

SHREE RAMA KRISHNA B ED COLLEGE
Darjeeling , Dist. Darjeeling

AUDIT REPORT FOR THE YEAR 2022-23

M/S AMAN CHANDULAL & CO.
CHARTERED ACCOUNTANTS
ELITE HEIGHTS, CHOWK BAZAR, DARJEELING



AMAN CHANDULAL & CO.

Chartered Accountants

AUDITORS REPORT

We have examined the Balance Sheets Of B.ED College as at 31st March 2023.
And the Income & Expenditure accounts and Receipt accounts for the year ended on that day annexed thereto. These financial statements are the responsibility of the college authority.
Our responsibility is to express an opinion on these financial statements based on our Audit.

1. 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 statement are free of material misstatement. An audit includes examine, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principle used and significant estimates made by the controlling authority, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

2. We further report that:

We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit;

In our opinion, proper books of account, have been kept so far as it appears from our examination of those books;

The balance sheet dealt with by these report is in agreement with the books of account;

In our opinion and to the based of information and according to explanation given to us, the statement of accounts gives a true and fair view:-

a) In case balance sheet of the state affairs as at 31st March 2023.

b) In case of Income and Expenditure account, Excess of Expenditure Over Income as at 31st March 2023.

FOR

AMAN CHANDULAL & CO

(Chartered Accountant)

FRN: 0332717E

Date : 28-05-2024

Place: DARJEELING

CA AMAN GARG

Proprietor

M No : 316567



SHREE RAMAKRISHNA

B.T.COLLEGE

Dist: Darjeeling , West Bengal

| RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023 | | | | | |
|---|----------------------------|---------------------|----------|-----------------------------|---------------------|
| Receipts | | Amt (₹) | Payments | Amt (₹) | |
| To, | To,Opening | | By, | Income Tax (TDS) | 58,445.00 |
| | Cash in Hand | 2,120.00 | By, | Postage Account | 4,600.00 |
| | Bank of Baroda | 7,615.00 | By, | Miscellaneous Expenses | 1,66,611.00 |
| | State Bank of India | 1,649.66 | By, | Telephone Bill | 21,821.00 |
| | Canara Bank | 5,271.21 | By, | Printing & Stationary | 73,537.00 |
| | State Bank of India (RUSA) | | By, | Refreshment Account | 2,66,387.00 |
| | | | By, | BSNL | 3,440.00 |
| | | | By, | Office Maintenance & Repair | 13,52,799.00 |
| To, | Hostel Fees | 1,70,000.00 | By, | Travelling Expenses | 2,39,719.00 |
| To, | Exam Fees | 1,10,000.00 | By, | Vehicle Maintenance Account | 2,39,255.00 |
| To, | Leave Encashment | 26,38,540.00 | By, | Court Fee | 1,75,000.00 |
| To, | Advance Refund | 1,54,000.00 | By, | Advertisement | 21,945.00 |
| To, | Admission Fees | 38,26,522.00 | By, | Electricity Bill | 70,076.00 |
| To, | Pooja Advance | 70,000.00 | By, | Book A/c | 279.00 |
| To, | Electricity Bill | 43,137.00 | By, | office use | 1,29,814.00 |
| To, | Miscellaneous Income | 2,000.00 | By, | Salary | 5,85,612.00 |
| To, | House Rent | 72,615.00 | By, | Examination Fees | 1,10,000.00 |
| | | | By, | Salary | 2,00,000.00 |
| | | | By, | Fire Certificate | 60,000.00 |
| | | | By, | Pooja Advance | 2,04,000.00 |
| | | | By, | Vehicle Tax | 81,000.00 |
| | | | By, | Website Charges | 930.00 |
| | | | By, | News and Periodical A/c | 1,814.00 |
| | | | By, | Bank Charges | 4,677.00 |
| | | | By, | Accounting Charges | 65,000.00 |
| | | | By, | Loan Refund | 50,000.00 |
| | | | By, | Donation A/c | 650.00 |
| | | | By, | Electricity Bill | 1,02,015.00 |
| | | | By, | Leave Encashment | 26,38,540.00 |
| | | | By, | SD Lockers | 177.00 |
| | | | By, | Inward Clearing | 1,07,720.00 |
| | | | By, | Closing Balance | |
| | | | | Cash in Hand | 959.00 |
| | | | | Bank Of Baroda | 7,615.00 |
| | | | | State Bank of India | 15,388.66 |
| | | | | Canara Bank | 43,644.21 |
| | | | | State Bank of India | - |
| | | 71,03,469.87 | | | 71,03,469.87 |

In Term of our Report of even date annexed hereto

PRESIDENT

SECRETARY

TREASURER

FOR
AMAN CHANDULAL & CO
(Chartered Accountant)
FRN : 0332717E

Date : 28-05-2024
Place: DARJEELING

CA AMAN GARG
Proprietor
M No. 316567



Lochan Thapa
(Miss. Lochan Thapa)
Teacher-in-Charge
Shree Ramakrishna B.T. College
Darjeeling

