

BISWA BANGLA BISWABIDYALAY
Shibpur, Bolpur, Birbhum

Statement of Accounts and Audit Report
for the year ended 31.03.2023

S. Tapadar & Associates
Chartered Accountants
Bolpur, Birbhum



S. Tapadar & Associates.

Chartered Accountants

Sriniketan Road,
Near Bolpur High School,
Bolpur, Birbhum. W.B., 731204
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AUDITORS' REPORT

Sub :- Audit of Biswa Bangla Biswabidyalay for the Year 2023.

We have examined the Balance Sheet of Biswa Bangla Biswabidyalay, Bolpur, Birbhum, WB, Pin: 731204 as at 31st March 2023 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:-

- IV. In the case of the Balance Sheet of the state of affairs as at 31st March 2023. And
- V. In the case of the Income & Expenditure Account of the surplus for the year ended 31st March 2023.
- VI. In the case of the annexed Receipt & Payment Account of the money received and paid by the University during the year ended 31st March 2023.

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

- c) General Fund: as on 31.03.2023 Rs 2956937.22, the balance consisting of opening balance as on 31.03.2023 to which surplus of income & Expenditure has been added.
- d) Student Welfare Fund: as on 31.03.2023 Rs. 268800.00.

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 31.03.2023 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.



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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, 2023 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



(Signature)

(Subrata Tapadar)

Proprietor

Membership No: 057332

UDIN:24057332BKASYG7512

BISWA BANGLA BISWABIDYALAY (2022-2023)
SHIBPUR, BOLPUR, BIRBHUM

Balance Sheet as at 31st March 2023

Liabilities		Amount (Rs.)	Assets	Amount (Rs.)
GENERAL FUND			Fixed Assets (Sch. A)	
Balance as per last Account	1594010.70	2956937.22	Furniture and Equipment	421424.00
Add: Excess of Income over	<u>1362926.52</u>			
Student Welfare Fund			Current Assets, Loans & Advances	
Balance as per last Account	159600.00	268800.00	Loans and advances	5602.00
Add: During this Year	<u>109200.00</u>		SD Money (WBEIDCL)	11346.00
Govt. Grant Unspent Balance			Cash at Bank	<u>4372456.22</u>
Salary Grant (WB Govt.)	285091.00	1585091.00		4389404.22
Remuneration Grant	<u>1300000.00</u>			
Current Liabilities & Provision		0.00	Cash-in-Hand	0.00
Total		4810828.22	Total	4810828.22

Place: Bolpur, Birbhum.

Date : 29/07/2024



For S Tapadar & Associates
Chartered Accountants
(Subrata Tapadar)
Proprietor
Membership No: 057332
FRN 333291E
UDIN: 24057332BKASYG7512

[Signature]
Registrar
Biswa Bangla Biswabidyalay
Bolpur, Birbhum
West Bengal

[Signature]
Finance Officer
Biswa Bangla Biswabidyalay

BISWA BANGLA BISWABIDYALAY (2022-2023)**SHIBPUR, BOLPUR, BIRBHUM****Income and Expenditure Account for the Year Ended 31st March 2023**

Expenditure	Amount(Rs.)	Income	Amount(Rs.)
To Duties & Taxes	120761.00	By Non Salary Grant (WB Govt.)	2900000.00
" Night Halt Charges	16800.00	" Collection From Student	1610900.00
" Bank Charges	2981.48	" Misc. Reciept	3811.00
" Car Hiring Charges	1600.00		
" Honorrium	11000.00		
" Income Tax Fine	6271.00		
" Interest on P Tax	90.00		
" Internet Service	3000.00		
" Office Contingency	91159.00		
" Printing and Stationery	4840.00		
" Refund of Student Fees	83300.00		
" Travelling and Conveyance	29276.00		
" University Programme	275619.00		
" WBEIDCL (ELECTRICITY)	94854.00		
" WBEIDCL (ROOM RENT)	304682.00		
" Advertisement Expenses	297198.00		
" Audit Expenses	97300.00		
" Car Hiring Charges	466106.00		
" Exam Related Expenses	100299.00		
" IT Support and Service	675810.00		
" Printing and Stationery	30036.00		
" Refreshment	3045.00		
" Wages	207250.00		
" Website Maintainance	88464.00		
" Depreciation	140043.00		
Excess of income over expenditure	1362926.52		
Total	4514711.00	Total	4514711.00

