SUKDEB ROY & CO.
CHARTERED ACCOUNTANTS

Office: -63, Bidhan Sarani
Kolkata-700006
Ph- 09830278038

AUDITOR'S REPORT

I have Audited the attached Balance Sheet of " **INDIRA GANDHI MEMORIAL B-ED COLLEGE'** of Vill:- Sonatala, P.O.:-Chitasenpur, Howrah-711412 (PAN- AAALI0205K) as at **31st March,2021** and the Income and Expenditure Account along with Receipt & Payment for the year ended on that date annexed hereto, which I have singed under reference to the report. This financial statement is the responsibility of the institution. My responsibility is to express an opinion on this financial statement based on my audit.

We conducted my audit in accordance with the auditing standards generally accepted in India. Those standards required that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examining, on test basis, evidence supporting the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that our audit provides a reasonable basis for my opinion.

Further to my notes, if any, annexed hereto. I report that:

1. I have obtained all the information and explanation, which to the best of my knowledge and belief were necessary for the purpose of my audit.
2. In my opinion, proper books of account have been taken by the institute, so far as appears from my examination of those books.
3. The Balance Sheet, Income & Expenditure Account and Receipt & Payments Account dealt with by this report are in agreement with books of accounts:
4. In my opinion and to the best our information and according to the explanation given to me, the said accounts give a true and fair view: -

a) In the case of the Balance sheet, of the state of affairs of the above named assesses affairs as at 31st March,2021; and
b) In the case of the Income and Expenditure Account, of the profit of the above named assesses for the accounting year ending on 31st March,2021

Date :- 21-02-2022
Place:- Kolkata

For *SUKDEB ROY & CO*
CHARTERED ACCOUNTANTS.

UDIN- 22052181AOLKFM4328

SUKDEB ROY
PROPRIETOR
(M.NO.052181)

SUKDEB ROY & CO.
CHARTERED ACCOUNTANTS

63, BIDHAN SARANI
KOLKATA-700 006
M.No.9830278038

INDIRA GANDHI MEMORIAL B.ED COLLEGE
P.O. :- CHITASENPUR Vill :- SONATALA
HOWRAH Pin Code- 711412
Pan - AAALI0205K

BALAMCE SHEET AS AT 31ST MARCH 2021

LIABILITIES	AMONUT (Rs.)	AMONUT (Rs.)		AMONUT (Rs.)	AMONUT (Rs.)
LIABILITIES			**FIXED ASSETS**		
General Fund	4,542,831.60				
Add. Net Surplus over Expenditure			Fixed Assets(As per Annexture-"A")		6,517,769.00
Add. Skylark Repzom(Loan)	(189,326.00)	4,353,505.60			
Unsecured Loan			**INVESTMENT**		
Annasa Welfare Society	1,200,000.00				
Skylark Repzom	540,000.00		Security With N.C.T.E.(E.R.C.)		2,114,515.80
Sonatala Milan Sangha	1,181,000.00	2,921,000.00			
			CURRENT ASSETS		
Outstanding Liabilities			Tax Deduction at Sources		46,081.00
Salary Payable	1,704,300.00		Cash at Bank With Indian Bank(ALB Bank)		262,333.80
Professional Tax	2,500.00				
Accounting Charges	30,000.00				
Audit Fees	23,600.00	1,760,400.00	Cash in hand		113,466.00
Outstanding P.Tax		19,260.00			
		9,054,165.60			9,054,165.60

Singed in terms of our report of even date
SUJDEB ROY & CO.
CHARTERED ACCOUNTANTS

