

To

Name.....BALURGHAT B. ED. COLLEGE .
Prop.....D. EL. ED. COURSE
Address.....MANGALPUR, BALURGHAT, D/DINAJPUR
Subject.....ACCOUNTS & AUDIT REPORTS ,
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.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 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 D.EL.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: 18th October, 2024

Place: Balurghat



FOR DASGUPTA SANTANU & CO
Chartered Accountants


SANTANU DASGUPTA

Partner

Mem. No.: 59997

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 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT	AMOUNT
Salaries of Head & Teacher Staff	1228680.00			
Non Teaching Staff	<u>341064.00</u>			
Conveyance		1569744.00	By Course Fee Part-I (2020-2022)	15000.00
Ad-hoc- Bonus		120000.00	" Course Fee Part-I (2021-2023)	218500.00
Contractual Wages		12000.00	" Course Fee Part-II (2021-2023)	653000.00
Puja Exgratia		80000.00	" Course Fee Part-I (2022-2024)	779500.00
E.P.F Payment (B.ED., M.ED & D.EL.ED.)		3000.00	" Course Fee Part-II (2022-2024)	64500.00
Office Contingency		792716.00	" Course Fee Part-I (2023-2025)	870000.00
Professional Tax		21495.00	" E.PF. Received from (B.ED. & M.ED Course)	525076.00
Audit Fees		11470.00		
Bank Charge		13500.00		
Electrical Bills		8771.31		
Sweeping charge		11821.00		
Funeral Expenses		42000.00		
Excess of Income Over Expenditure transferred to General Fund)		10000.00		
		<u>429058.69</u>		
		<u>3125576.00</u>		<u>3125576.00</u>

Place: Balurghat

Date: 18th October, 2024



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

(Signature)
(SANTANU DASGUPTA, FCA)
Partner
Mem No :059997

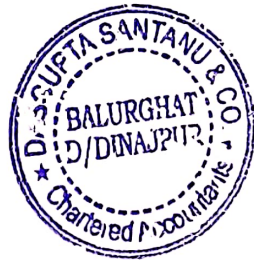
BALURGHAT B.ED. COLLEGE
(Running D,EL,ED. Course)
MANGALPUR, P.O: BALURGHAT
DIST.DAKSHIN DINAJPUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
o Balance B/F			By Salary		
Cash in Hand	0.00		" Head & Teacher Staff	1228680.00	
Cash at Bank			" Non Teaching Staff	<u>341064.00</u>	1569744.00
S.B.I. Blgt Br.A/c 387187833)	556860.21		" Conveyance		120000.00
S.B.I. Blgt Br.A/c 2085381027)	<u>112246.82</u>	669107.03	" Ad-hoc- Bonus		12000.00
			" Contractual Wages		80000.00
			" Puja Exgratia		3000.00
Course Fee Part-I (2020-2022)	15000.00		" E.P.F Payment (B.ED., M.ED & D.EL.ED.)		792716.00
Course Fee Part-I (2021-2023)	218500.00		" Office Contingency		21495.00
Course Fee Part-II (2021-2023)	653000.00		" Professional Tax		11470.00
Course Fee Part-I (2022-2024)	779500.00		" Audit Fees		13500.00
Course Fee Part-II (2022-2024)	64500.00		" Bank Charge		8771.31
Course Fee Part-I (2023-2025)	<u>870000.00</u>	2600500.00	" Electrical Bills		11821.00
			" Sweeping charge		42000.00
			" Furinal Expenses		10000.00
			" Furniture purchase		21000.00
PF. Received from (B.ED. & M.ED course)		525076.00	" A.C. Machine purchase		160000.00
			" Building Construction		24000.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. Blgt Br.A/c 387187833)	888760.61	
			(C.B.I. Blgt Br.A/c 2085381027)	<u>4405.11</u>	893165.72
		<u><u>3794683.03</u></u>			<u><u>3794683.03</u></u>

Place: Balurghat

Date: 18th October, 2024



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 2024

888760.61

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

Sl. No.	Date of Issue	Cheque No.	Amount
1	30-03-2024	079360	140706.00
2	30-03-2024	079361	1040.00
3	30-03-2024	079362	10000.00
4	30-03-2024	079363	3500.00
5	30-03-2024	079364	8000.00

163246.00

Bank Balance as per Pass Book as on 31st March 2024

1052006.61

