

To

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

Prop.....

Address.....MANGALPUR.....BALURGHAT, D/DINAJPUR

Subject.....ACCOUNTS & AUDIT REPORT

Period.....2022-2023.....

DASGUPTA SANTANU & CO.

Chartered Accountants

OFFICE :

Duckbanglo Para, Balurghat

Dakshin Dinajpur - 733101

Phone : (03522) 258652

Mobile : 9434120835

dasguptasantanuandco@gmail.com



Principal
Balurghat B.Ed. College





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**AUDITOR'S REPORT TO THE MEMBERS OF THE GOVERNING BODY OF
BALURGHAT B.E.D COLLEGE (Running B.E.D.Course)**

We have audited the attached Balance Sheet of BALURGHAT B.E.D. COLLEGE (RUNNING B.E.D COURSE) as at 31st March 2023 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.

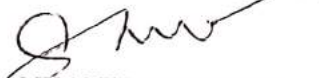
We report that

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 B.ED. COURSE) as at March 31st, 2023.
 - (b) In the case of Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

Date: 9th October, 2023
Place: Balurghat



FOR DASGUPTA SANTANU & CO
Chartered Accountants


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

Principal
Balurghat B.Ed. College

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

BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
Capital Fund (As per last A/c)	28104250.41		Building (As per last A/c)	12198056.00	
Less: Excess of expenditure over income	<u>72011.02</u>	28032239.39	Add: This Year	516430.00	
				<u>12714486.00</u>	12078762.00
			Less: Depreciation @ 5%	635724.00	
			Furniture (As per last A/c)	1085356.00	
			Add: This Year	45200.00	
				<u>1130556.00</u>	1017500.00
			Less: Depreciation @ 10%	113056.00	
			Books (As per last A/c)	311939.00	
			Add: This Year	131696.00	
				<u>443635.00</u>	399271.00
			Less: Depreciation @ 10%	44364.00	
Caution Money (As per last A/c)	249700.00		Computer (As per last A/c)	106647.00	
Add: This Year	<u>0.00</u>		Add: This Year	93500.00	
				<u>200147.00</u>	120088.00
Less: Refund This Year	<u>249700.00</u>	249700.00	Less: Depreciation @ 40%	80059.00	
	<u>0.00</u>		Tubewell (As per last A/c)	353.00	
			Less: Depreciation @ 10%	35.00	318.00
			Sports equipments (As per last A/c)	13190.00	
Loan Received from M.ED.	200000.00		Less: Depreciation @ 10%	1319.00	11871.00
Less: Refund This Year	<u>0.00</u>	200000.00	Psychology & Apparatus (As per last A/c)	3541.00	
			Less: Depreciation @ 10%	354.00	3187.00
			Laboratory Equipments (As per last A/c)	137700.00	
			Add: This Year	0.00	
				<u>137700.00</u>	123930.00
			Less: Depreciation @ 10%	13770.00	
Unsecured Loan Received	200000.00		Teaching Aids (As per last A/c)	41978.00	
Add: This year	<u>0.00</u>	200000.00	Add: This Year	20000.00	
				<u>61978.00</u>	55780.00
			Less: Depreciation @ 10%	6198.00	
			T.V. (As per last A/c)	2101.00	1891.00
			Less: Depreciation @ 10%	210.00	
Secured Loan Received			Fire Extinguisher (As per last A	157643.00	
Term Loan		740000.00	Add: This Year	0.00	
(S.B.I. Balurghat Br. A/c 41798078315)				<u>157643.00</u>	141879.00
			Less: Depreciation @ 10%	15764.00	
			Projector (As per last A/c)	23137.00	
			Less: Depreciation @ 10%	2314.00	20823.00
			Fax Machine (As per last A/c)	1741.00	
			Less: Depreciation @ 10%	174.00	1567.00
				<u>174.00</u>	
					1567.00
Balance C/f		<u>29771939.39</u>	Balance C/f		<u>13976867.00</u>

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S.M.
Principal
Balurghat B.Ed. College

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

BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES

Balance B/F

AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
29771939.39		Balance B/F		13970867.00
		Xerox Machine	28350.00	
		Less: Depreciation @ 10%	<u>2835.00</u>	25515.00
		Aguegard Machine (As per last	51124.00	
		Less: Depreciation @ 10%	<u>5112.00</u>	46012.00
		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)		
		Investment in Gratuity Fund		1000000.00
		<u>CURRENT ASSETS, LOANS & ADVANCE</u>		
		* Loans to Medical Science & Technology		
		(As per last A/c)	11201183.00	
		Add: This year	<u>0.00</u>	11201183.00
		Loans to B.ED College Trust	1805829.00	
		(As per last A/c)		
		Add: This year	<u>0.00</u>	1805829.00
		* Balance C/F		
		Cash in Hand	0.00	
		Cash at Bank		
		(S. B. I. A/C 35224979558)	885945.90	
		(C. B. I. S. B A/C No.		
		2085386503)	<u>71582.49</u>	957528.39
				<u>29771939.39</u>
				<u>29771939.39</u>

