

## ***Abhijit Dutt & Associates***

8/2, Kiran Shankar Roy Road, 2nd Floor, Rooms # 2 & 3, Calcutta-700 001  
9163300400, 9830821187; [cadutt@gmail.com](mailto:cadutt@gmail.com)

3<sup>RD</sup> November , 2022

### **AUDITORS' REPORT**

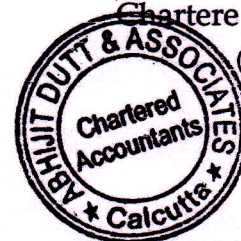
We have audited the Balance Sheet as at 31<sup>st</sup> March, 2022 and the Income & Expenditure Account for the year ended on that date along with the relevant Receipts Account attached herewith of Higher And State Audit & Accounts Services Association. WB, P-3, Bharat Sabha Path, Calcutta-700 012 and report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion proper books of accounts have been kept, so far as appears from our examinations of the books.
3. 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.
  - a) In the case of the Balance Sheet of the state of the fair as at 31<sup>st</sup> March, 2022.
  - b) In the case of the Income & Expenditure Account of the surplus for the year ended on that date.
  - c) In the case of the Receipts & Payments Account of the cash transaction during the year.

For Abhijit Dutt & Associates

Chartered Accountants

(FRN : 315049E)



Abhijit Dutt  
Partner

Membership No. 052134

UDIN : 22052134BBXFZZ5856

**HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION, W.B**  
 P-3, BHARAT SABHA PATH, KOL-700012  
**BALANCE SHEET AS ON 31ST MARCH, 2022**

LIABILITIES		ASSETS	
<b>General Fund</b>		<b>Fixed Assets</b>	
As per last account	22,39,638.06	As per last account	9,858.00
Excess of income over expenditure during the year	5,67,179.00	Depreciation for the year	1,479.00
	<b>28,06,817.06</b>		<b>8,379.00</b>
		<b>Current Assets, Loans &amp; Advances</b>	
<b>Members Illness Fund</b>		<b>Loan to SAASCCS</b>	
As per last account	37,350.00	As per last account	16,28,000.00
		Add Interest accrued	4,10,480.00
			<b>20,38,480.00</b>
<b>Life membership Fund</b>		<b>Security Deposit</b>	
As per last account	2,72,523.00	Calcutta Telephone	
Received during the year	13,000.00	As per last account	3,000.00
	<b>2,85,523.00</b>		
<b>Litigation Fund</b>		<b>CASH AND BANK BALANCES</b>	
As per last account	4,785.00	Cash in hand	19,740.00
		Cash at Indian Bank	12,40,947.06
<b>Members Welfare Fund</b>		Cash at UCO Bank	1,704.00
As per last account	1,01,850.00		<b>12,62,391.06</b>
<b>Building Fund</b>			
As per last account	74,125.00		
<b>Current Liabilities and Provision</b>			
<b>Outstanding Rent</b>			
As per last account	1,200.00		
Add during the year	600.00		
	<b>1,800.00</b>		
	<b>33,12,250.06</b>		
			<b>33,12,250.06</b>

*Prahlad Biswas*  
 Prahlad Biswas  
 Treasurer

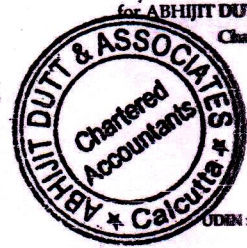
*Partha Chakraborty*  
 Partha Chakraborty  
 General Secretary

*Abhijit Dutt*  
 Abhijit Dutt  
 President  
 Higher and State Audit & Accounts  
 Services Association, W. B.

**Treasurer**  
 Higher and State Audit & Accounts  
 Services Association, W.B.

**General Secretary**  
 Higher and State Audit & Accounts  
 Services Association  
 West Bengal

In terms of our separate report of even date  
 for ABHIJIT DUTT & ASSOCIATES  
 Chartered Accountants



*Abhijit Dutt*  
 Abhijit Dutt  
 Partner  
 Memb. No. 052134  
 UDIN : 20252135488XCFZZ5856

