Name BALDRGHAT B.ED. COLLEGE Address MANGIALPUR, BALLIRGHAT, D/DINAJPUR Subject ACCOUNTS & ANDIT REPORTS. Prop..... Period 2021- 2022

DASGUPTA SANTANU & CO.

Chartered Accountants

OFFICE : Duckbanglo Para, Balurghat Dakshin Dinajpur - 733101 Phone : (03522) 258652 Mobile : 9434120835 dasguptasantanuandco@gmail.com

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)

We have audited the attached Balance Sheet of BALURGHAT B.E.D. COLLEGE (RUNNING B.E.D COURSE) as at 31st March 2022 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, 2022.
 - (b) In the case of Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

Date: 26th November, 2022 Place: Balurghat

FOR DASGUPTA SANTANU & CO Chartered Accountants

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

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

BALANCE SHEET AS AT 31ST MARCH 2022

		AMOUNT	AMOUNT	ASSETS FIXED ASSETS	AMOUNT	AMOUNT
	IERAL FUND	28596654.68		Building (As per last A/c)	12404559.00	
	ital Fund	20390034.00		Add: This Year	435500.00	
	per last A/c) s: Excess of				12840059.00	
	anditure over income	492404.27	28104250.41	Less: Depreciation @ 5%	642003.00	12198056.00
expe	anditure over income	492404.21	20104200.41	Furniture (As per last A/c)	1159951.00	
			3	Add: This Year	46000.00	
					1205951.00	
				Less: Depreciation @ 10%	120595.00	1085356.00
				Books (As per last A/c)	341981.00	
				Add: This Year	4618.00	
					346599.00	
				Less: Depreciation @ 10%	34660.00	311939.00
Caut	tion Money	679700.00		Computer (As per last A/c)	108445.00	
	per last A/c)	010100.00		Add: This Year	69300.00	
	This Year	0.00		-	177745.00	
Auu.		679700.00		Less: Depreciation @ 40%	71098.00	106647.00
1000	: Refund This Year	430000.00	249700.00		392.00	
Lesa	s. Refulia filis feat	400000.00	210100.00	Less: Depreciation @ 10%	39.00	353.00
Laser	n Received from M.ED.	200000.00		Sports equipments (As per last A/c)	14656.00	
		0.00	200000.00		1466.00	13190.00
Less	s: Refund This Year	0.00	200000.00	Psychology & Apparatus	3934.00	
				(As per last A/c)		
Loa	n received from D.EL.ED	College	350000.00		393.00	3541.00
(As	per last A/c)			Laboratory Equipments	153000.00	
				(As per last A/c)		
Loar	n Received from A.W.S.	400.00		Add: This Year	0.00	
Less	s: Refund This Year	400.00	0.00		153000.00	
		The second se		Less: Depreciation @ 10%	15300.00	137700.00
Uns	ecered Loan Received	200000.00		Teaching Aids (As per last A/c)	46642.00	
Add	: This year	0.00	200000.00	Add: This Year	0.00	
					46642.00	
				Less: Depreciation @ 10%	4664.00	41978.00
				T.V. (As per last A/c)	2335.00	10-360-000
				Less: Depreciation @ 10%	234.00	2101.00
				Fire Extinguisher (As per last A	10259.00	
				Add: This Year	164900.00	
					175159.00	
				Less: Depreciation @ 10%	17516.00	157643.00
				Projector (As per last A/c)	25708.00	
				Less: Depreciation @ 10%	2571.00	23137.00
				Fax Machine (As per last A/c)	1934.00	
				Less: Depreciation @ 10% _	193.00	1741.00

Balance C/f

29103950.41 Balance C/f

14083382.00



Contd..... Page 2

Contd from Page 1

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

BALANCE SHEET AS AT 31ST MARCH 2021

Balance B/F 29103950.41 Balance B/F	14083382.00
Xerox Machine 31500.00	
Less: Depreciation @ 10% 3150.00	28350.00
Aquagurd Machine(As per last / 56805.00	
Less: Depreciation @ 10% 5681.00	51124.00
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 Graturity Fund	100000.00
CURRENT ASSETS, LOANS & ADVANCE	
"Loans to Medical Science & Technology	
(As per last A/c) 11201183.00	
Add: This year 0.00	11201183.00
Loans to B.ED College Trust 1805829.00	
(As per last A/c)	
Add: This year 0.00	1805829.00
" Balance C/F	
Cash in Hand 0.00	
Cash at Bank	
(S.B.I. A/C 35224979558) 117119.10	
(C.B.I. S.B A/C No.	
2085386503) 57958.31	175077.41
29103950.41	29103950.41

