

Financial Statement

of

Banwarilal Bhalotia College

For the Financial Year 2023-2024

**GT Road, Ushagram
Asansol, West Bengal - 7133303**

Audit Report

Banwarilal Bhalotia College

PAN: AADAB8347B

Address: GT Road, Ushagram, Asansol, West Bengal - 7133303

Financial Year: 2023-2024

Management's Responsibilities:

Management is responsible for the preparation and presentation of the financial information in accordance Accounting Principle & Practice. This includes selecting and applying appropriate accounting policies, making estimates that are reasonable in the circumstances, and providing sufficient relevant information for the proper presentation of the financial information. Management is also responsible for the prevention and detection of error and non-compliance with laws and regulations.

Auditor's Responsibilities:

Our responsibility is to express an opinion on the consolidated financial information presented based on our audit. We conducted our audit in accordance with the auditing standards, and our responsibility extends to performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. Our audit procedures involve assessing the risks of material misstatement, whether due to fraud or error, and designing audit procedures to provide reasonable assurance about the financial information.

Opinion:

In our opinion, based on our audit, the consolidated financial statements of Banwarilal Bhalotia College, which include College A/c, BBA & BCA departments, and Alumni for the Financial Year 2023-2024, present a true and fair view of the financial position and performance. Our audit provides reasonable assurance, but not absolute assurance, that fraud or errors will be detected.



Disclosures:

We emphasize that the responsibility for the prevention and detection of fraud, error, and non-compliance with laws and regulations rests with the management of Banwarilal Bhalotia College. Our audit procedures are designed to obtain reasonable assurance but do not guarantee that all instances of fraud, error, or non-compliance will be detected. Our audit also considered the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as the overall presentation of the financial statements.

Further Report:

1. We have obtained the information and explanations which, to the best of our knowledge and belief, were required for the purposes of our audit.
2. In the case of the Consolidated Income and Expenditure Statement, it presents the income and expenditure for the period from 1-Apr-2023 to 31-Mar-2024.
3. In the case of the Consolidated Receipt and Payment Account, it presents the receipts and payments for the period from 1-Apr-2023 to 31-Mar-2024.
4. In the case of the Consolidated Balance Sheet, it presents a true and fair view of the financial position as at 31st March 2024.

For Pilaniwala & Associates
(Chartered Accountants)


CA Ankit Pilaniwala
M.No - 307657
Dated: 17-01-2025
Place - Asansol
UDIN - 25307657BMKMQ7328



Banwarilal Bhalotia College - (PAN - AADAB8347B)
GT Road, Ushagram, Asansol, West Bengal - 7133303

Consolidated Income and Expenditure Statement From 1-Apr-23 to 31-Mar-24

Particulars	Amt (Rs.)	Particulars	Amt (Rs.)
Expenses		Incomes	
Departmental Expenses	1,26,861.00	Fees Receipts College A/c	2,01,58,798.11
Examination Conducting Expenses	26,80,246.00	Pay and Allowance College A/c	15,54,64,732.00
Green Initiative (OPEX)	1,08,230.00	Interest Income - Savings College A/c	20,48,131.00
ICT Expenses	1,61,796.00	FD Interest - College A/c	59,97,050.00
Printing & Stationery	88,858.00	Income as per 26AS - College A/c	6,84,834.00
Repair & Maintenance	6,71,746.00	Other Receipts College A/c	53,78,478.23
Salary From College Fund	51,15,870.00	Income of BBA Dept (Schedule -2)	95,41,102.00
Salary - Pay and Allowance Grant	15,54,64,732.00	Income of BCA Dept (Schedule -3)	69,54,280.00
Seminars & Conference Expenses	2,78,435.00		
Student Welfare Expenses	22,59,983.00		
Accounts & Audit Expenses	32,020.00		
Advertisement Expenses	23,325.00		
Bank Charges	14,448.02		
Book Publication Expenses	65,624.00		
Campus Cleaning Expenses	44,278.00		
Consultancy Fees	57,822.00		
Depreciation	52,50,135.82		
Electricity Expenses	5,90,974.00		
Office Expenses	66,116.00		
Saraswati Puja Expenses	81,607.00		
NCC Expenses	25,000.00		
Sports Expenses	65,404.00		
Staff Welfare Expenses	36,221.00		
Travelling Allowances	77,363.63		
Tuition Fees Paid to DPI	27,50,000.00		
University Script Evaluation Fees	94,155.00		
Water Testing for Campus	3,600.00		
Expenses of BBA Dept (Sch -2)	16,09,805.74		
Expenses of BCA Dept (Sch -3)	23,18,809.58		
To Consolidated Surplus	2,60,63,939.55		
	20,62,27,405.34		20,62,27,405.34

AB

DR. AMITAVA BASU
Principal, B. B. College
Ushagram, Asansol, P Bardhaman
West Bengal - 713303



Pilaniwala & Associates
(Chartered Accountants)
Ankit Pilaniwala
CA Ankit Pilaniwala
(Proprietor)
M.No. 307657

Fees Received from Students		(Note RP -4)
Particulars	Amt (Rs.)	
Fees Received for Excursion - College A/c	75,000.00	
Examination Fees Receipts - College A/c	37,95,704.00	
Fees Received From Students - College A/c	3,50,90,634.93	
Fees Received - BBA A/c	82,53,227.00	
Fees Received - BCA A/c	59,50,815.00	
	5,31,65,380.93	

Centre Fees for Exam		RP-2
Particulars	Amt (Rs.)	
Eastern Institute for Learning in Mgmt	49,500.00	
Advance for Railway Recruitment Exam	49,655.00	
Advance for Supreme Court Exam	45,325.00	
Nextra Services Pvt Ltd.	79,870.00	
Centre fees received - BCA	38,080.00	
Total	2,62,430.00	

