

To

Name... BALURGHAT B.ED. COLLEGE

Prop.....

Address... MANGALPUR, BALURGHAT, D/DINAJPUR

Subject... ACCOUNTS & AUDIT REPORTS.

Period... 2021-2022

## **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.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 31<sup>st</sup> March 2022 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 31<sup>st</sup>, 2022.
  - (b) In the case of Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

Date: 26<sup>th</sup> November, 2022  
Place: Balurghat



FOR DASGUPTA SANTANU & CO  
Chartered Accountants

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

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

**BALANCE SHEET AS AT 31ST MARCH 2022**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
Capital Fund	28596654.68		<u>Building (As per last A/c)</u>	12404559.00	
(As per last A/c)			Add: This Year	435500.00	
Less: Excess of expenditure over income	<u>492404.27</u>	28104250.41		<u>12840059.00</u>	12198056.00
			Less: Depreciation @ 5%	642003.00	
			<u>Furniture (As per last A/c)</u>	1159951.00	
			Add: This Year	46000.00	
				<u>1205951.00</u>	1085356.00
			Less: Depreciation @ 10%	120595.00	
			<u>Books (As per last A/c)</u>	341981.00	
			Add: This Year	4618.00	
				<u>346599.00</u>	311939.00
			Less: Depreciation @ 10%	34660.00	
Caution Money	679700.00		<u>Computer (As per last A/c)</u>	108445.00	
(As per last A/c)			Add: This Year	69300.00	
Add: This Year	<u>0.00</u>			<u>177745.00</u>	
	679700.00		Less: Depreciation @ 40%	71098.00	106647.00
Less: Refund This Year	<u>430000.00</u>	249700.00	<u>Tubewell (As per last A/c)</u>	392.00	
			Less: Depreciation @ 10%	39.00	353.00
			<u>Sports equipments (As per last A/c)</u>	14656.00	
Loan Received from M.ED.	200000.00		Less: Depreciation @ 10%	1466.00	13190.00
Less: Refund This Year	<u>0.00</u>	200000.00	<u>Psychology &amp; Apparatus</u>	3934.00	
			(As per last A/c)		
Loan received from D.EL.ED College		350000.00	Less: Depreciation @ 10%	393.00	3541.00
(As per last A/c)			<u>Laboratory Equipments</u>	153000.00	
Loan Received from A.W.S.	400.00		(As per last A/c)		
Less: Refund This Year	<u>400.00</u>	0.00	Add: This Year	0.00	
				<u>153000.00</u>	
Unsecured Loan Received	200000.00		Less: Depreciation @ 10%	15300.00	137700.00
Add: This year	<u>0.00</u>	200000.00	<u>Teaching Aids (As per last A/c)</u>	46642.00	
			Add: This Year	0.00	
				<u>46642.00</u>	41978.00
			Less: Depreciation @ 10%	4664.00	
			<u>T.V. (As per last A/c)</u>	2335.00	
			Less: Depreciation @ 10%	234.00	2101.00
			<u>Fire Extinguisher (As per last A/c)</u>	10259.00	
			Add: This Year	164900.00	
				<u>175159.00</u>	157643.00
			Less: Depreciation @ 10%	17516.00	
			<u>Projector (As per last A/c)</u>	25708.00	
			Less: Depreciation @ 10%	2571.00	23137.00
			<u>Fax Machine (As per last A/c)</u>	1934.00	
			Less: Depreciation @ 10%	193.00	1741.00
				<u>14083382.00</u>	
Balance C/f		<u>29103950.41</u>	Balance C/f		<u>14083382.00</u>

Contd..... Page 2



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

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

LIABILITIES	AMOUNT	ASSETS	AMOUNT	AMOUNT
Balance B/F	29103950.41	Balance B/F		14083382.00
		Xerox Machine	31500.00	
		Less: Depreciation @ 10%	3150.00	28350.00
		Aquagurd Machine(As per last /	56805.00	
		Less: Depreciation @ 10%	5681.00	51124.00
		Floor Carpet		18330.00
		Language Laboratory		240430.00
		Inverter		10000.00
		CCTV		40000.00
		Security Deposit to WBSEB (As per last A/c)		50245.00
		Reserve Fund (As per last A/c)		400000.00
		Investment in Gratuity Fund		1000000.00
		<b><u>CURRENT ASSETS, LOANS &amp; ADVANCE</u></b>		
		" 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 ( As per last A/c)	1805829.00	
		Add: This year	0.00	1805829.00
		" Balance C/F		
		Cash in Hand	0.00	
		Cash at Bank (S.B.I. A/C 35224979558 )	117119.10	
		(C.B.I. S.B A/C No. 2085386503 )	57958.31	175077.41
	<b>29103950.41</b>			<b>29103950.41</b>

