Name BALDRAHAT B. ED. COLLEGE Prop. RUNNINT D. EL. ED. COURSE Address MANGALPUR, BALDRAHAT, D/D Subject ACCOUNTS & ADDIT REPORT Period 2022-2023

DASGUPTA SANTANU & CO.

To

Chartered Accountants

OFFICE :

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

Principal Balurghat B.Ed. College



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)

We have audited the attached Balance Sheet of BALURGHAT B.ED. COLLEGE (RUNNING D.EL.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

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- 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:
 - In the case of the Balance Sheet, of the state of affairs of BALURGHAT B.ED. COLLEGE (a) (Running D.EL.ED COURSE) as at March 31st , 2023.
 - In the case of Income & Expenditure Account, of the excess of expenditure over income for (b) the year ended on that date.

Date: 12th October, 2023 Place: Balurghat



FOR DASGUPTA SANTANU & CO Chartered Accountants

SANTANU DASGUPTA Partner Mem. No.: 59997

incipal Balurghat B.Ed. College

Office: Duckbanglo Para, Balurghat, Dakshin Dinajpur. Pin - 733101



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BALANCE SHEET AS AT 31ST MARCH 2023

	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND Capital Fund	15747555 51		FIXED ASSETS Books & Journal(O B)	81558.00	
(As per last A/c)			Add: This Year	0.00	81558.00
	647214 48	15100341 03	Building Construction(O B)	9423460.00	
	047214.40	10100341.05	Add: This year	221700.00	9645160.00
			Computer(O P)	12400.00	
				0.00	12400.00
0				4402440.00	
	250000.00				
(As per last A/c)	200000.00		<u>Maa. Thio your</u>	1192440.00	
Add: This Year	0.00		Less: Loans to AWS(wrongly	0.00	1192440.00
Less: Refund This Year		250000.00	included in Furniture)		
-	0.00	200000000	Computer & Projection Machine		63795.00
			Fixed Denosit		1500000.00
			(As per last A/c)		
2.			Colomi 9 Annual Boot for Longoo	lland	1035881.00
<i>.</i> 2					1000001.00
			Report Charles Linear Michael Contra		
				ADVANCE	350000.00
			(As per last A/c)		
			Loan to Balurghat college for Me	dical	800000.00
			a second s		
				0.00	
			Cash at Bank		
			(S.B.I. Blgt Br.A/c 387187833)	556860.21	000107.02
			(C.B.I. Blgt Br.A/c 2085381027)	112246.82	669107.03
	-	15350341.03			15350341.03
	1. 		8		
R landad			In terms of our report of even da	ate	
ace: Balurgnat	159	NTANI	FOR DASGUPTA SANTANU &	CO.	
te: 12th October, 2023	Si	ALL STATIS			
	SBALU	AJPUR *	CIN		
	10:0100	E.	(SANTANU DASGUPTA, FCA)		
	Sartere	d Accol	Partner		
A CARLEN STREET	- Ander	THE PARTY OF	Mem No :059997	\sim	
	a second			for	
				0112	- r
				Balurghat B.E	a. College
	(As per last A/c) Less: Excess of expenditure over Income <u>Current Liabilities</u> Caution Money Received	GENERAL FUND Capital Fund 15747555.51 (As per last A/c) Less: Excess of expenditure over Income 647214.48 Current Liabilities Caution Money Received 250000.00 (As per last A/c) Add: This Year 0.00 Less: Refund This Year 0.00	GENERAL FUND Capital Fund 15747555.51 (As per last A/c) Less: Excess of expenditure over Income 647214.48 15100341.03 Current Liabilities Caution Money Received 250000.00 4d: This Year 0.00 Add: This Year 0.00 250000.00 250000.00 Less: Refund This Year 0.00 250000.00	GENERAL FUND Capital Fund (as per last A/c) Less: Excess of expenditure over Income 15747555.51 Add: This Year Guide Fund (as per last A/c) Less: Excess of expenditure over Income 647214.48 15100341.03 Building Construction(0.B) Add: This year Current Liabilities Caution Money Received Add: This Year 0.00 Eventure 8. Fixture (0.B) Add: This year Caution Money Received Add: This Year 0.00 250000.00 Ess: Leans to AWS(wronaly. included in Furniture) Less: Refund This Year 0.00 250000.00 Computer 8. Projection Machine Fixed Deposit (As per last A/c) Salami & Annual Rent for Leased (As per last A/c) Salami & Annual Rent for Leased (As per last A/c) Current to B ED College (As per last A/c) Current Liabilities Current Asset at Bank (S B.I. Bigt Br.A/c 387187833) (C.B.I. Bigt Br.A/c 387187833	GENERAL FUND AMOUNT ASSETS AMOUNT Capital Fund 15747555.51 Books & Journal(DB) B1558.00 Less: Excess of expenditure over Income 647214.48 15100341.03 Building Construction(O.B) 9423460.00 Qurrent Liabilities 647214.48 15100341.03 Building Construction(O.B) 9423460.00 Qurrent Liabilities 0.00 221700.00 Computer(O.B) 12400.00 Caution Money Received 250000.00 Add: This year 0.00 Cast This Year 0.00 250000.00 Less: Loans to AWS(wrongly) 0.00 Less: Refund This Year 0.00 250000.00 Less: Loans to AWS(wrongly) 0.00 Less: Refund This Year 0.00 250000.00 Computer & Projection Machine Eixed Deposit. (As per last A/c) 0.00 250000.00 Computer & Strutre (O.B) 0.00 Less: Refund This Year 0.00 250000.00 Computer & Projection Machine Eixed Deposit. (As per last A/c) 0.00 Current Liabilities Current Liabilities Conto B ED College (As per last A/c) Current Ascourt report of exen date For Dolege for Medical </td

