# AGARWAL PREETAM & CO.



NAME

: GOUR MALDA COLLEGE OF EDUCATION

ADDRESS: KAMALPUR, KALAMBARI, MALDA

PERIOD

: 2022-2023

CA PREETAM AGARWAL, VIVEKANANDA PALLY, MALDA-732101, PHONE-9830212590 E-MAIL-PRITAM\_AGARWAL2003@YAHOO.COM

# AGARWAL PREETAM & CO

### CHARTERED ACCOUNTANTS

#### AUDIT REPORT

We have examined the attached Balance sheet of GOUR MALDA COLLEGE OF EDUCATION, KAMALPUR, KALAMBARI, P.O-MEHERAPUR, MALDA-732207 as at 31st March 2023, and also the Income & Expenditure Account for the year ended on that date. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

#### We report as follows:

- 1. The statement of Accounts are agreement with the books of accounts maintained
- 2. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- 3. In our opinion to the best of our information and according to the explanations given us.

Give a true and fare view:

In case of our Balance Sheet of the statement of affairs of the above Income & Expenditure of GOUR MALDA COLLEGE OF EDUCATION, KAMALPUR, KALAMBARI, P.O-MEHERAPUR, MALDA- 732207, for the year ended 31st March 2023.

1. In case of Income & Expenditure Account of excess of Income over Expenditure for year ended on that date.

For, AGARWAL PREETAM & CO CHARTERED ACCOUNTANTS

Place: Malda

DATE: The 27th December, 2023

PREETAM AGARWAL, A.C.A Membership no- 304723

### GOUR MALDA COLLEGE OF EDUCATION KAMALPUR MALDA-732207

KAMALPUR, KALAMBARI, P.O.- MEHERAPUR, MALDA-732207

#### BALANCE SHEET AS ON 31st MARCH, 2023

AMOUNT MARKET		AMOUNT	AMOUNT		
FIABILITIES	₹	AMOUNT	ASSETS	₹	₹
CAPITAL	,	₹	FIXED ASSETS	1,33,08,283.35	
Opening Balance Add Provision for next Year Expenditure	1,57,74,517.11 6,08,840.68 1,63,83,357.79		Land &Building-O.B Add: Current Year	6,50,911.00	1,39,59,194.35
рурский	100,00,007,79	1,63,83,357.79	Furniture (O.B)	3,64,447.87 1,82,077.00	
			Add: Current Year Less: Dep. @ 10%	54,652.49	4,91,872.38
7.32			Lab Equipments-O.B Less : Dep. @ 15%	25,716.23 3,857.43	21,858.80
			Books-O.B Less: Dep. @ 40%	28,843.34 11,537.34	17,306.00
			Computer, Printer & Projector-O.B Add: Current Year Less : Dep. @ 40%	14,026 82 3,700.00 7,090.73	10,636.09
CURRENT LIABILITIES Salary Payable Outstanding Audit Fees	3,47,220 00 13,000.00 7,974.00	,	Fire Extinguisher-O.B Less: Dep. @ 15%	16,182.19 2,427.33	13,754.86
Provident Fund payable P. Tax Payable	2,280.00	3,70,474.00	Fan-O.B Add: Current Year Less: Dep. @ 15%	52,187 73 68,392.00 18,086.96	1,02,492.77
		l S	Television -O.B Add: Current Year Less : Dep. @ 15%	4,763.15 12,300.00 2,559.47	14,503.68
			Water Filter-O.B Less: Dep. @ 15%	18,997.57 2,849.64	16,147.93
7			Battery-O.B Less: Dep @ 15%	10,259.50 1,538.93	8,720.58
			CCTV Camera Less: Dep @ 15%	76,000.00 11,400.00	64,600.00
			Sign Board & Others -O.B		16,000.00
			INVESTMENT & DEPOSIT Fixed Deposit -O.B Add: Interest	12,53,391.65 67,109.00	13,20,500.65
			Cash in Hand		11,997.00
			Cash at Bank Allahabad Bank, Savings Bank - 22242 Allahabad Bank, Savings Bank - 50177		6,67,348.70 16,898.00
		1,67,53,831.79			1,67,53,831.79

Place: Malda Date: 27-12-2023 For Agarwal Preetam & Co Chartered Accountant

PREETAM AGARWAL, (ACA)

M NO-304723

### GOUR MALDA COLLEGE OF EDUCATION

KAMALPUR, KALAMBARI, P.O.- MEHERAPUR, MALDA-732207

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	AMOUNT	AMOUNT ₹
RECEIPTS: Opening Balance as on 01.04.2022  Cash in Hand ( As certified by the Management )		2,15,633.00
Cash at Bank Allahabad Bank, Savings Bank - 22242651023 Allahabad Bank, Savings Bank - 50177158688		7,38,694.70 16,441.00
Fees Collection from Students Exam Centre Fees & Others Savings Bank Interest	59,20,200.00 6,50,805.00 21,917.00	65,92,922.00
		75,63,690.70

