



BIRSHA MUNDA MEMORIAL COLLEGE

Affiliated to the Bankura University

AT.- PIRRAH :: P.O.- HALUDKANALI :: DIST.- BANKURA :: PIN - 722140

Website : www.bmmcollege.org, Mail ID : bmmcbu@gmail.com

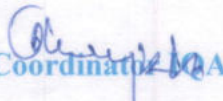
Memo No. _____

Date : _____

4.4.1- Expenditure on maintenance of Infrastructure Audit Statement

Details of Expenditure other than Salary, Wages, Karmabandhu & Security Guard- 2018-19

Sl	Head	Amount
1	Other Charges	2,95,459.65
2	University fee	4,68,756.00
3	Development	3,39,058.00
	Total	11,03,273.65


Coordinator MAC


Convener
Purchase Committee


Principal
Birsha Munda Memorial College

Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010

Convener
Purchase Committee

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Details of Expenditure other than Salary, Wages, Karmabandhu & Security Guard- 2019-20

Sl	Head	Amount
1	Other Charges	3,51,673.00
2	University fee	4,48,123.00
3	Development	2,38,704.00
	Total	10,38,500.00


Coordinator IQAC


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Date : _____

Details of Expenditure other than Salary, Wages, Karmabandhu & Security Guard- 2020-21

Sl	Head	Amount
1	Other Charges	95,148.2
2	University fee	2,06,700.00
3	Development	3,01,484.00
	Total	6,03,332.20


Coordinator IQAC

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Date : _____

Details of Expenditure other than Salary, Wages, Karmabandhu & Security Guard- 2021-22

Sl	Head	Amount
1	Other Charges	1,73,252.00
2	University fee	1,42,800.00
3	Development	2,33,121.00
	Total	5,49,173.00


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Memo No. _____

Date : _____

Details of Expenditure other than Salary, Wages, Karmabandhu & Security Guard- 2022-23

Sl	Head	Amount
1	Other Charges	2,97,077.39
2	University fee	1,43,500.00
3	Development	3,00,957.00
	Total	7,41,534.39


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Website : www.bmmcollege.org, Mail ID : bmmcbu@gmail.com

Memo No. _____

Date : _____

RAMESH C. GUPTA & CO.

Chartered Accountants

11, Sri Nath Das Lane, Bow Bazar, Kolkata - 700 012
Fax : 2212 2766, Phone : 2237-6766, 2237-0437
Email : rameshc.gupta@live.in

AUDITORS' REPORT

To the Members of the Birsha Munda Memorial College, Pirrah, Haludkanali, Bankura

1) We have audited the accompanying financial statements of **Birsha Munda Memorial College**, which comprise the Balance Sheet as at 31st March, 2019 and the Income & Expenditure Account and Receipts & Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

2) Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the generally accepted accounting practices followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

3) Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Observed that:

- Fixed Deposit of Rs. 5 lakh is maintained with UBI- PAIRAGURI BRANCH. Interest accrued on Fixed Deposit of Rs. 5 lakh of Reserve Fund for the year 2018-19 has been taken into account during the year by crediting the Capital Fund and debiting the FD account of Rs. 50,493.76 respectively in view of non usability of the said fund by the college authority.

On the basis of the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



[Signature]
Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010

[Signature]
IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
Estd-2010, PIN-722140



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Fax : 2212 2766, Phone : 2237-6766, 2237-0437
Email : rameshc.gupta@live.in

4) Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India subject to above observations

- in the case of the Balance Sheet, of the state of affairs of the Birsha Munda Memorial College, Pirrah, Haludkanali, Bankura as at 31st March, 2019, and
- in the case of the Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.
- in the case of the Receipts & Payments Account, of the Receipts & Payments for the year ended on that date.



