



Chattopadhyay & Co.

Chartered Accountants

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AUDITORS REPORT

To
The Principal
Heramba Chandra College
23/49 Gariahat Road
Kolkata 700029

We have audited the attached Balance Sheet of Heramba Chandra College, 23/49 Gariahat Road, Kolkata, 700029 as at 31/03/2022 and also Income & Expenditure A/c on that date annexed thereto. These financial statements are the responsibility of the college's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We considered our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurances about whether the financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimate made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides responsible base for our opinion, further to our estimate in the annexure referred to the above, we report that: -

- 1) We have obtained all information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) The Balance Sheet and the Income & Expenditure Account and the Receipt & Payment Account dealt by the reports are in agreement with Books of Accounts.
- 3) In our opinion and to the best of our information and according to the explanation given to us, the statement together with the schedule attached and read with the accounting policies and notes forming part of account, give a true & fair view: -
 - a) In case of Balance Sheet, of the state of affairs as at 31st March 2022
 - b) In case of Income & Expenditure Account, of the Surplus for the year ended on that date.

Date: -



For Chattopadhyay & Co.
Chartered Accountants

S. K. Chattopadhyay

(Syamal Kumar Chattopadhyay)
ICAI Memb. No.- 017218
Proprietor

9/7/2024

UDIN 24017218 BKHBCX6395

HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA-700029

BALANCE SHEET AS AT 31ST MARCH 2022

LIABILITIES		AMOUNT (IN RS)
FUND		
AS PER ANNEXURE	A	14,84,50,417.34
CURRENT LIABILITIES & PROVISION		
AS PER ANNEXURE	B	63,52,103.77
TOTAL		<u>15,48,02,521.11</u>

N. Sanjib Chandra
Principal
Heramba Chandra College
Kolkata-700 029

9.7.24



For Chattopadhyay & Co.
Chartered Accountants
S. K. Chattopadhyay
(Syamal Kumar Chattopadhyay)
ICAI Memb. No.- 017218
Proprietor

9/7/2024



HERAMBA CHANDRA COLLEGE
23/49, GARIAHAT ROAD
KOLKATA-700029

BALANCE SHEET AS AT 31ST MARCH 2022

ASSETS		AMOUNT (IN RS)
FIXED ASSETS		
AS PER ANNEXURE-	C	2,84,06,038
INVESTMENT		
AS PER ANNEXURE-	D	10,27,28,395.00
CITY COLLEGE CO OP		15,000.00
CURRENT ASSETS LOANS & ADVANCES		
A) CURRENT ASSETS		
1.. CASH & BANK BALANCE		
AS PER ANNEXURE	E	22118371.55
LOANS & ADVANCES		
1.FESTIVAL ADVANCE		
AS PER ANNEXURE	F	3,69,040.00
2.ADVANCE FOR SALARY		
AS PER ANNEXURE	G	8,82,749.00
3.ADVANCE FOR EXPENSES(OA)		
AS PER ANNEXURE	H	1,50,264.56
RECEIVABLE CO-OP		11,750
ADVANCE PAYMENT OF I TAX		
T D S FOR ASS YR-2020-21		<u>1,20,913.00</u>
TOTAL		15,48,02,521.11

Nasimil Anand
Principal
Heramba Chandra College
Kolkata-700 029



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(Syamal Kumar Chattopadhyay)
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**HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	AMOUNT (IN RS)		INCOME	AMOUNT (IN RS)
TO ACCADEMIC EXPENSES			BY ACCADEMIC COLLECTION	
„ CASUAL EXPENSES	2,02,621		„ ADMISSION COL	33,52,400
„ CLERICAL & SEARCHING	69,842		„ BUILDING MAIN	8,79,800
„ IT PRACTICAL FEE	2,600		„ CENTER FEE	1,350
„ MEMBERSHIP RENEWAL	5,900		„ CLERICAL	4,350
„ ON LINE ADMISSION EXI	60,000		„ COLLEGE EXAM	8,06,360.00
„ PRACTICAL FEE EXP	4,000		„ CENTER FEE	23,738.00
„ SEMINER EXP	15,290		DATTA PROCESSIN	1,040.00
„ STUDENT ACTIVITY	28,200		„ REGISTRATION	1,24,850.00
TUTION FEE	18,40,745	22,29,198	„ SPORTS FEE	9,920.00
			„ ELECTRICITY FEE	10,17,700.00
			„ ENROLEMENT	74,400.00
			„ ENVIS	71,720.00
TO ADMINISTRATIVE EXPENSES			„ IINFORMATION I	1,39,440.00
„ ALLOWANCE	1,39,240.00		„ IT PRACTICAL FE	1,41,360.00
„ BANK CHARGES	2,842.40		„ LABROTORY FEE	87,800.00
„ CONSULTANCY FEE	17,474.00		„ LIBRARY FEE	7,91,600.00
„ CONTINGENCY	1,78,215.00		„ LIBRARY FINE	1,910.00
„ CONVAYANCE	41,493.00		„ MISC RECEIPT	3.07
„ PF SUBSCRIPTION	4,41,407.00		PRACTICAL FEE	6,880.00
„ INTERNET CHARGES	2,48,501.00		„ PRINTING & STA	15,78,545.00
„ MISC EXP	33,286.00		„ SEARCHING CHA	36,800.00
„ PF ADM CHARGES	55,109.00		„ SESSION FEE	10,45,140.00
„ STAFF WELFARE	<u>30,000.00</u>		„ SPORTS FEE	2,56,130.00
„ POSTAGE	<u>77.00</u>		„ STUDENT AID FEI	2,00,300.00
„ PRINTING & STATIONER	1,47,900	13,35,544.40	„ TUTION FEE	36,81,490.00
				1,43,35,026.07
TO REPAIR & MAINTAINANCE				
„ MAINTAINANCE SCCC	9,69,912			
„ ANNUAL CLOUD RENTAL	92,685			
„ MAINT HARDWARE	<u>64,655</u>			
„ „ SOFTWARE	1,03,851.00			
„ „ GENERAL	61,385.00	12,92,488.00		
C/O	48,57,230.40		C/O	1,43,35,026.07