Calcutta-700 001  
 3rd November, 2022



**HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION, W.B**

P-3, BHARAT SABHA PATH, KOL-700012

**INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2022**

EXPENDITURE		INCOME	
Electric Charges	4,300.00	Advertisement Income	3,27,501.00
Welcome to Members	2,260.00	Amount received for AGM from SAASCCS	5,600.00
Office Expenses	1,230.00	Interest received from Loan to SAASCCS	3,00,960.00
Election Expenses	21,350.00	Bank Interest	25,082.00
Hall Rent	11,889.00	Miscellaneous Receipt	6,445.00
Miscellaneous Expenses	2,560.00	Annual Subscription	600.00
Bank Charges	472.00		
Website Expenses	32,169.00		
Other Charge	11,000.00		
SAASCCS	9,700.00		
Depreciation	1,479.00		
Outstanding Rent	600.00		
Excess of income over expenditure transferred to General Fund	5,67,179.00		
<b>TOTAL</b>	<b>6,66,188.00</b>	<b>TOTAL</b>	<b>6,66,188.00</b>

*Prahlad Biswas*

Prahlad Biswas  
Treasurer

*Treasurer*

Higher and State Audit & Accounts  
Services Association, W.B.

Calcutta-700 001  
3rd November, 2022

*Partha Chakraborty*

Partha Chakraborty  
General Secretary

*General Secretary*

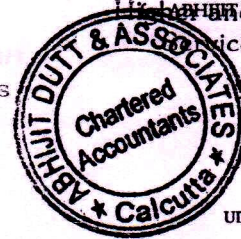
Higher and State Audit & Accounts  
Services Association  
West Bengal

*Subrata K De*

Subrata K De  
President

*President*

In terms of our separate report dated  
Higher and State Audit & Accounts  
Services Association, W. B.  
(FRN/315049E)



*Abhijit Dutt*  
Partner

Memb. No. 052134

UDIN : 220521354BBXFZZ5856

**HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION, W.B**  
**F-3, BHARAT SABHA PATH, KOL-700012**  
**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD FROM 1ST APRIL, 2022 TO 31ST MARCH, 2022**

RECEIPTS		PAYMENTS	
OPENING BALANCES		Electric Charges	4,300.00
Cash in hand	130.00	Welcome to Members	2,260.00
Cash at Indian Bank	6,78,299.06	Office Expenses	1,230.00
Cash at UCO Bank	1,704.00	Election Expenses	21,350.00
Advertisement Income		Hall Rent	11,889.00
Life membership fees		Miscellaneous expenses	13,560.00
Amount received for AGM from SAASCCS		Bank Charges	472.00
Interest received from Loan to SAASCCS		Website Expenses	32,169.00
Bank Interest		SAASCCS	9,700.00
Miscellaneous Receipt			
Annual Subscription			
		<b>CLOSING BALANCES</b>	
		Cash in hand	19,740.00
		Cash at Indian Bank	12,40,947.06
		Cash at UCO Bank	1,704.00
			12,62,391.06
			13,59,321.06
			13,59,321.06

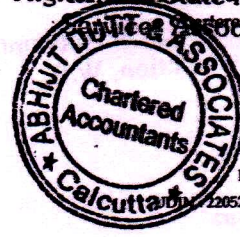
*Prahlad Biswas*  
**Prahlad Biswas**  
 Treasurer

*Partha Chakraborty*  
**Partha Chakraborty**  
 General Secretary

*Subrata K De*  
**Subrata K De**  
 President

General Secretary  
 Higher and State Audit & Accounts  
 Services Association  
 West Bengal

In terms of our separate report given date  
**Higher and State Audit & Accounts**  
**Services Association, W. B.**  
 Chartered Accountants  
 (FIRN : 315049E)  
*Abhinav Dutt*  
**Abhinav Dutt**  
 Partner  
 Memb. No. 052134  
 220521354BBXFZZ5856



Calcutta-700 001  
 3rd November, 2022

**HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION, W.B**  
**P-3, BHARAT SABHA PATH, KOL-700012**  
**SCHEDULE OF FIXED ASSETS**

	WDV as on 31.03.2017	Addition during the year	% Depreciation	Depreciation during the year	WDV as on 31.03.2018
Computer	6,528.00	-	0.15	979.00	5,549.00
Furniture	12,030.00	-	0.15	1,805.00	10,225.00
Equipment	328.00	-	0.15	49.00	279.00
				2,833.00	16,053.00

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