

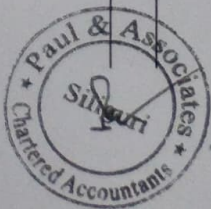
In Proportion

**SILIGURI B.ED. COLLEGE**  
**BARAMOHAN SINGH JOTE. P.O. KADAMTALA**  
**DIST. DARJEELING, PIN. 734011**

4.1.3

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2023**

|    | Receipts                        | Sch | Amount Rs.   | Amount Rs.    |    | Payments                               | Sch | Amount Rs.    | Amount Rs.    |
|----|---------------------------------|-----|--------------|---------------|----|--|-----|---------------|---------------|
| To | <b>Opening Balance</b>          |     |              |               | By | <b>Establishment Expenses</b>          |     |               |               |
|    | Cash in hand                    |     | 11,836.00    |               |    | Salary Paid to Staff (Previous Year)   |     | 1,577,269.00  |               |
|    | Cash at Bank                    |     | 5,367,479.99 | 5,379,315.99  |    | Salary Paid to Staff (Current Year)    |     | 17,483,644.00 |               |
|    | Security Money Received         |     |              | 53,152.00     |    | Bonus Paid To NTS                      |     | 33,600.00     |               |
|    |                                 |     |              |               |    | Leave Salary to P. Chakraborty         |     | 356,230.00    | 19,806,973.00 |
|    |                                 |     |              |               |    | Leave Salary to S.C.Roy                |     | 356,230.00    |               |
| To | <b>Loans and Advances</b>       |     |              |               | By | Security Money Paid                    |     |               | 209,245.00    |
|    | Puja advance Recovered          |     |              | 172,500.00    |    |  |     |               |               |
| To | <b>Collection From students</b> |     |              |               | By | <b>Fixed Assets</b>                    |     |               |               |
|    | Admission Fees                  |     | 297,000.00   |               |    | Appliances                             |     | 72,540.00     |               |
|    | Building Fees                   |     | 520,500.00   |               |    | Books                                  |     | 32,075.00     |               |
|    | Campus Beautification Fees      |     | 70,200.00    |               |    | Building                               |     | 1,267,982.00  |               |
|    | Development Fees                |     | 696,000.00   |               |    | Computer                               |     | 287,026.00    |               |
|    | Electric Fees                   |     | 147,000.00   |               |    | Equipments                             |     | 148,444.00    |               |
|    | Exam Fees                       |     | 47,500.00    |               |    | Furniture                              |     | 279,188.00    |               |
|    | Institutional Activities Fees   |     | 79,800.00    |               |    | Projector                              |     | 72,190.00     | 2,159,445.00  |
|    | Lab Fees                        |     | 39,900.00    |               | By | Puja Advance Paid & Staff Welfare Loan |     |               | 155,000.00    |
|    | Library Fees                    |     | 147,000.00   |               |    | <b>Debts &amp; Deposits</b>            |     |               |               |
|    | Magazine Fees                   |     | 24,900.00    |               |    | GST Received (building)                |     |               | 21,263.00     |
|    | NCTE/NAAC Fees                  |     | 953,500.00   |               |    | TDS Received (building)                |     |               | 10,631.00     |
|    | Practice Teaching Fees          |     | 39,900.00    |               | By | Registration Fees Received             |     |               | -             |
|    | Rep. & Maintenance Fees         |     | 498,000.00   |               | By | Migration Fee paid                     |     |               | -             |
|    | Tuition Fees                    |     | 118,800.00   | 3,680,000.00  | By | Repairing & Maintenance                |     |               | -             |
| To | Allumini Association            |     |              | 700.00        | By | WBUTTEPA Exam.                         |     |               | -             |
| To | Diploma Fees                    |     |              | 5,400.00      | By | Caution Money                          |     |               | 10,000.00     |
| To | Ans. Script Receiving Centre    |     |              | 20,600.00     |    | D.EL.ED Grant                          |     |               | 43,650.00     |
| To | NAAC (11QA)                     |     |              | 29,500.00     |    | Practice Yeaching Fees                 |     |               | 24,000.00     |
| To | National Achivement Survey      |     |              | 115,003.00    |    | Exam Fees                              |     |               | 1,240.00      |
|    |                                 |     |              |               | By | <b>Expenses &amp; Administration</b>   |     |               |               |
| To | <b>Govt. Grant Received</b>     | 2   |              | 19,854,802.00 | By | 50% Tuition Fee A/c                    |     | 58,800.00     |               |
|    |                                 |     |              |               |    | Advance A/c                            |     | 272,229.00    |               |
| To | <b>Debts &amp; Deposits</b>     |     |              |               |    | Advertisement                          |     | 27,322.00     |               |
|    | GST Received (building)         |     |              | 21,263.00     |    | Answer Script Receiving Center         |     | 20,600.00     |               |
|    | TDS Received (building)         |     |              | 10,631.00     |    | Bank Cash Remittance                   |     | 236.00        |               |
| To | WBUTTEPA Exam Collection        |     |              | 180,500.00    |    | Bank Charge                            | 8   | 7,667.90      |               |
| To | WBUTTEPA registration fees      |     |              | 25,000.00     |    | Basant Utsav                           |     | 4,880.00      |               |
|    | Mis. Receipts                   | 9   |              | 29,451.40     |    | Bonus Paid                             |     | 9,600.00      |               |
|    |                                 |     |              |               |    | Bonus Paid to NTS                      |     | 33,600.00     |               |
| To | <b>Interest Received</b>        | 4   |              |               |    | Campus Beautification A/c              |     | 7,600.00      |               |
|    | Bank Interest Received          |     |              | 91,029.14     |    | Certification Fee for UGC              |     | 11,800.00     |               |
|    | Caution Money                   |     |              | 10,000.00     |    | Co-Curricular                          |     | 45,111.00     |               |
|    | D.EL.ED Grant                   |     |              | 43,650.00     |    | College Magazine                       |     | 43,200.00     |               |
|    | Electric Rent Received          |     |              | 52,288.00     |    | College Publication                    |     | 40,200.00     |               |
|    | Staff Welfare Recovery          |     |              | 57,000.00     |    | Contingency                            |     | 148,492.00    |               |
|    | Collection From Students        |     |              | 75,700.00     |    | Conveyance & Communication             |     | 83,000.00     |               |
|    | Advance                         |     |              | 272,229.00    |    | Court Appearance Expense               |     | 3,300.00      |               |
|    | Seminer                         |     |              | 29,600.00     |    | Covid-19 Exp.                          |     | 950.00        |               |
|    | P. Tax Casual Staff             |     |              | 2,420.00      |    | Donation                               |     | 5,000.00      |               |
|    |                                 |     |              |               |    | Educational Excursion                  |     | 18,120.00     |               |
|    |                                 |     |              |               |    | Electricity Bill                       |     | 113,141.00    |               |
|    |                                 |     |              |               |    | Extra Duty A/c                         |     | 25,350.00     |               |
|    |                                 |     |              |               |    | Foundation Day Expenses                |     | 19,474.00     |               |
|    |                                 |     |              |               |    | Freshers Welcome A/C                   |     | 14,297.00     |               |
|    |                                 |     |              |               |    | Games & Sports A/C                     |     | 40,018.00     |               |

