



INDEPENDENT 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, 2019, 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.





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, 2019
- b) in case of Receipts & Payments Account, of the receipts and payments for the year ended on that date; and
- c) in the case of the Income & Expenditure Account, of the Surplus for the year ended on 31st March, 2019

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 2019;
 - b) in case of Receipts & Payments Account, of the receipts and payments for the year ended on that date; and
 - c) in the case of the Income and Expenditure Account, of the Surplus for the year ended on that date.



FOR KHUSHBOO JAIN & CO.
(CHARTERED ACCOUNTANTS)

FIRM REG. No. : 328628E

Khushboo Jain
KHUSHBOO JAIN

(PROPRIETOR)

MEMBERSHIP No. : 302836

PAN : AEYPJ1468F

UDIN:19302836AAAAW8253

DATE:11/09/2019

SUNDARBAN HAZI DESARAT COLLEGE

FINANCIAL YEAR - 2018-2019

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. Fixed Assets register is 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. The Service Book of Teaching, Non-teaching and Hostel employees has been completed upto 30.06.2018.
8. Rate of Tuition Fees and other fees and charges collected from students have been verified and list of fees collected is enclosed.
9. G.P.F. of employees are deducted and maintained by the college authority properly.
10. Income Tax and Professional tax of employees are deducted and deposited to the competent authority properly.
11. Grants Received during the year under Audit are verified with the memos and a list of Grants is enclosed.
12. All entries in respect of the Fund A/c have been passed through General Ledger.
13. On the basis of information and explanation given to us no fraud of embezzlement has come to our notice.



**FOR KHUSHBOO JAIN & CO.
(CHARTERED ACCOUNTANTS)**

FIRM REG. No. : 328628E

Khushboo Jain

**KHUSHBOO JAIN
(PROPRIETOR)**

MEMBERSHIP No. : 302836

PAN : AEYPJ1468F

DATE: 11/09/2019

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

BALANCE SHEET AS AT 31.03.2019

LIABILITIES	AMOUNT (Rs)	AMOUNT (Rs)	ASSETS	AMOUNT (Rs)	AMOUNT (Rs)
General Fund			FIXED ASSETS		
Opening Balance as per Audit Report	37,613,242.28		As per ANNEXURE "A"		28,885,816.19
Add: Grant from PC Chandra Group	25,000.00				
Add: Grant from UGC for Girls Hostel	702,500.00		Term Deposit		1,505,564.00
Add: Donation from P.C. Chandra Group	200,000.00				
	38,540,742.28		STAFF PROVIDENT FUND		
Add: Excess of Income over Expenditure	666,305.34	39,207,047.62	As per ANNEXURE "PF"		28,706,870.00
Student Health Home			Cash		8,151.10
As per Last a/c		15,340.00	Post Office		51.90
Student Aid Fund	145,740.00		S. B. I. Jadavpur 11079699992	3,150,080.18	
As per Last a/c	30,660.00	176,400.00	S.B. A/c No. 22581796301	2,056.30	
			S.B. A/c No. 22581797281	2,708,186.49	
LIBRARY CAUTION MONEY	774,150.00		S.B. A/c No. 22581797600	522,169.00	
Less: Refund of Hostel and Library Caution	6,650.00	767,500.00	S.B. A/c No. 22581797633	2,093.00	
			S.B. A/c No. 22581797655	1,897.00	
STAFF PROVIDENT FUND			S.B. A/c No. 22581800171	802,155.00	
As per ANNEXURE "PF"		28,706,870.00	S.B. A/c No. 22581800182	1,364,613.00	
OUTSTANDING LIABILITIES			S.B.I. Canning 11299470382	1,217,586.36	
Grants from RUSA 2.0	10,000,000.00		U.B.I. Basanti Branch	2,016.87	
Earnest money of hostel	5,000.00	10,005,000.00	U.B.I. Canning Branch	851.23	
			S.B. A/c No. 50464208931	10,000,000.00	19,773,704.43
Cheque issued but not entered in Pass Book		2,000.00			
		78,880,157.62			78,880,157.62