For Ramesh C. Gupta & Co.
Chartered Accountants
(FRN No. 303014E)

Swarnendu Majumdar
CA Swarnendu Majumdar
(Partner)
(Membership No 062277)

PLACE: BANKURA

DATE: 6th March, 2020

UDIN: 20062277AAA AH 4130

IQAC Co-ordinator
IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
Estd-2010, PIN-722140

Principal
Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010


**Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura.**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Head of Account	EXPENDITURE			Head of Account	INCOME		
	Rs.	P.	Rs.		Rs.	P.	Rs.
TOTAL :			7,022,928.80	TOTAL :			7,022,928.80

Date :- 06/05/2020
Place :- Kolkata


Accountant
 Birsha Munda Memorial College
 Pirrah, Haludkanali, Bankura


Teacher-in-charge
 Birsha Munda Memorial College
 Pirrah, Haludkanali, Bankura





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AUDITORS' REPORT

To the Members of the Birsha Munda memorial College, Pirrah, Haludkanali, Bankura

- 1) We have audited the accompanying financial statements of Birsha Munda memorial College, which comprise the Balance Sheet as at 31st March, 2020 and the Income & Expenditure Account and Receipts & Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

2) Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the generally accepted accounting practices followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

3) Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Observed that:

- a) Fixed Deposit along with interest accrued thereon as on 01.04.2019 of Rs. 8,58,716.44 is maintained with Punjab National Bank, Pairaguri Branch and the same is shown as Capital Fund. Interest accrued on the same for the year 2019-20 for Rs. 58,433.14 has been taken into account during the year by crediting the Capital Fund and debiting the FD account by Rs. 58,433.14 respectively in view of non usability of the said fund by the college authority. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.


Principal

Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010


IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
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BRANCHES

• MUMBAI (THANE) • GANGTOK • RAIPUR • GUWAHATI • PORT BLAIR





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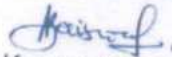
4) Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India subject to above observations;

- in the case of the Balance Sheet, of the state of affairs of the Birsha Munda Memorial College, Pirrah, Haludkanali, Bankura as at 31st March, 2020; and
- in the case of the Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.
- in the case of the Receipts & Payments Account, of the Receipts & Payments for the year ended on that date.



For Ramesh C. Gupta & Co.
Chartered Accountants
(FRN No. 303014E)


CA Ashok Kumar Jaiswal
(Partner)
(Membership No 053875)

PLACE : KOLKATA

DATE : 31/3/2022

UDIN : 22053875 AGE Z NW1150


IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
Estd-2010, PIN-722140


Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010

BIRSHA MUNDA MEMORIAL COLLEGE
PIRRAH, HALUDKANALI, BANKURA.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	RS.	P.		RS.	P.
b/fd			b/fd		
Depreciation	8,41,647.44		To Other Collection		15,69,830.00
			Bank Interest	1,04,234.00	
			Enrolment Fee	81,950.00	
			Processing Charges	42,025.00	
			Sale of Prospectus	35,600.00	
			Online Transaction Testing	2.00	
					2,63,811.00
			To Govt. Grant (Salary)		53,59,116.00
			Salary Grant Receivable (2017-2018)		53,59,116.00
			Salary & Grants (TS & NTS)	53,59,116.00	
			Excess of Expenditure over Income	4,74,910.44	
					<u>76,67,667.44</u>
					<u>76,67,667.44</u>

11, SRI NATH DAS LANE,
 BOW BAZAR,
 KOLKATA - 700 012.

Per our Report of even date annexed hereto.

For : RAMESH C. GUPTA & CO.
 FRN NO. 303014E
 Chartered Accountants

UDIN : 22053875AGENZ NW 1150

Date : 31/3/2022

Birsha Munda Memorial College
 Pirrah, Haludkanali, Bankura

Bursar
 Birsha Munda Memorial College
 Pirrah, Haludkanali, Bankura

(CA. Ashok Kumar Jaiswal)
 Partner
 M.NO. 053875

Teacher in Charge
 Birsha Munda Memorial College





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Date : _____

RAMESH C. GUPTA & CO.

Chartered Accountants

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AUDITORS' REPORT

To the Members of the Birsha Munda memorial College, Pirrah, Haludkanali, Bankura

- 1) We have audited the accompanying financial statements of Birsha Munda memorial College, which comprise the Balance Sheet as at 31st March, 2021 and the Income & Expenditure Account and Receipts & Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
- 2) Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the generally accepted accounting practices followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

- 3) Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Observed that:

- a) Fixed Deposit of Rs. 5 lakh is maintained with Punjab National Bank (Earlier - UBI- PAIRAGURI BRANCH). Interest accrued on Fixed Deposit of Rs. 5 lakh of Reserve Fund for the year 2020 - 2021 has been taken into account during the year by crediting the Capital Fund and debiting the FD account by Rs. 46,116.42 respectively in view of non usability of the said fund by the college authority. Further, TDS of Rs. 11,530/- deducted by the Bank has not been accounted for, for which, the Capital Fund and Fixed Deposit is short by Rs. 11,530/- each.


