



AUDITORS REPORT

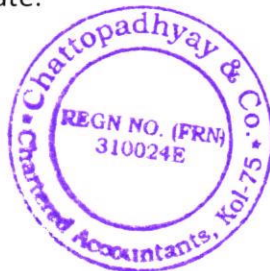
To
The Principal
Heramba Chandra College
23/49 Gariahat Road
Kolkata 700029

We have audited the attached Balance Sheet of Heramba Chandra College, 23/49 Gariahat Road, Kolkata, 700029 as at 31/03/2019 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 2019
 - 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 BKHBCU187

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

BALANCE SHEET AS AT 31ST MARCH 2019

LIABILITIES		AMOUNT (IN RS)
FUND		
AS PER ANNEXURE	A	12,26,98,667.76
CURRENT LIABILITIES & PROVISION		
AS PER ANNEXURE	B	42,38,960.77
TOTAL		<u>12,69,37,628.53</u>

Nandana 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 2019

ASSETS		AMOUNT (IN RS)
FIXED ASSETS		
AS PER ANNEXURE-	C	2,64,62,850.00
INVESTMENT		
AS PER ANNEXURE-	D	8,17,20,046.00
CITY COLLEGE CO OP		15,000.00
CURRENT ASSETS LOANS & ADVANCES		
A) CURRENT ASSETS		
1.. CASH & BANK BALANCE		
AS PER ANNEXURE	E	15830484.97
B LOANS & ADVANCES		
1.FESTIVAL ADVANCE		
AS PER ANNEXURE	F	4,84,040.00
2.ADVANCE FOR SALARY		
AS PER ANNEXURE	G	21,82,920.00
3.ADVANCE FOR EXPENSES(OA)		
AS PER ANNEXURE	H	<u>2,42,287.56</u>
TOTAL		<u>29,09,247.56</u> 1,87,39,732.53

Nandini Ananta
Principal
Heramba Chandra College
Kolkata-700 029



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



HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

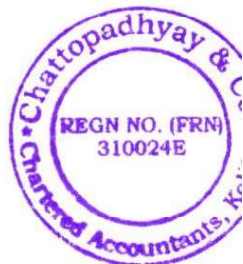
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