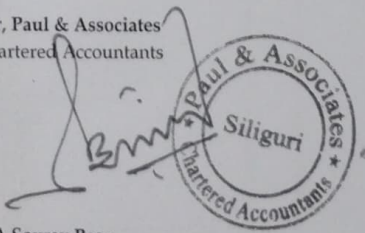


Attested  
*[Signature]*  
 24-11-2023  
 Principal  
 Siliguri B. Ed. College

|  |  |               |                                      |              |               |
|--|--|---------------|--------------------------------------|--------------|---------------|
|  |  |               | General Exp.                         | 95,104.00    |               |
|  |  |               | Honorarium                           | 113,000.00   |               |
|  |  |               | Internal Audit Fees                  | 23,600.00    |               |
|  |  |               | International Mother Language<br>A/C | 10,001.00    |               |
|  |  |               | International Yoga Day               | 30,915.00    |               |
|  |  |               | Internet                             | 35,304.00    |               |
|  |  |               | Journals & Megazine                  | 10,500.00    |               |
|  |  |               | KOHA Software Exp                    | 42,598.00    |               |
|  |  |               | Land Lease Rent                      | 92,925.00    |               |
|  |  |               | Admission Fees                       | 48,000.00    |               |
|  |  |               | Legal Fees                           | 30,995.00    |               |
|  |  |               | NAAC (11QA)                          | 29,500.00    |               |
|  |  |               | National Achievement Survey<br>A/C   | 115,003.00   |               |
|  |  |               | National Youth Convention            | 4,637.00     |               |
|  |  |               | Online Admission Process<br>Expense  | 26,550.00    |               |
|  |  |               | Postage                              | 3,682.00     |               |
|  |  |               | Repairing & Maintanance              | 273,122.00   |               |
|  |  |               | Saraswati Puja Exp.                  | 14,953.00    |               |
|  |  |               | Seminar A/C                          | 9,200.00     |               |
|  |  |               | Staff Well Fare                      | 1,468.00     |               |
|  |  |               | Stationery                           | 107,823.00   |               |
|  |  |               | Teachers Day Celebration Exp         | 31,990.00    |               |
|  |  |               | Telephone Charges                    | 26,279.00    |               |
|  |  |               | Travelling Allowance                 | 85,290.00    |               |
|  |  |               | Uniform A/C                          | 80,789.00    |               |
|  |  |               | WBUTTEPA registration fees           | 25,000.00    |               |
|  |  |               | Wages to Ramesh Besra                | 53,500.00    |               |
|  |  |               | W.B Govt Relief Funf                 | 11,000.00    |               |
|  |  |               | WBUTTEPA Exam.                       | 173,468.00   |               |
|  |  |               | WEBINAR                              | 7,729.00     |               |
|  |  |               | Web Site Renewal Exp                 | 47,200.00    |               |
|  |  |               | World Environment Day                | 64,266.00    |               |
|  |  |               | P. Tax Casual Staff                  | 2,420.00     |               |
|  |  |               | Wages                                | 268,636.00   |               |
|  |  |               |                                      |              | 3,050,434.90  |
|  |  |               | By <u>Closing Balance</u>            |              |               |
|  |  |               | Cash in hand                         | 9,565.00     |               |
|  |  |               | Cash at Bank                         | 4,710,287.63 | 4,719,852.63  |
|  |  | 30,211,734.53 |                                      |              | 30,211,734.53 |

Significant Accounting Policies & Notes on Accounts forming part of the financial statements.  
As per our report of even date attached

For, Paul & Associates  
Chartered Accountants



CA Sourav Basu  
Partner  
Membership No. 311057  
FRN: 328576E  
Date: 29.07.2023  
Place: Siliguri

Principal

Accountant

Rs. 21,27,370/-



Attested  
Principal  
29-11-2023  
Siliguri B Ed. College



Infrastructure

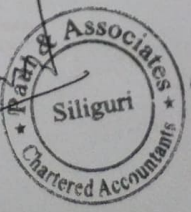
SILIGURI B.ED. COLLEGE  
BARAMOHAN SINGH JOTE, P.O. KADAMTALA  
DIST. DARJEELING, PIN. 734011

