

Abhijit Dutt & Associates

Chartered Accountants

8/2, Kiran Shankar Roy Road, 2nd Floor, Rooms # 2 & 3, Calcutta-700 001
2248 5052, 2248 1962; cadutt@gmail.com

AUDITORS' REPORT

TO THE MEMBERS OF HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION, WB

We have audited the attached balance sheet of **HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION, WB** as at 31st March, 2023 and also the Income and Expenditure Account for the period ended on that date annexed thereto. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the International Auditing Standards and generally accepted accounting policies. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether 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 the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments above, we report that

- a. 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;
- b. in our opinion, proper books of account have been kept by the Committee, so far as appears from our examination of those books;
- c. the Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.

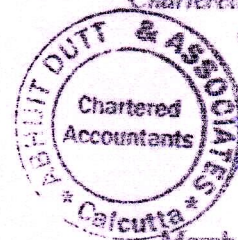
In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information and give a true and fair view

- i. in the case of the Balance Sheet, of the state of affairs of the Association as at 31st March, 2023; and
- ii. in the case of the Income & Expenditure Account, of the surplus for the year period ended on that date.

for ABHIJIT DUTT & ASSOCIATES

Chartered Accountants

(FIRN : 315049E)



Abhijit Dutt
Partner

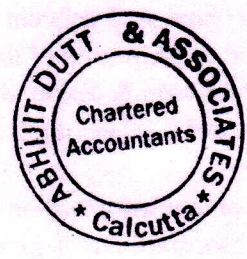
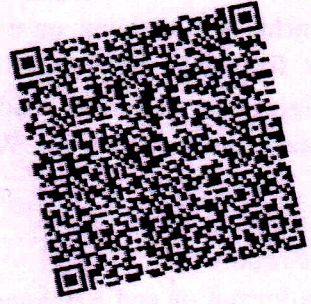
Memb. No. 052134

UDIN : 23052134BCGWLHX3488

Calcutta-700 001

18th May, 2023

UDIN: 23052134BGWLHX3488
MRN/Name: 052134/DUTT ABHIJIT
Firm Registration No.: 315049E
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Financial Figures/Particulars: 01-04-2022-31-03-2023
Financial Year: 369337
Gross Turnover/Gross Receipt /
Gross Income: NA
Any Comment/ Recommendation/
Adverse Comment: Balance Sheet, Income & Expenditure Account,
Receipts & Payments Account
Document description:



HIGHER AND STATE AUDIT & ACCOUNTS SERVICE ASSOCIATION, WB

P-3, BHARAT SABHA PATH, KOLKATA - 700012

BALANCE SHEET AS ON 31ST MARCH, 2023

LIABILITIES	₹	₹	ASSETS	₹	₹
GENERAL FUND			FIXED ASSETS		
As per last account	2,806,817.06		As per last account	8,379.00	
Less: Excess of expenditure over income during	174,879.00	2,631,938.06	Depreciation for the year	1,257.00	7,122.00
MEMBERS' ILLNESS FUND			CURRENT ASSETS		
As per last account		37,350.00	Loans & Advances		
LIFE MEMBERSHIP FUND			Loan to SAASCCS		
As per last account	285,523.00		As per last account	2,038,480.00	
Received during the year	4,500.00	290,023.00	Add during the year	93,720.00	2,132,200.00
LITIGATION FUND			SECURITY DEPOSIT		
As per last account		4,785.00	Calcutta Telephone		
MEMBERS' WELFARE FUND			As per last account		3,000.00
As per last account		101,850.00	CASH AND BANK BALANCES		
BUILDING FUND			Cash at Indian Bank	992,427.06	
As per last account		74,125.00	Cash at UCO Bank	1,772.00	
CURRENT LIABILITIES & PROVISIONS			Cash in hand	5,950.00	1,000,149.06
Outstanding Rent					
As per last account	1,800.00				
Add during the year	600.00	2,400.00			
		3,142,471.06			

Prahlad Biswas
Prahlad Biswas
 Treasurer

Partha Chakraborty
Partha Chakraborty
 General Secretary

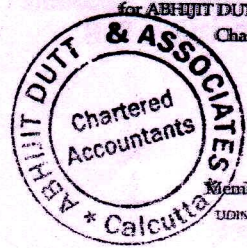
Subrata Kumar De
Subrata Kumar De
 President

