



AUDIT REPORT

and
STATEMENT OF ACCOUNTS
of

BASIRHAT MAHABODHI
COLLEGE OF EDUCATION

Add:- Vill:- Arjunpur, P.O. Champapur, Basirhat
Dist.:- North 24 Parganas, Pin:- 743291, W.B.

FOR THE PERIOD ENDED

31.03.2022

SUBHASHIS GHATAK & CO.

CHARTERED ACCOUNTANTS

KALYANI, NADIA

M - 7596855740



SUBHASHIS GHATAK & CO.
(Chartered Accountants)

CA: SUBHASHIS GHATAK
Email:subhaghatak1976@gmail.com

Regd. Office:-B-15/44
PO: Kalyani,
Dist: Nadia, Pin: 741235
M: 7596855740

AUDITOR'S REPORT

We have audited the attached balance sheet of **BASIRHAT MAHABODHI COLLEGE OF EDUCATION**, VILL: ARJUNPUR, P.O. – CHAMPAPUKUR, BASIRHAT, DIST: - NORTH 24 - PARGANAS, PIN: - 743291 as at 31st March 2022 and also the Income and Expenditure accounts and receipts and payments accounts for the period (01-04-2021 to 31-03-2022) ended on that date annexed thereto. These Financial Statements are the responsibility of the auditee. Our responsibility is restricted to express an opinion on those statements based on our audit.

We conducted our audit in accordance with the auditing standard generally accepted in India. These standards require that we planned and performed the audit to obtain reasonable assurance about whether the financial statements are free of any materials misstatement. An audit also includes examining on test basis evidence, supporting the amounts and disclosure in financial statements. An audit includes examining of accounts on test check basis and evaluating the overall financial statements as prepared by management of the organization. Therefore, subject to the limitation that material error, fraud and other illegal acts having a direct and material financial impact, if they exist, may not be detected.

We further report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of audit.
 2. In our opinion proper books of accounts as required by law have been kept by the firm son as appear from our examination of such books and taking into consideration our notes given below.
 3. The balance sheet and the income and expenditure accounts and receipts and payments accounts dealt with the report are in agreement with the books of account.
 4. In our opinion and to the best of our information and according to explanation given to us, the aforesaid statements, give true & fair view.
- I. In the case of Balance Sheet of the state of Affairs as at **31st March 2022** and
 - II. In so far as it related to the Income and Expenditure Account of the Surplus for the Year ended on that date.

Note:-


- a) Closing cash in hand is not physically verified.
- b) Books of accounts are verified on test checking basis.

UDIN: 23065607BGTCFH4523

Place: Kalyani

Date: 07-06-2023




Signed in respect of my report on even date
SUBHASHIS GHATAK (M-065607)
SUBHASHIS GHATAK & CO (0330144E)
CHARTERED ACCOUNTANTS

BASIRHAT MAHABODHI COLLEGE OF EDUCATION
VILL: ARJUNPUR, P.O: CHAMPAPUKUR, BASIRHAT
DIST: NORTH 24 - PARGANAS, PIN: 743291