SHREE RAMAKRISHNA**B.T.COLLEGE**

Dist: Darjeeling ,West Bengal

| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023 | | | | | |
|--|-----------------------------|--------------|--------|-----------------------------------|--------------|
| EXPENDITURE | | Amt (₹) | INCOME | | Amt (₹) |
| To, | Income Tax (TDS) | 58,445.00 | By, | Hostel Fees | 1,70,000.00 |
| To, | Postage Account | 4,600.00 | By, | Exam Fees | 1,10,000.00 |
| To, | Miscellaneous Expenses | 1,66,611.00 | By, | Leave Encashment | 26,38,540.00 |
| To, | Telephone Bill | 21,821.00 | By, | Advance Refund | 1,54,000.00 |
| To, | Printing & Stationary | 73,537.00 | By, | Admission Fees | 38,26,522.00 |
| To, | Refreshment Account | 2,66,387.00 | By, | Pooja Advance | 70,000.00 |
| To, | BSNL | 3,440.00 | By, | Electricity Bill | 43,137.00 |
| To, | Travelling Expenses | 2,39,719.00 | By, | Miscellaneous Income | 2,000.00 |
| To, | Vechile Maintenance Account | 2,39,255.00 | By, | House Rent | 72,615.00 |
| To, | Court Fee | 1,75,000.00 | | | |
| To, | Advertisement | 21,945.00 | | | |
| To, | Electricity Bill | 70,076.00 | | | |
| To, | Book A/c | 279.00 | | | |
| To, | office use | 1,29,814.00 | | | |
| To, | Salary | 5,85,612.00 | | | |
| To, | Examination Fees | 1,10,000.00 | | | |
| To, | Salary | 2,00,000.00 | | | |
| To, | Fire Certificate | 60,000.00 | | | |
| To, | Pooja Advance | 2,04,000.00 | | | |
| To, | Vehicle Tax | 81,000.00 | | | |
| To, | Website Charges | 930.00 | | | |
| To, | Bank Charges | 4,677.00 | | | |
| To, | Accounting Charges | 65,000.00 | | | |
| To, | Loan Refund | 50,000.00 | | | |
| To, | Donation A/c | 650.00 | | | |
| To, | Electricity Bill | 1,02,015.00 | | | |
| To, | Leave Encashment | 26,38,540.00 | | | |
| To, | SD Lockers | 177.00 | | | |
| To, | Inward Clearing | 1,07,720.00 | | | |
| To, | Depreciation | 18,49,282.47 | | | |
| | | | To, | Excess of Expenditure Over Income | 4,43,718.47 |
| | | 75,30,532.47 | | | 75,30,532.47 |

In Term of our Report of even date annexed hereto

PRESIDENT

SECRETARY

TREASURER

FOR

AMAN CHANDULAL & CO

(Chartered Accountant)

FRN : 0332717E

CA AMAN GARG

Proprietor

M No : 316567

Date : 28-05-2024

Place: DARJEELING



Lochan Thapa
(Miss. Lochan Thapa)
Teacher-in-Charge
Shree Ramakrishna B.T.College
Darjeeling

**SHREE RAMAKRISHNA B.T.COLLEGE
P.O-DARJEELING
DIST-DARJEELING, WEST BENGAL**

**SCHEDULE - I
FIXED ASSETS**

| Particular | Rate of Depreciation | Opening Balance as on 31/03/2022 | Additions during the year | Gross Value | Depreciation on Opening Balance | Depreciation on Addition Cost | Total Depreciation | Net value of Assets as on 31/03/2023 |
|---------------------|----------------------|----------------------------------|---------------------------|-----------------------|---------------------------------|-------------------------------|---------------------|--------------------------------------|
| Bulding | 5% | 3,27,60,625.65 | 13,52,799.00 | 3,41,13,424.65 | 16,38,031.28 | 67,639.95 | 17,05,671.23 | 3,24,07,753.42 |
| Furniture & Fixture | 10% | 7,76,918.47 | | 7,76,918.47 | 77,691.85 | | 77,691.85 | 6,99,226.62 |
| Equipments | 10% | 4,97,713.28 | | 4,97,713.28 | 49,771.33 | | 49,771.33 | 4,47,941.95 |
| Computers | 60% | 3,003.72 | | 3,003.72 | 1,802.23 | | 1,802.23 | 1,201.49 |
| Periodicals | 20% | 28,669.71 | 1,814.00 | 30,483.71 | 5,733.94 | 362.80 | 6,096.74 | 24,386.97 |
| Other Assets | 20% | 41,245.46 | | 41,245.46 | 8,249.09 | | 8,249.09 | 32,996.37 |
| | | 3,41,08,176.29 | 13,54,613.00 | 3,54,62,789.29 | 17,81,279.72 | 68,002.75 | 18,49,282.47 | 3,36,13,506.82 |

Lochan Thapa
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Teacher-in-Charge
Shree Ramakrishna B.T. College
Darjeeling