Place: Balurghat

Date: 26th November, 2022

BALURGHAT S D/DINAJPUR *

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

ASANTANU DASGUPTA,FCA) Partner Mem No. - 059997

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

	AMOUNT	AMOUNT		AMOUNT	AMOUNT
o Salary					
	307998.00		By Course Fee Received from		
	4753633.00		University	10218350.00	
	1237724.00	6299355.00	" Examination centre fee		
		37469.00	received	413020.00	10631370.00
	atia	52000.00			
		104000.00			
		698000.00			
	ntribution to P.F	381463.00			
		42690.00			
		1704.00			
		17161.00			
		6737.00			
		51905.00			
		4774.87			
		92335.00			
		8050.00			
	ubject for B.ED.				
			" Bank Interest		97109.00
		86340.00			
				· ***/#*	
	ent of Land			Sec."	
	entor Land			~ ,*	
	rohaca				
	rchase				
and the second					
A DESCRIPTION OF A DESC					
Prospectus expenditure		66000.00 4800.00			
Occurrente - Della		48111(11)			
Generator Battery			" Evenes of Evenesditure over	ncome	492404 27
Generator Battery Depreciation on Fixed Asse	ets		" Excess of Expenditure over li	ncome	492404.27
	Honorarium to Guest Lectu Consolidated Pay Employees & Employer'sco Prof. Tax Postage & Telegram Telephone Bill News Paper & Magazine Printing & Stationary Bank Charge Electric Bill Electrical Goods Purchase Affiliation Fees & Method si Course Interview for Faculties Advocate Fees Panchyat Tax and Lease R Broadband cable service Sanitization Expenses Audit Fees Cable T.V. Fees Income Tax paid Advertisement Library Software Khoka Pu Examination Expenses Website Maintenance	D Salary Principal 307998.00 2) Lecturer 4753633.00 3) Non Teaching Staff 1237724.00 T.D.S. paid Ad-hoc bonus & puja ex-gratia Honorarium to Guest Lecturers Consolidated Pay Employees & Employer'scontribution to P.F Prof. Tax Postage & Telegram Telephone Bill News Paper & Magazine Printing & Stationary Bank Charge Electric Bill Electric Bill Electric Bill Broadband cable service Sanitization Expenses Cable T.V. Fees Income	To Salary) Principal307998.002) Lecturer4753633.003) Non Teaching Staff1237724.006299355.007.D.S. paidAd-hoc bonus & puja ex-gratia52000.00Honorarium to Guest Lecturers10400.00Consolidated Pay698000.00Employees & Employer'scontribution to P.F381463.00Prof. Tax42690.00Postage & Telegram1704.00Telephone Bill17161.00News Paper & Magazine6737.00Printing & Stationary51905.00Bank Charge4774.87Electric Bill92335.00Electrical Goods Purchase8050.00Advocate Fees102000.00Panchyat Tax and Lease Rent of Land94171.00Broadband cable service10548.00Catilization Expenses13129.00Audit Fees18230.00Cable T.V. Fees1848.00Income Tax paid386350.00Advertisement28152.00Library Software Khoka Purchase15000.00Excess Fund Refund to WBJEEB83775.00Fuel Expenses62487.00Sobject fees5000.00Fuel Expenses62487.00Subject fees5000.00Fuel Expenses5000.00Fuel Expenses5000.00Fuel Expenses5000.00Gold Tax1500.00Fuel Expenses5000.00Fuel Expenses5000.00Fuel Expenses5000.00Fuel Expenses5000.00Fuel Expenses5	To SalaryDefinitionBy Course Fee Received from University0) Pincipal307998.00By Course Fee Received from University0) Lecturer4753633.00University0) Non Teaching Staff1237724.006299355.00" Examination centre fee receivedT.D.S. paid37469.00" Examination centre feeT.D.S. paid37469.00" Examination centre feeAd-hoc bonus & puja ex-gratia52000.00Consolidated Pay698000.00Employees & Employer's contribution to P.F381463.00Prof. Tax42690.00Postage & Telegram1704.00Telephone Bill17161.00News Paper & Magazine6737.00Printing & Stationary51905.00Bank Charge4774.87Electrical Goods Purchase8050.00Adfiliation Fees & Method subject for B.ED.100011.80Course" Bank InterestInterview for Faculties86340.00Advocate Fees10200.00Panchyat Tax and Lease Rent of Land94171.00Broadband cable service10548.00Sanitization Expenses13129.00Audit Fees1823.00Cable T.V. Fees1848.00Income Tax paid386350.00Advertisement28152.00Library Software Khoka Purchase15000.00Examination Expenses411023.60Website Maintenance9250.00Exaces Fund Refund to WBJEEB83775.00Funeral expenses5000.00Office contingencies223232.	Design DescriptionBank TransformD Principal307998.00By Course Fee Received from UniversityD Principal307998.00UniversityNon Teaching Staff1237724.006299355.00T.D.S. paid37489.00"Examination centre fee receivedAd-hoc bonus & puja ex-gratia52000.00Honorarium to Guest Lecturers104000.00Consolidated Pay668000.00Employees & Employees & Employees & Employees & Torger scontribution to P.F381463.00Prof. Tax42690.00Postage & Telegram1704.00Telephone Bill17161.00News Paper & Magazine6737.00Printing & Stationary51905.00Bank Charge4774.87Electrica Bill92335.00Electrica Cods Purchase8050.00Affiliation Foes & Method subject for B.ED.100011.80Course"Bank InterestInterview for Faculties86340.00Advortseres13129.00Advortseres13129.00Advatt Fees1329.00Caber V. Fees1848.00Income Tax paid386350.00Advertisement28152.00Library Software Khoka Purchase15000.00Examination Expenses411023.80Websits Maintenance9250.00Examination Expenses62487.00Subject fees5000.00Face Res5000.00Face Res5000.00Face Res5000.00Face Res5000.00Face Res5000.00