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 : 11.09.2019



Tarun Mandal

Principal
Sundarban Hazi Desarat College
Pathankhali, South 24 Parganas

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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
OPENING BALANCE :			A. Infrastructure Development Expenses		
Cash		4,056.00	Expenses from RUSA Grant	36,958.00	
Post Office		51.90	Electrical Goods & Labour	4,83,453.00	
S. B. I. Jadavpur 11079699992	24,48,229.18		Computer	1,35,910.00	
S.B. A/c No. 22581796301	1,984.30		Mobile	2,900.00	
S.B. A/c No. 22581797281	27,00,923.25		Laboratory Equipment	49,315.00	
S.B. A/c No. 22581797600	1,63,423.00		Building Repairing & Maintenance	15,84,433.00	
S.B. A/c No. 22581797633	2,021.00		Computer Spares Parts	66,160.00	
S.B. A/c No. 22581797655	1,833.00				23,59,129.00
S.B. A/c No. 22581800171	6,13,406.00		B. Academic Expenses		
S.B. A/c No. 22581800182	11,80,566.00		50% tuition Fees paid to Govt. of West Bengal	3,05,633.00	
S.B.I. Canning 11299470382	18,51,578.36		University Registration Fee	13,400.00	
U.B.I. Basanti Branch	2,016.87		Re-examination	12,835.00	
U.B.I. Canning Branch	851.23		Data Processing Charge	57,120.00	
S.B. A/c No. 50464208931	-	89,66,832.19	Examination Fees	8,17,705.00	
Term Deposit		14,19,008.00	Centre Fees	81,930.00	
			Transaction Charges	867.30	
Collection at admission & Form fillup			Fees for opening of Math & English	2,000.00	
Tuition Fee	9,85,075.00		University Registration Form	6,700.00	
Admission Fee	1,31,400.00		Review	2,200.00	
Casual Fees	2,14,485.00		News Paper Advertisement	21,209.00	
Centre Fee	48,740.00		Internet Charge	35,800.00	
Certificate	13,060.00		Postage	223.00	
Clearance Fee	41,500.00		Printing & Stationary	2,36,223.00	
Collection Fee	15,340.00		Seminar A/C	3,340.00	
College Form Fee	3,10,250.00		Expense for Practical examination	12,647.00	
College Test Exam	1,55,625.00		Excursion expenses	11,210.00	
Development Fee	9,48,672.24		Honorium to teachers for attending seminar	8,000.00	
Electricity Fee	5,54,520.00		Add on Course on Advance Excel	20,000.00	
Fine	1,050.00		Library Books (under PCCG Grant)	1,29,976.00	
Identy Card	38,350.00		Software and Online System	1,41,409.00	
Library Fee	2,07,090.00		Scholarship to student (R.A.Sekh)	15,000.00	
Practical Fee	7,040.00				19,35,427.30
Printing Fee	1,12,030.00		C. Physical Facility Expenses		
Prospectus Fee	69,900.00		University Sports Fee	26,800.00	
Re-exam Fees	70,685.00		Student Union Sports	27,355.00	
Registration Form	6,990.00		Cultivation of Fish	3,060.00	
Registration Processing Fee	13,400.00		Electric Bill	30,507.00	
Review Fees	16,890.00		Fuel	20,760.00	
Student Aid Fund	30,660.00		Gardening	5,450.00	
Student Health Home	15,340.00		Power Supply to College	1,64,340.00	
Student Union Fee	2,29,950.00		Maintenance of Computer and Laptop	12,000.00	
Supplimentary Examination Fees	55,545.00		Library Expenses	11,849.00	
Uni. Form Fee	35,220.00		Hostel Maintenance	41,825.00	
Uni. Games & Sports Fee	1,07,380.00				3,43,946.00
University Exam Fee	6,02,110.00		D. Others Expenses		
University Practical Fee	9,815.00		Student Union	2,69,500.00	
University Registration fee	13,400.00		Travelling Expenses	1,04,830.60	
		50,61,512.24	Entertainment	12,377.00	
Income from Hostel			Office Entertainment	16,100.00	
Sale of Hostel Admission form	34,800.00		Refund of Hostel and Library Cution	6,650.00	
Hostel Admission	5,69,440.00		Bank Charge	1,642.00	
Other Income from Hostel	1,21,135.00		Student Health Home	16,100.00	
		7,25,375.00	Power Supply in Hostel	2,12,500.00	
Income from Other source			Legal Expense	26,500.00	
Post Office Rent	12,000.00		Income Tax return charge	6,500.00	
Sale of Fish	46,270.00		Audit fees	27,242.00	
Sale of Wood	36,400.00		D.A.	100.00	
Property Income	50,300.00		TDS Short of employee	1,081.00	
Sale of Scrap	12,550.00				7,01,122.60
TA received from DPI for sports	4,359.00		E. Total Expenses(A+B+C+D) (Excluding Salary)		53,39,624.90
Remuneration from University	11,663.00		Remunerations		
Stypend data processing charge	4,360.00		Remuneration to Guest Lecturer	6,85,029.00	
Lease of Pond	30,000.00		Remuneration to Casual Non-Teaching	1,44,423.00	
Library Fine	3,505.00		Remuneration of University to Faculty	11,663.00	
Collection from Computer Course	5,300.00		Remuneration Casual Sweeper	60,000.00	
Bank Interest	2,07,532.00				9,01,115.00
Interest on term deposit	86,556.00		DPI Grant for Salary		
Kapil Das Guru Memorial Scholarship	15,000.00		Salary Payment	2,54,95,621.00	
		5,25,795.00	Professional Tax	99,970.00	
Govt. Grants			Income Tax	21,54,550.00	
Cheque deposited in previous year (P.C.C.G)	1,00,000.00		Provident Fund	51,63,487.00	
Grant from PC Chandra Group	25,000.00		Salary Grant refund	3,724.00	
Grant from UGC for Girls Hostel	7,02,500.00				3,29,17,352.00
Grants from RUSA 2.0	1,00,00,000.00		Cheque issued in previous year		5,000.00
Grants from DPI for Salary	3,29,17,352.00		Closing Balance		

