

**NAME: KATWA COLLEGE  
(B.ED DEPARTMENT)**

**ADD: KATWA, P.O: KATWA,  
DIST: BURDWAN, PIN: 713 130**

**STATEMENT OF ACCOUNTS  
&  
AUDITORS' REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**

**AUDITED BY**

**CA**

**BANERJEE ABHIJIT & ASSOCIATES.  
CHARTERED ACCOUNTANTS  
ROOM NO-28, SREE HARI SHOPPING COMPLEX  
P.O: CHANDITALA, DIST: HOOGHLY  
PIN: 712 702(W.B)**



# BANERJEE ABHIJIT & ASSOCIATES

CHARTERED ACCOUNTANTS

ROOM NO-28, SREE HARI SHOPPING COMPLEX

P.O: CHANDITALA, DIST: HOOGHLY

PIN: 712 702

TO,

THE DIRECTOR OF PUBLIC INSTRUCTION  
WEST BENGAL EDUCATION DIRECTORATE

GOVT. OF WEST BENGAL  
ERDUCATION DIRECTORATE  
BIKASH BHAVAN (8TH FLOOR)  
SALT LAKE (COLLEGE AUDIT CELL)  
KOLKATA-700 001

## KATWA COLLEGE (B. ED DEPARTMENT)

ADD: KATWA, P.O: KATWA, DIST: BURDWAN, PIN: 713 130

### AUDITORS' REPORT

Sir,

Being appointed to undertake the audit of the KATWA COLLEGE (B. ED DEPARTMENT). ADD: KATWA, P.O: KATWA, DIST: BURDWAN, for the financial year 2018-19. We have audited the attached balance sheet as at 31<sup>st</sup> march 2019 and the Income & Expenditure Account and Receipts & Payment Accounts annexed there to for the year ended on that day. The Financial statements are the responsibility of the College authorities. Our responsibility is to express an opinion on this financial statement basis on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain responsible assurances about whether the financial statements are free of materials misstatements.

Cont... 2



CA

# BANERJEE ABHIJIT & ASSOCIATES

## CHARTERED ACCOUNTANTS

ROOM NO-28, SREE HARI SHOPPING COMPLEX

P.O: CHANDITALA, DIST: HOOGHLY

PIN: 712 702

Page No-2

An audit also includes assessing the accounting principles used and significant estimates made by managing authority as well as evaluating the overall financial statement presentation. We believe that our audit provides responsible basis for our opinion.

Further to our comments stated above, we report that:-

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion the proper Books of Accounts have been kept so far as appears for our examination of those books of Accounts.
- c) The Balance Sheet, Income and Expenditure Account and Receipts & Payment Account referred to this report are in agreement with the books of account maintained by the college.
- d) The Balance Sheet, Income and Expenditure Account and Receipts & Payment Account dealt with by this report are prepared in accordance with the accounting standard published by ICAI
- e) The said accounts have been prepared on cash basic and are in conformity with the accounting principles accepted in India.
- f) In our opinion and the best of our information and according to explanation given to us, the said accounts subject to our observations noted here in before give a true and fair view.
- g) In the case of Balance Sheet of the state of affairs of the college as on 31<sup>st</sup> march 2019.
- h) In the case of Income & Expenditure Accounts of the excess of Income over Expenditure the sum of Rs.12,66,733.66 of the Institution for the year ended on that date.
- i) In the case of Receipts and Payments Accounts of the cash and Bank transaction of the college for the year ended on that date.

Cont... 3



CA

# BANERJEE ABHIJIT & ASSOCIATES

CHARTERED ACCOUNTANTS

ROOM NO-28, SREE HARI SHOPPING COMPLEX

P.O: CHANDITALA, DIST: HOOGHLY

PIN: 712 702

Page No-3

During the course of our audit, we have come across certain observations which call for comments as under:-

- a) Loan of Rs. 17,30,220.00 should either be regularise or adjusted early, after observing all formalities.
- b) Detailed list of advance to staff of Rs. 60,490.00 should be prepared in details to avoid any litigation in future
- c) It is observe from the office record that few assets & liabilities has adjusted with the general fund as per schedule-I, vide G.B. resolution dated 09.08.2018.
- d) In conclusion, we convey our cordial thanks to the Governing body, principal and all teaching & non teaching staff of the college for their sincere help and kind Co-Operation for smooth conducting and completing the Audit.



Place:- Hooghly

Date:- .....2019

**15 NOV 2019**

For: BANERJEE ABHIJIT & ASSOCIATES  
CHARTERED ACCOUNTANTS

(ABHIJIT BANERJEE)

PROPRIETOR

M. No. - 056016

UDIN : 19056016AAAA NBG184  
FRN : 322496E

**KATWA COLLEGE ( B.ED. DEPARTMENT)**  
**P.O.- KATWA, DISTRICT- PURBA BARDHAMAN - 713130**  
**BALANCE SHEET AS AT 31ST MARCH,2019**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
As per Schedule-1	9258310.65	As per Schedule-9	2597479.00
<b>UNIVERSITY FEES</b>		<b>LIBRARY ACCOUNT</b>	
As per Schedule-2	0.00	As per Schedule-3	0.00
<b>LIBRARY CAUTION DEPOSIT</b>			
As per Schedule-4	113271.00		
<b>Reserve Fund A/C</b>		<b>DEPUTATION FUND</b>	
As per Schedule-11	0.00	As per Schedule-12	0.00
<b>LABORATORY CAUTION DEPOSIT</b>		<b>PROFESSION TAX</b>	
As per Schedule-8	145810.00	As per Schedule-13	0.00
<b>TEMPORARY INTER FUND TRANSFER</b>		<b>ADVANCE</b>	
As per Schedule-6	1800000.00	As per Schedule-7	60490.00
<b>DEVELOPMENT FUND</b>		<b>INVESMENT IN TD</b>	
As per Schedule-5	1464303.00	As per Schedule-10	1587250.00
<b>LIBRARY FUND</b>		<b>Cash at Bank</b>	
	0.00	S.B.I- 2925330.45	
		A/C No.- 11222686960	
		Axis Bank- 5610856.20	8536186.65
		SB A/C No. - 911010059225032	
		Current A/C - 918020032231591	
		Imprest Cash	289.00
	12781694.65		12781694.65