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

	AMOUNT		•	
To Head & Teacher Staff 1241700 co	AMOUNT	INCOME	AMOUNT	AMOUNT
"Non Teaching Staff 1241760.00 "Conveyance 478428.00	1720188.00	By Course Fee Part-I (2020-2022)		80700.00
" Ad-hoc- Bonus " Contractual Wages	120000.00 16000.00	" Course Fee Part-II (2020-2022)		1014000.00
" Puja Exgratia " E.P.F Payment (B.ED., M.ED & D.EL.ED.)	120000.00 2000.00	" Course Fee Part-I (2021-2023)		153000.00
" Office Contingency " Professional Tax	770310.00 37855.00	" Course Fee Part-II (2021-2023)		402000.00
" Audit Fees	12720.00 13000.00	" Course Fee Part-II (2019-2021)		54000.00
" Bank Charge " Registration fees " Travelling Allowance " Electrical Bills	1517.48 30141.00 3200.00 2713.00	" E.PF. Received from (B.ED. & M.ED Course))	555910.00
" Sweeping charge " Printing & Stationary " Electrical Goods	42280.00 10100.00	" Excess of Expenditure Over Income (transferred to General Fund)		647214.48

2906824.48

2906824.48

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Place: Balurghat

EXPENDITURE

Date: 12th October, 2023



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

(SANTANU DASGUPTA, FCA) Partner Mem No :059997

Principal Balurghat B.Ed. College



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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F Cash in Hand Cash at Bank (S.B.I. Blgt Br.A/c 387187833) (C.B.I. Blgt Br.A/c 2085381027)	0.00 1394824.21 143197.30	1538021.51	" Contractual Wages " Puja Exgratia		720188.00 120000.00 16000.00 120000.00 2000.00 770310.00
" Course Fee Part-I (2020-2022)	80700.00		" E.P.F Payment (B.ED., M.ED & I " Office Contingency " Professional Tax	D.EL.ED.)	37855.00 12720.00
" Course Fee Part-II (2020-2022)	1014000.00		" Audit Fees " Bank Charge		13000.00 1517.48
" Course Fee Part-I (2021-2023)	153000.00		" Registration fees " Travelling Allowance		30141.00 3200.00
" Course Fee Part-II (2021-2023)	402000.00		" Electrical Bills " Sweeping charge		2713.00 42280.00
" Course Fee Part-II (2019-2021)	54000.00	1703700.0			10100.00 4800.00
" E.PF. Received from (B.ED. & N	M.ED	555910.0	0 "Building Construction		221700.00
Course)			" Balance C/F Cash in Hand Cash at Bank	0.00	
			(S.B.I. Blgt Br.A/c 387187833) (C.B.I. Blgt Br.A/c 2085381027		669107.03

3797631.51

3797631.51

Place: Balurghat

Date: 12th October, 2023



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

(SANTANU DASGUPTA, FCA) Partner Mem No :059997

Principal Balurghat B.Ed. College



BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2023

STATE BANK OF INDIA Balurghat Branch A/C NO.S.B: 387187833

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

556860.210

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

SI. No.

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1 2 3 4	Date of Issue 31-03-2023 31-03-2023 31-03-2023	772639 772640 772642	Amount 1060.00 10000.00 3500.00
4	31-03-2023	772644	2400.00

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

16960.000 573820.210



Principal Balurghat B.Ed. College

