

## **K.K GHOSH AND ASSOCIATES**

Regd. Office-

AMBAGAN, BHIRINGI

DURGAPUR-713213

PHONE: 0343-2588656

Kalyan Kumar Ghosh – FCA

CHARTERED ACCOUNT

City Office

14/24, Sepco,

Durgapur- 713205.

### **REPORT OF THE STATUTORY AUDITORS**

We have audited the attached Balance Sheet of “SHYAMANGINI EDUCATIONAL TRUST “  
Village + P.O: SALAR, DIST: MURSHIDABAD, PIN: 742401, as at 31<sup>st</sup> March 2020 and the Income  
And Expenditure Account and Receipts and Payments Account as on that date.

These Financial Statements are the responsibility of the societies  
Management. Our responsibility is to express an opinion on these Financial Statements based  
On our audit.

We have conducted our audit on accordance with Auditing Standards generally accepted  
In India. Those Standards require that we plan and perform the Audit to obtain reasonable  
Assurance about wheather the Financial Statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and Disclosures  
in the Financial Statements. An audit also includes assessing the Accounting Principles used  
and significant estimates made by management, as well as evaluating the overall Financial  
Statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

#### ***We Further Report that:***

1. 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;
2. In our opinion, proper books of accounts have been kept by the society so far as appears from our examination of those books.
  3. The Balance Sheet and the Income and Expenditure account and Receipts Payment Account Dealt with by these report are in agreement with the books of accounts.
  4. In our opinion, the Balance Sheet and Income and Expenditure account and Receipts and Payments account dealt with by these report comply, to the extent applicable, with the Accounting Standards issued by the Institute of Chartered Accountants of India and the Trust is following Cash system of Accounting;
  5. In our opinion and to the best of our information and according to the explanations given to us the said accounts 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 Trust as at 31.03.2020 and
    - b. In the case of Income and Expenditure account of the excess of income over expenditure/ excess of expenditure over income of the Trust for the year ended as on that date.

Place: Durgapur

Date: 10.11.2020



For and Behalf of:

