

AUDIT REPORT

AND

FINANCIAL STATEMENT

FOR THE YEAR 2021-22

OF

JIAGANJ INSTITUTE OF EDUCATION

AND TRAINING

PWD ROAD ,P.O.- JIAGANJ,

DIST – MURSHIDABAD,

WEST BENGAL, PIN 742123

AUDITOR



DUSHMANTA DAS & ASSOCIATES

(Chartered Accountants)

Bhagabati Tala, (Opp- Durga Mandir)

Balighata, Raghunathganj,

Dist- Murshidabad, West Bengal, PIN 742225.

E.MailAddress :dushmantadas@yahoo.com

cadushmantadas@yahoo.com

DUSHMANTA DAS & ASSOCIATES

(CHARTERED ACCOUNTANTS)

Bhagawati Tala, Balighata, Raghunathganj
Dist. Murshidabad, West Bengal
PIN 742225

SA/JIET/2022-23/135

Date: 10-10-2022

AUDITORS REPORT

We have audited the annexed Balance Sheet as at 31st March, 2022 and the Receipts & Payments Account and Income & Expenditure Account for the year ended as on that date of **JIAGANJ INSTITUTE OF EDUCATION AND TRAINING**, PWD ROAD, P.O.-JIAGANJ, DIST:-MURSHIDABAD PIN-742123 WEST BENGAL. These Financial statements are the responsibility of the Management of the Organization. Our Responsibility is to express an opinion on this financial statement based on our audit.

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

We Report that-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our Audit.
2. The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
3. In our opinion and to the best of our information and according to the explanations given to us the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a) In the case of Balance Sheet of the affairs of the Society as at 31st March, 2022.
 - b) In the case of Income & Expenditure account of excess of income over expenditure for the year ended as on that date.

For Dushmanta Das & Associates
(Chartered Accountants)
Firm Registration No. 324022E



Dushmanta Das

Signature with Stamp
Name: - DUSHMANTA DAS
Membership No. 059485

UDIN :: 22059485BEYMDI9798

Date: 10-10-2022

Place:- Jiaganj, Murshidabad,

JIAGANJ INSTITUTE OF EDUCATION AND TRAINING

P.W.D. ROAD, P.O - JIAGANJ, DIST- MURSHIDABAD, WEST BENGAL, PIN 742123

BALANCE SHEET AS AT 31ST MARCH'2022

LIABILITY AND CAPITAL	Amount (Rs.)	Amount (Rs.)	ASSETS AND PROPERTIES	Amount (Rs.)	Amount (Rs.)
General Fund			Fixed Assets as per Annexure		59,95,359.00
Opening Balance	15,00,356.71				
Add : Excess of Income over Expenditure(Transferred from Income & expenditure Account)	42,242.36	15,42,599.07	Investment		
			Fixed Deposit	18,62,575.00	
			Add: Addition During the year		
			Add: Interest on Fixed Deposit	1,55,645.00	
			Less: Maturity		20,18,220.00
			Loans & Advances		
			JEWS	42,99,754.00	
Building Fund	65,07,217.00		Add: Addition During the year	3,46,980.00	46,46,734.00
Endowment Fund	6,00,000.00		Loan to Adhikary Construction		50,000.00
Reserve Fund	10,00,000.00		Loan to Morning Glory		90,000.00
			Other Loan		3,67,512.00
			Loan To CBSN		3,87,140.00
			Loan to BALUCHAR EDUCATIONAL & WELFARE TRUST		1,55,000.00
			TDS		17,295.00
			Income Tax assessment Year		44,530.00
Current Liabilities			Current Assets		
Advance Tuition Fees (BED)	26,46,250.00		Cash in Hand		30,511.00
Advance Tuition Fees (DED)	25,45,816.00		SB A/C SBI 30546301550		49,407.39
	4,281.00		CD A/C SBI 36430292189		8,34,401.43
			CD A/C UBI 0333050012689		1,45,941.25
Total==>		1,48,46,163.07	JCCS LTD 4680		14,112.00
			Total==>		1,48,46,163.07

Place: Jiaganj, Murshidabad.

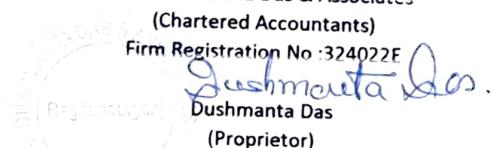
Date : 10-10-2022

Signed in terms of our Report of even Date.

For Dushmanta Das & Associates

(Chartered Accountants)

Firm Registration No :324022F


Dushmanta Das

(Proprietor)

Membership No. 059485

UDIN :: 22059485BEYMDI9798



Secretary
Jiaganj Institute of
Education and Training

JIAGANJ INSTITUTE OF EDUCATION AND TRAINING

P W D. ROAD, P O - JIAGANJ, DIST- MURSHIDABAD, WEST BENGAL, PIN 742123

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH'2022

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Audit Fees	15,340.00	Tuition Fees	60,39,602.00
Affiliation Fees	1,00,000.00	Examination Fees	15,000.00
Bank Charge	1,355.64	Interest on Fixed	1,72,940.00
Donation	33,500.00	Interest on Savings	995.00
Staff Welfare	15,356.00	Interest on income tax refund	891.00
Examination Fees	224000		
Electricity Expenses	83,906.00		
Insurance on Car	34,400.00		
Books and Journal	9,539.00		
Municipal Tax	1,65,351.00		
Khazna (Land Revenue)	10,195.00		
Bonus	22,500.00		
To Inspection Fees	30,000.00		
Power and Fuel (Petrol & Diesel)	2,20,132.00		
Printing & Stationary	33,870.00		
Registration & Renewal Fees	1,69,500.00		
Advertisement	75,150.00		
Repairing & Maintenance-Car & Other Accessories	2,91,390.00		
Repairing -Building	7,76,742.00		
Salary	24,11,400.00		
Professional Fees	44,400.00		
Office Contingency	93,522.00		
Profeessional Tax (EWK)	2,500.00		
Telephone and internet related expenses	9,660.00		
Interest on Loan	8,99,305.00		
Depreciation	4,14,172.00		
Excess of Income over Transferred to Balance Sheet	42,242.36		
Total==>	62,29,428.00	Total==>	62,29,428.00

Place: JIAGANJ, Murshidabad.