Income as per 26AS		RP-3
Particulars	Amt (Rs.)	
Grant Received From NSE for Investorts Awareness	33,308.00	
Receipts From Railway Recruitment Exam	9,720.00	
Receipts From Supreme Court Recruitment Exam	5,390.00	
Rent Received From BSNI	3,72,846.00	
Sponsorship for Annual Cultural Program	1,00,000.00	
Total	5,21,264.00	


Receipts for Seminars		(Note RP -4)
Particulars	Amt (Rs.)	
Collection From Participants for NAAC Seminar	39,250.00	
Collection From Participants Commerce (ICSSR) Semin	21,800.00	
Collection From Participants for Commerce Seminar	12,600.00	
Collection From Participants for EConsus 2	61,600.00	
Collection From Participants for History Dept (ERC)	1,03,450.00	
Collection From Students for Chocolate Workshop	2,850.00	
Grant From ICSSR (ERC) for History Dept Seminar	70,000.00	
Grant From ICSSR (ER) for Commerce Seminar	70,000.00	
Grant Received From ICSSR, Delhi History Dept.	75,000.00	
Collection History Dept Seminar (ICSSR-DELHI)	1,13,000.00	
Receipts From Zoology Department Workshop	3,000.00	
Sponsorship for Annual Cultural Programme	49,000.00	
	6,21,550.00	

Less: Shown in Government Grant Receipts		
Grant From ICSSR (ERC) for History Dept Seminar	70,000.00	
Grant From ICSSR (ER) for Commerce Seminar	70,000.00	
Grant Received From ICSSR, Delhi History Dept.	75,000.00	(2,15,000.00)
		4,06,550.00



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Revenue Expenses	Particulars	RP-5 Amt (Rs.)
Accounts & Audit Expenses		27,020.00
Advance for Railway Recruitment Exam		49,655.00
Advance for Supreme Court Exam		45,325.00
Advertisement & Publicity		4,500.00
Advertisement Expenses		23,325.00
Bank Charges		47,696.15
Book Publication Expenses		65,624.00
Campus Cleaning Expenses		44,278.00
Concession		2,36,950.00
Consultancy Fees		57,822.00
Cultural Programme -Alumni		1,74,480.00
Departmental Expenses		1,09,876.00
Electricity Expenses		6,41,159.00
Examination Expenses		26,87,246.00
Green Initiative (OPEX)		1,08,230.00
Guest Teacher Salary		5,26,225.00
ICT Expenses		1,61,796.00
NCC Expenses		25,000.00
Office Expenses		66,116.00
Paid to Alumni Association		54,500.00
Printing & Stationery		1,16,197.00
Puja Ex-Gratia		42,400.00
Refreshment Expenses		14,054.00
Repair & Maintenance		6,80,575.00
Re-union Expenses		40,000.00
Salary & Remuneration		72,88,528.00
Saraswati Puja Expenses		81,607.00
Seminars & Conference Expenses		2,78,435.00
Software Development Charge		39,800.00
Sports Expenses		65,404.00
Student Related Expenses		22,59,983.00
TDS Deducted by NSE & WBUSWWB		3,670.00
Travelling Allowances		77,363.63
Tuition Fees Paid to DPI		27,50,000.00
University Script Evaluation Fees		94,155.00
Water Testing for Campus		3,600.00
		1,89,92,594.78


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Other Receipts		RP -6
Particulars	Amt (Rs.)	
FD Matured	8,64,64,636.85	
Receipt for Statue work	45,000.00	
GIC Claim Receipt	53,549.00	
Departmental Receipt	5,854.00	
Unpresented Cheques Receipt	20,130.00	
TDS to be deposited	99,014.00	
Receipt from BSNL	1,51,764.00	
Centre Fees Receipt (Note - RP-2)	2,62,430.00	
Overhead Project Grant & Interest	1,26,275.27	
Interest - Savings	41,13,036.00	
FD Interest	21,09,460.00	
Quarter Rent trf to Capital Fund	2,520.00	
Receipts For Certificate Course	4,902.00	
Collections for Book Publication	66,200.00	
Receipt as per 26AS (Note - RP-3)	5,21,264.00	
Misc. Incomes	68,569.96	
Receipt From Study Centres	3,73,210.00	
Receipts for Seminars (Note RP -4)	4,06,550.00	
Rental Income	45,500.00	
Sponsorship Receipts	49,400.00	
Training Fees Received	48,000.00	
Membership Subscription - Alumni	2,11,650.00	
	9,52,48,915.08	

Bank Accounts as on 31-03-2024 (Note - RP - 7)		Amt (Rs.)
Axis Bank 350	35,39,569.69	
Axis Bank 606	29,60,015.64	
Axis Bank 669	70,13,703.00	
Axis Bank 905	2,22,87,879.42	
Axis Bank- SB- 176	54,408.00	
Bandhan Bank 7160	1,08,60,395.00	
MPLADS PNB - 007745	50,42,727.00	
PNB - 0801	6,374.00	
PNB - 1415	4,10,161.30	
PNB - 1827	1,40,343.60	
PNB - 7329	292.84	
PNB 9838	6,02,576.76	
PNB-CA-032	23,02,664.85	
PNB-CA 134	58,23,001.74	
PNB-SB-1412 Hindi (PG)	4,89,057.40	
PNB-SB-2823	11,02,084.15	
PNB-SB-468	1,14,168.39	
PNB-SB-8482(PG Zoology)	36,49,290.45	
PNB-SB 8896(PG Physics)	24,96,731.79	
PNB-SB 909	1,05,717.70	
SBI-CA-Asansol 365	62,049.56	
SBI-CA-Murgasol 326	2,10,248.50	
Axis Bank BBA (1163)	12,96,251.00	
PNB (0824010108514)	4,55,88,854.79	
PNB Bank 8205	2,43,57,771.42	
Axis Bank (23934)	4,87,235.00	
	14,10,03,572.99	

