

M/S A.G Banerjee & Co.

Chartered Accountants

Manas Kumar Banerjee.M.Com F.C.A.,

Tapas Kumar Banerjee. B.Com F.C.A.,

Shrabanee Bhattacharyya M.Com F.C.A, DISA

Bighati Neogipara
Bighati, Bhadreswar
Hooghly – 712124.

Date : 12.12.2019

AUDITORS' REPORT

We have audited the annexed Balance Sheet as at 31st March, 2018 , Income & Expenditure Account and Receipts & Payments Account for the Year ended on that date of GOBARDANGA HINDU COLLEGE,(B.ED. DEPARTMENT) Khantura, North 24 Parganas, Pin - 743273

The preparation and maintenance of accounting records and statements is the responsibility of the management of the College. We have audited the Accounts as per auditing standard as applicable in India.

On the basis of such Audit we state that :-

- a) We have obtained all the information and explanations require for the purpose of Audit.
- b) In our opinion, proper Books of Accounts have been kept properly by the College in so far it affairs from the Examination of those Books for the purpose of our Audit.
- c) In our opinion the Balance Sheet , Income & Expenditure Account and Receipts & Payment Accounts dealt with by this report are in agreement with the Books of Account of the College.
- d) In our opinion and to the best of our Information and according to the explanation given to us the Balance Sheet and Income & Expenditure exhibits a true and fair view, subject to our following remarks :-
 - a) Outstanding Salary of ₹ 15,69,802.00 as provided in the previous account of which ₹ 1,70,160.00 was correct as per our examination. The Balance amount of ₹13,99,642.00 were wrongly calculated is now reversed as the same is not payable as per opinion of college authorities.
 - b) Accounting Charges of ₹7,500.00 and ₹5,500.00 were provided in the previous account are not actually payable and accordingly these are reversed as per opinion of college authorities.
 - c) Loans and Advances of ₹3,70,388.00 were carried forward since long time for which no details and confirmation were available for our verification except ₹ 10,000.00.

Firm Registration No. - 301160E
UDIN : 19011462AAAADV4931

For A. G. BANERJEE & CO.
Chartered Accountants

(Manas Kr. Banerjee)
M. No. : 11462, Partner



GOBARDANGA HINDU COLLEGE
 KHANTURA, NORTH 24 PARGANAS, PIN - 743273
 B.ED. DEPARTMENT

Balance Sheet as at 31-03-18

Liabilities	Amount Rs	Amount Rs	Assets	Amount Rs	Amount Rs
CORPUS FUND :			COLLEGE BUILDING		
Balance as per Last Account	35,62,234.00		Balance as per last Account	5,94,243.00	
Add : Surplus	49,40,441.40		Add : Addition during the year	-	
		85,02,675.40	Less : Depreciation @ 10 % p.a.	5,94,243.00	5,34,819.00
			COLLEGE BUILDING (NEW)	59,424.00	
			Balance as per last Account	-	
			Add : Addition during the year	76,00,000.00	
			Less : Depreciation @ 10 % p.a.	76,00,000.00	72,20,000.00
			CYCLE STAND	3,80,000.00	
			Balance as per last Account	-	
			Add : Addition during the year	1,10,000.00	
			Less : Depreciation @ 10 % p.a.	1,10,000.00	1,04,500.00
			CC TV AND CAMERA	5,500.00	
			Balance as per last Account	-	
			Add : Addition during the year	2,53,100.00	
			Less : Depreciation @ 60 % p.a.	2,53,100.00	1,01,240.00
			COMPUTER AND ACCESSORIES	1,51,860.00	
			Balance as per last Account	62,306.00	
			Add : Addition during the year	-	
			Less : Depreciation @ 60 % p.a.	62,306.00	24,922.00
			FURNITURE	37,384.00	
			Balance as per last Account	5,26,419.00	
			Add : Addition during the year	-	
			Less : Depreciation @ 15 % p.a.	5,26,419.00	4,47,456.00
			GENERATOR	78,963.00	
			Balance as per last Account	2,22,313.00	
			Add : Addition during the year	-	
			Less : Depreciation @ 15 % p.a.	2,22,313.00	1,88,966.00
			OTHER EQUIPMENTS	33,347.00	
			Balance as per last Account	38,923.00	
			Add : Addition during the year	-	
			Less : Depreciation @ 15 % p.a.	38,923.00	33,085.00
			LIBRARY BOOKS	5,838.00	
			Balance as per last Account	39,671.00	
			Add : Addition during the year	-	
			Less : Depreciation @ 15 % p.a.	39,671.00	33,720.00
			SECURITY DEPOSIT-ELECTRICITY	5,951.00	
				-	59,744.00
			FD WITH BANK		
			SBI Gobardanga-34224625880	3,00,000.00	8,00,000.00
			SBI Gobardanga-34224635242	5,00,000.00	3,70,388.00
			LOAN & ADVANCES		
			50 % PREPAID EXPENSES :		
			TUTION FEES		
			Accrued Intt on FD		2,92,600.00
			By Closing Balance :		
			Cash in Hand	494.50	
				132,19,863.90	
					132,20,358.40
		234,31,798.40			234,31,798.40

