



KHUSHBOO JAIN & CO .
Chartered Accountant

196, Jamunatal Bajaj Street
2nd Floor, Kolkata - 700 007
Mobile No. : +91 8981272006
Email Id : jaincakhushboo@gmail.com

AUDITOR'S REPORT

To,
The Members of Governing Body of SUNDARBAN HAZI DESARAT COLLEGE, Report on the Financial Statements

We have audited the accompanying financial statements of **SUNDARBAN HAZI DESARAT COLLEGE, P.O. PATHANKHALI, DIST - 24 PARGANAS (S)** which comprises the Balance Sheet as at 31st March, 2021, Receipts & Payments Account and the Income & Expenditure Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give true and fair view of the financial position and financial performance of the College in accordance with the established accounting policies and 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.

Auditor's 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 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 disclosures in the financial statement. 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. In making those risk assessments, the auditor considers internal control relevant to the College in preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion.





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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:

- a) in the case of the Balance Sheet, of the state of affairs of the SUNDARBAN HAZI DESARAT COLLEGE as at 31st March, 2021
- b) in case of Receipts & Payments Account, of the receipts and payments for the year ended on 31st March, 2021 and
- c) in the case of the Income & Expenditure Account, of the Surplus for the year ended on 31st March, 2021

We also report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- ii. In our opinion, proper books of account as required by law have been kept by the College so far as appears from our examination of those books.
- iii. The Balance Sheet, Receipts & Payments Account and the Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- iv. In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with the notes in Annexure 'A' attached hereto give a true and fair view -
 - a) in the case of the Balance Sheet, of the state of affairs of the College as at 31st March, 2021;
 - b) in case of Receipts & Payments Account, of the receipts and payments for the year ended on 31st March, 2021 and
 - c) in the case of the Income and Expenditure Account, of the Surplus for the year ended on 31st March, 2021.



FOR KHUSHBOO JAIN & CO.
(CHARTERED ACCOUNTANTS)
FIRM REG. No. : 328628E

Khushboo Jain
CA. KHUSHBOO JAIN
(PROPRIETOR)

MEMBERSHIP No. : 302836

PAN : AEYPJ1468F

UDIN: 24302836BKCSW08350

DATE: 02.04.2024



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SUNDARBAN HAZI DESARAT COLLEGE

FINANCIAL YEAR - 2020-2021

ANNEXURE - A

Significant Accounting Policies & Notes on Accounts

1. Method of Accounting employed by the College is Cash Basis.
2. Fixed Assets are stated at their original cost of acquisition less depreciation except Land and Building including Amenities and Other Items which have been revalued by Haripriya Associates Pvt Ltd vide reference no. HAPL/KLKT/GEN/BV-3616 (20-20-20)/2020 dated 25/01/2021 in their Valuation Report. Depreciation on Building including Amenities and Other Items are not provided during the current financial year. Fixed Assets register needs to be maintained by the college.
3. Grants Received from Govt. of West Bengal is utilized for the purpose for which the said Grant Sanctioned.
4. On verification of Books of Accounts it is observed that no payment is made to any unapproved staff out of Govt. Grants. Salary & Allowance paid to unapproved staff met out of College Fund.
5. Bank Saving A/c Passbook authenticated by bankers produced to us.
6. Roll Strength of Students both Boys and Girls of the college have been made available.
7. Number of Teaching, Non Teaching and Hostel Staff is verified and a list in this respect is enclosed.
8. Rate of Tuition Fees and other fees and charges collected from students have been verified and list of fees collected is enclosed.
9. Grants Received during the year under Audit are verified with the memos and a list of Grants is enclosed.
10. All entries in respect of the Fund A/c have been passed through General Ledger.
11. On the basis of information and explanation given to us no fraud of embezzlement has come to our notice.