A. Basu
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Schedule - 1

Banwarilal Bhalotia College - College A/c
GT Road, Ushagram, Asansol, West Bengal - 7133303

Income and Expenditure Statement From 1-Apr-23 to 31-Mar-24

Particulars	Amt (Rs.)	Particulars	Amt (Rs.)
Expenses		Incomes	
Departmental Expenses	1,26,861.00	Fees Received From Students (Note -1)	2,01,58,798.11
Examination Conducting Expenses	26,80,246.00	Pay and Allowance Grant (Note -2)	15,54,64,732.00
Green Initiative (OPEX)	1,08,230.00	Interest Income - Savings	20,48,131.00
ICT Expenses	1,61,796.00	Interest Income - Fixed Deposits	
Printing & Stationery	88,858.00	Interest on FD - Axis Bank	55,74,618.00
Repair & Maintenance	6,71,746.00	Interest on Bandhan Bank FD	2,26,493.00
Salary From College Fund	51,15,870.00	Interest on PNB FD	1,95,939.00
Salary - Pay and Allowance Disbursed	15,54,64,732.00	Income as per 26AS	
Seminars & Conference Expenses	2,78,435.00	NSE Seminar for Investor Awareness	33,308.00
Student Welfare Expenses	22,59,983.00	Interest from India Power Corp. Ltd	2,265.00
Accounts & Audit Expenses	32,020.00	Receipts From Railway Rec. Exam	36,470.00
Advertisement Expenses	23,325.00	Receipts From Supreme Court Rec. Exam	31,140.00
Bank Charges	14,448.02	Seminar Income - Eastern Lear. Institute	50,500.00
Book Publication Expenses	65,624.00	Income Annual Program WBUSWWB	1,00,000.00
Campus Cleaning Expenses	44,278.00	Rent Received From BSNL	
Consultancy Fees	57,822.00	Total Received - 5,82,915/-	
Depreciation	52,50,135.82	Less: Related to Previous Year - 1,51,764/-	
Electricity Expenses	5,90,974.00	Net Rent from BSNL	4,31,151.00
Office Expenses	66,116.00	Miscellaneous Income	67,869.96
Saraswati Puja Expenses	81,607.00	Receipt From Study Centres	3,73,210.00
NCC Expenses	25,000.00	Receipts from Seminars & Conf. (Note- 7)	6,21,550.00
Sports Expenses	65,404.00	NCC Receipts	5,765.00
Staff Welfare Expenses	36,221.00	Rental Income	74,500.00
Travelling Allowances	77,363.63	Sponsorship Receipts	1,14,002.00
Tuition Fees Paid to DPI	27,50,000.00	Students Training Fees Received	48,000.00
University Script Evaluation Fees	94,155.00	Fees Received for Excursion	75,000.00
Water Testing for Campus	3,600.00	Receipts From Research Project	1,11,730.00
To Surplus	1,34,97,172.87	Receipt From Nehru Yava Kendra	3,000.00
		Receipts From Certificate Course	4,902.00
		Interest From Research Project Grant	14,545.27
		Collections for Book Publication	66,200.00
		Examination Fees Receipts	37,98,204.00
	18,97,32,023.34		18,97,32,023.34

A. Basu
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Banwarilal Bhalotia College - College A/c
GT Road, Ushagram, Asansol, West Bengal - 7133303
Balance Sheet as on 31-03-2024

Liabilities	Amt (Rs.)	Amt (Rs.)	Assets	Amt (Rs.)
Capital and Other Sub Fund (N-4)		21,60,90,432.15	Fixed Assets (Note - 3)	5,82,75,743.79
Loans (Liability)			Investments	
Employee Provident Fund		8,48,12,355.00	Fixed Deposits (as per Schedule)	10,87,01,968.79
			PF Treasury Account	8,48,12,355.00
Current Liabilities			Current Assets	
Advance Fees (2024-25)	85,14,485.32		Cash-in-hand	75,106.50
Advance From Govt of WB	11,149.28		Bank Accounts (Note-6)	6,92,73,460.78
Audit Fees Payable	30,000.00		TDS Unclaimed (Note-5)	26,54,914.65
Advance From NSS PO	20,000.00		Deposit with HED	95,000.00
SD From Contractors	4,91,526.76	90,67,161.36	SD - Electricity Department	4,506.00
BBA Department	50,00,000.00		Deposit in Income Tax Dept.	8,38,000.00
BCA Department	50,00,000.00	1,00,00,000.00		
Sericulture Grant Receipt	1,80,714.60			
Sericulture Fund Utilized	1,50,482.60	30,232.00		
Grant Received From				
Ministry of Youth & State NSS Cell		87,000.00		
Grant - MP Lad for Auditorium	50,00,000.00			
(-):Trf to Building Fund & Utilized	(3,82,109.00)	46,17,891.00		
Loan From Geography Dept FM	258.00			
Loan From Zoology (UG) FM	5,596.00			
Provision for Uncleared Cheque	20,130.00	25,984.00		
		32,47,31,055.51		32,47,31,055.51