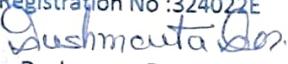
Date : 10-10-2022

Signed in terms of our Report of even Date.

For Dushmanta Das & Associates

(Chartered Accountants)

Firm Registration No :324022E



Dushmanta Das

(Proprietor)

Membership No. 059485

UDIN :: 22059485BEYMDI9798



Secretary

Jiaganj Institute of
Education and Training

JIAGANJ INSTITUTE OF EDUCATION AND TRAINING

P.W.D. ROAD, P.O - JIAGANJ, DIST- MURSHIDABAD, WEST BENGAL, PIN 742123

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

Particulars	Amount (Rs.)	Particulars	
Opening Balance		Audit Fees	15,340.00
Cash in Hand	30,035.00	Donation	33,500.00
SBI 30546301550	34,965.39	Affiliation Fees	1,00,000.00
SBI A/C 36430292189	7,22,573.07	Staff Welfare	15,356.00
PNB 0333050012689	22,677.25	Bank Charge	1,355.64
JCCS LTD 4680	14,112.00	Computer	56,900.00
Tuition Fees BED and DED	69,39,602.00	Eaxmination fees	2,24,000.00
Examination fees	15,000.00	Electricity Expenses	83,906.00
Interest on Savings	995.00	Insurance on Car	34,400.00
Income Tax Refund	891.00	Books and Journal	9,539.00
Income Tax Refund	12556	Municipal Tax	1,65,351.00
		Khazna (Land Revenue)	10,195.00
		Petrol & Diesel	2,20,132.00
		Printing & Stationary	33,870.00
		Office Contingency	93,522.00
		Professional Tax	2,500.00
		Registration & Renewal Fees	1,69,500.00
		Advertisement	75,150.00
		Repairing & Maintenance-Car & Other Accessories	2,91,390.00
		Repairing -Building	7,76,742.00
		Salary	24,11,400.00
		Professional fees	44,400.00
		Telephone and internet related Expenses	9,660.00
		Bonus	22,500.00
		Inspection Fees	30,000.00
		Loan To CBSN	3,87,140.00
		Loan To JEWS	3,46,980.00
		Loan to BALUCHAR EDUCATIONAL & WELFARE TRUST	1,55,000.00
		Interest on Loan	8,99,305.00
		Closing Balance	
		Cash in Hand	30,511.00
		SBI 30546301550	49,407.39
		SBI A/C- 36430292189	8,34,401.43
		PNB 0333050012689	1,45,941.25
		JCCS LTD 4680	14,112.00
Grand Total	77,93,406.71	Grand Total	77,93,406.71

Place: Berhampore

Date : 10-10-2022

Signed in terms of our Report of even Date.

For Dushmanta Das & Associates

(Chartered Accountants)

Firm Registration No :324022E



Dushmanta Das

(Proprietor)

Membership No. 059485

UDIN :: 22059485BEYMDI9798



Secretary

Jiaganj Institute of
Education and Training

JIAGANJ INSTITUTE OF EDUCATION AND TRAINING
SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS AT 31ST MARCH 2022

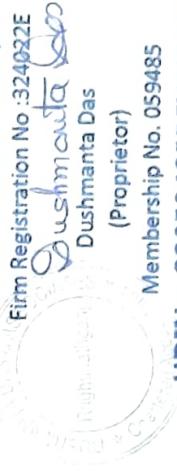
Block of Assets	Land	Building @ 5%	Plant and Machinery @ 15%	Electrical Appliances @ 15%	Computer @ 40%	Furniture and Fixture @ 10%	Laboratory Equipments @ 15%	Library Books @ 40%	Total
Opening Balance	38,281.00	54,80,845.00	41,166.00	29,171.00	72,463.00	5,25,711.00	1,62,939.00	2,055.00	63,52,631.00
Add : Addition during the Year						56,900.00			56,900.00
Total	38,281.00	54,80,845.00	41,166.00	29,171.00	72,463.00	5,25,711.00	1,62,939.00	2,055.00	64,09,531.00
Less : Sale / Deletion During the Year									
Total	38,281.00	54,80,845.00	41,166.00	29,171.00	1,29,363.00	5,25,711.00	1,62,939.00	2,055.00	64,09,531.00
Depreciation		2,74,042.00	6,175.00	4,376.00	51,745.00	52,571.00	24,441.00	822.00	4,14,172.00
Closing Balance WDV	38,281.00	52,06,803.00	34,991.00	24,795.00	77,618.00	4,73,140.00	1,38,498.00	1,233.00	59,95,359.00

Place: Jiaganj, Murshidabad.
 Date : 10.10.2022

Signed in terms of our Report of even Date.

For Dushmanta Das & Associates

(Chartered Accountants)

Firm Registration No : 324022E

 Dushmanta Das
 (Proprietor)

Membership No. 059485

UDIN :: 22059485BEYMDI9798


 Secretary
 Jagannj Institute of
 Education and Training



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