Subject to our separate report of even date.

For A. G. BANERJEE & CO.
 Chartered Accountants

(Manas Kr. Banerjee)



Date :- 12-12-2019

GOBARDANGA HINDU COLLEGE
KHANTURA, NORTH 24 PARGANAS, PIN - 743273
B.ED. DEPARTMENT

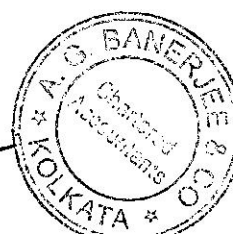
Income & Expenditure Account For The year Ended 31-03-18

Expenditure	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
To Salary of CWTT			To Student Fees		
College Salary	26,27,341.00		Admission Fees	19,37,400.00	
Exgratia	22,500.00		Atheletic Fees	1,94,400.00	
To Audit Fees		26,49,841.00	Building Fees	19,30,000.00	
To Labour Expenses		6,000.00	College Exam Fees	77,600.00	
To W.B.S.U Examination		400.00	Common Room Fees	77,200.00	
To Re-Examination Expenses		1,25,500.00	Development Fees	19,30,000.00	
To Bank Charges		200.00	Exam fees (W.B.S.U)	1,54,600.00	
To Cleaning and Washing Charges		11,706.60	Generator & Electric Fees	2,91,000.00	
To Conveyance		2,954.00	Geo Tour Practical Fees	1,03,500.00	
To Cultural Programme		9,330.00	Laboratory Fees	77,200.00	
To Earnest Money		1,295.00	Library fees	1,93,000.00	
To Electricity & Maintenance Charges		-	Magazine fees	77,200.00	
To Examination Expenses		22,963.00	Practice Teaching Fees	5,79,000.00	
To Field Visit Expenses		16,619.00	Registration Fees (W.B.S.U)	69,300.00	
To Generator Expenses		3,000.00	Social & Culture Fees	96,500.00	
To Intt on TDS		17,293.00	Student AID's Fund	38,800.00	
To Journals & Subscriptions		34.00	Tution Fees	3,50,000.00	81,76,700.00
To NCET online Inspection Charges		2,000.00			
To Newspaper and Patrika Expenses		1,50,011.00	To Donation Received		1,77,590.00
To Practical Expenses		1,761.00			
To Printing & Stationery Expenses		1,560.00	To Sale of Admiision Form		2,51,500.00
To Remuneration for Internal Examiner		7,472.00			
To Repair & Maintenance Expenses		52,220.00	To Examination Charges		1,50,000.00
To Subcription for E-Resources		13,32,795.00			
To Telephone Charges		5,750.00	To Re-Examination Fees		200.00
To Tiffin & Refreshment Expenses		3,796.00			
To Examination Expenses-Remuneration		4,765.00	To Accrued Intt on FD		2,04,592.00
To 50 % Tution Fees paid to GOVT		35,750.00			
BY Renewal Charges for Online Admission		1,75,000.00	To Prior Period Adjustment		14,12,642.00
		34,500.00			
To Depreciation on Assets					
College Building	59,424.00				
College Building(NEW)	3,80,000.00				
Cycle Stand	5,500.00				
CC TV and Camera	1,51,860.00				
Computer & Accessories	37,384.00				
Furniture	78,963.00				
Generator	33,347.00				
Other Equipment	5,838.00				
Library Books	5,951.00	7,58,267.00			
To Surplus (Excess of Income over Expenditure)		49,40,441.40			
		103,73,224.00			103,73,224.00