EXPENDITURE	AMOUNT (IN RS)	INCOME	AMOUNT (IN RS)
TO ACCADEMIC EXPENSES		BY ACCADEMIC COLLECTION	
„ ADMISSION FEE REFUND	1,47,600.00	„ APPLICATION FEE	3,920.00
„ BUILDING MAINT REFUND	24,600.00	„ ADMISSION FEES	36,23,180.00
„ CU EXAM DATA PRO	59,540.00	„ BUILDING MAINT FEE	6,06,790.00
„ CU SPORTS FEE	780.00	„ CU EXAM DATA PROCESSING	59,540.00
„ CLERICAL FEES	200.00	„ CASUAL REGISTRATION FEE	4,69,710.00
„ CLERICAL SEARCHING	4,68,447.00	„ CLERICAL FEES	4,49,730.00
„ COLLEGE EXAM FEE	25,400.00	„ CLERICAL SEARCHING	0.00
„ DEV FEES	86,100.00	„ COLLEGE EXAM FEE	6,42,730.00
„ EDUCATION EXCURTION	43,800.00	„ DEVELOPMENT FEE	21,13,525.00
„ „ GEO	74,600.00	„ ELECTRICITY FEE	9,08,290.00
„ EXAM EXPENSES	5,800.00	„ ENVS FEES	46,600.00
„ INFORMATION & TECH	22,040.00	„ IT PRACTICAL FEE BCOM	1,02,810.00
„ LIBRARY FEE	24,600.00	„ INFORMATION & TECNOL FEE	4,09,500.00
„ PRACTICAL FEE	1,25,017.00	„ LABROTORY FEE	52,490.00
„ PRACTICAL FEE BA BSC	405.00	„ LIBRARY DELAY FINE	18,095.00
„ PRINTING & STATIONERY	38,580.00	„ LIBRARY FEE	6,06,650.00
„ PROJECT WORK	28,037.00	„ MISC RECEIPT	5,06,593.56
„ PUJA RELIEF	76,000.00	„ PRACTICAL FEE	62,660.00
„ RTI FEES PAID	1,28,580.00	„ „ BA, BSC HONS	11,920.00
„ REFRESHMENT PROJ P -1	68,136.00	„ PRINTING & STATIONERY	9,71,075.00
„ SESSION FEE	63,810.00	„ PROJECT FEE	8,160.00
„ SPORTS DEV & STUDENT CARI	2,100.00	„ PROJECT WORK	98,850.00
„ SPORTS FEE	39,980.00	„ RTI FEES COLLECTION	1,28,580.00
„ STATIONERY & PRINTING	5,83,373.47	„ ROYALTY	21,762.00
„ STUDENT ACTIVITY	12,76,094.50	„ SEARCHING FEE	78,390.00
„ STUDENT	1,90,710.00	„ SESSION FEE	15,57,125.00
„ STUDENT AID FEES	7,200.00	„ SPORTS DEV & STUDENT CARE	10,620.00
„ SEMINER	47,712.00	„ SPORTS FEE	2,07,780.00
„ TUTION FEES PAID	17,58,211.00	„ STATIONERY & PRINTING	18,556.00
„ CASUAL	<u>4,63,248.00</u>	„ STUDENT ACTIVITY	1,341.00
„ ELECTRICITY CH REFUND	1,49,671.00	„ STUDENT	1,90,710.00
	60,30,371.97	„ STUDENT AID FEES	1,70,650.00
		„ TDS INTEREST	
		„ TRANSFER FEES	18,000.00
		„ TUTION FEES COLLECTION	<u>35,16,421.00</u>
		C/O	1,76,92,753.56

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



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



HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
B/F	(IN RS)	B/F	(IN RS)
	60,30,371.97		1,76,92,753.56
TO ADMINISTRATIVE EXPENSES		BY OTHER RECEIPT	
„ ADVERTISEMENT	7,087.50	„ COVAYANCE ALLOWANCE	70,000.00
„ BANK CHARGES	10,546.22	„ EMPLOYEE CONT PF	315.00
„ CONSULTANCY FEE	26,875.00	„ IIINTEREST ON SAVUNG B.	2,01,500.00
„ CONTINGENCY	4,48,785.00	„ INTEREST ON FD	<u>28,24,601.00</u>
„ CONVAYANCE	96,242.00		30,96,416.00
„ CONVANCE ALL	77,000.00		
„ ELECTRICITY	0.00		
„ EPF	8,22,360.00		
„ PF MAINTAINANCE	61,024.00		
„ LEGAL EXP	750.00		
„ POSTAGE	630.00		
„ MISC EXPENSES	5,48,090.75	BY GRANT RECEIVED	3,85,02,006
„ TELEPHONE CHARGE	<u>2,52,267.32</u>	FROM GOVT	3,85,02,006.00
	23,51,657.79		
TO REPAIR & MAINTAINANCE			
„ MAINTAINANCE	3,23,371.00		
„ MAINT TO SCACC	260.00		
„ MAINT TO SCCCC	5,69,725.00		
„ MAINT SOFTWARE	1,01,543.26		
„ MAINT HARDWARE	<u>83,452.00</u>		
	10,78,351.26		
„ STAFF EXCURTION	30,000.00		
„ CONTINGENCY GRANT CU	18,000.00		
TO SALARY OUT OF COLLEGE FUND			
„ SALARY COLLEGE	<u>77,30,988.00</u>		
	77,30,988.00		
„ PRIOR PERIOD ADJUSTMENT	0.01		
TO SALARY PAID THROUGH GOVT	3,85,02,006		
TO DEPRECIATION ON FIXED ASSETS	6,16,364.90		
TO NET SURPLUS TRANSFER TO			
BALANCE SHEET	29,33,435.63		
TOTAL	5,92,91,175.56	TOTAL	5,92,91,175.56