Place: Bolpur. Birbhum.**Date : 29/07/2024****For S Tapadar & Associates****Chartered Accountants****(Subrata Tapadar)****Proprietor****Membership No: 057332****FRN 333291E****UDIN: 24057332BKASYG7512****Registrar****Biswa Bangla Biswabidyalay
Bolpur, Birbhum
West Bengal****Finance Officer****Biswa Bangla Biswabidyalaya**

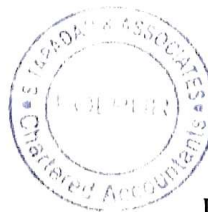
BISWA BANGLA BISWABIDYALAY (2022-2023)
SHIBPUR,BOLPUR,BIRBHUM

Receipts and Payments Accounts for the Year Ended 31st March 2023

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
To Opening Balance		By Salary	
Cash at Bank	2359904.70	Mr. Partha Narayan Ghosh (FO)	602684.00
		Mr. Sujit Kumar Mitra (Registrar)	525100.00
To Remuneration Grant (W.B Govt.)	1480000.00	Prof. Swapn Kumar Datta (VC)	<u>1767806.00</u>
„ Salary Grant (WB Govt.)	3949419.00		2895590.00
„ Non Salary Grant (WB Govt.)	2900000.00	By Remuneration	935000.00
„ Duties & Taxes	21620.00	„Duties & Taxes	1335828.00
„ Collection From Student	1610900.00	„Night Halt Charges	17600.00
„Student Welfare Fund	109200.00	„Advanced Paid	5000.00
„University Programme	7500.00	„Bank Charges	2981.48
„Printing and Stationery	2000.00	„Car Hiring Charges	1600.00
„Night Halt Charges	800.00	„Honorarium	11000.00
„ Misc. Reciept	3811.00	„Income Tax Fine	6271.00
		„Interest on P Tax	90.00
		„Internet Service	3000.00
		„Office Contingency	91159.00
		„Printing and Stationery	4840.00
		„Refund of Student Fees	83300.00
		„Travelling and Conveyance	29276.00
		„University Programme	123876.00
		„WBEIDCL (ELECTRICITY)	94854.00
		„WBEIDCL (ROOM RENT)	304682.00
		„Advertisement Expenses	297198.00
		„Audit Expenses	97300.00
		„Car Hiring Charges	466106.00
		„Exam Related Expenses	100299.00
		„IT Support and Service	675810.00
		„Printing and Stationery	32036.00
		„Refreshment	3045.00
		„University Programme	159243.00
		„Wages	207250.00
		„Website Maintainance	88464.00
		Closing Balance	
		Cash at Bank	4372456.22
Total	12445154.70	Total	12445154.70

Place: Bolpur. Birbhum.

Date : 29/07/2024



For S Tapadar & Associates
Chartered Accountants

(Signature)
(Subrata Tapadar)

Proprietor

Membership No: 057332

FRN 333291E

UDIN: 24057332BKASYG7512

(Signature)
Koushik Kumar Das

Finance Officer
Biswa Bangla Biswabidyalaya

(Signature)
Registrar

Biswa Bangla Biswabidyalay
Bolpur, Birbhum
West Bengal

BISWA BANGLA BISWABIDYALAY (2022-2023)
SHIBPUR, BOLPUR, BIRBHUM

Sch: A

Fixed Assets as on 31/03/2023

SL No	Items	Opening Balance	Transactions			Closing Balance
			Addition this year	Total	Depreciation	
1	Working Table	45385.00	0.00	45385.00	4539.00	40846.00
2	Visitors Chair	63153.00	0.00	63153.00	6315.00	56838.00
3	Long Table	15760.00	0.00	15760.00	1576.00	14184.00
4	Chair	32083.00	0.00	32083.00	3208.00	28875.00
5	Filling Cabinet	51134.00	0.00	51134.00	5113.00	46021.00
6	Secretariate Table	74298.00	0.00	74298.00	7430.00	66868.00
7	Laptop	227684.00	0.00	227684.00	91074.00	136610.00
8	Printer	39446.00	0.00	39446.00	15778.00	23668.00
9	External Hard Disk	12524.00	0.00	12524.00	5010.00	7514.00
	Grand Total	561467.00	0.00	561467.00	140043.00	421424.00 Dr

Place: Bolpur, Birbhum.

Date : 29/07/2024

For S Tapadar & Associates
Chartered Accountants
(Subrata Tapadar)
Proprietor
Membership No: 057332
FRN 333291E
UDIN: 24057332BKASYG7512



[Signature]

Registrar
Biswa Bangla Biswabidyalyay
Bolpur, Birbhum
West Bengal

[Signature]

Finance Officer
Biswa Bangla Biswabidyalyay