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Note - 1

Banwarilal Bhalotia College - College A/c
GT Road, Ushagram, Asansol

Fees Received From Students from 1-Apr-23 to 31-Mar-24

Fees Received	Amt (Rs.)	Amt (Rs.)
Admission Fee		
1. Hostel Fees Received		
Boys' Hostel Fees	1,81,050.00	
Girls' Hostel Fees	1,98,800.00	
Girls' Hostel Fess (KNU Students)	1,42,500.00	5,22,350.00
2. PG Admission Fees		
Admission Fee for 2nd Semester (PG Hindi)	39,830.00	
Admission Fee for 2nd Semester (PG Physics)	32,760.00	
Admission Fee for 2nd Semester (PG Zoology)	1,06,470.00	
Admission Fee for 3rd Semester (PG Hindi)	50,855.00	
Admission Fee for 3rd Semster (PG Zoology)	98,280.00	
Admission Fee for 4th Semester (PG Hindi)	2,595.00	
Admission Fee for 4th Semester (PG Zoology)	1,08,850.00	
Admission for 3rd Semester (PG Physics)	8,190.00	4,47,830.00
3. Respective Fees Taken During Admission from Students		
Tuition Fee		55,00,000.00
Campus Maintenance Fee	7,29,402.61	
Computer Fee	7,32,643.69	
Electricity Fee	39,39,706.03	
Exam Fee (College)	10,98,965.54	
Excursion Fees	5,72,190.32	
Incidental Charges	5,12,850.58	
Identity Card	2,19,793.11	
Library Fee	8,79,172.43	
Magazine	7,32,643.69	
Network Fee	5,86,114.95	
Saraswati Puja Subscription	2,93,057.48	
Security	32,86,042.40	
University Sports Reg & Enrollment Fees	1,06,035.28	1,36,88,618.11
Grand Total		2,01,58,798.11


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Note -2

Pay & Allowance Grant	Amt (Rs.)	Amt (Rs.)
Break up of Pay & Allowance		
Gross Salary		12,26,53,812.00
PF		1,32,57,000.00
Professional Tax		3,03,080.00
QTR Rent		2,520.00
Refund to Treasury		1,500.00
Income Tax		1,60,40,089.00
G.I.C		5,363.00
Co-Operative		31,53,718.00
Association Subscription (Teachers' Council)		49,150.00
Less: Quarter Rent deducted from Employee Salary		(2,520.00)
Less: Refund to Treasury		(1,500.00)
		15,54,62,212.00
Add: Quarter Rent received by college		2,520.00
		15,54,64,732.00

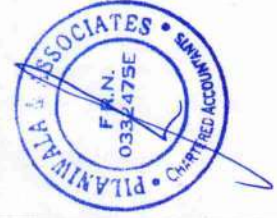
AB
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Fixed Assets of College from 1-Apr-23 to 31-Mar-24										Note - 3	
	Opening Balance		Additions		Deletions		Depreciation		Total		Closing Balance WDV
	> 180 Days	< 180 Days	> 180 Days	< 180 Days		> 180 Days	< 180 Days	Depreciation	Depreciation		
	Value of Assets	Value of Assets	Value of Assets	Value of Assets		Value of Assets	Value of Assets	< 180 Days	> 180 Days	Depreciation	WDV
Depreciation Block - 5%											
Building	3,85,12,939.72	32,46,955.00	32,46,955.00	34,58,365.00	-	4,52,18,259.72	4,52,18,259.72	86,459.13	20,87,994.74	21,74,453.86	4,30,43,805.86
	3,85,12,939.72	32,46,955.00	32,46,955.00	34,58,365.00	-	4,52,18,259.72	4,52,18,259.72	86,459.13	20,87,994.74	21,74,453.86	4,30,43,805.86
Depreciation Block - 15%											
AC Machine	1,58,640.36	89,200.00			-	2,47,840.36		-	37,176.05		2,10,664.30
Bio Matric	17,550.65				-	17,550.65		-	2,632.60		14,918.05
CC Tv Camera	5,21,350.61				-	5,21,350.61		-	78,202.59		4,43,148.02
Digital Camera	6,507.03				-	6,507.03		-	976.06		5,530.97
Electrical Installation	10,27,536.78	5,54,863.00		47,614.00	-	16,30,013.78		3,571.05	2,37,359.97	2,40,931.02	13,89,082.77
Fan	1,20,296.00				-	1,20,296.00		-	18,044.40		1,02,251.60
Fire Fighting Equipment	50,593.86				-	50,593.86		-	7,589.08		43,004.78
Generator	5,72,457.73				-	5,72,457.73		-	85,868.66		4,86,589.07
Geography Instrument	16,537.54				-	16,537.54		-	2,480.63		14,056.91
Lab Equipment	14,98,464.86	5,30,287.00		4,45,488.00	-	24,74,239.86		33,411.60	3,04,312.78	3,37,724.38	21,36,515.48
Lab. Apparatus	7,139.86				-	7,139.86		-	1,070.98		6,068.88
Medical Equipment	3,476.21				-	3,476.21		-	521.43		2,954.78
Office Equipment	36,169.42				-	36,169.42		-	5,425.41		30,744.00
Physical Lab & Galary	160.99				-	160.99		-	24.15		136.84
Sports Equipment	24,171.46				-	24,171.46		-	3,625.72		20,545.74
Green Initiative	-	45,84,370.00		7,64,149.00	-	53,48,519.00		57,311.18	6,87,655.50	7,44,966.68	46,03,552.33
TV Set	36,723.49				-	36,723.49		-	5,508.52		31,214.96
Water Pump	8,886.20				-	8,886.20		-	1,332.93		7,553.27
Water Purifier	1,20,948.57				-	1,20,948.57		-	18,142.29		1,02,806.28
Wifi Network	37,406.14				-	37,406.14		-	5,610.92		31,795.22
Xerox Machine	18,528.54				-	18,528.54		-	2,779.28		15,749.26
	42,83,546.29	57,58,720.00		15,81,555.00	-	1,16,23,821.30		1,18,616.63	15,06,339.95	16,24,956.57	99,98,864.72
Depreciation Block - 40%											
Library Book	4,68,855.92	58,663.00		1,52,825.00	-	6,80,343.92		30,565.00	2,11,007.57	2,41,572.57	4,38,771.35
Computer	19,01,999.78	2,02,898.00		32,780.00	-	21,37,677.78		6,556.00	8,41,959.11	8,48,515.11	12,89,162.67
	23,70,855.70	2,61,561.00		1,85,605.00	-	28,18,021.70		37,121.00	10,52,966.68	10,90,087.68	17,27,934.02
Depreciation Block - 10%											
Furniture & Fixture	30,60,344.00	55,070.00		5,18,800.00	-	36,34,214.00		25,940.00	3,11,541.40	3,37,481.40	32,96,732.60
Water Pipe Line	2,27,639.51				-	2,27,639.51		-	22,763.95		2,04,875.56
Hostle Furniture	3,923.39				-	3,923.39		-	392.34		3,531.04
	32,91,906.90	55,070.00		5,18,800.00	-	38,65,776.90		25,940.00	3,34,697.69	3,60,637.69	35,05,139.20
Grand Total	4,84,59,248.61	93,22,306.00	57,44,325.00	6,35,25,879.62	-	6,35,25,879.62	52,50,136.82	2,68,136.75	49,81,999.05	52,50,136.82	5,82,75,743.79



