

To

Name... BALURGHAT B.ED COLLEGE
Prop... MONGALPUR, BALURGHAT
Address... DAKSHIN DINAJPUR
Subject... AUDIT REPORT
Period... 2023-2024

DASGUPTA SANTANU & CO.

Chartered Accountants

OFFICE :

Duckbanglo Para, Balurghat

Dakshin Dinajpur - 733101

Phone : (03522) 258652

Mobile : 9434120835

dasguptasantanuandco@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 2024 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.

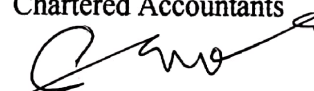
We report that

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, 2024.
 - (b) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

Date: 27th September, 2024
Place: Balurghat



FOR DASGUPTA SANTANU & CO
Chartered Accountants


SANTANU DASGUPTA (FCA)
Partner

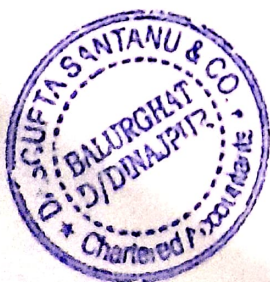
Mem. No.: 059997

UDIN: 2405997BKDAIG 5491

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

BALANCE SHEET AS AT 31ST MARCH 2024

AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	31529752.90	Balance B/F		14944312.00
		A.C. Machine	281700.00	
		Less: Depreciation @ 10%	<u>28170.00</u>	253530.00
		APN Solar Energy	672379.00	
		Less: Depreciation @ 10%	<u>67238.00</u>	605141.00
		Xerox Machine	25515.00	
		Less: Depreciation @ 10%	<u>2552.00</u>	22963.00
		<u>Aquagurd Machine(As per last</u>	46012.00	
		Add: This year	<u>76000.00</u>	
			122012.00	
		Less: Depreciation @ 10%	<u>12201.00</u>	109811.00
		Floor Carpet		18330.00
		Language Laboratory		240430.00
		Inverter		10000.00
		CCTV		40000.00
		Security Deposit to WBSEB		50245.00 ✓
		(As per last A/c)		400000.00
		Reserve Fund		1000000.00
		(As per last A/c)		
		Investment in Gratuity Fund		
		<u>CURRENT ASSETS, LOANS & ADVANCE</u>		
		" Loans to Medical Science & Technology		
		(As per last A/c)	11201183.00	
		Add: This year	<u>0.00</u>	11201183.00
		Loans to B.ED College Trust	1805829.00	
		(As per last A/c)		
		Add: This year	<u>640000.00</u>	2445829.00
		" Balance C/F		
		Cash in Hand	0.00	
		Cash at Bank		
		(S.B.I. A/C 35224979558)	118603.10	
		(C.B.I. S.B A/C No.		
		2085386503)	<u>69375.80</u>	187978.90
	<u>31529752.90</u>			<u>31529752.90</u>

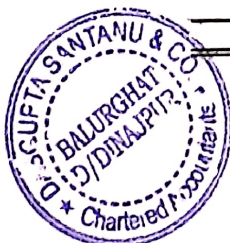


In terms of our report of even date
FOR DASGUPTA SANTANU & CO.
Chartered Accountants