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Date : _____

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b) Expenses are accounted for as and when paid.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4) Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India subject to above observations;

a) in the case of the Balance Sheet, of the state of affairs of the Birsha Munda Memorial College, Pirrah, Haludkanali, Bankura as at 31st March, 2021; and

b) in the case of the Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

c) in the case of the Receipts & Payments Account, of the Receipts & Payments for the year ended on that date.

[Signature]
Principal

Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
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[Signature]
IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
Estd-2010, PIN-722140

For Ramesh C. Gupta & Co.
Chartered Accountants
(FRN No. 303014E)

[Signature]

CA. Chhitiz Jaiswal
(Partner)

(Membership No 304409)

UDIN: 24304409 BKEGQR71LS



Place: Pirrah, Haludkanali
Date : 04th May, 2024

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

PIRASHA HALUDKANALI, BANKURA.

EXPENDITURE		INCOME	
HEAD OF ACCOUNT	CURRENT YEAR	HEAD OF ACCOUNT	CURRENT YEAR
To Other Payment	RS. P. RS.		RS. P. RS.
AMC OF CAMS SOFTWARE	30,000.00	By Fees & Fitness	
BANK CHARGE	341.20	ADMISSION FEES	35,280.00
COMPUTER RELATED CONTENT	31,808.00	ANNUAL CHARGE	29,400.00
CULTURAL EXPENSES	1,50,300.00	CEREMONIAL CHARGE	70,560.00
ELECTRICITY CHARGE	69,596.00	COLLEGE EXAMINATION FEE	35,280.00
IDENTITY CARD	11,453.00	DEVELOPMENT FEES	2,94,000.00
INTERNET CONNECTION CHARGE	24,295.00	ELECTRICITY CHARGE	82,320.00
INTERNET RECHARGE EXPENSES	3,900.00	GAME FEES	29,400.00
NEWS PAPER EXPENSES	1,310.00	IDENTITY CARD	23,520.00
PRINTING & STATIONERY	6,180.00	GEOGRAPHY ESTABLISHMENT FEE	5,100.00
DOCUMENT DIGITISATION	23,814.00	LIBRARY FEES	29,400.00
REPAIR & MAINTENANCE	24,544.00	MAGAZINE FEES	29,400.00
SPORT & GAME EXPENSES	3,960.00	MISC. CHARGE	29,400.00
LUNCH, TIFFIN & REFRESHMENT EXPENSES	6,631.00	PHY EDU. EQUIPMENT FEE	60,900.00
TRAVELLING EXPENSES	8,500.00	INTERNET FEE	29,400.00
TUITION FEES DEPOSITED TO DPI (50%)	2,06,700.00	SARASWATI PUJA	29,400.00
		STUDENT AND FUND FEE	17,640.00
		STUDENT UNION FEE	23,520.00
		STUDENT UNION FORMATION FEE	11,760.00
		TUITION FEES	4,08,900.00
	6,03,332.20		12,74,580.00



Accountant
Ramesh Chandra Gupta
 Birsha Munda Memorial College
 Pirash, Haludkanali, Bankura

Principal
Bansupriya
 Birsha Munda Memorial College
 Pirash, Haludkanali, Bankura

Principal
Ramesh Chandra Gupta
 Birsha Munda Memorial College
 Pirash, Haludkanali, Bankura

PERRAH, HALUDKANALI, BANKURA.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