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2022

| Receipts |                                | Sch | Amount Rs.   | Amount Rs.    | Payments |                                      | Sch | Amount Rs.    | Amount Rs.    |
|----------|--------------------------------|-----|--------------|---------------|----------|--------------------------------------|-----|---------------|---------------|
| To       | Opening Balance                |     |              |               | By       | Establishment Expenses               |     |               |               |
|          | Cash in hand                   |     | 12,742.00    |               |          | Salary Paid to Staff (Previous Year) |     | 1,571,133.00  |               |
|          | Cash at Bank                   |     | 7,993,009.69 | 8,005,751.69  |          | Salary Paid to Staff (Current Year)  |     | 17,601,506.00 |               |
|          | Security Money Received        |     |              | 186,009.00    |          | Bonus Paid to NTS                    |     | 31,500.00     |               |
|          |                                |     |              |               |          | Leave Salary to R. Besra             |     | 345,930.00    | 19,550,069.00 |
| To       | Loans and Advances             | 5   |              |               | By       | Security Money Paid                  |     |               | 17,092.00     |
|          | Puja advance Recovered         |     |              | 190,000.00    | By       | Fixed Assets                         |     |               |               |
| To       | Collection From students       |     |              |               |          | Fire Fighting System                 |     | 264,771.00    |               |
|          | Admission Fees                 |     | 309,000.00   |               |          | Furniture                            |     | 69,000.00     |               |
|          | Building Fees                  |     | 532,000.00   |               |          | Building                             |     | 3,976,138.00  |               |
|          | Campus Beautification Fees     |     | 73,600.00    |               |          | Library Printer                      |     | 18,800.00     | 4,328,709.00  |
|          | Development Fees               |     | 726,000.00   |               | By       | Puja Advance Paid                    | 5   |               | 175,000.00    |
|          | Electric Fees                  |     | 152,000.00   |               |          | Debts & Deposits                     |     |               |               |
|          | Exam Fees                      |     | 49,500.00    |               |          | GST Received (building)              |     |               | 83,293.00     |
|          | Institutional Activities Fees  |     | 83,400.00    |               |          | TDS Received (building)              |     |               | 43,222.00     |
|          | Lab Fees                       |     | 41,700.00    |               | By       | Registration Fees Received           |     |               | 24,500.00     |
|          | Library Fees                   |     | 152,000.00   |               | By       | Migration Fee paid                   |     |               | 29,000.00     |
|          | Magazine Fees                  |     | 26,000.00    |               | By       | Repairing & Maintenance              |     |               | 671,420.00    |
|          | NCTE/NAAC Fees                 |     | 994,500.00   |               | By       | WBUTTEPA Exam.                       |     |               | 96,000.00     |
|          | Practice Teaching Fees         |     | 41,700.00    |               |          |                                      |     |               |               |
|          | Rep. & Maintenance Fees        |     | 520,000.00   |               |          |                                      |     |               |               |
|          | Tuition Fees                   |     | 123,600.00   | 3,825,000.00  |          |                                      |     |               |               |
|          | National Youth Grant           |     |              | 7,830.00      |          | Expenses & Administration            |     |               |               |
|          | Migration Fee Received         |     |              | 29,000.00     |          | Wages                                |     | 288,700.00    |               |
|          | Registration Fees Received     |     |              | 24,500.00     |          | Accounting Charges                   |     | 7,000.00      |               |
| To       | Govt. Grant Received           | 2   |              | 19,556,205.00 |          | Advertisement                        |     | 20,354.00     |               |
|          |                                |     |              |               |          | Audit Expenses                       |     | 17,980.00     |               |
| To       | Debts & Deposits               |     |              |               |          | Audit Fees                           |     | 12,664.00     |               |
|          | GST Received (building)        |     |              | 83,293.00     |          | Bank Charge                          |     | 1,340.70      |               |
|          | TDS Received (building)        |     |              | 43,222.00     |          | Bank Cash Remittance                 |     | 295.00        |               |
| To       | WBUTTEPA Exam Fees             |     |              | 96,000.00     |          | Bonus Paid (Casual Staff)            |     | 9,000.00      |               |
|          |                                |     |              |               |          | Campus Beautification                |     | 188,216.00    |               |
| To       | Mis. Receipts                  |     |              | 14,299.00     | By       | Co-Curricular                        |     | 3,310.00      |               |
|          |                                |     |              |               |          | Contingency                          |     | 107,564.00    |               |
| To       | Interest Received              | 4   |              |               |          | Convince & Communication             |     | 91,000.00     |               |
|          | Bank Interest Received         |     |              | 183,894.00    |          | Covid-19 Exp.                        |     | 23,902.00     |               |
|          |                                |     |              |               |          | Extra Duty A/C                       |     | 25,200.00     |               |
| To       | College Publication Collection |     |              | 20,000.00     |          | Electricity Bill                     |     | 112,079.00    |               |
|          |                                |     |              |               |          | Foundation Day Expenses              |     | 14,132.00     |               |
|          |                                |     |              |               |          | General Exp.                         |     | 53,420.00     |               |
|          |                                |     |              |               |          | Honorarium                           |     | 91,500.00     |               |
|          |                                |     |              |               |          | Internal Audit Fees                  |     | 32,420.00     |               |
|          |                                |     |              |               |          | International Womens Day             |     | 10,670.00     |               |
|          |                                |     |              |               |          | Internet                             |     | 56,398.00     |               |
|          |                                |     |              |               |          | Journals & Magazine                  |     | 32,590.00     |               |
|          |                                |     |              |               |          | Software Expenses (KOHA)             |     | 208,992.00    |               |
|          |                                |     |              |               |          | Land Lease Rent                      |     | 92,925.00     |               |
|          |                                |     |              |               |          | Legal Fees                           |     | 33,000.00     |               |
|          |                                |     |              |               |          | Mother Language Day                  |     | 17,304.00     |               |
|          |                                |     |              |               |          | National Youth Convention            |     | 7,830.00      |               |
|          |                                |     |              |               |          | Plumbing Expenses                    |     | 5,000.00      |               |
|          |                                |     |              |               |          | Practice Teaching Expenses           |     | 16,000.00     |               |
|          |                                |     |              |               |          | Postage                              |     | 3,687.00      |               |
|          |                                |     |              |               |          | Professional Fees                    |     | 8,100.00      |               |
|          |                                |     |              |               |          | Saraswati Puja Exp.                  |     | 19,162.00     |               |
|          |                                |     |              |               |          | Staff Welfare                        |     | 73,897.00     |               |
|          |                                |     |              |               |          | Stationery                           |     | 32,888.00     |               |
|          |                                |     |              |               |          | Tally Renewal Expenses               |     | 12,744.00     |               |
|          |                                |     |              |               |          | Telephone Charges                    |     | 26,433.00     |               |
|          |                                |     |              |               |          | Temporary Night Guard                |     | 14,750.00     |               |
|          |                                |     |              |               |          | Travelling Allowance                 |     | 41,036.00     |               |
|          |                                |     |              |               |          | Teachers Day Celebration             |     | 15,551.00     |               |
|          |                                |     |              |               |          | Web Site Renewal Exp.                |     | 38,351.00     | 1,867,382.70  |
|          |                                |     |              |               | By       | Closing Balance                      |     |               |               |
|          |                                |     |              |               |          | Cash in hand                         |     | 11,836.00     |               |
|          |                                |     |              |               |          | Cash at Bank                         | 6   | 5,367,479.39  | 5,379,315.39  |
|          |                                |     |              | 32,265,003.69 |          |                                      |     |               | 32,265,003.69 |

