



Suraj Prakash Joshi & Co.  
Chartered Accountants

N.S.Road, Near Bank of India  
Raiganj, Uttar Dinajpur

### AUDITORS REPORT

We have audited the attached Balance Sheet of “KALIYAGANJ COLLEGE OF EDUCATION” A UNIT OF HEMCHANDRA EDUCATIONAL WELFARE TRUST having its registered office situated at VILL :- SHERGRAM, P.O. KRISHNABATI, P.S. KALIYAGANJ, DIST :- UTTAR DINAJPUR, PIN – 733129, (WEST BENGAL) as at 31<sup>st</sup> March, 2020, and annexed Receipt & Payment and Income & Expenditure A/c. for the period ended as on that date.

As per information and explanations provided by the management for the purpose of the audit. In our opinion and on the basis of information and according to the explanation provided to us, the accounts read together with the Notes appearing in the said accounts given a true and fair view :-

1). In case of Balance Sheet, of the state of affairs of the aforesaid assessee as on 31<sup>st</sup> March, 2020.

And

2). In the case of Income & Expenditure account of the aforesaid assessee for the period ended 31<sup>st</sup> March, 2020.

In our opinion and to the best of our information and according to the explanation given to us, these are true & correct.

Place: Raiganj, Uttar Dinajpur  
Date: 2nd September, 2021

For Suraj Prakash Joshi & Co.  
Chartered Accountants



CA Suraj Prakash Joshi  
(Proprietor)  
Membership No. 300190

**KALIYAGANJ COLLEGE OF EDUCATION**  
**A UNIT OF HEMCHANDRA EDUCATIONAL WELFARE TRUST**  
**VILL :- SHERGRAM, P.O. KRISHNABATI, P.S. KALIYAGANJ, DIST :- UTTAR DINAJPUR, PIN - 733129**

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2020**

<u>Receipt :-</u>	<u>Amount</u>	<u>Amount</u>	<u>Payments:-</u>	<u>Amount</u>	<u>Amount</u>
To <u>Opening Balance:</u>			By <u>Revenue Expenditure</u>		
<u>Cash at Bank</u>			" Salary to Teacher's	45,30,000.00	
BOI, Raiganj Branch	26,806.23		" Electricity Expenses	1,12,640.00	
CA A/c No. 434720110000204			" Puja Exgratia to Staff	2,63,000.00	
BGVV, Kaliyaganj Branch	56,084.60		" Payment of Labour Bill	21,600.00	
CA A/c No. 43610110002363			" Fuel Charges	28,325.00	
BGVV, Kaliyaganj Branch	0.00		" Printing & Stationery	49,350.00	
SB A/c No. 526801023029			" Website Development	18,000.00	
Cash in Hanh	3,29,224.98	4,12,115.81	" Internet Charges	21,300.00	
" <u>Tution Fee Received :-</u>			" Accounting Charges	15,000.00	
From D.El.Ed Students	31,28,500.00		" Audit Fees Paid	40,000.00	
From B.Ed Students	27,15,000.00	58,43,500.00	" News Paper & Adv. Bill	10,150.00	
" Interest from SB A/c		1,371.00	" Fooding Charges	42,670.00	
			" Subscription	15,800.00	
			" Travelling Allownce	88,950.00	
			" Sports & Entertainment	20,500.00	
			" Provisional tax paid for G.P.	4,350.00	
			" Night Gaurd Salary	1,44,000.00	
			" Security Gaurd Salary	1,44,000.00	
			" Refreshment for Teaching Staff's	26,230.00	
			" Mobile Expenses	9,600.00	
			" Meeting Expenses	19,680.00	
			Yearly College affiliation Fee to		
			" WBUTTEPA	1,00,000.00	
			" Exam Centre Fee to D.I. Office	12,500.00	
			" Misc. Expenses	87,264.00	58,24,909.00
			By <u>Repairing of Building</u>		1,31,600.00
			" Book Purchase for Library		36,925.00
			" Purchase of Furniture		48,900.00
			" Journal Purchase		24,850.00
			" <u>Closing Balance</u>		
			<u>Cash at Bank</u>		
			BOI, Kaliyaganj Branch		
			SB A/c No. 43601011002363	31,447.60	
			Axis Bank, Kaliyaganj Branch		
			CA A/c No. 919020042376377	1,05,965.28	
			Cash in Hanh	52,389.93	1,89,802.81
					62,56,986.81
		<u>62,56,986.81</u>			<u>62,56,986.81</u>

Place:- Raiganj, Uttar Dinajpur  
Date: 02nd September, 2021

In terms of our report on event date:-  
**SURAJ PRAKASH JOSHI & CO.**  
Chartered Accountants.



