

**M. N. MITRA & Co.**  
**CHARTERED ACCOUNTANT**

CLIENT NAME

**PARAMESWAR MAHAVIDYALAYA**

**(B.ED)CO-EDUCATIONAL COLLEGE**

P.O & P.S.-NAMKHANA,  
DIST-SOUTH 24 PARGANAS,  
WEST BENGAL.  
PIN-743357

**SUBJECT-AUDITORS REPORT 2023**



**M.N. Mitra & Co**

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**Chartered Accountants**

12/1/15, Monoharpukur Road

Kolkata-700026

**AUDITOR'S REPORT**

I/We have audited the attached Balance Sheet as at 31st March, 2023 of **PARAMESWAR MAHAVIDYALAYA (B.ED) CO-EDUCATIONAL COLLEGE**, P.O & P.S.- Namkhana, Dist-South 24 Parganas, West Bengal, Pin-743357, Pan No-AAGAP8171L along with Income & Expenditure account & Receipts & Payment account for the year ended on this date. These financial statements are responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted to obtain reasonable assurance about whether the financial statements are free from material misstatement. We have examined the account on test basis, the evidence in support of the financial statement. Our audit also included assessing the accounting principles used and significant estimate made by the management to evaluate the financial statement presentation.

We believe that our audit provide a reasonable basis of our opinion.

We are to report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge & belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account, as required by law have been kept by the management, so far as appears from our examination of such books.
- c) The Balance sheet & Income & Expenditure Account & Receipts & Payments Account referred to in this report are in agreement with books of account.
- d) In our opinion & to the best of our information & according to the explanations given to us the said Balance Sheet & Income & Expenditure Account & Receipts & Payments Account gives true & fair view:-
  - i) In so far as it relates to Balance Sheet of the state of affairs of the Society as at 31<sup>st</sup> March 2023,
  - ii) In so far as it relates to the income & Expenditure Account of the Deficit & Receipts & Payments Account of the society for the year ended on that date.

Date- 24/8/23

Place -Kolkata

UDIN No- 23058346 B40C4K681



For M.N.Mitra & Co  
CHARTERED ACCOUNTANT

CA M.N. MITRA

(Partner)

M.No. 058346

**PARAMESWAR MAHAVIDYALAYA (B.ED) CO-EDUCATIONAL COLLEGE**  
P.O & P.S.-Namkhana, Dist-South 24 Parganas, West Bengal, Pin-743357  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023**

LIABILITIES	AMOUNT		AMOUNT	ASSETS	AMOUNT		AMOUNT	
	Rs.	P.			Rs.	P.	Rs.	P.
<b>GENERAL FUND</b>				<b>FIXED ASSETS</b>				
As per last A/c	6,17,080.00			As per last A/c	1,54,78,735.00			
Less- Excess of Expenditure over Income	<u>4,89,993.00</u>		1,27,087.00	LESS: Depreciation	<u>15,65,155.00</u>			
				ADD- Addition this year	1,39,13,580.00			
<b>CAPITAL FUND</b>					<u>18,24,002.00</u>			1,57,37,582.00
As per last A/c	2,47,98,314.00			<b>ADMISSION FEES RECESSIBLE FROM STUDENT</b>				
Add- Transferred from land & building ammount	<u>15,07,000.00</u>			2020-2021	1,45,500.00			
Add-Contribution from students for development fees	2,63,05,314.00		2,70,55,314.00	2021-2022	25,07,200.00			
	<u>7,50,000.00</u>			2022-2023	<u>40,88,140.00</u>			67,40,840.00
				<b>CASH TRANSFERRED TO TO GENERAL FUND</b>				
<b>CURRENT LIABILITIES</b>				As per Last A/c	<u>26,60,212.00</u>			26,60,212.00
Audit fees	<u>5,000.00</u>		5,000.00	<b>FIXED DEPOSIT</b>				
				As per Last A/C	12,00,000.00			
				PUNJAB NATIONAL BANK NAMKILANA BRANCH	<u>8,00,000.00</u>			20,00,000.00
				Add this year				
				<b>CLOSING BALANCE</b>				
				CASH IN HAND	7,391.00			
				CASH AT BANK				
				P.N.B Namkhana Branch	26,266.00			
				A/c No-0533050017347				
				S.B.I. Namkhana Branch	<u>15,110.00</u>			48,767.00
				A/C No-30890240206				
<b>Total Rs.</b>			<u>2,71,87,401.00</u>	<b>Total Rs.</b>				<u>2,71,87,401.00</u>

