



# AUDIT REPORT

and  
**STATEMENT OF ACCOUNTS**  
of

BASIRHAT MAHABODHI COLLEGE OF EDUCATION

AAALB1022D

**FOR THE PERIOD ENDED**  
**31.03.2023**

**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 2023 and also the Income and Expenditure accounts and receipts and payments accounts for the period (01-04-2022 to 31-03-2023) 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 2023** 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: 24065607BJZXLX9712

Place: Kalyani

Date: 03-01-2024



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 31-03-2023

Receipts	Amount (₹)	Amount(₹)	Payments	Amount(₹)	Amount(₹)
<b>To Opening Balance:-</b>			<b>By Salary</b>		46,49,022.00
.. Cash in Hand	36,511.84		.. Electricity		55,882.00
.. Cash at Bank	7,13,447.60	7,49,959.44	.. Loan & Advances		5,40,000.00
UCO Bank A/c No 26770210001141			.. Honorarium		70,06,000.00
			.. Bank Charges		11,241.22
			.. Fixed Deposits		53,75,488.00
.. Student Fees Collection		1,18,02,985.00	.. Machine & Tools Maintenance		36,839.00
.. Loan Repayments Received		18,94,853.00	.. Building Maintenance		51,150.00
.. Savings Bank Interest		1,37,617.00	.. Travelling & Conveyances		27,407.00
.. FD Interest		3,05,338.00	.. Lisences & Taxes		8,529.00
.. Bank Receipts		50,01,578.56	.. Festival & Celebrations		43,352.00
			.. WDHR & Annual Maintenance		14,544.00
			.. Stationery		24,416.00
			.. Solar		22,750.00
			.. Projector		31,360.00
			.. Printer		18,490.00
			.. CC Tv		48,111.00
			.. Furniture & Fixtures		83,005.00
			.. Fire Extinguisher		20,000.00
			.. Books		9,475.00
			.. Cash Counting Machine		6,015.00
			.. Internet Installation & Equipments		15,800.00
			.. DL. Ed. Reg. & Exam Fee		34,400.00
			.. B. Ed Exam Fee		6,000.00
			.. WBUTTEPA Affiliation & Reg. Fee		1,32,460.00
			.. University Affiliation Fee		2,00,000.00
			.. Lunch, Tiffine & refreshments		39,517.00
			.. Commission & Brokerage		65,500.00
			.. Demand Draft		60,000.00
			.. Advertisements		10,689.00
			.. Donations		43,800.00
			.. Telephone & Internet Charges		7,610.00
			.. Suscriptions		3,392.00
			.. House Keeping & Gardening		23,771.00
			.. Fuel Charges		3,530.00
			.. Audit Fee		7,000.00
			.. Examfee		14,946.00
			.. Miscellenious Expenses		64,970.00
			.. Meeting Expenses		41,360.00
			.. Profession Tax		65,710.00
			.. Adnission Fee Refunded		1,94,000.00
			<b><u>Closing Balance:</u></b>		
			<b>By Cash In Hand</b>		1,57,058.40
			.. Cash At Bank		6,17,741.38
			UCO Bank A/c No 26770210001141		
			<b>Total</b>		<b>1,98,92,331.00</b>

*Pintu Jha.*  
**Secretary**  
 Basirhat Mahabodhi College of Education

1,98,92,331.00

**Total**

1,98,92,331.00

Place: Kalyani  
 Date: 03-01-2024  
 UDIN:24065607BJZXLX9712

*[Signature]*  
**Principal**  
 Basirhat Mahabodhi College Of Education  
 Champapukur, North 24 Pgs., 743291

SUBHASIS GHATAK, Proprieter (M-065607)

*[Signature]*  
 Singed on behalf of SUBHASIS GHATAK & CO.  
 CHARTERED ACCOUNTANTS (FRN-0330144E)

**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 31-03-2023**

**Income & Expenditure Account For The Year Ended As On 31-03-2023**

Particulars	Amount (₹)	Amount(₹)	Particulars	Amount(₹)	Amount(₹)
To Salary		46,49,022.00	By Stdend Fees Collection		1,18,02,985.00
.. Electricity		55,882.00	.. Loan Repayments Received		18,94,853.00
.. Loan & Advances		5,40,000.00	.. Savings Bank Interest		1,37,617.00
.. Honorarium		70,06,000.00	.. FD Interest		3,05,338.00
.. Bank Charges		11,241.22	.. Bank Receipts		50,01,578.56
.. Fixed Deposits		53,75,488.00	.. Excess Of Income Over Expenditure		2,03,516.66
.. Machine & Tools Maintenance		36,839.00			
.. Travelling & Conveyances		27,407.00			
.. Lisences & Taxes		8,529.00			
.. WDHR & Annual Maintenance		14,544.00			
.. Stationery		24,416.00			
.. WBUTTEPA Affiliation & Reg. Fee		1,32,460.00			
.. Lunch, Tiffine & refreshments		39,517.00			
.. Commission & Brokerage		65,500.00			
.. Demand Draft		60,000.00			
.. Advertisements		10,689.00			
.. Donations		43,800.00			
.. Telephone & Internet Charges		7,610.00			
.. Suscriptions		3,392.00			
.. House Keeping & Gardening		23,771.00			
.. Fuel Charges		3,530.00			
.. Audit Fee		7,000.00			
.. Examfee		14,946.00			
.. Miscellenious Expenses		64,970.00			
.. Meeting Expenses		41,360.00			
.. Profession Tax		65,710.00			
.. Adnission Fee Refunded		1,94,000.00			
.. Depreciation		8,18,265.00			
<b>Total</b>		<b>1,93,45,888.22</b>	<b>Total</b>		<b>1,93,45,888.22</b>