Receipts And Payments Account For The Year Ended As On 31-03-2022

Receipts	Amount (₹)	Amount(₹)	Payments	Amount(₹)	Amount(₹)
To Opening Balance:-			By Fixed Deposit		16,00,000.00
" Cash in Hand	17,107.00		" Building Maintenance		92,540.00
" Cash at Bank			" Food & Refreshments		31,650.00
UCO Bank A/c No 26770210001141	<u>1,54,310.44</u>	1,71,417.44	" Travelling Expenditure		45,100.00
"			" Donation & Subscription		41,400.00
" Admission Fees Received		80,70,500.00	" AGM		55,700.00
"			" Lawn Maintenance		27,470.00
" Interest		20,764.00	" Conveyance		90,980.00
			" Labour Charges		24,830.00
			" Electricity Bill		15,850.00
			" Electrical Equipments		47,539.00
			" Licence & Taxes		10,100.00
			" Curier & Postage		405.00
			" Newspaper & Periodicals		2,782.00
			" Printing & Stationary		28,970.00
			" Brokerage Charges		40,000.00
			" Website maintenance		7,000.00
			" Audit Fee		20,000.00
			" House Keeping		14,530.00
			" Internet Charges		15,000.00
			" Elec. Equip Repair & Maintenance		8,050.00
			" Furniture Repairs		9,800.00
			" Univ. Affilin & Teacher Recrute		1,99,177.00
			" Books		16,000.00
			" Advertisement & Hoardings		28,000.00
			" Festival & celebration		10,690.00
			" Computer Repairs		7,350.00
			" New Furniture Purchased		15,480.00
			" Advance paid to teacher		20,000.00
			" Professional Tax		21,240.00
			" Salary		48,75,089.00
			" Adj.last Year Bank Balance		90,000.00
			By Closing Balance		
			" Cash In Hand	36,511.84	
			" Cash At Bank	<u>7,13,447.60</u>	7,49,959.44
			UCO Bank A/c No 26770210001141		
Total		<u>82,62,681.44</u>	Total		<u>82,62,681.44</u>

Pintu Dan.

Secretary

Sign with Seal

Secretary

Basirhat Mahabodhi College of Education

UDIN:-23065607BGTCFH4523

DATE:-07/06/2023

PLACE:- KALYANI

Sejrit Kumar Saha

President

Sign with Seal

President

Basirhat Mahabodhi College of Education

Sudip Kr Mondal

Treasurer

Sign with Seal

Cashier

Basirhat Mahabodhi College of Education

SUBHASHIS GHATAK, Proprietor (M-065607)



Sudip

Singed on behalf of SUBHASHIS GHATAK & CO.
CHARTERED ACCOUNTANTS (FRN-0330144E)

BASIRHAT MAHABODHI COLLEGE OF EDUCATION
VILL: ARJUNPUR, P.O: CHAMPAPUKUR, BASIRHAT
DIST: NORTH 24 - PARGANAS, PIN: 743291

Income & Expenditure Account For The Year Ended As On 31-03-2022

Particulars	Amount (₹)	Particulars	Amount(₹)	Amount(₹)
To Food & Refreshments	31,650.00	By Admission Fees Received		80,70,500.00
„ Travelling Expenditure	45,100.00	„ Interest		20,764.00
„ Donation & Subscription	41,400.00			
„ AGM	55,700.00			
„ Lawn Maintenance	27,470.00			
„ Conveyance	90,980.00			
„ Labour Charges	24,830.00			
„ Electricity Bill	15,850.00			
„ Licence & Taxes	10,100.00			
„ Curier & Postage	405.00			
„ Newspaper & Periodicals	2,782.00			
„ Printing & Stationary	28,970.00			
„ Brokerage Charges	40,000.00			
„ Website maintenance	7,000.00			
„ Audit Fee	20,000.00			
„ House Keeping	14,530.00			
„ Internet Charges	15,000.00			
„ Elec. Equip Repair & Maintenance	8,050.00			
„ Univ. Affiln & Teacher Recrute	1,99,177.00			
„ Advertisement & Hodings	28,000.00			
„ Festival & celebration	10,690.00			
„ Computer Repairs	7,350.00			
„ Advance paid to teacher	20,000.00			
„ P-Tax	21,240.00			
„ Salary	48,75,089.00			
„ Depreciation	8,95,162.00			
„ Excess of income over Exp	15,54,739.00			
„ Total	80,91,264.00			80,91,264.00

Pintu Debn

Secretary

Sign with Seal

Secretary

Basirhat Mahabodhi College of Education

UDIN:-23065607BGTCFH4523

DATE:-07/06/2023

PLACE:- KALYANI

Sajit Kumar Borden

President

Sign with Seal

President

Basirhat Mahabodhi College of Education



Sudip Kumar Mondal

Treasurer

Sign with Seal

Cashier

Basirhat Mahabodhi College of Education

SUBHASHIS GHATAK, Proprietor (M-065607)