Accounting Policies & Notes on Accounts forming part of the financial statements.  
Report of even date attached

Prin & Associates  
Chartered Accountants



Principal

43,28,709/-

Accountant

Attested

*[Signature]*  
24-11-2023

Principal

Siliguri B Ed. College



*Indra*

4.1.3

| SILIGURI B.ED. COLLEGE<br>BARAMOHAN SINGH JOTE, P.O. KADAMTALA<br>DIST. DARJEELING, PIN. 734011<br>RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2021 |     |               |               |                                |        |               |               |
|--|-----|---------------|---------------|--------------------------------|--------|---------------|---------------|
| Receipts   | sch | Amount Rs.    | Amount Rs.    | Payments                       | Sch    | Amount Rs.    | Amount Rs.    |
| <b>Opening Balance</b>   |     |               |               | <b>Establishment Expenses</b>  |        |               |               |
| Cash in hand   |     | 24,300.00     |               | Salary Paid to Staff           |        | 17,884,430.00 |               |
| Cash at Bank   |     | 4,777,462.15  | 4,801,762.15  | Add: Leave Salary paid to      |        | 527,000.00    |               |
|  |     |               |               | Add: Bonus paid to NTS         |        | 37,800.00     |               |
| Security Money Received  |     |               | 17,094.00     |                                |        | 18,449,230.00 | 18,533,230.00 |
| AISF Grant Received  |     |               | 2,000.00      | Conveyance Allowance           |        | 84,000.00     |               |
|  |     |               |               | Security Money Paid            |        |               | 83,452.00     |
| <b>Loans and Advances</b>  |     |               |               | AISF Grant Utilised            |        |               | 5,000.00      |
| Puja advance   |     | 273,500.00    |               | <b>Appliances</b>              |        | 3,500.00      |               |
| Add: recovery of loan(P. CAH)  |     | 4,000.00      | 277,500.00    | Books                          |        | 22,925.00     |               |
|  |     |               |               | <b>Building</b>                |        | 368,525.00    |               |
| <b>Collection From students</b>  |     |               |               | Land and Lease hold College    |        | 484,122.00    | 945,152.00    |
| Admission Fees   |     | 294,000.00    |               | Library Software (KOHA)        |        | 66,080.00     |               |
| Building Fees  |     | 516,000.00    |               |                                |        |               |               |
| Campus Beautification Fees   |     | 70,400.00     |               | Puja Advance Paid              |        |               | 200,000.00    |
| Development Fees   |     | 692,000.00    |               |                                |        |               |               |
| Electric Fees  |     | 144,000.00    |               | 50% Tuition Fee A/c            |        | 57,600.00     |               |
| Exam Fees  |     | 47,000.00     |               | Advertisement                  |        | 24,774.00     |               |
| Institutional Activities Fees  |     | 79,600.00     |               | Ans Scot Rec. Cnt(WBUTTEPA)    |        | 39,600.00     |               |
| Lab Fees   |     | 39,800.00     |               | Bank Charge                    |        | 3,517.46      |               |
| Library Fees   |     | 144,000.00    |               | Bank Cash Remittance           |        | 59.00         |               |
| Magazine Fees  |     | 24,800.00     |               | Bonus Paid                     |        | 10,900.00     |               |
| NCTE/NAAC Fees   |     | 945,000.00    |               | Campus Beautification A/c      |        | 3,992.00      |               |
| Practise Teaching Fees   |     | 39,800.00     |               | Co-Curricular                  |        | 950.00        |               |
| Rep & Maintenance Fees   |     | 496,000.00    |               | Contingency                    |        | 48,270.00     |               |
| Tuition Fees   |     | 117,600.00    | 3,650,000.00  | Covid-19 Exp.                  |        | 56,791.00     |               |
|  |     |               |               | Development Exp                |        | 14,600.00     |               |
| Migration Fee Received   |     |               | 3,500.00      | Electricity Bill               |        | 62,148.00     |               |
| <b>Govt. Grant Received</b>  | 7   |               |               | Overtime allowance             |        | 35,400.00     |               |
| Salary and Allowance   |     | 19,455,563.00 |               | General Exp.                   |        | 57,113.00     |               |
| Leave Salary paid to NTS   |     | 527,000.00    |               | GST Return Fees                |        | 8,000.00      |               |
| Bonus paid to NTS  |     | 37,800.00     | 20,020,363.00 | Honorarium                     |        | 13,000.00     |               |
| <b>Debts &amp; Deposits</b>  |     |               |               | Internet                       |        | 20,709.00     |               |
| GST Received(building)   |     |               | 5,329.00      | Journals & Magazine            |        | 30,620.00     |               |
| Adv. Recovery (A. Banerjee)  |     |               | 5,000.00      | Land Lease Rent                |        | 92,925.00     |               |
| Provident Fund Received  |     | 2,051,000.00  |               | Legal Fees                     |        | 5,000.00      |               |
| Less: PF Payables  |     | 182,500.00    | 1,868,500.00  | Migration Fee paid             |        | 2,500.00      |               |
| P. Tax Received  |     | 39,800.00     |               | Postage                        |        | 1,338.00      |               |
| Add: P. Tax Payable  |     | 3,250.00      | 36,550.00     | Saraswati Puja Exp.            |        | 18,477.00     |               |
| Income tax   |     |               | 2,139,800.00  | Refreshment Allowance          |        | 50,350.00     |               |
|  |     |               |               | Repairing & Maintenance        |        | 107,636.00    |               |
| <b>Examination Fees</b>  |     |               |               | Stationery                     |        | 37,751.00     |               |
| WBUTTEPA Exam Fees   | 9   |               | 70,500.00     | Telephone Charges              |        | 25,319.00     |               |
| Mis. Receipts  | 10  |               | 13,814.00     | Travelling Allowance           |        | 19,407.00     |               |
|  |     |               |               | WBUTTEPA Exam.                 |        | 70,000.00     |               |
| <b>Interest Received</b>   |     |               |               | WEBINAR                        |        | 4,500.00      |               |
| Bank Interest Received   | 8   |               | 155,849.00    | Web Site Renewal Exp           |        | 67,850.00     |               |
|  |     |               |               | Prepaid Web Site Designing Exp |        | 5,900.00      |               |
|  |     |               |               | Wages                          |        | 242,800.00    | 1,239,796.46  |
|  |     |               |               | <b>Debts &amp; Deposits</b>    |        |               |               |
|  |     |               |               | GST Received(building)         |        |               | 5,329.00      |
|  |     |               |               | Adv. Recovery (A. Banerjee)    |        |               | 5,000.00      |
|  |     |               |               | Provident Fund Received        |        | 2,051,000.00  |               |
|  |     |               |               | Less: PF Payables              |        | 182,500.00    | 1,868,500.00  |
|  |     |               |               | P. Tax Received                |        | 39,800.00     |               |
|  |     |               |               | Add: P. Tax Payable            |        | 3,250.00      | 36,550.00     |
|  |     |               |               | Income Tax                     |        |               | 2,139,800.00  |
|  |     |               |               | <b>Closing Balance</b>         |        |               |               |
|  |     |               |               | Bank Accounts                  | 5 & 5A | 6,421,876.69  |               |
|  |     |               |               | Cash-in-Hand                   |        | 12,742.00     | 8,005,751.69  |
|  |     |               |               | Govt. Grant                    |        | 1,571,133.00  |               |
|  |     |               | 33,067,561.15 |                                |        |               | 33,067,561.15 |

