

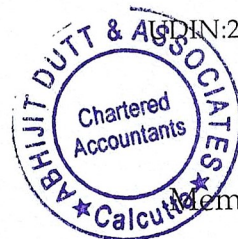
*Abhijit Dutt & Associates*  
*Chartered Accountants*  
8/2, Kiran Sankar Roy Road, Rooms 2 & 3, Second Floor, Calcutta 700 001  
Telephones : 916330040;9433300400; email : cadutt@gmail.com

22, December, 2021

**AUDITORS' REPORT**

We have audited the attached Balance Sheet of HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION, WB, Calcutta-700 012 as on 31<sup>st</sup> March, 2021 and the Income And Expenditure account for year ended on that date along with the relevant Receipts And Payments Account annexed hereto with the books and records produced before us for our verification and report that we have found them in accordance with.

for ABHIJIT DUTT & ASSOCIATES  
Chartered Accountants  
(FRN:31059E)



DIN:21052134AAAAKO1982

  
Abhijit Dutt  
Partner

Membership No. 052134

RECEIPTS	Current year (Rs.)	Previous year (Rs.)	PAYMENTS	Current year (Rs.)	Previous year (Rs.)
<b>OPENING BALANCES :</b>					
Cash in hand	2,590.00	3,792.00	Meeting Expenses	0.00	54,005.00
Cash at Indian Bank	7,13,555.06	2,81,603.06	Electric Charges	1,240.00	1,570.00
Cash at uco Bank	1,634.00	1,564.00	Farewell to Members	0.00	13,750.00
	3,66,300.00	1,02,500.00	Office Expenses(including Xerox)	0.00	17,422.00
Advertisement Income	0.00	0.00	Postage & courier	0.00	0.00
Royalty on selling of Books	0.00	0.00	Printings	0.00	0.00
Litigation Fund	58,500.00	9,000.00	Legal Expenses	7,000.00	22,694.00
Life membership fees	0.00	0.00	Website Maintenance	1,220.00	11,900.00
Amount received for AGM from SAASCCS	0.00	0.00	Misc. expenses (farewell and other)	0.00	400.00
Int. received from Loan to SAASCCS	0.00	1,10,000.00	Bank Charges	0.00	88,015.00
Bank Interest (4842+4580+4763+4746+70)	19,001.00	9,329.00	AGM Expenses	0.00	25,640.00
Misc Receipt	0.00	0.00	Annual Picnic (Subsidy)	0.00	0.00
STATE AUDIT AND ACCO	3,100.00	0.00	Loan to SAASCCS	40,000.00	0.00
Annual Subscription	2,500.00	55,500.00	Litigation Fund	0.00	0.00
Donation for COVID-19	6,16,513.00	4,34,487.00	Payment to Publisher for Panchayet Book	0.00	53,400.00
Amphan relief	55,604.00	0.00	Cultural Programme	0.00	1,200.00
			Office Rent	55,604.00	
			Amphan relief	3,100.00	
			STATE AUDIT AND ACCO		
			Difference between Cash Book balance and Pass Book Balance	10,51,000.00	0.00
			Donation for COVID-19		
			<b>CLOSING BALANCES :</b>		
			Cash in hand	130.00	2,590.00
			Cash at Indian Bank	6,78,299.06	7,13,555.06
			Cash at Uco Bank	1,704.00	1,634.00
<b>TOTAL</b>	<b>18,39,297.06</b>	<b>10,07,775.06</b>	<b>TOTAL</b>	<b>18,39,297.06</b>	<b>10,07,775.06</b>



*Kanup*  
Treasurer

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

*Partha Chakraborty*  
General Secretary  
Higher and State Audit & Accounts  
Services Association W.B.

