

BISWA BANGLA BISWABIDYALAY
Shibpur, Bolpur, Birbhum

Statement of Accounts and Audit Report
for the year ended 31.03.2022

S. Tapadar & Associates
Chartered Accountants
Bolpur, Birbhum



AUDITORS' REPORT

Sub :- Audit of Biswa Bangla Biswabidyalay for the Year 2022.

We have examined the Balance Sheet of Biswa Bangla Biswabidyalay, Bolpur, Birbhum, WB, Pin: 731204 as at 31st March 2022 and the annexed Income & Expenditure Account and Receipt and Payment Accounts for the year ended on that date with books of accounts and other relevant records as produced before us and found them in accordance therewith. We have obtained all the information and explanations as were necessary for our audit. In our opinion and to the best of our knowledge and subject to our observation given below herewith the said accounts exhibits true and fair view:-

- VII. In the case of the Balance Sheet of the state of affairs as at 31st March 2022. And
- VIII. In the case of the Income & Expenditure Account of the surplus for the year ended 31st March 2022.
- IX. In the case of the annexed Receipt & Payment Account of the money received and paid by the University during the year ended 31st March 2022.

ACCOUNTING SYSTEM AND PROCEDURE FOR RECORDING TRANSACTION

Accounting systems are followed on cash basis and the books are maintained in double entry system and also by University management system.

Bank Account: The University maintains accounts with State Bank of India, Santiniketan Branch.

Cash & Bank Balances

Since the audit was conducted after the Balance Sheet date in has not been possible for us to conduct any physical verification of closing cash in hand relating to the main cash book and sub-cash book and other various funds maintained by the University. However the cash Balance as on audit date i.e. 29th July, 2024 was Rs. Nil because the all payment made by the University authority through on-line mode. In regard to Bank Balances confirmation of bank balance has been obtained from the up to date pass book of State Bank of India, Santiniketan Branch.

FUND ACCOUNTS

- e) General Fund: as on 31.03.2022 Rs 1594010.70, the balance consisting of opening balance as on 31.03.2022 to which surplus of income & Expenditure has been added.
- f) Student Welfare Fund: as on 31.03.2022 Rs. 159600.00.

GOVERNMENT GRANTS

The receipt of pay packet grants have verified by reference to the books of accounts and found to have been duly accounted for and en-cashed during the year.

OUTSTANDING LIABILITIES & PROVISIONS : As per Balance Sheet.

FIXED ASSETS : As per schedule - A

We further state that the following,

- i) Cash transaction including operation of the Bank Accounts is properly recorded and no irregularities of financial nature have come to our notice.
- ii) Capital cost of University assets i.e. fixed assets shown in Balance Sheet are at cost details of which including have appeared in schedule -A.
- iii) Closing cash in hand and cash at bank as on 31.03.2022 have been shown in Balance Sheet and Receipts and Payment Accounts.
- iv) The Balance Sheet and income & Expenditure Account and also Receipts & Payments Account deal with by this report are in agreement with the books of account.



S. Tapadar & Associates.

Chartered Accountants

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Bolpur, Birbhum. W.B., 731204
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- v) In our opinion and to the best of our information and according to the explanation give to us , the said accounts give a true and fair view subject to above:
- i) In case of the Balance Sheet of the state of affairs as at 31st March, 2022 and
 - ii) In the case of Income & Expenditure Account, the excess of Income over Expenditure for the year ended on that date.

Place: Bolpur

Date: 29/07/2024



For S.Tapadar & Associates
Chartered Accountants

(Subrata Tapadar)
Proprietor

Membership No: 057332

FRN:333291E

UDIN:24057332BKASYF2696

BISWA BANGLA BISWABIDYALAY (2021-2022)
SHIBPUR, BOLPUR, BIRBHUM

Balance Sheet as at 31st March 2022

Liabilities		Amount (Rs.)	Assets	Amount (Rs.)
GENERAL FUND			Fixed Assets (Sch. A)	
Balance as per last Account	401336.38		Furniture and Equipment	561467.00
Add: Excess of Income over	<u>1192674.32</u>	1594010.70		
Student Welfare Fund			Current Assets, Loans & Advances	
Balance as per last Account	40200.00		SD Money (WBEIDCL)	11346.00
Add: During this Year	<u>119400.00</u>	159600.00	Cash at Bank	<u>2359904.70</u>
Govt. Grant Unspent Balance				2371250.70
Salary Grant (WB Govt.)	424107.00			
Remuneration Grant	<u>755000.00</u>	1179107.00		
Current Liabilities & Provision		0.00	Cash-in-Hand	0.00
Total		2932717.70	Total	2932717.70

Place: Bolpur, Birbhum.