Place: Balurghat

Date: 26th November, 2022



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

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

BALURGHAT B.ED COLLEGE MANGALPUR, P.O:BALURGHAT, DIST.: DAKSHIN DINAJPUR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F			By Salary		
Cash in Hand	0.00		1) Principal	307998.00	
Cash at Bank			2) Lecturer	4753633.00	
(S.B.I. A/C 35224979558)	134434.70		3) Non Teaching Staff	1237724.00	6299355.00
(C.B.I. S.B A/C No.			" T.D.S. paid		37469.00
2085386503)	1764201.98	1898636.68	" Ad-hoc bonus & puja ex-gra	tia	52000.00
			" Honorarium to Guest Lectur	ers	104000.00
Course Fee Received			" Consolidated Pay		698000.00
from University	10218350.00		" Employees & Employer'scor	ntribution to P.F	381463.00
-			" Prof. Tax		42690.00
" Examination centre fee			" Postage & Telegram		1704.00
received	413020.00	10631370.00	" Telephone Bill		17161.00
			" News Paper & Magazine		6737.00
		3	" Printing & Stationary		51905.00
			" Bank Charge		4774.87
			" Electric Bill		92335.00
			" Electrical Goods Purchase		8050.00
			" Affiliation Fees & Method su	biect for B.ED.	100011.80
			Course		
			" Interview for Faculties		86340.00
			"Advocate Fees		102000.00
			" Panchyat Tax and Lease Re	nt of Land	94171.00
			" Broadband cable service	ant of Land	10548.00
			" Sanitization Expenses		13129.00
					18230.00
			"Audit Fees	P 194	1848.00
		07100 00	" Cable T.V. Fees	. C. 19	386350.00
" Bank Interest		97109.00	and the second	4.78	28152.00
	20		" Advertisement		
			" Library Software Khoka Pure	cnase	15000.00
			" Examination Expenses		411023.60
			"Website Maintenance		9250.00
			" Excess Fund Refund to WB	JEEB	83775.00
141			" Fuel Expenses		33829.00
			" Books Binding		7000.00
			" T.A. & Other expenses		62487.00
			" Subject fees		5000.00
			"Funeral expenses		50000.00
			" Office contingencies		223232.00
			" Panchyat Tax		1500.00
			" Educational Tour		600000.00
			" Annual Magazine		90000.00
			" Prospectus expenditure		66000.00
		2	" Generator Battery		4800.00
		1	" Fire Extingusher Refilling		164900.00
			" Gratuity Fund		1000000.00
			" Caution Money Refund		430000.00
			" Books & Journal		4618.00
			" Building Construction		435500.00
			" Computer Purchase & Main	tenance	69300.00
			" Furniture & Fixture		46000.00
			" Loans paid to A.W.S.		400.00
			Louis puid to rattion		
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank	0.00	
*				57958.31	
			(S.B.I. A/C 35224979558)	57556.51	
			(C.B.I. S.B A/C No.	117110 10	175077 41
		10007445 00	2085386503)	117119.10	175077.41 12627115.68
		12627115.68		1.1.	1202/110.00
	-		to to make of our and out of fires	date	
			In terms of our report of even		
Place: Balurghat	=	SANTAN	FOR DASGUPTA SANTANU		
	-	SANTANU			
Place: Balurghat Date: 26th November, 2022		SANTANU	FOR DASGUPTA SANTANU		
	Sales B	SANTANU S	FOR DASGUPTA SANTANU Chartered Accountants	1 & CO.	
	E BASSING	SANTANU LURGHATIS DINAJPUR	FOR DASGUPTA SANTANU	1 & CO.	
	To BAD	SANTANU LURGHATI S DINAJPUR *	FOR DASGUPTA SANTANU Chartered Accountants	1 & CO.	

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

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2022

NO. 1

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

Bank Balance as per Cash Book as on 31st March 2022

Add: Cheque issued but not presented in bank till 31st March 2022

Amount Cheque No. SI. No. Date of Issue 30000.00 87973 31-01-2022 1 879.00 28-02-2022 087990 2 37760.00 3 26-03-2022 090114 3950.00 4 26-03-2022 090115 3500.00 5 26-03-2022 090121 879.00 6 26-03-2022 090124 5427.00 7 26-03-2022 090125 2025.00 090126 8 26-03-2022 18230.00 090128 9 26-03-2022 10328.00 26-03-2022 090129 10 114711.00 090141 1733.00 26-03-2022 11

Bank Balance as per Pass Book as on 31st March 2022

172669.31

57958.31

