.5	0.0 1177.529	10009
31-03-2021	01-04-2021	31-03-2022	TELEPHONE AND INTERNET CHARGES	1943.00	0.00	1943.00	19	19	0 102.2632	1943
31-03-2021	01-04-2021	31-03-2022	MAINTANANCE - WEBSITE	99025.00	0.00	99025.00	11	11	0 9002.273	99025
05-06-2021	01-06-2021	31-03-2022	MAINTANANCE - WEBSITE	3384.24	564.24	2820.00	12	10	2 282.02	2820.2
01-09-2021	01-09-2021	31-03-2022	SUBSCRIPTION - MEMBERSHIP	64929.00	27054.00	37875.00	12	7	5 5410.75	37875.25
13-09-2021	01-04-2021	31-03-2022	MAINTANANCE - GENERATOR	36108.00	28084.00	8024.00	54	12	42 888.8867	8024
13-09-2021	01-06-2021	31-03-2022	MAINTANANCE - GENERATOR	40120.00	32765.00	7355.00	60	11	49 888.8867	7355.333
17-09-2021	01-06-2021	31-03-2022	MAINTANANCE - BUILDING	49344.06	16448.02	32896.04	12	8	4 4112.005	32896.04
24-11-2021	01-09-2021	31-03-2022	MAINTENANCE - COMPUTER	6254.00	2606.00	3648.00	12	7	5 521.1667	3648.167
08-02-2022	16-12-2021	31-03-2022	MAINTENANCE - COMPUTER	14160.00	10030.00	4130.00	12	3.5	8.5 1180	4130
11-02-2022	01-06-2021	31-03-2022	MAINTANANCE - WEBSITE	28910.00	4818.00	24092.00	12	10	2 2409.167	24091.67
19-02-2022	31-03-2022	31-03-2022	MAGAZINE / JOURNAL	5900.00	5900.00	0.00	12	0	12 491.6667	0
14-03-2022	01-03-2022	31-03-2022	MAINTENANCE - COMPUTER	125000.00	121028.00	3472.00	36	1	35 3472.222	3472.222
15-03-2022	01-01-2022	31-03-2022	MAGAZINE / JOURNAL	30547.00	22910.00	7637.00	12	3	9 2545.583	7636.75
31-03-2022	14-03-2022	31-03-2022	TELEPHONE AND INTERNET CHARGES	3068.00	1386.00	1682.00	31	17	14 98.98774	1682.452
31-03-2021	01-03-2022	31-03-2022	MAINTANANCE - WEBSITE	108027.00	99025.00	9002.00	12	1	11 9002.25	9002.25
				<u>428070.26</u>						

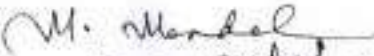
  
 Principal 20/9/23  
 Scottish Church College  
 Kolkata-700 006



**PRE-PAID EXP**

**Details of Prepaid Expenses for March 2023**

Voucher Date	Start Date	End Date	Account Head	Gross	Prepaid	Expense	Month/ Days	No of Months/ Days Utilized	No of Months/ Days Due	
28-01-2020	01-04-2022	31-12-2022	MAINTENANCE - COMPUTER	11109.00	0.00	11109.00	9	9	0 1234.333	11109
16-03-2021	01-04-2022	31-03-2023	MAINTENANCE - COMPUTER	43843.00	19929.00	23914.00	22	12	10 1992.864	23914.36
31-03-2022	01-04-2022	14-04-2022	TELEPHONE AND INTERNET CHARGES	1386.00	0.00	1386.00	14	14	0 99	1386
05-06-2021	01-04-2022	31-05-2022	MAINTANANCE - WEBSITE	564.24	0.00	564.24	2	2	0 282.12	564.24
01-09-2021	01-04-2022	31-08-2022	SUBSCRIPTION - MEMBERSHIP	27054.00	0.00	27054.00	5	5	0 5410.8	27054
13-09-2021	01-04-2022	31-03-2023	MAINTANANCE - GENERATOR	28084.00	20060.00	8024.00	42	12	30 668.6667	8024
13-09-2021	01-04-2022	31-03-2023	MAINTANANCE - GENERATOR	32765.00	24741.00	8024.00	49	12	37 668.6735	8024.082
17-09-2021	01-04-2022	31-07-2022	MAINTANANCE - BUILDING	16448.02	0.00	16448.02	4	4	0 4112.005	16448.02
24-11-2021	01-04-2022	31-08-2022	MAINTENANCE - COMPUTER	2606.00	0.00	2606.00	5	5	0 521.2	2606
08-02-2022	01-04-2022	14-12-2022	MAINTENANCE - COMPUTER	10030.00	0.00	10030.00	8.5	8.5	0.0 1180	10030
11-02-2022	01-04-2022	31-05-2022	MAINTANANCE - WEBSITE	4818.00	0.00	4818.00	2	2	0 2409	4818
19-02-2022	01-04-2022	31-03-2023	MAGAZINE / JOURNAL	5900.00	0.00	5900.00	12	12	0 491.6667	5900
14-03-2022	01-04-2022	31-03-2023	MAINTENANCE - COMPUTER	121528.00	79861.00	41667.00	35	12	23 3472.229	41666.74
15-03-2022	01-04-2022	31-12-2022	MAGAZINE / JOURNAL	22910.00	0.00	22910.00	9	9	0 2545.556	22910
31-03-2022	01-04-2022	28-03-2023	MAINTANANCE - WEBSITE	99025.00	0.00	99025.00	11	11	0 9002.273	99025
08-06-2022	18-05-2022	31-03-2023	MAINTANANCE - WEBSITE	399000.00	49875.00	349125.00	12	10.5	1.5 33250	349125
09-06-2022	01-07-2022	31-03-2023	MAINTANANCE - COLLEGE CAR	10353.00	2588.00	7765.00	12	9	3.0 862.75	7764.75
09-11-2022	01-08-2022	31-03-2023	MAINTANANCE - BUILDING	49499.82	16499.94	32999.88	12	8	4 4124.985	32999.88
16-11-2022	15-06-2022	31-03-2023	MAINTANANCE - EQUIPMENT	40500.00	8437.00	32063.00	12	9.5	2.5 3375	32062.5
30-11-2022	01-09-2022	31-03-2023	SUBSCRIPTION - MEMBERSHIP	25450.00	11746.00	13704.00	13	7	6 1957.692	13703.85
14-12-2022	01-09-2022	31-03-2023	MAINTENANCE - COMPUTER	6254.00	2606.00	3648.00	12	7	5 521.1667	3648.167
16-12-2022	01-08-2022	31-03-2023	MAINTENANCE - COMPUTER	47200.00	36711.00	10489.00	36	8	28 1311.111	10488.89
02-02-2023	01-02-2023	31-03-2023	MAINTANANCE - WEBSITE	1300.00	1083.00	217.00	12	2	10 108.3333	216.6667
06-02-2023	01-06-2022	31-03-2023	MAINTANANCE - WEBSITE	34220.00	5703.00	28517.00	12	10	2 2851.667	28516.67
17-02-2023	31-03-2023	31-03-2023	MAGAZINE / JOURNAL	5900.00	5900.00	0.00	12	0	12 491.6667	0
22-02-2023	18-02-2023	31-03-2023	SUBSCRIPTION - MEMBERSHIP	14666.00	12833.00	1833.00	12	1.5	10.5 1222.167	1833.25
02-02-2023	15-01-2023	31-03-2023	TELEPHONE AND INTERNET CHARGES	75602.00	69852.00	15750.00	12	2.5	9.5 6300.167	15750.42
15-03-2023	01-01-2023	31-03-2023	MAGAZINE / JOURNAL	23925.00	17944.00	5981.00	12	3	9 1993.75	5981.25
15-03-2023	01-01-2023	31-03-2023	MAGAZINE / JOURNAL	8778.00	6483.00	2195.00	12	3	9 731.5	2194.5
18-03-2023	15-12-2022	31-03-2023	MAINTENANCE - COMPUTER	14160.00	10030.00	4130.00	12	3.5	8.5 1180	4130
31-03-2023	01-03-2023	31-03-2023	MAINTANANCE - WEBSITE	206410.32	200676.32	5734.00	36	1	35.0 5733.62	5733.62
					<u>593658.26</u>					

