Name BALURGHAT B.ED COLLEGE Prop. MONGALPUR, BALURGHAT Address DAKSHIN DINAJPUR Subject AUDIT REPORT

То

DASGUPTA SANTANU & CO.

Chartered Accountants

OFFICE : Duckbanglo Para, Balurghat Dakshin Dinajpur - 733101

Phone : (03522) 258652 Mobile : 9434120835 dasguptasantanuandco@gmail.com

DASGUPTA SANTANU & CO. Website : DGSNCO.COM Email : dasguptasantanuandco@gmail.com Chartered Accountants

Phone : 03522-258652,



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 2024 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
- 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:
 - in the case of the Balance Sheet, of the state of affairs of BALURGHAT B.ED COLLEGE (a) (Running B.ED. COURSE) as at March 31st, 2024.
 - In the case of Income & Expenditure Account, of the excess of income over expenditure for (b) the year ended on that date.

Date: 27th September, 2024 Place: Balurghat



FOR DASGUPTA SANTANU & CO Chartered Accountants

SANTANU DASGUPTA (FCA) Partner

Mem. No.: 059997 UDIN: 24059997BKDAIG5491

HEAD OFFICE: Dakbanglo Para, Binod Towar, 1st Floor, Balurghat, Dakshin Dinajpur. Pin - 733101 BRANCH: House of Lt Bhaskar Dasgupta, Gour Road, Malda-732101 BRANCH: Jamuna Aditya Apts, Flat No 2c, Block B, 315 Pasupati Bhattacharjee Road, Siriti, Kolkata-700041

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

BALANCE SHEET AS AT 31ST MARCH 2024

			0 AT 31ST MARCH 2024		
BILITIES	AMOUNT	AMOUNT	400575		
NERAL FUND	2200000			AMOUNT	AMOUNT
and FUND	28032239.39		FIXED ASSETS		
per last A/c)			Building (As per last A/c)	12078762.00	
Excess of	000000		Add: This Year	1307076.00	
inditure over income	2033334.51	30065573.90		13385838.00	
				669292.00	12716546.00
1.0			Furniture (As per last A/c) Add: This Year	1017500.00	
			=	392000.00	
			Less: Depresielles @ 100/	1409500.00	
			Less: Depreciation @ 10% _ Books (As per last A/c)	140950.00	1268550.00
			Add: This Year	399271.00	
			-	102037.00	
			Less: Depresiation @ 10%	501308.00	
ion Money	249700.00		Less: Depreciation @ 10% _ Computer (As per last A/c)	50131.00	451177.00
er last A/c)			Add: This Year	120088.00	
This Year	0.00			140900.00	
	249700.00		Less: Depreciation @ 40%	260988.00	
Refund This Year	0.00	249700.00	Tubewell (As per last A/c)	<u>104395.00</u> 318.00	156593.00
			Less: Depreciation @ 10%		••••
			Sports equipments (As per last	32.00 11871.00	286.00
Received from M.ED.	200000.00		A/c)	11071.00	
Refund This Year	0.00	200000.00	Less: Depreciation @ 10%	1187.00	10004.00
			Psychology & Apparatus	3187.00	10684.00
			(As per last A/c)	0107.00	
received from D.EL.ED	College	350000.00	Less: Depreciation @ 10%	319.00	2868.00
er last A/c)			Laboratory Equipments	123930.00	2000.00
			(As per last A/c)		
	/		Add: This Year	29250.00	
			-	153180.00	
			Less: Depreciation @ 10%	15318.00	137862.00
cered Loan Received	200000.00		Teaching Aids (As per last A/c)	55780.00	107 002.00
This year	0.00	200000.00	Add: This Year	0.00	
			-	55780.00	
			Less: Depreciation @ 10%	5578.00	50202.00
			T.V. (As per last A/c)	1891.00	00202.00
red Loan Received			Less: Depreciation @ 10%	189.00	1702.00
Loan Detroit to Detroit to the	740000.00		Fire Extinguisher (As per last A	141879.00	1702.00
l. Balurghat Br. A/c 41798			Add: This Year	0.00	
Interest & Charge	49479.00		=	141879.00	
Doid this	789479.00		Less: Depreciation @ 10%	14188.00	127691.00
Paid this year	325000.00	464479.00	Projector (As per last A/c)	20823.00	
			Less: Depreciation @ 10%	2082.00	18741.00
			Fax Machine (As per last A/c)	1567.00	
			Less: Depreciation @ 10%	157.00	1410.00
ce C/f		31529752.90	Balance C/f		14944312.00

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

BALANCE SHEET AS AT 31ST MARCH 2024

AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	31529752.90	Balance B/F		14944312.00
		A.C. Machine Less: Depreciation @ 10%	281700.00 28170.00 672379.00	253530.00
		APN Solar Energy Less: Depreciation @ 10%	<u>672373.00</u> <u>67238.00</u> 25515.00	605141.00
		Xerox Machine Less: Depreciation @ 10% <u>Aquagurd Machine(As per last</u> Add: This year	2552.00 46012.00 76000.00	22963.00
		Less: Depreciation @ 10%	122012.00 12201.00	109811.00 18330.00
		Floor Carpet		240430.00
		Language Laboratory 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		1000000.00
		CURRENT ASSETS, LOANS &		
		(As per last A/c) Add: This year Loans to B.ED College Trust	11201183.00 0.00 1805829.00	11201183.00
		(As per last A/c) Add: This year	640000.00	2445829.00
		" Balance C/F Cash in Hand	0.00	
		Cash at Bank (S.B.I. A/C 35224979558)	118603.10	
		(C.B.I. S.B A/C No. 2085386503)	69375.80	187978.90
		200000000		
-	31529752.90	i i i i i i i i i i i i i i i i i i i	_	31529752.90