Place: Balurghat

Date: 9th October, 2023



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

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

(Signature)
Principal
Balurghat B. Ed. College

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

	AMOUNT	AMOUNT	AMOUNT	AMOUNT
<u>To Salary</u>				
1) Principal	746650.00			
2) Lecturer	6874279.00			
3) Non Teaching Staff	<u>1308912.00</u>			
" T.D.S. paid		8929841.00		
" Ad-hoc bonus & puja ex-gratia		8909.00		
" Consolidated Pay		56000.00		
" Employees & Employer's contribution to P.F		681000.00		
" Prof. Tax		485248.00		
" Postage & Telegram		56070.00		
" Telephone Bill		1007.00		
" News Paper & Magazine		15899.00		
" Printing & Stationary		21926.00		
" Bank Charge		70750.00		
" Electric Bill		9970.02		
" Electrical Goods Purchase		146750.00		
" Affiliation Fees & Method subject for B.ED. Course		27400.00		
" Advocate Fees & Other Expenses		100000.00		
" Panchyat Tax and Lease Rent of Land		290800.00		
" Broadband cable service		94171.00		
" Travelling Allowance & Other Exp.		10846.00		
" Audit Fees		39836.00		
" Cable T.V. Fees		25000.00		
" Income Tax paid		1848.00		
" Advertisement		28670.00		
" Language Software upgradation		49820.00		
" Examination Expenses		38940.00		
" Website Maintenance		95000.00		
" Maintenance of Xerox Machine		20000.00		
" Affiliation Fees for sports		2500.00		
" Interview for Faculties		2400.00		
" Sports & Games		30118.00		
" Funeral expenses		8400.00		
" Office contingencies		20000.00		
" Panchyat Tax		123769.00		
" Miscellaneous Expenses		3000.00		
" Registration Fees paid to WBUTTEPA		89631.00		
" Depreciation on Fixed Assets		100000.00		
		921288.00	" Excess of Expenditure over Income	72011.02
		<u>12606807.02</u>		<u>12606807.02</u>

Place: Balurghat

Date: 9th October, 2023



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

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

(Signature)
Principal
Balurghat B.Ed. College

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BALURGHAT B.ED COLLEGE
MANGALPUR, P.O.:BALURGHAT, DIST.: DAKSHIN DINAJPUR
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F	0.00		<u>By Salary</u>		
Cash in Hand	57958.31		1) Principal	746650.00	
Cash at Bank (S.B.I. A/C 35224979558)	117119.10	175077.41	2) Lecturer	6874279.00	
(C.B.I. S.B A/C No. 2085386503)	<u>117119.10</u>		3) Non Teaching Staff	<u>1308912.00</u>	8929841.00
* Course Fee Received from University	12180000.00		" T.D.S. paid		8909.00
* Examination centre fee received	<u>327345.00</u>	12507345.00	" Ad-hoc bonus & puja ex-gratia		56000.00
* Income Tax Refund			" Consolidated Pay		681000.00
* Old Newspaper Sale		3950.00	" Employees & Employer's contribution to P.F		485248.00
* Bank Interest		3486.00	" Prof. Tax		56070.00
* Term Loan (S.B.I. Balurghat Br. A/c 41798078315)		20015.00	" Postage & Telegram		1007.00
			" Telephone Bill		15899.00
			" News Paper & Magazine		21926.00
			" Printing & Stationary		70750.00
			" Bank Charge		9970.02
			" Electric Bill		146750.00
			" Electrical Goods Purchase		27400.00
			" Affiliation Fees & Method subject for B.ED. Course		100000.00
			" Advocate Fees & Other Expenses		290800.00
			" Lease Rent of Land		94171.00
			" Broadband cable service		10846.00
			" Travelling Allowance & Other Exp.		39836.00
			" Audit Fees		25000.00
			" Cable T.V. Fees		1848.00
			" Income Tax paid		28670.00
			" Advertisement		49820.00
			" Language Software upgradation		38940.00
			" Examination Expenses		95000.00
			" Website Maintenance		20000.00
			" Maintenance of Xerox Machine		2500.00
			Affiliation Fees for sports		2400.00
			" Interview for Faculties		30118.00
			" Sports & Games		8400.00
			" Funeral expenses		20000.00
			" Office contingencies		123769.00
			" Panchyat Tax		3000.00
			" Miscellaneous Expenses		89631.00
			" Registration Fees paid to WBUTTEPA		100000.00
			" Books & Journal		131696.00
			" Building Construction		516430.00
			" Computer Purchase & Maintenance		93500.00
			" Furniture & Fixture		45200.00
			" White Board Purchase		20000.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. A/C 35224979558)	71582.49	
			(C.B.I. S.B A/C No. 2085386503)	<u>885945.90</u>	957528.39
		<u><u>13449873.41</u></u>			<u><u>13449873.41</u></u>

Place: Balurghat
Date: 9th October, 2023



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

(Signature)
(SANTANU DASGUPTA, FCA)
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BALURGHAT B.ED COLLEGE
MANGOLPUR, P.O: BALURGHAT
DIST. DAKSHIN DINAJPUR

COLLEGE

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BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2023

NO. 1 STATE BANK OF INDIA
Balurghat Branch
A/C NO.S.B: 35224979558

Bank Balance as per Cash Book as on 31st March 2023 885945.90

Add: Cheque issued but not presented in bank till 31st March 2023

Sl. No.	Date of Issue	Cheque No.	Amount	
1	30-03-2023	002524	34010.00	
2	30-03-2023	002525	10277.00	44287.00

Bank Balance as per Pass Book as on 31st March 2023 930232.90

NO. 2 CENTRAL BANK OF INDIA
Balurghat Branch
A/C NO.S.B: 2085386503

Bank Balance as per Cash Book as on 31st March 2023 71582.49

Add: Cheque issued but not presented in bank till 31st March 2023

Sl. No.	Date of Issue	Cheque No.	Amount	
1	30-03-2023	098389	4600.00	
2	30-03-2023	098396	2500.00	
3	30-03-2023	098397	1980.00	
4	30-03-2023	098398	1023.00	
5	30-03-2023	098400	1500.00	
6	30-03-2023	101891	1398.00	
7	30-03-2023	101892	1950.00	
8	30-03-2023	101893	1848.00	
9	30-03-2023	101894	21500.00	38299.00

Bank Balance as per Pass Book as on 31st March 2023 109881.49



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Principal
Balurghat B.Ed. College

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