

AUDITORS' REPORT

We have examined the attached Balance Sheet of **TARA DEVI HARAKH CHAND KANKARIA JAIN COLLEGE** of 6 Ram Gopal Ghosh Road, Cossipore, Kolkata 700 002 as at 31st March 2022 and the Income and Expenditure Account for the year ended on that date as annexed hereto which are in agreement with the Books of Account as produced to us by the said College.

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. In our opinion, proper books of account have been kept by the College so far as appears from our examination of books.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to explanations given to us the said accounts Subject to Notes appearing in Notes on Accounts give a true and fair view:


- in the case of the Balance Sheet of the state of affairs of Tara Devi Harakh Chand Kankaria Jain College, Kolkata as at 31st March, 2022; and
- in the case of the Income and Expenditure Account of the Surplus for the accounting year ended on that date.

For K. S. BOTHRA & CO.,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E



S. KOCHAR
PARTNER
MEMBERSHIP NO. 058892
ICAI UDIN: 22058892ATIKHY8404

9/12 LALL BAZAR STREET
'E' BLOCK, 1ST FLOOR,
MERCANTILE BUILDINGS,
KOLKATA 700 001
KOLKATA, THE 20TH DAY OF SEPTEMBER, 2022


Principal
Dr. Mausumi Singh (Sengupta)
Tara Devi Harakh Chand Kankaria
Jain College, Kol-2
(Affiliated to C.U.)





**TARA DEVI HARAKH CHAND KANKARIA
JAIN COLLEGE**

(Affiliated to University of Calcutta & accredited by NAAC)

(A self-financed Govt. approved Minority Institution run under the auspices of Shree S.S. Jain Sabha)

6, RAM GOPAL GHOSH ROAD, COSSIPORE, KOLKATA – 700 002

TEL.: 033 25326056 Mob: 9831378911/9831368911

4.2.3. Expenditure for purchase of books/e-books and subscription to journals/e- journals during the year (INR in Lakhs)

Sl. No.	Name	Amount ₹
1	Library Books (Schedule 2)	48,718
2	E-Resources (N-LIST and BCL subscription) (Membership & Subscription under Maintenance of Schedule 9)	44,900
3	Books and Periodicals (Schedule 9)	9,648
	TOTAL	1,03,266

Details of Library Purchase and Payments for the session 2021-2022

1. LIBRARY BOOKS (Schedule 2):

Bill Date	Department	Bill No.	Vendor Name	Quantity (Pc.)	Amount ₹
12.04.2021	English	003/AB/2021-22	Genx Edu.	5	1980.00
20.05.2021	English	BOM3-915877	Amazon	2	924.00
20.05.2021	English	IN-1361	Amazon	1	244.00
20.05.2021	English	IN-861	Amazon	1	369.00
20.05.2021	English	BOM3-24877	Amazon	1	244.00
28.07.2021	Computer Sc.	2130/21-22	K.M. Ent.	7	3905.00
28.07.2021	Botany	2131/21-22	K.M. Ent.	8	3774.00
28.07.2021	English	2132/21-22	K.M. Ent.	16	4101.00
10.08.2021	Botany	2141/21-22	K.M. Ent.	1	489.00
01.09.2021	English	012/AP/2021-22	Genx Edu.	3	709.00
13.01.2022	Commerce	INV/JAN/22/00162	Taxmann Pub.	19	7700.00
19.01.2022	Computer Sc.	2394/21-22	K.M. Ent.	8	4109.00
19.01.2022	Human Dev.	2395/21-22	K.M. Ent.	10	4802.00
28.01.2022	Computer Sc.	2407/21-22	K.M. Ent.	3	1539.00
22.02.2022	Computer/Math	DDA2022-23/1	Dhar's Academy	18	6435.00
11.03.2022	English	3903	Projapoti	22	4521.00

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Bill Date	Department	Bill No.	Vendor Name	Quantity (Pc.)	Amount ₹
11.03.2022	English	-----	Logolepsy Books	3	857.00
11.03.2022	Hindi	1111	Anand Prakashan	8	1400.00
11.03.2022	Bengali	010	Karulipi Prakashan	1	256.00
11.03.2022	Bengali	4969	Katha Prokash	2	360.00
			TOTAL	139	48,718.00

2. E-RESOURCES SUBSCRIPTIONS:

(Membership & Subscription under Maintenance of Schedule 9):

Sl. No.	Name	Subscription Date	Amount ₹
1.	N-LIST (Annual Membership & Subscriptions)	16.04.2021	35400.00
2.	British Council Library (BCL)	30.04.2021	8500.00
		TOTAL-	43,900.00

An amount of Rs 1000/- is an adjusted amount of library magazine expenses, resulting in total amount Rs 44, 900/- for "Membership and Subscription" in audit report.

3. Books and Periodicals (Schedule 9) : Rs 9648/-

NOTE:

The library has subscribed '9 journals and 3 magazines' in the session 2021-2022. The payment of all of them has been made in the earlier sessions for longer durations (details given below) or are available through N-LIST (online).


Thus, the payments are not showing in the '2021-2022' Audit report.