  
 Principal 28/03/23  
 Scottish Church College  
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**Scottish Church College**  
**Details of Fixed Deposit & Accrued Interest as on 31.03.2023**

**Fixed Deposit [ Annexure - D ]**

Sl. No.	Account No.	Date Of Issue	Amount	Maturity date	Opening Accrued Interest	Interest for the year	TDS	Matured	Closing Accrued	Balance as on 31.03.2023
<b>A. Indian Bank</b>										
1	50323140144	19-02-2022	7612967.00	20-02-2023	39455.00	344953.00	34495.00	349913.00		0.00
	50323140144	20-02-2023	7962880.00	21-02-2024		56349.00	5619.00		50730.00	7962880.00
2	50323139547	19-02-2022	7612967.00	20-02-2023	39455.00	344953.00	34495.00	349913.00		0.00
	50323139547	20-02-2023	7962880.00	21-02-2024		56349.00	5619.00		50730.00	7962880.00
3	50350595619	29-01-2022	4042131.00	02-03-2023	0.00	202383.00	0.00	202383.00		0.00
	50350595619	02-03-2023	4244514.00	04-04-2024		21245.00	0.00		21245.00	4244514.00
4	50323049540	19-02-2022	1085758.00	20-02-2023	5627.00	49196.00	4920.00	49903.00		0.00
	50323049540	20-02-2023	1135661.00	21-02-2024		8038.00	802.00	0.00	7236.00	1135661.00
5	50323128058	19-02-2022	1091855.00	20-02-2023	5659.00	49472.00	4947.00	50184.00		0.00
	50323128058	20-02-2023	1142039.00	21-02-2024		8083.00	807.00	0.00	7276.00	1142039.00
6	50365652325	06-12-2021	1946185.00	10-12-2022	0.00	99990.00	0.00	99990.00		0.00
	50365652325	10-12-2022	2046175.00	13-12-2023		35457.00	0.00	0.00	35457.00	2046175.00
7	7170573577	22-03-2022	800000.00	28-02-2024	3300.00	41762.00	4175.00	0.00	40887.00	800000.00
<b>B. Axis Bank Ltd.</b>										
1	919040014783169	15-02-2019	15569188.00		0.00	819951.00	81995.00	0.00	0.00	16307144.00
2	919040021476096	11-06-2022	11920438.00		0.00	636000.00	63600.00	0.00	0.00	12492838.00
3	919040028740354	04-04-2019	20138026.00			1120939.00	112094.00	0.00	0.00	21146871.00
4	921040078851207	30-11-2022	10170425.00	26-11-2023		559289.00	55929.00	0.00	0.00	10673785.00
5	921040078851414	30-11-2022	10170425.00	26-11-2023		559289.00	55929.00	0.00	0.00	10673785.00
6	921040078851634	30-11-2022	10164092.00	07-12-2023		571859.00	57186.00	0.00	0.00	10678765.00
<b>C. HDFC Bank Ltd.</b>										
1	50300221573927		3768055.62		69043.50	110969.70	12631.40	3935437.42	0.00	0.00
	50300221573927	01-11-2022	3935437.42	01-11-2023	0.00	99850.00	9985.00		89865.00	4025302.42
2	50300225491360		7027275.44		103879.80	234509.70	29172.90	7336492.04	0.00	0.00
	50300225491360	30-11-2022	7336492.04	30-11-2023	0.00	150115.00	15011.50	0.00	135103.50	7471595.54
3	50300297966700		3570496.80		28172.70	158402.30	17111.90	3739959.90	0.00	0.00
	50300297966700	12-02-2023	3739959.90	28-02-2024		32461.10	3246.10		29215.00	3769174.90
4	50300369812977		4356732.54		5801.40	148442.60	14844.20	4496132.34	0.00	0.00
	50300369812977	09-03-2023	4496132.34	07-06-2023		12749.00	1274.90		11474.10	4507606.44
5	50300409620378		5614888.10		15119.10	297939.00	29793.90		283264.20	5898152.30
	50300438270446		10490688.87		360324.90	122245.20	12224.60	10961034.37	0.00	0.00
	50300438270446	24-06-2022	10961034.37	24-06-2023		457214.00	45721.40		411492.60	11372526.97
7	50300581183562		5000000.00		57972.60	190553.00	19055.30	5229470.30	0.00	0.00
	50300581183562	29-12-2022	5229470.30	30-12-2023		86649.00	8664.90		77984.10	5307454.40
8	50300581184131		4000000.00		47770.20	212111.00	21211.10		238670.10	4238670.10
	50300605135274		5000000.00		7390.80	277965.00	27796.50		257559.30	5257559.30
9	50300605135274		5000000.00		0.00	54658.00	5465.80		49192.20	5049192.20
10	50300748340706		5000000.00							
	50300748340706	03-02-2023	5000000.00	03-02-2025						
	<b>Total</b>				<b>788971.00</b>	<b>8232390.60</b>	<b>795823.40</b>	<b>36800812.37</b>	<b>1797381.10</b>	<b>164164571.57</b>



