

To

Name... BALURGHAT B. ED. COLLEGE.
Prop./Partner... (RUNNING D. EL. ED. COURSE)
Address... MANGALPUR, P.O. BALURGHAT, D/D
Subject... ACCOUNTS & 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
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**AUDITOR'S REPORT TO THE MEMBERS OF THE GOVERNING BODY OF
BALURGHAT B.ED. COLLEGE (Running D.EL.ED Course)**

We have audited the attached Balance Sheet of BALURGHAT B.ED. COLLEGE (RUNNING D.EL.ED 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 D.EL.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: 5th January, 2026
Place: Balurghat



FOR DASGUPTA SANTANU & CO
Chartered Accountants


SANTANU DASGUPTA
Partner
Mem. No.: 59997

UDIN: 26059997SFXEX01762

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
(Running D.EL.ED. Course)
MANGALPUR, P.O: BALURGHAT
DIST.DAKSHIN DINAJPUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F			By Salary		
Cash in Hand	0.00		" Head & Teacher Staff	1551226.00	
Cash at Bank			" Non Teaching Staff	<u>423792.00</u>	1975018.00
(S.B.I. Blgt Br.A/c 387187833)	888760.61		" Conveyance		120000.00
(C.B.I. Blgt Br.A/c 2085381027)	<u>4405.11</u>	893165.72	" Ad-hoc- Bonus		12000.00
			" Contractual Wages		42000.00
			" Puja Exgratia		4000.00
" Course Fee Part-II (2021-2023)	19000.00		" E.P.F Payment (B.ED., M.ED & D.EL.ED.)		842120.00
" Course Fee Part-II (2022-2024)	645500.00		" P.TAX Payment (B.ED., M.ED & D.EL.ED.)		29450.00
" Course Fee Part-I (2022-2024)	50000.00		" Travelling Allowance		5520.00
" Course Fee Part-I (2023-2025)	315500.00		" Professional Tax		8320.00
" Course Fee Part-I (2024-2026)	756500.00		" Stationery Goods		18100.00
" Course Fee Part-II (2023-2025)	<u>235000.00</u>	2021500.00	" Audit Fees		14000.00
			" Bank Charge		3965.98
			" Electrical Bills		6319.00
			" Sports & Culture		37400.00
			" Furinal Expenses		10000.00
			" Misc. Expenses		28130.00
			" Affiliation fees		25000.00
" E.PF. Received from (B.ED. & M.ED Course)		571880.00	" Furniture purchase		12660.00
" P.TAX Received from (B.ED. & M.ED Course)		24250.00	" A.C. Machine purchase		74000.00
			" Building Construction		54000.00
			" Computer expenses		2500.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. Blgt Br.A/c 387187833)	182832.81	
			(C.B.I. Blgt Br.A/c 2085381027)	<u>3459.93</u>	186292.74
		<u><u>3510795.72</u></u>			<u><u>3510795.72</u></u>

Place: Balurghat

Date: 5th January, 2026



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
(Running D.EL.ED. Course)
MANGALPUR, P.O: BALURGHAT
DIST.DAKSHIN DINAJPUR

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2024

STATE BANK OF INDIA
Balurghat Branch
A/C NO.S.B: 387187833

Bank Balance as per Cash Book as on 31st March 2025 1,82,832.81

Add: Cheque issued but not presented in bank till 31st March 2025

Sl. No.	Date of Issue	Cheque No.	Amount	
1	29-03-2025	602185	171070.00	
4	29-03-2025	602186	10000.00	
5	29-03-2025	602187	<u>3500.00</u>	1,84,570.00

Bank Balance as per Pass Book as on 31st March 2025 3,67,402.81

