

To

Name.....BALURGHAT B.ED COLLEGE

Prop.....RUNNING D.EL.ED COURSE.

Address.....MANGALPUR, BALURGHAT, D/D

Subject.....ACCOUNTS & AUDIT REPORT.

Period.....2020 - 2021:.....

## **DASGUPTA SANTANU & CO.**

Chartered Accountants

### **OFFICE :**

Duckbanglo Para, Balurghat

Dakshin Dinajpur - 733101

Phone : (03522) 258652

Mobile : 9434120835

dasguptasantanuandco@gmail.com

**DASGUPTA SANTANU & CO.**

Chartered Accountants



**AUDITOR'S REPORT TO THE MEMBERS OF THE GOVERNING BODY OF  
BALURGHAT B.ED. COLLEGE (Running D.EL.ED Course)**

We have audited the attached Balance Sheet of BALURGHAT B.ED. COLLEGE (RUNNING D.EL.ED COURSE) as at 31<sup>st</sup> March 2021 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Institute. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

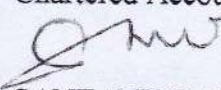
We report that

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of account as required by law have been kept by Institute so far as it appears from our examination of those books.
3. The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are prepared in accordance with the books of account.
4. The Balance Sheet and Income & Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.
5. 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 in conformity with the accounting principles generally accepted in India:
  - (a) In the case of the Balance Sheet, of the state of affairs of BALURGHAT B.ED. COLLEGE (Running D.EL.ED COURSE) as at March 31<sup>st</sup>, 2021
  - (b) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

Date: 20<sup>th</sup> December, 2021  
Place: Balurghat



FOR DASGUPTA SANTANU & CO  
Chartered Accountants

  
SANTANU DASGUPTA  
Partner -  
Mem. No.: 59997

**BALURGHAT B.ED. COLLEGE**  
(Running D.EL.ED. Course)  
MANGALPUR, P.O: BALURGHAT  
DIST.DAKSHIN DINAJPUR

**BALANCE SHEET AS AT 31ST MARCH 2021**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>GENERAL FUND</b>					
Capital Fund (As per last A/c)	14318037.31		<u>FIXED ASSETS</u>		
Add: Excess of Income over Expenditure	<u>602046.00</u>	14920083.31	<u>Books &amp; Journal(O.B)</u>	81558.00	
			Add: This Year	<u>0.00</u>	81558.00
			Building Construction(O.B)	8102460.00	
			Add: This year	<u>848000.00</u>	8950460.00
			Computer(O.B)	12400.00	
			Add: This year	<u>0.00</u>	12400.00
<u>Current Liabilities</u>			<u>Furniture &amp; Fixture (O.B)</u>	1153440.00	
Caution Money Received (As per last A/c)	250000.00		Add: This year	<u>400.00</u>	1153840.00
Add: This Year	<u>0.00</u>		Computer & Projection Machine		63795.00
Less: Refund This Year	<u>250000.00</u>	250000.00	<u>Fixed Deposit</u>		1500000.00
	<u>0.00</u>		(As per last A/c)		
			Salami & Annual Rent for Leased Land (As per last A/c)		1035881.00
			<u>CURRENT ASSETS, LOANS &amp; ADVANCE</u>		
			Loan to B.ED College (As per last A/c)		350000.00
			Loan to Balurghat college for Medical Science & Technology (As per last A/c)		800000.00
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. Blgt Br.A/c 387187833)	1058598	
			(C.B.I. Blgt Br.A/c 2085381027)	<u>163551.30</u>	1222149.31
		<u>15170083.31</u>			<u>15170083.31</u>

Place: Balurghat

Date: 20th December, 2021



In terms of our report of even date  
**FOR DASGUPTA SANTANU & CO.**  
Chartered Accountants

