



S. R. NAG & CO.

Chartered Accountants

37/8B, Northern Avenue
Flat No. 3A & 3B, Kolkata - 700030
Mob. : 94333-94933, 75969-41736
E-mail : sukriti_fca@yahoo.co.in

AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **KALIYAGANJ COLLEGE OF EDUCATION, (A Unit of HEMCHANDRA EDUCATIONAL WELFARE TRUST)** of Village : **Shergram, P.O. : Krishnabati, P.S. : Kaliyaganj, District : Uttar Dinajpur – 733 129, West Bengal** which comprise the Balance Sheet as at 31st March, 2023 and the Income and Expenditure Account for the year then ended, and a summary of other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

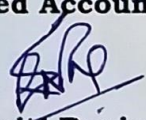
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and 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 Trust as at 31st March, 2023; and
- ii) in the case of the Income and Expenditure Account, of the SURPLUS for the year ended on that date;
- iii) in the case of the Receipts & Payments Account, for the year ended on that date;

For and on behalf of
S. R. Nag & Co.
FRN : 308146E
Chartered Accountants




CA Sukriti Ranjan Nag
Proprietor
Mem. No.014619

Place : Kolkata
Dated: 27th Oct, 2023
UDIN : 23014619BGUCPZ4275

FORM NO. 10BB (A.Y. 2023-24 onwards)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -479698620311023

We have examined the balance sheet of **HEMCHANDRA EDUCATIONAL WELFARE TRUST** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31 March 2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any-

Sl.no	Observations/ Qualifications
	No Records Added

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- in the case of the balance sheet, of the state of affairs of the above named trust as on 31 March 2023 ; and
- in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31 March 2023

subject to the following observations/qualifications-

Sl.no	Observations/ Qualifications
	No Records Added

The prescribed particulars are annexed hereto.

Accountant Name

SUKRITI RANJAN NAG

Membership Number

14619

Firm Registration Number

0308146E

Address

37/8B, NORTHERN AVENUE,
Ghugudanga S.O, Kolkata, KOLKATA,
700030, West Bengal, INDIA



Place **KOLKATA**
 IP Address **49.37.47.241**
 Date **27-Oct-2023**

ANNEXURE
 Statement of particulars

Basic Details

1. PAN of the auditee **AABTH0076N**
 2. Name of the auditee **HEMCHANDRA EDUCATIONAL WELFARE TRUST**
 3. Assessment Year **2023-24**
 4. Previous Year **01-Apr-2022 to 31-Mar-2023**
 5. Registered Address of the auditee **SHERGRAM, KALIYAGANJ, Krishnabati B.O, Sergram (P), NORTH DINAJPUR, 733129, West Bengal, INDIA.**
 6. Other addresses, if applicable **No**

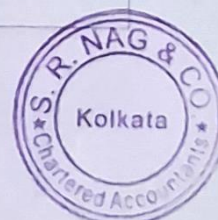
Legal Status

7. Type of the auditee **Trust**
 -
 8. Whether the auditee is established under an instrument? **Yes**

Management

9.(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MD BASIRUDDI	4-Trustee	-	1-PAN	AWEPB3866P	KRISHNAPUR,	No	-



Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
N					Kaliaganj, Krishnabati B.O, NORTH DINAJPUR, West Bengal, India - 733129		
DEBABRATA DAS	4-Trustee	-	1-PAN	AGUPD811 1F	SHERGRAM, No Ramganj, Krishnabati B.O, NORTH DINAJPUR, West Bengal, India - 733129		-
SADEK ALI	4-Trustee	-	1-PAN	AQUPA628 7K	KAILADANGI No , Bindol, Bindole S.O, NORTH DINAJPUR, West Bengal, India - 733156		-
TARUN KANTI PAUL	4-Trustee	-	1-PAN	AENPP495 6R	NORTH CHAIRAIL, Kaliaganj, Kaliyaganj S.O, NORTH DINAJPUR, West Bengal, India - 733129	No	-

- (b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year



Sl.no	Name	ID Code	Unique Identification Number	Address	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held (6)	Percentage of beneficial ownership(%)	Whether there is any change during previous year of audit (8)	If yes, specify the change (9)
(1)	(2)	(3)	(4)	(5)		(7)		
				No Records Added				

Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **No**
- (ii) If yes in 10 (i) , date of commencement of activities -
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? -
- (iv) If yes in 10(iii) above, the date of application for registration or approval -

Details of Place where books of accounts and other documents have been maintained

11. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? **Yes**
- (ii) If Yes in (i) above, whether books of account are maintained at registered office? **Yes**
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained
- (a) Address of such place where the books are maintained -
- (b) Date of decision by management to keep account at such place -
- (c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA -

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 > **No**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year -
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 0**
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 0**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15 **₹ 0**
17. Voluntary Contribution forming part of Corpus (which are included in 15) **₹ 0**
18. Anonymous donations taxable @30% under section 115BBC **₹ 0**
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained **₹ 0**
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] **₹ 0**



21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15 ₹ 1,05,61,483
22. Income required to be applied in India by the auditee during the previous year [20+21] ₹ 1,05,61,483

Application of income

23. Application of income (excluding application not eligible and reported under serial number 27)
- (i) Total amount applied for charitable or religious purposes in India during the previous year ₹ 96,95,777
- (ii) Amount which was not actually paid during the previous year [if included in (i)] ₹ 50,000
- (iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year ₹ 0
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] ₹ 96,45,777
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year ₹ 0
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year ₹ 0

Amount to be disallowed from application

- (vii) Amount disallowable under thirteenth proviso to Clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40 ₹ 0

Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)
No Records Added						

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)	(7)	(8)
No Records Added								

(viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A ₹ 0

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
				No Records Added			

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
				No Records Added			

(ix) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus ₹ 0

(x) Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects ₹ 0

(xi) Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act ₹ 0

(xii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained ₹ 0

(xiii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained ₹ 0

(xiv) Applied for any purpose beyond the objects of the trust or institution ₹ 0

(xv) Any other disallowance ₹ 0

(xvi) Total allowable application $[(23(iv)+23(v)+23(vi) - \{23(vii) \text{ to } 23(xv)\})]$ ₹ 96,45,777



- (xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11 ₹ 0
- (xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11 ₹ 0
- (xix) Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income ₹ 9,15,706

Application of Income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)] ₹ 0
25. Income taxable under section 115BBI ₹ 0
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC ₹ 0
27. Application of income out of the following sources during the previous year
- (A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year ₹ 0
- (B) Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year ₹ 0
- (C) Income of earlier previous years up to 15% accumulated or set apart ₹ 0
- (D) Corpus ₹ 0
- (E) Borrowed Fund ₹ 0
- (F) Any other -
- Please Specify -

Persons referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
	(1)	(2)	(3)	(4)	(5)	(6)
1	4-any trustee of the trust or manager (by whatever name called) of the institution	MD BASIRUDDIN	AWEPB3866 P	-	KRISHNAPUR, - Kaliaganj, Kaliyaganj S.O, NORTH DINAJPUR, West Bengal, India - 733129	-

29. Details of income/property referred to in section 13 (2)

- (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both No -



(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation	No -
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services	No -
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No -
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No -
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate	No -
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No -
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest	No -
30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB	No
	Amount of such violation	₹ 0
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No -
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives	No -
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No -
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No -
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No -
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No

Depreciation claim, TDS and TCS

31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an	No
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application of income and the amount of such depreciation?

32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB **No**

Schedule TDS/TCS

Sl. No	Tax deduction and collection account number (TAN)	Section (2) and Nature of payment	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
	(1)	(3)		(4)	(5)	(6)	(7)		(9)	(10)
				No Records Added						

Schedule Statement of TDS or TCS

Sl. No	Tax deduction and collection account number(TAN)	Type of Form	If Type of Form is "Others", please specify	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
	(1)	(2)		(3)	(4)	(5)
				No Records Added		

Schedule Interest on TDS/TCS

Sl. No	Tax deduction and collection account number(TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
	(1)	(2)	(3)	(4)
No Records				



Sl. No	Tax deduction and collection account number(TAN) (1)	Amount of interest under section 201(1A) or 206C(7) is payable (2)	Amount paid out of column (2) (3)	Date of payment of amount (4)
		Added		



Attachments

Income and Expenditure Account/Profit and Loss Account

HEMCHADRA 2023.pdf

Balance Sheet

HEMCHADRA 2023.pdf

Miscellaneous Attachments

Acknowledgement Number - 479698620311023

This form has been digitally signed by SUKRITI RANJAN NAG having PAN ABSPN9359G from IP Address 49.37.47.241 on 31-Oct-2023 12:42:02 AM

Dsc SI No and issuer 22939644CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

KALIYAGANJ COLLEGE OF EDUCATION

(A Unit of HEMCHANDRA EDUCATIONAL WELFARE TRUST)

