

S. R. Nakipuria & Co. CHARTERED ACCOUNTANTS

FORM NO. 10BB AUDITOR'S REPORT

Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any other educational institution referred to in sub-clause (vi) of section 10(23C)

- i) We have examined the Balance Sheet as at 31st March, 2022 and the Income and Expenditure for the year ended on that date attached herewith of Vidyasagar College of Education (a unit of Phansidewa Kabi Guru Rabindra Nath Education Society), Rupandighi, P.O. Phansidewa-734434, Dist: Darjeeling (an Education Institution).
- ii) We certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of account maintained by the office at Liusipukuri.
- iii) Subjects to the notes, if any
 - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (b) In our opinion, proper books of account have been kept by the office of the abovenamed institution so far as appears from our examination of the books of account.
 - (c) In our opinion and to the best of our information and according to the information given to us, the said accounts read with notes thereon, if any, give a true and fair view
 - In the case of the Balance Sheet, of the state of affairs of the abovenamed institution as at 31st March, 2022 and
 - In the case of Income and Expenditure Account, of the surplus for year ended on that date.

The prescribed particulars are annexed herewith.

PLACE: S. F. Road, Siliguri

DATED: 31st May, 2022



FOR S. R. NAKIPURIA & CO Chartered Accountants

FRN: 316107E

(CA. S. R. Nakipuria)

Membership No.: 052761

UDIN: 22052761AKCFGA9127

(A unit of Phansidewa Kabiguru Rabindranath Education Society) RUPANDIGHI, P.O. PHANSIDEWA-734434, DIST: DARJEELING

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	Rs. P.	Rs. P.	CIVED ACCUSE	Rs. P.	Rs. P.
CAPITAL FUND		13,52,189.95	FIXED ASSETS (Schedule-'A')		2,54,83,420.00
RESERVE FUND		- 1			
Opening Balance	2,34,95,285.05		CURRENT ASSETS, LOANS	A	
Add: Surplus	43,04,455.86		& ADVANCES		0 30
	2,77,99,740.91	100	1. Cash in hand	11,962.00	1 10 10
Less: TDS W/off	11,917.00	2,77,87,823.91		Wall Service	
Doss, 18-4			2. Cash at Bank		
CURRENT LIABILITIES			SBI, Liusipukuri	32,56,818.86	
& PROVISIONS	ACCES TO SECOND		(SB A/c No. 32674116444)		
Advance Fee Received	15,75,000.00		(IFSC Code: SBIN0009704)	E	
Audit Fee Payable	20,000.00	15,95,000.00	SBI, Siliguri	38,553.00	2.
Audit Fee Fayeore			(SB A/c No. 30682547929)		2 2
			(IFSC Code: SBIN0000184)		33,07,333.8
				2 1 2	16.00.033.0
			3. Fixed Deposit		19,09,633.0
			(Schedule-'B')		10 To
	5 10		4. Advances:		2.7
	100		Staff Advance		34,627.0
			(Schedule-'C')		
		3,07,35,013.86			3,07,35,013.8
		3,01,33,013.00			

AUDITORS' REPORT

In terms of our report of even date.

PLACE: S. F. Road, Siliguri

DATED: 31st May, 2022

CHARTERED ACCTTS.

President

Vidyasagar College of Education

FOR S. R. NAKIPURIA & Coupandight, Phansidewa, Darjeeling

Chartered Accountants

FRN" 316107E

President

(S.R.Nakipuria)

Partner

Membership No. 052761

Vidyasagar College of Education Rupandight, Phansidewa, Darjeeling

Treasurer Treasurer

Vidyasagar College of Education Rupandighl, Phansidewa, Darjeeling

VIDYASAGAR COLLEGE OF EDUCATION (A unit of Phansidewa Kabiguru Rabindranath Education Society) RUPANDIGHI, P.O. PHANSIDEWA-734434, DIST: DARJEELING