*Principal*  
Principal  
Katwa College  
Principal  
Katwa College



*Bursar*  
Bursar  
Katwa College  
BURSAR  
KATWA COLLEGE



15 NOV 2019

**KATWA COLLEGE ( B.ED. DEPARTMENT)**  
**P.O.- KATWA, DISTRICT- PURBA BARDHAMAN - 713130**  
**SCHEDULES ATTACHED AND FORMING PART OF THE BALANCE SHEET AS ON 31ST**  
**MARCH 2019**

	AMOUNT	AMOUNT	AMOUNT
<b><u>SCHEDULE- 1:</u></b>			
<b><u>GENERAL FUND</u></b>			
Balance as per last account		8135276.41	
Add Excess of Income over Expenditure	1266733.66		
University Fee	21382.00		
Reserve Fund	<u>64397.00</u>	<u>1352512.66</u>	9487789.07
Less Library Fund	147652.52		
Deputation Fund	10525.90		
Profession Tax	1520.00		
Temporary Loan	<u>69780.00</u>		<u>229478.42</u>
			9258310.65

**SCHEDULE- 2:**  
**UNIVERSITY FEES**

Balance as per last account		21382.00	
Add <u>Received during the year</u>			
University Examination Fee:-	37800.00		
University Enrolment Fee	9450.00		
University Review Fee	0.00		
University Spot assessment Fee	47250.00		
University Late Fee	0.00	<u>94500.00</u>	
		115882.00	
Less <u>Paid during this year</u>			
University Examination Fee:-	37800.00		
University Late Fee	0.00		
University Enrolment Fee	9450.00		
University Review Fee	0.00		
University Spot assessment Fee	47250.00		
University Hons. Pract. Exam Fee	0.00	<u>94500.00</u>	
		21382.00	
		<u>-21382.00</u>	0.00
* Amount adjusted with Genral Fund(Schedule-1) as per G.B. resolution dated 09.08.2017			

**SCHEDULE- 3:**  
**LIBRARY FUND**

Balance as per last account		157252.52	
Add Refund during this year		<u>600.00</u>	
		157852.52	
Less Received during this year		<u>10200.00</u>	147652.52

**SCHEDULE- 4:**  
**LIBRARY CAUTION DEPOSIT**

Balance as per last account		92871.00	
Add Received during the year		<u>20400.00</u>	
		113271.00	
Less Payment during this year		<u>0.00</u>	113271.00

**Bursar**  
**Katwa College**

**Principal**  
**Katwa College**

**SCHEDULE- 5:**

**DEVELOPMENT FUND A/C**

Evaluated value of Fixed Assets during current year		2317272.00
As per GB Resolution dt 9.8.2018		
Balance as per last account	1037369.00	
Less Received during the year	184400.00	852969.00
* Amount adjusted (added)		1464303.00
as per G.B. resolution dated 09.08.2018		

**SCHEDULE- 6:**

**TEMPORARY INTER FUND TRANSFER**

Balance as per last account	1730220.00	
* Amount adjusted (added)	69780.00	
as per G.B. resolution dated 09.08.2018		
	<u>1800000.00</u>	1800000.00
Less: Realised during this year	<u>0.00</u>	

**SCHEDULE- 7:**

**ADVANCE A/C**

Balance as per last account	67490.00	
Add: Paid during this year	84700.00	152190.00
Less: Realised during this year		91700.00
		<u>60490.00</u>

**SCHEDULE- 8:**

**LABORATORY CAUTION DEPOSIT**

Balance as per last account	136010.00	
Add: Received during the year	9800.00	145810.00
Less: Refund during this year	<u>0.00</u>	145810.00

**SCHEDULE- 9:**

**FIXED ASSETS A/C**

Balance as per last account		275487.00
Add During this year	4720.00	<u>4720.00</u>
		280207.00
Add *Amount adjusted		2317272.00
as per G.B. resolution dated 09.08.2018		<u>2597479.00</u>

**SCHEDULE- 10:**

**INVESTMENT in T.D**

Add: Investment during this year	1378596.00	
Less: Matured during this year	644541.00	2023137.00
		435887.00
		<u>1587250.00</u>

**SCHEDULE- 11:**

**RESERVE Fund A/C**

Balance as per last account	64397.00	
-----------------------------	----------	--

Principal  
Katwa College

Bursar  
Katwa College

Less \* Amount adjusted with Genral Fund(Schedule-1) 64397.00 0.00  
as per G.B. resolution dated 09.08.2018

**SCHEDULE- 12:**

**DEPUTATION FUND A/C**

Balance as per last account

10525.90

Less \* Amount adjusted with Genral Fund(Schedule-1)  
as per G.B. resolution dated 09.08.2018

10525.90

0.00

**SCHEDULE- 13:**

**PROFESSION TAX A/C**

Balance as per last account

1520.00

Less \* Amount adjusted with Genral Fund(Schedule-1)  
as per G.B. resolution dated 09.08.2018

1520.00

0.00

*NSankar*  
Principal  
Katwa College  
Principal  
Katwa College

*[Signature]*  
Bursar  
Katwa College  
BURSAR  
KATWA COLLEGE

