Phone : 03522-258652, Mob.: 9434120835

DASGUPTA SANTANU & CO.

Chartered Accountants



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

(Registered Under Indian Trust Act-1882)

We have audited the attached Balance Sheet of BALURGHAT B.ED. COLLEGE (RUNNING D.EL.ED COURSE) as at 31<sup>st</sup> 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.ED. COLLEGE (Running D.EL.ED COURSE) as at March 31<sup>st</sup>, 2017
  - (b) In the case of Income & Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.

Date: 29th August 2017 Place: Balurghat

BALLIRGHAT D/DOULPUR Ballinghat D/DOULPUR FOR DASGUPTA SANTANU & CO Chartered Accountants 4

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SANTANU DASGUPTA Proprietor Mem. No.: 59997

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





### BALANCE SHEET AS AT 31ST MARCH 2017

LIABILITIES GENERAL FUND	AMOUNT	AMOUNT		AMOUNT	AMOUNT
Capital Fund	10963500.50		FIXED ASSETS		
(As per last A/c)	10903500.50		Books & Journal(O.B)	81558.00	
Less: Excess of expenditure over			Add: This Year	0.00	81558.00
income	456682.50	10506818 00	Building Constantion (O.B)		
-	400002.00	10506618.00	bonding bondiduotion(0.b)	5772610.00	
			Add: This year	0.00	5772610.00
			Computer(O.B)	12400.00	
			Add: This year	0.00	12400.00
2					
Current Liabilities			Furniture & Fixture (O.B)	956440.00	
Caution Money Received	250000.00		Add: This year	0.00	956440.00
(2014-2015)					
Add: This Year	0.00		Computer & Projection Machine		63795.00
	250000.00				
Less: Refund This Year	0.00	250000.00	Fixed Deposit		1500000.00
			(As per last A/c)		
			Salami & Annual Rent for Leased	Land	1035881.00
			CURRENT ASSETS, LOANS & A	DVANCE	
			Loan to B.ED College		350000.00
			Loan to Balurghat college for Medical		800000.00
			Science & Technology		000000.00
			Cash in Hand	0.00	
			Cash at Bank	0.00	
			(C.B.I. Blgt Br.A/c 2085381027)	184134.00	184134.00
		10756818.00		-	10756818.00

Place: Balurghat Date: 29th August, 2017

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

(SANTANL DASGUPTA, FCA) Proprietor Mem No :059997

Principal Balurghat B.Ed. College



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

EXPENDITURE		AMOUNT	INCOME	AMOUNT	AMOUNT
To Head & Teacher Staff	1133898.00		" Course Fee Part-I (2015-2016)		1596000.00
" Non Teaching Staff	574064.00	1707962.00			
" Honorarium (Accademy Advisor)		200000.00	" Course Fee Part-II (2015-2016)		780000.00
" Ad-hoc-Bonus		12000.00			
" Puja Exgratia		2000.00	* Admission From Fees		13800.00
" Consolidate Pay		48000.00			
" Employer's constribution to		420100.00	" Contingency received (ODL		9300.00
Provident Fund			two years Bridge Course)		
" Professional Tax		15418.00			
" Audit Fees		8000.00			
" Bank Charge		172.50			
" Sweeping Charges			Excess of Expenditure Over Incor	ne	456682.50
" T.A D.A. Contingency (Travelling)		6445.00	(transferred to General Fund )		
" Admission form Fee		100575.00			
"Electrical Goods Purchase		700.00			
" News Paper and Magazine		1194.00			
" Printing & Stationary		6200.00			
" Contingency for(ODL two years Bridge Course		9300.00			
Registration Renewal charges		25115.00			
" Electric Bill		18636.00			
" Educational Tour		150000.00			
" Office Contingency		10765.00			
" M.ED Inspection Expenses		100000.00			

2855782.50

2855782.50

Place: Balurghat Date: 29th August, 2017

BALUROHAT PC

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

(SANTANU DASGUPTA, FCA) Proprietor Mem No:059997

> Principal Balurghat E.Ed. College



## RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2017

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT	ł
To Balance B/F			By Salary			
Cash in Hand	0.00		"Head & Teacher Staff	1133898.00		
Cash at Bank			" Non Teaching Staff	574064.00	1707962.00	
(C.B.I. Blgt Br.A/c 2085381027)	540816.50	540816.50	" Honorarium (Accademy Advis		200000.00	
			" Ad-hoc-Bonus	501)	12000.00	
			" Puja Exoratia		2000.00	
" Course Fee Part-I (2016-2017)	1596000.00		"Consolidate Pay		48000.00	
1000115011000000000 #00000000#88*** <b>#</b>			" Employer's constribution to			
" Course Fee Part-II (2016-2017)	780000.00		Provident Fund		420100.00	
			" Professional Tax		15110.00	
" Admission From Fees	13800.00	2389800.00			15418.00 8000.00	
		2000000.00	"Bank Charge			
			" Sweeping Charges		172.50	
			"T.A D.A. Contingency (Trave	alling)	13200.00	
" Contingency received (ODL	9300.00		Admission form Fee		6445.00	
two years Bridge Course)		0000.00	* Electrical Goods Purchase		100575.00	
, , ,			" News Paper and Magazine		700.00	
			" Printing & Stationary		1194.00	
" Loan received from B.ED College		100000.00	" Contingency for(ODL two year	Delder	6200.00	
( For M ED Inspection purpose)		100000.00	Course)	1910 1910	9300.00	
			" Registration Renewal charges		25115.00	
			" Electric Bill		18636.00	
			"Educational Tour		150000.00	
			" Office Contingency		10765.00	
			" M.ED Inspection Expenses		100000.00	
			" Balance C/F			
			Cash in Hand	0.00		
			Cash at Bank			
			(C.B.I. Blgt Br.A/c 2085381027)	184134.00	184134.00	
		3039916.50		-	3039916.50	

Place: Balurghat Date: 29th August, 2017



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

(SANTANU DASGUPTA, FCA) Proprietor Mem No :059997

Automatanta & Principal Ealurghat E.Ed. College



# BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2017

### CENTRAL BANK OF INDIA **Balurghat Branch** A/C NO.S.B:2085381027

## Bank Balance as per Cash Book

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

SI. No.	Date of Issue	Cheque No.	Amount
1	27-02-2017	48769	3120.00
2	31-03-2017	048772	109635.00
3	31-03-2017	048773	28216.00
4	31-03-2017	048774	1060.00
5	31-03-2017	048775	4000.00
6	31-03-2017	048776	10000.00
7	31-03-2017	048777	579.00
8	31-03-2017	048778	3360.00
	31-03-2017	048779	920.00
9	31-03-2017	048780	197.00

## Bank Balance as per Pass Book as on 31st March 2017

Principal Balurghat B.Ed. College





161087.00

345221.00

184134.00