31529752.90



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

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(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 200

	A PATIMENIS A	ICCOUNT FO	R THE YEAR ENDED ON 3	1ST MARCH 2024	
CEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUN1
Balance B/F			By Salary		
ash in Hand	0.00		1) Principal	746650.00	
ash at Bank			2) Lecturer	7814798.00	
B.I. A/C 35224979558)	885945.90		Non Teaching Staff	1411119.00	9972567.00
B.I. S.B A/C No.			" Ad-hoc bonus & puja ex-gra	tia	56000.00
85386503)	71582.49	957528.39	" Consolidated Pay		642700.00
			" Employees & Employer'scor	tribution to P.F	499590.00
ourse Fee Received			" Prof. Tax		62620.00
om University	16208999.00		" Gratuity fund paid		500000.00
			" Registration Fees paid		100000.00
xamination centre fee			" Postage & Telegram	. –	9239.00
eceived	465976.00	16674975.00	" Telephone Bill & Broad Band	Exp	33217.00
			" News Paper & Magazine		8448.00
			" Printing & Stationary		76925.00
Registration fees received		100000.00	" Bank Charge		9228.49
			" Electric Bill		179635.00
und received foy Youth Scier	nce Fair	5000.00	" Electrical Goods Purchase		29100.00 100000.00
	_		" Affiliation Fees paid		60000.00
P.F. Received from D.EL.E	כ	63880.00	" Advocate Fees & Other Expe		900.00
			" Xerox Machine maintenance		900.00
ncome Tax Refund		23480.00	" Lease Rent of Land	- Evo	94171.00 8240.00
			" Travelling Allowance & Other	r Exp.	41000.00
			" Audit Fees		1848.00
		55540.00	" Cable T.V. Fees		33670.00
Bank Interest		55542.00	" Income Tax paid " Advertisement		4000.00
			" KOHA Software & other softw	ware renewal	19000.00
			" Obsevation of students week		12298.00
-			"Examination Expenses	•	380600.00
			" NAAC visit		155624.00
			" Add-on-course		93678.00
			"Youth Science Fair exp.		11707.00
			" Sports & Games		25000.00
			" Seminer of cyber crime		41535.00
			" Office contingencies		279681.00
			" Panchyat Tax		1500.00
			" Nabin baran & cultural progra	amme	100000.00
			" Students Health Home		2000.00
			" N.S.S. Unit		74443.00
			" Sasware Bharat Rath program	nme	2920.00
			" Faculty development		3000.00
			" Books & Journal		102037.00
			" Building Construction		736600.00
			" Playground development		528476.00
			" A.C. Machine purchase & ma	untenance	281700.00
			" APN Solar energy		672379.00 42000.00
			" Water Harvesting		
			" Water pirifing Machine " Computer Purchase & Mainte	nance	76000.00
			" Computer Purchase & Mainte " Furniture & Fixture		140900.00 392000.00
					29250.00
-			" Laboratory Equipments " Loans to Welfare Promotion	Trust	640000.00
			" Loan paid to S.B.I.	i ust	325000.00
			" Balance C/F		020000.00
			Cash in Hand	0.00	
			Cash at Bank	0.00	
			(S.B.I. A/C 35224979558)	118603.10	
			(C.B.I. S.B A/C No.	110000.10	
			2085386503)	69375.80	187978.90
	TANUE	17880405.39	2000000007		17880405.39
	Solution	11000400100	In terms of our report of even	date.	
	The Halois		FOR DASGUPTA SANTANU		
	F. 180.01. 14		Chartered Accountants		
lace: Balurahat	1 . (V'. L') / -				
lace: Balurghat	S. BALONAN E	1	Atre		
lace: Balurghat	C BALDINAL C	1	(SAMPANU DASGUPTA, FCA)	Partner. Mem No05	9997

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

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2024

NO. 1

STATE BANK OF INDIA Balurghat Branch A/C NO.S.B: 36224979558

Bank Balance as per Cash Book as on 31st March 2024

Add: Cheque issued but not presented in bank till 31st March 2024

1	Date of Issue	Cheque No.	Amount	40300.00
1	30-03-2024	195475	40300.00	
Pank Dalama		195475	40300.00	40300.00

Bank Balance as per Pass Book as on 31st March 2024

NO. 2

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

Bank Balance as per Cash Book as on 31st March 2024

Add: Cheque issued but not presented in bank till 31st March 2024

SI. No.	Date of Issue	Cheque No.	Amount	
1	30-03-2024	110022	877523.00	
2	30-03-2024	110023	5360.00	
3	30-03-2024	110024	16500.00	
4	30-03-2024	110025	16000.00	
5	30-03-2024	110026	3500.00	
6	30-03-2024	110027	3500.00	
7	30-03-2024	110028	2500.00	
8	30-03-2024	110029	2070.00	
9	30-03-2024	110030	1848.00	
10	30-03-2024	110031	3291.00	
11	30-03-2024	110032	1500.00	
12	30-03-2024	110033	1120.00	
13	30-03-2024	110034	2700.00	
14	30-03-2024	110035	10000.00	
15	30-03-2024	110036	6500.00	
16	30-03-2024	110037	4500.00	
17	30-03-2024	110038	8124.00	
18	30-03-2024	110039	10900.00	
19	30-03-2024	110040	45000.00	
20		112331		
	30-03-2024	112332	2920.00	
21	30-03-2024		21700.00	
22	30-03-2024	112333	40000.00	
23	30-03-2024	112334	14303.00 110	1359.00

Bank Balance as per Pass Book as on 31st March 2024

11,70,734.80



69,375.80

1,58,903.10

1,18,603.10