

To

Name.....BALURGHAT B. ED. COLLEGE

Prop.....

Address.....MONGALPUR, BALURGHAT, D/D.

Subject.....ACCOUNTS & AUDIT REPORTS.

Period.....2017-2018.

DASGUPTA SANTANU & CO.

Chartered Accountants

OFFICE :

Duckbanglo Para, Balurghat

Dakshin Dinajpur - 733101

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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)
(Registered Under Indian Trust Act-1882)**

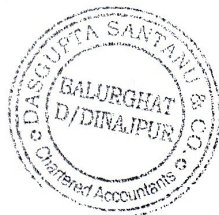
We have audited the attached Balance Sheet of BALURGHAT B.E.D. COLLEGE (RUNNING B.E.D COURSE) as at 31st March 2018 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Institute. Our responsibility 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, 2018
 - (b) In the case of Income & Expenditure Account, of the excess of Income over expenditure for the year ended on that date.

Date: 14th June, 2018
Place: Balurghat



FOR DASGUPTA SANTANU & CO
Chartered Accountants


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

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

BALANCE SHEET AS AT 31ST MARCH 2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
Capital Fund	18721133.10		<u>Building (As per last A/c)</u>	6264167.00	
(As per last A/c)			Add: This Year	4077640.00	
Add: Excess of				10341807.00	
income over expenditure	<u>3868335.34</u>	22589468.44	Less: Depreciation @ 5%	517090.00	9824717.00
			<u>Furniture (As per last A/c)</u>	1293875.00	
			Add: This Year	326900.00	
				1620775.00	
			Less: Depreciation @ 10%	162078.00	1458697.00
			<u>Books (As per last A/c)</u>	428196.00	
			Add: This Year	22520.00	
				450716.00	
			Less: Depreciation @ 10%	45072.00	405644.00
Caution Money	1334700.00		<u>Computer (As per last A/c)</u>	168026.00	
(As per last A/c)			Add: This Year	375400.00	
Add: This Year	0.00			543426.00	
	<u>1334700.00</u>		Less: Depreciation @ 40%	217370.00	326056.00
Less: Refund This Year	835000.00	499700.00	<u>Tubewell (As per last A/c)</u>	598.00	
			Less: Depreciation @ 10%	60.00	538.00
			<u>Sports equipments (As per last A/c)</u>	22340.00	
			Less: Depreciation @ 10%	2234.00	20106.00
			<u>Psychology & Apparatus</u>	5997.00	
Loan received from D.EL.ED College		350000.00	(As per last A/c)		
(As per last A/c)			Less: Depreciation @ 10%	600.00	5397.00
			<u>Laboratory Equipments</u>	224905.00	
			(As per last A/c)		
			Add: This Year	8292.00	
				233197.00	
			Less: Depreciation @ 10%	23320.00	209877.00
			<u>Teaching Aids (As per last A/c)</u>	23346.00	
			Add: This Year	3300.00	
				26646.00	
			Less: Depreciation @ 10%	2665.00	23981.00
			<u>T.V. (As per last A/c)</u>	3558.00	
			Less: Depreciation @ 10%	356.00	3202.00
			<u>Fire Extinguisher (As per last A/c)</u>	15637.00	
			Add: This Year	0.00	
				15637.00	
			Less: Depreciation @ 10%	1564.00	14073.00
			<u>Projector (As per last A/c)</u>	39183.00	
			Less: Depreciation @ 10%	3918.00	35265.00
			<u>Fax Machine (As per last A/c)</u>	2948.00	
			Less: Depreciation @ 10%	295.00	2653.00
Balance C/f		<u>23439168.44</u>	Balance C/f		<u>12330206.00</u>



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

BALANCE SHEET AS AT 31ST MARCH 2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Balance B/F	23439168.44		Balance B/F		12330206.00
			Aquagurd Machine(As per last	86580.00	
			Less: Depreciation @ 10%	8658.00	77922.00
			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)		
			Reserve Fund		400000.00
			(As per last A/c)		
			<u>CURRENT ASSETS, LOANS & ADVANCE</u>		
			" Loans to Medical Science & Technology		
			(As per last A/c)	4601183.00	
			Add: This year	1900000.00	6501183.00
			Loans to B.ED College Trust		1305829.00
			(As per last A/c)		
			" Balance C/F		
			Cash at Bank		
			(S.B.I. A/C 35224979558)	133334.70	
			(C.B.I. S.B A/C No.		
			2085386503)	2331688.74	2465023.44
				<u>23439168.44</u>	<u>23439168.44</u>

Place: Balurghat

Date: 14th June, 2018



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

(Signature)
(SANTANU DASGUPTA, FCA)

Proprietor

Mem No. - 059997

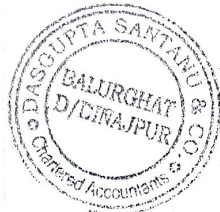
BALURGHAT B.ED COLLEGE
(Regd. Under Indian Trust Act, 1982)
MONGOLPUR, P.O: BALURGHAT
DIST. DAKSHIN DINAJPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2018