EXPENDITURE			INCOME		
HEAD OF ACCOUNT	RS.	CURRENT YEAR	HEAD OF ACCOUNT	RS.	CURRENT YEAR
		P. RS.			P. RS.
To Govt. Grant (Salary) SALARY GRANT (TS & NTS)	1,32,59,300.00		By University Fees		
		1,32,59,300.00	ENROLMENT FEES REG. B.U.	46,200.00	
Depreciation (Schedule : H)	7,62,056.43		TRANSMISSION FEES	51,400.00	
Profit : (Being the excess of Income over Expenditure)	2,28,764.89		By Other Collection	41,160.00	
		2,28,764.89	BANK INTEREST		1,38,760.00
			COLLEGE REGISTRATION FEES (ONLINE)	99,272.00	
			PROCESSING CHARGE	46,201.52	
			By Govt. Grant (Salary)	35,340.00	
			SALARY GRANT (TS & NTS)		1,80,813.52
TOTAL :		1,48,53,453.52	TOTAL :		1,48,53,453.52

Per our Report of even date annexed hereto.

For : RAMESH C. GUPTA & CO.

FRN NO. 303014E

Chartered Accountants

(CA. Chhritiz Jaiswal)

Partner

M.NO. 304409

Birsha Munda Memorial College
 Pirrah, Haludkanali, Bankura, Pin-722149

Principal



Accountant

Birsha Munda Memorial College

Pirrah, Haludkanali, Bankura

Birsha Munda Memorial College
 Pirrah, Haludkanali, Bankura

Date : 4th May, 2024

11, SRI NATH DAS LANE,
 BOW BAZAR,
 KOLKATA - 700 012.



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Memo No. _____

Date : _____

RAMESH C. GUPTA & CO.

Chartered Accountants

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Observed that:

- Fixed Deposit of Rs. 5 lakh is maintained with Punjab National Bank (Earlier - UBI-PAIRAGURI BRANCH). Interest accrued on Fixed Deposit of Rs. 5 lakh of Reserve Fund for the year 2021 -2022 has been taken into account during the year by crediting the Capital Fund and debiting the FD account by Rs. 45,140/- respectively in view of non usability of the said fund by the college authority. Further, TDS of Rs. 11,285/- deducted by the Bank has not been accounted for, for which, the Capital Fund and Fixed Deposit is short by Rs. 11,285/- each.


Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010


IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
Estd-2010, PIN-722140

BRANCHES

• MUMBAI (THANE) • GANGTOK • RAIPUR • GUWAHATI • PORT BLAIR





BIRSHA MUNDA MEMORIAL COLLEGE

Affiliated to the Bankura University

AT.- PIRRAH :: P.O.- HALUDKANALI :: DIST.- BANKURA :: PIN - 722140

Website : www.bmmcollege.org, Mail ID : bmmcbu@gmail.com

Memorandum

RAMESH C. GUPTA & CO.

Chartered Accountants

11, Sri Nath Das Lane, Bow Bazar, Kolkata - 700 012
Fax : 2212 2766, Phone : 2237-6766, 2237-0437
Email : rameshc.gupta@live.in

b) Expenses are accounted for as and when paid.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4) Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India subject to above observations;

a) in the case of the Balance Sheet, of the state of affairs of the Birsha Munda Memorial College, Pirrah, Haludkanali, Bankura as at 31st March, 2022; and

b) in the case of the Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

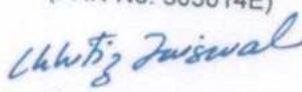
c) in the case of the Receipts & Payments Account, of the Receipts & Payments for the year ended on that date.

Place: Pirrah, Haludkanali
Date : 04th May, 2024


IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
Estd-2010, PIN-722140



For Ramesh C. Gupta & Co.
Chartered Accountants
(FRN No. 303014E)



CA. Chhitiz Jaiswal
(Partner)
(Membership No 304409)