Place : Malda Date : 27-12-2023 For Agarwal Preetam & Co Chartered Accountant

PREETAM AGARWAL, (ACA)

# GOUR MALDA COLLEGE OF EDUCATION KAMALPUR, KALAMBARI, P.O.- MEHERAPUR, MALDA-732207

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	PARTICULARS AMOUNT	
	_ ₹	₹
PAYMENTS:		
Salaries	41,66,640.00	
at -m26	41.85	
- Charges & Mankaniano	47,736.00	
Electric Charges  EPF Employer Contribution & Administration Charges	53,595.00	
Affiliation Fees	1,00,000.00	
Affiliation Peters	54,125.00	
Printing & Stationary Travelling Expenses	22,910.00	
Travelling Expenses	5,525.00	
Meeting Exp	84,350.00	
Misc. Expenses	1,47,065.00	
Repair & Maintainance Computer Running & Maintainance	40,200.00	
Computer Running & Maintainance Expenses	4,12,119.15	
Cleaning & Mannamance Expenses	4,12,119.13	
News paper		
Sports Accessories	16,399.00	
Fooding, Lodging & Tiffin Exp	63,036.00	
Payment to WBUTTEPA	91,514.00	
Advertisement Expenses	6,269.00	
Office Expenses	62,300.00	
Profession tax	2,500.00	
Celebration Expenses	30,330.00	
Student Uniform	55,200.00	
Tree Plantation	26,600.00	
Registration Fees	50,659.00	
Subscription fees	7,000.00	
Exam centre Fees	2,75,953.00	
Honorarium Exp	15,000.00	
Accounting Charges	20,000.00	
Furniture & Fixtures	1,82,077.00	
Building	6,50,911.00	
Eletrical Goods	68,392.00	
Television	12,300.00	
CCTV Camera	76,000.00	
Printer	3,700.00	
Audit Fees Paid	13,000.00	68,67,447.00
Closing Balance		11,997.00
Cash in Hand		11,997.00
Cash at Bank		
Allahabad Bank, Savings Bank - 22242651023		6,67,348.70
Allahabad Bank, Savings Bank - 50177158688		16,898.00
2011.12		-
		TT (A (A) T
		75,63,690.70

Place : Malda Date : 27-12-2023 For Agarwal Preetam & Co Chartered Accountant

PREETAM AGARWAL, (ACA)

M NO-304723

## GOUR MALDA COLLEGE OF EDUCATION

KAMALPUR, KALAMBARI, P.O.- MEHERAPUR, MALDA-732207

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

		Current Year
PARTICULARS		₹
Fees Collection from Students Exam Centre Fees & Others Accrued Interest on Fixed deposit Savings Bank Interest		59,20,200.00 6,50,805.00 67,109.00 21,917.00
	7 8	66,60,031.00

Place : Malda Date : 27-12-2023 For Agarwal Preetam & Co Chartered Accountant

PREETAM AGARWAL, (ACA) M NO-304723

# GOUR MALDA COLLEGE OF EDUCATION KAMALPUR, KALAMBARI, P.O.- MEHERAPUR, MALDA-732207

# INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	AMOUNT	AMOUNT	
TOTARS	₹	₹	
EXPENDITURE:			
Salaries		42,27,763.01	
		41.85	
Bank Charges Electric Charges & Maintainance Electric Charges & Maintainance		47,736.00	
Electric Charges & Mannatana & Administration Charges EPF Employer Contribution & Administration Charges		53,595.00	
EPF Employer		1,00,000.00	
Affiliation Fees Affiliation Fees		54,125.00	
Printing & Stationery Printing & Stationery	i	22,910.00	
Travelling Expenses		5,525.00	
Meeting Exp		84,350.00	
Misc. Expenses		1,47,065.00	
Misc. Expenses  Repair & Maintainance  Computer Running & Maintainance  Computer Running & Maintainance		40,200.00	
Cleaning & Maintainance Expenses		4,12,119.15	
Cleaning & Maintainance Expenses		4,000.00	
Newspaper		16,399.00	
Sports Accessories		63,036.00	
Fooding, Lodging & Tiffin Exp	1	91,514.00	
Payment to WBUTTEPA	1	6,269.00	
Advertisement Expenses		62,300.00	
Office Expenses		2,500.00	
Profession tax	1		
Celebration Expenses	1	30,330.00	
Student Uniform	i	55,200.00	
Tree Plantation		26,600.00	
Registration Fees		50,659.00	
Subscription fees		7,000.00	
Exam centre Fees		2,75,953.00	
Honorarium		15,000.00	
Accounting Charges		20,000.00	
Audit Fees Paid		13,000.00	
Depreciation		1,16,000.31	
		60,51,190.32	
	-		
PROVISION FOR NEXT YEAR EXPENDITURE	-	6,08,840.68	

Place : Malda Date : 27-12-2023 For Agarwal Preetam & Co Chartered Accountant

PREETAM AGARWAL, (ACA)

M NO-304723