DR. AMITAVA BASU
Principal, B. B. College
Ishagram, Asansol, P Bardhaman
West Bengal - 713303



Fixed Assets of College from 1-Apr-23 to 31-Mar-24										Note - 3	
	Opening		Additions		Deletions		Depreciation		Total Depreciation	Closing Balance	WDV
	Balance	> 180 Days	<180 Days	Value of Assets		> 180 Days	<180 Days				
Depreciation Block - 10%											
Furniture and Fixture	30,60,344.00	55,070.00	5,18,800.00	36,34,214.00	-	3,11,541.40	25,940.00	3,37,481.40	32,96,732.60	3,531.05	
Hostel Furniture	3,923.39			3,923.39	-	392.34	-	392.34	22,763.95	2,04,875.56	
Water Pipe Line	2,27,639.51			2,27,639.51	-	22,763.95	-	22,763.95	3,60,637.69	35,05,139.21	
	32,91,906.90	55,070.00	5,18,800.00	38,65,776.90	-	3,34,697.69	25,940.00	3,60,637.69			
Block 15% Machinery											
Green Initiative		45,84,370.00	7,64,149.00	53,48,519.00	-	6,87,655.50	57,311.18	7,44,966.68	46,03,552.33		
Laboratory Equipment		5,30,287.00	4,45,488.00	9,75,775.00	-	79,543.05	33,411.60	1,12,954.65	8,62,820.35		
AC Machine	1,58,640.36	89,200.00		2,47,840.36	-	37,176.05	-	37,176.05	2,10,664.31		
Administrative Building Electrical Equipment		10,100.00		10,100.00	-	1,515.00	-	1,515.00	8,585.00		
Biometric Attendance Capturing Unit	17,550.65			17,550.65	-	2,632.60	-	2,632.60	14,918.05		
CCTV Camera	5,21,350.61			5,21,350.61	-	78,202.59	-	78,202.59	4,43,148.02		
Digital Camera	6,507.03			6,507.03	-	976.05	-	976.05	5,530.98		
Electrical Installation	10,27,536.78	5,44,763.00	47,614.00	16,19,913.78	-	2,35,844.97	3,571.05	2,39,416.02	13,80,497.76		
Fan	1,20,296.00			1,20,296.00	-	18,044.40	-	18,044.40	1,02,251.60		
Fire Fighting Equipment	50,593.86			50,593.86	-	7,589.08	-	7,589.08	43,004.78		
Generator	5,72,457.72			5,72,457.72	-	85,868.66	-	85,868.66	4,86,589.06		
Geography Instrument	16,537.54			16,537.54	-	2,480.63	-	2,480.63	14,056.91		
Gymnasium Instruments			3,12,365.00	3,12,365.00	-	-	23,427.38	23,427.38	2,88,937.63		
Lab. Apparatus	7,139.86			7,139.86	-	1,070.98	-	1,070.98	6,068.88		
Lab Equipment	14,98,464.86			14,98,464.86	-	2,24,769.73	-	2,24,769.73	12,73,695.13		
Medical Equipment	3,476.21			3,476.21	-	521.43	-	521.43	2,954.78		
Office Equipment	36,169.42			36,169.42	-	5,425.41	-	5,425.41	30,744.01		
Physical Lab & Gallery	160.99			160.99	-	24.15	-	24.15	136.84		
Sports Equipments	24,171.46		11,939.00	36,110.46	-	3,625.72	895.43	4,521.14	31,589.32		
TV Set	36,723.49			36,723.49	-	5,508.52	-	5,508.52	31,214.97		
Water Pump	8,886.20			8,886.20	-	1,332.93	-	1,332.93	7,553.27		
Water Purifier	1,20,948.57			1,20,948.57	-	18,142.29	-	18,142.29	1,02,806.28		
Wifi Network	37,406.14			37,406.14	-	5,610.92	-	5,610.92	31,795.22		
Xerox Machine	18,528.54			18,528.54	-	2,779.28	-	2,779.28	15,749.26		
	42,83,546.29	57,58,720.00	15,81,555.00	1,16,23,821.29	-	15,06,339.94	1,18,616.63	16,24,956.57	99,98,864.72		
Block 40% (Computers & Software)											
Computer	19,01,999.78	2,02,898.00	1,52,825.00	22,57,722.78	-	8,41,959.11	30,565.00	8,72,524.11	13,85,198.67		
Library Books	4,68,855.92	58,663.00	32,780.00	5,60,298.92	-	2,11,007.57	6,556.00	2,17,563.57	3,42,735.35		
	23,70,855.70	2,61,561.00	1,85,605.00	28,18,021.70	-	10,52,966.68	37,121.00	10,90,087.68	17,27,934.02		
Block 5%											
Building	3,85,12,939.72	31,48,688.00	33,77,281.00	4,50,38,908.72	-	20,83,081.39	84,432.03	21,67,513.41	4,28,71,395.31		
Botanical Garden				81,084.00	-	-	2,027.10	2,027.10	79,056.90		
Butterfly Garden		98,267.00		98,267.00	-	4,913.35	-	4,913.35	93,353.65		
	3,85,12,939.72	32,46,955.00	34,58,365.00	4,52,18,259.72	-	20,87,994.74	86,459.13	21,74,453.86	4,30,43,805.86		
	4,84,59,248.61	93,22,306.00	57,44,325.00	6,35,25,879.62	-	49,81,999.05	2,68,136.75	52,50,135.82	5,82,75,743.79		