*M. Mendel*  
 Principal 20/9/23  
 Scottish Church College  
 Kolkata-700 006



## Scottish Church College

Details of Fixed Deposit & Accrued Interest as on 31.03.2023

### Fixed Deposit [ DEVELOPMENT FUND ] ( Annexure - E )

Sl. No.	Account No.	Dated	Amount	Maturity date	Opening	Interest for the year	TDS	Matured	Closing Accrued	Balance as on 31.03.2023
	Indian Bank, Beadon Street									
	50323136251	19-02-2022	3079140	20-02-2023	15957	139520	13952	141525	0	0
	50323136251	20-02-2023	3220665	21-02-2024	0	22791	2273		20518	3220665
	20805293673	05-03-2022	2321324	08-03-2023	7096	110683	11068	106711	0	
	20805293673	08-03-2023	2428035	09-03-2024	0	9973	995	0	8978	2428035
	Total:		11049164		23053	282967	28288	248236	29496	5648700



M. Mandel  
Principal  
Scottish Church College  
Kolkata-700 006  
20/9/23

**SCOTTISH CHURCH COLLEGE**  
**ENDOWMENT FUND INVESTMENT , INTEREST ETC. FOR THE YEAR 2022-2023**

**Annexure - F**

SL.NO	Name	7.50%	F.D.	OPENING BALANCE	RECEIPT	PAYMENT	CLOSING BALANCE
1	Adhar Chandra Mukherjee Prize	0.00					
2	Adhar Chandra Mukherjee Vacation Essay Prize	0.00	1,000.00	3109.82	70.00		3179.82
3	A K Basu Scholarshi of Merit		900.00	2754.95			2754.95
4	Ajit Kumar Mitra Memorial Fund	0.00		15000.00		15000.00	0.00
5	Ajit Kumar Mitra Memorial Medal Fund	0.00	1,900.00	6929.63	132.00		7061.63
6	Afflec Fund	0.00	1,000.00	4687.41	56.00		4743.41
7	Allan Bequest Fund	0.00	10,300.00	37352.02	688.00		38040.02
8	Allen Cameran Fund	0.00	2,600.00	10010.32	118.00		10128.32
9	Alexander Thomson Prize	0.00	600.00	794.59		296.00	498.59
10	Anil Kr Sen	1200.00	100.00	-91.11		296.00	-387.11
11	Aparna Charan Ganguly Prize	0.00	1,00,000.00	14595.00			14595.00
12	Amal Kumar Ganguly Memorial Prize	200.00	0	585.08			585.08
13	Alexander Duff Memorial Prize	0.00	1,500.00	4673.02	102.00		4775.02
14	Aparesch Chandra Bhattacharya Memorial Prize	0.00	5,000.00	8862.00	282.00	1500.00	7644.00
15	A. Sustentation Fund	0.00	8,000.00	13270.00	450.00	3600.00	10120.00
17	A. Urquhart Prize	200.00	33,000.00	93897.29	1343.00		95240.29
18	Bankim Chandra Ghosh Prize	0.00	1,000.00	2754.50	70.00	296.00	2528.50
19	B.C.Sircar & M.L.Sircar Memorial Prize	0.00	600.00	257.47			257.47
20	Bhim Charan Samanta Memorial Prize	0.00	800.00	1841.20			1841.20
21	Bhagyadhar Mallik Prize	0.00	25,000.00	26251.88	1496.00	7200.00	20547.88
22	Bipro Charan Chakraborty Fund	0.00	400.00	1249.38			1249.38
23	Calachand Chakraborty Prize	400.00	4,000.00	17650.08	278.00		17928.08
24	Charu Charan Choudhury Memorial Prize	0.00	600.00	1789.61		296.00	1493.61
25	Cornwalish Square Repair Fund	0.00	2,500.00	7576.85	167.00	295.00	7448.85
26	Duff Theological Scholarship	100.00	32,500.00	111760.88	1754.00		113514.88
27	Dr. Biraja Shankar Guha & Miss. Uma Guha Educational Award Fund	500.00	18,000.00	63631.51	802.00		64433.51
28	Dr Dwipendranath Bose Endowment Fund	0.00	6,00,000.00	190011.00	20058.00		210069.00
29	Dhirendra Mohan Saha Roy Gold Medal	0.00	30,000.00	62240.50	1690.00	296.00	63634.50
		0.00	50,000.00	105674.00	1759.00	296.00	107137.00



