

To

Name..... BALURGHAT B.ED. COLLEGE.  
Prop..... RUNNING D.EL.ED. COURSE  
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  
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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.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 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 D.EL.ED COURSE) as at March 31<sup>st</sup>, 2022.
  - (b) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

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



FOR DASGUPTA SANTANU & CO  
Chartered Accountants

*Santanu Dasgupta*  
SANTANU DASGUPTA  
Partner  
Mem. No.: 59997

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

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

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>		
Capital Fund	14920083.31		<u>Books &amp; Journal(O.B)</u>	81558.00	
(As per last A/c)			Add: This Year	0.00	81558.00
Add: Excess of Income over Expenditure	<u>827472.20</u>	15747555.51	<u>Building Construction(O.B)</u>	8950460.00	
			Add: This year	<u>473000.00</u>	9423460.00
			<u>Computer(O.B)</u>	12400.00	
			Add: This year	<u>0.00</u>	12400.00
<u>Current Liabilities</u>			<u>Furniture &amp; Fixture (O.B)</u>	1153840.00	
Caution Money Received	250000.00		Add: This year	<u>39000.00</u>	
(As per last A/c)				1192840.00	
Add: This Year	<u>0.00</u>		<u>Less: Loans to AWS(wrongly</u>	<u>400.00</u>	1192440.00
	250000.00		included in Furniture)		
Less: Refund This Year	<u>0.00</u>	250000.00	<u>Computer &amp; Projection Machine</u>		63795.00
					1500000.00
			<u>Fixed Deposit</u>		
			(As per last A/c)		1035881.00
			<u>Salami &amp; Annual Rent for Leased Land</u>		
			(As per last A/c)		350000.00
			<u>CURRENT ASSETS, LOANS &amp; ADVANCE</u>		
			Loan to B.ED College		800000.00
			(As per last A/c)		
			Loan to Balurghat college for Medical Science & Technology		
			(As per last A/c)		0.00
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. Blgt Br.A/c 387187833)	1394824.21	
			(C.B.I. Blgt Br.A/c 2085381027)	<u>143197.30</u>	1538021.51
					<u>15997555.51</u>
					<u>15997555.51</u>

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

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT	AMOUNT
To Head & Teacher Staff	979504.00	By Course Fee Part-I (2019-2021)		198000.00
" Non Teaching Staff	<u>450411.00</u>	1429915.00		
" Conveyance		95100.00	" Course Fee Part-II (2019-2021)	1051000.00
" Ad-hoc- Bonus		16000.00		
" Contractual Wages		120000.00	" Course Fee Part-I (2020-2022)	1247500.00
" Salary H.O.D.		289980.00		
" E.P.F Payment (B.ED., M.ED & D.EL.ED.)		812288.00	" Course Fee Part-II (2020-2022)	671500.00
" Office Contingency		19280.00		
" Professional Tax		13190.00	" Course Fee Part-I (2021-2023)	1349000.00
" Audit Fees		12000.00		
" Bank Charge		1427.80		
" Registration fees for B.ED		98011.00	" E.PF. Received from (B.ED. & M.ED	437682.00
" Examination fees for B.ED		99511.00	Course )	
" Tiffin Expenses		5000.00		
" Electrical Bills		4830.00		
" Furinal Expenses		10000.00	" Registration & Examination fees Received	197523.00
" Sweeping charge		39000.00	(B.ED Section)	
" Printing & Stationary		3600.00		
" Electrical Goods		5600.00		
" Educational Tour		1250000.00		
" Excess of Income Over Expenditure (transferred to General Fund )		827472.20		
		<u>5152205.00</u>		<u>5152205.00</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**  
(Running D.EL.ED. Course)  
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		" Head & Teacher Staff	979504.00	
Cash at Bank			" Non Teaching Staff	<u>450411.00</u>	1429915.00
(S.B.I. Blgt Br.A/c 387187833)	1058598.01		" Conveyance		95100.00
(C.B.I. Blgt Br.A/c 2085381027)	<u>163551.30</u>	1222149.31	" Ad-hoc- Bonus		16000.00
			" Contractual Wages		120000.00
" Course Fee Part-I (2019-2021)	198000.00		" Salary H.O.D.		289980.00
" Course Fee Part-II (2019-2021)	1051000.00		" E.P.F Payment (B.ED., M.ED & D.EL.ED.)		812288.00
" Course Fee Part-I (2020-2022)	1247500.00		" Office Contingency		19280.00
" Course Fee Part-II (2020-2022)	671500.00		" Professional Tax		13190.00
" Course Fee Part-I (2021-2023)	<u>1349000.00</u>	4517000.00	" Audit Fees		12000.00
" E.PF. Received from (B.ED. & M.ED Course )		437682.00	" Bank Charge		1427.80
			" Registration fees for B.ED		98011.00
" Registration & Examination fees Received (B.ED Section)		197523.00	" Examination fees for B.ED		99511.00
			" Tiffin Expenses		5000.00
" Loans refund from A.W.S.		400.00	" Electrical Bills		4830.00
			" Furinal Expenses		10000.00
			" Sweeping charge		39000.00
			" Printing & Stationary		3600.00
			" Electrical Goods		5600.00
			" Educational Tour		1250000.00
			" Building Construction		473000.00
			" Furniture & Fixture		39000.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. Blgt Br.A/c 387187833)	1394824.21	
			(C.B.I. Blgt Br.A/c 2085381027)	<u>143197.30</u>	1538021.51
		<u><u>6374754.31</u></u>			<u><u>6374754.31</u></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)  
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(Running D.EL.ED. Course)  
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DIST.DAKSHIN DINAJPUR

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2022

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

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

1394824.21

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

Sl. No.	Date of Issue	Cheque No.	Amount	
1	24-03-2022	448802	1060.00	
2	24-03-2022	448803	10000.00	
3	24-03-2022	448805	12000.00	
4	24-03-2022	448806	3640.00	
5	24-03-2022	448807	1070.00	27770.00

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

1422594.21

