



## AUDITOR'S REPORT

### Report on the Financial Statements

We have audited the accompanying financial statements of "HOLY CROSS COLLEGE" [ PAN - AAATH5103K / TAN - SHLH00899D ] Jubatara, Mohanpur Road, Lembucherra, Agartala, West Tripura, Pin - 799210, which comprise the Balance Sheet as at 31st March 2021, Receipts & Payments and Income & Expenditure for the year then ended summary of other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement .

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements, the procedures selected depend on the auditor's judgment. Including the assessment of the risks of material misstatement of financial statement, whether due to fraud or error. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management. as well evaluating the overall Presentation of financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our Opinion and the best of our information and according to the explanation given to us, the financial statement given the information required by the Act the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India

- In the case of Balance sheet, of the state of affairs of the firm as at 31<sup>st</sup> March 2021
- In the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place : Guwahati

Date : 29.01.2022

UDIN : 22300897AAAHD8400

FOR GOPAL SHARMA & CO.  
Chartered Accountants  
FRN:-0002803C

  
CA RAKESH KUMAR SHARMA  
Partner  
M. No:-300897

# HOLY CROSS COLLEGE

[ PAN - AAATH5103K / TAN - SHLH00899D ]

Jubatara, Mohanpur Road, Lembucherra, Agartala, West Tripura, Pin - 799210

Balance Sheet as at 31st March 2021

## Liabilities :

### Capital Account :

Capital Fund

( As per last Account )

Add : Surplus

[ Excess of Income over Expenditure ]

Amount (Rs)

Amount (Rs)

## Assets :

### Fixed Assets :

Land

Land Development

Building b/f

Add : This Year Constructor

Less : Depreciation

Furniture & Fixture b/f

Add : This Year Purchase

Less : Depreciation

Computer & Printer b/f

Less : Depreciation

College Bus b/f

Less : Depreciation

Machinery & Equipments b/

Add : This Year Purchase

Less : Depreciation

Library Books b/f

Add : This Year Purchase

Less : Depreciation

Amount (Rs)

Amount (Rs)

770000.00

824811.00

69034762.00

22957807.00

91992569.00

9199257.00

82793312.00

7676440.00

2924783.00

10601223.00

1060122.00

9541101.00

964550.00

385820.00

578730.00

5237737.00

785661.00

4452076.00

1651662.00

1047480.00

2699142.00

404871.00

2294271.00

1110768.00

101134.00

1211902.00

484761.00

727141.00

Balance c/f

120118109.02

Balance c/f

101981442.00

Place : Guwahati

Date : 29.01.2022

FOR GOPAL SHARMA & CO.  
Chartered Accountants

FRN:-0002803C

CA RAKESH KUMAR SHARMA

Balance b/f

120118109.02 Balance b/f

101981442.00

Current Assets :

Fees Receivable 65384.00

Closing Balance (Cash at Bank)

Bank of Baroda for caution  
deposit with the South

Indian Bank. 1753514.00

For Shantanu Kar

Memorial Scholarship Fund  
with the Federal bank Ltd. 408142.00

For Debapriya Roy

Memorial Scholarship Fund 422636.00

For Dipak Kumar Saha

Memorial Scholarship Fund 361438.00

For General Purpose On

Savings Bank Account With

The Federak Bank Ltd. 7412538.00

Account No. 19650100000992 13962279.05

Account No. 19650100009825 7312.13

Account No. 19650100011759 2833923.84

Account No. 19650100026633 312438.00

Account No. 19650100026641 327832.00

Account No. 19650100041731 39815.00

Account No. 0541053000000039 108501.40

Account No. 79040100001216 1231.00

Account No. 79040100002213 117053.60

Cash in Hand 90549.00 28159203.02

Current Liabilities & Provisions :

Caution Deposits b/f 8577618.00

Add : Receive this year 2693500.00

11271118.00

Less : Paid this year 1190500.00

10080618.00

Employee Provident Fund 2302.00

TDS on Salaries 5000.00

7302.00

Total :- 130206029.02

Total :- 130206029.02

Place : Guwahati

Date : 29.01.2022

FOR GOPAL SHARMA & CO.  
Chartered Accountants  
FRN:-0002803C

CA RAKESH KUMAR SHARMA

Member  
No. 220897