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

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

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

In terms of our separate report of even date
 for **ABHIJIT DUTT & ASSOCIATES**
 Chartered Accountants
 (FRN: 315049E)




Abhijit Dutt
Abhijit Dutt
 Partner
 Membership No. 052134
 UDIN : 23052134BGWLEHX3486

Calcutta-700 001
 18th May, 2023

HIGHER AND STATE AUDIT & ACCOUNTS SERVICE ASSOCIATION, WB
P-3, BHARAT SABHA PATH, KOLKATA - 700012
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	₹	₹	INCOME	₹	₹
Coffee & Snacks		4,300.00	Advertisement Income		73,000.00
Cultural Programme		28,900.00	Interest from bank		29,595.00
Depreciation		1,257.00	Interest receivable on loan to SAASCCS		93,720.00
Dinner for programme		78,080.00			
EC meeting		3,889.00	Excess of expenditure over income		
Electric Charges		3,650.00	transferred to General Fund		174,879.00
Festune		1,600.00			
Hall Rent		4,400.00			
Miscellaneous Expenses		5,650.00			
Office Expenses		1,030.00			
Outstanding Rent		600.00			
Dinner Expenses		42,355.00			
Picnic Subsidy		66,500.00			
Regional Meeting		40,200.00			
Suovenir, Dial, etc		52,830.00			
Train Ticket		19,643.00			
Website Expenses		15,050.00			
Welcome to Members		1,260.00			
		371,194.00			371,194.00

Prahlad Biswas
Treasurer



Prahlad Biswas
Treasurer

Treasurer

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

Calcutta-700 001
18th May, 2023

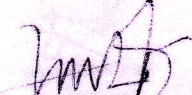
Partha Chakraborty
General Secretary



Partha Chakraborty
General Secretary

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

Subrata Kumar De
President

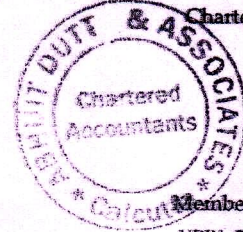


Subrata Kumar De
President

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

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

Chartered Accountants
(FRN: 315049E)



Abhijit Dutt
Partner

Membership No. 052134
UDIN : 230521348GWLHX3488

HIGHER AND STATE AUDIT & ACCOUNTS SERVICE ASSOCIATION, WB

P-3, BHARAT SABHA PATH, KOLKATA - 700012

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD FROM 1ST APRIL, 2022 TO 31ST MARCH, 2023

RECEIPTS	₹	₹	PAYMENTS	₹	₹
OPENING BALANCES			Coffee & Snacks		4,300.00
Cash at Indian Bank	1,240,947.06		Cultural Programme		28,900.00
Cash at UCO Bank	1,704.00		Dinner for programme		78,080.00
Cash in hand	19,740.00	1,262,391.06	EC Meeting		3,889.00
Advertisement Income		73,000.00	Electric Charges		3,650.00
Bank Interest		29,595.00	Festive		1,600.00
Life Membership fees		4,500.00	Hall Rent		4,400.00
			Miscellaneous Expenses		5,650.00
			Office Expenses		1,030.00
			Dinner Expenses		42,355.00
			Picnic Subsidy		66,500.00
			Regional Meeting		40,200.00
			Suvenir, Dial, etc		52,830.00
			Train Ticket		19,643.00
			Website Expenses		15,050.00
			Welcome to Members		1,260.00
			CLOSING BALANCES		
			Cash at Indian Bank	992,427.06	
			Cash at UCO Bank	1,772.00	
			Cash in hand	5,950.00	1,000,149.06
		1,369,486.06			1,369,486.06

Prahlad Biswas

Prahlad Biswas
Treasurer

Partha Chakraborty

Partha Chakraborty
General Secretary

Subrata Kumar De

Subrata Kumar De
President

President

Higher and State Audit & Accounts

in terms of Services Association, W.B.

for ABHIJIT DUTT & ASSOCIATES

& Chartered Accountants

(FRN: 315049E)



Abhijit Dutt
Partner

Membership No. 052134

UDIN : Z3052134BGWLHX3468

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

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

Calcutta-700 001
18th May, 2023