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(CHARTERED ACCOUNTANTS)

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MEMBERSHIP No. : 302836

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DATE: 02.04.2024

SUNDARBAN HAZI DESARAT COLLEGE
P.O. PATHANKHALI, DIST - 24 PARGANAS (SOUTH)

BALANCE SHEET AS AT 31.03.2021

LIABILITIES	AMOUNT (Rs)	AMOUNT (Rs)	ASSETS	AMOUNT (Rs)	AMOUNT (Rs)
General Fund			FIXED ASSETS		
Opening Balance as per Audit Report	8,05,05,612.82		As per ANNEXURE "A"		7,58,23,698.14
Add: Transferred to General Fund	67,77,598.57	8,72,83,211.39	Term Deposit		57,06,537.00
			STAFF PROVIDENT FUND		
			As per ANNEXURE "PF"		3,44,53,063.00
Student Health Home	30,380.00		Cash		26,525.00
As per Last a/c	15,380.00	45,760.00	Bank		
			ICICI Bank Ac No:270905006680	56,846.00	
Student Aid Fund	2,06,480.00		Post Office	51.90	
As per Last a/c	30,760.00	2,37,240.00	Indian Bank A/c No. 22581797655	2,030.00	
LIBRARY CAUTION MONEY		7,67,100.00	Indian Bank A/c No. 22581796301	2,199.30	
			Indian Bank A/c No. 22581797281	1,64,388.25	
			Indian Bank A/c No. 22581797600	22,71,441.00	
			Indian Bank A/c No. 22581797633	2,241.00	
STAFF PROVIDENT FUND			Indian Bank A/c No. 22581800171	93,755.00	
As per ANNEXURE "PF"		3,44,53,063.00	Indian Bank A/c No. 22581800182	17,390.00	
			Indian Bank A/c No. 50464208931	14,94,912.00	
			S.B.I. Canning A/c No. 11299470382	16,241.00	
OUTSTANDING LIABILITIES			S. B. I. Jadavpur A/c No 11079699992	1,62,734.15	
Grants from RUSA 2.0		14,94,912.00	U.B.I. Basanti Branch	2,016.87	
Security deposit from Bidder		20,000.00	U.B.I. Canning Branch	851.23	42,87,097.70
			Advance Salary to Dr. A. Mitra	1,30,000.00	
			Advance Salary to Dr. S. Sabyasachi	1,00,000.00	
			Advance Salary to Dr. S. Saha	1,30,000.00	
			Advance Salary to Dr. S. Das	1,80,000.00	
			Advance to S. Laskar	20,000.00	5,60,000.00
			Excess expenditure over income		
			Opening Balance	(7,74,696.43)	
			Current Period	42,19,061.98	34,44,365.55
		12,43,01,286.39			12,43,01,286.39

In terms of our report on even date attached

For KHUSHBOO JAIN & CO

Chartered Accountants

Firm Regn. Number : 328628E

Khushboo Jain
CA. KHUSHBOO JAIN

Proprietor

M. No. 302836

Place : Kolkata

Date : 02.04.2024



Tann Mandal

Principal

Sundarban Hazi Desarat College
Pathankhali, South 24 Parganas

SUNDARBAN HAZI DESARAT COLLEGE
P.O. PATHANKHALI, DIST - 24 PARGANAS (SOUTH)

RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31.03.2021

RECEIPTS	AMOUNT (Rs)	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)	AMOUNT (Rs)
OPENING BALANCE :					
Cash		9,543.00	A. Infrastructure Development Expenses		
Post Office		51.90	AC Machine	50,970.00	
S. B. I. Jadavpur 11079699992	1,23,383.15		P.C. Chandra Bathroom	1,50,712.00	
S.B. A/c No. 22581796301	2,128.30		Computer Spare Parts	21,10,343.00	
S.B. A/c No. 22581797281	33,73,917.86		Development (Repairing of Building)	17,62,352.00	
S.B. A/c No. 22581797600	21,97,961.00		Electric Goods & Labour	1,92,721.00	
S.B. A/c No. 22581797633	2,168.00		Furniture & Fittings	4,13,610.00	
S.B. A/c No. 22581797655	1,965.00		Mobile	9,000.00	
S.B. A/c No. 22581800171	26,663.00		Water Harvesting	1,01,183.00	
S.B. A/c No. 22581800182	16,827.00		Rusa Assets	38,00,403.00	
S.B.I. Canning 11299470382	16,890.00				85,91,294.00
U.B.I. Basanti Branch	2,016.87		B. Academic Expenses		
U.B.I. Canning Branch	851.23		Advertisement	4,021.00	
S.B. A/c No. 50464208931	52,75,328.00		Internet	68,990.00	
		1,10,40,099.41	Library Expenses	5,903.00	
Term Deposit		35,05,564.00	Books & Journal	2,23,001.00	
			Software	60,940.00	
Current Liabilities			Website	7,661.00	
Security deposit from Bidder	20,000.00		Printing & Stationery	1,94,514.00	
Student Aid Fund	30,760.00		Seminar Expenses	14,812.00	
Student Health Home	15,380.00		NSS Activity	2,344.00	
		66,140.00	50% Tution Fees	3,03,847.00	
			Registration Fee Deposit	26,960.00	
Fixed Assets					9,12,993.00
Computer and Spear Parts (reverse entry)		20,03,951.00	C. Physical Facility Expenses		
Current Assets			Gardening	56,819.00	
Previous year's Cheque Cleared	2,30,000.00		Power Supply to College	1,83,700.00	
Loan recovery from U.K. Guru	5,000.00		Boys hostel maintainance	6,904.00	
Loan recovery from Sundarban Mahavidyalaya	10,000.00	2,45,000.00	Power Supply to Hostel	1,16,680.00	
			University Sports Fee Deposit	28,480.00	
Collection at Admission & Form fillup			Cultivation of Fish	41,550.00	
Tution Fee	5,33,910.00				4,34,133.00
Admission Fee	1,34,080.00		D. Other Expenses		
Clearance Fee	30,780.00		Legal Expense	64,810.00	
Collection Fee	15,380.00		Income Tax return charge	12,003.00	
College Test Exam	1,15,425.00		Office Entertainment (Meal & Tiffen)	15,000.00	
Development Fee	9,24,600.00		Audit Fees	2,855.00	
Electricity Fee	5,53,680.00		Bank Charge	1,432.51	
Games & Sports Fee	1,07,660.00		Entertainment (Meal & Tiffen)	33,519.00	
Identity Card	38,450.00		Travelling Expenses	2,19,036.00	
Laboratory Fee	850.00				3,48,655.51
Late Fee	2,450.00		E. Total Expenses (A+B+C+D) (excluding Salary)		1,02,87,075.51
Library Fee	2,07,630.00				
Other Fee	84,780.00		Current Assets		
Printing Fee	1,07,670.00		Advance Salary to Dr. A. Mitra	60,000.00	
Prospectus Fee	76,700.00		Advance Salary to Dr. S. Sabyasachi	60,000.00	
Students' Union Fee	2,30,700.00		Advance Salary to Dr. S. Saha	60,000.00	
University Exam Fee	2,120.00		Advance Salary to Dr. S. Das	60,000.00	
University Form Fee	30,760.00		Advance to S. Laskar	20,000.00	
University Registration Fee	40,850.00				2,60,000.00
University Registration Form	7,670.00	32,46,145.00			



Tam Mandal

Principal
Sundarban Hazi Desarat College
Pathankhali, South 24 Parganas

SUNDARBAN HAZI DESARAT COLLEGE
P.O. PATHANKHALI, DIST - 24 PARGANAS (SOUTH)

RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31.03.2021

RECEIPTS	AMOUNT (Rs)	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)	AMOUNT (Rs)
Income from Hostel			Salary Grant Payment		
Income from Hostel		7,33,380.00	Income Tax Deducted at Source	39,96,596.00	
			Professional Tax	1,36,960.00	
			Contribution to General Provident Fund	50,63,174.00	
			Net Salary Paid to TS, NTS & H. Staff	4,03,10,607.00	4,95,07,337.00
Income from Other Source			Remuneration		
Alumini Association Registration Fee	400.00		Remuneration to Guest Lecturer	4,63,167.00	
Bank Interest	1,74,893.00		Remuneration to Casual Non-Teaching	2,14,950.00	
Interest on term deposit	3,39,210.00		Casual Sweeper	10,000.00	
Post Office Rent	12,000.00		Remuneration to Securities Agency	3,33,617.00	10,21,734.00
Property Income	5,350.00		Current Liabilities		
Sale of Fish	22,590.00		Old Cheque Cleared		1,02,083.00
Sale of Scrap	10,600.00		Closing Balance		
Sale of Wood	18,400.00		Cash		26,525.00
TC Certificate issue	900.00	5,84,343.00			
Other Collection			Bank		
Admit Card issue	10.00		ICICI Bank Ac No:270905006680	56,845.50	
Misc Collection	1,40,410.39		Post Office	51.90	
Reading Certificate Fee	3,450.00		Indian Bank A/c No. 22581797655	2,030.00	
Re-exam Fee	28,315.00	1,72,185.39	Indian Bank A/c No. 22581796301	2,199.30	
Govt. Grants			Indian Bank A/c No. 22581797281	1,64,388.25	
Grants for Salary		4,95,07,337.00	Indian Bank A/c No. 22581797600	22,71,441.00	
Indirect Expenses			Indian Bank A/c No. 22581797633	2,241.00	
Power Supply to Hostel (reverse entry)		15,000.00	Indian Bank A/c No. 22581800171	93,755.00	
Donation			Indian Bank A/c No. 22581800182	17,390.00	
Amphan Relief Fund	29,650.00		Indian Bank A/c No. 50464208931	14,94,912.00	
Donation from PC Chandra	40,000.00	69,650.00	S.B.I. Canning A/c No. 11299470382	16,241.16	
			S. B. I. Jadavpur A/c No11079699992	1,62,734.98	
			U.B.I. Basanti Branch	2,016.87	
			U.B.I. Canning Branch	851.23	42,87,098.19
			Term Deposit		
					57,06,537.00
		7,11,98,389.70			7,11,98,389.70

In terms of our report on even date attached

For **KHUSHBOO JAIN & CO**

Chartered Accountants

Firm Regn. Number : 328628E

CA. KHUSHBOO JAIN

Proprietor

M. No. 302836

Place : Kolkata

Date: 02.04.2024



Tam Mandal

Principal

Sundarban Hazi Desarat College
Pathankhali, South 24 Parganas

SUNDARBAN HAZI DESARAT COLLEGE
P.O. PATHANKHALI, DIST - 24 PARGANAS (SOUTH)

INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

EXPENDITURE	AMOUNT (Rs)	AMOUNT (Rs)	INCOME	AMOUNT (Rs)	AMOUNT (Rs)
Indirect Expenses					
Grant Payment		4,95,07,337.00	Indirect Income		
			Collection from Admission and Formfillup	32,46,145.00	
B. Academic Expenses			Income from Hostel	7,33,380.00	
Advertisement	4,021.00		Income from Other Source	5,84,343.00	
Internet	68,990.00		Other Collection from Hosteler	1,72,185.39	
Library Expenses	5,903.00		State Govt. Grant	4,95,07,337.00	
Printing & Stationery	1,94,514.00				5,42,43,390.39
Seminer Expenses	14,812.00				
NSS Activity	2,344.00				
50% Tution Fees	3,03,847.00				
Registration Fee Deposit	26,960.00				
		6,21,391.00			
C. Physical Facility Expenses					
Gardening	56,819.00				
Power Supply to College	1,83,700.00				
Boys hostel maintainance	6,904.00				
Power Supply to Hostel	1,01,680.00				
University Sports Fee Deposit	28,480.00				
Cultivation of Fish	41,550.00				
		4,19,133.00			
D. Other Expenses					
Legal Expense	64,810.00				
Income Tax return charge	12,003.00				
Office Entertainment(Meal & Tiffen)	15,000.00				
Audit Fees	2,855.00				
Bank Charge	1,433.00				
Entertainment(Meal & Tiffen)	33,519.00				
Travelling Expenses	2,19,036.00				
		3,48,656.00			
Remuneration					
Remuneration to Guest Lecturer	4,63,167.00				
Remuneration to Casual Non-Teaching	2,14,950.00				
Casual Sweeper	10,000.00				
Remuneration to Securities Agency	3,33,617.00	10,21,734.00			
Depreciation		65,44,201.37			
			Excess Expenditure over Income (deficit)		42,19,061.98
		5,84,62,452.37			5,84,62,452.37

In terms of our report on even date attached

For KHUSHBOO JAIN & CO

Chartered Accountants

Firm Regn. Number : 328628E

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Sundarban Hazi Desarat College
Pathankhali, South 24 Parganas