Place : Kolkata
Date : 21/02/2022

UDIN - 22052187ADRKEM4328

(SUKDEB ROY)
Proprietor

SUKDEB ROY & CO
CHARTERED ACCOUNTANTS

63, BIDHAN SARANI
KOLKATA- 700 006
M.No.- 9830278038

INDIRA GANDHI MEMORIAL B- ED. COLLEGE
P.O. - CHITRASENPUR, SONATALA
HOWRAH - 711412
PAN:- AAALI0205K

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31 MARCH 2021

	EXPENDITURE	DETAILS	AMOUNT		INCOME	DETAILS	AMOUNT
To	Accounting Charges		20,000.00	By	Course Fees		5,725,500.00
To	Audit Fees		11,800.00	By	Bank Interest Received from Saving		3,493.00
To	Bank Charges		1,188.00	By	Interest from Security N.C.T.E.(FDR)		111,689.00
To	Canteen Maintenance (Hostel)		10,610.00	By	Registration fees Received		50,000.00
To	Generator Fuel & ors.Charges		1,600.00				
To	Affilation fees to WBUETTPA		100,000.00				
To	Postage & Courier		50.00				
To	Culture Expenses		4,215.00				
To	Books & Peridical		2,450.00				
To	Donation		10,001.00				
To	Electricity Charges		30,099.00				
To	Consultancy Fees		3,000.00				
To	General Expenses		3,045.00				
To	Professional Tax(College)		2,500.00				
To	Office Expenses		2,659.00				
To	Printing & Stationary		17,989.00				
To	Rate & Taxes		530.00				
To	Repair & Maintenance		5,933.00				
To	Rent for Sidhar Estate		16,000.00				
To	Salary to Hostel Staff(Canteen)	285,600.00					
	Add.Outstanding	142,800.00	428,400.00				
To	Salary to Teaching staff	2,574,440.00					
	Salary to Teaching & Non T.Staff	564,000.00					
		3,138,440.00					
	Add.Outstanding	1,569,220.00	4,707,660.00				
To	Campuse Maintenance		13,355.00				
To	Bonus to Canteen Staff	35,700.00					
	Bonus to N.T.Staff	35,250.00	70,950.00				
To	Telephone & Internet Charges						
	Mobile & Telephone Charges	900.00					
	Add. Internet(Board Band Ch)	8,525.00	9,425.00				
To	Conveyance & Travelling		8,610.00				
To	Canteen Expenses (Hostel)		144,068.00				
To	Electrical Maintenance		1,055.00				
To	Car Expenses		3,600.00				
To	Computer Service Charges		1,320.00				
To	Interest on P.Tax		560.00				
To	Medical Expenses		65.00				
To	Depreciation		447,271.00				
To	Net Profit		(189,326.00)				
			6,080,008.00				5,890,682.00

Signed in terms of our report of even date

Place- KOLKATA
Date : 21/02/2022

UDIN- 22052181ADZKFM4328

FOR, SUKDEB ROY & CO.
Chartered Accountants

(SUKDEB ROY)
PROPRIETOR

SUKDEB ROY & CO
CHARTERED ACCOUNTANTS

63,BIDHAN SARANI
Kolkata-700 006
M.No. 9830278038

INDIRA GANDHI MEMORIAL B- ED. COLLEGE
P.O. - CHITRASENPUR, SONATALA
HOWRAH - 711412
PAN :- AAALI0205K

STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED ON 31 MARCH 2021

RECEIPT			PAYMENT		
PARTICULAR	DETAILS	AMOUNT	PARTICULAR	DETAILS	AMOUNT
Opening Cash & Bank Bal.			Bank Charges		1,188.00
a) Cash in hand	65,433.00		Books & Peridical		2,450.00
b) Bank Balance	110,830.80	176,263.80	Hostel (Canteen) Maintenance		10,610.00
			Rent for Sidhar Estate		16,000.00
			Electrical Maintenances		1,055.00
Course Fees		5,725,500.00	Culture Expenses		4,215.00
			Donation Expenses		10,001.00
			Electricity Charges		30,099.00
			General Expenses		3,045.00
			Salary to Teaching Staff		2,574,440.00
Registration Fees Received		50,000.00	Salary to N.Teaching Staff		564,000.00
P.Tax Deduction from Staff		15,440.00	Salary to Canteen Staff		285,600.00
			Office Expenses		2,659.00
Security Interest(FDR)		111,689.00	Printing & Stationary		17,989.00
Bank Interest from Saving a/c		3,493.00	Canteen Expenses (Hostel)		144,068.00
			Rate & Taxes		530.00
			Repair & Maintenance		5,933.00
			Postage & Stamp		50.00
			Telephone & Mobile Exp.		900.00
			Internet (Board Band Charges)		8,525.00
			Bonus to Canteen Staff		35,700.00
			Bonus to Non Teaching Staff		35,250.00
			Car Expenses		3,600.00
			Campuse Maintenance		13,355.00
			Computer Services Charges		1,320.00
			P.Tax Late fine & Intt. charge		560.00
			Medical Allowance		65.00
			Generator & Fuel Charges		1,600.00
			Outstanding Accounting Charges		10,000.00
			Affilation fess to WBUETTPA		100,000.00
			Conveyance & Travelling		8,610.00
			Consultancy Fees		3,000.00
			Outstanding P.Tax		1,950.00
			Outstanding Liabilities With Salary		1,692,630.00
			P.Tax Paid for Staff		3,900.00
			Tax Deduction at Source		8,379.00
			Intt. From FDR		103,310.00
			Cash at Bank		262,333.80
			Cash in hand		113,466.00
		6,082,385.80			6,082,385.80

Place- KOLKATA
Date : 21/02/2022

CEDIN - 22052181 ADLKFM4328

Signed in terms of our report
For, SUKDEB ROY & CO.
Chartered Accountants

(SUKDEB. ROY)
Proprietor