

**AUDITOR'S REPORT TO THE MEMBERS OF THE GOVERNING BODY OF
BALURGHAT B.E.D COLLEGE (Running B.E.D.Course)**
(Registered Under Indian Trust Act-1882)

We have audited the attached Balance Sheet of BALURGHAT B.E.D. COLLEGE (RUNNING B.E.D COURSE) as at 31st March 2017 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.E.D COLLEGE (Running B.E.D. COURSE) as at March 31st, 2017
 - (b) In the case of Income & Expenditure Account, of the excess of Income over expenditure for the year ended on that date.

Date: 29th August 2017
Place: Balurghat

FOR DASGUPTA SANTANU & CO
Chartered Accountants



SANTANU DASGUPTA (FCA)
Proprietor
Mem. No.: 059997

Head Office: Duckbanglo Para, Balurghat, Dakshin Dinajpur. Pin - 733101
Branch: 1. 25E, Jadavpur Central Road, Flat No.3 P.O.: Jadavpur, Kolkata-700032
2. C/O : Bhaskar Dasgupta. Gajen Das Lane, Gour Road, Malda-732101
Mail : dasguptasantanuandco@gmail.com

Balghatanta
Principal
Balurghat B.Ed. College



BALURGHAT B.ED COLLEGE
(Regd. Under Indian Trust Act, 1882)
MONGOLPUR, P.O: BALURGHAT
DIST. DAKSHIN DINAJPUR

BALANCE SHEET AS AT 31ST MARCH 2017

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>		
Capital Fund	20734707.40		<u>Building (As per last A/c)</u>	3900360.00	
(As per last A/c)			Add: This Year	2693500.00	
Add: Excess of	6696612.70			6593860.00	
income over expenditure			Less: Depreciation @ 5%	329693.00	6264167.00
Add: T.D.R Maturity & Interest	5346882.00		<u>Furniture (As per last A/c)</u>	1153089.00	
(Not shown in earlier account)			Add: This Year	284550.00	
	32778202.10			1437639.00	
Less: Loan & Interest Paid			Less: Depreciation @ 10%	143764.00	1293875.00
<u>on behalf of Medical Science</u>	14057069.00	18721133.10	<u>Books (As per last A/c)</u>	450371.00	
and Technology			Add: This Year	25402.00	
				475773.00	
			Less: Depreciation @ 10%	47577.00	428196.00
Caution Money	1044700.00		<u>Computer (As per last A/c)</u>	169715.00	
(As per last A/c)			Add: This Year	110329.00	
Add: This Year	290000.00			280044.00	
	1334700.00		Less: Depreciation @ 40%	112018.00	168026.00
Less: Refund This Year	0.00	1334700.00	<u>Tubewell (As per last A/c)</u>	664.00	
			Less: Depreciation @ 10%	66.00	598.00
			<u>Sports equipments (As per last</u>	24822.00	
			A/c)		
			Less: Depreciation @ 10%	2482.00	22340.00
Loan received from D.EL.ED College			<u>Psychology & Apparatus</u>	6663.00	
(As per last A/c)	450000.00		(As per last A/c)		
Less: Paid This Year	100000.00	350000.00	Less: Depreciation @ 10%	666.00	5997.00
			<u>Laboratory Equipments</u>	237295.00	
			(As per last A/c)		
			Add: This Year	12600.00	
				249895.00	
			Less: Depreciation @ 10%	24990.00	224905.00
			<u>Teaching Aids (As per last A/c)</u>	25940.00	
			Less: Depreciation @ 10%	2594.00	23346.00
			<u>T.V. (As per last A/c)</u>	3953.00	
			Less: Depreciation @ 10%	395.00	3558.00
			<u>Fire Extinguisher (As per last A</u>	17375.00	
			Add: This Year	0.00	
				17375.00	
			Less: Depreciation @ 10%	1738.00	15637.00
			<u>Projector (As per last A/c)</u>	43537.00	
			Less: Depreciation @ 10%	4354.00	39183.00
			<u>Fax Machine (As per last A/c)</u>	3276.00	
			Less: Depreciation @ 10%	328.00	2948.00

