



Chattopadhyay & Co.
Chartered Accountants

67, New Santoshpur Road,
Kolkata - 700075
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AUDITORS REPORT

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

We have audited the attached Balance Sheet of Heramba Chandra College, 23/49 Gariahat road, Kolkata, 700029 as at 31/03/2023 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 Indian. 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 examine 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 believe where necessary for the purpose of our audit.
- 2) The Balance Sheet and the Income & Expenditure Account and the Receipt & Payment Account dealt by the report 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 according policies and notes formatting part of account, give a true & fair view: -
 - a) In case of Balance Sheet, of the state of affairs as at 31st March 2023
 - b) In case of Income & Expenditure Account, of the Surplus for the year ended on that date.

Date: -

UDIN - 24017218 BKMBCY6762



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 2023

LIABILITIES		AMOUNT (IN RS)
FUND		
AS PER ANNEXURE	A	15,14,34,019.20
CURRENT LIABILITIES & PROVISION		
AS PER ANNEXURE	B	61,07,498.77
TOTAL		<u>15,75,41,517.97</u>

Nandini Chandra
9.7.24
Principal
Heramba Chandra College
Kolkata-700 029



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

UDIN - 24017218 BIKHBCY 6762

9/7/2024



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

BALANCE SHEET AS AT 31ST MARCH 2023

ASSETS		AMOUNT (IN RS)
FIXED ASSETS		
AS PER ANNEXURE-	C	2,88,39,725
INVESTMENT		
AS PER ANNEXURE-	D	11,89,73,639.00
CITY COLLEGE CO OP		15,000.00
CURRENT ASSETS LOANS & ADVANCES		
A) CURRENT ASSETS		
1.. CASH & BANK BALANCE		
AS PER ANNEXURE	E	7643406.41
B) LOANS & ADVANCES		
1.FESTIVAL ADVANCE		
AS PER ANNEXURE	F	6,88,040.00
2.ADVANCE FOR SALARY		
AS PER ANNEXURE	G	10,74,749.00
3.ADVANCE FOR EXPENSES(OA)		
AS PER ANNEXURE	H	2,37,000.56
RECEIVABLE CO-OP		11,750
ADVANCE PAYMENT OF I TAX		
T D S FOR ASS YR-2020-21		<u>1,20,913.00</u>
		20,69,747.56
		97,13,153.97
	TOTAL	<u>15,75,41,517.97</u>

Nabamita Chandra
Principal
Heramba Chandra College
Kolkata-700 029
9.7.24



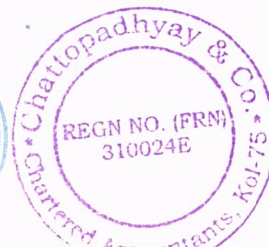
For Chattopadhyay & Co.
Chartered Accountants
S. K. Chattopadhyay
(Syamal Kumar Chattopadhyay)
ICAI Memb. No.- 017218
Proprietor
9/7/2024

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	INCOME	AMOUNT (IN RS)
TO ACCADEMIC EXPENSES	BY ACCADEMIC COLLECTION	
„ CU CENTER FEE 71,565	„ ADMISSION FEE 20,45,292	
„ CLERICAL FEE 105	„ BUILDING MAINT FEE 7,60,000	
„ CU CENTER FEE 1,95,649	„ CASUAL REG FEE 225	
„ CU EXAM DATTA 72,960	„ CLERICAL FEE 4,98,660	
„ CU EXAM EXP 13,62,005	„ COLLEGE EXAM 4,99,300	
„ CU REGISTRATIO 47,715	„ CU CENTER FEE 1,64,430	
„ CU SPORTS FEE 36,640	„ CU EXAM FEE 13,85,770	
„ EDUCATION EXC 49,440	„ CU EXAM DATTA PRO 97,600	
„ FSI FEES 2,470	„ CC FEES RECEIVED 22,238	
„ IDENTITY CARD 3,540	„ CU REGISTRATION 91,080	
„ PRACTICAL FEES 28,079	„ ELECTRICITY FEE 8,94,625	
„ PROJECT WORK 74,240	„ ENROLEMENT FEE 15,520	
„ RABINDRA JAYA 4,010	„ ENVS FEES 78,800	
„ RE EXAMINATIOI 7,370	„ INFORMATION & TEC 1,53,120	
„ RENEWAL OF ME 5,900	„ I T PRACTICAL BCOM 1,06,014	
„ SEMINER EXP 1,24,308	„ LABROTORY FEE 93,320	
„ STUDENT ACTIVI 13,77,776	„ LIBRARY FEE 5,00,900	
„ TUTION FEES 11,34,295	„ LIBRARY FINE 48	
	„ MISC 1.44	
	„ PRACTICAL FEE BA BSI 31,470	
	„ PRACTICAL FEE 25,210	
	„ PRINTING & STATIONI 10,83,633	
	„ PROJECT FEES BCOM 1,55,679	
	„ RE EXAM FEE 5,140	
	„ SEARCHING FEE 33,200	
	„ SESSION FEE 9,52,599	
	„ SPORTS FEE 1,73,055	
	„ STUDENT AID FEES 1,18,260	
	„ TUTION FEES 20,95,670	1,20,80,859.44
ADMINISTRATIVE EXPENSES		
TO ALLOWANCE 86,000		
„ AUDIT FEE 39,160		
„ BANK CHARGES 3,666.58		
„ CONSULTANCY F 2,56,950.00		
„ CONTINGENCY 4,71,844.00		
„ CONVAYANCE 76,999.00		
„ PF SUBSCRIPTIONI 5,10,528.00		
„ INCENTIVE 83,067.00		
„ INTT ON P TAX 865.00		
„ INTERNET CHAR 3,13,178.00		
„ LEGAL CHARGES 2,970		
„ MISC EXP 52,747.00		
„ PF ADM CHARGE 42,552.00		
„ POSTAGE 71.00		
„ PRINTING 7 STA 3,45,556.00		
„ STAFF EXCURTIC 30,000		
		23,16,153.58
C/O	6914220.58	1,20,80,859.44