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Banwarilal Bhalotia College
GT Road, Ushagram, Asansol

Note - 4

Capital and Other Sub Fund from 1-Apr-23 to 31-Mar-24

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Building Fund	3,06,99,972.62			3,06,99,972.62
Capital Fund (General)	1,03,79,271.50	14,23,872.00	3,36,46,607.71	4,26,02,007.21
Development Fund	3,28,60,368.95	1,27,95,930.00	61,15,100.00	2,61,79,538.95
Donation From Alumni Association	14,08,750.00			14,08,750.00
Grant Utilization	2,37,64,779.79	1,22,53,101.86	48,21,509.00	1,63,33,186.93
Infrastructure Regeneration Fund	67,31,620.00		14,64,800.00	81,96,420.00
Session Charges Fund	20,71,300.00		7,32,400.00	28,03,700.00
Students Aid Fund	13,12,401.40	1,02,375.00	5,85,920.00	17,95,946.40
Students Health Fund	63,493.00			63,493.00
Students Union Fund	11,26,560.00	39,680.00	11,71,840.00	22,58,720.00
Surplus	7,02,51,524.17		1,34,97,172.87	8,37,48,697.04
Grand Total	18,06,70,041.43	2,66,14,958.86	6,20,35,349.58	21,60,90,432.15

TDS - Schedule

Note - 5

1-Apr-23 to 31-Mar-24

Opening Balance	Amt (Rs.)	Amt (Rs.)
TDS with Income Tax Department B/f		19,88,752.65
TDS - Eastern Learning	1,000.00	
TDS - India Power Corp. Ltd	206.00	
TDS- Interest on Bandhan Bank FD	37,749.00	
TDS - Interest on FD - Axis	5,30,945.00	
TDS - Interest on PNB FD	32,657.00	
TDS - National Stock Exchange	1,670.00	
TDS on BSNL Rent	58,305.00	
TDS on Nextra Services	1,630.00	
TDS on WBUSWWB Unorganised Sopsponsorship	2,000.00	6,66,162.00
Grand Total		26,54,914.65

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MPLADS PNB - 007745 - Solar Grant & Auditorium Grant Received

1-Apr-23 to 31-Mar-24

Date	Particulars	Debit	Credit
26-Apr-23	Cr Solar Project Grant From MPLADS Fund	12,50,000.00	
10-Jun-23	Cr Interest From Savings Bank Deposit	3,390.00	
05-Sep-23	Cr Interest From Savings Bank Deposit	8,688.00	
21-Nov-23	Cr Solar Project Grant From MPLADS Fund	12,50,000.00	
09-Dec-23	Cr Interest From Savings Bank Deposit	9,594.00	
20-Feb-24	Cr Grant From MP Lad for Auditorium	50,00,000.00	
09-Mar-24	Cr Interest From Savings Bank Deposit	21,055.00	
30-Mar-24	Dr PNB-CA 134		25,00,000.00
		75,42,727.00	25,00,000.00
	Dr Closing Balance		50,42,727.00
		75,42,727.00	75,42,727.00

Note - 6

Bank Accounts Balance as on 31st March, 2024

Sl.	Particulars	Cl. Balance (Rs.)
1	Axis Bank 350	35,39,569.69
2	Axis Bank 606	29,60,015.64
3	Axis Bank 669	70,13,703.00
4	Axis Bank 905	2,22,87,879.42
5	Axis Bank- SB- 176	54,408.00
6	Bandhan Bank 7160	1,08,60,395.00
7	MPLADS PNB - 007745	50,42,727.00
8	PNB - 0801	6,374.00
9	PNB - 1415	4,10,161.30
10	PNB - 1827	1,40,343.60
11	PNB - 7329	292.84
12	PNB 9838	6,02,576.76
13	PNB-CA-032	23,02,664.85
14	PNB-CA 134	58,23,001.74
15	PNB-SB-1412 Hindi (PG)	4,89,057.40
16	PNB-SB-2823	11,02,084.15
17	PNB-SB-468	1,14,168.39
18	PNB-SB-8482 (PG ZOOLOGY)	36,49,290.45
19	PNB-SB 8896 (PG Physics)	24,96,731.79
20	PNB-SB 909	1,05,717.70
21	SBI-CA-Asansol 365	62,049.56
22	SBI-CA-Murgasol 326	2,10,248.50
		6,92,73,460.78


