Phone : 03522-258652, Mob.: 9434120835

DASGUPTA SANTANU & CO.

Chartered Accountants

CA

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

(Registered Under Indian Trust Act-1882)

We have audited the attached Balance Sheet of BALURGHAT B.E.D. COLLEGE (RUNNING B.E.D COURSE) as at 31st March 2017 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

- 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.
- 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.
- 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.E.D COLLEGE (Running B.E.D. COURSE) as at March 31st, 2017
 - (b) In the case of Income & Expenditure Account, of the excess of Income over expenditure for the year ended on that date.

Date: 29th August 2017 Place: Balurghat



FOR DASGUPTA SANTANU & CO Chartered Accountants

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

Head Office: Duckbanglo Para, Balurghat, Dakshin Dinajpur. Pin - 733101 Branch: 1. 25E, Jadavpur Central Road, Flat No.3 P.O.: Jadavpur, Kolkata-700032 2. C/O : Bhaskar Dasgupta. Gajen Das Lane, Gour Road, Malda-732101 Mail : dasguptasantanuandco@gmail.com

Balurghat B.Ed. College



BALURGHAT B.ED COLLEGE (Regd. Under Indian Trust Act, 1882) MONGOLPUR, P.O:BALURGHAT DIST.DAKSHIN DINAJPUR

BALANCE SHEET AS AT 31ST MARCH 2017

LIABILITIES GENERAL FUND	AMOUNT	AMOUNT	ASSETS FIXED ASSETS	AMOUNT	AMOUNT
Capital Fund	20734707.40		Building (As per last A/c)	3900360.00	
(As per last A/c)	20134101.40		Add: This Year	2693500.00	
Add: Excess of	6696612.70		Add. This fear	6593860.00	
income over expenditure	0080012.70		Less: Depreciation @ 5%	329693.00	6264167.00
Add: T.D.R Maturity & Interest	5346882.00		Furniture (As per last A/c)	1153089.00	6264167.00
(Not shown in earlier account)	0040002.00		Add: This Year	284550.00	
(not shown in caller accounty	32778202.10		Aud. This rear	1437639.00	
Less: Loan & Interest Paid	52110202.10		Less: Depreciation @ 10%		1000075 00
on behalf of Medical Science	14057060.00	18721133.10		450371.00	1293875.00
and Technology	14057069.00	10/21133.10	Add: This Year		
and recimology			Add. This fear	25402.00	
			Less Desseriation @ 40%	475773.00	100100.00
Caution Money	1044700.00		Less: Depreciation @ 10%	47577.00	428196.00
(As per last A/c)	1044700.00		Computer (As per last A/c) Add: This Year	169715.00	
Add: This Year	000000.00		Add: This Year	110329.00	
Add. This fear	290000.00		1.0000200000000000000000000000000000000	280044.00	3881.0632.032
Loss Defined This Man	1334700.00		Less: Depreciation @ 40%	112018.00	168026.00
Less: Refund This Year	0.00	1334700.00	Tubewell (As per last A/c)	664.00	
			Less: Depreciation @ 10%	66.00	598.00
			Sports equipments (As per last A/c)	24822.00	
			Less: Depreciation @ 10%	2482.00	22340.00
			Psychology & Apparatus	6663.00	
Loan received from D.EL.ED C	ollege		(As per last A/c)		
(As per last A/c)	450000.00		Less: Depreciation @ 10%	666.00	5997.00
Less: Paid This Year	100000.00	350000.00	Laboratory Equipments	237295.00	
			(As per last A/c)		
			Add: This Year	12600.00	
				249895.00	
			Less: Depreciation @ 10%	24990.00	224905.00
			Teaching Aids (As per last A/c)	25940.00	224000.00
			Less: Depreciation @ 10%	2594.00	23346.00
			T.V. (As per last A/c)	3953.00	20040.00
			Less: Depreciation @ 10%	395.00	3558.00
	-		Fire Extinguisher (As per last A	17375.00	3556.00
	AT B.E.		Add: This Year	0.00	
0. + -	IST S	3	Add. This real	17375.00	
Principal	ESTD-	21	Less: Depreciation @ 10%	17375.00	15637.00
Principal	B[2004]	51	Projector (As per last A/c)	43537.00	10037.00
Balurghat B.Ed. Colleg	0 00-00	/	Less: Depreciation @ 10%		20402.00
Danighat D.Eu. Colleg				4354.00	39183.00
			Fax Machine (As per last A/c)	3276.00	00.10.00
			Less: Depreciation @ 10%	328.00	2948.00

Balance C/f

20405833.10 Balance C/f

8492776.00



Contd..... Page 2

BALURGHAT B.ED COLLEGE (Regd. Under Indian Trust Act, 1882) MONGOLPUR, P.O:BALURGHAT DIST.DAKSHIN DINAJPUR