9,22,227/-

Significant Accounting Policies & Notes on Accounts forming part of the financial statements.  
As per our report of even date attached

For, Paul & Associates  
Chartered Accountants



CA Sourav Basu  
Partner  
Membership No. 311057  
PRN: 328576E  
Date: 17/01/2022  
Place: Siliguri

*Principle*  
Principle

Principal  
Siliguri B. Ed. College

Accountant

Attested

*Principle*  
29-11-2022  
Principal  
Siliguri B. Ed. College





# SILIGURI B. ED. COLLEGE

(NEAR NORTH BENGAL UNIVERSITY)

BARAMOHAN SINGH JOTE, P. O. KADAMTALA, DIST :- DARJEELING, PIN :- 734011

4.1.3 Infrastructure

## RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

| RECEIPTS                                    | AMOUNT       | AMOUNT         | PAYMENTS                               | AMOUNT         | AMOUNT         |
|---|--------------|----------------|--|----------------|----------------|
| To Opening Balance B/D                      |              |                | By ESTABLISHMENT EXP.                  |                |                |
| Cash in hand                                | 19,129.00    |                | Salary Pay to Staff (Annual Plan)      | 1,86,68,328.00 |                |
| Cash at Bank                                | 61,02,658.05 |                | (Schedule 7)                           |                |                |
| (Schedule - 5)                              |              | 61,21,787.05   | Conveyance Allowance                   | 77,000.00      | 1,87,45,328.00 |
| To COLLECTION FROM STUDENTS                 |              |                | By SUNDRY EXPENSES A/C                 |                |                |
| NAAC/NCTE                                   | 9,92,500.00  |                | Advertisement                          | 6,594.00       |                |
| Tuition Fees                                | 1,18,800.00  |                | Audit Exp                              | 12,910.00      |                |
| Admission Fees                              | 2,97,000.00  |                | Audit Expenses                         | 25,328.00      |                |
| Development Fees                            | 6,98,000.00  |                | Bank Charges(Sch-6)                    | 2,158.90       |                |
| Institutional Activities Fees(Student Fund) | 80,200.00    |                | Contingency                            | 80,151.00      |                |
| Library Fees                                | 1,46,000.00  |                | Co-Curricular                          | 77,044.00      |                |
| Periodical & Test Examination Fees          | 49,500.00    |                | D Exam.Ed. Spl                         | 24,498.00      |                |
| Building Fees (College)                     | 5,21,000.00  |                | Development Expenses                   | 34,820.00      |                |
| Electric charges                            | 1,46,000.00  |                | Examination                            | 17,165.00      |                |
| Practice Teaching Fees                      | 40,100.00    |                | Extra Duty                             | 24,300.00      |                |
| Lab Charges                                 | 40,100.00    |                | Electricity                            | 1,32,027.00    |                |
| Repair & Maintenance Fees                   | 5,00,000.00  |                | Foundation Expenses                    | 33,176.00      |                |
| Magazine                                    | 25,000.00    |                | General Expenses                       | 69,254.00      |                |
| Campus Beautification                       | 70,800.00    | 37,25,000.00   | Guest Lecture                          | 19,000.00      |                |
| To EXAMINATION FUND                         |              |                | Games & Sports                         | 28,434.00      |                |
| WBUTTEPA EXAMS FEE                          |              | 1,74,300.00    | GST Interest                           | 52.00          |                |
| (Schedule 9)                                |              |                | ICSSR ( N. Mitra )                     | 32,500.00      |                |
| To Student Collection ( Registration )      |              | 23,500.00      | Internet Expenses                      | 22,722.00      |                |
| To Student Collection (Uniform )            |              | 38,500.00      | Labour charge                          | 7,800.00       |                |
| To Exam Grant ( D Ed. Spl. Edu. )           |              | 24,498.00      | Land Rent Renewal                      | 6,195.00       |                |
| To WBUTTEPA ( Refreshment allowance )       |              | 61,100.00      | Magazine                               | 26,370.00      |                |
| To NSOU Grant Recd                          |              | 8,680.00       | Mock Parliament                        | 8,385.00       |                |
| To Govt. Grant WBUTTEPA                     |              | 29,350.00      | NCTE Expenses                          | 19,159.00      |                |
| To WBUTTEPA Centre Fees Received            |              | 57,200.00      | Professional Fees                      | 6,300.00       |                |
| To WBUTTEPA                                 |              | 50,350.00      | Postage                                | 6,461.00       |                |
| To Advance Salary ( Received )              |              | 3,02,400.00    | Practice Teaching                      | 50,050.00      |                |