TOME & EXPENDITIBE ACCOUNT FOR THE YEAR ENDED SIST MARCH 2022

EXPENDITURES	AMOUNT Rs. P.	INCOMES	AMOUNT Rs. P.
To Advertisement	5,460.00	By Student Fee Collection (Sch'D')	1,27,94,900.00
" Affiliation Fee	1,00,000.00	" Miscellaneous Receipt	22,402.00
" Bank Charges	1,024.14	" Saving Bank Interest (6444)	1,44,129.00
" Electric Charges	49,294.00	" Interest on FD (Sch'E')	1,19,151.00
" Examination Fee	1,000.00		3 7 3 4
" Garden Expenses	32,000.00		
" Insurance	12,511.00		
" Internet Expenses	16,800.00		
" Labour Charges	300.00		-91111
" Legal Expenses	15,000.00		
" Miscellaneous Expenses	14,750.00	MESTINGLES OF BUILDING	STERISI
* Office Contingency	39,831.00		
" Postage & Stamps	474.00		
* Printing & Stationery	19,365.00		Service Control
" Repairs & Maintenance	- 58,130.00		
" Service Charges	30,400.00		B 3 5 7
* Student Uniform	-55,920.00	PRODUCTION OF THE STATE OF	
" Subscription & Donation	7,700.00		No.
" Telephone Charges	2,538.00		A STATE OF
" Travelling & Conveyance	83,314.00		
" WBUTTEPA Fees	30,000.00		
* Website Renewal	16,000.00		S 1
" Expenses on Social Welfare	5,00,260.00		
" Profession Tax	150.00		100
* Registration Fee	1,000.00		100
" Land Tax	3,693.00		
" Panchayat Tax	18,631.00		7.0
" Caution Money Refund	2,15,000.00		
" Payment to/For Employees (Sch`F')	61,21,083.00		
" Audit Fee	20,000.00		3
" Depreciation " Surplus (Excess of Income	13,04,498.00	The state of the s	
over Expenditure)	43,04,455.86	State of the state	3. 8 4
	1,30,80,582.00	CONTRACTOR OF THE PARTY OF THE	1,30,80,582.00

AUDITORS' REPORT

In terms of our report of even date.

PLACE: S. F. Road, Siliguri

DATED: 31st May, 2022

FOR S. R. NAKIPURIA & CO.

Chartered Accountants

FRN: 316107E

(S.R.Nakipuria)

Membership No. 052761

President

Vidyasagar College of Education

Rupandighi, Phansidewa, Darjeeling

RNA President

Rij mya Bre

Secretary

Vidyassger Gallage of Education Rupandight, Phanaldewa, Darjeeling

Treasurer Treasurer

Vidyasagar College of Education Rupandighi, Phansidewa Darjeeling

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VIDYASAGAR COLLEGE OF EDUCATION (A unit of Phansidewa Kabiguru Rabindranath Education Society) RUPANDIGHI, P.O. PHANSIDEWA-734434, DIST: DARJEELING