Singed on behalf of SUBHASHIS GHATAK & CO.
 CHARTERED ACCOUNTANTS (FRN-0330144E)

BASIRHAT MAHABODHI COLLEGE OF EDUCATION
VILL: ARJUNPUR, P.O: CHAMPAPUKUR, BASIRHAT
DIST: NORTH 24 - PARGANAS, PIN: 743291

Balance Sheet As At 31st-March-2022

Liabilities	Schedule	Amount(₹)	Assets	Schedule	Amount(₹)
<u>General Fund</u>		1,08,86,213.44	<u>Fixed Assets</u>		1,46,48,799.00
<u>Loan From Suppliers & Public</u>		85,12,545.00	<u>Investments</u>		28,00,000.00
			<u>Current Assets:</u>		
			Cash & Bank Balance		7,49,959.44
			Caution Money To NCTE (D.El.Ed.)		12,00,000.00
<u>Total</u>		<u>1,93,98,758.44</u>	<u>Total</u>		<u>1,93,98,758.44</u>

Pintu Gh.

Secretary

Sign with Seal

Sujit Kumar Sarder

President

Sign with Seal

Sudip Kumar Mondal

Treasurer

Sign with Seal

Secretary
Basirhat Mahabodhi College of Education

President
Basirhat Mahabodhi College of Education

Cashier
Basirhat Mahabodhi College of Education

UDIN:-23065607BGTCFH4523

DATE:-07/06/2023

PLACE:- KALYANI



SUBHASHIS GHATAK, Proprietor (M-065607)

S. Ghatak

Singed on behalf of SUBHASHIS GHATAK & CO.
CHARTERED ACCOUNTANTS (FRN-0330144E)

BASIRHAT MAHABODHI COLLEGE OF EDUCATION
VILL: ARJUNPUR, P.O: CHAMPAPUKUR, BASIRHAT
DIST: NORTH 24 PARGANAS, PIN: 743291

Schedule forming part of the Balance Sheet as on 31-03-2022

Schedule - 1

GENERAL FUND

Particulars	Closing Balance as on 31-03-2022	
	Rs.	P
General Fund		
As per last A/c.	93,31,474.44	
Add: Excess of income over Expenditure	15,54,739.00	1,08,86,213.44

LOAN FROM SUPPLIERS & PUBLIC

Schedule - 2

Particulars	Opening Balance as on 01-04-2021	Loan During 2021-22	Repayment During 2021-2022	Closing Balance as on 31-03-2022
Loan from Suppliers & Public	85,12,545.00	0.00		85,12,545.00
Total				85,12,545.00

INVESTMENT

Schedule - 4

Sr. No.	Particulars	Opening Balance as on 01-04-2021	Investment during the year		Withdrawal during the year 2021-22	Closing Balance as on 31-03-2022		
			Interest	Fresh Deposit		Rs.	P	
	Fixed Deposit with I.O.B.				Rs.	P	Rs.	P
	Basirhat branch							
1	Reserve Fund	7,00,000.00	0.00		0.00		7,00,000.00	
2	Endowment Fund	5,00,000.00	0.00	16,00,000.00	0.00		21,00,000.00	
	Total	12,00,000.00					28,00,000.00	

CASH & BANK BALANCES

Schedule - 5

Sr. No.	Particulars	Closing Balance as on 31-03-2022	
		Rs.	P
1	Cash- in- hand (Certified by the College Authority)	36,511.84	
2	Cash- at- bank (UCO BANK, Kholapota Branch, A/C 26770210001141)	7,13,447.60	
	Total		7,49,959.44

