

To

Name BALURGHAT B.ED COLLEGE
Prop./Partner (RUNNING B.ED COURSE)
Address MONGALPUR, BALURGHAT
Subject AUDIT REPORT
Period 2024-2025

DASGUPTA SANTANU & CO.

Chartered Accountants

Head Office :

Duckbanglo Para, Balurghat
Dakshin Dinajpur - 733101
Phone : (03522) 255335, 258652
Mobile : 9434120835
email: dasguptasantanuandco@gmail.com
Website : dgsnco.com

Branch :

C/O : Lt. Bhaskar Dasgupta.
Gour Road, (Near Siddheshari
Trading), Malda - 732101
email: ca.dgsaudit@gmail.com

Branch :

URBAN SABUJAYAN
BL-121, 2nd floor, B/2, Plot No-121,
Jagadipota, Mukandapur,
Kolkata-700099
Mobile : 9819403424
email : krisanu.sengupta@gmail.com





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

We have audited the attached Balance Sheet of BALURGHAT B.E.D. COLLEGE (RUNNING B.E.D COURSE) as at 31st March 2025 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.

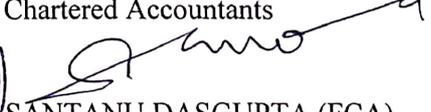
We report that

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 B.ED. COURSE) as at March 31st, 2025.
 - (b) In the case of Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

Date: 20th October, 2025
Place: Balurghat



FOR DASGUPTA SANTANU & CO
Chartered Accountants


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

HEAD OFFICE: Dakbanglo Para, Binod Towar, 1st Floor, Balurghat, Dakshin Dinajpur. Pin - 733101
BRANCH: House of Lt Bhaskar Dasgupta, Gour Road, Malda-732101
BRANCH: Jamuna Aditya Apts, Flat No 2c, Block B, 315 Pasupati Bhattacharjee Road, Siriti, Kolkata-700041

**BALURGHAT B.ED COLLEGE
MANGALPUR, P.O: BALURGHAT
DIST. DAKSHIN DINAJPUR**

BALANCE SHEET AS AT 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Balance B/F		31076271.42	Balance B/F		14331550.00
			A.C. Machine	253530.00	
			Add: This year	66950.00	
				320480.00	
			Less: Depreciation @ 10%	32048.00	288432.00
			APN Solar Energy	605141.00	
			Add: This year	120000.00	
				725141.00	
			Less: Depreciation @ 10%	72514.00	652627.00
			Xerox Machine	22963.00	
			Less: Depreciation @ 10%	2296.00	20667.00
			Aquagurd Machine(As per last	109811.00	
			Add: This year	0.00	
				109811.00	
			Less: Depreciation @ 10%	10981.00	98830.00
			Floor Carpet		18330.00
			Language Laboratory		240430.00
			Inverter		19500.00
			CCTV		40000.00
			Security Deposit to WBSEB		50245.00
			(As per last A/c)		
			Reserve Fund		400000.00
			(As per last A/c)		
			Investment in Graturity Fund		1000000.00
			<u>CURRENT ASSETS, LOANS & ADVANCE</u>		
			" Loans to Medical Science & Technology		
			(As per last A/c)	11201183.00	
			Add: This year	0.00	11201183.00
			Loans to B.ED College Trust	2445829.00	
			(As per last A/c)		
			Add: This year	0.00	2445829.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. A/C 35224979558)	203833.56	
			(C.B.I. S.B A/C No.		
			2085386503)	64814.86	268648.42
		31076271.42			31076271.42