*M. Mandal*  
Principal 20/9/23  
Scottish Church College  
Kolkata 700 002



## Annexure - F

SL.NO	Name	7.50%	F.D.	OPENING BALANCE	RECEIPT	PAYMENT	CLOSING BALANCE
30	Ewart Prize	100.00	2,700.00	9837.99	174.00	296.00	9715.99
31	Edward Prize Fund	0.00	-	-177.50			-177.50
32	Fyfe Scholarship	300.00	87,700.00	390380.80	5778.00		396158.80
33	Gayn Chandra Ghosh Prize Fund	0.00	300.00	738.41			738.41
34	Gopal Prosad Memorial Fund	0.00	603.33	993.49		296.00	697.49
35	Gouri Sankar De Prize	100.00	1,200.00	4175.58	76.00	296.00	3955.58
36	Hastie Memorial Prize	0.00	1,100.00	3459.57	35.00	296.00	3198.57
37	Hastie Vacation Essay Prize	0.00	700.00	3939.20			3939.20
38	Hawkins Gold Medal	100.00	2,200.00	2404.93	152.00	296.00	2260.93
39	Hawkins Christian Students Fund	0.00	2,200.00	10167.46	152.00		10319.46
40	Henry Stephen Fund	400.00	5,700.00	21623.32	362.00		21985.32
41	Hector Fund	0.00	1,300.00	5311.54	86.00		5397.54
42	Hemandra Nath Mukhopadhyay Memorial Prize	0.00	25,000.00	30789.35	1712.00	6000.00	26501.35
43	Jagabandhu Sashimukhi Roychowdhury Memorial Fund	0.00	1,000.00	7031.61	62.00		7093.61
44	Jnan Ranjan Banerjee Memorial Prize	0.00	400.00	1515.08		296.00	1219.08
45	Dr. J.Sen Memorial Book Prize	0.00	1,000.00	1685.36		296.00	1389.36
46	Ishitri Banerjee Memorial Endowment Fund		1,00,000.00	-5000.00		16900.00	-21900.00
47	Kripa Shankar Cash Prize			-750.00		500.00	-1250.00
48	Kalidas Mukherjee Medal	0.00	500.00	1001.02		296.00	705.02
49	Rev. Kalicharan Banerjee Memorial Stipend Fund	0.00	10,000.00	41671.33	282.00		41953.33
50	Kelloe Prize	100.00	1,700.00	5525.45	90.00		5615.45
51	Krishnalal De Medal	0.00	2,000.00	1339.92	69.00	296.00	1112.92
52	Kunja Behari Bysak Medal	0.00	400.00	995.70			995.70
53	Lady Effingham Fund	0.00	15,200.00	51551.92	590.00		52141.92
54	Lal Behari De Prize	0.00	1,200.00	4530.00		296.00	4234.00
55	London and Edinburg Scholarship	700.00	47,800.00	174794.35	2236.00		177030.35
56	Mac Michel Memorial Fund	0.00	1,500.00	6882.31	35.00		6917.31
57	Macfarlane Gold Medal	100.00	1,700.00	5299.84	104.00		5403.84
58	Manjulika Sircar Memorial Prize	0.00	5,000.00	10362.00	141.00	500.00	10003.00
59	Manmotho Mohan Bose Prize	0.00	2,000.00	6320.18	138.00	296.00	6162.18



M. Mandal  
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Kolkata-700 006



## Annexure - F

SL.NO	Name	7.50%	F.D.	OPENING BALANCE	RECEIPT	PAYMENT	CLOSING BALANCE
60	Mannekattel Mathai Abraham & M.K.Annama Abraham Memorial	0.00	1,000.00	2159.33	28.00	296.00	1891.33
61	Macleod Scholarship	200.00	9,100.00	31739.38	556.00		32295.38
62	Miller Scripture Prize	0.00	4,100.00	16392.84	222.00	592.00	16022.84
63	Miller Legacy Prize	0.00	3,100.00	13528.65	198.00	592.00	13134.65
64	Morrission Prize	0.00	1,000.00	3040.18	70.00	296.00	2814.18
65	Moni Moulik Memorial Prize	0.00	25,000.00	46756.00	856.00	10000.00	37612.00
66	Nagendra Nath Khotel Memorial Prize	0.00	500.00	4860.00			4860.00
67	Nilmoni De Prize	0.00	400.00	646.59		296.00	350.59
68	Nivarani Bose Prize	0.00	300.00	585.35		296.00	289.35
69	Nivedita Memorial Prize	0.00	1,000.00	2480.75	33.00	148.00	2365.75
70	Nolin Chandra Pyne Fund	1100.00	300.00	1887.31			1887.31
71	Nanda Kishore Mukherjee Memorial Fund	0.00	25,000.00	49249.25	744.00	7100.00	42893.25
72	Ogilvie & Wilson Scholarship	300.00	3,700.00	15638.51	101.00		15739.51
73	P.R.Das Memorial Gold Medal & Book Prize	0.00	5,000.00	13920.75	370.00	888.00	13402.75
74	Pranab Nath Mukherjee Prize	0.00	2,400.00	8273.64	166.00		8439.64
75	Probhat Kumar Ghosh Gold Medal & Prize	0.00	20,000.00	60407.00	1260.00	4092.00	57575.00
76	Radha Gobinda Bysak Prize	0.00	900.00	2804.21			2804.21
77	Radha Benode Mukherjee & Ranibala Devi Prize	0.00	600.00	273.42		296.00	-22.58
78	Rajani Kanta De Prize	0.00	1,600.00	4241.08	110.00	296.00	4055.08
79	Ramendranath Mallick Memorial Library Fund	0.00	5,000.00	11165.00	328.00		11493.00
80	Sachindra Nath Sengupta Memorial & Book Prize	0.00	5,000.00	8471.26	262.00	2200.00	6533.26
81	Santosh Kr. Bhattacharya Prize	300.00	0	329.55			329.55
82	Samarendra Nath Sen Memorial Fund	0.00	1,300.00	3618.10			3618.10
83	S.C. Dutt Prize	0.00	600.00	1070.62			1070.62
84	Scrimgeor Memorial Fund	300.00	200.00	1282.22			1282.22
85	S.C.Sil Scholarship Fund	0.00	12,200.00	54336.72	782.00		55118.72
86	Scottish Church College 'A' A/C (Loan from I A/c)	0.00	0	-120907.19			-120907.19
87	S.C.C. Former Students Association & Silver Jubilee Endowment	0.00	4,000.00	18721.00	504.00		19225.00
88	S.C.C. Ter Jubilee Endowment	0.00	5,000.00	9319.00			9319.00
89	S.C.C. Endowment Fund	0.00	10,00,000.00	76123.00	50837.00		126980.00