Village : SHERGRAM, P.O. : KRISHNABATI, P.S. : KALIYAGANJ, District : UTTAR DINAJPUR - 733 129

BALANCE SHEET AS AT 31ST MARCH, 2023

L I A B I L I T I E S		A S S E T S	
	AMOUNT		AMOUNT
LAND AND BUILDING FUND		FIXED ASSETS	
As per last year	3740000.00	As per Schedule "A" Annexed	5366683.00
DEVELOPMENT FUND		INVESTMENTS	
As per last year	3809915.21	FIXED DEPOSITS	
		With Bank of India, Raiganj Branch for creation of Endowment Fund with NCTE, Eastern Regional Committee,	
ENDOWMENT FUND FOR NCTE, EASTERN REGIONAL COMMITTEE		Bhubaneswar, (As per Last Account)	500000.00
As per last year	833752.00	A/c. No. 4347451100000003	300000.00
		A/c. No. 4347451100000005	800000.00
RESERVE FUND FOR NCTE, EASTERN REGIONAL COMMITTEE			
As per last year	1247254.00	With Bank of India, Raiganj Branch for creation of Reserve Fund with NCTE, Eastern Regional Committee,	
OVERDRAFT LOAN ACCOUNTS		Bhubaneswar, (As per Last Account)	700000.00
From Bank of India, Raiganj Branch		A/c. No. 434745100002816	500000.00
A/c. No. 434727210000014	575298.00	A/c. No. 4347451100000004	1200000.00
A/c. No. 434727210000013	414012.00		2000000.00
CAUTION MONEY FROM STUDENTS		CURRENT ASSETS	
As per last account	540000.00	CASH AND BANK BALANCES	
Add : Received during the year	540000.00	Cash In Hand	1860653.82
	540000.00	With Bank of India, Raiganj Branch	
Less : Refunded during the year		C/A No. 434720110000204	7576.09
CURRENT LIABILITIES		With Bank of India, Kaliyaganj Branch	
Auditor's Remuneration	100000.00	SB A/c. No. 43610110002363	33612.60
		With Axis Bank Ltd, Raiganj Branch	
		C/A No. 919020042376377	124018.10
		Balance c/f	9392543.61
			2025860.61
			9392543.61



BALANCE SHEET AS AT 31ST MARCH, 2023

L I A B I L I T I E S		A S S E T S	
AMOUNT	AMOUNT	AMOUNT	AMOUNT
Balance b/f	10720231.21	Balance b/f	9392543.61
LOANS AND ADVANCES			
Advances Recoverable in Cash or in Kind or value to be adjusted		812000.00	
Security Deposits with W.B.S.E.B.		35000.00	
As per Last Year			
Tax Deducted at Source			
As per Last Year		16199.00	863199.00
GENERAL FUND			
As per Last Year		1310195.02	
Less : Excess of Income over Expenditure for the year		865706.42	444488.60
PRELIMINARY EXPENSES			
(To the extent not written Off)			
As per last account			20000.00
	10720231.21		10720231.21

- The Trust is duly registered under section 12AA of the Income Tax Act, 1961 vide URN : AABTH0076NE20210 dated 10.03.2022
- The Trust is duly approved under section 80G(5)(iv) of the Income Tax Act, 1961 vide URN : AABTH0076NF20226 dated 10.03.2022
- During the year NO Capital Expenditure has been claimed as Application of Income as provided in Section 11(1)(a) of the Income Tax Act, 1961.

IN TERMS OF MY REPORT OF EVEN DATE

For S. R. Nag & Co.
 FRN : 308146E
 Chartered Accountants



CA Sukriti Ranjan Nag
 Proprietor
 Mem No.014619



37/8B, Northern Avenue,
 Flat No.3A & 3B,
 Kolkata - 700 030

Place : Kolkata
 Date : 27th October, 2023
 UDIN : 23014619BGUCPZ4275

KALIYAGANJ COLLEGE OF EDUCATION

(A Unit of HEMCHANDRA EDUCATIONAL WELFARE TRUST)

Village : SHERGRAM, P.O. : KRISHNABATI, P.S. : KALIYAGANJ, District : UTTAR DINAJPUR - 733 129

SCHEDULE "A" OF FIXED ASSETS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