Place: Balurghat

Date: 20th October, 2025



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

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

UDIN: 25059997BMIEFV 8122

**BALURGHAT B.ED COLLEGE
MANGALPUR, P.O: BALURGHAT
DIST. DAKSHIN DINAJPUR**

BALANCE SHEET AS AT 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
Capital Fund	30065573.90		<u>Building (As per last A/c)</u>	12716546.00	
(As per last A/c)			Add: This Year	17500.00	
Less: Excess of expenditure over income	<u>1231199.48</u>	28834374.42		<u>12734046.00</u>	12097344.00
			Less: Depreciation @ 5%	636702.00	
			<u>Furniture (As per last A/c)</u>	1268550.00	
			Add: This Year	196400.00	
				<u>1464950.00</u>	
			Less: Depreciation @ 10%	146495.00	1318455.00
			<u>Books (As per last A/c)</u>	451177.00	
			Add: This Year	85674.00	
				<u>536851.00</u>	
Cautions Money	249700.00		Less: Depreciation @ 10%	53685.00	483166.00
(As per last A/c)			<u>Computer (As per last A/c)</u>	156593.00	
Add: This Year	<u>0.00</u>		Add: This Year	0.00	
	249700.00			<u>156593.00</u>	
Less: Refund This Year	<u>0.00</u>	249700.00	Less: Depreciation @ 40%	62637.00	93956.00
			<u>Tubewell (As per last A/c)</u>	286.00	
			Less: Depreciation @ 10%	29.00	257.00
Loan Received from M.ED.	200000.00		<u>Sports equipments (As per last A/c)</u>	10684.00	
(As per last A/c)			Less: Depreciation @ 10%	1068.00	9616.00
Less: Refund This Year	<u>0.00</u>		<u>Psychology & Apparatus</u>	2868.00	
			(As per last A/c)		
			Less: Depreciation @ 10%	287.00	2581.00
Loan received from D.EL.ED College		350000.00	<u>Laboratory Equipments</u>	137862.00	
(As per last A/c)			(As per last A/c)		
			Add: This Year	24808.00	
				<u>162670.00</u>	
			Less: Depreciation @ 10%	16267.00	146403.00
Unsecured Loan Received		200000.00	<u>Teaching Aids (As per last A/c)</u>	50202.00	
(As per last A/c)			Add: This Year	0.00	
				<u>50202.00</u>	
			Less: Depreciation @ 10%	5020.00	45182.00
Loan Received (Gratuity Fund)		1000000.00	<u>T.V. (As per last A/c)</u>	1702.00	
			Less: Depreciation @ 10%	170.00	1532.00
			<u>Fire Extinguisher (As per last A/c)</u>	127691.00	
Secured Loan Received			Add: This Year	0.00	
Term Loan	464479.00			<u>127691.00</u>	
(S.B.I. Balurghat Br. A/c 41798078315)			Less: Depreciation @ 10%	12769.00	114922.00
Add: Interest & Charge	<u>27718.00</u>		<u>Projector (As per last A/c)</u>	18741.00	
	492197.00		Less: Depreciation @ 10%	1874.00	16867.00
Less: Paid this year	<u>250000.00</u>	242197.00	<u>Fax Machine (As per last A/c)</u>	1410.00	
			Less: Depreciation @ 10%	141.00	1269.00
				<u>141.00</u>	
Balance C/f		<u>31076271.42</u>	Balance C/f		<u>14331550.00</u>

Contd..... Page 2



**BALURGHAT B.ED COLLEGE
MANGALPUR, P.O: BALURGHAT
DIST. DAKSHIN DINAJPUR**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025

	AMOUNT	AMOUNT	AMOUNT	AMOUNT
<u>To Salary</u>				
1) Principal	757320.00			
2) Lecturer	7508017.00			
3) Non Teaching Staff	<u>1493959.00</u>			
" Ad-hoc bonus & puja ex-gratia		9759296.00		
" Consolidated Pay		52000.00		
" Employees & Employer's contribution to P.F		489000.00		
" Prof. Tax		459924.00		
" Postage & Telegram		59750.00		
" Telephone Bill & Broad Band Exp		1908.00		
" News Paper & Magazine		11889.00		
" Printing & Stationary		14871.00		
" Bank Charge		67000.00		
" Electric Bill		4133.48		
" Computer Repair & Maintenance		137392.00		
" Electrical Goods Purchase & Repiring		65200.00		
" Affiliation Fees paid		268800.00		
" Advocate Fees & Other Expenses		100000.00		
" PAR Report (N.C.T.E.)		186200.00		
" Broad Band Cable service		35400.00		
" Lease Rent of Land		22335.00		
" Travelling Allowance & Other Exp.		94171.00		
" Audit Fees		11212.00		
" Green Audit		22000.00		
" Income Tax paid		32000.00		
" International Language Day		18000.00		
" Add-on-course		5895.00		
" KOHA Software & other software renewal		373541.00		
" National Seminar		27000.00		
" Examination Expenses		150000.00		
" NAAC visit		500500.00		
" A.M.C. of Orell Talk Care for Lang. Lab		304784.00		
" Furenal expenses		42480.00		
" Sports & Games		15000.00		
" Application fee for Autonomous college		18000.00		
" Office contingencies		50000.00		
" Panchyat Tax		178945.00		
" Nabin baran & cultural programme		1500.00		
" Information Library Network		20000.00		
" Faculty development		5900.00		
" Interest on Term Loan		9178.00		
" Bank Charge		27069.00		
" Depreciation on Fixed Assets		649.00		
		1054983.00	" Excess of Expenditure over Income	1231199.48
		<u>14697905.48</u>		<u>14697905.48</u>