Nandini Chandra
Principal
Heramba Chandra College
Kolkata-700 029



For Chattopadhyay & Co.
Chartered Accountants

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



HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2019

RECEIPTS	AMOUNT (IN RS)	PAYMENT	AMOUNT (IN RS)
<u>TO, OPENING BALANCE AS ON 1.4.2018</u>		<u>BY ACCADEMIC EXPENSES</u>	
„ CASH IN HAND	1,01,118.50	„ ADMISSION FEE REFUND	1,47,600.00
„ AXIS BANK SB A/C-	54,813.00	„ BUILDING MAINT REFUND	24,600.00
„ CANARA BANK CA -93	62,779.31	„ CU EXAM DATA PRO	59,540.00
„ „ SB-10962	2,05,05,263.32	„ CU SPORTS FEE	780.00
„ IOB CA-0432	67,59,692.13	„ CLERICAL FEES	200.00
„ „ „ -11111	3,07,480.00	„ CLERICAL SEARCHING	4,68,447.00
„ PNB „ CA 433,	1,69,247.56	„ COLLEGE EXAM FEE	25,400.00
„ UCO „ CA 912	33,14,133.95	„ DEV FEES	86,100.00
„ SBI „ CA 1285	<u>3,61,376.58</u>	„ EDUCATION EXCURTION	43,800.00
	3,16,35,904.35	„ „ GEO	74,600.00
<u>TO ACCADEMIC COLLECTION</u>		„ EXAM EXPENSES	5,800.00
„ APPLICATION FEE	3,920.00	„ INFORMATION & TECH	22,040.00
„ ADMISSION FEES	36,23,180.00	„ LIBRARY FEE	24,600.00
„ BUILDING MAINT FEE	6,06,790.00	„ PRACTICAL FEE	1,25,017.00
„ CU EXAM DATA PROCES	59,540.00	„ PRACTICAL FEE BA BSC	405.00
„ CASUAL REGISTRATION	4,69,710.00	„ PRINTING & STATIONERY	38,580.00
„ CLERICAL FEES	4,49,330.00	„ PROJECT WORK	28,037.00
„ CLERICAL SEARCHING	400.00	„ PUJA RELIEF	76,000.00
„ COLLEGE EXAM FEE	6,42,730.00	„ RTI FEES PAID	1,28,580.00
„ DEVELOPMENT FEE	21,13,525.00	„ REFRESHMENT PROJ P -1	68,136.00
„ ELECTRICITY FEE	9,08,290.00	„ SESSION FEE	63,810.00
„ ENVS FEES	46,600.00	„ SPORTS DEV & STUDENT	2,100.00
„ IT PRACTICAL FEE BCOM	1,02,810.00	„ SPORTS FEE	39,980.00
„ INFORMATION & TECN	4,09,500.00	„ STATIONERY & PRINTING	5,83,373.47
„ LABROTORY FEE	52,490.00	„ STUDENT ACTIVITY	12,76,094.50
„ LIBRARY DELAY FINE	18,095.00	„ STUDENT	1,90,710.00
„ LIBRARY FEE	6,06,650.00	„ STUDENT AID FEES	7,200.00
„ MISC RECEIPT	5,06,593.56	„ SEMINER	47,712.00
„ PRACTICAL FEE	62,660.00	„ TUTION FEES REFUND	1,63,870.00
„ „ BA, BSC HONS	11,920.00	„ TUTION FEES PAID	14,92,501.00
„ PRINTING & STATIONER	9,71,075.00	„ CASUAL	4,63,248.00
„ PROJECT FEE	8,160.00	„ ELECTRICITY CH REFUND	1,49,671.00
„ PROJECT WORK	98,850.00	C/O	59,28,531.97
„ RTI FEES RECEIVED	1,28,580.00		
„ ROYALTY	21,762.00		
„ SEARCHING FEE	78,390.00		
C/O	1,20,01,550.56		
			3,16,35,904.35