SL. NO.	PARTICULARS OF ASSETS	RATE OF DEP.	OPENING BALANCE AS ON 01.04.2022	ADDITIONS DURING THE YEAR		TOTAL AS ON 31.03.2023	DEPRECIATION		TOTAL AS ON 31.03.2023	CLOSING BALANCE AS ON 31.03.2023
				1st HALF	2nd HALF		FULL YEAR	HALF YEAR		
1	Land	0%	429762.00	-	-	429762.00	-	-	-	429762.00
2	Building	10%	3750885.00	-	-	3750885.00	375089.00	-	3,75,089.00	3375796.00
3	Electrical Installation	15%	119534.00	-	-	119534.00	17930.00	-	17,930.00	101604.00
4	Computer & Accessories	40%	156026.00	64,000.00	-	220026.00	88010.00	-	88,010.00	132016.00
5	Fire Safety Equipments	15%	22108.00	-	-	22108.00	3316.00	-	3,316.00	18792.00
6	Furniture & Fixtures	10%	512999.00	1,36,000.00	-	648999.00	64900.00	-	64,900.00	584099.00
7	Art & Craft Resource Centre	15%	20021.00	-	-	20021.00	3003.00	-	3,003.00	17018.00
8	E.T. Lab Resource Centre	15%	135108.00	-	-	135108.00	20266.00	-	20,266.00	114842.00
9	Health & Physical Resource Centre	15%	26039.00	-	-	26039.00	3906.00	-	3,906.00	22133.00
10	science & Math Resource Centre	15%	49621.00	-	-	49621.00	7443.00	-	7,443.00	42178.00
11	Library / Books & Journal	40%	430359.00	1,20,000.00	-	550359.00	220144.00	-	2,20,144.00	330215.00
12	Psychology Resource Centre	15%	36971.00	-	-	36971.00	5546.00	-	5,546.00	31425.00
13	Geography lab	15%	24934.00	-	-	24934.00	3740.00	-	3,740.00	21194.00
14	Computer Lab	40%	29376.00	-	-	29376.00	11750.00	-	11,750.00	17626.00
15	Aquaguard Water Filter	15%	19652.00	-	-	19652.00	2948.00	-	2,948.00	16704.00
16	CC TV Camera	15%	27744.00	-	-	27744.00	4162.00	-	4,162.00	23582.00
17	Sports Equipments	15%	29478.00	-	-	29478.00	4422.00	-	4,422.00	25056.00
18	Generator Set	15%	73695.00	-	-	73695.00	11054.00	-	11,054.00	62641.00
			58,94,312.00	3,20,000.00	-	62,14,312.00	8,47,629.00	-	8,47,629.00	53,66,683.00

IN TERMS OF MY REPORT OF EVEN DATE

For S. R. Nag & Co.
FRN : 308146E

Chartered Accountants



CA Sukriti Ranjan Nag
Proprietor
Mem No.014619

37/8B, Northern Avenue,
Flat No.3A & 3B,
Kolkata - 700 030

Place : Kolkata
Date : 27th October, 2023

KALIYAGANJ COLLEGE OF EDUCATION

(A Unit of HEMCHANDRA EDUCATIONAL WELFARE TRUST)

Village : SHERGRAM, P.O. : KRISHNABATI, P.S. : KALIYAGANJ, District : UTTAR DINAJPUR - 733 129

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary to Teacher and Non-Teaching Staff	4077000.00	By Tuition Fees Realised From the Students	9540000.00
" Exgratia to Teacher and Non-Teaching Staff	274000.00	" Miscellaneous Fees Realised	6950000.00
" Night Guard Salary	144000.00	" Interest on Savings Bank Accounts	943.00
" Administrator's Remuneration	300000.00	" Interest on Fixed Deposits (Gross)	325540.42
" Course Co-ordinator's Remuneration	240000.00		
" Security Guard Hire Charges	144000.00		
" Expenses for Application Inspection Affiliation, Cost of DLED Application Forms and Other Allied Expenses	120000.00		
" Printing & Stationary	52460.00		
" Examination Expenses	80220.00		
" Travelling and Conveyance	72800.00		
" Freight Charges	1780.00		
" Electricity Charges and Maintenance	98570.00		
" Fuel Charges	36200.00		
" Repairing, Painting and Sanitation for Building	426840.00		
" Repairing Charges for Furniture & Fixtures	64260.00		
" Repairing Charges for Electrical Installations	48590.00		
" Staff Fooding Charges	82800.00		
" Refreshment for Teaching Staffs	42640.00		
" Sweeping Charges	72000.00		
" Play Ground Maintenance Charges	18220.00		
" Uniform for Students	280000.00		
" Internet Charges	36800.00		
" Website Renewal Charges	25000.00		
" Advertisement Expenses	124000.00		
" Gardening Expenses	28200.00		
" Office Expenses	30720.00		
" Panchayat Tax for Land and Building	4500.00		
" Staff Meeting Expenses	36400.00		
" Generator Maintenance Charges	72860.00		
" Annual General Meeting and Trustee Memebers Meeting Expenses	92800.00		
" Foundation Day Celebration	80240.00		
	7208000.00		
			10561483.42