Date- 26/8/23  
Kolkata

For M.N.Mitra & Co.  
CHARTERED ACCOUNTANT



CA M.N.MITRA  
(Partner)  
M.No. 058346



**PARAMESWAR MAHAVIDYALAYA (B.ED) CO-EDUCATIONAL COLLEGE**

P.O & P.S.-Namkhana, Dist-South 24 Parganas, West Bengal, Pin-743357

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023**

EXPENDITURE	AMOUNT		INCOME	AMOUNT		AMOUNT
	Rs.	P		Rs.	P	
<b>TO GENERAL EXPENSES</b>						
<u>Staff Salaries</u>			<u>BY COLLECTION FROM</u>			
Teaching Staff	31,33,635.00		<u>ADMISSION FEES</u>			67,50,000.00
Non Teaching Staff	11,48,994.00		Received & Receivable			
Other Expenses	12,84,576.00		Revenue Contribution			
		55,67,205.00	<u>BY COLLECTION FROM</u>			
<b>TO DEPRECIATION</b>			<u>REGISTRATION FEES</u>			49,000.00
		15,65,155.00	<u>BY FORM FILLUP</u>			
<b>TO BUILDING EXPENSES &amp;</b>			<u>COLLECTION</u>			2,88,000.00
<b>LAND ACCOUNT</b>			<u>BY FIXED DEPOSIT</u>			
<b>TRANSFERRED TO CAPITAL</b>		15,07,000.00	<u>MATURITY (Namkhana</u>			
<b>FUND</b>			<u>Branch)</u>			
<b>TO AUDIT FEES</b>		5,000.00	Against 3,00,000 ( Three lacs)	3,97,045.00		
			With Interest			
			Against 5,00,000 ( Five lacs)			
			With Interest	6,55,095.00		10,52,740.00
			<u>BY BANK INTEREST</u>			
			<u>RECD.</u>			302.00
			<u>BY MISCELLANEOUS</u>			
			<u>RECEIPTS</u>			5,325.00
			<u>BY EXCESS OF</u>			
			<u>EXPENDITURE OVER</u>			4,98,993.00
			<u>INCOME</u>			
<b>Total Rs</b>		<b>86,44,360.00</b>		<b>Total Rs</b>		<b>86,44,360.00</b>

Date- 26/8/23  
Kolkata

For M.N.Mitra & Co.  
CHARTERED ACCOUNTANT

CA M.N.MITRA  
(Partner)  
M.No. 058346



**PARAMESWAR MAHAVIDYALAYA (B.ED) CO-EDUCATIONAL COLLEGE**  
P.O & P.S.-Namkhana, Dist-South 24 Parganas, West Bengal, Pin-743357  
**RECEIPTS & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023**

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	Rs.	P		Rs.	P
<b>TO OPENING BALANCE</b>					
CASH IN HAND (Round off)	7,387.00		<b>BY GENERAL EXPENSES</b>	31,33,635.00	42,82,629.00
CASH AT BANK			Staff Salaries Teaching Staff	11,48,994.00	
P.N.B. Namkhana Branch	2,34,652.00		Non Teaching Staff		62,235.00
(Round off)			By Staff Fooding		35,095.00
A/c No-0533050017347			By Staff Refresment		12,500.00
S.B.I. Namkhana Branch	7,808.00		By Toilet Clearing Charges		38,000.00
(Round off)			By Return Money (Admission)		13,750.00
A/C No-30890240206		2,49,847.00	By Garden Expenses.		1,522.00
			By Newspaper & Magazine		5,000.00
<b>TO COLLECTION FROM ADMISSION FEES</b>			By Liability Payment (Audit Fees) 2021-2022		1,00,000.00
2019-2020	1,60,500.00		By Affiliation Fees		1,33,000.00
2020-2021	10,84,500.00		By Form Fill-up		1,55,000.00
2021-2022	38,92,900.00		By Internal & External Practice Teaching Expenses.		49,500.00
2022-2023	16,11,860.00	67,49,760.00	By Registration Fees		10,710.00
			By Repair & Maintance		17,000.00
<b>TO COLLECTION FROM REGISTRATION FEES</b>		49,000.00	By Notable Days Celebration		2,403.00
			By Bank Charges (P.N.B)		85,000.00
<b>TO FORM FILLUP COLLECTION</b>		2,88,000.00	By Uniform		5,000.00
			By Advertisement		10,500.00
<b>TO FIXED DEPOSIT MATURITY (Namkhana Branch)</b>			By Donation & Subscription		17,950.00
Against 3,00,000 ( Three lacs)	3,97,045.00		By Website Expenses		1,739.00
With Interest			By Postage & Telephone		7,000.00
Against 5,00,000 ( Five lacs)	6,55,095.00	10,52,740.00	By Accounting Charges		14,625.00
With Interest			By Printing & Stationary		25,241.00
			By Office Expenses		47,350.00
<b>TO BANK INTEREST RECD. (S.B.I.)</b>		302.00	By Travelling & Conveyance		98,890.00
			By Examination Fees		2,780.00
<b>TO MISCELLANEOUS RECEIPTS</b>		5,325.00	By Contingency		1,67,286.00
			By Electric Charges & Expenses		10,950.00
			By Medical Expenses		5,020.00
			By Meeting Expenses		25,700.00
			By Nabin Baran (Freshers)		71,780.00
			By Cultural Function		56,050.00
			By Games & Sports		
	C/O	<u>83,94,974.00</u>		C/O	<u>55,71,205.00</u>