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Develop Balance	Rs. P.	By Advertisement	Rs. P.
o Opening Balance Cash in hand	17,040.00	" Affiliation Fee	5,460.0
	17,040.00	" Bank Charges	1,00,000.0
Cash at Bank	24 70 740 00		1,024.1
SBI, Liusipukuri	24,79,748.00	Electric Charges	49,294.0
(SB A/c No. 3267411644	ero.	Examination ree	1,000.0
(IFSC Code: SBIN000970	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Olifocii Expenses	32,000.0
SBI, Siliguri	38,553.00	" Insurance	12,511.0
(SB A/c No. 3068254792		" Internet Expenses	16,800.0
(IFSC Code: SBIN000018	(4)	Labout Charges	300.0
		" Legal Expenses	15,000.0
" Student Fee Collection	1,18,24,900.00	" Miscellaneous Expenses	14,750.0
" Miscellaneous Receipt	22,402.00	" Office Contingency	39,831.0
" Saving Bank Interest (644		* Postage & Stamps	474.0
" TDS Deduction	11,917.00	* Printing & Stationery	19,365.0
* Advance Recovered	4,500.00	* Repairs & Maintenance	58,130.0
		* Service Charges	30,400.0
		* Student Uniform	55,920.0
		* Subscription & Donation	7,700.0
	10 PH 10 PH	" Telephone Charges	2,538.0
	STATE AND ADDRESS OF A	" Travelling & Conveyance	83,314.0
		WBUTTEPA Fees	30,000.0
		* Website Renewal	16,000.0
		" Expenses on Social Welfare	5,00,260.0
		* Profession Tax	150.0
	DIST.	" Registration Fee	1,000.0
		" Land Tax	3,693.0
		" Panchayat Tax	18,631.0
	54 12 25	" Caution Money Refund	2,15,000.0
		" Payment to/For Employees (Sch'F')	61,21,083.0
		" O/S Audit Fee	20,000.0
	Take the little		37,26,270.0
		Dunding	F . F . M . C . C . C . C . C . C . C . C . C
		" Sanitiser Machine	2,650.0
		" Tally Software	18,390.0
		" TDS paid	11,917.0
		" Student Fee Return	5,000.0
		" Closing Balance	
	Page 15 Page 15 2	Cash in hand	11,962.0
		Cash at Bank	
		SBI, Liusipukuri	32,56,818.8
		(SB A/c No. 32674116444)	1 1 3
	5721	(IFSC Code: SBIN0009704)	1
	A	SBI, Siliguri	38,553.0
		(SB A/c No. 30682547929)	53,034,000
		(IFSC Code: SBIN0000184)	1 3
	1,45,43,189.00	11. WE MAY STEEL STATES TO STATE STATES	1,45,43,189.0
	1,45,43,107.00		

AUDITORS' REPORT

In terms of our report of even date.

CHARTERED

SILIGUE

PLACE: S. F. Road, Siliguri

DATED: 31st May, 2022

FOR S. R. NAKIPURIA & CO.

Chartered Accountants FRN: 316107E

(S.R.Nakipuria) Partner Membership No. 052761

President

Vidyasagar College of Education Rupandighi, Phansidewa, Darjeeling President

Secretary Bone.

Vidyasagae College of Education Rupandighi, Phansidewa, Darjaeling

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Vidyasagal College of Education

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(A unit of Phansidewa Kabiguru Rabindranath Education Society)
RUPANDIGHI, P.O. PHANSIDEWA-734434, DIST: DARJEELING

SCHEDULE - 'A'

DETAILS OF FIXED ASSETS AS AT 31ST MARCH, 2022

			2,30,40,608.00	2,650.00	37,44,660.00	2,67,87,918.00	13,04,498.00	2,54,83,420.00	
23	Tally Software	25%		***	18,390.00	18,390.00	2,299.00	16,091.00	
22		15%		2,650.00	reflections.	2,650.00	398.00	2,252.00	
21	Inverter & Battery	15%	29,261.00		1-1	29,261.00	4,389.00	24,872.00	
20	Bio Metric Machine	15%	23,907.00			23,907.00	3,586.00	20,321.00	
19	Note Counting Mahcine	15%	4,046.00			4,046.00	607.00	3,439.00	
18	Mobile Set Purchase	15%	1,192.00			1,192.00	179.00	1,013.00	
17	Xerox Machine	15%	37,922.00			37,922.00	5,688.00	32,234.00	
16	Water Purifier	10%	11,649.00	THE PARTY OF THE		11,649.00	1,165.00	10,484.00	
15	Sound System	15%	17,412.00		-	17,412.00	2,612.00	14,800.00	
14	Musical Instruments	15%	4,903.00		931.0	4,903.00	735.00	4,168.00	
13	Library Books	10%	8,33,070.00			8,33,070.00	83,307.00	7,49,763.00	
12	LCD Projector	15%	38,213.00		Tel Silver	38,213.00	5,732.00	32,481.00	
11	Land & Land Development	0%	20,76,406.00			20,76,406.00		20,75,406.00	
10	Laboratory Instruments	15%	2,65,294.00	N. S.		2,65,294.00	39,794.00	2,25,500.00	
9	Furniture & Fixture	10%	7,43,877.00			7,43,877.00	74,388.00	6,69,489.00	
8	Electronic Equipments	15%	4,512.00	1	1	4,512.00	677.00	3,835.00	
7	Electric Fittings	10%	83,355.00	5 8 2 3		83,355.00	8,336.00	75,019.00	
6	Cycle	15%	1,187.00	HVIII ·		1,187.00	178.00	1,009.00	
5	Computer & Printer	40%	60,032.00			60,032.00	24,013.00	36,019.00	
4	CCTV Camera	15%	1,26,758.00			1,26,758.00	19,014.00	1,07,744.00	
3	Building New	5%	1,32,94,177.00	000	37,26,270.00	1,70,20,447.00	7,57,866.00	1,62,62,581.00	
2	Building	5%	53,76,165,00			53,76,165.00	2,68,808.00	51,07,357.00	
1	Aqua Guard	10%	7,270.00	-		7,270.00	727.00	6,543.00	
	Items of Fixed Assets	Dep.	31.03.2021	1st half	2nd Half	TOTAL	Year	31.03.2022	
		Rate of	W.D.V. as at	Additi	ons		For the	W.D.V. as at	
			Actual Cost/		Life par	enzo esta	Depreciation	Actual Cost/	
						1623			