N. S. Ananta
Principal
Heramba Chandra College
Kolkata-700 029



For Chattopadhyay & Co.
Chartered Accountants
S. K. Chattopadhyay
(Syamal Kumar Chattopadhyay)
ICAI Memb. No.- 017218
Proprietor

2/7/2024



HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	AMOUNT IN RS	INCOME	AMOUNT (IN RS)
B/F	48,57,230.00	B/F	1,43,35,026.07
TO OTHER EXPENSES		BY OTHER RECEIPT	
,, OUTSIDE EXAM <u>2,66,413</u>	2,66,413.00	,, OUT SIDE EXAM 3,34,377	
		,, INTEREST ON F D 34,44,581	
		.. INTEREST ON SB 23,773	
		,, VIDYASAGAR -200 12,500	38,15,231.00
TO SALARY PAID THROUGH GOVT	6,70,97,522.00	SALARY GRANT FROM GOVT	6,70,97,522.00
TO SALARY THROUGH COLLEGE	42,66,340.00		
,, BONUS	<u>85,500.00</u>		
TO DEPRECIATION ON FIXED ASSE	<u>11,79,263.00</u>		
TO NET SURPLUS TRANSFERRED TO BALANCE SHEET	74,95,510.57		
TOTAL	<u>8,52,47,778.57</u>	TOTAL	8,52,47,779.07

Savitri Anand
Principal
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Kolkata-700 029



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HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2022

RECEIPTS	AMOUNT (IN RS)	PAYMENT	AMOUNT (IN RS)	
TO, OPENING BALANCE AS ON 1.4.2021		TO ACCADEMIC EXPENSES		
1.CASH IN HAND	23,746.50	„ CASUAL EXPENSES	2,02,621	
2.AXIS BANK -4995	60,591.00	„ CLERICAL & SEARCH	69,842	
3.CANARA BANK-93	1,01,003.31	„ IT PRACTICAL FEE	2,600	
4. „ „ 962	2,83,635.65	„ MEMBERSHIP RENE'	5,900	
5.HDFC „ 606	8,90,594.01	„ ON LINE ADMISSION	60,000	
6..I O B „ 432	31,46,854.57	„ PRACTICAL FEE EXP	4,000	
7.. „ „ 1111	74,19,507.40	„SEMINER EXP	15,290	
8 „ RUSA 719	6,56,094.00	„ STUDENT ACTIVITY	28,200	
6. P N B 4336	1,69,247.56	TUTION FEE	18,40,745	22,29,198
10.S B I 1285	18,94,512.18			
11. UCO 1912	28,024.70			
	1,46,73,810.88			
TOY ACCADEMIC COLLECTION		ADMINISTRATIVE EXPENSES		
„ ADMISSION COLLEC	33,52,400	„ ALLOWANCE	1,39,240.00	
„ BUILDING MAINT	8,79,800	„ BANK CHARGES	2,842.40	
„ CENTER FEE	1,350	„ CONSULTANCY FEE	17,474.00	
„ CLERICAL	4,350	„ CONTINGENCY	1,78,215.00	
„ COLLEGE EXAM	8,06,360.00	„ CONVAYANCE	41,493.00	
„ CENTER FEE	23,738.00	„ PF SUBSCRIPTION	4,41,407.00	
DATTA PROCESSING	1,040.00	„ INTERNET CHARGES	2,48,501.00	
„ REGISTRATION	1,24,850.00	„ MISC EXP	33,286.00	
„ SPORTS FEE	9,920.00	„ PF ADM CHARGES	55,109.00	
„ ELECTRICITY FEE	10,17,700.00	„ STAFF WELFARE	<u>30,000.00</u>	
„ENROLEMENT	74,400.00	„ POSTAGE	<u>77.00</u>	
„ ENVS	71,720.00	„ PRINTING & STATIOI	<u>1,47,900</u>	13,35,544.40
„ INFORMATION & TI	1,39,440.00	REPAIR & MAINTAINANCE		
„ IT PRACTICAL FEE	1,41,360.00	„ MAINTAINANCE SCC	9,69,912	
„ LABROTORY FEE	87,800.00	„ ANNUAL CLOUD REI	92,685	
„ LIBRARY FEE	7,91,600.00	„ MAINT HARDWARE	<u>64,655</u>	
„ LIBRARY FINE	1,910.00	„ „ SOFTWARE	1,03,851.00	
C/O	75,29,738	„ „ GENERAL	61,385.00	12,92,488.00
	1,46,73,810.88	C/O		48,57,230.40