Heramba Chandra
9.7.24
Principal
Heramba Chandra College
Kolkata-700 029



For Chattopadhyay & Co.
Chartered Accountants
J.R. Chattopadhyay
(Syamal Kumar Chattopadhyay)
ICAI Memb. No.- 017218
Proprietor
09/07/2024

HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE AMOUNT IN RS		INCOME		AMOUNT (IN RS)
B/F	69,14,220.58	B/F	1,20,80,859.44	
TO REPAIR & MAINTAINANCE		BY OTHER RECEIPT		
„ MAINTAINANCE SCCC	10,30,463.00	„ OUT SIDE EXAM	3,63,939	
„ ANNUAL CLOUD RENTA	82,075.00	„ INTEREST ON F D	32,45,244	
„ MAINT HARDWARE	1,78,479	„ INTEREST ON SB	21,132	
„ „ SOFTWARE	1,47,410.00	„ SEMINER COLLEC	1,50,000	
„ „ GENERAL	22,592.00	„ PROJECT WORK	500	
	14,61,019	„ BLOOD DONATIC	18,900	37,99,715.00
TO OTHER EXPENSES	4,47,109			
„ OUT SIDE EXAM EXPENSES				
TO SALARY PAID THROUGH GOVT	6,32,26,555	SALARY GRANT FROM GOVT	6,32,26,555.00	
TO SALARY THROUGH COLLEGE	48,52,404			
TO DEPRECIATION ON FIXED ASSETS	11,01,879.00			
TO NET SURPLUS TRANSFERRED TO BALANCE SHEET	11,03,942.86			
TOTAL	7,91,07,129.44	TOTAL	7,91,07,129.44	

Madan Mohan Chandra
Principal
Heramba Chandra College
Kolkata-700 029



For Chattopadhyay & Co.
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(Syama Kumar Chattopadhyay)
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9/7/2024

HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023

RECEIPTS	AMOUNT (IN RS)	PAYMENT	AMOUNT (IN RS)
<u>TO, OPENING BALANCE AS ON 1.4.2021</u>		<u>TO ACCADEMIC EXPENSES</u>	
1.CASH IN HAND	12,324.50	„ CU CENTER FEE	71,565
2.AXIS BANK -4995	62,429.00	„ CLERICAL FEE	105
3.CANARA BANK-93	1,11,667.31	„ CU CENTER FEE	1,95,649
4. „ „ 962	2,94,906.65	„ CU EXAM DATTA PROCE	72,960
5.HDFC „ 606	8,90,594.01	„ CU EXAM EXP	13,62,005
6..I O B „ 432	20,91,676.79	„ CU REGISTRATION	47,715
7.. „ „ 1111	1,79,30,577.85	„ CU SPORTS FEE	36,640
8 „ RUSA 719	0.00	„ EDUCATION EXCURTION	49,440
6. P N B 4336	1,69,247.56	„ FSI FEES	2,470
10.S B I 1285	5,27,303.18	„ IDENTITY CARD	3,540
11. UCO 1912	27,644.70	„ PRACTICAL FEES	28,079
	2,21,18,371.55	„ PROJECT WORK	74,240
		„ RABINDRA JAYANTI	4,010
TOY ACCADEMIC COLLECTION		„ RE EXAMINATION	7,370
„ ADMISSION FEE	20,45,292	„ RENEWAL OF MEMBER:	5,900
„ BUILDING MAINT FE	7,60,000	„ SEMINER EXP	1,24,308
„CASUAL REG FEE	225	„ STUDENT ACTIVITY	13,77,776
„ CLERICAL FEE	4,98,660	„ TUTION FEES	11,34,295
„ COLLEGE EXAM	4,99,300		45,98,067.00
„ CU CENTER FEE	1,64,430		
„CU EXAM FEE	13,85,770	ADMINISTRATIVE EXPENSES	
„ CU EXAM DATTA PR	97,600	TO ALLOWANCE	86,000
„ CC FEES RECEIVED	22,238	„ AUDIT FEE	39,160
„ CU REGISTRATION	91,080	„ BANK CHARGES	3,666.58
„ ELECTRICITY FEE	8,94,625	„ CONSULTANCY FEE	2,56,950.00
„ ENROLEMENT FEE	15,520	„ CONTINGENCY	4,71,844.00
„ ENVS FEES	78,800	„ CONVAYANCE	76,999.00
„ INFORMATION & TE	1,53,120	„ PF SUBSCRIPTION	5,10,528.00
„I T PRACTICAL BCOM	1,06,014	„ INCENTIVE	83,067.00
„ LABROTORY FEE	93,320	„ INTT ON P TAX	865.00
„ LIBRARY FEE	5,00,900	„ INTERNET CHARGES	3,13,178.00
„ LIBRARY FINE	48	„ LEGAL CHARGES	2,970
„ MISC	1.44	„ MISC EXP	52,747.00
C/O	74,06,943	„ PF ADM CHARGES	42,552.00
		„ POSTAGE	71.00
		„ PRINTING 7 STATIONER	3,45,556.00
		„ STAFF EXCURTION	30,000
C/O	2,21,18,371.55	C/O	6914220.58