BALANCE SHEET AS AT 31ST MARCH 2017

AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	20405833.10	Balance B/F		8492776.00
		Aquagurd Machine(As per last	96200.00	
		Less: Depreciation @ 10%	9620.00	86580.00
		Floor Carpet		18330.00
		Language Laboratory		240430.00
		Inverter		10000.00
		CCTV		40000.00
		Security Deposit to WBSEB		50245.00
		TDR Purchase	10200000.00	
		(As per last A/c)		
		Less: Maturity	10200000.00	0.00
		Reserve Fund		400000.00
		CURRENT ASSETS, LOANS &	ADVANCE	
		" Loans to Medical Science & Te	echnology	
		(As per last A/c)	1577061.00	
		Add: This year	3024122.00	4601183.00
		Loans to B.ED College Trust	1000000.00	
		Add: This year	400000.00	
			1400000.00	
		Less: This year	94171.00	1305829.00
		" Balance C/F		
		Cash at Bank		
		(S.B.I. A/C 35224979558)	571809.20	
		(C.B.I. S.B A/C No.		
		2085386503)	4588650.90	5160460.10
	20405833.10			20405833.10

Place: Balurghat Date:29th August 2017



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

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

incipal Balurghat B.Ed. College



Balance B/F

LIABILITIES

BALURGHAT B.ED COLLEGE (Regd. Under Indian Trust Act, 1982) MONGOLPUR, P.O:BALURGHAT DIST.DAKSHIN DINAJPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2017

To Salary	AMOUNT	AMOUNT		AMOUNT	AMOUNT
1) Principal	561845.00		Du Course Fee Dessiond from	45000000 00	
2) Lecturer	5375193.00		By Course Fee Received from University	15890000.00	
3) Non Teaching Staff	1186778.00	7123816.00	"Examination centre fee		
"T.D.S. from salary	1180778.00	17803.00	received	89100.00	
" Ad-hoc bonus & puja ex-grai	tia		" Prospectus Sale	0000 00	45005400.00
* Honorarium to Guest Lecture		240000.00	Prospectus Sale	6000.00	15985100.00
* Honorarium to Staff	0(5		" Fund received from M.ED Cou		200000.00
* Consolidated Pay		96000.00	Fund received from M.ED Cou	irse	200000.00
* Employees & Employer'scon	tribution to	1299357.00	" E.P.F contribution Received fr		434785.00
Provident Fund			Collage	om D.EL.ED	434785.00
* Prof. Tax		52540.00			
Contingency		187542.00	" Bank Interest		278901.00
* Postage & Telegram		4709.00			
* Telephone Bill			" Interest of Fixed Deposit (B.E.	College)	1421204.00
" News Paper & Magazine		12007.00			
" Printing & Stationary		40836.00			
" Bank Charge		3565.30			
" Electric Bill		135352.00			
" Electrical Goods Purchase		68730.00			
" Interview & Expenses for M.I	ED Course	600000.00			
" Inspection for M.ED Course " Advocate Fees		21162.00			
		25000.00			
" Panchyat Tax " Broadband cable service		95171.00			
		11700.00			
" Xerox Machine & Drinking w " Audit Fees	ater maintenance	12276.00			
"Advertisement		8000.00			
	1.01	92576.00			
"Website Maintenance & Ren	iewal Charges	21250.00			
"E-Monitoring NCTE Traveling & Conveyance		3150.00			
		80321.00			
"Vehicle higher & Insurance		64947.00			
* Examination Expenses		49400.00			
Registration of NAAC Affiliation fees for B.ED Court		28917.00			
	rse	252208.00			
" Placement Charge		12500.00			
" Ecectricity Quatation Expens	565	167679.00			
" AC Installation charge		8000.00			
" Depreciation on Fixed Asset		680285.00			
" Excess of Income over Expe		6696612.70		2	10240000 00
		18319990.00			18319990.00

Place: Balurghat Date:29th August 2017

Principal Ealurghat B.Ed. College





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

(SANTANU DASGUPTA, FCA) Proprietor Mem No. - 059997

BALURGHAT B.ED COLLEGE (Regd. Under Indian Trust Act, 1882) MONGOLPUR, P.O:BALURGHAT, DIST.: DAKSHIN DINAJPUR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2017