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		Note - 7
Receipts from Seminars & Conferences		Amt (Rs.)
1	Collection From Participants for NAAC Seminar	39,250.00
2	Collection From Participants Commerce (ICSSR) Seminar	21,800.00
3	Collection From Participants for Commerce Seminar	12,600.00
4	Collection From Participants for EConsus 2	61,600.00
5	Collection From Participants for History Dept (ERC)	1,03,450.00
6	Collection From Students for Chocolate Workshop	2,850.00
7	Collection History Dept Seminar (ICSSR-DELHI)	1,13,000.00
8	Grant From ICSSR (ERC) for History Dept Seminar	70,000.00
9	Grant From ICSSR (ER) for Commerce Seminar	70,000.00
10	Grant Received From ICSSR, Delhi History Dept.	75,000.00
11	Receipts From Zoology Department Workshop	3,000.00
12	Sponsorship for Annual Cultural Programme	49,000.00
		6,21,550.00

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DR. AMITAVA BASU
Principal, B. B. College
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Banwarilal Bhalotia College - BBA Department
GT Road, Ushagram, Asansol, West Bengal - 7133303

Income and Expenditure Statement From 1-Apr-23 to 31-Mar-24

Particulars	Amt (Rs.)	Particulars	Amt (Rs.)
Expenses		Incomes	
University Fees Paid	19,725.00	Fees Collection	79,21,830.00
Advertisement & Publicity	4,500.00	Fees Received	2,44,420.00
Bank Charges	20,117.82		
Guest Teacher Salary	4,050.00	Interest Incomes	
Newspapers & Periodicals	7,412.00	Interest on Savings Bank - BBA	3,30,909.00
Puja Ex-Gratia	21,200.00	Interest Received on Savings A/c - BBA	9,79,481.00
Refreshment Expenses	14,054.00		
Repair & Maintenance Exp.	8,329.00	Late Fine Collected from Students	13,000.00
Salary & Remuneration	4,75,200.00	Misc. Income	51,462.00
Software Development Exp.	39,800.00		
Staff Welfare	1,40,260.00		
Stationery & Printing	6,045.00		
Student Concession	1,15,000.00		
Wages	3,18,150.00		
Depreciation	4,15,962.92		
To Surplus	79,31,296.26		
	95,41,102.00		95,41,102.00

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DR. AMITAVA BASU
Principal, B. B. College
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Banwarilal Bhalotia College - BBA Department
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Balance Sheet as on 31-03-2024

Liabilities	Amt (Rs.)	Amt (Rs.)	Assets	Amt (Rs.)
Capital Account			Fixed Assets (Note - 8)	67,83,277.09
Capital Fund		5,33,16,987.15	Advance BB College A/c	50,00,000.00
Current Liabilities			Current Assets	
Advance Recived From B.B.College, A/c	1,49,943.00		TDS Deduction B/f	3,12,306.35
Advance Recived From BCA UBI A/c.	50,00,000.00		Cash-in-hand	16,941.92
Caution Money	4,62,220.00		Bank Accounts	4,68,85,105.79
Provison	45,000.00			
Security Money Deposit	23,481.00	56,80,644.00		
		5,89,97,631.15		5,89,97,631.15

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DR. AMITAVA BASU
Principal, B. B. College
Ushagram, Asansol, P Bardhaman
West Bengal - 713303



Schedule of Depreciation of BBA Department

Fixed Assets from 1-Apr-23 to 31-Mar-24									
	Opening Balance	Additions > 180 Days	Additions < 180 Days	Total Value of Assets	Deletions	Depreciation > 180 Days	Depreciation < 180 Days	Total Depreciation	Closing Balance
									WDV
Depreciation Block - 5%									
Boundary Wall	2,76,511.31			2,76,511.31	-	13,825.57	-	13,825.57	2,62,685.74
Drain (Boys Hostel)	4,58,156.96			4,58,156.96		22,907.85	-	22,907.85	4,35,249.11
Hindi Shift Building	16,85,975.04			16,85,975.04		84,298.75	-	84,298.75	16,01,676.29
Road (Cement Concrete Road)	13,84,801.44			13,84,801.44		69,240.07	-	69,240.07	13,15,561.37
Road (Paver Block)	10,03,919.69			10,03,919.69		50,195.98	-	50,195.98	9,53,723.71
Canteen	10,21,771.51			10,21,771.51		51,088.58	-	51,088.58	9,70,682.94
Roof Treatment (Science Building)	7,24,380.71			7,24,380.71		36,219.04	-	36,219.04	6,88,161.68
Statue Platform	1,82,341.85			1,82,341.85		9,117.09	-	9,117.09	1,73,224.76
	67,37,858.51	-	-	67,37,858.51	-	3,36,892.93	-	3,36,892.93	64,00,965.59
Depreciation Block - 15%									
Xerox & Printer & Scanner	1,01,750.00	6,900.00	-	1,08,650.00	-	16,297.50	-	16,297.50	92,352.50
Water Filter	-	56,800.00	-	56,800.00	-	8,520.00	-	8,520.00	48,280.00
Electrical Equipments	6,789.59	-	-	6,789.59	-	1,018.44	-	1,018.44	5,771.15
	1,08,539.59	63,700.00	-	1,72,239.59	-	25,835.94	-	25,835.94	1,46,403.65
Depreciation Block - 40%									
Books	46,461.81	-	21,227.00	67,688.81	-	18,584.72	4,245.40	22,830.12	44,858.69
Computer	46.84	-	-	46.84	-	18.74	-	18.74	28.11
	46,508.65	-	21,227.00	67,735.65	-	18,603.46	4,245.40	22,848.86	44,886.79
Depreciation Block - 10%									
Furniture & Fixture	56,514.87	-	-	56,514.87	-	5,651.49	-	5,651.49	50,863.38
High & Low Bench	1,64,891.39	-	-	1,64,891.39	-	24,733.71	-	24,733.71	1,40,157.68
	2,21,406.26	-	-	2,21,406.26	-	30,385.20	-	30,385.20	1,91,021.06
Grand Total	71,14,313.02	63,700.00	21,227.00	71,99,240.02	-	4,11,717.52	4,245.40	4,15,962.92	67,83,277.09