| To GOVT. GRANT RECEIVED FROM D.P.I.         |              |                | Printing & stationery                  | 20,249.00      |                |
| Salary & Allowance (Annual Plan )           |              | 1,86,68,328.00 | Puja Remuneration paid Part Time Staff | 8,000.00       |                |
| (Schedule - 7)                              |              |                | Refereshment Allowance                 | 1,01,530.00    |                |
| To MISCE RECEIPTS                           |              |                | Repairing & Maintenance                | 3,09,358.00    |                |
| Misc Receipts                               | 16,718.00    |                | Refund Security Money                  | 75,737.00      |                |
| Diploma Fee                                 | 4,100.00     |                | Registration Fee paid                  | 23,500.00      |                |
| Electric Charge Received Form IGNU          | 5,533.00     | 26,351.00      | Refund Admission Fees                  | 65,000.00      |                |
| To INTEREST RECD.                           |              |                | Renual Admission Website               | 26,550.00      |                |
| From Bank                                   |              | 1,94,854.00    | Stationary                             | 34,490.00      |                |
| To Library Collection                       |              | 450.00         | Social Awareness Programme             | 7,010.00       |                |
| To DEBITS & DEPOSITS                        |              |                | Telephone charges                      | 22,047.00      |                |
| Advance Recover ( Other & Puja )            | 2,91,500.00  |                | Travelling Allowance                   | 98,346.00      |                |
| Advance Recover (Other's )                  | 1,72,425.00  |                | Uniform Expenses                       | 13,076.00      |                |
| Recovery of Loan from P. Chakraborty        | 18,000.00    |                | Wages                                  | 2,18,900.00    |                |
| GST ( Building )- Received                  | 33,379.00    |                | Website                                | 11,800.00      |                |
| Provident Fund                              | 19,07,500.00 |                | WBUTTEPA Practical Exam.               | 51,800.00      |                |
| P. Tax                                      | 48,290.00    |                | WBUTTEPA Exam.                         | 1,22,500.00    |                |
| Income Tax                                  | 15,88,000.00 |                | Women Hostel                           | 6,800.00       |                |
| Income Tax ( Building )                     | 16,690.00    | 40,75,784.00   | WBUTTEPA Centre Expenses               | 17,600.00      |                |
| To Security Money ( Received )              |              | 83,448.00      | 50% Tuition Fees Paid to W. B.         | 58,200.00      | 20,65,456.90   |
| To BSNL refund                              |              | 1,741.00       | Campus Beautification Exp.             |                | 4,500.00       |
| To Sale proceeds of forms & Prospectus      |              | 1,22,977.00    | Seminer Exp.                           |                | 22,309.00      |
| To AISHF GRANT RECD                         |              | 2,000.00       | By EXPENSES FOR ASSETS PURCHASE        |                |                |
|   |              |                | Building                               | 18,95,416.00   |                |
|   |              |                | Books & Journal                        | 1,68,541.00    | 20,63,957.00   |
|   |              |                | By Fixed Deposite                      |                |                |
|   |              |                | (Schedule 3)                           |                | 20,00,000.00   |
|   |              |                | By DEBITS & DEPOSITES                  |                |                |
|   |              |                | Advance - Other & Puja                 | 3,25,000.00    |                |
|   |              |                | Advance - Other's                      | 1,50,425.00    |                |
|   |              |                | Advnace - P. Chakraborty               | 20,000.00      |                |
|   |              |                | GST ( Building )- Paid                 | 33,380.00      |                |
|   |              |                | Provident Fund(Schedule-1)             | 19,07,500.00   |                |
|   |              |                | P. Tax                                 | 48,290.00      |                |
|   |              |                | Income Tax                             | 15,88,000.00   |                |
|   |              |                | Income Tax ( Building )                | 16,690.00      | 40,89,285.00   |
|   |              |                | By Closing Balance                     |                |                |
|   |              |                | Cash in hand                           | 24,300.00      |                |
|   |              |                | Cash at Bank                           | 47,77,462.15   | 48,01,762.15   |
|   |              |                | (Schedule 5)                           |                |                |
| TOTAL RS.                                   |              | 3,37,92,598.05 | TOTAL RS.                              |                | 3,37,92,598.05 |