**Balance Sheet As At 31st-March-2023**

Liabilities	Amount (₹)	Amount(₹)	Assets	Amount(₹)	Amount(₹)
<b>Capital A/c:</b>			<b>Fixed Assets</b>		1,41,41,100.00
<b>General Fund(Op)</b>		1,06,82,696.78	<b>Investments</b>		62,27,415.00
Reserve Fund		10,74,036.00	Fixed Deposits As Per last Yr	16,00,000.00	
Endowment Fund		8,74,037.00	Add: Current year	46,27,415.00	
<b>Loan From Suppliers &amp; Public</b>		85,12,545.00	<b>Current Assets:</b>		
			Cash & Bank Balance		7,74,799.78
<b>Total</b>		<b>2,11,43,314.78</b>	<b>Total</b>		<b>2,11,43,314.78</b>

Place: Kalyani  
Date: 03-01-2024  
UDIN:24065607BJZXLX9712

*Pintu Dan*  
**Secretary**  
**Basirhat Mahabodhi College of Education**

*Principal*  
**Basirhat Mahabodhi College Of Education**  
Champapukur, North 24 Pgs., 743291

SUBHASIS GHATAK, Proprieter (M-065607)

Signed on behalf of SUBHASIS 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 31-03-2023**

**FIXED ASSETS:**

**Schedule - 3**

Sl. No.	Particulars						NET BLOCK	
		W.D.V as on 01-04-2022	Addition during the year	Deduction during the year	Balance as on 31-03-2023	rate of depreciation	depreciation during the year	W.D.V. as on 31-03-2023
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	<b>EQUIPMENTS :</b>							
a)	Computer	9,898.00	0.00	0.00	9,898.00	40%	3,959.00	5,939.00
b)	Electric Equipments	2,52,177.00	6137.00	0.00	2,58,314.00	15%	38,747.00	2,19,567.00
c)	Musical Instruments	1,085.00	0.00	0.00	1,085.00	15%	163.00	922.00
d)	Laboratory Equipments	3,407.00	0.00	0.00	3,407.00	15%	511.00	2,896.00
e)	Solar System	22,750.00	0.00	0.00	22,750.00	15%	3,413.00	19,337.00
f)	CC Tv	48,111.00	0.00	0.00	48,111.00	15%	7,217.00	40,894.00
g)	Generator	2,226.00	0.00	0.00	2,226.00	15%	334.00	1,892.00
h)	Sound System	3,653.00	0.00	0.00	3,653.00	15%	548.00	3,105.00
i)	Computer Equipment	1,898.00	15800.00	0.00	17,698.00	15%	2,655.00	15,043.00
j)	Printer	18,490.00	0.00	0.00	18,490.00	15%	2,774.00	15,716.00
k)	Electric Motor	1,390.00	0.00	0.00	1,390.00	15%	209.00	1,181.00
l)	Intercom	21,955.00	0.00	0.00	21,955.00	15%	3,293.00	18,662.00
m)	Biometric System	11,642.00	0.00	0.00	11,642.00	15%	1,746.00	9,896.00
n)	Digital Board	17,810.00	0.00	0.00	17,810.00	15%	2,672.00	15,138.00
o)	Projector	656.00	31,360.00	0.00	32,016.00	15%	4,802.00	27,214.00
p)	Fire Safety Pipeline	1,15,950.00	20,000.00	0.00	1,35,950.00	15%	20,393.00	1,15,557.00
2	<b>FURNITURES :</b>							
a)	Furniture	5,16,208.00	83005.00	0.00	5,99,213.00	10%	59,921.00	5,39,292.00
b)	water Filter cum Purifier	5,478.00	0.00	0.00	5,478.00	10%	548.00	4,930.00
c)	Acquaguard	7,154.00	0.00	0.00	7,154.00	10%	715.00	6,439.00
d)	Model	1,937.00	0.00	0.00	1,937.00	10%	194.00	1,743.00
3	<b>BOOKS</b>	28,658.00	9475.00		38,133.00	40%	15,253.00	22,880.00
4	<b>BUILDING :</b>							
A)	Building	1,26,32,802.00	51150.00	0.00	1,26,83,952.00	5%	6,34,198.00	1,20,49,754.00
B)	Earth Filling	7,37,105.00	0.00	0.00	7,37,105.00	0%	-	7,37,105.00
C)	Cycle shed	2,79,998.00	0.00	0.00	2,79,998.00	5%	14,000.00	2,65,998.00
	<b>TOTAL</b>	<b>1,47,42,438.00</b>	<b>216927.00</b>	<b>0.00</b>	<b>1,49,59,365.00</b>		<b>8,18,265.00</b>	<b>1,41,41,100.00</b>

*Pintu Das.*

**Secretary**  
**Basirhat Mahabodhi College of Education**

*Basirhat*

**Principal**  
**Basirhat Mahabodhi College Of Education**  
 Champapukur, North 24 Pgs., 743291



*Signature*