Subject to our separate report of even date.

For A. G. BANERJEE & CO.
Chartered Accountants

(Manas Kr. Banerjee)
No. : 11462, Partner



GOBARDANGA HINDU COLLEGE
KHANTURA, NORTH 24 PARGANAS, PIN - 743273
B.ED. DEPARTMENT

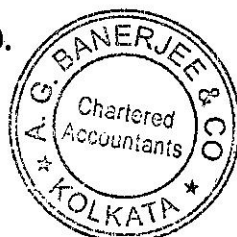
Receipts And Payments Account For The year Ended 31-03-18

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
To Opening Balance :			By Advance to Staff		10,000.00
Cash in Hand	3,620.00		By Salary of CWTT		
SBI, Gobardanga-CA-11807773020	173,63,108.00	173,66,728.00	College Salary	27,97,501.00	
			Exgratia	22,500.00	
			By Labour Expensese		28,20,001.00
To Student Fees			By W.B.S.U Examination		400.00
Admission Fees	19,37,400.00		By Re-Examination Expenses		1,25,500.00
Atheletic Fees	1,94,400.00		By Bank Charges		200.00
Building Fees	19,30,000.00		By Cleaning and Washing Charges		11,706.60
College Exam Fees	77,600.00		By Conveyance		2,954.00
Common Room Fees	77,200.00		By Cultural Programme		9,330.00
Development Fees	19,30,000.00		By Earnest Money		1,295.00
Exam fees (W.B.S.U)	1,54,600.00		By Electricity & Maintanance Charges		-
Generator & Electric Fees	2,91,000.00		By Examination Expenses		22,963.00
Geo Tour Practical Fees	1,03,500.00		By Field Visit Expenses		16,619.00
Laboratory Fees	77,200.00		By Generator Expenses		3,000.00
Library fees	1,93,000.00		By Intt on TDS		17,293.00
Magazine fees	77,200.00		BY Journals & Subscriptions		34.00
Practice Teaching Fees	5,79,000.00		By NCET online Inspection Charges		2,000.00
Registration Fees (W.B.S.U)	69,300.00		By Newspaper and Patrika Expenses		1,50,011.00
Social & Culture Fees	96,500.00		By Practical Expenses		1,761.00
Student AID's Fund	38,800.00		By Printing & Stationery Expenses		1,560.00
Tution Fees	2,66,400.00	80,93,100.00	By Remuneration for Internal Examiner		7,472.00
			BY Repair & Maintenance Expenses		52,220.00
To Donation Received		1,77,590.00	By Subscription for E-Resources		13,32,795.00
			By Telephone Charges		5,750.00
To Sale of Admiision Form		2,51,500.00	By Tiffin & Refreshment Expenses		3,796.00
			By Security Deposit for Electricity		4,765.00
To Examination Charges		1,50,000.00	By Examination Expenses-Remuneration		59,744.00
			By 50 % Tution Fees paid to GOVT		35,750.00
To Re-Examination Fees		200.00	By New Building(B.ED.)		1,33,800.00
			By Cycle Stand		76,00,000.00
To P Tax Realised from Staff		1,560.00	By CC TV		1,10,000.00
			BY Renewal Charges for Online Admission		2,53,100.00
To Advance Realised from Staff		10,000.00	By Closing Balance :		34,500.00
			Cash in Hand	494.50	
			SBI, Gobardanga-CA-11807773020	132,19,863.90	
					132,20,358.40
		260,50,678.00			260,50,678.00

Examined and Found Correct

For A. G. BANERJEE & CO.
Chartered Accountants

(Manas Kr. Banerjee)
 No. : 11462, Partner



M/S A.G Banerjee & Co.