Tammy Mandal
Principal
Sundarban Hazi Desarat College
Pathankhali, South 24 Parganas

SUNDARBAN HAZI DESARAT COLLEGE
P.O. PATHANKHALI, DIST. 24-PARGANAS(SOUTH)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
		4,37,44,852.00	Cash		8,151.10
Cheque issued but not cleared by bank		2,000.00	Post Office		51.90
			S. B. I. Jadavpur 11079699992	31,50,080.18	
			S.B. A/c No. 22581796301	2,056.30	
			S.B. A/c No. 22581797281	27,08,186.49	
TDS Short of employee	1,081.00		S.B. A/c No. 22581797600	5,22,169.00	
Loan from Kuntal	5,000.00		S.B. A/c No. 22581797633	2,093.00	
			S.B. A/c No. 22581797655	1,897.00	
			S.B. A/c No. 22581800171	8,02,155.00	
			S.B. A/c No. 22581800182	13,64,613.00	
			S.B.I. Canning 11299470382	12,17,586.36	
			U.B.I. Basanti Branch	2,016.87	
			U.B.I. Canning Branch	851.23	
			S.B. A/c No. 50464208931	1,00,00,000.00	
			Term Deposit		1,97,73,704.43
			Loan repay to Kuntal		15,05,564.00
		6,04,55,563.33			5,000.00
					6,04,55,563.33