Indira-Cardani
Principal 9.7.24
Heramba Chandra College
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Proprietor 9/7/2024

HERAMBA CHANDRA COLLEGE
23/49 GARIAHAT ROAD
KOLKATA-700029

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
B/F	70,06,943.00	B/F	69,14,220.58
„ PRACTICAL FEE BA B	31,470	TO REPAIR & MAINTAINANCE	
„ PRACTICAL FEE	25,210	„ MAINTAINANCE SCCC #####	
„ PRINTING & STATIOI	10,83,633	„ ANNUAL CLOUD RENT/	82,075.00
„PROJECT FEES BCON	1,55,679	„ MAINT HARDWARE	1,78,479
„ RE EXAM FEE	5,140	„ „ SOFTWARE	1,47,410.00
„ SEARCHING FEE	33,200	„ „ GENERAL	22,592.00
„ SESSION FEE	9,52,599		14,61,019
„ SPORTS FEE	1,73,055	TO OTHER EXPENSES	4,47,109
„ STUDENT AID FEES	1,18,260	„ OUT SIDE EXAM EXPENSES	
„ TUTION FEES	20,95,670	TO SALARY PAID THROUGH GOVT	6,32,26,555
		TO SALARY THROUGH COLLEGE	48,52,404
BY OTHER RECEIPT		DEDUCTION AMOUNT PAID	1,34,48,859
„ OUT SIDE EXAM	3,63,939		
„ INTEREST ON F D	32,45,244		
.. INTEREST ON SB	21,132		
„ SEMINER COLLECTIC	1,50,000		
„ PROJECT WORK	500		
„ BLOOD DONATION (18,900		
		ADVANCE PAID	
		FESTIVAL ADVANCE	
		ANNEXURE	10,83,000
		SALARY ADVANCE	
TO SALARY GRANT FROM GOVT	6,32,26,555.00	ANNEXURE	2,75,500
		OTHER ADVANCE	
„ DEDUCTION AMOUNT REALISED	<u>1,17,34,392.99</u>	ANNEXURE	1,55,000
			<u>15,13,500</u>
TO ADVANCE REALISED		FIXED DEPOSIT MADE	
FESTIVAL ADVANCE		I OB	1,01,86,604
ANNEXURE	<u>7,64,000</u>	CANARA BANK	60,58,640
SALARY ADVANCE			1,62,45,244
ANNEXURE	83,500		
OTHER ADVANCE			
ANNEXURE	68,264		
C/O	11,38,75,657.98	C/O	<u>10,81,08,910.58</u>

Nabamita Chandra
 9.7.24
Principal
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Kolkata-700 029



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Chartered Accountants
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 (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 2023

RECEIPTS	AMOUNT (IN RS)	PAYMENTS	AMOUNT (RS)
		B/F	10,81,08,910.58
FUND	11,38,75,657.99	FUND	
DEVELOPMENT FEE	19,83,309	DEVELOPMENT FEE RETURNED	1,06,650

BY CLOSING BALANCE AS ON 31.3.2023

1.CASH IN HAND	17,914.50		
2.AXIS BANK -4995	64,323.00		
3.CANARA BANK-93	1,22,349.31		
4. " " 962	3,03,552.65		
5.HDFC " 606	8,90,476.01		
6..I O B " 432	8,03,515.81		
7.. " " 1111	23,76,757.85		
8 " RUSA 719	0.00		
6. P N B 4336	1,69,247.56		
10.S B I 1285	28,68,165.02		
11. UCO 1912	27,104.70		
			76,43,406.41

TOTAL 11,58,58,966.99 TOTAL 11,58,58,966.99

Nabamita Choudhury
Principal
Heramba Chandra College
Kolkata-700 029
9.7.24



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(Syamal Kumar Chattopadhyay)
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Proprietor

9/7/2024