

To

Name.....BALURGHAT B. ED. COLLEGE.
Prop.....RUNNING B. ED. COURSE.
Address.....MANGALPUR, BALURGHAT, D/I
Subject.....ACCOUNTS & AUDIT REPORT.
Period.....2020-2021.....

DASGUPTA SANTANU & CO.
Chartered Accountants

OFFICE :

Duckbanglo Para, Balurghat

Dakshin Dinajpur - 733101

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DASGUPTA SANTANU & CO.

Chartered Accountants



**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 2021 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, 2021
 - (b) In the case of Income & Expenditure Account, of the excess of Income over expenditure for the year ended on that date.

Date: 20th December, 2021
Place: Balurghat



FOR DASGUPTA SANTANU & CO
Chartered Accountants

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

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

BALANCE SHEET AS AT 31ST MARCH 2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
Capital Fund	27640055.01		<u>Building (As per last A/c)</u>	12357431.00	
(As per last A/c)			Add: This Year	<u>700000.00</u>	
Add: Excess of				13057431.00	
income over expenditure	<u>956599.67</u>	28596654.68	Less: Depreciation @ 5%	<u>652872.00</u>	12404559.00
			<u>Furniture (As per last A/c)</u>	1288834.00	
			Add: This Year	<u>0.00</u>	
				1288834.00	
			Less: Depreciation @ 10%	<u>128883.00</u>	1159951.00
			<u>Books (As per last A/c)</u>	370579.00	
			Add: This Year	<u>9400.00</u>	
				379979.00	
			Less: Depreciation @ 10%	<u>37998.00</u>	341981.00
Cautions Money	1879700.00		<u>Computer (As per last A/c)</u>	161942.00	
(As per last A/c)			Add: This Year	<u>18800.00</u>	
Add: This Year	<u>50000.00</u>			180742.00	
	1929700.00		Less: Depreciation @ 40%	<u>72297.00</u>	108445.00
Less: Refund This Year	<u>1250000.00</u>	679700.00	<u>Tubewell (As per last A/c)</u>	436.00	
			Less: Depreciation @ 10%	<u>44.00</u>	392.00
			<u>Sports equipments (As per last</u>	16285.00	
" Loan Received from M.ED.	1000000.00		A/c)		
Less: Refund This Year	<u>800000.00</u>	200000.00	Less: Depreciation @ 10%	<u>1629.00</u>	14656.00
			<u>Psychology & Apparatus</u>	4371.00	
			(As per last A/c)		
Loan received from D.EL.ED College		350000.00	Less: Depreciation @ 10%	<u>437.00</u>	3934.00
(As per last A/c)			<u>Laboratory Equipments</u>	170000.00	
			(As per last A/c)		
" Loan Received from A.W.S.		400.00	Add: This Year	<u>0.00</u>	
				170000.00	
Unsecured Loan Received	185000.00		Less: Depreciation @ 10%	<u>17000.00</u>	153000.00
Add: This year	<u>15000.00</u>	200000.00	<u>Teaching Aids (As per last A/c)</u>	51825.00	
			Add: This Year	<u>0.00</u>	
				51825.00	
			Less: Depreciation @ 10%	<u>5183.00</u>	46642.00
			<u>T.V. (As per last A/c)</u>	2594.00	
			Less: Depreciation @ 10%	<u>259.00</u>	2335.00
			<u>Fire Extinguisher (As per last A</u>	11399.00	
			Add: This Year	<u>0.00</u>	
				11399.00	
			Less: Depreciation @ 10%	<u>1140.00</u>	10259.00
			<u>Projector (As per last A/c)</u>	28564.00	
			Less: Depreciation @ 10%	<u>2856.00</u>	25708.00
			<u>Fax Machine (As per last A/c)</u>	2149.00	
			Less: Depreciation @ 10%	<u>215.00</u>	1934.00
Balance C/f		<u>30026754.68</u>	Balance C/f		<u>14273796.00</u>



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

BALANCE SHEET AS AT 31ST MARCH 2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Balance B/F		30026754.68	Balance B/F		14273796.00
			Xerox Machine	35000.00	
			Less: Depreciation @ 10%	3500.00	31500.00
			<u>Aquagurd Machine(As per last</u>	63117.00	
			Less: Depreciation @ 10%	6312.00	56805.00
			Floor Carpet		18330.00
			Language Laboratory		240430.00
			Inverter		10000.00
			CCTV		40000.00
			Security Deposit to WBSEB (As per last A/c)		50245.00
			Reserve Fund (As per last A/c)		400000.00
			<u>CURRENT ASSETS, LOANS & ADVANCE</u>		
			" 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 (As per last A/c)	1805829.00	
			Add: This year	0.00	1805829.00
			" Balance C/F		
			Cash at Bank (S.B.I. A/C 35224979558)	134434.70	
			(C.B.I. S.B A/C No. 2085386503)	1764201.98	1898636.68
		30026754.68			30026754.68