Following is the details of the corresponding payments of Journals and Magazines:

Sr. No.	Name of Journal	Date of payment	Duration (No. of years)	Amount paid (Rs)
1	Arthshasthra Indian Journal of Economics & Research	25.01.2021	Jan 2021 -Dec 2022 (2 years)	3000
2	Current Science	25.01.2021	Jan 2021 -Dec 2023 (3 years)	7000
3	Indian Journal of Biotechnology	25.01.2021	Jan 2021 -Dec 2021 (1 year)	1200

Sr. No.	Name of Journal	Date of payment	Duration (No. of years)	Amount paid (Rs)
4	Indian Journal of Finance	25.01.2021	Jan 2021 -Dec 2022 (2 years)	5800
5	Indian Literature	25.01.2021	Jan 2021 - Dec 2023 (3 years)	1300
6	Media Watch	25.01.2021	Jan 2021 -Dec 2022 (2 years)	5500
7	University News	25.01.2021	Jan 2021 -Dec 2022 (2 years)	2200
8	Resonance	2019	Through NLIST (Online)	--
9	Journal of Bioscience	2019	Through NLIST (Online)	--

Sr. No.	Name of Magazine	Date of payment	Duration (No. of years)	Amount paid (Rs)
1	Down To Earth	11.01.2021	2021-2024 (3 years)	3000
2	India Today	11.01.2021	Jan 2021 -Dec 2021 (1 year)	2699
3	The Week	18.01.2017	Jan 2017- Dec 2021 (5 years)	3800


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[UNDER THE AUSPICES OF SHREE SHWETAMBAR STHANAKVASI JAIN SABHA]
6 Ram Gopal Ghosh Road, Cossipore, Kolkata 700002

SCHEDULES TO THE ACCOUNTS (CONTD..)

SCHEDULE - 2:

PROPERTY, PLANT & EQUIPMENTS :

Particulars	W.D.V. as on 01.04.2021	Addition during the year	Total	Depreciation for the year	W.D.V. as on 31.03.2022
	₹	₹	₹	₹	₹
Library Books.	3,25,927.00	48,718.00	3,74,645.00	1,43,462.00	2,31,183.00
Furniture & Fixtures.	1,12,78,090.00	4,96,187.00	1,17,74,277.00	11,52,618.00	1,06,21,659.00
Computer.	12,02,856.00	20,70,885.00	32,73,741.00	9,13,342.00	23,60,399.00
Sports Equipments.	47,751.00	-	47,751.00	7,163.00	40,588.00
Refrigerator.	38,082.00	-	38,082.00	5,712.00	32,370.00
Air Condition Machine.	14,82,641.00	1,71,540.00	16,54,181.00	2,23,936.00	14,30,245.00
Projector.	74,741.00	2,09,739.00	2,84,480.00	71,844.00	2,12,636.00
Science Equipments.	25,27,476.00	3,07,860.00	28,35,336.00	4,24,512.00	24,10,824.00
Water Cooler.	34,720.00	-	34,720.00	5,208.00	29,512.00
Water Filter.	34,462.00	-	34,462.00	5,169.00	29,293.00
Water Pump.	25,558.00	33,453.00	59,011.00	8,852.00	50,159.00
Electrical Appliances(incl.Fan)	12,20,783.00	-	12,20,783.00	1,22,078.00	10,98,705.00
Microphone & Amplifier	1,70,944.00	-	1,70,944.00	25,642.00	1,45,302.00
Voltage Stabilizer	14,413.00	-	14,413.00	2,162.00	12,251.00
Generator	80,631.00	-	80,631.00	12,095.00	68,536.00
Office Equipments.	75,533.00	48,610.00	1,24,143.00	15,857.00	1,08,286.00
Software	1,95,099.00	50,976.00	2,46,075.00	98,430.00	1,47,645.00
Scanner Machine	23,619.00	-	23,619.00	3,543.00	20,076.00
Water Tank	1,12,457.00	21,181.00	1,33,638.00	20,046.00	1,13,592.00
Attendance Recording System	3,560.00	6,464.00	10,024.00	1,019.00	9,005.00
CCTV & Camera	15,22,923.00	1,47,293.00	16,70,216.00	2,39,879.00	14,30,337.00
EPABX System	1,04,976.00	-	1,04,976.00	15,746.00	89,230.00
Photo ID Card Printer	30,874.00	72,983.00	1,03,857.00	10,105.00	93,752.00
Currency Counting Machine	11,495.00	-	11,495.00	1,724.00	9,771.00
Grass Cutting Machine	13,575.00	-	13,575.00	2,036.00	11,539.00
Xerox Machine	57,508.00	-	57,508.00	8,626.00	48,882.00
College Bus.	3,91,089.00	-	3,91,089.00	1,17,327.00	2,73,762.00
Musical Instruments.	63,375.00	-	63,375.00	9,506.00	53,869.00
Fire Extinguisher/Fighting Machine	45,45,964.00	-	45,45,964.00	6,81,895.00	38,64,069.00
Solar Power System	-	12,57,797.00	12,57,797.00	1,88,670.00	10,69,127.00
TOTAL	2,57,11,122.00	49,43,686.00	3,06,54,808.00	45,38,204.00	2,61,16,604.00
Previous year's figures.	2,36,11,855.00	66,77,735.00	3,02,89,590.00	45,78,468.00	2,57,11,122.00

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[UNDER THE AUSPICES OF SHREE SHWETAMBAR STHANAKVASI JAIN SABHA]

6 Ram Gopal Ghosh Road, Cossipore, Kolkata 700002

Schedule to the Accounts (Contd...)