(A unit of Phansidewa Kabiguru Rabindranath Education Society)

RUPANDIGHI, P.O. PHANSIDEWA-734434, DIST: DARJEELING

SCHEDULE - 'B'

DETAILS OF FIXED DEPOSITS AS AT 31ST MARCH, 2022

SI.	Balance as	Interest for	TDS	Balance as
No. Particulars	at 01.04.2021	2021-2022	Deducted	at 31.03.2022
1 State Bank of India (3543)	7,83,609.00	55,209.00	5,521.00	8,33,297.00
2 State Bank of India (6673)	4,70,150.00	33,120.00	3,312.00	4,99,958.00
3 State Bank of India (1775)	2,74,320.00	15,411.00	1,542.00	2,88,189.00
4 State Bank of India (4787)	2,74,320.00	15,411.00	1,542.00	2,88,189.00
	18,02,399.00	1,19,151.00	11,917.00	19,09,633.00



(A unit of Phansidewa Kabiguru Rabindranath Education Society)
RUPANDIGHI, P.O. PHANSIDEWA-734434, DIST: DARJEELING

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

SCHEDULE	PARTICULARS	AMOUNT	AMOUNT	AMOUNT
NO.		Rs. P.	Rs. P.	
'C'	STAFF ADVANCE Opening Balance Add: this Year		39,127.00	
	Less: Refund		39,127.00 4,500.00	34,627.0
'D'	STUDENT FEE COLLECTION Student Course Fee Less: Student Course Fee Refund	1,18,24,900.00	- Vest	
	Add: Advance Fee upto 31.03.2021	5,000.00	1,18,19,900.00	
	Add. Advance Fee upto 31.03.2021		25,50,000.00	
	Less: Advance Fee Received c/f		1,43,69,900.00	
			15,75,000.00	1,27,94,900.0
'E'	INTEREST RECEIVED			
	Interest Received (1775)		1,542.00	
	Interest Received (3543)	1	5,521.00	
	Interest Received (4787)		1,542.00	The state of
	Interest Received (6673)		3,312.00	11,917.0
'F'	PAYMENT TO/FOR EMPLOYEES			
	Salary		61,34,412.00	
	Salary (arrear)		63,744.00	
	Ex-Gratia	The Wales	12,000.00	
	Honorarium to Staff		38,042.00	
	Provident Fund Contribution		4,60,706.00	
			67,08,904.00	
	Less:			
	Leave without pay	16.45	1,41,895.00	us transferred
	Salary Deduction	ENG PA	4,45,926.00	61,21,083.00
100				
		The state of the s		

