

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, 2022, 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, 2022.

And

2). In the case of Income & Expenditure account of the aforesaid assessee for the period ended 31st March, 2022.

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: 29th April, 2022

For Suraj Prakash Joshi & Co. Chartered Accountants

(x) (p)

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 2022

Receipt :-	Amount	Amount	Payments:-	Amount	Amount
Opening Balance:		Ву	Revenue Expenditure		
Cash at Bank		"	Salary to Teacher's	44,62,000.00	
BOI, Kaliyaganj Branch	32,426.60	"	Non- Teaching Staf Salary	7,86,000.00	
SB A/c No. 43601011002363		"	Electricity Expenses	56,230.00	
Axis Bank, Raiganj Branch CA A/c No. 919020042376377	3,945.28		Puja Exgratia to Staff	2,15,600.00	
CA A/C 110. 717020042570577		"	Fuel Charges	32,925.00	
Cash in Hanh	10,995.93	47,367.81 "	Printing & Stationery	35,086.00	
		n	Website Development	18,000.00	
		"	Internet Charges	12,000.00	
		"	Audit Fees Paid	5,000.00	
Tution Fee Received :-			News Paper & Adv. Bill	1,800.00	
From D.El.Ed Students	21,91,000.00	"	Fooding Charges	23,725.00	
From B.Ed Students	40,50,000.00	62,41,000.00 "	Travelling Allownce	48,520.00	
		"	Sports & Entertainment	25,680.00	
		n.	Provisional tax paid for G.P.	6,480.00	
		"	B.Ed Registration	50,000.00	
Interest from SB A/c		1,050.00 "	D.El. Ed Registration	30,000.00	
Therese it on SD 750		1,030.00	D.El. Ed Exam Form Fillup	30,000.00	
	•		B.Ed Exam Seminer	1,60,000.00	
			Refreshment for Teaching Staff's	15,375.00	
			Mobile Expenses	10,320.00	
		"	Meeting Expenses	12,730.00	
			Yearly College affiliation Fee to WBUTTEPA	1,00,000.00	
		"	Exam Centre Fee to D.I. Office	12,500.00	
		•	Mise. Expenses	19,812.00	61,69,783.00
		"			
		.,	Closing Balance		
			Cash at Bank		
			BOI, Kaliyaganj Branch		
			SB A/c No. 43601011002363	33,376.60	
			Axis Bank, Raiganj Branch CA A/c No. 919020042376377	31,575.28	
			BOI, Raiganj Branch CA A/c No. 434720110000204	26,157.19	
			Cash in Hanh	28,525.74	1,19,634.81

62,89,417.81

Place:- Raiganj, Uttar Dinajpur Date: 29st April, 2022 In terms of our report on event day SURAJ PRAKASH JOSHI & CO Chartered Accountants. 62,89,417.81

C.A S.P. JOSHT

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 2022

Expenditure:-	Amount	Amount	Income:-	Amount	Amoun
Revenue Expenditure		Ву	Tution Fee Received :-		
Salary to Teacher's	44,62,000.00		From D.El.Ed Students	21,91,000.00	
Non-Teaching Staf Salary	7,86,000.00		From B.Ed Students	40,50,000.00	62,41,000.00
Electricity Expenses	56,230.00				
Puja Exgratia to Staff	2,15,600.00				
Fuel Charges	32,925.00	"	Interest from SB A/c		1,050.00
Printing & Stationery	35,086.00				
Website Development	18,000.00	"	Accured Interest from Fixed Deposit		1,00,072.29
Internet Charges	12,000.00				
Audit Fees Payable	5,000.00				
News Paper & Adv. Bill	1,800.00				
Fooding Charges	23,725.00				
Travelling Allownce	48,520.00				
Sports & Entertainment	25,680.00				
Provisional tax paid for G.P.	6,480.00				
B.Ed Registration	50,000.00				
D.El. Ed Registration	30,000.00				
D.El. Ed Exam Form Fillup	30,000.00				
B.Ed Exam Seminer	1,60,000.00				
Refreshment for Teaching Staff's	15,375.00				
Mobile Expenses	10,320.00				
Meeting Expenses	12,730.00				
Yearly College affiliation Fee to WBUTTEI	1,00,000.00				
Exam Centre Fee to D.L. Office	12,500.00				
Misc. Expenses	19,812.00	61,69,783.00			

To Excess of Income over Expenditure

1,72,339.29

63,42,122.29

Place:- Raiganj, Uttar Dinajpur

Date: 29st April, 2022

In terms of our report on even da SURAJ PRAKASH JOSHI & CO Chartered Accountants 63,42,122.29