Date : 29/07/2024



For S Tapadar & Associates
Chartered Accountants

(Signature)
(Subrata Tapadar)
Proprietor

Membership No: 057332

FRN 333291E

UDIN: 24057332BKASYF2696

(Signature)
Registrar

Biswa Bangla Biswabidyalay
Bolpur, Birbhum
West Bengal

(Signature)
Koushik Kumar Das

Finance Officer
Biswa Bangla Biswabidyalay

BISWA BANGLA BISWABIDYALAY (2021-2022)
SHIBPUR, BOLPUR, BIRBHUM

Income & Expenditure Account for the Year ended 31st March 2022

Expenditure		Income	
To Advertisement Expenses	161141.00	By Non Salary Grant	2120000.00
" Bank Charges	2634.80	" Collection From Student	1829300.00
" Honorarium	572650.00	" Misc. Receipt	9.00
" Income Tax Fine	690.00		
" Interest on P Tax	600.00		
" Internet Service	19328.00		
" Office Contingency	110860.00		
" Refund of Student Fees	2300.00		
" Travelling and Conveyance	15120.00		
" University Programme	187459.88		
" WBEIDCL (ELECTRICITY)	19832.00		
" WBEIDCL (ROOM RENT)	211851.00		
" Car Hiring Charges	455792.00		
" IT Support and Service	817800.00		
" Printing and Stationery	17750.00		
" Refreshment	10135.00		
" Wages	14600.00		
" Depreciation	31313.00		
" Duty and Taxes	104778.00		
Excess of Income Over Expenditure	1192674.32		
Total	3949309.00	Total	3949309.00

Place: Bolpur, Birbhum.

Date : 29/07/2024



For S Tapadar & Associates
Chartered Accountants

(Subrata Tapadar)
Proprietor

Membership No: 057332
FRN 333291E

UDIN: 24057332BKASYF2696

[Signature]
Registrar

Biswa Bangla Biswabidyalay
Bolpur, Birbhum
West Bengal

[Signature]
Finance Officer
Biswa Bangla Biswabidyalaya

BISWA BANGLA BISWABIDYALAY (2021-2022)
SHIBPUR, BOLPUR, BIRBHUM

Receipts and Payments Account for the Year ended 31st March 2022

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
Opening Balance		By Salary	
Cash at Bank	786774.15	Mr. Partha Narayan Ghosh (FO)	734984.00
Non Salary Grant (WB Govt.)	2120000.00	Mr. Sujit Kumar Mitra (Registrar)	925000.00
Remuneration Grant (W.B Govt.)	1050000.00	Prof. Swapan Kumar Datta (VC)	2169904.65
Salary Grant (WB Govt.)	5142806.00		3829888.65
Duties & Taxes Collection	8401.00	By Remuneration	295000.00
Collection From Student	1829300.00	By Duties & Taxes	1438093.00
Student Welfare Fund	119400.00	„ Furniture & Equipment	449368.00
Misc. Receipt	9.00	„ Advertisement Expenses	161141.00
		„ BANK CHARGES	2634.80
		„ Honorarium	636500.00
		„ Income Tax Fine	690.00
		„ Interest on P Tax	600.00
		„ Internet Service	19328.00
		„ Office Contingency	110860.00
		„ Refund of Student Fees	2300.00
		„ Travelling and Conveyance	15120.00
		„ University Programme	149902.00
		„ WBEIDCL (ELECTRICITY)	19832.00
		„ WBEIDCL (ROOM RENT)	211851.00
		„ Car Hiring Charges	455792.00
		„ IT Support and Service	817800.00
		„ Printing and Stationery	17750.00
		„ Refreshment	10135.00
		„ University Programme	37600.00
		„ Wages	14600.00
		By Closing Balance	
		Cash at Bank	2359904.70
Total	11056690.15	Total	11056690.15

Place: Bolpur, Birbhum.

Date : 29/07/2024



For S Tapadar & Associates
Chartered Accountants

(Signature)
(Subrata Tapadar)

Proprietor
Membership No: 057332
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Registrar
Biswa Bangla Biswabidyalay
Bolpur, Birbhum
West Bengal

(Signature)
Finance Officer
Biswa Bangla Biswabidyalay

BISWA BANGLA BISWABIDYALAY (2021-2022)
SHIBPUR, BOLPUR, BIRBHUM

Sch: A

Fixed Assets as on 31/03/2022

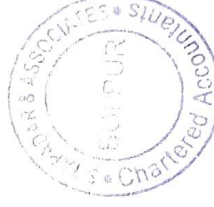
SL No	Items	Opening Balance	Transactions			Closing Balance
			Addition this year	Total	Depreciation	
1	Working Table	50428.00	0.00	50428.00	5043.00	45385.00
2	Visitors Chair	35085.00	35085.00	70170.00	7017.00	63153.00
3	Long Table	17511.00	0.00	17511.00	1751.00	15760.00
4	Chair	35648.00	0.00	35648.00	3565.00	32083.00
5	Filling Cabinet	0.00	56816.00	56816.00	5682.00	51134.00
6	Secretariate Table	0.00	82553.00	82553.00	8255.00	74298.00
7	Laptop	0.00	227684.00	227684.00	0.00	227684.00
8	Printer	0.00	39446.00	39446.00	0.00	39446.00
9	External Hard Disk	0.00	12524.00	12524.00	0.00	12524.00
	Grand Total	138672.00	454108.00	592780.00	31313.00	561467.00 Dr

Note: No depreciation has been charged on assets put to use for less than six months, Viz SL no 7,8,9.

Place: Bolpur, Birbhum.

Date : 29/07/2024

For S Tapadar & Associates
Chartered Accountants



(Subrata Tapadar)

Proprietor

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Registrar
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Bolpur, Birbhum
West Bengal

[Signature]
Koushik Kumar Dhar
Finance Officer
Biswa Bangla Biswabidyalaya