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

UDIN: 21052134 AAAAK01982



HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION, W.B  
P-3, BHARAT SABHA PATH, KOL-700012  
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31.03.2021

EXPENDITURE	Current year (Rs)	Previous year (Rs.)	INCOME	Current year (Rs)	Previous year (Rs.)
To Meeting Expenses	0.00	54,005.00	By Advertisement Income	3,66,300.00	1,02,500.00
Electric Charges	1,240.00	1,570.00	„ Royalty on selling of Books	0.00	0.00
Farwell to Members	0.00	13,750.00	„ Amount received for AGM from SAASCCS	0.00	0.00
Office Expenses(xerox)	0.00	17,422.00	Bank Interest (4842+4580+4763+4746+70)	19,001.00	9,329.00
Postage & courier	0.00	0.00	„ Interest receivable on Loan to SAASCCS	0.00	1,10,000.00
Printing Expenses	0.00	0.00	„ Misc. Receipt	0.00	0.00
Website Maintenance	7,000.00	22,694.00	„ Sale of Panchayet Books	0.00	0.00
Bank Charges	0.00	400.00	„ Annual Subscription	2,500.00	55,500.00
AGM Expenses	0.00	88,015.00			
Misc. expenses	1,220.00	11,900.00			
Outstanding Rent	600.00	600.00			
Annual Picnic (subsidy)	0.00	25,640.00			
Depreciation	1,739.00	2,048.00			
Payment to Publisher	0.00	0.00			
Cultural Programme	0.00	53,400.00			
NEFT Charge for transferring Interest	0.00	0.00			
Charged by Co-Op					
Write off of Difference					
between Cash Book balance and Pass Book balance	0.00	0.00			
<b>SURPLUS TRANSFERRED TO GENERAL FUND</b>	<b>3,76,002.00</b>	<b>0.00</b>	<b>DEFICIT DEDUCT FROM GENERAL FUND</b>	<b>0.00</b>	<b>14,115.00</b>
<b>TOTAL</b>	<b>3,87,801.00</b>	<b>2,91,444.00</b>	<b>TOTAL</b>	<b>3,87,801.00</b>	<b>2,91,444.00</b>



*Champs*  
Treasurer

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

*Bartha Chakraborty*  
General Secretary

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

*Abhrajit Chakraborty*  
President

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

UDIN: 21052134 AAAAKO 1982

SCHEDULE OF FIXED ASSETS

Original Cost	Addition	Total on 31.03.21	Particulars of Assets		Depreciation / Amortisation			W.D.V	W.D.V.	
			Item	Rate	Upto 31.03.20	during the Year	Upto 31.03.21	31.3.20	31.3.21	
39007	0	39007	Computer	15%	34998	601		35599	4009	3408
22229	0	22229	Furniture	15%	14842	1108		15950	7387	6279
1958	0	1958	Equipment	15%	1757	30		1787	201	171
63194	0	63194			51597	1739		53336	11597	9858



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

*Partha Chatterjee*  
General Secretary  
Higher and State Audit & Accounts  
Services Association, W.B.

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



SOURCE OF FUNDS	Current Year (Rs.)		Previous Year (Rs.)		APPLICATION OF FUNDS	Current Year (Rs.)		Previous Year (Rs.)	
	Current Year	Previous Year	Current Year	Previous Year		Current Year	Previous Year	Current Year	Previous Year
General Fund (18,63,636.06 + 3,76,002.00)	22,39,638.06	18,63,636.06	Fixed Assets (Net Block)		9,858.00		11,597.00		
Members Illness Fund	37,350.00	37,350.00	Current Assets, Loans & adv. Receivable :						
Life membership Fund (2,14,023.00 + 58,500.00)	2,72,523.00	2,14,023.00	Loan to SAASCCS (1628000+0)	16,28,000.00			16,28,000.00		
Litigation Fund (44,785.00 - 40,000.00)	4,785.00	44,785.00	Int. Receivable on Loan to SAASCCS	4,10,480.00			4,10,480.00		
Members Welfare Fund	1,01,850.00	1,01,850.00	410480+0						
Building Fund	74,125.00	74,125.00	Rent paid in Advance	0.00			0.00		
COVID-19 Fund	0.00	4,34,487.00	security Deposit For Telephone	3,000.00			3,000.00		
			Cash and Bank balances	6,80,133.06			7,17,779.06		
			(130+678299.06+1704)	27,21,613.06			27,59,259.06		
			Less Current Liabilities and Provision:						
			Outstanding Rent (600+600)	1,200.00			600.00		
				1,200.00					
			Net Current Assets (A-B)		27,20,413.06			27,58,659.06	
TOTAL	27,30,271.06	27,70,256.06	TOTAL		27,30,271.06		27,70,256.06		



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

*Partha Chakraborty*  
General Secretary  
Higher and State Audit & Accounts  
Services Association, W.B.

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

UDIN: 21052134 AAAA KO 1982