	AMOUNT	AMOUNT		AMOUNT	AMOUNT
<u>To Salary</u>					
1) Principal	568171.00		By Course Fee Received from		
2) Lecturer	6080382.00		University	15933050.00	
3) Non Teaching Staff	<u>1170118.00</u>	7818671.00	" Examination centre fee		
T.D.S. from salary		11477.00	received	<u>139625.00</u>	16072675.00
Ad-hoc bonus & puja ex-gratia		40000.00			
Honorarium to Guest Lecturers		235000.00			
Consolidated Pay		307000.00	" Fund received from All India Survey		1000.00
Employees & Employer's contribution to P.F		1168184.00	of Higher Education		
Prof. Tax		54360.00			
Contingency		218072.00	" E.P.F contribution Received from D.EL.ED		456670.00
Postage & Telegram		4295.00	Collage		
Telephone Bill		19685.00			
News Paper & Magazine		17882.00	" Bank Interest		266558.00
Printing & Stationary		47622.00			
Bank Charge		5332.66			
Electric Bill		148573.00			
Electrical Goods Purchase		200860.00			
Interview & Expenses for M.ED Course		50000.00			
Fooding & Lodging		2270.00			
Advocate Fees		100350.00			
Panchyat Tax and Lease Rent of Land		94171.00			
Broadband cable service		15214.00			
Xerox Machine & Drinking water maintenance		30850.00			
Audit Fees		9000.00			
Cable T.V. Fees		3880.00			
Notary Expenses		3400.00			
Advertisement		105647.00			
Website Maintenance & Renewal Charges		15100.00			
VDO Photography expenses		4000.00			
Traveling & Conveyance		297884.00			
Uniform purchase for Gr.-D		4000.00			
Examination Expenses		28450.00			
Accreditation Fees of NAAC		213529.00			
Misc. Expenses Regarding NAAC		534740.00			
Expenses for Medical Camp		8674.00			
Affiliation & Subject fees for M.ED Course		125115.00			
Depreciation on Fixed Assets		985280.00			
Excess of Income over Expenditure		<u>3868335.34</u>			
		<u>16796903.00</u>			<u>16796903.00</u>

Place: Balurghat

Date: 14th June, 2018



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

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

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 2018

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
to Balance B/F			<u>By Salary</u>		
Cash in Hand	0.00		1) Principal	568171.00	
Cash at Bank			2) Lecturer	6080382.00	
S.B.I. A/C 35224979558)	571809.20		3) Non Teaching Staff	<u>1170118.00</u>	7818671.00
C.B.I. S.B A/C No.			" T.D.S. from salary		11477.00
2085386503)	<u>4588650.90</u>	5160460.10	" Ad-hoc bonus & puja ex-gratia		40000.00
Course Fee Received			" Honorarium to Guest Lecturers		235000.00
from University	15933050.00		" Consolidated Pay		307000.00
Examination centre fee			" Employees & Employer's contribution to P.F		1168184.00
received	<u>139625.00</u>	16072675.00	" Prof. Tax		54360.00
Fund received from All India Survey			" Contingency		218072.00
of Higher Education		1000.00	" Postage & Telegram		4295.00
E.P.F contribution Received from D.EL.ED			" Telephone Bill		19685.00
Collage		456670.00	" News Paper & Magazine		17882.00
Bank Interest		266558.00	" Printing & Stationary		47622.00
			" Bank Charge		5332.66
			" Electric Bill		148573.00
			" Electrical Goods Purchase		200860.00
			" Interview & Expenses for M.ED Course		50000.00
			" Fooding & Lodging		2270.00
			" Advocate Fees		100350.00
			" Panchyat Tax and Lease Rent of Land		94171.00
			" Broadband cable service		15214.00
			" Xerox Machine & Drinking water maintenance		30850.00
			" Audit Fees		9000.00
			" Cable T.V. Fees		3880.00
			" Notary Expenses		3400.00
			" Advertisement		105647.00
			" Website Maintenance & Renewal Charges		15100.00
			" VDO Photography expenses		4000.00
			" Traveling & Conveyance		297884.00
			" Uniform purchase for Gr.-D		4000.00
			" Examination Expenses		28450.00
			" Accreditation Fees of NAAC		213529.00
			" Misc. Expenses Regarding NAAC		534740.00
			" Expenses for Medical Camp		8674.00
			" Affiliation & Subject fees for M.ED Course		125115.00
			" Computer Materials & Repairing Expenses		375400.00
			" Furniture & Fixture Purchase		326900.00
			" Books & Journal		22520.00
			" Building Construction		4077640.00
			" Caution money Refund		835000.00
			" Laboratory Equipments		8292.00
			" Musical Instruments		3300.00
			" Loans to Medical Science & Technology		1900000.00
			" Balance C/F		
			Cash at Bank		
			(S.B.I. A/C 35224979558)	133334.70	
			(C.B.I. S.B A/C No. 2085386503		
			2085386503)	<u>2331688.74</u>	<u>2465023.44</u>
					<u>21957363.10</u>

21957363.10

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Place: Balurghat

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

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2018

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

Bank Balance as per Cash Book as on 31st March 2018 2331688.74

Add: Cheque issued but not presented in bank till 31st March 2018

Sl. No.	Date of Issue	Cheque No.	Amount	
1	26-03-2018	012396	719468.00	
2	26-03-2018	012397	4940.00	
3	26-03-2018	012398	15000.00	
4	26-03-2018	012399	16000.00	
5	26-03-2018	012400	5000.00	
6	26-03-2018	012401	2000.00	
7	26-03-2018	012402	2000.00	
8	26-03-2018	012403	1069.00	
9	26-03-2018	012405	872.00	
10	26-03-2018	012406	11902.00	
11	26-03-2018	012407	320.00	
12	26-03-2018	012409	1600.00	
13	26-03-2018	012411	1500.00	
14	26-03-2018	012413	6900.00	
15	26-03-2018	012414	16000.00	
16	26-03-2018	012419	11055.00	815626.00

Bank Balance as per Pass Book as on 31st March 2018 3147314.74