Madan Mohan Chandra
Principal
Heramba Chandra College
Kolkata-700 029



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



HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2019

RECEIPTS	AMOUNT (IN RS)	PAYMENT	AMOUNT (UN RS)
B/F	1,20,01,550.56	B/F	59,28,531.97
TO SESSION FEE	15,57,125.00	BY ADMINISTRATIVE EXPENSES	
„ SPORTS DEV & STUDE	10,620.00	„ ADVERTISEMENT	7,087.50
„ SPORTS FEE	2,07,780.00	„ BANK CHARGES	10,546.22
„ STATIONERY & PRINTI	18,556.00	„ CONSULTANCY FEE	26,875.00
„ STUDENT ACTIVITY	1,341.00	„ CONTINGENCY	4,48,785.00
„ STUDENT	1,90,710.00	„ CONVAYANCE	96,242.00
„ STUDENT AID FEES	1,70,650.00	„ CONVANCE ALL	77,000.00
„ TRANSFER FEES	18,000.00	„ ELECTRICITY	0.00
„ TUTION FEES PAYABLI	1,63,870.00	„ EPF	8,22,360.00
„ TUTION FEES COLLECT	<u>35,16,421.00</u>	„ PF MAINTAINANCE	61,024.00
	1,78,56,623.56	„ LEGAL EXP	750.00
TO OTHER RECEIPT		„ POSTAGE	630.00
„ COVAYANCE ALLOWA	70,000.00	„ MISC EXPENSES	5,48,090.75
„ CO OP DIVIDEND	53,967.00	„ TELEPHONE CHARGI	<u>2,52,267.32</u>
„ EMPLOYEE CONT PF	315.00		23,51,657.79
„ IINTEREST ON SAVUN	2,01,500.00	BY REPAIR & MAINTAINANCE	
„ INTEREST ON FD	28,24,601.00	„ MAINTAINANCE	3,23,371.00
„ INCOME TAX	1,10,935.00	„ MAINT TO SCACC	0.00
„ INTEREST PAYABLE	70,877.00	„ MAINT TO SCCCC	5,69,985
	33,32,195.00	„ MAINT SOFTWARE	1,01,543.26
TO OTHER LIABITIES RECEIVED		„ MAINT HARDWARE	<u>83,452.00</u>
„ CU MIGRATION FEE R	200.00		10,78,351.26
„ CU CENTER FEE	1,94,420.00	BY SALAR PAID THROUGH GOVT	3,85,02,006.00
„ CU EXAM FEE	16,60,880.00	BY SALARY OUT OF COLLEGE FUND	
„ CU FORM FEE	1,32,390.00	„ SALARY COLLEGE	<u>77,30,988.00</u>
„ CU REG FEE	47,850.00		77,30,988.00
„ CU REG FORM FEE	3,450.00	BY OTHER PAYMENT	
„ CENTER CHARGES	1,69,243.00	„ TDS ON INTEREST	0.00
„ CO OP LOAN	5,99,993.00	„ CO OP DIVIDEND	53,967.00
„ EMPLOYEE UNION SU	3,225.00	„ INTEREST FROM BAI	0.00
„ GROUP INSURANCE	3,160.00	„ INCOME TAX	1,10,935.00
„ LABROTORY DEPOSIT	10,600.00	„ STAFF EXCURTION	<u>30,000.00</u>
„ LIBRARY DEPOSIT	3,06,950.00		1,94,902.00
„ LIFE INSURANCE PREN	10,476.00		
„ PF SUBSCRIPTION	7,98,254.00		
C/O	39,41,091.00	C/O	
	5,28,24,722.91		5,57,86,437.02