C.A S.P. JOSING (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

Amount Amount Amount Amount Amount Amount Electrical Installation Amount Amount Amount Electrical Installation Amount Amount Amount Electrical Installation Amount Amou	BALANCE SHEET AS AT 31ST MARCH, 2022					
Ralance 3,07,674.50 1,72,339.29 4,80,013.79 College Building Registration & Others) 4,29,762.00 Material Surplus 1,72,339.29 4,80,013.79 College Building Construction 54,02,247,00 Nedopment Fund 33,040,000.00 Add: This Year 1,94,640.00 Nedopment Fund for NCTE 7,00,000.00 Furniture & Fixture 637194.00 Add: This Year 0.00 485575.00 Add: This Year 0.00 485575.00 Add: This Year 0.00 215010.00 Add: This Year 0.00	Liabilities	Amount	Amount	Assets	Amount	Amount
College Building Construction S4,02,247.00 College Building Construction S4,02,040.00 College Building Constr	pital Fund:-					4 20 7/2 00
College Building Construction \$4,02,247.00 \$4	. Balance	3,07,674.50		Land(Including Registration & Others)		4,29,762.00
Nelson	ld: Surplus	1,72,339.29	4,80,013.79			
velopment Fund 32,09,915.21 Add: This Year 0.00 1,94,640.00						54.02.247.00
velopment Fund 32,09,915.21 Add: This Year 0.00 1,94,640.00 idowment Fund for NCTE 7,00,000.00 Furniture & Fixture Add: This Year 637194.00 637194.00 serve Fund for NCTE 5,00,000.00 Library / Books & Journal Add: This Year 485575.00 485575.00 urrent Liabilities John School Add: This Year 215010.00 215010.00 Id: This Year 5,000.00 3,65,000.00 215010.00 Id: This Year 5,000.00 3,65,000.00 215010.00 Ss: paid This Year 5,000.00 3,65,000.00 215010.00 Ss: paid This Year 5,000.00 3,65,000.00 365,000.00 215010.00 cured Loan 3,65,000.00 3,65,000.00 365,000.00	nd & Building Fund		37,40,000.00	Add: This Year	0.00	54,02,247.00
Note				Electrical Installation		
Add: This Year 0.00 637194.00	velopment Fund		32,09,915.21	Add: This Year	0.00	1,94,640.00
Add: This Year 0.00 637194.00 Serve Fund for NCTE	idowment Fund for NCTE		7,00,000.00	Furniture & Fixture	637194.00	
Library / Books & Journal Add: This Year 0.00 485575.00 Add: This Year 0.00 485575.00 Add: This Year 0.00 215010.00 Ss: paid This Year 0.00 3,65,000.00 Investment :				Add: This Year	0.00	637194.00
Library / Books & Journal Add: This Year 0.00 485575.00 Add: This Year 0.00 485575.00 Add: This Year 0.00 215010.00 Ss: paid This Year 0.00 3,65,000.00 Investment :	serve Fund for NCTE		5,00,000.00			
Add: This Year 0.00 485575.00 18575.				Library / Books & Journal	485575.00	
Investment Substitute					0.00	485575.00
Investment Substitute	urrent Liabilities					
Id: This Year 5,000.00 spin of this Year Add: This Year 0.00 spin of this Year 215010.00 ss: paid This Year 5,000.00 spin of this Year 3,65,000.00 Investment :- FD with Bank of India spin		3,65,000.00		Computer & Accessories	215010.00	
Investment :- FD with Bank of India 805179.38 FD with Bank of India 575128.13 FD with Bank of India 575128.13 FD with Bank of India 575128.13 FD with Bank of India 41696.79 6,16,824.91 Loans & Advance :- Security Deposit with W.B.S.E.D 35,000.00 General Fund :- Preliminary Expenses 20,000.00 Cash at Bank BOI, Kaliyaganj Branch SB A/c No. 43601011002363 33,376.60 FD with Bank of India 575128.13 Axis Bank, Raiganj Branch SB A/c No. 43601011002363 33,376.60 Axis Bank, Raiganj Branch CA A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 CAsh in Hand 28,525.74 Certified by Management) 1,19,634.81 Certified by Management 1,19,634.81 Certified by Management 1,19,634.81 Certified by Management 1,19,634.81 Cartified by Ma	A STATE OF THE PARTY OF THE PAR	5,000.00		Add: This Year	0.00	215010.00
cured Loan FD with Bank of India 805179.38 8,63,554.88 3VB, Kaliyaganj Branch c No. 526830014599 3,63,786.90 Add: Interest Accured 58375.50 8,63,554.88 ED with Bank of India 575128.13 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 33,376.60 Axis Bank, Raiganj Branch CA A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 26,157.19 CA A/c No. 434720110000204 Cash in Hand (Certified by Management) 28,525.74 1,19,634.81	ss: paid This Year	5,000.00	3,65,000.00			
