Name BALURGHAT BED. COLLEGE Prop. M.ED. COURSE Address MANGALPUR, BALURGHAT, D/DINAJPUR Subject ACCOUNTS & AUDIT REPORTS. Period. 2021-2022

DASGUPTA SANTANU & CO.

Chartered Accountants

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

To

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 (M.ED. Course)

We have audited the attached Balance Sheet of BALURGHAT B.ED. COLLEGE (M.ED. 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:
 - In the case of the Balance Sheet, of the state of affairs of BALURGHAT B.ED. COLLEGE (M.ED. COURSE) as at March 31st, 2022.
 - (b) In the case of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

Date: 26th November, 2022 Place: Balurghat

FOR DASGUPTA SANTANU & CO Chartered Accountants SANTANU DASGUPTA Partner and Ad Mem. No.: 59997

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

BALANCE SHEET AS AT 31ST MARCH 2022

	AMOUNT	AMOUNT	ASSETS FIXED ASSETS	AMOUNT	AMOUNT
GENERAL FUND	7040000 04		Building Construction	4511093.00	
Capital Fund	7619682.91		Add: This year	601983.00	
(Opening Balance)			Add. This year	5113076.00	
Add: Excess of Income over		70 10000 47	Lass Depresiation @5%	255654.00	4857422.00
Expenditure	329255.26	/948938.1/	Less: Depreciation @5%	75331.00	4001422.00
			Electrical Goods purchase	0.00	
			Add: This year	75331.00	
			L D D D D D D D D D D D D D D D D D D D		64031.00
			Less: Depreciation @15%	11300.00	04031.00
			Furniture Purchase	137700.00	
			Less: Depreciation @10%	13770.00	123930.00
			Laboratory Instruments	124270.00	
			Add: This year	0.00	
				124270.00	
			Less: Depreciation @15%	18641.00	105629.00
			Generator	216750.00	
			Less: Depreciation @15%	32513.00	184237.00
			Books	85743.00	
			Less: Depreciation @10%	8574.00	77169.00
-			Gratuity Fund		300000.00
			CURRENT ASSETS, LOANS &	ADVANCE	
			LOANS TO STAFF		30000.00
			Loans to Atrayee Welfare Socie	ty	
			(As per last A/c)	160000.00	
			Add: This year	0.00	1600000.00
			Loans to B.ED College		
			(As per last A/c)	200000.00	
			Less: Received this year	0.00	200000.00
			Cash in Hand	0.00	
			Cash at Bank		
			(B.O.I. Balurghat Br)		**
			A/c 432420110000294)	406520.17	406520.17
	-	7948938.17		-	7948938.17
	-	/946930.1/	•	-	1040000.11
Place: Balurghat		GANTAA	In terms of our report of even da FOR DASGUPTA SANTANU &		
	1ª	A		00.	
Date: 26th November, 2022	3	BALURGHAT	Chartered Accountants		
	SAL	D/DINAJPUR +	ada		
14 J	15:1	DIDUNE			
	0	5	(SANTANU DASGUPTA, FCA)		
	1	anered Aco	Partner		
			Mem No :059997		

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

AMOUNT	

155000.00

1678000.00

1009000.00

904500.00

3746500.00

1551774.00 By Course Fee (2018-2020)
295000.00
58560.00 "Course Fee (2019-2021)
8
8140.00 "Course Fee (2020-2022)
8000.00
100000.00 "Course Fee (2021-2023)
40000.00
6500.00
136175.00
840000.00
325.00
1838.74
30480.00
340452.00
A.M.
329255.26
3746500.00

Place: Balurghat

EXPENDITURE

Date: 26th November, 2022

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

N

(SANTANU DASGUPTA, FCA) Partner Mem No :059997

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F			By Salary (Teaching Staff)		1551774.00
Cash in Hand	0.00		"Honararium		295000.00
- Cash at Bank			" Employer's constribution to		58560.00
(B.O.I. Balurghat Br)	668795.91	668795.91	Provident Fund		
A/c 432420110000294)	2		"Professional Tax		8140.00
			"Ad-hoc Bonus		8000.00
			"Affiliation Fees for M.ED.		10000.00
" Course Fee (2018-2020)	155000.00		"Interview Expenses		40000.00
			"Audit Fees		6500.00
" Course Fee (2019-2021)	1678000.00		" Contingency		136175.00
A CARLES STORE MANAGEMENT			"Educational Tour		840000.00
" Course Fee (2020-2022)	1009000.00		"Printing & Stationary		325.00
			"Bank Charges		1838,74
" Course Fee (2021-2023)	904500.00	3746500.00	"Advocate Fees		30480.00
			"Earth Filling of Play Ground	. ye.	487800.00
			"Building Construction		114183.00
			"Loans to Staff		30000.00
			" Gratuity Fund		300000.00
			"Balance C/F		
12			Cash in Hand	0.00	
			Cash at Bank		
			(B.O.I. Balurghat Br)		1075
			A/c 432420110000294)	406520.17	406520.17
1	-	4415295.91	-	_	4415295.91
	-		1		

Place: Balurghat

Date: 26th November, 2022

In terms of our report of even date FOR DASGUPTA SANTANU & CO. Chartered Accountants 5 DINAJPUR (SANTANU DASGUPTA, FCA) Partner Mem No :059997

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2022

BANK OF INDIA Balurghat Branch A/C NO.S.B: 432420110000294

Bank Balance as per Cash Book

406520.17

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

SI. No.		Date of Issue	Cheque No.	Amount	
19	1	26-03-2022	044934	5576.00	
	2	26-03-2022	044936	540.00	
	3	26-03-2022	044937	20000.00	
	4	26-03-2022	044938	6500.00	32616.00
	-	20 00 2022	011000		

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

439136.17

1.9