SUNDARBAN HAZI DESARAT COLLEGE
P.O. PATHANKHALI, DIST - 24 PARGANAS (SOUTH)
SCHEDULE OF FIXED ASSETS AS ON 31.03.2021

PARTICULARS	WDV AS ON 01.04.2020	ADDITION DURING THE YEAR	TOTAL	RATE(%)	DEPRECIATION AMOUNT	WDV AS ON 31.03.2021
	(Rs.)	(Rs.)	(Rs.)		(Rs.)	(Rs.)
Rusa Assets	12,59,429.00	71,96,798.00	84,56,227.00	15	12,68,434.00	71,87,793.00
Air Conditioner	0.00	50,970.00	50,970.00	15	7,646.00	43,324.00
Amenities	2,00,000.00	0.00	2,00,000.00	15	30,000.00	1,70,000.00
Anthropology Books & Equipment	4,223.21	0.00	4,223.21	15	633.00	3,590.21
Aquagaurd	32,076.50	0.00	32,076.50	15	4,811.00	27,265.50
Bathroom(PC Chandra)	0.00	1,50,712.00	1,50,712.00	15	22,607.00	1,28,105.00
Library Books	7,48,712.86	2,23,001.00	9,71,713.86	15	1,45,757.00	8,25,956.86
Building	3,69,46,068.00	0.00	3,69,46,068.00	10	36,94,607.00	3,32,51,461.00
Computer & Spare Parts	14,81,892.14	1,06,392.00	15,88,284.14	15	2,38,243.00	13,50,041.14
Cyclo Machine	46.37	0.00	46.37	100	46.37	-
Development(Renovation of Building)	-	17,62,352.00	17,62,352.00	15	2,64,353.00	14,97,999.00
Electronics	8,32,861.11	1,92,721.00	10,25,582.11	15	1,53,837.00	8,71,745.11
Extra Items	50,000.00	0.00	50,000.00	15	7,500.00	42,500.00
Fire Extingusher	7,501.50	0.00	7,501.50	15	1,125.00	6,376.50
Furniture & Fittings	14,52,635.54	4,13,610.00	18,66,245.54	10	1,86,625.00	16,79,620.54
Generator	1,11,511.05	0.00	1,11,511.05	15	16,727.00	94,784.05
Geography Equipment	3,105.50	0.00	3,105.50	15	466.00	2,639.50
Gymnasiam	1,33,111.00	0.00	1,33,111.00	15	19,967.00	1,13,144.00
Land	2,58,00,000.00	0.00	2,58,00,000.00	0	-	2,58,00,000.00
Mobile	3,692.00	9,000.00	12,692.00	15	1,904.00	10,788.00
Refregaretor	13,099.45	0.00	13,099.45	15	1,965.00	11,134.45
Science Laboratory	1,28,695.76	0.00	1,28,695.76	15	19,304.00	1,09,391.76
Service	25,00,000.00	0.00	25,00,000.00	15	3,75,000.00	21,25,000.00
Software	-	60,940.00	60,940.00	15	9,141.00	51,799.00
Sports Items	8,143.00	0.00	8,143.00	10	814.00	7,329.00
Stablizer	1,305.00	0.00	1,305.00	15	196.00	1,109.00
Television	10,781.75	0.00	10,781.75	15	1,617.00	9,164.75
Tubewell	6,899.86	0.00	6,899.86	15	1,035.00	5,864.86
Typewriter	1,949.59	0.00	1,949.59	15	292.00	1,657.59
Water Harvesting	0.00	1,01,183.00	1,01,183.00	15	15,177.00	86,006.00
Water Tank	1,778.86	0.00	1,778.86	15	267.00	1,511.86
Website	3,04,447.00	7,661.00	3,12,108.00	15	46,816.00	2,65,292.00
Xerox Machine	48,593.46	0.00	48,593.46	15	7,289.00	41,304.46
TOTAL	7,20,92,559.51	1,02,75,340.00	8,23,67,899.51		65,44,201.37	7,58,23,698.14

In terms of our report on even date attached

For **KHUSHBOO JAIN & CO**

Chartered Accountants

Firm Regn. Number : 328628E

Khushboo Jain
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Proprietor

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