



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 31st March, 2021, 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 31st March, 2021.

And

2). In the case of Income & Expenditure account of the aforesaid assessee for the period ended 31st March, 2021.

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 2021

<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	47,26,000.00	
BOI, Kaliyaganj Branch	31,447.60		" Electricity Expenses	1,06,520.00	
SB A/c No. 43601011002363			" Puja Exgratia to Staff	2,48,000.00	
Axis Bank, Kaliyaganj Branch	1,05,965.28		" Payment of Labour Bill	36,500.00	
CA A/c No. 919020042376377			" Fuel Charges	46,840.00	
Cash in Hanh	52,389.93	1,89,802.81	" Printing & Stationery	53,924.00	
			" Website Development	18,000.00	
			" Internet Charges	20,500.00	
			" Accounting Charges	15,000.00	
			" Audit Fees Paid	5,000.00	
" <u>Tution Fee Received :-</u>			" News Paper & Adv. Bill	18,620.00	
From D.E.Ed Students	32,86,000.00		" Fooding Charges	38,705.00	
From B.Ed Students	28,17,000.00	61,03,000.00	" Subscription	16,200.00	
			" Travelling Allownce	95,760.00	
			" Sports & Entertainment	26,775.00	
			" Provisional tax paid for G.P.	4,350.00	
			" Night Gaurd Salary	1,44,000.00	
" Interest from SB A/c		979.00	" Security Gaurd Salary	1,44,000.00	
			" Refreshment for Teaching Staff's	29,035.00	
			" Mobile Expenses	10,320.00	
			" Meeting Expenses	22,910.00	
			Yearly College affiliation Fee to		
			" WBUTTEPA	1,00,000.00	
			" Exam Centre Fee to D.I. Office	12,500.00	
			" Misc. Expenses	92,115.00	60,31,574.00
			By <u>Repairing of Building</u>		1,25,400.00
			" Book Purchase for Library		38,200.00
			" Purchase of Furniture		28,940.00
			" Journal Purchase		22,300.00
			" <u>Closing Balance</u>		
			<u>Cash at Bank</u>		
			BOI, Kaliyaganj Branch		
			SB A/c No. 43601011002363	32,426.60	
			Axis Bank, Kaliyaganj Branch CA		
			A/c No. 919020042376377	3,945.28	
			Cash in Hanh	10,995.93	47,367.81
					62,93,781.81

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

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2021

<u>Expenditure:-</u>	<u>Amount</u>	<u>Amount</u>	<u>Income:-</u>	<u>Amount</u>	<u>Amount</u>
To <u>Revenue Expenditure</u>			By <u>Tuition Fee Received :-</u>		
" Salary to Teacher's	47,26,000.00		" From D.El.Ed Students	32,86,000.00	
" Electricity Expenses	1,06,520.00		" From B.Ed Students	28,17,000.00	61,03,000.00
" Puja Exgratia to Staff	2,48,000.00				
" Payment of Labour Bill	36,500.00				
" Fuel Charges	46,840.00		" Interest from SB A/c		979.00
" Printing & Stationery	53,924.00				
" Website Development	18,000.00		" Accured Interest from Fixed Deposit		93,307.50
" Internet Charges	20,500.00				
" Accounting Charges	15,000.00				
" Audit Fees Payable	5,000.00				
" News Paper & Adv. Bill	18,620.00				
" Fooding Charges	38,705.00				
" Subscription	16,200.00				
" Travelling Allownce	95,760.00				
" Sports & Entertainment	26,775.00				
" 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	29,035.00				
" Mobile Expenses	10,320.00				
" Meeting Expenses	22,910.00				
" Yearly College affiliation Fee to WBUTTEI	1,00,000.00				
" Exam Centre Fee to D.I. Office	12,500.00				
" Misc. Expenses	92,115.00	60,31,574.00			
	<u>61,97,286.50</u>				
To Excess of Income over Expenditure		1,65,712.50			
		<u>61,97,286.50</u>			<u>61,97,286.50</u>

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

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

RAIGANJ
S.P. JOSHI
(Membership NO. 300090)
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, 2021

<u>Liabilities</u>	<u>Amount</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>	<u>Amount</u>
Capital Fund:-			Fixed Assets:-		
Op. Balance	1,41,962.00		Land(Including Registration & Others)		4,29,762.00
Add: Surplus	<u>1,65,712.50</u>	3,07,674.50	College Building Construction	52,76,847.00	
Land & Building Fund		37,40,000.00	Add: This Year	<u>1,25,400.00</u>	54,02,247.00
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	608254.00	
			Add: This Year	<u>28940.00</u>	637194.00
			Library / Books & Journal	425075.00	
			Add: This Year	<u>60500.00</u>	485575.00
Current Liabilities			Computer & Accessories	215010.00	
Audit Fees Payable	3,65,000.00		Add: This Year	<u>0.00</u>	215010.00
Add: This Year	5,000.00		Investment :-		
Less: paid This Year	<u>5,000.00</u>	3,65,000.00	FD with Bank of India	750750.00	
Secured Loan			Add: Interest Accrued	<u>54429.38</u>	8,05,179.38
BGVB, Kaliyaganj Branch		3,63,786.90	FD with Bank of India	536250.00	
A/c No. 526830014599			Add: Interest Accrued	<u>38878.13</u>	5,75,128.13
Caution Money from Students		11,60,000.00	Loans & Advance :-		
			Security Deposit with W.B.S.E.D		35,000.00
			General Fund :-		14,99,273.30
			Preliminary Expenses		20,000.00
			Cash at Bank		
			BOI, Kaliyaganj Branch		
			SB A/c No. 43601011002363	32,426.60	
			Axis Bank, Kaliyaganj Branch CA		
			A/c No. 919020042376377	3,945.28	
			Cash in Hand	10,995.93	47,367.81
			(Certified by Management)		
		<u>1,03,46,376.61</u>			<u>1,03,46,376.61</u>

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

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