Pintu Dan.
 Secretary
 Basirhat Mahabodhi College of Education

Sejit Kumar Bhowmik
 President

Sudipta Mondal
 Treasurer

Sanku
 Cashier
 Basirhat Mahabodhi College of Education



Sanku
 07-06-23

BASIRHAT MAHABODHI COLLEGE OF EDUCATION
VILL: ARJUNPUR, P.O: CHAMPAPUKUR, BASIRHAT
DIST: NORTH 24 PARGANAS, PIN: 743291

Schedule forming part of the Balance Sheet as on 31-03-2022

FIXED ASSETS:

Schedule - 3

Sl. No.	Particulars	W.D.V as on 01-04-2021	Addition during the year	deduction during the year	balance as on 31-03-2022	rate of depreciation	depreciation during the year	NET BLOCK W.D.V. as on 31-03-2022
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	EQUIPMENTS :							
a)	Computer	9,146.00	-	0.00	9,146.00	40%	3,658.00	5,488.00
b)	Electric Equipments	2,49,140.00	47,539.00	0.00	2,96,679.00	15%	44,502.00	2,52,177.00
c)	Musical Instruments	1,276.00	-	0.00	1,276.00	15%	191.00	1,085.00
d)	Physiology Apparatus	778.00	-	0.00	778.00	15%	117.00	661.00
e)	Geographical Apparatus	1,239.00	-	0.00	1,239.00	15%	186.00	1,053.00
f)	Laboratory Equipment	1,992.00	-	0.00	1,992.00	15%	299.00	1,693.00
g)	Generator	2,619.00	-	0.00	2,619.00	15%	393.00	2,226.00
h)	Sound System	4,298.00	-	0.00	4,298.00	15%	645.00	3,653.00
i)	Computer Equipment	2,233.00	-	0.00	2,233.00	15%	335.00	1,898.00
j)	Xerox Machine	203.00	-	0.00	203.00	40%	81.00	122.00
k)	Electric Motor	1,635.00	-	0.00	1,635.00	15%	245.00	1,390.00
l)	Intercom	25,829.00	-	0.00	25,829.00	15%	3,874.00	21,955.00
m)	Biomatric System	13,697.00	-	0.00	13,697.00	15%	2,055.00	11,642.00
n)	Digital Board	20,953.00	-	0.00	20,953.00	15%	3,143.00	17,810.00
o)	Projector	1,093.00	-	0.00	1,093.00	40%	437.00	656.00
p)	Fire Safety Pipeline	1,93,250.00	-	0.00	1,93,250.00	40%	77,300.00	1,15,950.00
2	FURNITURES :							
a)	Furniture	5,48,284.00	25,280.00	0.00	5,73,564.00	10%	57,356.00	5,16,208.00
b)	water Filter cum Purifier	6,087.00	-	0.00	6,087.00	10%	609.00	5,478.00
c)	Acquaguard	7,949.00	-	0.00	7,949.00	10%	795.00	7,154.00
d)	Model	2,152.00	-	0.00	2,152.00	10%	215.00	1,937.00
3	BOOKS	31,763.00	16,000.00		47,763.00	40%	19,105.00	28,658.00
4	BUILDING :							
A)	Building	1,32,05,146.00	92,540.00	0.00	1,32,97,686.00	5%	6,64,884.00	1,26,32,802.00
B)	Earth Filling	7,37,105.00	-	0.00	7,37,105.00	0%	-	7,37,105.00
C)	Cycle shed	2,94,735.00	-	0.00	2,94,735.00	5%	14,737.00	2,79,998.00
	TOTAL	1,53,62,602.00	1,81,359.00	0.00	1,55,43,961.00		8,95,162.00	1,46,48,799.00

Pintu Deb.
 Secretary
Secretary
 Basirhat Mahabodhi College of Education

Sujit Kumar Sarda
 President
President
 Basirhat Mahabodhi College of Education

Sudip Kumar Mondal
 Treasurer
Cashier
 Basirhat Mahabodhi College of Education



Suk
 07-06-23