S. K. Chattopadhyay
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 2019

RECEIPTS	AMOUNT	PAYMENT	
B/F	5,28,24,722.91	B/F	5,57,86,437.02
TO OTHER LIABILITIES RECEIVED		BY ADVANCE TO STAFF	
B/F	39,41,091.00	,, FESTIVAL ADVANCE	9,15,000.00
,, P TAX	31,370.00	,, OTHER ADVANCE-	
,, PROF UNION SUBSCRI	30,680.00	,, ANNEXURE	3,59,400.00
,, SALARY ALLOWANCE(8,61,186.00	,, SALARY ADVANCE	6,000.00
,, THIRFT FUND	<u>1,91,500.00</u>	,, ANNEXURE	<u>2,40,000.00</u>
TO ADVANCE REALISED FROM STAFF	50,55,827.00	BY FIXED ASSETS PURCHASE	
,, FESTIVAL ADVANCE	8,81,900.00	,, EQUIPMENT COLLE	64,188.00
,, OTHER ADVANCE AM	4,22,400.00	,, FURNITURE & FIXT	57,625.00
,, SALARY ADVANCE	<u>3,20,820.00</u>	,, LIBRARY COLLEGE	5,33,552.25
		,, SOFTWARE COLLEC	<u>2,04,385.00</u>
TO FUND RECEIVED FROM RUSA	40,00,000.00	BY FUND DISBURSE	
		,, IQAC PAID	1,535.00
TO SALARY GRANT RECEIVED FROM		,, CONTINGENCY GRA	18,000.00
GOVT OF WB	3,85,02,006.00	BY INVESTMENT MADE	
		,, F D WITH CANARA	1,12,20,056.00
TO INVESTMENT MATURED		,, " " IOB	<u>66,91,580.00</u>
FD MATURED I O B	<u>54,12,902</u>	BY OUT STANDING LIABILITY PAID	
,, CANARA BANK	<u>96,86,808</u>	,, CU MIGRATION	400
	1,50,99,710	,, CU CENTER FEE	1,93,030.00
		,, CU EXAM FEE	18,34,405.00
		,, CU FORM FEE	66,990.00
		,, CU REG FEE	46,610.00
		,, CU REG FORM FEE	8,150.00
		,, CENTER CHARGES	2,13,503.00
		,, CO OP LOAN	6,17,848.00
		,, EMPLOYEES UNION	4,350.00
		,, GROUP INSURANCI	3,160.00
		,, LIBRARY DEPOSIT	13,300.00
		,, LIC PREMIUM	10,476.00
		,, P F SETTLEMENT	2,02,00,148.67
		,, PF SUBSCRIPTION	7,95,509.00
		,, PERSONEL LOAN	77,770.00
		,, P TAX	33,240.00
		,, PROF UNION SUBS	7,800.00
		,, SALARY ALLOWAN	8,50,953.00
		,, THIRFT FUND	<u>2,01,500.00</u>
			2,51,79,142.67
C/O	11,71,07,385.91	C/O	10,12,76,900.94

Nasir Ahmad
Principal
Heramba Chandra College
Kolkata-700 029



For Chattopadhyay & Co.
Chartered Accountants
S.R. 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 2019

RECEIPTS	AMOUNT(IN RS)	PAYMENT	AMOUNT(IN RS)
		B/F	10,12,76,900.94
B/F	11,71,07,385.91	BY CLOSING BALANCE AS ON 31ST MARCH 2019	
		„ CASH IN HAND	19,295.50
		„ AXIS BANK SB A/C-4995	56,757.00
		„ CANARA BANK-93	76,995.31
		„ „ SB-10962	2,44,824.65
		„ IOB CA-0432	61,40,143.82
		„ „ -1111	7,70,117.40
		„ „ SB-21719	40,70,877.00
		„ PNB „-4336	1,69,247.56
		„ SBI „ 1285	9,68,252.78
		„ UCO BANK „ 0912	<u>33,13,973.95</u>
			1,58,30,484.97

TOTAL **11,71,07,385.91**

TOTAL

11,71,07,385.91

Nabaniwanda
Principal
Heramba Chandra College
Kolkata-700 029



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

9/7/2024