Place: Balurghat

Date: 26th November, 2022



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

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

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022**

	AMOUNT	AMOUNT	AMOUNT	AMOUNT
<u>To Salary</u>				
1) Principal	307998.00			
2) Lecturer	4753633.00			
3) Non Teaching Staff	<u>1237724.00</u>			
" T.D.S. paid		37469.00		
" Ad-hoc bonus & puja ex-gratia		52000.00		
" Honorarium to Guest Lecturers		104000.00		
" Consolidated Pay		698000.00		
" Employees & Employer's contribution to P.F		381463.00		
" Prof. Tax		42690.00		
" Postage & Telegram		1704.00		
" Telephone Bill		17161.00		
" News Paper & Magazine		6737.00		
" Printing & Stationary		51905.00		
" Bank Charge		4774.87		
" Electric Bill		92335.00		
" Electrical Goods Purchase		8050.00		
" Affiliation Fees & Method subject for B.ED. Course		100011.80		
" Interview for Faculties		86340.00		
" Advocate Fees		102000.00		
" Panchyat Tax and Lease Rent of Land		94171.00		
" Broadband cable service		10548.00		
" Sanitization Expenses		13129.00		
" Audit Fees		18230.00		
" Cable T.V. Fees		1848.00		
" Income Tax paid		386350.00		
" Advertisement		28152.00		
" Library Software Khoka Purchase		15000.00		
" Examination Expenses		411023.60		
" Website Maintenance		9250.00		
" Excess Fund Refund to WBJEEB		83775.00		
" Fuel Expenses		33829.00		
" Books Binding		7000.00		
" T.A. & Other expenses		62487.00		
" Subject fees		5000.00		
" Funeral expenses		50000.00		
" Office contingencies		223232.00		
" Panchyat Tax		1500.00		
" Educational Tour		600000.00		
" Annual Magazine		90000.00		
" Prospectus expenditure		66000.00		
" Generator Battery		4800.00		
" Depreciation on Fixed Assets		919563.00		
		<u>11220883.27</u>		
			<u>10218350.00</u>	
			<u>413020.00</u>	10631370.00
				97109.00
				492404.27
			<u>11220883.27</u>	<u>11220883.27</u>

Place: Balurghat

Date: 26th November, 2022



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 2022**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F			By Salary		
Cash in Hand	0.00		1) Principal	307998.00	
Cash at Bank			2) Lecturer	4753633.00	
(S.B.I. A/C 35224979558 )	134434.70		3) Non Teaching Staff	<u>1237724.00</u>	6299355.00
(C.B.I. S.B A/C No. 2085386503 )	<u>1764201.98</u>	1898636.68	" T.D.S. paid		37469.00
" Course Fee Received from University	10218350.00		" Ad-hoc bonus & puja ex-gratia		52000.00
" Examination centre fee received	<u>413020.00</u>	10631370.00	" Honorarium to Guest Lecturers		104000.00
			" Consolidated Pay		698000.00
			" Employees & Employer's contribution to P.F		381463.00
			" Prof. Tax		42690.00
			" Postage & Telegram		1704.00
			" Telephone Bill		17161.00
			" News Paper & Magazine		6737.00
			" Printing & Stationary		51905.00
			" Bank Charge		4774.87
			" Electric Bill		92335.00
			" Electrical Goods Purchase		8050.00
			" Affiliation Fees & Method subject for B.ED. Course		100011.80
			" Interview for Faculties		86340.00
			" Advocate Fees		102000.00
			" Panchyat Tax and Lease Rent of Land		94171.00
			" Broadband cable service		10548.00
			" Sanitization Expenses		13129.00
			" Audit Fees		18230.00
			" Cable T.V. Fees		1848.00
" Bank Interest		97109.00	" Income Tax paid		386350.00
			" Advertisement		28152.00
			" Library Software Khoka Purchase		15000.00
			" Examination Expenses		411023.60
			" Website Maintenance		9250.00
			" Excess Fund Refund to WBJEEB		83775.00
			" Fuel Expenses		33829.00
			" Books Binding		7000.00
			" T.A. & Other expenses		62487.00
			" Subject fees		5000.00
			" Funeral expenses		50000.00
			" Office contingencies		223232.00
			" Panchyat Tax		1500.00
			" Educational Tour		600000.00
			" Annual Magazine		90000.00
			" Prospectus expenditure		66000.00
			" Generator Battery		4800.00
			" Fire Extinguisher Refilling		164900.00
			" Gratuity Fund		1000000.00
			" Caution Money Refund		430000.00
			" Books & Journal		4618.00
			" Building Construction		435500.00
			" Computer Purchase & Maintenance		69300.00
			" Furniture & Fixture		46000.00
			" Loans paid to A.W.S.		400.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. A/C 35224979558 )	57958.31	
			(C.B.I. S.B A/C No. 2085386503 )		
				<u>117119.10</u>	<u>175077.41</u>
		<u>12627115.68</u>			<u>12627115.68</u>

Place: Balurghat

Date: 26th November, 2022



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  
MANGOLPUR, P.O: BALURGHAT  
DIST. DAKSHIN DINAJPUR

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2022

NO. 1 CENTRAL BANK OF INDIA  
Balurghat Branch  
A/C NO.S.B:2085386503

Bank Balance as per Cash Book as on 31st March 2022

57958.31

Add: Cheque issued but not presented in bank till 31st March 2022

Sl. No.	Date of Issue	Cheque No.	Amount	
1	31-01-2022	87973	30000.00	
2	28-02-2022	087990	879.00	
3	26-03-2022	090114	37760.00	
4	26-03-2022	090115	3950.00	
5	26-03-2022	090121	3500.00	
6	26-03-2022	090124	879.00	
7	26-03-2022	090125	5427.00	
8	26-03-2022	090126	2025.00	
9	26-03-2022	090128	18230.00	
10	26-03-2022	090129	10328.00	
11	26-03-2022	090141	1733.00	
			<u>114711.00</u>	

Bank Balance as per Pass Book as on 31st March 2022

172669.31