Place: Balurghat

Date: 20th October, 2025



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
MANGALPUR, P.O.:BALURGHAT, DIST.: DAKSHIN DINAJPUR
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025

	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
RECEIPTS			By Salary		
To Balance B/F	0.00		1) Principal	757320.00	
Cash in Hand			2) Lecturer	7508017.00	
Cash at Bank	118603.10		3) Non Teaching Staff	<u>1493959.00</u>	9759296.00
(S.B.I. A/C 35224979558)			" Ad-hoc bonus & puja ex-gratia		52000.00
(C.B.I. S.B A/C No. 2085386503)	<u>69375.80</u>	187978.90	" Consolidated Pay		489000.00
" Course Fee Received from University	12910402.00		" Employees & Employer's contribution to P.F		459924.00
" Examination centre fee received	<u>536300.00</u>	13446702.00	" Prof. Tax		59750.00
			" Postage & Telegram		1908.00
			" Telephone Bill & Broad Band Exp		11889.00
			" News Paper & Magazine		14871.00
			" Printing & Stationary		67000.00
			" Bank Charge		4133.48
			" Electric Bill		137392.00
			" Computer Repair & Maintenance		65200.00
			" Electrical Goods Purchase & Repiring		268800.00
			" Affiliation Fees paid		100000.00
" Sale of Old Newspaper		4600.00	" Advocate Fees & Other Expenses		186200.00
			" PAR Report (N.C.T.E.)		35400.00
			" Broad Band Cable service		22335.00
			" Lease Rent of Land		94171.00
" Bank Interest		15404.00	" Travelling Allowance & Other Exp.		11212.00
			" Audit Fees		22000.00
			" Green Audit		32000.00
" Loan Received (Gratuity Fund)		1000000.00	" Income Tax paid		18000.00
			" International Language Day		5895.00
			" Add-on-course		373541.00
			" KOHA Software & other software renewal		27000.00
			" National Seminer		150000.00
			" Examination Expenses		500500.00
			" NAAC visit		304784.00
			" A.M.C. of Orell Talk Care for Lang. Lab		42480.00
			" Furenal expenses		15000.00
			" Sports & Games		18000.00
			" Application fee for Autonomous college		50000.00
			" Office contingencies		178945.00
			" Panchyat Tax		1500.00
			" Nabin baran & cultural programme		20000.00
			" Information Library Network		5900.00
			" Faculty development		9178.00
			" Books & Journal		85674.00
			" Building Construction & Site plane		15000.00
			" A.C. Machine purchase & maintenance		66950.00
			" APN Solar energy		120000.00
			" Water Harvesting		2500.00
			" Furniture & Fixture		196400.00
			" Laboratory Equipments		24808.00
			" Inverter Battery		9500.00
			" Loan paid to S.B.I. (Car)		250000.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. A/C 35224979558)	203833.56	
			(C.B.I. S.B A/C No. 2085386503)	<u>64814.86</u>	<u>268648.42</u>
		<u>14654684.90</u>			<u>14654684.90</u>

Place: Balurghat

Date: 20th October, 2025



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

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