M. Mendel  
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Kolkata-700 006  
20/9/23



## Annexure - F

SL.NO	Name	7.50%	F.D.	OPENING BALANCE	RECEIPT	PAYMENT	CLOSING BALANCE
90	Smith Divinity Prize	400.00	7,600.00	25905.81	454.00	296.00	26063.81
91	S.P.Biswas Prize	0.00	600.00	954.81		296.00	658.81
92	Stephen Nirmalendu Ghosh Scholarship	0.00	6,200.00	24678.02	208.00		24886.02
93	Stephen Memorial Prize	0.00	600.00	1245.62		296.00	949.62
94	Sudhir Kumar Dasgupta Prize	0.00	600.00	678.93	148.00	296.00	530.93
95	Sudhir Kumar Ghosh Memorial Prize	0.00	2,000.00	4323.50		592.00	3731.50
96	Shanti Kumar Mitra Endowment Fund	0.00	6,500.00	17668.01	289.00	296.00	17661.01
97	Sipra Bose Memorial Book Prize	0.00	1,500.00	3578.25	86.00	296.00	3368.25
98	Sankar Kumar Banerjee Memorial Prize	0.00	5,000.00	7656.00	134.00		7790.00
99	TDS Refunded	0.00	-	36593.00			36593.00
100	Watt Memorial Prize	0.00	1,100.00	3013.78	76.00		3089.78
101	Dr. W.S.Urquhart Memorial Prize	0.00	5,580.83	1325.78			1325.78
102	Sekhar Das Memorial Prize	0.00	1,000.00	1685.00	70.00	296.00	1459.00
103	53408 Kanak Banerjee Memorial Educational Award Fund		2,37,700.00	57841.00		48250.00	9591.00
104	A.S. Fund Account	200.00		5233.75			5233.75
105	Interest 7.5			94678.25	988.00		95666.25
106	AMT. TRN TO RD A/C ON 29.06.04		13,500.00	-13500.00			-13500.00
107	AMT. TRN TO RD A/C ON 29.08.04		16,500.00	-16500.00			-16500.00
108	50754 Mahendra Lal Sarkar & B.C, Sarkar		800.00	357.00		296.00	61.00
109	50825 Nagendra Nath Khotel		500.00	243.08		296.00	-52.92
110	7.5% CENT/LOAN			28283.00			28283.00
111	7.5% CENT/LOAN			24570.25			24570.25
112	9%			145.00			145.00
113	Prize Distribution Exps on 11.03.15			-77100.00			0.00
114	Prize Distribution Exps 2018			-69421.00			0.00
115	Anil Kumar Sengupta ( 917040080343210)		1,00,000.00	14554.00	2547.00	11100.00	6001.00
116	Chandra Kumar Kar (917040080351033)		1,00,000.00	11305.00			11305.00
117	Ananta & Snehalata Sarkar(917040080345151)		3,00,000.00	11301.00			11301.00
118	Asima Chatterjee (38246253235)		1,00,000.00	0.00			0.00
119	Dr. Rina Debnath Memorial Prize	0.00	1,00,000.00	36355.00	10189.00		46544.00



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**Annexure - F**

SL.NO	Name	7.50%	F.D.	OPENING BALANCE	RECEIPT	PAYMENT	CLOSING BALANCE
120	Debashmita Bhattacharyya		2,00,000.00	0.00			0.00
121	RTGS for the year 22-23			0.00	1199144.00		1199144.00
122	Bank Charges	0.00	0.00	-10310.50		649.00	-10959.50
	<b>TOTAL</b>	<b>7,300.00</b>	<b>35,98,984.16</b>	<b>2177273.95</b>	<b>1315349.00</b>	<b>147170.00</b>	<b>3491973.95</b>
122	S.C.C H A/C		14,600.00	31258.50	568.00	0.00	31826.50
		<b>7300.00</b>	<b>36,13,584.16</b>	<b>2208532.45</b>	<b>1315917.00</b>	<b>147170.00</b>	<b>3523800.45</b>

**Endowment Fund as on 31.03.2023**

C/A Balance	35,23,800.45
Prize Fund	35,98,984.16
7.5 % Loan	7,300.00
	<b>58,14,816.61</b>

**Fixed Deposit :**

PRIZE FUND	3598984.16	SBI MAIN BR
7.50% BOND	7300.00	SBI MAIN BR
<b>Total</b>	<b>3606284.16</b>	