Principals
Principal
Balurghat B.Ed. College



Balance C/f

20405833.10

Balance C/f

8492776.00



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BALURGHAT B.ED COLLEGE
(Regd. Under Indian Trust Act, 1882)
MONGOLPUR, P.O: BALURGHAT
DIST. DAKSHIN DINAJPUR

BALANCE SHEET AS AT 31ST MARCH 2017

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Balance B/F		20405833.10	Balance B/F		8492776.00
			Aquagurd Machine(As per last	96200.00	
			Less: Depreciation @ 10%	<u>96200.00</u>	86580.00
			Floor Carpet		18330.00
			Language Laboratory		240430.00
			Inverter		10000.00
			CCTV		40000.00
			Security Deposit to WBSEB		50245.00
			TDR Purchase	10200000.00	
			(As per last A/c)		
			Less: Maturity	<u>10200000.00</u>	0.00
			Reserve Fund		400000.00
			<u>CURRENT ASSETS, LOANS & ADVANCE</u>		
			" Loans to Medical Science & Technology		
			(As per last A/c)	1577061.00	
			Add: This year	<u>3024122.00</u>	4601183.00
			Loans to B.ED College Trust	1000000.00	
			Add: This year	<u>400000.00</u>	
				1400000.00	
			Less: This year	<u>94171.00</u>	1305829.00
			" Balance C/F		
			Cash at Bank		
			(S.B.I. A/C 35224979558)	571809.20	
			(C.B.I. S.B A/C No.		
			2085386503)	<u>4588650.90</u>	5160460.10
		<u>20405833.10</u>			<u>20405833.10</u>

Place: Balurghat
Date: 29th August 2017



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

(SANTANU DASGUPTA, FCA)
Partner
Mem No. - 059997

Balubhramanta
Principal
Balurghat B.Ed. College



BALURGHAT B.ED COLLEGE
(Regd. Under Indian Trust Act, 1982)
MONGOLPUR, P.O:-BALURGHAT
DIST.DAKSHIN DINAJPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2017

	AMOUNT	AMOUNT		AMOUNT	AMOUNT
<u>To Salary</u>					
1) Principal	561845.00		By Course Fee Received from University	15890000.00	
2) Lecturer	5375193.00		" Examination centre fee received	89100.00	
3) Non Teaching Staff	<u>1186778.00</u>	7123816.00	" Prospectus Sale	<u>6000.00</u>	15985100.00
" T. D. S. from salary		17803.00	" Fund received from M.ED Course		200000.00
" Ad-hoc bonus & puja ex-gratia		16500.00	" E.P.F contribution Received from D.EL.ED Collage		434785.00
" Honorarium to Guest Lecturers		240000.00	" Bank Interest		278901.00
" Honorarium to Staff		64000.00	" Interest of Fixed Deposit (B.ED Collage)		1421204.00
" Consolidated Pay		96000.00			
" Employees & Employer's contribution to Provident Fund		1299357.00			
" Prof. Tax		52540.00			
" Contingency		187542.00			
" Postage & Telegram		4709.00			
" Telephone Bill		16578.00			
" News Paper & Magazine		12007.00			
" Printing & Stationary		40836.00			
" Bank Charge		3565.30			
" Electric Bill		135352.00			
" Electrical Goods Purchase		68730.00			
" Interview & Expenses for M.ED Course		600000.00			
" Inspection for M.ED Course		21162.00			
" Advocate Fees		25000.00			
" Panchyat Tax		95171.00			
" Broadband cable service		11700.00			
" Xerox Machine & Drinking water maintenance		12276.00			
" Audit Fees		8000.00			
" Advertisement		92576.00			
" Website Maintenance & Renewal Charges		21250.00			
" E-Monitoring NCTE		3150.00			
" Traveling & Conveyance		80321.00			
" Vehicle higher & Insurance		64947.00			
" Examination Expenses		49400.00			
" Registration of NAAC		26917.00			
" Affiliation fees for B.ED Course		252208.00			
" Placement Charge		12500.00			
" Electricity Quotation Expenses		167679.00			
" AC Installation charge		8000.00			
" Depreciation on Fixed Assets		680285.00			
" Excess of Income over Expenditure		<u>6690812.70</u>			
		<u>18319990.00</u>			<u>18319990.00</u>