**K.K. GHOSH AND ASSOCIATES**

**Chartered Accountants**

**( Kalyan Kumar Ghosh, FCA)**

**Proprietor( Membership No: 052411)**

# Shyamangini Kundu College of Education 2019-2020

Salar, Msd

## Trial Balance

1-Apr 2019 to 31-Mar 2020

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Abhijit Bhattacharya		1,00,000.00		1,00,000.00 Dr
Addmision & Tution Fees (2017 - 2019 )			21,68,500.00	21,68,500.00 Cr
Addmision & Tution Fees (2018 -2020 )			15,55,500.00	15,55,500.00 Cr
Addmision & Tution Fees (2019-2021)			17,96,100.00	17,96,100.00 Cr
Admission & Tution Fees (2015 -2017)			2,57,000.00	2,57,000.00 Cr
Admission & Tution Fees (2016 -2018)			4,61,000.00	4,61,000.00 Cr
Advertisment Exp A/c		19,060.00		19,060.00 Dr
Affiliation Fees (2019-2021)		1,63,714.00		1,63,714.00 Dr
Afflitation Fees (2020-2022)		1,00,000.00		1,00,000.00 Dr
Allhabad Bank A/c No -50156020006	2,04,945.32 Dr	50,37,440.00	50,35,840.19	2,06,545.13 Dr
Auroshi Kundu	5,00,000.00 Cr			5,00,000.00 Cr
Bank Charges		4,420.19	30.00	4,390.19 Dr
Book Purchase		32,641.00		32,641.00 Dr
Books at Library	4,65,329.00 Dr		46,533.00	4,18,796.00 Dr
Building	45,68,273.00 Dr			45,68,273.00 Dr
Building (New)	33,62,561.00 Dr			33,62,561.00 Dr
Car Runing & Maintenance Exp		2,950.00		2,950.00 Dr
Cash	63,648.80 Dr	61,89,100.00	61,53,655.00	99,093.80 Dr
Caution Money Refundable	17,00,000.00 Cr			17,00,000.00 Cr
CC TV & Accessories	86,430.00 Dr		12,965.00	73,465.00 Dr
Computer & Accessories	18,932.00 Dr		7,573.00	11,359.00 Dr
Computer Running & Maint. Exp		11,574.00		11,574.00 Dr
Cycle	1,211.00 Dr			1,211.00 Dr
Cycle Shed	1,615.00 Dr		121.00	1,494.00 Dr
Daily Labour Exp		3,900.00		3,900.00 Dr
Depreciation		1,83,998.00		1,83,998.00 Dr
Digital Camera	4,713.00 Dr		707.00	4,006.00 Dr
Dish TV & Accessories	887.00 Dr		133.00	754.00 Dr
Donation & Subscription		12,211.00		12,211.00 Dr
Electrical Equipments	66,540.00 Dr		9,981.00	56,559.00 Dr
Electricity		62,519.00		62,519.00 Dr
Employees Profession Tax		23,200.00	26,128.00	2,928.00 Cr
Employees Provident Fund		43,154.00	18,192.00	24,962.00 Dr
External Examination Exp		29,563.00		29,563.00 Dr
Fan	47,024.00 Dr		4,702.00	42,322.00 Dr
F.D. (Endowment Fund)	5,00,000.00 Dr			5,00,000.00 Dr
F.D. (Reserve Fund)	3,00,000.00 Dr			3,00,000.00 Dr
FD with SBI Ramjibanpur Branch		1,20,000.00		1,20,000.00 Dr
Festival Exp A/c		21,766.00		21,766.00 Dr
Final Teaching Exp		16,325.00		16,325.00 Dr
Fire Extenguisher	6,193.00 Dr		929.00	5,264.00 Dr
Form Fill Up 2nd &4th Semister		1,27,599.00		1,27,599.00 Dr
Form Fill Up Charges (17 -19)		28,500.00		28,500.00 Dr
Freeze (Refrigerator)	11,430.00 Dr		1,143.00	10,287.00 Dr
From Fill Up Charges (2019 -2021)		1,19,410.00	59,410.00	60,000.00 Dr
Furniture	3,28,786.00 Dr		32,879.00	2,95,907.00 Dr
Game & Sports Exp		4,040.00		4,040.00 Dr
General Fund	88,66,932.97 Cr			88,66,932.97 Cr
Generator	1,93,142.00 Dr		28,971.00	1,64,171.00 Dr
Generatore Running & Maint. Exp		37,915.00		37,915.00 Dr
Grass Cutter Machine		4,000.00	300.00	3,700.00 Dr
Intt. on Savings Bank			1,091.00	1,091.00 Cr
Laboratory Equipments	1,85,458.00 Dr		27,819.00	1,57,639.00 Dr
<b>Carried Over</b>		<b>6,49,814.85 Cr</b>	<b>1,24,98,999.19</b>	<b>1,77,07,202.19</b>
				<b>58,58,017.85 Cr</b>