*M. Mendel*  
Principal 20/9/23  
Scottish Church College  
Kolkata-700 006



## Scottish Church College

Details of Fixed Deposit & Accrued Interest as on 31.03.2023

### Fixed Deposit [ COUNCIL DESIGNATED FUND ] ( Annexure - G )

Sl. No.	Name	Account No.	Date Of Issue	Amount	Maturity date	Opening	Interest for the year	TDS	Matured	Closing Accrued	Balance as on 31.03.2023
	Indian Bank, Beadon Street	20805245085	15-05-2021	162684	17-05-2022	6631	1108	222	170201	0	0
	Indian Bank, Beadon Street	20805245085	17-05-2022	170201	18-05-2023	0	7607	761		6846	170201
Total:							8715	983		6846	170201



*M. Mendel*  
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Scottish Church College  
Kolkata-700 906

## Scottish Church College

Details of Fixed Deposit & Accrued Interest as on 31.03.2023

### Fixed Deposit [ RESTRICTED FUND ] ( Annexure - H )

Sl. No.	Account No.	Dated	Amount	Maturity date	Opening	Interest for the year	TDS	Matured	Closing Accrued	Balance as on 31.03.2023
A.	Indian Bank, Beadon Street									
	50323141614	18-02-2022	2436142	20-02-2023	12626	110383	11038	111971	0	0
	50323141614	20-02-2023	2548113	21-02-2024	0	18033	1799	0	16234	2548113
					12626	128416	12837	111971	16234	2548113

0



*M. Mandel*  
Principal 20/9/23  
Scottish Church College  
Kolkata-700 006



**SCOTTISH CHURCH COLLEGE**

1 & 3, URQUHART SQUARE

KOLKATA - 700006

ACCOUNTS RECOVERABLE ( ANNEXURE - J ) PARTICULARS	Opening	Transaction		Closing
		Dr.	Cr.	
ADVANCE - FESTIVAL	2,64,050.00	6,16,000.00	5,08,400.00	3,71,650.00
ADVANCE - MISC.	9,58,597.00	38,62,571.32	43,66,131.32	4,75,037.00
ADVANCE - SALARY	4,81,078.00	15,63,423.00	6,56,812.00	3,87,689.00
ADVANCE SALARY - COLLEGE	17,680.00		17,680.00	-
Endowment Receivable	-	5,28,326.00	-	5,28,326.00
FEE - UNIVERSITY CENTRE FEE	9,81,058.00	5,31,905.00	14,15,058.00	97,905.00
FEE - UNIVERSITY RE- EXAMINATION FEE	2,181.00	11,595.00	13,776.00	-
MISC. RECEIVABLE	1,010.00			1,010.00
SCC 'C' A/C	3,442.00			3,442.00
SCC H A/C	6,21,841.00	6,21,034.00	6,33,893.00	6,08,982.00
SCOTTISH CHURCH COLLEGE - EPF A/C	49,563.00			49,563.00
SCOTTISH CHURCH COLLEGE - P.G. DEPTT	(10,41,773.91)	47,05,515.00	26,79,218.00	9,84,523.09
SECURITY DEPOSIT-ELECTRICITY & GAS	6,93,856.23			6,93,856.23
SUBSCRIPTION - EMPLOYEES' UNION	(1,725.00)	19,900.00	18,175.00	-
SUBSCRIPTION - TEACHERS' COUNCIL	300.00	1,98,800.00	1,99,400.00	(300.00)
ADVANCE FEE RECEIVED	-	13,952.00	13,952.00	-
GRANT RECEIVABLE - COLLEGE SALARY	33,871.00	10,48,02,321.00	10,47,84,641.00	51,551.00
GRANT RECEIVABLE - CWTT	1,01,78,850.00			1,01,78,850.00
GRANT RECEIVABLE - PTT	12,36,380.00			12,36,380.00
GRANT RECEIVABLE - SACT		1,36,07,121.00	1,36,07,121.00	-
PROVIDENT FUND LOAN - WBIFMS		1,46,775.00	1,46,775.00	-
RECEIVABLE - MAINTENANCE ACADEMIC	800.00			800.00
	<b>1,44,79,058.32</b>	<b>13,02,49,238.32</b>	<b>12,90,61,032.32</b>	<b>1,56,67,264.32</b>



M. Mondal  
20/9/23  
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Scottish Church College  
Kolkata-700 006

**Scottish Church College**

1 & 3 Urquhart Square

Kolkata

**PRE-PAID EXP**

**Details of Prepaid Expenses for March 2018**

Voucher Date	Start Date	End Date	Account Head	Gross	Prepaid	Expense	Month	No of Months Utilized	No of Months Due
10-03-2018			MAINTENANCE - COMPUTER	53156.00	26423.00	27733.00			
21-09-2018			MAINTENANCE - COMPUTER	1933.00	1133.00	800.00			
11-07-2017	01-06-2017	31-03-2018	MAINTENANCE - COMPUTER	4560.00	3293.00	1267.00	36	10	26 126.6667
23-09-2017	01-09-2017	31-03-2018	MAINTENANCE - COMPUTER	1500.00	825.00	875.00	12	7	5 125
03-11-2017	01-09-2017	31-03-2018	MAINTENANCE - COMPUTER	6254.00	2606.00	3648.00	12	7	5 521.1667
08-02-2018	01-01-2018	31-03-2018	Magazine/Journal	10848.00	8136.00	2712.00	12	3	9 904
27-02-2018	14-12-2017	31-03-2018	AMC COMPUTER & PRINTER (998713)	12000.00	8482.00	3518.00	365	107	258 32.87671
					<u>49698.00</u>				1266.607
									875
									3648.167
									2712
									3517.808