Syba				Investment :-		
FD with Bank of India 575128.13 aution Money from Students 11,60,000.00 FD with W.B.S.E.D Security Deposit with W.B.S.E.D 35,000.00 General Fund:	cured Loan			FD with Bank of India		
FD with Bank of India 575128.13 Add: Interest Accured 41696.79 6,16,824.91 Loans & Advance :- Security Deposit with W.B.S.E.D 35,000.00 General Fund :- Preliminary Expenses 20,000.00 Cash at Bank BOI, Kaliyaganj Branch SB A/c No. 43601011002363 33,376.60 Axis Bank, Raiganj Branch CA A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 26,157.19 CASh in Hand 28,525.74 1,19,634.81 (Certified by Management)	SVB, Kaliyaganj Branch		3,63,786.90	Add: Interest Accured	58375.50	8,63,554.88
Loans & Advance :- Security Deposit with W.B.S.E.D 35,000.00	c No. 526830014599					
Loans & Advance :- Security Deposit with W.B.S.E.D 35,000.00						
Security Deposit with W.B.S.E.D General Fund: Preliminary Expenses Cash at Bank BOI, Kaliyaganj Branch SB A/c No. 43601011002363 Axis Bank, Raiganj Branch CA A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand Certified by Management) 35,000.00 14,99,273.30 20,000.00 33,376.60 33,376.60 31,575.28 26,157.19 26,157.19 28,525.74 1,19,634.81	tution Money from Students		11,60,000.00	Add: Interest Accured	41696.79	6,16,824.91
General Fund:- Preliminary Expenses 14,99,273.30 20,000.00 Cash at Bank BOI, Kaliyaganj Branch SB A/c No. 43601011002363 33,376.60 Axis Bank, Raiganj Branch CA A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand Certified by Management) 26,157.19 1,19,634.81				Loans & Advance :-		
Preliminary Expenses 20,000.00 Cash at Bank BOI, Kaliyaganj Branch SB A/c No. 43601011002363 33,376.60 Axis Bank, Raiganj Branch A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand Certified by Management) 26,157.19 1,19,634.81	+			Security Deposit with W.B.S.E.D		35,000.00
Cash at Bank BOI, Kaliyaganj Branch SB A/c No. 43601011002363 Axis Bank, Raiganj Branch A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand (Certified by Management) 33,376.60 31,575.28 26,157.19 26,157.19 21,19,634.81				General Fund :-		14,99,273.30
BOI, Kaliyaganj Branch SB A/c No. 43601011002363 Axis Bank, Raiganj Branch A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand (Certified by Management) 33,376.60 31,575.28 26,157.19 26,157.19 21,19,634.81				Preliminary Expenses		20,000.00
BOI, Kaliyaganj Branch SB A/c No. 43601011002363 Axis Bank, Raiganj Branch A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand (Certified by Management) 33,376.60 31,575.28 26,157.19 26,157.19 21,19,634.81				Cash at Bank		
SB A/c No. 43601011002363 Axis Bank, Raiganj Branch A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand (Certified by Management) 33,3/6.60 31,575.28 26,157.19 26,157.19 28,525.74 1,19,634.81					22.256.60	
A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand Certified by Management) 23,525.74 1,19,634.81					33,376.60	
A/c No. 919020042376377 BOI, Raiganj Branch CA A/c No. 434720110000204 Cash in Hand Certified by Management) 23,525.74 1,19,634.81				Axis Bank, Raigani Branch CA		
CA A/c No. 434720110000204 Cash in Hand (Certified by Management) 26,157.19 28,525.74 1,19,634.81					31,575.28	
CA A/c No. 434/20110000204 Cash in Hand 28,525.74 1,19,634.81 (Certified by Management)					26,157,19	
(Certified by Management)						4.40.504.53
					28,525.74	1,19,634.81
			1,05,18,715.90	(Serming of Management)		1,05,18,715.90

Place:- Raiganj, Uttar Dinajpur Date: 29st April, 2022 In terms of our report on even dake:
SURAJ PRAKASII JOSIII & CO
Chartered Accounts AIG

C.A S.P. JOSHI (Membership-NO.300190.)