UDIN: 24304409BKE6959007


Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010

BRANCHES

• MUMBAI (THANE) • GANGTOK • RAIPUR • GUWAHATI • PORT BLAIR

Birsha Munda Memorial College

PIIRAH, HALUDKANALI, BANKURA

Income & Expenditure Account for the year ended 31 March 2022

Expenditure		Income			
Head of Account	Amount	Amount	Head of Account	Amount	Amount
To Other Payment			By Fees & Fitness		
Bank Charge	310.00		Admission fee	38880.00	
Computer related Content	61567.00		Annual Fee	32400.00	
cultural Programme	2380.00		College Examination Fee	32400.00	
Development Fee	99500.00		Development Fee	324000.00	
Electricity Fee	15036.00		Electricity Fee	90720.00	
ERP SERVER RENT	48000.00		Geography establishment Fee	11700.00	
Fuel for generator	755.00		Identity Card Fee	12300.00	
internet Fee	4400.00		Internet Fee	32400.00	
Labour Charge	7350.00		Misc. Fee	51.00	
Lunch & Tiffin	638.00		Phy. Edu. Equipment Fee	73200.00	
PRINTING & STATIONARY	15397.00		Saraswati Puja fee	32400.00	
REPAIR & MAINTANANCE	7552.00		Tuition Fee	220350.00	
Saraswati Puja	12439.00				900801.00
Seminar/Webinar/Worksh op	7500.00		By University Fees		
T.A	12799.00		BKU Registration Fee	49200.00	
Tuition Fee	110750.00		BU LATE FINE	400.00	
		406373.00	Enrolment fee	95500.00	
To Govt. Grant (Salary)			Processing Fee	12300.00	
GOVT. GRANT FOR BONUS	94500.00		By Other Collection		157400.00
GOVT. GRANT FOR SALARY	11506660.00		Bank Interest	106739.28	
		11601160.00	By Govt. Grant (Salary)		106739.28
To University Fees			GOVT. GRANT FOR BONUS	94500.00	
BKU Registration Fee	71100.00		GOVT. GRANT FOR SALARY	11506660.00	
Enrolment fee	23300.00				11601160.00
Transmission Fee	48400.00		By		
		142800.00	Excess of Expenditure Over Income	117728.78	
To Depreciation	733496.06				117728.78
		733496.06			
Total :		12883829.06	Total :	12883829.06	

For RAMESH C. GUPTA & CO.

CHARTERED ACCOUNTANTS

Firm Reg. No. 303014E

Chhitz Jaishwal
CA. CHHITIZ JAISWAL
Partner, M. No. 304409



Mohit
Accountant
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura

Bhaskar
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura

Principal
Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura Pin-722 40



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Website : www.bmmcollege.org, Mail ID : bmmcbu@gmail.com

Memo No. _____

Date : _____

RAMESH C. GUPTA & CO.

Chartered Accountants

11, Sri Nath Das Lane, Bow Bazar, Kolkata - 700 012
Fax : 2212 2766, Phone : 2237-6766, 2237-0437
Email : rameshc.gupta@live.in

AUDITORS' REPORT

To the Members of the Birsha Munda memorial College, Pirrah, Haludkanali, Bankura

1) We have audited the accompanying financial statements of Birsha Munda memorial College, which comprise the Balance Sheet as at 31st March, 2023 and the Income & Expenditure Account and Receipts & Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

2) Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the generally accepted accounting practices followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

3) Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Observed that:

- Fixed Deposit of Rs. 5 lakh is maintained with Punjab National Bank (Earlier - UBI- PAIRAGURI BRANCH). Interest accrued on Fixed Deposit of Rs. 5 lakh of Reserve Fund for the year 2022 -2023 has been taken into account during the year by crediting the Capital Fund and debiting the FD account by Rs. 47,252/- respectively in view of non usability of the said fund by the college authority. Further, TDS of Rs. 11,813/- deducted by the Bank has not been accounted for, for which, the Capital Fund and Fixed Deposit is short by Rs. 11,813/- each.

IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
Estd-2010, PIN-722140

Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010

BRANCHES

• MUMBAI (THANE) • GANGTOK • PATNA • CHENNAI • BANGALORE





BIRSHA MUNDA MEMORIAL COLLEGE

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Website : www.bmmcollege.org, Mail ID : bmmcbu@gmail.com

Memo No.

Date :

RAMESH C. GUPTA & CO.

Chartered Accountants

11, Sri Nath Das Lane, Bow Bazar, Kolkata - 700 012
Fax : 2212 2766, Phone : 2237-6766, 2237-0437
Email : rameshc.gupta@live.in

b) Expenses are accounted for as and when paid.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4) Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India subject to above observations;

a) in the case of the Balance Sheet, of the state of affairs of the Birsha Munda Memorial College, Pirrah, Haludkanali, Bankura as at 31st March, 2023; and

b) in the case of the Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

c) in the case of the Receipts & Payments Account, of the Receipts & Payments for the year ended on that date.

