



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 31/03/2020 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 2020
 - 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 BKHBCV7059

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

BALANCE SHEET AS AT 31ST MARCH 2020

LIABILITIES		AMOUNT (IN RS)
FUND AS PER ANNEXURE	A	12,87,91,605.18
CURRENT LIABILITIES & PROVISION AS PER ANNEXURE	B	57,99,812.77
TOTAL		<u>13,45,91,417.95</u>

N. Samir Chandra

Principal
Heramba Chandra College
Kolkata-700 029

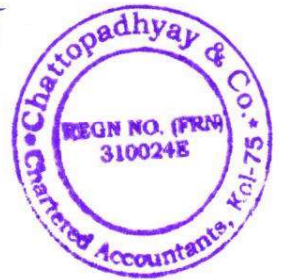


For Chattopadhyay & Co.
Chartered Accountants

S. K. Chattopadhyay

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

9/7/2024



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

BALANCE SHEET AS AT 31ST MARCH 2020

ASSETS			AMOUNT (IN RS)
FIXED ASSETS			
AS PER ANNEXURE-	C		2,91,31,068
INVESTMENT			
AS PER ANNEXURE-	D		8,81,32,526.00
CITY COLLEGE CO OP			15,000.00
CURRENT ASSETS LOANS & ADVANCES			
A) CURRENT ASSETS			
1.. CASH & BANK BALANCE			
AS PER ANNEXURE	E		15152008.39
B) LOANS & ADVANCES			
1.FESTIVAL ADVANCE			
AS PER ANNEXURE	F	4,65,540.00	
2.ADVANCE FOR SALARY			
AS PER ANNEXURE	G	14,91,675.00	
3.ADVANCE FOR EXPENSES(OA)			
AS PER ANNEXURE	H	1,50,264.56	
ADVANCE PAYMENT OF I TAX		<u>53,336.00</u>	21,60,815.56
T D S FOR ASS YR-2020-21			1,73,12,823.95
TOTAL			<u>13,45,91,417.95</u>

S. Sanjay Chandra
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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	AMOUNT (IN RS)		INCOME	AMOUNT (IN RS)
TO ACCADEMIC EXPENSES			BY ACCADEMIC COLLECTION	
„ ADMISSION FEE REF	2,62,774		„ ADMISSION FEE	34,79,874
„ BCOM PART II PROJE	54,345		„ BUILDING MAINT	10,91,100
„ CASUAL	2,82,510		„ CASUAL ADMISSION	3,63,520
„ CENTER CHARGES	99,292		„ CASUAL REGISTRATION	80,520.00
„ CLERICAL SEARCHIN	5,49,416		„ CENTER FEE COLLECTION	45,450.00
„ CU CENTER FEE	1,44,180		„ CLERICAL CHARGES	4,18,070.00
„ DATA PROCESSING	95,840		„ COLLEGE EXAM FEE	6,94,500.00
„ EXAM FEE	14,15,370		„ CU CENTER FEE	3,42,150.00
„ MIGRATION FEE	200.00		„ CU EXAM DATA PROCESSING	1,05,200.00
„ CU REG	40,985.00		„ C EXAM FEE	7,41,490.00
„ CU SPORTS FEE	31,480.00		„ CU FORM FEE	26,400.00
„ CU TRANSAXTION	200.60		„ CU RE EXAM FEE	23,440.00
„ EDUCATION EXCURT	1,07,000.00		„ CU REGISTRATION FEE	1,12,970.00
„ FSI	42,430.00		„ CU SPL FEE	220.00
„ IT PRACTICAL	8,587.00		„ CU SPORTS FEE	10,760.00
„ PRACTICAL FEE	33,075.00		„ EDUCATION EXCURTION	56,880.00
„ PRACTICAL FEE GEO	3,520.00		„ ELECTRICITY CHARGES	12,60,725.00
„ RE EXAM FEE	40,425.00		„ ENROLEMENT FEE	83,440.00
„ RTI	11,370.00		„ ENVIS FEES	1,59,360.00
„ SEMINER EXP	45,489.00		„ EXAM FEE COLLECTION	4,69,330.00
„ STUDENT ACTIVITY	5,25,691.00		„ FSI FEES	26,620.00
„ TUTION FEE	<u>15,16,545.00</u>	53,10,724	„ INCIDENTAL CHARGES	490.00
			„ INFORMATION TECNOLOGIES	1,73,760.00
			„ IT FEE	37,280.00
ADMINISTRATIVE EXPENSES			„ LABROTORY FEE	67,800.00
„ ADVERTISEMENT	53,151.00		„ LIBRARY FEE	7,24,000.00
„ AUDIT FEE	6,490.00		„ LIBRARY FINE	30,840.00
„ BANK CHARGES	3,580.22		„ NEW ADMISSION FORM FEE	6,93,700.00
„ CONSULTANCY FEE	68,319.00		„ PRACT BA BSC HONS	220.00
„ CONTINGENCY	4,31,223.00		„ PRACTICAL FEE	17,430.00
„ CONVAYANCE	51,327.00		„ PRINTIN & STATIONER	16,08,641.00
„ PF SUBSCRIPTION	6,64,061.00		„ PROJECT FEE	4,760.00
„ EXGRATIA	1,88,335.00		„ RIVIEW FEE	5,860.00
„ GRATUITY	1,00,000.00		„ RTI	31,880.00
„ INTERNET CHARGES	6,049.00			1,29,88,680
„ MISC EXP	1,61,997.00			
C/O	17,34,532.22		C/O	