Chartered Accountants

Manas Kumar Banerjee.M.Com F.C.A,

Tapas Kumar Banerjee. B.Com F.C.A,

Shrabanee Bhattacharyya M.Com F.C.A, DISA

Bighati Neogipara

Bighati, Bhadreswar

Hooghly – 712124.

Date : 12.12.2019

AUDITORS' REPORT

We have audited the annexed Balance Sheet as at 31st March, 2019 , Income & Expenditure Account and Receipts & Payments Account for the Year ended on that date of GOBARDANGA HINDU COLLEGE,(B.ED. DEPARTMENT) Khantura, North 24 Parganas, Pin - 743273

The preparation and maintenance of accounting records and statements is the responsibility of the management of the College. We have audited the Accounts as per auditing standard as applicable in India.

On the basis of such Audit we state that :-

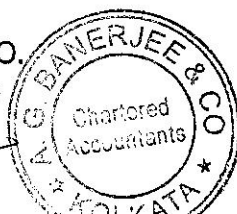
- e) We have obtained all the information and explanations require for the purpose of Audit.
- f) In our opinion, proper Books of Accounts have been kept properly by the College in so far it affairs from the Examination of those Books for the purpose of our Audit.
- g) In our opinion the Balance Sheet , Income & Expenditure Account and Receipts & Payment Accounts dealt with by this report are in agreement with the Books of Account of the College.
- h) In our opinion and to the best of our Information and according to the explanation given to us the Balance Sheet and Income & Expenditure exhibits a true and fair view, subject to our following remark :-

- a) Loans and Advances of ₹3,75,388.00 were carried forward since long time for which no details and confirmation were available for our verification except ₹ 15,000.00.