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>6,49,814.85 Cr</b>	<b>1,24,98,999.19</b>	<b>1,77,07,202.19</b>	<b>58,58,017.85 Cr</b>
Land	6,68,208.00 Dr			6,68,208.00 Dr
Laptop	7,740.00 Dr		3,096.00	4,644.00 Dr
Liabilities for Audit Fees	5,000.00 Cr	5,000.00		
Mike Set	13,114.00 Dr		1,967.00	11,147.00 Dr
Miscellaneous Exp A/c		13,318.00		13,318.00 Dr
Note Counting Machine	4,722.00 Dr		708.00	4,014.00 Dr
Office Exp A/c		45,821.00		45,821.00 Dr
Postage & Telegram A/c		540.00		540.00 Dr
Printing & Stationery A/c		9,817.00		9,817.00 Dr
Registration Fees (2019 -2021)		50,236.00		50,236.00 Dr
Remunation Exp		27,000.00		27,000.00 Dr
Repair & Maintenance		34,992.00		34,992.00 Dr
Re-Union Expenses		2,84,710.00		2,84,710.00 Dr
Revenew Tax		2,980.00		2,980.00 Dr
Review Charges for (2017 -2019)		200.00		200.00 Dr
Salary		46,66,200.00		46,66,200.00 Dr
SBI Ramjibanpur A/c No - 32578142292	15,157.85 Dr	2,80,091.00	2,83,832.00	11,416.85 Dr
Security Deposit with Telecom Deptt	500.00 Dr			500.00 Dr
Security Deposit with WBSEDCL	25,550.00 Dr			25,550.00 Dr
Shyamangini Educational Trust	1,10,590.00 Cr			1,10,590.00 Cr
Submersible Pump	2,612.00 Dr		261.00	2,351.00 Dr
Sweeper Exp		10,620.00		10,620.00 Dr
Tape Recorder	3,607.00 Dr		541.00	3,066.00 Dr
Technotric	6,403.00 Dr		6,403.00	
Telephone & Mobile Call Charges A/c		10,200.00		10,200.00 Dr
Travelling Exp A/C		55,652.00		55,652.00 Dr
Website Renewal Charges 2019		10,303.00		10,303.00 Dr
Xerox Machine	17,791.00 Dr		2,669.00	15,122.00 Dr
<b>Grand Total</b>		<b>1,80,06,679.19</b>	<b>1,80,06,679.19</b>	



K.K. GHOSH & ASSOCIATES  
 Chartered Accountants  
 Kolkata

# SHYAMANGINI EDUCATIONAL TRUST

VILL+P.O- SALAR,DIST- MURSHIDABAD

Receipts & Payments A/c For the year ended 31.03.2020

Reciepts	Amount	Payment	Amount
To, Balance b/ d		By, Advance to Abhijit Bhattacharya	100000.00
i) Cash in Hand	63648.61	By, Bank Charges	4420.00
ii) Cash at Bank Allhabad Bank	204945.32	By, Advertisement	19060.00
iii) SBI Bank	15157.85	By, Affiliation fees (2019-2021)	163714.00
		By, Affiliation fees (2020-2022)	100000.00
To, Collection from		By, Books	32641.00
i) Admission Fees & Tution Fees(2017-19)	2168500.00	By, Car Repairing Exp	2950.00
ii) Admission Fees & Tution Fees(2018-20)	1555500.00	By, Computer Repairing & Maintanance Exp	11574.00
iii) Admission Fees & Tution Fees(2019-21)	1796100.00	By, Daily Labour Exp	3900.00
iv) Admission Fees & Tution Fees(2015-17)	257000.00	By, Donation & Subcription	12211.00
v) Admission Fees & Tution Fees(2016-18)	461000.00	By, Electricity Exp	62519.00
To, Bank Charges (Adjust)	30.00	By, Employee Proffessional Tax	23200.00
To, Form Fill Up Charges	59410.00	By, Employee P.F	43154.00
To, Interest on Saving balance	1091.00	By, External Examination Exp	29563.00
To, Technologistics	6403.00	By, Fixed Deposits	120000.00
To, Employee Professional Tax ( Collection)	26128.00	By, Festival Exp	21766.00
To, Employee P.F	18192.00	By, Soil Testing Exp	16325.00
		By, Form Fill up 2nd & 4th Semister	127599.00
		By, Fill up Charges (2017-2018)	28500.00
		By, Fill up Charges (2019-2021)	119410.00
		By, Games & Sports	4040.00
		By, Generator repairing & Maintanance	37915.00
		By, Grass Cutter Machine	4000.00
		By, Audit Fees	5000.00
		By, Miscelleaneous Exp	13318.00
		By, Office Exp	45821.00
		By, Postage & Telegram	540.00
		By, Printing & Stationary	9817.00
		By, Registration Fees (2019-2020)	50236.00
		By, Remuneration Exp	27000.00
		By, Repair & Maintanance	34992.00
		By, Re-Union Exp	284710.00
		By, Revenue Tax	2980.00
		By Renewal Charges (2017-2019)	200.00
		By, Salary	4666200.00
		By, Sweeping Exp	10620.00