**PARAMESWAR MAHAVIDYALAYA (B.ED)CO-EDUCATIONAL COLLEGE**  
P.O & P.S.-Namkhana , Dist-South 24 Parganas ,West Bengal,Pin-743357  
**RECEIPTS & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH,2023**

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT		AMOUNT	
	Rs.	P		Rs.	P	Rs.	P
<b>TO BALANCE B/F</b>			<b>BY BALANCE B/F</b>				55,71,205.00
			Excursion		1,02,000.00		
			Examination Fees		49,000.00		57,22,205.00
			<b>BY NON RECURRING EXPENDITURE</b>				
			Building Development		12,07,000.00		
			Play Ground (Earth Filling)		3,00,000.00		
			Furniture		2,17,000.00		
			Computer Equipment's		12,900.00		
			Books		32,202.00		
			Fire Instrument		10,000.00		
			Electrical Equipment		44,900.00		18,24,002.00
			<b>BY FIXED DEPOSIT (Namkhana Branch)</b>		8,00,000.00		8,00,000.00
			<b>BY CLOSING BALANCE</b>				
			CASH IN HAND		7,391.00		
			CASH AT BANK				
			P.N.D Namkhana Branch		26,266.00		
			A/c No-0533050017347				
			Round Off				48,767.00
			S.B.I. Namkhana Branch		15,110.00		
			A/C No-30890240206				
			Round Off				
			<b>Total Rs.</b>			<b>Total Rs.</b>	<b>83,94,974.00</b>
	<b>Total Rs.</b>						
		<b>83,94,974.00</b>					

Date- 26/8/23  
Place- Kolkata

For M.N.Mitra & Co.  
CHARTERED ACCOUNTANT

CA M.N.MITRA  
(Partner)  
M.No. 058346





**PARAMESWAR MAHAVIDYALAYA (E ED) CO-EDUCATIONAL COLLEGE**  
P.O & P.S.-Namkhana, Dist-South 24 Parganas, West Bengal, Pin-743357  
**SCHEDULE OF FIXED ASSETS 2023**

SL NO.	Name of the item	As Per Last Account	Depreciation	Balance	Addition this Year	Net Balance
1.	Land	30,000	-	30,000	-	30,000
2.	Building	1,22,76,135	12,27,613	1,10,48,522	12,07,000	1,22,55,522
3.	Furniture	12,93,103	29,310	11,63,793	2,17,000	13,80,793
4.	Library Books	5,24,613	52,461	4,72,152	32,202	5,04,354
5.	Laboratory Equipment	1,41,770	21,265	1,20,505	-	1,20,505
6.	Computer	1,08,026	43,210	64,816	12,900	77,716
7.	Tubewell	98,949	14,842	84,107	-	84,107
8.	Electrical Equipment	2,19,541	32,931	1,86,610	44,900	2,31,510
9.	Television	5,004	751	4,253	-	4,253
10.	Generator	20,187	3,028	17,159	-	17,159
11.	Sports Materials	20,437	4,087	16,350	-	16,350
12.	Play Ground	5,00,000	-	5,00,000	3,00,000	8,00,000
13.	Xerox Machine	31,443	4,716	26,727	-	26,727
14.	Biometric Machine	34,188	5,128	29,060	-	29,060
15.	Air Conditioner Machine	33,978	5,097	28,881	-	28,881
16.	Fire Instrument	1,16,600	17,490	99,110	10,000	1,09,110
17.	Musical Instrument	9,761	976	8,785	-	8,785
18.	Water Filter	15,000	2,250	12,750	-	12,750
	<b>Total Rs</b>	<b>1,54,78,735</b>	<b>18,65,155</b>	<b>1,39,13,580</b>	<b>18,24,002</b>	<b>1,57,37,582</b>

Date- 26/8/23  
Place- Kolkata