*(Signature)*  
(SANTANU DASGUPTA, FCA)  
Partner  
Mem No :059997

**BALURGHAT B.ED. COLLEGE**  
**(Running D.EL.ED. Course)**  
**MANGALPUR, P.O: BALURGHAT**  
**DIST.DAKSHIN DINAJPUR**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT	AMOUNT
To Head & Teacher Staff	627713.00			
" Non Teaching Staff	<u>441072.00</u>	1068785.00	By Course Fee Part-I (2020-2022)	912000.00
" Conveyance	80000.00		" Course Fee Part-II (2018-2020)	705500.00
" Ad-hoc- Bonus	16000.00		" Course Fee Part-I (2019-2021)	240000.00
" Contractual Wages	120000.00		" Course Fee Part-II (2019-2021)	432000.00
" Employer's contribution to Provident Fund	31090.00			
" E.P.F Payment (B.ED., M.ED & D.EL.ED.)	599542.00		" E.PF. Received from (B.ED. & M.ED Course )	410858.00
" Puja Advance	90000.00		" Misc Receipt	100.00
" Professional Tax	8810.00			
" Audit Fees	19000.00			
" Bank Charge	3363.00			
" Affiliation Renewal fees	25000.00			
" Ontime Lic. Renewal fees	3540.00			
" Sweeping charge	9240.00			
" News Paper and Magazine	700.00			
" Printing & Stationary	2860.00			
" Misc. Expenses	19265.00			
" Electrical Bills	1217.00			
" Excess of Income Over Expenditure (transferred to General Fund )	602046.00			
	<u>2700458.00</u>			<u>2700458.00</u>

Place: Balurghat

Date: 20th December, 2021



In terms of our report of even date  
**FOR DASGUPTA SANTANU & CO.**  
Chartered Accountants

*(Signature)*  
(SANTANU DASGUPTA, FCA)  
Partner  
Mem No :059997

**BALURGHAT B.ED. COLLEGE**  
(Running D.EL.ED. Course)  
MANGALPUR, P.O: BALURGHAT  
DIST.DAKSHIN DINAJPUR

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F			By Salary		
Cash in Hand	0.00		" Head & Teacher Staff	627713.00	
Cash at Bank			" Non Teaching Staff	<u>441072.00</u>	1068785.00
S.B.I. Blgt Br.A/c 387187833)	804698.01		" Conveyance		80000.00
C.B.I. Blgt Br.A/c 2085381027)	<u>663805.30</u>	1468503.31	" Ad-hoc- Bonus		16000.00
			" Contractual Wages		120000.00
* Course Fee Part-I (2020-2022)	912000.00		" Employer's contribution to Provident Fund		31090.00
* Course Fee Part-II (2018-2020)	705500.00		" E.P.F Payment (B.ED., M.ED & D.EL.ED.)		599542.00
* Course Fee Part-I (2019-2021)	240000.00		" Puja Advance		90000.00
* Course Fee Part-II (2019-2021)	<u>432000.00</u>	2289500.00	" Professional Tax		8810.00
			" Audit Fees		19000.00
* E.PF. Received from (B.ED. & M.ED Course )		410858.00	" Bank Charge		3363.00
			" Affiliation Renewal fees		25000.00
* Misc Receipt		100.00	" Ontime Lic. Renewal fees		3540.00
			" Sweeping charge		9240.00
			" News Paper and Magazine		700.00
			" Printing & Stationary		2860.00
			" Misc. Expenses		19265.00
			" Electrical Bills		1217.00
			" Building Construction		848000.00
			" Loans to A.W.S.		400.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. Blgt Br.A/c 387187833)	1058598	
			(C.B.I. Blgt Br.A/c 2085381027)	<u>163551.30</u>	1222149.31
		<u><u>4168961.31</u></u>			<u><u>4168961.31</u></u>

Place: Balurghat

Date: 20th December, 2021



In terms of our report of even date  
**FOR DASGUPTA SANTANU & CO.**  
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(Running D.EL.ED. Course)  
MANGALPUR, P.O: BALURGHAT  
DIST.DAKSHIN DINAJPUR

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2021

STATE BANK OF INDIA  
Balurghat Branch  
A/C NO.S.B: 387187833

Bank Balance as per Cash Book as on 31st March 2021 1058598.01

Add: Cheque issued but not presented in bank till 31st March 2021

Sl. No.	Date of Issue	Cheque No.	Amount	
1	25/03/2021	197360	1170.00	
2	25/03/2021	197362	<u>3120.00</u>	4290.00

Bank Balance as per Pass Book as on 31st March 2021 1062888.01