As per

J.R. AMITAWA BAS.
Principal, B. B. College
Ushagram, Asansol, P Bardhaman
West Bengal - 713303

Banwarilal Bhalotia College - BCA Department			
GT Road, Ushagram, Asansol, West Bengal - 7133303			
Income and Expenditure Statement From 1-Apr-23 to 31-Mar-24			
Particulars	Amt (Rs.)	Particulars	Amt (Rs.)
Expenses		Incomes	
Admission Fees Refund	22,780.00	Fees Received	59,43,210.00
Caution Money Refund	700.00	Center Fees	13,120.00
Concession	1,21,950.00	Exam & Enrollment Fees	18,085.00
Cultural Programme	1,74,480.00	Late Fine	13,000.00
Electricity Bill	50,185.00	Misc. Income	700.00
Guest Teacher Salary	5,22,175.00		
Newspaper & Periodicals	5,882.00	Interest Received on Savings - BCA	7,40,277.00
Practical Exam	9,500.00	Interest Received Savings - Alumni	14,238.00
Puja Exgratia	21,200.00		
Repair & Maintance	500.00	Membership Subscription- Alumni	2,11,650.00
Reunion Expenses	40,000.00		
Salary & Remuneration	9,45,600.00		
Staff Welfare	2,57,227.00		
Audit Fees	10,000.00		
Bank Charge	13,130.31		
Printing & Stationery	8,000.00		
Depreciation	1,15,500.27		
To Surplus	46,35,470.42		
	69,54,280.00		69,54,280.00

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DR. AMITAVA BAS.
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Banwarilal Bhalotia College - BCA Department
GT Road, Ushagram, Asansol, West Bengal - 7133303

Liabilities	Amt (Rs.)	Amt (Rs.)	Assets	Amt (Rs.)
Capital Fund	3,16,53,532.71		Fixed Assets (Note - 9)	15,45,357.73
Add: Surplus	46,35,470.42	3,62,89,003.13	Advance BB College A/c	50,00,000.00
Current Liabilities			ISDN Deposit	5,000.00
Caution Money		4,11,740.00	Security Deposit WBSEB	10,874.00
O/S Accounting Charge	18,000.00		Advances	
O/S Audit Fees	6,000.00		Advance Paid to BBA Axis Bank	50,00,000.00
Provision	2,935.00	26,935.00	Advance to BB College Library	3,320.00
			Advance to Building	3,00,000.00
			TDS B/f	1,800.00
			Current Assets	
			Cash-in-hand	16,319.98
			Bank Accounts	2,48,45,006.42
		3,67,27,678.13		3,67,27,678.13

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Schedule of Depreciation of BCA Department

Fixed Assets of BCA from 1-Apr-23 to 31-Mar-24									
	Opening Balance	Additions		Total Value of Assets	Deletions	Depreciation		Total Depreciation	Note - 9 Closing Balance WDV
		> 180 Days	< 180 Days			> 180 Days	< 180 Days		
Depreciation Block - 5%									
Administration Building	14,55,804.59	-	-	14,55,804.59	-	72,790.23	-	72,790.23	13,83,014.36
	14,55,804.59	-	-	14,55,804.59	-	72,790.23	-	72,790.23	13,83,014.36
Depreciation Block - 15%									
Lab Equipment	20,057.26	-	-	20,057.26	-	3,008.59	-	3,008.59	17,048.67
Electricals Equipments	31,073.48	-	-	31,073.48	-	4,661.02	-	4,661.02	26,412.46
	51,130.74	-	-	51,130.74	-	7,669.61	-	7,669.61	43,461.13
Depreciation Block - 40%									
Books	37,866.75	-	38,709.00	76,575.75	-	15,146.70	7,741.80	22,888.51	53,687.24
Computer	14,724.01	-	-	14,724.01	-	5,889.60	-	5,889.61	8,834.39
	52,590.76	-	38,709.00	91,299.76	-	21,036.30	7,741.80	28,778.12	62,521.63
Depreciation Block - 10%									
Furniture & Fixture	62,622.93	-	-	62,622.93	-	6,262.29	-	6,262.29	56,360.64
	62,622.93	-	-	62,622.93	-	6,262.29	-	6,262.29	56,360.64
Grand Total	16,22,149.00	-	38,709.00	16,60,858.02	-	1,07,758.44	7,741.80	1,15,500.27	15,45,357.73




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Note -

Banwarilal Bhalotia College KNU
GT Road, Ushagram, Asansol

Fixed Deposits from 1-Apr-23 to 31-Mar-24

Fixed Deposits Details	Opening Balance	Transactions			Closing FD Balance
		New FD	Interest during Year	FD Credited	
FD With Axis Bank	7,82,18,009.74				
FD With Axis Bank	1,14,83,816.40	9,00,00,000.00	50,43,673.00	8,87,93,784.40	9,59,51,714.74
		TDS	5,30,945.00		
Fixed Deposit Bandhan Bank - 152		50,00,000.00	94,372.00		50,94,372.00
Fixed Deposit Bandhan Bank- 829		50,00,000.00	94,372.00		50,94,372.00
		TDS	37,749.00		
Fixed Deposits with PNB		23,98,228.05	1,63,282.00		25,61,510.05
		TDS	32,657.00		
Grand Total	9,21,00,054.19	10,00,00,000.00	59,97,050.00	8,87,93,784.40	10,87,01,968.79



DR. AMITAVA BASU
Principal, B. B. College
Ushagram, Asansol, P Bardhaman
West Bengal - 713303