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



Tam Mandal

Principal

Sundarban Hazi Desarat College
Pathankhali, South 24 Parganas

SUNDARBAN HAZI DESARAT COLLEGE
PO. PATHANKHALI, DIST 24 PARGANAS (SOUTH)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Expenditure	Amount(Rs.)	Amount(Rs.)	Income	Amount(Rs.)	Amount(Rs.)
B. Academic Expenses			Collection at admission & Form fillup		
50% tuition Fees paid to Govt. of West Bengal	3,05,633.00		Tuition Fee	9,85,075.00	
University Registration Fee	13,400.00		Admission Fee	1,31,400.00	
Re-examination	12,835.00		Casual Fees	2,14,485.00	
Data Processing Charge	57,120.00		Centre Fee	48,740.00	
Examination Fees	8,17,705.00		Certificate	13,060.00	
Centre Fees	81,930.00		Clearance Fee	41,500.00	
Transaction Charges	867.30		Collection Fee	15,340.00	
Fees for opening of Math & English	2,000.00		College Form Fee	3,10,250.00	
University Registration Form	6,700.00		College Test Exam	1,55,625.00	
Review	2,200.00		Development Fee	9,48,672.24	
News Paper Advertisement	21,209.00		Electricity Fee	5,54,520.00	
Internet Charge	35,800.00		Fine	1,050.00	
Postage	223.00		Identity Card	38,350.00	
Printing & Stationary	2,36,223.00		Library Fee	2,07,090.00	
Seminar A/C	3,340.00		Practical Fee	7,040.00	
Expense for Practical examination	12,647.00		Printing Fee	1,12,030.00	
Excursion expenses	11,210.00		Prospectus Fee	69,900.00	
Honorarium to teachers for attending seminar	8,000.00		Re-exam Fees	70,685.00	
Add on Course on Advance Excel	20,000.00		Registration Form	6,990.00	
Scholarship to student (R.A.Sekh)	15,000.00		Registration Processing Fee	13,400.00	
		16,64,042.30	Review Fees	16,890.00	
C. Physical Facility Expenses			Student Union Fee	2,29,950.00	
University Sports Fee	26,800.00		Supplementary Examination Fees	55,545.00	
Student Union Sports	27,355.00		Uni. Form Fee	35,220.00	
Cultivation of Fish	3,060.00		Uni. Games & Sports Fee	1,07,380.00	
Electric Bill	30,507.00		University Exam Fee	6,02,110.00	
Fuel	20,760.00		University Practical Fee	9,815.00	
Gardening	5,450.00		University Registration fee	13,400.00	
Power Supply to College	1,64,340.00				50,15,512.24
Maintenance of Computer and Laptop	12,000.00		Income from Hostel		
Library Expenses	11,849.00		Sale of Hostel Admission form	34,800.00	
		3,02,121.00	Hostel Admission	5,69,440.00	
D. Others Expenses			Other Income from Hostel	1,21,135.00	
Student Union	2,69,500.00				7,25,375.00
Travelling Expenses	1,04,830.60		Income from Other source		
Entertainment	12,377.00		Post Office Rent	12,000.00	
Office Entertainment	16,100.00		Sale of Fish	46,270.00	
Bank Charge	1,642.00		Sale of Wood	36,400.00	
Student Health Home	16,100.00		Property Income	50,300.00	
Power Supply in Hostel	2,12,500.00		Sale of Scrap	12,550.00	
Legal Expense	26,500.00		TA received from DPI for sports	4,359.00	
Income Tax return charge	6,500.00		Remuneration from University	11,663.00	
Audit fees	27,242.00		Stypend data processing charge	4,360.00	
D.A.	100.00		Lease of Pond	30,000.00	
		6,93,391.60	Library Fine	3,505.00	
Remunerations			Collection from Computer Course	5,300.00	
Remuneration to Guest Lecturer	6,85,029.00		Bank Interest	2,07,532.00	
Remuneration to Casual Non-Teaching	1,44,423.00		Interest on term deposit	86,556.00	
Remuneration of University to Faculty	11,663.00		Kapil Das Guru Memorial Scholarship	15,000.00	
Remuneration Casual Sweeper	60,000.00				5,25,795.00
		9,01,115.00	Government Grant		
DPI Grant for Salary			Grants from DPI for Salary		3,29,17,352.00
Salary Payment	2,54,95,621.00				
Professional Tax	99,970.00				
Income Tax	21,54,550.00				
Provident Fund	51,63,487.00				
Salary Grant refund	3,724.00				
		3,29,17,352.00			
Depreciation on Assets		20,39,707.00			
Income over expenditure (balancing figure)		6,66,305.34			
		3,91,84,034.24			3,91,84,034.24