Firm Registration No. - 301160E
UDIN : 19011462AAAADW4911

For A. G. BANERJEE & CO.
Chartered Accountants

(Manas Kr. Banerjee)
M. No. : 11462 Partner



Date :-

12-12-2019

GOBARDANGA HINDU COLLEGE
KHANTURA, NORTH 24 PARGANAS, PIN - 743273
B.ED. DEPARTMENT

Balance Sheet as at 31-03-19

Liabilities	Amount Rs	Amount Rs	Assets	Amount Rs	Amount Rs
CORPUS FUND :			COLLEGE BUILDING		
Balance as per Last Account	85,02,675.40		Balance as per last Account	5,34,819.00	
Add : Surplus	80,36,671.00	165,39,346.40	Add : Addition during the year	-	
				5,34,819.00	
			Less : Depreciation @ 10 % p.a.	53,482.00	4,81,337.00
			COLLEGE BUILDING (NEW)		
			Balance as per last Account	72,20,000.00	
			Add : Addition during the year	53,46,917.00	
				125,66,917.00	
			Less : Depreciation @ 10 % p.a.	9,89,346.00	115,77,571.00
			CYCLE STAND		
			Balance as per last Account	1,04,500.00	
			Add : Addition during the year	-	
				1,04,500.00	
			Less : Depreciation @ 10 % p.a.	10,450.00	94,050.00
			CCTV AND CAMERA		
			Balance as per last Account	1,01,240.00	
			Add : Addition during the year	-	
				1,01,240.00	
			Less : Depreciation @ 60 % p.a.	60,744.00	40,496.00
			COMPUTER AND ACCESSORIES		
			Balance as per last Account	24,922.00	
			Add : Addition during the year	20,798.00	
				45,720.00	
			Less : Depreciation @ 60 % p.a.	27,432.00	18,288.00
			FURNITURE		
			Balance as per last Account	4,47,456.00	
			Add : Addition during the year	-	
				4,47,456.00	
			Less : Depreciation @ 15 % p.a.	67,118.00	3,80,338.00
			GENERATOR		
			Balance as per last Account	1,88,966.00	
			Add : Addition during the year	-	
				1,88,966.00	
			Less : Depreciation @ 15 % p.a.	28,345.00	1,60,621.00
			OTHER EQUIPMENTS		
			Balance as per last Account	33,085.00	
			Add : Addition during the year	19,800.00	
				52,885.00	
			Less : Depreciation @ 15 % p.a.	7,933.00	44,952.00
			LIBRARY BOOKS		
			Balance as per last Account	33,720.00	
			Add : Addition during the year	41,083.00	
				74,803.00	
			Less : Depreciation @ 15 % p.a.	11,220.00	63,583.00
			SECURITY DEPOSIT-ELECTRICITY		
					59,744.00
			FD WITH BANK		
			SBI Gobardanga-34224625880	3,00,000.00	
			SBI Gobardanga-34224635242	5,00,000.00	
					8,00,000.00
			LOAN & ADVANCES		
			Accrued Intt on FD		3,75,388.00
					3,76,200.00
			By Closing Balance :		
			Cash in Hand	15,651.50	
				170,13,439.90	
					170,29,091.40
		315,01,659.40			315,01,659.40

Subject to our separate report of even date.

For A. G. BANERJEE & CO.
Chartered Accountants

(Manas Kr. Banerjee)
M. No. : 11462, Partner



Date :-

12-12-2019

GOBARDANGA HINDU COLLEGE
KHANTURA, NORTH 24 PARGANAS, PIN - 743273
B.ED. DEPARTMENT

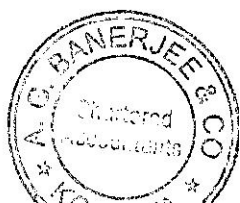
Income & Expenditure Account For The year Ended 31-03-19

Expenditure	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
To Salary of CWTT College Salary Exgratia	- 21,75,200.00 -		To Student Fees		
		21,75,200.00	Admission Fees	28,73,600.00	
To Audit Fees		6,000.00	Atheletic Fees	2,94,400.00	
To Labour Expensese		1,700.00	Building Fees	28,80,000.00	
To W.B.S.U Examination		4,30,200.00	College Exam Fees	1,17,600.00	
To D.E.I.Ed Fund Expenses		65,891.00	Common Room Fees	1,18,000.00	
To Bank Charges		4,970.00	Development Fees	28,90,000.00	
To Cleaning and Washing Charges		4,350.00	Exam fees (W.B.S.U)	4,34,700.00	
To Conveyance		1,940.00	Generator & Electric Fees	4,38,000.00	
To Registration Fess (W.B.S.U)		44,100.00	Geo Tour Practical Fees	1,90,000.00	
To Electricity & Maintanance Charges		46,200.00	Laboratory Fees	1,37,600.00	
To Field Visit Expenses		3,000.00	Library fees	2,95,000.00	
To Generator Expenses		31,934.00	Magazine fees	1,17,600.00	
To Journals & Subscriptions		-	Practice Teaching Fees	8,73,000.00	
To Newspaper and Patrika Expenses		1,592.00	Registration Fees (W.B.S.U)	80,300.00	
To Practical Expenses		1,23,600.00	Social & Culture Fees	1,46,000.00	
To Printing & Stationery Expenses		18,527.00	Student AID's Fund	58,800.00	
To Repair & Maintenance Expenses		19,353.00	Tution Fees	4,23,600.00	123,68,200.00
To N A C Sponsored Seminer		1,35,810.00			
To Computer Maintenance		900.00	To D.E.I.Ed Fund Received		78,468.00
To Telephone Charges		3,758.00	To Sale of Admiision Form		3,84,500.00
To Tiffin & Refreshment Expenses		9,412.00			
To 50 % Tution Fees paid to GOVT		2,11,800.00			
To Renewal Charges for Online Admission		35,400.00			
To Gift to Guest		2,46,390.00			
			To Accrued Intt on FD		83,600.00
To Depreciation on Assets					
College Building	53,482.00				
College Building(NEW)	9,89,346.00				
Cycle Stand	10,450.00				
CC TV and Camera	60,744.00				
Computer & Accessories	27,432.00				
Furniture	67,118.00				
Generator	28,345.00				
Other Equipment	7,933.00				
Library Books	11,220.00	12,56,070.00			
To Surplus (Excess of Income over Expenditure)		80,36,671.00			
		129,14,768.00			129,14,768.00