Nabendu Chandra
Principal
Heramba Chandra College
Kolkata-700 029



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



HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	AMOUNT (IN RS)	INCOME	AMOUNT (IN RS)
	53,10,724.00		1,29,88,680.00
B/F		B/F	
ADMINISTRATIVE EXPENSES		BY ACCADEMIC COLLECTION	
B/F	17,34,532.22	BY SESSION CHARGES	13,90,790.00
„PF ADM CHARGES	74,340.00	„SPL AID FEE	120.00
„PF A/C 21	<u>22,994.00</u>	„SPORTS FEE	2,23,880.00
„POSTAGE	493.00	„STUDENT ACTIVITY	8,000.00
„PRINTING & STATIONERY	5,48,694.70	„STUDENT AID FEE	1,63,750.00
„PRIOR PERIOD	60,000.00	„SEARCHING	56,160.00
„TELEPHONE	2,86,090.00	„TRANSFER FEE	15,300.00
„TRAVELLING	<u>11,621.00</u>	„TUTION FEE COLLECTI	30,33,090.00
	27,38,764.92		1,78,79,770.00
TO OTHER EXPENSE		BY OTHER RECEIPT	
CMC CENTER CHARGES	1,34,295.00	CENTER CHARGES CMC	2,17,070
PSC	<u>32,200.00</u>	INTEREST ON F D	31,30,207
	1,66,495	„	22,531
		MISC RECEIPT	25,540.51
TO REPAIR & MAINTAINANCE		ROYALTY	7,068
„CLOUD RENTAL CHARG	79,010	VIDYASAGAR -200 YR	1,12,500
„MAITAINANCE SCCC	8,74,688	PRIOR PERIOD	<u>798</u>
„ „ HARDWARE	1,37,960		35,15,713.51
„ MAINT GEN	<u>1,24,995</u>		
	12,16,653		
TO SALARY OUT OF COLLEGE	69,91,382.00	BY GRANT RECEIVED	3,85,82,567.00
		FROM GOVT	
TO SALARY THROUGH GOVT	3,85,82,567		
TO DEPRECIATION ON FIXED ASSETS	16,41,357.57		
TO NET SURPLUS TRANSFER TO			
BALANCE SHEET	33,30,107.42		
TOTAL	5,99,78,050.91	TOTAL	5,99,78,050.51