Nasir Ahmad
Principal
Heramba Chandra College
Kolkata-700 029



For **ChattoPadhyay & Co.**
Chartered Accountants
S. K. ChattoPadhyay
 (Syamal Kumar ChattoPadhyay)
 ICAI Memb. No.- 017218
 Proprietor
 9/7/2024



HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2022

RECEIPTS	AMOUNT	PAYMENT	
B/F	75,29,738.00	B/F	48,57,230.40
„ MISC RECEIPT	3.07	TO OTHER EXPENSES	
PRACTICAL FEE	6,880.00	„ OUTSIDE EXAM	<u>2,66,413</u> 2,66,413.00
„ PRINTING & STATIONERY	15,78,545.00		
„ SEARCHING CHARGES	36,800.00	DEDUCTION AMOUNT PAID	1,45,16,221.05
„ SESSION FEE	10,45,140.00	INTEREST PAYABLE TO RUSA	<u>2,82,392.00</u>
„ SPORTS FEE	2,56,130.00	TO SALARY PAID THROUGH GOVT	6,70,97,522
„ STUDENT AID FEE	2,00,300.00		
„ TUTION FEE	36,81,490	TO SALARY THROUGH COLLEGE	42,66,340
	1,43,35,026.07	FIXED ASSETS PURCHASE	
BY OTHER RECEIPT		ANNEXURE	<u>9,24,481.00</u>
„ OUT SIDE EXAM	3,34,377	FIXED DEPOSIT MADE	
„ INTEREST ON F D	34,44,581	WITH S B I	
„ INTEREST ON SB	23,773	ANNEXURE	2,47,247
„ VIDYASAGAR -200	12,500	WITH I O B	
	38,15,231	ANNEXURE	19,04,764
		WITH CANARA BANK	
GRANT RECEIVED FROM GOVT	6,70,97,522	ANNEXURE	<u>12,92,570</u> 34,44,581
		ADVANCE PAID	
DEDUCTION MADE	1,50,45,173	FESTIVAL ADVANCE	
ADVANCE REALISED		ANNEXURE	5,50,000
FESTIVAL ADVANCE		SALARY ADVANCE	
ANNEXURE	5,36,000	ANNEXURE	5,25,840
SALARY ADVANCE		OTHER ADVANCE	
ANNEXURE	11,38,904	ANNEXURE	<u>0</u> 10,75,840
OTHER ADVANCE			
ANNEXURE	<u>0</u> 16,74,904		
C/O	<u>11,66,41,667</u>	C/O	9,67,31,020.45

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**HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2022

RECEIPTS	AMOUNT (IN RS)	PAYMENTS	AMOUNT (RS)	
	11,66,41,667.00	B/F		9,67,31,020.45
FUND		FUND		
DEVELOPMENT FEE	24,97,040	DEVELOPMENT FEE RETURN		1,61,150
		EQUIPMENT GRANT REFUND		1,28,165
BY CLOSING BALANCE AS ON 31.3.2022				
		1.CASH IN HAND	12,324.50	
		2.AXIS BANK -4995	62,429.00	
		3.CANARA BANK-93	1,11,667.31	
		4. " " 962	2,94,906.65	
		5.HDFC " 606	8,90,594.01	
		6..I O B " 432	20,91,676.79	
		7.. " " 1111	1,79,30,577.85	
		8 " RUSA 719	0.00	
		6. P N B 4336	1,69,247.56	
		10.S B I 1285	5,27,303.18	
		11. UCO 1912	27,644.70	2,21,18,371.55
TOTAL	11,91,38,707.00	TOTAL		11,91,38,707.00

N. Sanjay Chandra
Principal
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For Chattopadhyay & Co.
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Memb. No. - 017218



9/7/2024