Place: Balurghat
Date: 29th August 2017

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


(SANTANU DASGUPTA, FCA)
Proprietor
Mem No. - 059997




Principal
Balurghat B.Ed. College

BALURGHAT B.ED COLLEGE
(Regd. Under Indian Trust Act, 1882)
MONGOLPUR, P.O.:BALURGHAT, DIST.: DAKSHIN DINAJPUR
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2017

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F			<u>By Salary</u>		
Cash in Hand	0.00		1) Principal	561845.00	
Cash at Bank			2) Lecturer	5375193.00	
(S.B.I. A/C 35224979558)	555708.00		3) Non Teaching Staff	1186778.00	7123816.00
(C.B.I. S.B A/C No. 2085386503)	604373.40	1160081.40	" T.D.S. from salary		17603.00
			" Ad-hoc bonus & puja ex-gratia		26000.00
			" Honorarium to Guest Lecturers		240000.00
			" Honorarium to Staff		64000.00
			" Consolidated Pay		96000.00
* Course Fee Received from University	15890000.00		" Employees & Employer's contribution to P.F		1299357.00
* Caution Money Received	290000.00		" Prof. Tax		52540.00
* Examination centre fee received	89100.00		" Contingency		187542.00
* Prospectus Sale	6000.00	16275100.00	" Postage & Telegram		4709.00
			" Telephone Bill		16578.00
* Fund received from M.ED Course		200000.00	" News Paper & Magazine		12007.00
			" Printing & Stationary		40836.00
* E.P.F contribution Received from D.EL.ED Collage		434785.00	" Bank Charge		3565.30
* Bank Interest		278901.00	" Electric Bill		135352.00
			" Electrical Goods Purchase		68730.00
* Interest of Fixed Deposit (B.ED College)		1421204.00	" Interview & Expenses for M.ED Course		600000.00
* T.D.R. Maturity (B.ED College)		10200000.00	" Inspection for M.ED Course		21162.00
			" Advocate Fees		25000.00
			" Panchyat Tax and Lease Rent of Land		95171.00
			" Broadband cable service		11700.00
			" Xerox Machine & Drinking water maintenance		12278.00
			" Audit Fees		8000.00
* T. D. R. Maturity (Not shown in earlier account)		4155420.00	" Advertisement		92576.00
* Interest of T.D.R matured (Not shown in earlier account)		1191462.00	" Website Maintenance & Renewal Charges		21250.00
			" E-Monitoring NCTE		3150.00
			" Traveling & Conveyance		60321.00
			" Vehicle Higher & Insurance		64947.00
			" Examination Expenses		49400.00
* Loan received from B.ED College Trust		94171.00	" Registration of NAAC		28917.00
			" Affiliation fees for B.ED Course		252208.00
			" Placement Charge		12500.00
			" Computer purchase		110329.00
			" Furniture & Fixture Purchase		284550.00
			" Books & Journal		25402.00
			" Electricity Quotation Expenses		167679.00
			" Building Plan & Construction		1293500.00
			" Laboratory Equipments		12600.00
			" AC Installation charge		8000.00
			" Interest on Loan Paid		1257069.00
			" Loans to Medical Science & Technology		3024122.00
			" Loans to B.ED College Trust		400000.00
			" Loans Repaid to D.EL.ED College		100000.00
			" Loan Repaid (Medical Science & Technology)		12800000.00
			" Balance C/F		
			Cash at Bank		
			(S.B.I. A/C 35224979558)	571809.20	
			(C.B.I. S.B A/C No. 2085386503)		
			2085386503)	4588650.90	5160460.10
					<u>35411124.40</u>

Dasgupta Santanu
Principal
Balurghat B.Ed. College



Place: Balurghat
Date: 29th August 2017



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

Santanu Dasgupta
(SANTANU DASGUPTA, FCA)
Proprietor
Mem No. - 059997