18,25,416/-

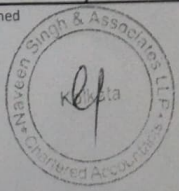
As per our report of even date attached

For Naveen Singh & Associates LLP

Chartered Accountant

FRN: 126323E/E300017

Manish Kumar Jain  
Partner, MRN:069857  
Kolkata, 2nd August, 2021



*Prof. Somen*

Principal  
SILIGURI B. ED. COLLEGE

Attested

*Pr. Somen*  
24-8-2021

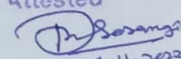
Principal Anwar Banerjee  
SILIGURI B. ED. COLLEGE

# 4.1.3 Infrastructure Argumentation

SILIGURI B ED COLLEGE  
BARAMOHAN SINGH JOTE, P. O. KADAMTALA, DIST. DARJELING, PIN. 734011  
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

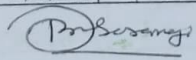
| RECEIPTS   | AMOUNT       | AMOUNT               | By | PAYMENTS                             | AMOUNT        | AMOUNT               |
|--|--------------|----------------------|----|--------------------------------------|---------------|----------------------|
| Opening Balance B/D                              |              |                      |    | ESTABLISHMENT EXP.                   | 14,290,063.00 |                      |
| Cash in hand                                     | 4,021.00     |                      |    | Salary Pay to Staff (Annual Plan)    | 512,225.00    | 14,893,288.00        |
| Salary in Treasury                               | 965,302.00   |                      |    | Part time Allowances                 | 91,000.00     | 302,400.00           |
| Cash at Bank & Post Office<br>(Details Enclosed) | 6,389,452.19 | 7,358,775.19         | By | Conveyance & Communication( B.B. S ) |               |                      |
|  |              |                      | By | Salary Advance                       |               |                      |
| <u>COLLECTION FROM STUDENTS</u>                  |              |                      |    | <u>DEBTS &amp; DEPOSITS</u>          |               |                      |
| NAAC/NCTE  | 942,000.00   |                      |    | Puja Advance                         | 320,000.00    |                      |
| Tuition Fees                                     | 124,800.00   |                      |    | Other Advance                        | 156,100.00    |                      |
| Admission Fees                                   | 287,000.00   |                      |    | Income Tax Building                  | 16,981.00     |                      |
| Development Fees                                 | 542,000.00   |                      |    | Income Tax                           | 1,057,104.00  |                      |
| Institutional Activities Fees(Student Fund)      | 81,500.00    |                      |    | SPL Lone P Chakraborty               | 12,000.00     |                      |
| Library Fees                                     | 104,000.00   |                      |    | Provident Fund                       | 1,681,416.00  | 3,290,411.00         |
| Periodical & Test Examination Fees               | 52,000.00    |                      |    | P Tax                                | 46,810.00     |                      |
| Building Fees (College)                          | 522,000.00   |                      |    | <u>EXPENSES FOR ASSETS PURCHASE</u>  |               |                      |
| Electric charges                                 | 104,000.00   |                      |    | Building                             | 1,662,109.00  |                      |
| Practice Teaching Fees                           | 42,000.00    |                      |    | Books & Journals                     | 139,817.00    |                      |
| Lab. Charges                                     | 42,000.00    |                      | By | Appliance                            | 90,429.00     | 2,084,541.00         |
| Repair & Maintenance Fees                        | 486,500.00   |                      |    | Furniture                            | 172,386.00    |                      |
| Magazine   | 26,200.00    |                      |    |                                      |               |                      |
| Campus Beautification                            | 54,000.00    | 3,464,000.00         |    | UGC Remedial Coaching Refund         |               | 105,100.00           |
| Uniform  | 54,000.00    |                      |    |                                      |               |                      |
| <u>EXAMINATION FUND</u>                          |              |                      | By | Other Expenses                       | 86,750.90     |                      |
| University Exam. Fees                            |              |                      |    | Contingency                          | 21,546.00     |                      |
| Mark Sheet Fee                                   |              |                      |    | Stationary                           | 39,070.00     |                      |
| Teaching Practical Fee                           |              | 170,300.00           |    | Examination N B U Fees               | 60,000.00     |                      |
| Centre Fee                                       |              |                      |    | 50% Tuition Fees Paid to W. B.       | 29,032.00     |                      |
|  |              |                      |    | College Foundation Day               | 34,900.00     |                      |
| ICSSR Grant                                      |              | 80,000.00            |    | Magazine                             | 87,500.00     |                      |
| Registration Fees                                |              | 25,000.00            |    | ICSSR Project ( P. Mitra )           | 230.00        |                      |
| NBU Exam. Grant                                  |              | 15,300.00            |    | Scrutini Fees                        | 9,440.00      |                      |
| Sales Proceed of Form & Prospectus               |              | 165,346.00           |    | Contingency ( Primary )              | 6,000.00      |                      |
|  |              |                      |    | Audit Fees                           | 6,000.00      |                      |
| <u>GOVT. GRANT RECEIVED FROM D.P.I</u>           |              |                      |    | Honorarium for the Guest Lecturer    | 6,000.00      |                      |
| Salary & Allowance (Annual Plan )                |              | 13,324,761.00        |    | Extra duty for Gourd                 | 22,650.00     |                      |
| <u>MISCE RECEIPTS</u>                            |              |                      |    | Bonus for Hostal Staff               | 9,600.00      |                      |
| Misc. Receipts                                   | 8,100.00     |                      |    | Advertisement                        | 30,593.00     |                      |
| Diploma Fee                                      | 5,900.00     |                      |    | Audit Expenses                       | 10,860.00     |                      |
| Electric Charge Received                         | 22,190.00    |                      |    | Internet Expenses                    | 27,164.00     |                      |
| Library  | 520.00       | 36,710.00            |    | Social Awareness Programm            | 11,800.00     | 493,135.90           |
| <b>BALANCE BROUGHT FORWARD</b>                   |              | <b>24,640,192.19</b> |    | <b>BALANCE BROUGHT FORWARD</b>       |               | <b>21,168,875.90</b> |

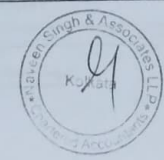
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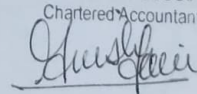
Attested  
  
