

To

Name.....BALURGHAT B.ED. COLLEGE
Prop.....M.ED. COURSE
Address.....MANGALPUR, BALURGHAT, D/D
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





**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 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.

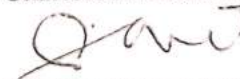
We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence 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 (M.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
Partner
Mem. No.: 59997


Principal
Balurghat B.Ed. College

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

BALANCE SHEET AS AT 31ST MARCH 2023

**LIABILITIES
GENERAL FUND**

Capital Fund
(Opening Balance)
Less: Excess of Expenditure
over Income

AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
7948938.17		<u>FIXED ASSETS</u>		
		Building Construction	4857422.00	
		Add: This year	116300.00	
			4973722.00	
<u>230834.70</u>	7718103.47	Less: Depreciation @5%	248686.00	4725036.00
		Electrical Goods purchase	64031.00	
		Add: This year	0.00	
			64031.00	
		Less: Depreciation @15%	9605.00	54426.00
		Furniture Purchase	123930.00	
		Add: This year	154400.00	
			278330.00	
		Less: Depreciation @10%	27833.00	250497.00
		Laboratory Instruments	105629.00	
		Add: This year	0.00	
			105629.00	
		Less: Depreciation @15%	15844.00	89785.00
		Generator	184237.00	
		Less: Depreciation @15%	27636.00	156601.00
		<u>Books</u>	77169.00	
		Less: Depreciation @10%	7717.00	69452.00
		Gratuity Fund		300000.00
		<u>CURRENT ASSETS, LOANS & ADVANCE</u>		
		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)	242306.47	242306.47
	<u>7718103.47</u>			<u>7718103.47</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
(M.ED. Course)
MANGALPUR, P.O : BALURGHAT
DIST.DAKSHIN DINAJPUR

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

EXPENDITURE

	AMOUNT	INCOME	AMOUNT	AMOUNT
To, Salary (Teaching & Non Teaching Staff)	3996335.00	" Course Fee (2020-2022)		2166500.00
" Employer's contribution to Provident Fund	66912.00	" Course Fee (2021-2023)		1560000.00
" Professional Tax	21090.00	" Course Fee (2022-2024)		715000.00
" Ad-hoc Bonus	8000.00			
" Affiliation Fees for M.ED.	100000.00			
" Travelling Expenses	28920.00			
" Interview Expenses	30000.00			
" Audit Fees	8000.00			
" Contingency	31930.00			
" Anti Corruption expenses	5100.00			
" Printing & Stationary	1900.00			
" Bank Charges	12076.70			
" Advertisment expenses	13450.00			
" Electricals Goods purchase	2200.00			
" Computer Maintenance	5200.00			
" Human Rights	3900.00	" Excess of Expendituree Over Income (transferred to General Fund)		230834.70
" Depreciation	337321.00			
	4672334.70			4672334.70

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

RECEIPTS

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F			By Salary (Teaching & Non Teaching Staff)		3996335.00
Cash in Hand	0.00		" Employer's contribution to Provident Fund		66912.00
Cash at Bank			" Professional Tax		21090.00
(B.O.I. Balurghat Br)			" Ad-hoc Bonus		8000.00
A/c 432420110000294)	406520.17	406520.17	" Affiliation Fees for M.ED.		100000.00
			" Travelling Expenses		28920.00
" Course Fee (2020-2022)	2166500.00		" Interview Expenses		30000.00
" Course Fee (2021-2023)	1560000.00		" Audit Fees		8000.00
" Course Fee (2022-2024)	715000.00	4441500.00	" Contingency		31930.00
			" Anti Corruption expenses		5100.00
			" Printing & Stationary		1900.00
			" Bank Charges		12076.70
			" Advertisment expenses		13450.00
			" Electricals Goods purchase		2200.00
			" Computer Maintenance		5200.00
			" Human Rights		3900.00
			" Smart Board Purchase		154400.00
			" Plumbing Expenses		27000.00
			" Building Construction		89300.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(B.O.I. Balurghat Br)		
			A/c 432420110000294)	242306.47	242306.47
				4848020.17	4848020.17

Place: Balurghat
Date: 9th October, 2023



In terms of our report of even date
FOR DASGUPTA SANTANU & CO.
Chartered Accountants
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(SANTANU DASGUPTA, FCA)
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BALURGHAT B.ED. COLLEGE
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BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2023

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

Bank Balance as per Cash Book

242306.47

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

Sl. No.	Date of Issue	Cheque No.	Amount	
1	30-03-2023	055615	5576.00	
2	30-03-2023	055616	1770.00	
3	30-03-2023	055617	2200.00	
4	30-03-2023	055618	2500.00	
5	30-03-2023	055619	65000.00	
6	30-03-2023	055620	7400.00	84446.00

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

326752.47




Principal
Balurghat B.Ed. College