**KALIYAGANJ COLLEGE OF EDUCATION**  
**A UNIT OF HEMCHANDRA EDUCATIONAL WELFARE TRUST**  
**VILL :- SHERGRAM, P.O. KRISHNABATI, P.S. KALIYAGANJ, DIST :- UTTAR DINAJPUR, PIN - 733129**

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

<u>Liabilities</u>	<u>Amount</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>	<u>Amount</u>
<b>Capital Fund:-</b>			<b>Fixed Assets:-</b>		
Op. Balance	0.00		Land(Including Registration & Others)		4,29,762.00
Add: Surplus	<u>1,41,962.00</u>	1,41,962.00	College Building Construction	51,45,247.00	
Land & Building Fund		37,40,000.00	Add: This Year	<u>1,31,600.00</u>	52,76,847.00
Development Fund		32,09,915.21	Electrical Installation	1,94,640.00	
Endowment Fund for NCTE		7,00,000.00	Add: This Year	<u>0.00</u>	1,94,640.00
Reserve Fund for NCTE		5,00,000.00	Furniture & Fixture	559354.00	
			Add: This Year	<u>48900.00</u>	608254.00
			Library / Books & Journal	363300.00	
			Add: This Year	<u>61775.00</u>	425075.00
<b>Current Liabilities</b>			Computer & Accessories	215010.00	
Audit Fees Payable	4,00,000.00		Add: This Year	<u>0.00</u>	215010.00
Add: This Year	5,000.00		<b>Investment :-</b>		
Less: paid This Year	<u>40,000.00</u>	3,65,000.00	FD with Bank of India	700000.00	
<b>Secured Loan</b>			Add: Interest Accrued	<u>50750.00</u>	7,50,750.00
BGVB, Kaliyaganj Branch		3,63,786.90	FD with Bank of India	500000.00	
A/c No. 526830014599			Add: Interest Accrued	<u>36250.00</u>	5,36,250.00
Cautions Money from Students		11,60,000.00	<b>Loans &amp; Advance :-</b>		
			Security Deposit with W.B.S.E.D		35,000.00
			General Fund :-		14,99,273.30
			Preliminary Expenses		20,000.00
			<b>Cash at Bank</b>		
			BOI, Kaliyaganj Branch	31,447.60	
			SB A/c No. 43601011002363		
			Axis Bank, Kaliyaganj Branch	1,05,965.28	
			CA A/c No. 919020042376377		
			Cash in Hand	52,389.93	1,89,802.81
			(Certified by Management)		
		<u>1,01,80,664.11</u>			<u>1,01,80,664.11</u>

Place:- Raiganj, Uttar Dinajpur  
Date: 02nd September, 2021

In terms of our report on even dates  
**SURAJ PRAKASH JOSHI & CO.**  
Chartered Accountants.



**KALIYAGANJ COLLEGE OF EDUCATION**  
**A UNIT OF HEMCHANDRA EDUCATIONAL WELFARE TRUST**  
**VILL :- SHERGRAM, P.O. KRISHNABATI, P.S. KALIYAGANJ, DIST :- UTTAR DINAJPUR, PIN - 733129**

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

<u>Liabilities</u>	<u>Amount</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>	<u>Amount</u>
<b><u>Capital Fund:-</u></b>			<b><u>Fixed Assets:-</u></b>		
Op. Balance	0.00		Land(Including Registration & Others)		4,29,762.00
Add: Surplus	<u>1,41,962.00</u>	1,41,962.00	College Building Construction	51,45,247.00	
Land & Building Fund		37,40,000.00	Add: This Year	<u>1,31,600.00</u>	52,76,847.00
Development Fund		32,09,915.21	Electrical Installation	1,94,640.00	
Endowment Fund for NCTE		7,00,000.00	Add: This Year	<u>0.00</u>	1,94,640.00
Reserve Fund for NCTE		5,00,000.00	Furniture & Fixture	559354.00	
			Add: This Year	<u>48900.00</u>	608254.00
			Library / Books & Journal	363300.00	
			Add: This Year	<u>61775.00</u>	425075.00
<b><u>Current Liabilities</u></b>			Computer & Accessories	215010.00	
Audit Fees Payable	4,00,000.00		Add: This Year	<u>0.00</u>	215010.00
Add: This Year	5,000.00		<b><u>Investment :-</u></b>		
Less: paid This Year	<u>40,000.00</u>	3,65,000.00	FD with Bank of India	700000.00	
			Add: Interest Accrued	<u>50750.00</u>	7,50,750.00
<b><u>Secured Loan</u></b>			FD with Bank of India	500000.00	
BGVB, Kaliyaganj Branch		3,63,786.90	Add: Interest Accrued	<u>36250.00</u>	5,36,250.00
A/c No. 526830014599			<b><u>Loans &amp; Advance :-</u></b>		
Caution Money from Students		11,60,000.00	Security Deposit with W.B.S.E.D		35,000.00
			General Fund :-		14,99,273.30
			Preliminary Expenses		<u>20,000.00</u>
			<b><u>Cash at Bank</u></b>		
			BOI, Kaliyaganj Branch		
			SB A/c No. 43601011002363	31,447.60	
			Axis Bank, Kaliyaganj Branch		
			CA A/c No. 919020042376377	1,05,965.28	
			Cash in Hand	<u>52,389.93</u>	1,89,802.81
			(Certified by Management)		
		<u>1,01,80,664.11</u>			<u>1,01,80,664.11</u>

Place:- Raiganj, Uttar Dinajpur  
Date: 02nd September, 2021

In terms of our report on even date:-

SURAJ PRAKASH JOSHI & CO.  
Chartered Accountants.



C.A S.P. JOSHI  
(Membership No. 300190.)