Place: Balurghat

Date: 20th December, 2021



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

(Signature)
(SANTANU 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 2021

	AMOUNT	AMOUNT		AMOUNT	AMOUNT
To Salary					
1) Principal	257000.00		By Course Fee Received from		
2) Lecturer	2851626.00		University	8381000.00	
3) Non Teaching Staff	<u>1337844.00</u>	4446470.00	" Examination centre fee		
" T.D.S. paid		5000.00	received	<u>285250.00</u>	8666250.00
" Ad-hoc bonus & puja ex-gratia		322000.00			
" Honorarium to Guest Lecturers		234000.00	" E.P.F contribution Received from D.EL.ED		35738.00
" Consolidated Pay		452106.00	and M.ED College		
" Employees & Employer's contribution to P.F		478419.00	" Fund received from NAAC		30000.00
" Prof. Tax		32660.00	" Fund received from A.I.S.H.E.		2000.00
" Postage & Telegram		2433.00	" Old Newspaper sale		2432.00
" Telephone Bill		19201.00			
" News Paper & Magazine		4519.00	" Bank Interest		19615.00
" Printing & Stationary		48960.00			
" Bank Charge		5986.73			
" Electric Bill		80241.00			
" Electrical Goods Purchase		9000.00			
" Affiliation Fees & Method subject for B.ED.		101611.80			
Course					
" Advocate Fees		5000.00			
" Panchyat Tax and Lease Rent of Land		95671.00			
" Broadband cable service		10036.00			
" Sanitization Expenses		1500.00			
" Audit Fees		18500.00			
" Cable T.V. Fees		5236.00			
" Income Tax paid		115750.00			
" Advertisement		21514.00			
" Library Software Khoka Purchase		10000.00			
" Fire Extingusher Refilling		7400.00			
" Examination Expenses		218511.80			
" Fuel Expenses		52828.00			
" Misc. Expenses		64256.00			
" Depreciation on Fixed Assets		930625.00			
" Excess of Income over Expenditure		956599.67			
		<u>8756035.00</u>			<u>8756035.00</u>

Place: Balurghat

Date: 20th December, 2021



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

(Signature)
(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 2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Balance B/F			<u>By Salary</u>		
Cash in Hand	0.00		1) Principal	257000.00	
Cash at Bank			2) Lecturer	2851626.00	
(S.B.I. A/C 35224979558)	2640651.30		3) Non Teaching Staff	<u>1337844.00</u>	4446470.00
(C.B.I. S.B A/C No. 2085386503)	<u>118560.71</u>	2759212.01	" T.D.S. paid		5000.00
" Course Fee Received from University	8381000.00		" Ad-hoc bonus & puja ex-gratia		322000.00
" Examination centre fee received	<u>285250.00</u>	8666250.00	" Honorarium to Guest Lecturers		234000.00
" E.P.F contribution Received from D.EL.ED and M.ED College		35738.00	" Consolidated Pay		452106.00
" Fund received from NAAC		30000.00	" Employees & Employer's contribution to P.F		478419.00
" Fund received from A.I.S.H.E.		2000.00	" Prof. Tax		32660.00
" Old Newspaper sale		2432.00	" Postage & Telegram		2433.00
" Bank Interest		19615.00	" Telephone Bill		19201.00
" Caution Money received		50000.00	" News Paper & Magazine		4519.00
" Loan Received from Welwishers		15000.00	" Printing & Stationary		48960.00
" Loan Received from A.W.S.		400.00	" Bank Charge		5986.73
			" Electric Bill		80241.00
			" Electrical Goods Purchase		9000.00
			" Affiliation Fees & Method subject for B.ED. Course		101611.80
			" Advocate Fees		5000.00
			" Panchyat Tax and Lease Rent of Land		95671.00
			" Broadband cable service		10036.00
			" Sanitization Expenses		1500.00
			" Audit Fees		18500.00
			" Cable T.V. Fees		5236.00
			" Income Tax paid		115750.00
			" Advertisement		21514.00
			" Library Software Khoka Purchase		10000.00
			" Fire Extinguisher Refilling		7400.00
			" Examination Expenses		218511.80
			" Fuel Expenses		52828.00
			" Misc. Expenses		64256.00
			" Caution Money Refund		1250000.00
			" Books & Journal		9400.00
			" Building Construction		500000.00
			" Earth Filling of Play ground		200000.00
			" Computer Purchase & Maintenance		18800.00
			" Xerox Machine Purchase		35000.00
			" Loans paid to M.Ed.		800000.00
			" Balance C/F		
			Cash in Hand	0.00	
			Cash at Bank		
			(S.B.I. A/C 35224979558)	134434.70	
			(C.B.I. S.B A/C No. 2085386503)		
			2085386503)	<u>1764201.98</u>	1898636.68
		<u>11580647.01</u>			<u>11580647.01</u>

Place: Balurghat

Date: 20th December, 2021



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

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

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

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2021

**NO. 1 CENTRAL BANK OF INDIA
Balurghat Branch
A/C NO.S.B:2085386503**

Bank Balance as per Cash Book as on 31st March 2021 **1764201.98**

Add: Cheque issued but not presented in bank till 31st March 2021

Sl. No.	Date of Issue	Cheque No.	Amount	
1	25/03/2021	074709	3150.00	
2	25/03/2021	074710	38005.00	
3	25/03/2021	074711	16000.00	
4	25/03/2021	074716	1431.00	
5	25/03/2021	074717	879.00	
6	25/03/2021	74720	18500.00	
7	25/03/2021	074725	5008.00	
8	25/03/2021	074726	35000.00	117973.00

Bank Balance as per Pass Book as on 31st March 2021 **1882174.98**