	By, Telephone & Mobile Charges	10200.00
	By, Travelling Exp	55652.00
	By, Website Renewal	10303.00
	By, Balance c/d :-	
	i) Cash in hand	99093.80
	ii) Allahabad Bank	206545.13
	iii) SBI Bank	11416.85
	<b>6633105.78</b>	<b>6633105.78</b>

For and Behalf of:



K.K GHOSH AND ASSOCIATES  
Chartered Accountants

( Kalyan Kumar Ghosh, FCA )  
Proprietor ( Membership No: 052411 )

# SHYAMANGINI KUNDU COLLEGE OF EDUCATION

( A Unit of SHYAMANGINI EDUCATIONAL TRUST)

**VILL+P.O- SALAR, DIST- MURSHIDABAD**

Income & Expenditure Account For The Year Ended 31.03.2020

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
<b>Indirect Expenses :</b>			<b>Indirect Incomes :</b>		
Advertisement Expenses	19060.00		Admission & Tuition Fees (2017-2019)	2168500.00	
Affiliation Fees (2019-2021)	163714.00		Admission & Tuition Fees (2018-2020)	1555500.00	
Affiliation Fees (2020-2021)	100000.00		Admission & Tuition Fees (2019-2021)	1796100.00	
Bank charges	4390.19		Admission & Tuition Fees (2015-2017)	257000.00	
Car Running & Maintenance Exp	2950.00		Admission & Tuition Fees (2016-2018)	461000.00	
Computer Running & Maintenance Exp	11574.00		Int. on Savings Bank	1091.00	
Daily Labour Exp	3900.00				
Donation & Subscription	12211.00				
Electricity	62519.00				
External Examination Exp	29563.00				
Festival Exp	21766.00				
Final Teaching Exp	16325.00				
Form Fill up 2nd & 4th Semester	127599.00				
Form Fill up charges (2017-19)	28500.00				
Form Fill up charges (2019-21)	60000.00				
Game & Sports Exp	4040.00				
Generator Running & Maintenance Exp	37915.00				
Miscellaneous Exp	13318.00				
Office Exp	45821.00				
Postage & Telegram	540.00				
Printing & Stationery	9817.00				
Registration Fees (2019-2021)	50236.00				
Remuneration Exp	27000.00				
					<b>6239191.00</b>

Repair & Maintenance	34992.00			
Re-Union Exp	284710.00			
Revenue Tax	2980.00			
Review charges for (2017-2019)	200.00			
Salary	4666200.00	5928615.19		
Sweeper Exp	10620.00			
Telephone & Mobile call charges	10200.00			
Travelling Exp	55652.00			
Website Renewal charges 2019	10303.00			
To Excess of Income over Expenditure		310575.81		
		6239191.00		6239191.00

For and Behalf of:

K.K GHOSH AND ASSOCIATES

Chartered Accountants



*[Handwritten Signature]*

(Kalyan Kumar Ghosh, FCA)

Proprietor (Membership No: 052411)



# SHYAMANGINI EDUCATIONAL TRUST

VILL+P.O- SALAR, DIST- MURSHIDABAD

Consolidated Income & Expenditure A/c For the year ended 31.03.2020

Expenditure	Amount	Income	Amount
To Depreciation (As per Schedule-A)	183998.00	By Net Income over Expenditure transferred from Income & Expenditure A/C from College	310575.81
To Audit Fees Taxation Works	12000.00	By Accrued Interest from Fixed Deposit	73600.00
To Income Over Expenditure transfer to Capital Fund	188177.81		
	384175.81		384175.81

For and Behalf of:

K.K GHOSH AND ASSOCIATES  
Chartered Accountants



( Kalyan Kumar Ghosh, FCA )  
Proprietor( Membership No: 052411)