RECEIPTS	& PAYMENTS A AMOUNT		THE YEAR ENDED ON 31ST		
To Balance B/F	ANOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Cash in Hand	0.00		By Salary	100000000	
Cash at Bank	0.00		1) Principal	561845.00	
			2) Lecturer	5375193.00	
(S.B.I. A/C 35224979558)	555708.00		3) Non Teaching Staff	1186778.00	
(C.B.I. S.B A/C No.			" T.D.S. from salary		17803.00
2085386503)	604373.40	1160081.40		a	26000.00
			" Honorarium to Guest Lecture	rs	240000.00
			" Honorarium to Staff		64000.00
* Course Fee Received	15890000.00		" Consolidated Pay		96000.00
from University			" Employees & Employer'scont	tribution to P.F	1299357.00
" Caution Money Received	290000.00		" Prof. Tax		52540.00
" Examination centre fee	89100.00		" Contingency		187542.00
received			" Postage & Telegram		4709.00
* Prospectus Sale	6000.00	16275100.00	" Telephone Bill		16578.00
			" News Paper & Magazine		12007.00
* Fund received from M.ED Co	urse	200000.00	" Printing & Stationary		40836.00
			" Bank Charge		3565.30
* E.P.F contribution Received f	rom D EL ED	434785.00	" Electric Bill		135352.00
Collage	a construction of the second	1011 00.00	" Electrical Goods Purchase		68730.00
" Bank Interest		278901 00		ED Course	600000.00
		210001.00	1.00 "Interview & Expenses for M.ED Course "Inspection for M.ED Course		
" Interest of Fixed Deposit (B.E	D Collega)	1421204.00	"Advocate Fees		21162.00
" T.D.R. Maturity (B.ED College	a)				25000.00
the motority (b.20 conege		10200000.00	" Panchyat Tax and Lease Rer " Broadband cable service	nt of Land	95171.00
					11700.00
			" Xerox Machine & Drinking wa	iter maintenance	
" T. D.R. Maturity			" Audit Fees		8000.00
(Not shown in earlier acccount)		4155420.00	" Advertisement		92576.00
"Interset of T.D.D. matured	P.:		"Website Maintenance & Rene	ewal Charges	21250.00
	" Interest of T.D.R matured		" E-Monitoring NCTE		3150.00
(Not shown in earlier acccount)			" Traveling & Conveyance		80321.00
			" Vehicle Higher & Insurance		64947.00
			" Examination Expenses		49400.00
"Loan received from B.ED Co	lege Trust	94171.00	" Registration of NAAC		28917.00
			" Affiliation fees for B ED Cours	e	252208.00
			" Placement Charge		12500.00
			" Computer purchase		110329.00
			" Furniture & Fixture Purchase		284550.00
			" Books & Journal		25402.00
			" Ecectricity Quatation Expense	s	167679.00
			" Building Plan & Construction		1293500.00
142			" Laboratary Equipments		12600.00
			" AC Installation charge		8000.00
	C. H. C.		" Interest on Loan Paid		1257069.00
	AT D.Eg		" Loans to Medical Science & T	echnology	3024122.00
Relignation to a	Econo SI		" Loans to B.ED College Trust		400000.00
Part in Mar B	2004 E		" Loans Repaid to D.EL.ED Col	lege	100000.00
Principal B	2004 5		" Loan Repaid (Medical Science	a & Technologia	12800000.00
Balurghat B.Ed. College	39		" Balance C/F	o or recimology)	12000000.00
			Cash at Bank		
			(S.B.I. A/C 35224979558)	571809.20	
			(C.B.I. S.B A/C No. 208538650		
	1		2085386503)	4588650.90	5160460.10
		35411124.40			35411124.40
		0.00	In terms of our report of even d		
Place: Balurghat	18	ANTA	FOR DASGUPTA SANTANU 8	CO.	
Date:29th August 2017	Str	130	Chartered Accountants 🥏		
	19/	ROHAT	0-		
		NAJPUR 8	Cean		
	1010/08	in the second se	ID ATT IN IN DA DAUMT I TANK		

(SANTANU DASGUPTA, FCA) Proprietor Mem No. - 059997

BALURGHAT B.ED COLLEGE (Regd. Under Indian Trust Act, 1882) MONGOLPUR, P.O:BALURGHAT DIST.DAKSHIN DINAJPUR

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2017

NO. 1

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

Bank Balance as per Cash Book

4588650.90

Add: Cheque issued but not presented in bank till 31st March 2017

SI. No.	Date of Issue	Cheque No.	Amount	
1	28-02-2017	010502	10400.00	
2	28-02-2017	010506	700.00	
3	28-02-2017	010607	35650.00	
4	31-03-2017	010609	523027.00	
5	31-03-2017	010610	3790.00	
6	31-03-2017	010681	5000.00	
7	31-03-2017	010682	15000.00	
8	31-03-2017	010683	16000.00	
9	31-03-2017	010684	4000.00	
10	31-03-2017	010685	2000.00	
11	31-03-2017	010686	2000.00	
12	31-03-2017	010687	20000.00	
13	31-03-2017	010688	10000.00	
14	31-03-2017	010689	751.00	
15	31-03-2017	010690	924.00	
16	31-03-2017	010691	9400.00	
17	31-03-2017	010692	1460.00	
18	31-03-2017	010693	850.00	
19	31-03-2017	010694	3688.00	
20	31-03-2017	010695	1590.00	
21	31-03-2017	010696	10300.00	
22	31-03-2017	010697	700.00	
23	31-03-2017	010698	3500.00	
24	31-03-2017	010699	9500.00	
25	31-03-2017	010700	12500.00	
26	31-03-2017	010811	1000.00	
27	31-03-2017	010812	2021.00	
28	31-03-2017	010813	12600.00	
29	31-03-2017	010814	10197.00	
30	31-03-2017	010815	1357.00	
31	31-03-2017	010816	400000.00	1129905.00

Bank Balance as per Pass Book ason 31st March 2017

5718555.90

NO. 2

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

BANK RECONCILIATION IS NOT REQUIRED