Balance c/f

Balance c/f



KALIYAGANJ COLLEGE OF EDUCATION
(A Unit of HEMCHANDRA EDUCATIONAL WELFARE TRUST)

Village : SHERGRAM, P.O. : KRISHNABATI, P.S. : KALIYAGANJ, District : UTTAR DINAJPUR - 733 129

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Balance b/f		10561483.42
To Teacher's Day Celebration	7208000.00		
" Excursions Expenses for Students	122600.00		
" Saraswati Puja Expenses	224000.00		
" Computer Maintenance	96860.00		
" Annual Sports and Games	88220.00		
" Accounting Charges	74180.00		
" Professional Fees	120000.00		
" Legal Charges	18000.00		
" Auditors Conveyance Expenses	10000.00		
" Bank Charges	22600.00		
" Cultural Programme Expenses	12418.00		
" Postage & Courier Expenses	148400.00		
" Mobile Expenses	8720.00		
" Miscellaneous Expenses	42200.00		
" News paper, Journals and Periodicals	18360.00		
" Books for Poor Students	64280.00		
" Cash Assistance to Poor Students	60000.00		
" Interest on OD Loan from Bank	420000.00		
" Auditor's Remuneration	39310.00		
" Depreciation on Fixed Assets	50000.00		
(As per Schedule "A" Annexed)	847629.00		
" Balance being Excess of Income over Expenditure Carried down	865706.42		
	10561483.42		10561483.42

IN TERMS OF MY REPORT OF EVEN DATE

For S. R. Nag & Co.
FRN : 308146E
Chartered Accountants



CA Sukriti Ranjan Nag
Proprietor
Mem No.014619

37/8B, Northern Avenue,
Flat No.3A & 3B,
Kolkata - 700 030

Place : Kolkata
Date : 27th October, 2023
UDIN : 23014619BGUCPZ4275

KALIYAGANJ COLLEGE OF EDUCATION

(A Unit of HEMCHANDRA EDUCATIONAL WELFARE TRUST)

Village : SHERGRAM, P.O. : KRISHNABATI, P.S. : KALIYAGANJ, District : UTTAR DINAJPUR - 733 129

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

RECEIPTS		PAYMENTS	
AMOUNT		AMOUNT	
Balance b/f	13706698.61	Balance b/f	9503860.00
To Professional Fees	18000.00	" Legal Charges	10000.00
" Auditors Conveyance Expenses	22600.00	" Bank Charges	12418.00
" Cultural Programme Expenses	148400.00	" Postage & Courier Expenses	8720.00
" Mobile Expenses	42200.00	" Miscellaneous Expenses	18360.00
" News paper, Journals and Periodicals	64280.00	" Books for Poor Students	60000.00
" Cash Assistance to Poor Students	420000.00	" Repayment of Caution Money to students	540000.00
" Repayment of Caution Money to students			
To Closing Balances		To Closing Balances	2672653.82
Cash in Hand		Cash in Hand	
With Bank of India,		With Bank of India,	
Raiganj Branch,		Raiganj Branch,	7576.09
C/A No. 434720110000204		C/A No. 434720110000204	
With Bank of India,		With Bank of India,	
Kaliyaganj Branch,		Kaliyaganj Branch,	33612.60
SB A/c. No. 43610110002363		SB A/c. No. 43610110002363	
With Bangiya Gramin Vikash Bank		With Bangiya Gramin Vikash Bank	
With Axis Bank Ltd, Raiganj Branch		With Axis Bank Ltd, Raiganj Branch	
C/A No. 919020042376377		C/A No. 919020042376377	
			124018.10
			2837860.61
			13706698.61

IN TERMS OF MY REPORT OF EVEN DATE
For S. R. Nag & Co.
FRN : 308146E
Chartered Accountants



(Signature)
CA Sukriti Ranjan Nag
Proprietor
Mem No.014619

37/8B, Northern Avenue,
 Flat No.3A & 3B,
 Kolkata - 700 030
 Place : Kolkata
 Date : 27th October, 2023
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