	31.03.2022	31.03.2021
	(Amount in ₹)	(Amount in ₹)
SCHEDULE - 7 :		
OTHER INCOME :		
Interest Received :		
on Fixed Deposits With Banks.	4,32,153.00	5,68,807.00
on Savings Bank Accounts.	4,02,677.00	4,29,305.00
on Security Deposit (CESC Ltd).	14,344.28	13,367.22
Miscellaneous Income.	8,72,774.78	10,39,568.37
Received from Vidyasagar University - Distance Course.	64,500.00	5,000.00
	17,86,449.06	20,56,047.59

SCHEDULE - 8 :

SALARIES & OTHER BENEFITS :

Basic Pay.	2,00,33,586.00	1,91,74,844.00
College contribution to Provident & Pension Fund.	15,96,312.00	14,83,195.00
House Rent Allowance.	16,76,557.00	12,37,336.00
College contribution to E.S.I.	1,78,314.00	1,78,863.00
Conveyance Allowance.	38,457.00	-
Exgratia.	10,000.00	15,000.00
	2,35,33,226.00	2,20,89,238.00

SCHEDULE - 9 :

OTHER EXPENSES :

Professional Fees	60,41,400.00	34,29,853.00
Advertisement Expenses.	23,06,587.00	14,42,971.00
Upkeep & Maintenance.	26,44,000.00	10,36,241.50
Maintenance Charges paid to Shree S.S.Jain Sabha	6,00,000.00	6,00,000.00
Scholarship Paid.	7,83,000.00	5,35,500.00
Electric Expenses.(Net)	4,16,521.28	4,29,876.22
Repairs & Renewals	5,99,998.35	3,84,524.13
Miscellaneous Expenses.	1,52,190.00	2,98,648.83
Bus Maintenance Expenses.	2,02,780.31	1,92,010.00
Conveyance Expenses	1,81,018.00	1,88,018.00
Registration Expenses	19,060.00	1,47,125.00
Examination Expenses.	3,35,493.00	1,37,269.00
Computer Expenses.	4,11,975.83	1,33,433.30
Printing & Stationery.	2,26,158.00	1,32,421.00
Staff Welfare Expenses.	2,65,654.00	1,28,821.00
Science Laboratory Expenses.	1,70,105.00	1,23,837.00
Seminar Expenses.	57,009.00	67,750.00
Telephone Expenses.	67,718.24	66,976.64
Administrative Charges to P.F.	67,175.00	68,960.00
Deposit Link Insurance	66,807.00	66,560.00
Audit Fees	50,000.00	53,100.00
Running Charges - Vidyasagar University - Distance Course.	67,880.00	44,850.00
Function & Festival.	6,35,382.00	44,359.00
Website Expenses.	2,000.00	23,000.00
Legal Expenses.	31,270.00	16,549.50
Games & Sports	20,642.00	3,905.00
Books & Periodicals.	9,648.00	3,689.00

WSL

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Schedule to the Accounts (Contd...)

	31.03.2022 (Amount in ₹)	31.03.2021 (Amount in ₹)
SCHEDULE - 9 (CONTD..) :		
OTHER EXPENSES (CONTD...) :		
Paid for Personality & Development Expenses	-	3,540.00
Bank Charges.	153.65	1,648.40
Postage & Stamps	20.00	455.00
Accounting Charges.	28,150.00	-
Medical Expenses.	11,951.00	-
Educational Tour.(Net).	37,241.00	-
Social Welfare Expenses.	1,36,889.00	-
	1,66,45,876.66	98,05,891.52

For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E


S. KOCHAR

PARTNER

MEMBERSHIP NO. 058892

ICAI UDIN: 22058892ATIKHY8404

KOLKATA, THE 20TH DAY OF SEPTEMBER, 2022





Principal
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THK JAIN COLLEGE (21-22)
6, RAM GOPAL GHOSH ROAD, Kol -2

Membership & Subscription

Ledger Account

1-Apr-21 to 1-Apr-22

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
13-Apr-21	To ICICI BANK LTD - SB <i>Being amount paid against N-List annual membership fee for the period April 2021 to March 2022 as per detail attached</i>	Payment	15	35,400.00	
24-Apr-21	To ICICI BANK LTD - SB British Council Library 8,500.00 Dr <i>Being cheque paid to BCL for membership of 10 login as per details attached.</i>	Payment	44	8,500.00	
31-Mar-22	To Prepaid Membership & Subscription Journal Not Applicable 1,000.00 Dr <i>FOR 2020-2021, TRANSFERRED</i>		18	1,000.00	
				44,900.00	44,900.00
By	Closing Balance			44,900.00	44,900.00

M/S

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