Nasirul-Hasan
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 2020

RECEIPTS	AMOUNT (IN RS)	PAYMENT	AMOUNT (IN RS)
TO, OPENING BALANCE AS ON 1.4.2019		TO ACCADEMIC EXPENSES	
„ CASH IN HAND	19,295.50	„ ADMISSION FEE REF	2,62,774
„ AXIS BANK SB A/C-4995	56,757.00	„ BCOM PART II PROJE	54,345
„ CANARA BANK-93	76,995.31	„ CASUAL	2,82,510
„ „ SB-10962	2,44,824.65	„ CENTER CHARGES	99,292
„ IOB CA-0432	61,40,143.82	„ CLERICAL SEARCHIN	5,49,416
„ „ „ -1111	7,70,117.40	„ CU CENTER FEE	1,44,180
„ „ SB-21719	40,70,877.00	„ DATA PROCESSING	95,840
„ PNB „ -4336	1,69,247.56	„ EXAM FEE	14,15,370
„ SBI „ 1285	9,68,252.78	„ MIGRATION FEE	200.00
„ UCO BANK „ 0912	<u>33,13,973.95</u>	„ CU REG	40,985.00
	1,58,30,484.97	„ CU SPORTS FEE	31,480.00
		„ CU TRANSAXTION	200.60
BY ACCADEMIC COLLECTION		„ EDUCATION EXCURT	1,07,000.00
„ ADMISSION FEE	34,79,874	„ FSI	42,430.00
„ BUILDING MAINT	10,91,100	„ IT PRACTICAL	8,587.00
„ CASUAL ADMISSION	3,63,520	„ PRACTICAL FEE	33,075.00
„ CASUAL REGISTRATION	80,520.00	„ PRACTICAL FEE GEO	3,520.00
CENTER FEE COLLECTION	45,450.00	„ RE EXAM FEE	40,425.00
„ CLERICAL CHARGES	4,18,070.00	„ RTI	11,370.00
„ COLLEGE EXAM FEE	6,94,500.00	„ SEMINER EXP	45,489.00
„ CU CENTER FEE	3,42,150.00	„ STUDENT ACTIVITY	5,25,691.00
„ CU EXAM DATA PROCESSI	1,05,200.00	„ TUTION FEE	<u>15,16,545.00</u>
„ C EXAM FEE	7,41,490.00		53,10,724
„ CU FORM FEE	26,400.00	ADMINISTRATIVE EXPENSES	
„ CU RE EXAM FEE	23,440.00	„ ADVERTISEMENT	53,151.00
„ CU REGISTRATION FEE	1,12,970.00	„ AUDIT FEE	6,490.00
„ CU SPL FEE	220.00	„ BANK CHARGES	3,580.22
„ CU SPORTS FEE	10,760.00	„ CONSULTANCY FEE	68,319.00
EDUCATION EXCURTION	56,880.00	„ CONTINGENCY	4,31,223.00
ELECTRICITY CHARGES	12,60,725.00	„ CONVAYANCE	51,327.00
„ ENROLEMENT FEE	83,440.00	„ PF SUBSCRIPTION	6,64,061.00
„ ENVS FEES	1,59,360.00	„ EXGRATIA	1,88,335.00
„ EXAM FEE COLLECTION	4,69,330.00	„ GRATUITY	1,00,000.00
„ FSI FEES	26,620.00	„ INTERNET CHARGES	6,049.00
		„ MISC EXP	1,61,997.00
C/O	95,92,019.00	C/O	17,34,532.22
	15830484.97		5310724