Principal

Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010

IQAC Co-ordinator
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
Estd-2010, PIN-722140

Place: Pirrah, Haludkanali
Date : 04th May, 2024



For Ramesh C. Gupta & Co.
Chartered Accountants
(FRN No. 303014E)

Chhitiz Jaiswal

CA. Chhitiz Jaiswal
(Partner)

(Membership No 304409)

UDIN: 24304409BK66QT7555

Birsha Munda Memorial College

PIIRAH, HALUDKANALI, BANKURA

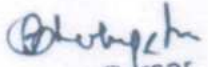
Income & Expenditure Account for the year ended 31 March 2023

Expenditure		Income			
Head of Account	Amount	Amount	Head of Account	Amount	Amount
To Other Payment			By Fees & Fitness		
Audit Expenses	25416.00		Admission fee	63600.00	
Bank Charge	608.39		Annual Fee	27950.00	
Ceremonial Charge	1070.00		Ceremonial Fee	127200.00	
COMPUTER RELATED CONTENT	15591.00		College Examination Fee	33540.00	
Contingency	13686.00		Development Fee	335400.00	
COVID VACCINATION EXPENSES	19900.00		Electricity Fee	83850.00	
CULTURAL PROGRAMME	86568.00		Game Fee	55900.00	
Electrical Expenses	732.00		Geography establishment Fee	1800.00	
Electricity Charge	55317.00		Identity Card Fee	36250.00	
Identity Card Fee	12048.00		INTERNET CHARGE	55900.00	
INTERNET CHARGE	23200.00		Library Fee	27950.00	
Misc. Charge	200.00		Magazine Fee	27950.00	
NSS EXPENSES	4000.00		Misc. Fee	27950.00	
Online Software	64000.00		Phy. Edu. Equipment Fees	53200.00	
PRINTING & STATIONARY	26274.00		Saraswati Puja fee	27950.00	
Remuneration of guest teacher	12419.00		Student Aid Fund Fee	16770.00	
REPAIR & MAINTANANCE	33458.00		Student Union Fee	22360.00	
Saraswati Puja	15186.00		Tuition Fee	371700.00	
T.A.	8380.00				1397220.00
Tuition Fees(50%) Payable to DPI	182400.00		By University Fees		
WBSC of Higher Education	10000.00		BKU Games & Sport Fee	24600.00	
		610453.39	BKU Registration Fee	34000.00	
To Govt. Grant (Salary)			Enrollment fees	98700.00	
GOVT. GRANT FOR BONUS	96000.00		Late Fine (BKU Enrolment)	3800.00	
GOVT. GRANT FOR SALARY	11754072.00		Processing Fee	35780.00	
		11850072.00	Transmission Fee	39130.00	
To University Fees			By Other Collection		236010.00
BKU REGISTRATION	51000.00		bank interest	136076.00	
Enrollment fees	92500.00				136076.00
		143500.00	By Govt. Grant (Salary)		
To			GOVT. GRANT FOR BONUS	96000.00	
			GOVT. GRANT FOR SALARY	11754072.00	
					11850072.00




 Accountant
 Birsha Munda Memorial College
 Pirrah, Haludkanali, Bankura


 Principal
 Birsha Munda Memorial College
 Pirrah, Haludkanali, Bankura
 PIN-722140


 Bursar

Birsha Munda Memorial College

PIIRAH, HALUDKANALI, BANKURA

Income & Expenditure Account for the year ended 31 March 2023

Expenditure		Income			
Head of Account	Amount	Amount	Head of Account	Amount	Amount
Depreciation	688715.94				
		688715.94			
To: Excess of Income Over Expenditure	326636.67				
		326636.67			
Total :		13619378.00	Total :		13619378.00



[Signature]
Accountant
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura

[Signature]
Bursar
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura

[Signature]
Principal
Birsha Munda Memorial College
Pirrah, Haludkanali, Bankura
PIN-722140, Estd-2010

For RAMESH C. GUPTA & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No. 303014E
[Signature]
CA. CHITIZ JAISWAL
Partner, M. No. 304409