**PRE-PAID EXP**

**Details of Prepaid Expenses for March 2019**

Voucher Date	Start Date	End Date	Account Head	Gross	Prepaid	Expense	Month	No of Months Utilized	No of Months Due
10-03-2019			MAINTENANCE - COMPUTER	25423.00		25423.00			
21-09-2019			MAINTENANCE - COMPUTER	1133.00	333.00	800.00			
11-07-2017	01-04-2018	31-03-2019	MAINTENANCE - COMPUTER	3293.00	1773.00	1520.00	26	12	14 126.6538
23-09-2017	01-04-2018	31-03-2019	MAINTENANCE - COMPUTER	625.00	0.00	625.00	12	12	0 52.08333
03-11-2017	01-04-2018	31-03-2019	MAINTENANCE - COMPUTER	2606.00	0.00	2606.00	12	12	0 217.1667
08-02-2018	01-04-2018	31-03-2019	Magazine/Journal	8136.00	0.00	8136.00	12	12	0 678
27-02-2018	01-04-2018	31-03-2019	AMC COMPUTER & PRINTER (998713)	8482.00	0.00	8482.00	365	364	1 23.23836
28-09-2018	01-06-2018	31-03-2019	MAINTANANCE - SOFTWARE (998313)	12500.00	2083.00	10417.00	12	10	2 1041.667
03-10-2018	01-09-2018	31-03-2019	AMC COMPUTER & PRINTER (998713)	5300.00	2208.00	3092.00	12	7	5 441.6667
08-01-2019	01-01-2019	31-03-2019	Magazine/Journal	19518.00	14638.00	4880.00	12	3	9 1626.5
22-02-2019	01-02-2019	31-03-2019	AMC COMPUTER & PRINTER (998713)	138105.00	128544.00	7561.00	36	2	34 3780.694
08-03-2019			Magazine/Journal	5900.00	5900.00	0.00	12	0.00	12 491.6667
				<u>229021.00</u>	<u>155479.00</u>				1519.848
									625
									2606
									8136
									8458.782
									10416.67
									3091.667
									4879.5
									7561.389

**PRE-PAID EXP**

**Details of Prepaid Expenses for March 2020**

Voucher Date	Start Date	End Date	Account Head	Gross	Prepaid	Expense	Month	No of Months Utilized	No of Months Due
21-09-2018	01-04-2019	31-03-2020	MAINTENANCE - COMPUTER	333.00	0.00	333.00			
11-07-2017	01-04-2019	31-03-2020	MAINTENANCE - COMPUTER	1773.00	253.00	1520.00			
28-09-2018	01-04-2019	31-03-2020	MAINTANANCE - SOFTWARE (998313)	2083.00	0.00	2083.00	14	12	2 126.6429
03-10-2018	01-04-2019	31-03-2020	AMC COMPUTER & PRINTER (998713)	2208.00	0.00	2208.00	12	12	0 173.5833
09-01-2019	01-04-2019	31-03-2020	Magazine/Journal	14638.00	0.00	14638.00	12	12	0 184
22-02-2019	01-04-2019	31-03-2020	AMC COMPUTER & PRINTER (998713)	128544.00	83176.00	45368.00	12	12	0 1219.833
06-03-2019	01-04-2019	31-03-2020	Magazine/Journal	5900.00	0.00	5900.00	34	12	22 3780.706
31-09-2019	01-09-2019	31-03-2020	AMC COMPUTER & PRINTER (998713)	6254.00	2606.00	3648.00	12	7	0 491.6667
07-01-2020	01-06-2019	31-03-2020	MAINTANANCE - WEBSITE	28910.00	4818.00	24092.00	12	10	5 521.1667
07-01-2020	01-04-2019	31-03-2020	MAINTANANCE - WEBSITE	7375.00	1054.00	6321.00	12	12	5 217.1667
29-01-2020	01-01-2020	31-03-2020	MAINTENANCE - COMPUTER	44438.00	40735.00	3703.00	12	3	33 1234.389
18-02-2020	15-12-2019	31-03-2020	MAINTENANCE - COMPUTER	14160.00	9982.00	4178.00	12	3,540983607	8,4590163934 1180
31-03-2020	01-03-2020	31-03-2020	MAINTANANCE - WEBSITE	87211.44	79943.82	7267.62	12	1	11 7267.62
					<u>222567.82</u>				7267.62

**PRE-PAID EXP**

**Details of Prepaid Expenses for March 2021**

Voucher Date	Start Date	End Date	Account Head	Gross	Prepaid	Expense	Month	No of Months Utilized	No of Months Due
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*M. Mondal*  
Principal  
28/9/23  
Scottish Church College  
Kolkata-700 006