# SHYAMANGINI EDUCATIONAL TRUST

VILL+P.O- SALAR, DIST- MURSHIDABAD

Consolidated Balance Sheet As at 31.03.2020

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Capital Fund :</b>			<b>Fixed Assets :</b>		
Balance as on 1.04.2019-	8866932.97		i) Land Cost		668208.00
Add: Previous Dues	110590.00		ii) Other than Land (As per Schedule-A)		9250743.00
Add: Net Supply From College	188177.81	9165700.78	<b>Fixed Deposit :</b>		
<b>Loan Liability :</b>			i) Fu Endaurnet Fund	500000.00	
Auroshi Kundu		500000.00	ii) Reserve Fund	300000.00	
Cauton Money Deposit As per Last A/C		1700000.00	iii) With SBI	120000.00	
			iv) Accrued Interest	73600.00	993600.00
<b>Current Liability :</b>			<b>Security Deposit :</b>		
i) Employee P.F		2928.00	i) With Telecom Department		500.00
ii) Audit Fees (Taxation works)		12000.00	ii) With W.B.S.E.D.C.L		25560.00
			<b>Loan &amp; Advance :</b>		
			i) Avijit Bhattacharya		100000.00
			ii) Advance to P.F Employee		24962.00
			Cash In Hand		99093.80
			<b>Bank Balance :</b>		
			i) Allahabad Bank(A/C No-015602020006206)		206545.13
			ii) SBI Rampurhat(A/C No-32578142292)		11416.85
		11380628.78			11380628.78

For and Behalf of:

**K K GHOSH AND ASSOCIATES**  
Chartered Accountants



(Kalyan Kumar Ghosh, FCA)  
Proprietor (Membership No: 052411)



# SHYAMANGINI EDUCATIONAL TRUST

VIII.+P.O- SALAR, DIST- MURSHIDABAD

Schedule of Fixed Asset as on 31.03.2020 (Schedule-A)

SL.NO	Types of Assets	Balance as on 1.04.2019	Addition	Total	Depreciation	Balance at End
1	Books	465329.00	32641.00	497970.00	46533.00	451437.00
2	Buildings	4568273.00	3362561.00	7930834.00	-	7930834.00
3	C.C. TV	86430.00	-	86430.00	12965.00	73465.00
4	Computer	18932.00	-	18932.00	7573.00	11359.00
5	Cycle	1211.00	-	1211.00	121.00	1090.00
6	Cycle Stand	1615.00	-	1615.00	-	1615.00
7	Digital Camera	4713.00	-	4713.00	707.00	4006.00
8	Dish T.V	877.00	-	877.00	133.00	744.00
9	Electrical Equipment	66540.00	-	66540.00	9981.00	56559.00
10	Fan	47024.00	-	47024.00	4702.00	42322.00
11	Fire Extinguisher	6193.00	-	6193.00	929.00	5264.00
12	Freezer(Refrigerator)	11430.00	-	11430.00	1143.00	10287.00
13	Furniture	328786.00	-	328786.00	32879.00	295907.00
14	Generator	193142.00	-	193142.00	28971.00	164171.00
15	Gran Cutter Machine	4000.00	-	4000.00	300.00	3700.00
16	Labrotary Equipments	185458.00	-	185458.00	27819.00	157639.00
17	Laptop	7740.00	-	7740.00	3096.00	4644.00
18	Mike Set	13114.00	-	13114.00	1967.00	11147.00
19	Note Counting Machine	4722.00	-	4722.00	708.00	4014.00
20	Submarsable Pump	2612.00	-	2612.00	261.00	2351.00
21	Tape Recorder	3607.00	-	3607.00	541.00	3066.00
22	Zerox Machine	17791.00	-	17791.00	2669.00	15122.00
	Total	6039539.00	3395202.00	9434741.00	183998.00	9250743.00

For and Behalf of:

**K.K GHOSH AND ASSOCIATES**  
Chartered Accountants

( Kalyan Kumar Ghosh, FCA )  
Proprietor( Membership No: 0524111)