Subject to our separate report of even date.

For A. G. BANERJEE & CO.
Chartered Accountants

(Manas Kr. Banerjee)
M. No. : 11462, Partner



GOBARDANGA HINDU COLLEGE
KHANTURA, NORTH 24 PARGANAS, PIN - 743273
B.ED. DEPARTMENT

Receipts And Payments Account For The year Ended 31-03-19

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
To Opening Balance :			By Advance to Staff		20,000.00
Cash in Hand	494.50		By Salary of CWTT		
SBI, Gobardanga-CA-11807773020	132,19,863.90	132,20,358.40	College Salary	21,75,200.00	
			Exgratia		
To Student Fees			By Labour Expensese		21,75,200.00
Admission Fees	28,73,600.00		By W.B.S.U Examination		1,700.00
Atheletic Fees	2,94,400.00		By D.E.I.Ed Fund Expenses		4,30,200.00
Building Fees	28,80,000.00		By Bank Charges		65,891.00
College Exam Fees	1,17,600.00		By Cleaning and Washing Charges		4,970.00
Common Room Fees	1,18,000.00		By Conveyance		4,350.00
Development Fees	28,90,000.00		By Registration Fess (W.B.S.U)		1,940.00
Exam fees (W.B.S.U)	4,34,700.00		By Electricity & Maintanance Charges		44,100.00
Generator & Electric Fees	4,38,000.00		By Field Visit Expenses		46,200.00
Geo Tour Practical Fees	1,90,000.00		By Generator Expenses		3,000.00
Laboratory Fees	1,37,600.00		BY Journals & Subcriptions		31,934.00
Library fees	2,95,000.00		By Newspaper and Patrika Expenses		1,592.00
Magazine fees	1,17,600.00		By Practical Expenses		1,23,600.00
Practice Teaching Fees	8,73,000.00		By Printing & Stationery Expenses		18,527.00
Registration Fees (W.B.S.U)	80,300.00		BY Repair & Maintenance Expenses		19,353.00
Social & Culture Fees	1,46,000.00		By N A AC Sponsored Seminer		1,35,810.00
Student AID's Fund	58,800.00		By Computer Maintenance		900.00
Tution Fees	4,23,600.00	123,68,200.00	By Telephone Charges		3,758.00
			By Tiffin & Refreshment Expenses		9,412.00
To D.E.I.Ed Fund Received		78,468.00	By 50 % Tution Fees paid to GOVT		2,11,200.00
To Sale of Admiision Form		3,84,500.00	BY Renewal Charges for Online Admission		35,400.00
To P Tax Realised from Staff		1,620.00	By Gift to Guest		2,46,390.00
To Day Department		24,470.00			
To Advance Realised from Staff		15,000.00	By New Building(B.ED.)		53,46,417.00
			By Computer Assessories		20,798.00
			By Library Book Purchase		41,083.00
			By Sound System Purchase		19,800.00
			By Closing Balance :		
			Cash in Hand	15,651.50	
			SBI, Gobardanga-CA-11807773020	170,13,439.90	
					170,29,091.40
		260,92,616.40			260,92,616.40

Examined and Found Correct

For A. G. BANERJEE & CO.
Chartered Accountants

(Manas K. Banerjee)