**Scottish Church College**

1 & 3, Urquhart Square, Kolkata - 700006

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

Sl No	Particulars	UG	B.Ed	Post Graduate	Council	HOSTEL	TOTAL
		Current Year 2022-2023 Amount (Rs)	Current Year 2022-2023 Amount (Rs)	Current Year 2022-2023 Amount (Rs)	Current Year 2022-2023 Amount (Rs)	Current Year 2022-2023 Amount (Rs)	
<b>A.</b>	<b><u>SOURCES OF FUNDS</u></b>						
1	General Fund	24,54,28,017.41	1,97,50,353.45	28,77,788.33	13,25,223.35	55,96,813.40	27,49,78,195.94
2	175th Year Celebration fund	-	55,500.00	-	-	-	55,500.00
3	Reserve Fund	-	-	25,90,000.00	-	-	25,90,000.00
4	Development Fund	-	3,24,732.00	31,41,246.00	-	29,00,000.00	63,65,978.00
5	Endowment Fund	71,30,084.61	-	-	-	-	71,30,084.61
6	Council Designated Fund	2,74,671.58	-	-	-	-	2,74,671.58
7	Restricted Fund	89,90,724.45	-	-	-	-	89,90,724.45
		<b>26,18,23,498.05</b>	<b>2,01,30,585.45</b>	<b>86,09,034.33</b>	<b>13,25,223.35</b>	<b>84,96,813.40</b>	<b>30,03,85,154.58</b>
<b>B.</b>	<b><u>APPLICATION OF FUNDS :</u></b>						
1	FIXED ASSETS	7,33,38,568.07	34,26,286.77	24,14,189.06	44,821.40	11,85,483.98	8,04,09,349.28
2	INVESTMENT & CURRENT ACCOUNTS BALANCE	<b>17,99,52,104.43</b>	32,30,621.00	30,31,616.00	-	9,73,692.00	18,71,88,033.43
3	<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES :</u></b>						
a)	Loans & Advances	1,96,55,609.50	-	37,88,026.00	38,559.00	10,64,415.00	2,45,46,609.50
b)	Cash in hand	23,414.00	31,488.00	1,326.00	436.00	-	56,664.00
c)	Cash at Bank	1,74,87,345.97	26,90,233.72	26,73,647.36	12,41,406.95	77,53,879.07	3,18,46,513.07
d)	Other Current Assets	6,31,832.26	1,29,82,571.46	10,85,450.00	-	83,132.50	1,47,82,986.22
		<b>3,77,98,201.73</b>	<b>1,57,04,293.18</b>	<b>75,48,449.36</b>	<b>12,80,401.95</b>	<b>89,01,426.57</b>	<b>33,88,30,155.50</b>
4	Less: Current Liabilities	2,92,65,376.18	22,30,615.50	43,85,220.09	-	25,63,789.15	3,84,45,000.92
	Net Current Assets	<b>85,32,825.55</b>	<b>1,34,73,677.68</b>	<b>31,63,229.27</b>	<b>12,80,401.95</b>	<b>63,37,637.42</b>	<b>3,27,87,771.87</b>
		<b>26,18,23,498.05</b>	<b>2,01,30,585.45</b>	<b>86,09,034.33</b>	<b>13,25,223.35</b>	<b>84,96,813.40</b>	<b>30,03,85,154.58</b>
		-	-	-	-	-	-

The accompanying notes are an integral part of financial statements as per our report of even date.

Date : 19/09/2023

Place: Howrah

UDIN : 23066805BGISYMZ3579

For, **VIKASH V AGARWAL & ASSOCIATES**

Chartered Accountants

*M. Mandal*  
Principal  
Scottish Church College  
Kolkata-700 006



*Vikash Agarwal*  
Vikash Agarwal  
Proprietor

Firm Regn No : 328283E

(Membership No : 066805)

**Scottish Church College**

1 & 3, Urquhart Square, Kolkata -700006

**INCOME & EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31ST MARCH, 2023**

Sl No	Particulars	UG	B.ED	PG	Council	Hostel	TOTAL
		Current Year 2022-2023 Amount (Rs)	Current Year 2022-2023 Amount (Rs)	Current Year 2022-2023 Amount (Rs)	Current Year 2022-2023 Amount (Rs)	Current Year 2022-2023 Amount (Rs)	
<b>A</b>	<b>INCOME :</b>						
	Fees Received	4,29,58,606.50	34,86,939.50	49,11,230.00	-	1,29,05,120.00	6,42,61,896.00
	Other Income	11,663.00	-	-	1,45,647.00	61,969.70	2,19,279.70
	Donation	-	-	-	40,000.00	-	40,000.00
	Miscellaneous receipt	10,95,647.04	31,758.00	-	-	-	11,27,405.04
	Bank Interest	7,22,563.00	56,188.00	97,511.00	31,718.00	1,74,799.00	10,82,779.00
	Interest on Fixed deposit	86,52,488.60	2,30,310.00	35,129.00	-	62,386.00	89,80,313.60
	Interview Application Fees	-	-	-	3,05,300.00	-	3,05,300.00
	Prior Period Income	39,225.00	-	-	-	2,60,461.00	2,99,686.00
	Government Grant - Salary	15,56,58,144.00	-	-	-	-	15,56,58,144.00
		<b>20,91,38,337.14</b>	<b>38,05,195.50</b>	<b>50,43,870.00</b>	<b>5,22,665.00</b>	<b>1,34,64,735.70</b>	<b>23,19,74,803.34</b>
<b>B</b>	<b>EXPENDITURE :</b>						
	Establishment - Salary & Allowances	17,35,62,219.00	19,16,933.00	16,57,768.00	-	22,03,765.00	17,93,40,685.00
	Laboratory Expenses	6,03,865.80	-	3,37,785.30	-	-	9,41,651.10
	Game & Sports Expenses	1,52,116.00	-	-	-	-	1,52,116.00
	Electricity charges	12,56,775.00	64,490.00	-	-	-	13,21,265.00
	Repairs & Maintenance	59,78,087.43	4,19,900.54	1,92,532.00	-	-	65,90,519.97
	Administrative & Other Expense	1,10,93,043.68	2,36,600.50	13,25,358.20	1,67,636.05	4,08,979.00	1,32,31,617.43
	Hostel Direct Expense	-	-	-	-	72,84,201.27	72,84,201.27
	Depreciation	98,57,156.00	6,19,857.00	4,15,117.00	3,980.00	1,48,837.00	1,10,44,947.00
		<b>20,25,03,262.91</b>	<b>32,57,781.04</b>	<b>39,28,560.50</b>	<b>1,71,616.05</b>	<b>1,00,45,782.27</b>	<b>21,99,07,002.77</b>
	<b>Excess of Income over Expenditure(A-B)</b>	<b>66,35,074.23</b>	<b>5,47,414.46</b>	<b>11,15,309.50</b>	<b>3,51,048.95</b>	<b>34,18,953.43</b>	<b>1,20,67,800.57</b>

The accompanying notes are an integral part of financial statements as per our report of even date.

Date : 19/09/2023

Place: Howrah

UDIN : 23066805B@SYM23579.

For, **VIKASH V. AGARWAL & ASSOCIATES**  
Chartered Accountants

*M. Mandal*  
Principal  
Scottish Church College  
Kolkata-700 006



*Vikash Agarwal*  
Vikash Agarwal  
Proprietor  
Firm Regn No : 328283E  
(Membership No : 066805)