29-11-2019  
Principal  
Siliguri B. Ed. College

Date: 10/12/2019  
Place:



  
PRINCIPAL  
SILIGURI B ED COLLEGE  
Principal  
Siliguri B. Ed. College



NAVEEN SINGH & ASSOCIATES LLP  
Chartered Accountants  
  
Designated Partner



**SILIGURI B. ED COLLEGE**  
BARAMOHAN SINGH JOTE, P. O. KADAMTALA, DIST. DARJEELING, PIN-734011  
**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

| RECEIPTS                           | AMOUNT       | AMOUNT        | PAYMENTS                                | AMOUNT       | AMOUNT                                  |
|------------------------------------|--------------|---------------|---|--------------|---|
| <b>BALANCE BROUGHT DOWN</b>        |              | 24,640,192.19 | <b>BALANCE BROUGHT DOWN</b>             |              | 21,168,875.90                           |
| <b>INTEREST RECD.</b>              |              |               | By Other Expenses                       | 3,688.00     |   |
| From Bank                          |              | 230,535.56    | Postage                                 | 86,000.00    |   |
| <b>DEBITS &amp; DEPOSITS</b>       |              |               | WBUTTPA Examination Fees                | 58,511.00    |   |
| Advance Recovery (Other & Paja )   | 357,000.00   |               | Travelling Allowance                    | 150,944.00   |   |
| Advance Recovery (Other's )        | 152,100.00   |               | Electricity                             | 16,931.00    |   |
| SPL. Lone P. Chakraborty           | 10,000.00    |               | Telephone Charge                        | 92,869.00    |   |
| Provident Fund                     | 1,681,416.00 |               | Repairing & Maintenance                 | 64,133.00    |   |
| P. Tax                             | 46,810.00    |               | Co- Curricular                          | 12,880.00    |   |
| Income Tax                         | 1,057,104.00 |               | Practice Teaching                       | 2,756.80     |   |
| Income Tax Building                | 16,981.00    | 3,321,411.00  | Bank Charge                             | 5,280.00     |   |
|                                    |              |               | WBUTTPA Exam. Observe Duty              | 45,600.00    |   |
|                                    |              |               | WBUTTEPA Spot Eva.                      | 6,195.00     |   |
|                                    |              |               | Land Rent Renewal                       | 27,883.00    |   |
|                                    |              |               | Gemes & Sports                          | 159,200.00   |   |
| Spot Evaluation Grant              |              | 231,080.00    | Wages                                   | 78,174.00    |   |
| Donotion                           |              | 2,168.00      | General Expenses                        | 37,500.00    |   |
|                                    |              |               | Refreshment Expenses Centre Fees        | 101,558.00   |   |
| Collection from Student            |              | 6,800.00      | Uniform                                 | 145,500.00   |   |
|                                    |              |               | Primary D.El. Ed.                       | 2,000.00     |   |
| Primary Grant                      |              | 132,000.00    | AISHE                                   | 74,000.00    |   |
|                                    |              |               | Refund for Admission Fees               | 31,926.00    |   |
| Primary ( Contingency ) Grant      | 90,500.00    |               | WBUTTPA Exam. Practicum                 | 35,000.00    |   |
| D.El. Ed. Grant                    | 151,500.00   |               | WBUTTPA Spot Eva. ( Honorarium )        | 5,500.00     |   |
|                                    |              |               | WBUTTEPA ( Sweeping Clearing )          | 39,550.00    |   |
| Security Money                     |              | 84,668.00     | WBUTTEPA Spot Eva. ( Accomodation )     | 2,889.00     |   |
|                                    |              |               | WBUTTEPA Exam. Expenses                 | 2,844.00     |   |
|                                    |              |               | WBUTTEPA Stationery ( Spot Eva. )       | 25,000.00    |   |
| AISHE GRANT RECD.                  |              | 2,000.00      | WBUTTEPA Registration fees              | 7,525.00     |   |
|                                    |              |               | WBUTTEPA Contingency ( Spot Eva )       | 58,700.00    |   |
| Transfer from CBI (Women's Hostel) |              | 36,293.00     | WBUTTEPA Spot Evaluation for Food       | 5,900.00     |   |
| A/C 1642436325                     |              |               | Online admission                        | 17,600.00    |   |
|                                    |              |               | WBUTTPA Receiving Remuneration          | 178,500.00   |   |
|                                    |              |               | Primary D. El. ED. ( 1year & 2nd year ) | 5,096.00     |   |
|                                    |              |               | CAS Expenses                            | 26,550.00    |   |
|                                    |              |               | Primary Contingency                     | 11,042.00    |   |
|                                    |              |               | WBUTTPA Contingency                     | 8,850.00     |   |
| Bank ( Power Joysi                 |              | 550.00        | Website                                 | 4,960.00     | 1,639,034.80                            |
|                                    |              |               | Campus Beautification                   |              |   |
|                                    |              |               | CBI                                     |              |   |
|                                    |              |               | Closing Balance                         | 19,129.00    |   |
|                                    |              |               | Cash in hand                            | 6,102,658.05 | 6,121,787.05                            |
|                                    |              |               | Cash at Bank                            |              |   |
|                                    |              |               | (Details Enclosed )                     |              |   |
|                                    |              | 28,929,697.75 |   |              |   |
|                                    |              |               | <b>TOTAL RS.</b>                        |              | <b>NAVEN 28,929,697.75 SOCIATES LLP</b> |

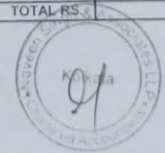
Attested  
*P. Baranage*  
Principal  
Siliguri B. Ed. College



Date: 10/12/2019  
Place:



PRINCIPAL  
SILIGURI B. ED. COLLEGE  
*P. Baranage*  
Principal  
Siliguri B. Ed. College



Chartered Accountants  
*Shubh Jain*  
Designated Partner