

To

Name... BALURGHAT B. ED. COLLEGE
Prop... M. ED. COURSE
Address... MANGIALPUR, P.O. BALURGHAT, D/DINAJ
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 (M.ED. Course)**

We have audited the attached Balance Sheet of BALURGHAT B.ED. COLLEGE (M.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.

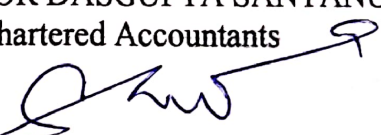
We report that

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 (M.ED. COURSE) as at March 31st, 2024.
 - (b) In the case of Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

Date: 17th October, 2024
Place: Balurghat



FOR DASGUPTA SANTANU & CO
Chartered Accountants


SANTANU DASGUPTA
Partner
Mem. No.: 59997

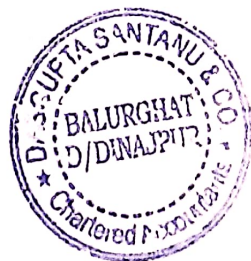
BALURGHAT B.ED. COLLEGE
(M,ED, Course)
MANGALPUR, P.O : BALURGHAT
DIST.DAKSHIN DINAJPUR

BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
Capital Fund	7718103.47		Building Construction	4725036.00	
(Opening Balance)			Add: This year	108500.00	
Less: Excess of Expenditure				4833536.00	
Less: Income	<u>72776.59</u>	7645326.88	Less: Depreciation @5%	241677.00	4591859.00
			Electrical Goods purchase	54426.00	
			Add: This year	42350.00	
				96776.00	
			Less: Depreciation @15%	14516.00	82260.00
			Furniture Purchase	250497.00	
			Add: This year	152000.00	
				402497.00	
			Less: Depreciation @10%	40250.00	362247.00
			Laboratory Instruments	89785.00	
			Add: This year	0.00	
				89785.00	
			Less: Depreciation @15%	13468.00	76317.00
			Generator	156601.00	
			Less: Depreciation @15%	23490.00	133111.00
			Books	69452.00	
			Add: This year	2070.00	
				71522.00	
			Less: Depreciation @10%	7152.00	64370.00
			Gratuity Fund		300000.00
			CURRENT ASSETS, LOANS & ADVANCE		
			LOANS TO STAFF		30000.00
			Loans to Atrayee Welfare Society		
			(As per last A/c)	1600000.00	
			Add: This year	0.00	1600000.00
			Loans to B.ED College		
			(As per last A/c)	200000.00	
			Less: Received this year	0.00	200000.00
			Cash in Hand	0.00	
			Cash at Bank		
			(B.O.I. Balurghat Br)		
			A/c 432420110000294	205162.88	205162.88
		<u>7645326.88</u>			<u>7645326.88</u>

at: Balurghat

on: 17th 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
(M.ED. Course)
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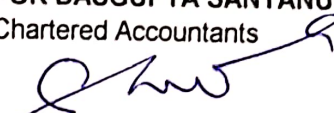
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE

	AMOUNT	INCOME	AMOUNT	AMOUNT
Salary (Teaching & Non Teaching Staff)	3383769.00	By Course Fee (2021-2023)		2320500.00
Employer's contribution to Provident Fund	99160.00	" Course Fee (2022-2024)		1143000.00
Professional Tax	19480.00	" Course Fee (2023-2025)		1045100.00
Ad-hoc Bonus	12000.00			
Honorarium	80000.00			
Affiliation Fees for M.ED.	100000.00			
Travelling Expenses	7346.00			
Interview Expenses	30000.00			
Audit Fees	9000.00			
road band network exp	5265.00			
Printing & Stationary	2610.00			
Bank Charges	1553.59			
Advertisement expenses	10800.00			
Computer Maintenance	600.00			
Annual education and cultural prog.	100000.00			
Donation to Orphan	30000.00			
Library Purchase	51200.00			
Games & Sports	18040.00			
Fire system installation	20000.00			
Green Audit	60000.00			
Seminar expenses	50000.00			
Earth filling & maintenance of playground	150000.00			
Depreciation	340553.00	" Excess of Expendituree Over Income (transferred to General Fund)		72776.59
	4581376.59			4581376.59

Place: Balurghat
Date: 17th October, 2024



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

(SANTANU DASGUPTA, FCA)
Partner
Mem No :059997

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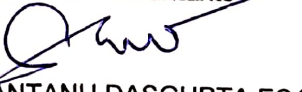
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Balance B/F			By Salary (Teaching & Non Teaching Staff)		3383769.00
Cash in Hand	0.00		" Employer's contribution to		99160.00
Cash at Bank			Provident Fund		
O.I. Balurghat Br)	242306.47	242306.47	" Professional Tax		19480.00
(A/c 432420110000294)			" Ad-hoc Bonus		12000.00
			" Honorarium		80000.00
			" Affiliation Fees for M.ED.		100000.00
			" Travelling Expenses		7346.00
			" Interview Expenses		30000.00
Course Fee (2021-2023)	2320500.00		" Audit Fees		9000.00
Course Fee (2022-2024)	1143000.00		" Broad band network exp		5265.00
Course Fee (2023-2025)	1045100.00	4508600.00	" Printing & Stationary		2610.00
			" Bank Charges		1553.59
			" Advertisment expenses		10800.00
			" Computer Maintenance		600.00
			" Annual education and cultural prog.		100000.00
			" Donation to Orphan		30000.00
			" Diary Purchase		51200.00
			" Games & Sports		18040.00
			" Fire system installation		20000.00
			" Green Audit		60000.00
			" Seminar expenses		50000.00
			" Earth filling & maintenance of playground		150000.00
			" Electricals Goods purchase		42350.00
			" A.C. Machine		152000.00
			" Books purchase		2070.00
			" Building Construction		108500.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(B.O.I. Balurghat Br)		
			A/c 432420110000294)	205162.88	205162.88
		4750906.47			4750906.47

Balurghat
17th October, 2024



In terms of our report of even date
FOR DASGUPTA SANTANU & CO.
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(SANTANU DASGUPTA, FCA)
Partner
Mem No :059997

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

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2024

BANK OF INDIA
Balurghat Branch
A/C NO.S.B: 432420110000294

Bank Balance as per Cash Book

2,05,162.88

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

Sl. No.	Date of Issue	Cheque No.	Amount	
1	31-01-2024	061333	7500.00	
2	30-03-2024	061344	269632.00	
3	30-03-2024	061345	9080.00	
4	30-03-2024	061346	1520.00	
5	30-03-2024	061347	18000.00	
6	30-03-2024	061348	30950.00	
7	30-03-2024	061349	1185.00	
8	30-03-2024	061350	20000.00	3,57,867.00

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

5,63,029.88