(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 2024

ECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
o Balance B/F			<u>By Salary</u>		
Cash in Hand	0.00		1) Principal	746650.00	
Cash at Bank			2) Lecturer	7814798.00	
S.B.I. A/C 35224979558)	885945.90		3) Non Teaching Staff	<u>1411119.00</u>	9972567.00
S.B.I. S.B A/C No.			" Ad-hoc bonus & puja ex-gratia		56000.00
385386503)	<u>71582.49</u>	957528.39	" Consolidated Pay		642700.00
Course Fee Received			" Employees & Employer's contribution to P.F		499590.00
from University	16208999.00		" Prof. Tax		62620.00
Examination centre fee			" Gratuity fund paid		500000.00
received	<u>465976.00</u>	16674975.00	" Registration Fees paid		100000.00
Registration fees received			" Postage & Telegram		9239.00
Fund received foy Youth Science Fair			" Telephone Bill & Broad Band Exp		33217.00
E.P.F. Received from D.EL.ED			" News Paper & Magazine		8448.00
Income Tax Refund			" Printing & Stationary		76925.00
Bank Interest			" Bank Charge		9228.49
			" Electric Bill		179635.00
			" Electrical Goods Purchase		29100.00
			" Affiliation Fees paid		100000.00
			" Advocate Fees & Other Expenses		60000.00
			" Xerox Machine maintenance		900.00
			" Lease Rent of Land		94171.00
			" Travelling Allowance & Other Exp.		8240.00
			" Audit Fees		41000.00
			" Cable T.V. Fees		1848.00
			" Income Tax paid		33670.00
			" Advertisement		4000.00
			" KOHA Software & other software renewal		19000.00
			" Obsevation of students week		12298.00
			" Examination Expenses		380600.00
			" NAAC visit		155624.00
			" Add-on-course		93678.00
			" Youth Science Fair exp.		11707.00
			" Sports & Games		25000.00
			" Seminer of cyber crime		41535.00
			" Office contingencies		279681.00
			" Panchyat Tax		1500.00
			" Nabin baran & cultural programme		100000.00
			" Students Health Home		2000.00
			" N.S.S. Unit		74443.00
			" Sasware Bharat Rath programme		2920.00
			" Faculty development		3000.00
			" Books & Journal		102037.00
			" Building Construction		736600.00
			" Playground development		528476.00
			" A.C. Machine purchase & maintenance		281700.00
			" APN Solar energy		672379.00
			" Water Harvesting		42000.00
			" Water pirifing Machine		76000.00
			" Computer Purchase & Maintenance		140900.00
			" Furniture & Fixture		392000.00
			" Laboratory Equipments		29250.00
			" Loans to Welfare Promotion Trust		640000.00
			" Loan paid to S.B.I.		325000.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. A/C 35224979558)	118603.10	
			(C.B.I. S.B A/C No.		
			2085386503)	<u>69375.80</u>	<u>187978.90</u>
					<u><u>17880405.39</u></u>



17880405.39

17880405.39

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

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

Place: Balurghat

Date: 27th September, 2024

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

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2024

NO. 1
**STATE BANK OF INDIA
Balurghat Branch
A/C NO.S.B: 35224979558**

Bank Balance as per Cash Book as on 31st March 2024 1,18,603.10

Add: Cheque issued but not presented in bank till 31st March 2024

Sl. No.	Date of Issue	Cheque No.	Amount
1	30-03-2024	195475	40300.00

Bank Balance as per Pass Book as on 31st March 2024 1,58,903.10

NO. 2
**CENTRAL BANK OF INDIA
Balurghat Branch
A/C NO.S.B: 2085386503**

Bank Balance as per Cash Book as on 31st March 2024 69,375.80

Add: Cheque issued but not presented in bank till 31st March 2024

Sl. No.	Date of Issue	Cheque No.	Amount
1	30-03-2024	110022	877523.00
2	30-03-2024	110023	5360.00
3	30-03-2024	110024	16500.00
4	30-03-2024	110025	16000.00
5	30-03-2024	110026	3500.00
6	30-03-2024	110027	3500.00
7	30-03-2024	110028	2500.00
8	30-03-2024	110029	2070.00
9	30-03-2024	110030	1848.00
10	30-03-2024	110031	3291.00
11	30-03-2024	110032	1500.00
12	30-03-2024	110033	1120.00
13	30-03-2024	110034	2700.00
14	30-03-2024	110035	10000.00
15	30-03-2024	110036	6500.00
16	30-03-2024	110037	4500.00
17	30-03-2024	110038	8124.00
18	30-03-2024	110039	10900.00
19	30-03-2024	110040	45000.00
20	30-03-2024	112331	2920.00
21	30-03-2024	112332	21700.00
22	30-03-2024	112333	40000.00
23	30-03-2024	112334	14303.00

Bank Balance as per Pass Book as on 31st March 2024 11,70,734.80