Nabendu Chandra
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 2020

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
B/F	95,92,019.00	B/F	(UN RS) 53,10,724.00
TO ,INCIDENTAL CHARGES	490.00	ADMINISTRATIVE EXPENSES	
„,INFORMATION TECNOLO	1,73,760.00	B/F 17,34,532.22	
„,IT FEE	37,280.00	„,PF ADM CHARGE:	74,340.00
„,LABROTORY FEE	67,800.00	„,PF A/C 21	<u>22,994.00</u>
„,LIBRARY FEE	7,24,000.00	„,POSTAGE	<u>493.00</u>
„,LIBRARY FINE	30,840.00	„,PRINTING & STAT	5,48,694.70
„,NEW ADMISSION FORM	6,93,700.00	„,PRIOR PERIOD	60,000.00
„,PRACT BA BSC HONS	220.00	„,TELEPHONE	2,86,090.00
„,PRACTICAL FEE	17,430.00	„,TRAVELLING	<u>11,621.00</u>
„,PRINTIN & STATIONER	16,08,641.00		27,38,764.92
„,PROJECT FEE	4,760.00	TO OTHER EXPENSE	
„,RIVIEW FEE	5,860.00	CMC CENTER CHAI	1,34,295.00
„,RTI	31,880.00	PSC „	<u>32,200.00</u>
BY SESSION CHARGES	13,90,790.00		1,66,495
„,SPL AID FEE	120.00	TO REPAIR & MAINTAINANCE	
„,SPORTS FEE	2,23,880.00	„,CLOUD RENTAL C	79,010
„,STUDENT ACTIVITY	8,000.00	„,MAITAINANCE SC	8,74,688
„,STUDENT AID FEE	1,63,750.00	„ „, HARDWARE	1,37,960
„,SEARCHING	56,160.00	„, MAINT GEN	<u>1,24,995</u>
„,TRANSFER FEE	15,300.00		12,16,653
„,TUTION FEE COLLECTION	30,33,090.00	TO SALARY OUT OF COLLEGE	69,91,382.00
OUTSTANDING LIBILITY	1,00,54,509	TO SALARY THROUGH GOVT	3,85,82,567
TO OTHER RECEIPT		FIXED ASSETS PURCHASE	
CENTER CHARGES CMC	2,17,070	AS PER ANNEXURE-C	43,09,575
INTEREST ON F D	31,30,207	DEDUCTION AMOUNT PAID	74,54,838.19
„ „	22,531		
MISC RECEIPT	25,540.51	FUND	
ROYALTY	7,068	AS PER ANNEXURE-A	29,150.00
VIDYASAGAR -200 YR	1,12,500		
PRIOR PERIOD	<u>798</u>		
TO GRANT RECEIVED			
FROM GOVT	3,85,82,567.00		
„ FUND			
DEV FUND COLLECTION	27,91,980.00		
„, INTEREST PAYABLE RUSA	3,700.00		
C/O	8,86,58,724.50	C/O	6,68,00,149.11

Ramesh Chandra
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 2020

RECEIPTS B/F	AMOUNT (IN RS) 8,86,58,724.50	PAYMENTS B/F	AMOUNT (RS) 6,68,00,149.11
TO LOANS & ADVANCE REALISED		BY LOANS ADVANCE DISBURSE	
„ FESTIVAL ADVANCE		„ FESTIVAL ADVANCE	
ANNEXURE- 7,88,500		AS [ER ANNEXURI 7,70,000	
SALARY ADVANCE		„ SALARY ADVANCE	
ANNEXURE- 22,48,690		AS PER ANNEXURE 15,57,445	
OTHER ADVANCE		„ OTER ADV	
ANNEXURE <u>3,34,821</u>	33,72,011	AS PER ANNEXURI <u>2,42,798</u>	25,70,243
		FIXED DEPOSIT MADE	
		WITH SBI	
		ANNEXURE 1,98,275	
		WITHU C O	
		AANNEXURE 0	
		WITH CANARA BANK	
		ANNEXURE 2,88,424	
		WITH I O B	
		ANNEXURE <u>69,68,300</u>	74,54,999
		ADVANCE PAYMENT OF I TAX	
		TDS FOR ASS-YR 2020-21	53,336
		BY CLOSING BALANCE AS ON 31.3.2020	
		1.CASH IN HAND 32,504.50	
		2.AXIS BANK -4995 58,775	
		3.CANARA BANK-93 89,015.31	
		4. „ „ 96: 2,53,317.65	
		5.HDFC „ 60€ 8,90,594.01	
		6..I O B „ 432 1,06,81,988.83	
		7.. „ „ 1111 7,71,317.40	
		8 „ RUSA 719 10,11,663	
		6. P N B 4336 1,69,247.56	
		10.S B I 1285 11,65,380.18	
		11.U C O 1912 <u>28,204.95</u>	1,51,52,008.39
	9,20,30,735.50		9,20,30,735.50

M. Samir Chandra
Principal
Heramba Chandra College
Kolkata-700 029



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