In terms of our report on even date attached

For **KHUSHBOO JAIN & CO**

Chartered Accountants

Firm Regn. Number : 328628E

Kushboo Jain
CA. KHUSHBOO JAIN

Proprietor

M. No. 302836

Place : Kolkata



Tamir Mandal

Principal

Sundarban Hazi Desarat College
 Pathankhali, South 24 Parganas

SUNDARBAN HAZI DESERAT COLLEGE
P.O. PATHANKHALI. DIST 24 PARGANAS (SOUTH)
SCHEDULE OF FIXED ASSETS AS ON 31 st March 2019

PARTICULARS	W.D.V. AS ON 01.04.2018 (Rs.)	ADDITION DURING THE YEAR (Rs)	TOTAL (Rs)	RATE	DEPRECIATIO N	W.D.V. AS ON 31.03.2019 (Rs)
Land & Building	2,39,35,790.23	16,26,258.00	2,55,62,048.23	5.00	12,78,102.00	2,42,83,946.23
Anthropology Books & Equipment	5,845.21	-	5,845.21	15.00	877.00	4,968.21
Furniture & Fitting	8,48,295.99	-	8,48,295.99	10.00	84,830.00	7,63,465.99
Liabrary Books	7,41,033.86	1,29,976.00	8,71,009.86	15.00	1,30,651.00	7,40,358.86
Typewriter	2,698.59	-	2,698.59	15.00	405.00	2,293.59
Cyclo Machine	64.37	-	64.37	15.00	10.00	54.37
Science Laboratory	85,611.76	49,315.00	1,34,926.76	15.00	20,239.00	1,14,687.76
Generator	1,54,340.05	-	1,54,340.05	15.00	23,151.00	1,31,189.05
Solar Light/Electronics	1,38,551.11	4,83,453.00	6,22,004.11	15.00	93,301.00	5,28,703.11
Computer	17,93,942.14	2,02,070.00	19,96,012.14	15.00	2,99,402.00	16,96,610.14
Refregaretor	18,131.45	-	18,131.45	15.00	2,720.00	15,411.45
Water Tank	2,461.86	-	2,461.86	15.00	369.00	2,092.86
Xerox	67,256.46	-	67,256.46	15.00	10,088.00	57,168.46
Mobile	2,211.00	2,900.00	5,111.00	15.00	767.00	4,344.00
Gymnasiam	1,84,237.00	-	1,84,237.00	15.00	27,636.00	1,56,601.00
Televeession	14,922.75	-	14,922.75	15.00	2,238.00	12,684.75
Geography Equipment	4,298.50	-	4,298.50	15.00	645.00	3,653.50
Website	1,00,803.00	1,41,409.00	2,42,212.00	15.00	36,332.00	2,05,880.00
Fire Extengushier	10,382.50	-	10,382.50	15.00	1,557.00	8,825.50
Stablizer	1,806.00	-	1,806.00	15.00	271.00	1,535.00
Aquagard	44,397.50	-	44,397.50	15.00	6,660.00	37,737.50
Tubewell	9,549.86	-	9,549.86	15.00	1,432.00	8,117.86
Carram Board	10,053.00	-	10,053.00	10.00	1,005.00	9,048.00
Rusa Assets	76,500.00	36,958.00	1,13,458.00	15.00	17,019.00	96,439.00
TOTAL	2,82,53,184.19	26,72,339.00	3,09,25,523.19		20,39,707.00	2,88,85,816.19

In terms of our report on even date attached

For KHUSHBOO JAIN & CO

Chartered Accountants

Firm Regn. Number : 328628E

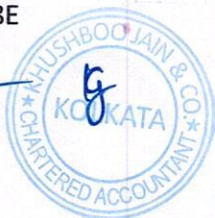
Khushboo Jain

CA. KHUSHBOO JAIN

Proprietor

M. No. 302836

Place : Kolkata



Tammy Mandal

Principal

Sundarban Hazi Desarat College
Pathankhali, South 24 Parganas