



**J. B. MEMORIAL COLLEGE OF EDUCATION**  
VILL-KUI, P.O. & P.S. BINPUR, DIST- Jhargram MEDINIPUR (W.B.), Pin-721514  
**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPT		PAYMENT	
To, Opening Balance		By, Advertisement cost	6,450.00
Cash at bank-		" Office Expenses	85,600.00
1. IDBI Bank		" Salary paid to staff	34,75,500.00
A/c no.0420104000178853	28,79,754.00	" Furniture Purchased	1,88,000.00
2. Union Bank of India		" Laboratory Equipments	2,300.00
A/c no.510101006326708	3,30,855.00	" Computer Equipments	4,580.00
3. UCO Bank		" Sports Article	1,260.00
A/c No. 13250110081150	40,73,228.00	" Library Books Purchased	11,570.00
Cash in hand	8,910.00	" Electricals works & Goods	34,800.00
" Student fees collected	71,71,200.00	" Electricity Bill paid	26,580.00
" Bank interest Received	1,95,730.00	" Telephone & internet	3,600.00
		" Online management fees	5,800.00
		" WBUTTEPA Renewal fees	1,05,000.00
		" Website Maintenance Cost	2,300.00
		" Travelling Expenses	37,800.00
		" Stationaries & Printing	24,500.00
		" Tea & Refreshment Exp.	48,450.00
		" Misc expense	61,300.00
		" Student Regn fees paid	45,500.00
		" Univ. Exam fees paid	1,42,200.00
		" Bank Charge	485.00
		" Repair and maintenance	2,85,000.00
		" Sanitary Works	15,400.00
		" Remuneration & Honorarium paid	1,15,700.00
		" Co-curricular Activity purpose Exp.	16,500.00
		" Refund to sundry creditors	9,50,000.00
		" Construction of Main Gate	2,25,600.00
		" Accounting Charges	29,000.00
		" Audit Fees	2,500.00
		" Closing Balance	
		Cash at bank-	
		1. IDBI Bank - 0420104000178853	38,78,055.00
		2. Union Bank of India- 510101006326708	3,21,484.00
		3. Uco Bank - 13250110081150	45,03,238.00
		Cash in hand	3,625.00
	1,46,59,677.00		1,46,59,677.00

Signed in terms of our report stated in Balance sheet.

Place: Kolkata

Date: 02-8-2023

UDIN : 24061706BKBHZG4277



For SANJIB MANNA & COMPANY  
Chartered Accountants  
F.R.N. No.- 329314E  
*Sanjib Manna*  
(Sanjib Manna)  
Proprietor  
M.No - 061706



**J. B. MEMORIAL COLLEGE OF EDUCATION**  
VILL-KUI, P.O. & P.S. BINPUR, DIST- Jhargram MEDINIPUR (W.B.), Pin-721514  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To,	Advertisement cost	6,450.00	By	Student fees collected	71,71,200.00
"	Office Expenses	85,600.00	"	Bank interest Received	1,95,730.00
"	Salary paid to staff	34,75,500.00	"	Interest on FD	2,06,474.00
"	Electricals works & Goods	34,800.00			
"	Electricity Bill paid	26,580.00			
"	Telephone & Internet	3,600.00			
"	Online management fees,	5,800.00			
"	WBUTTEPA Renewal fees	1,05,000.00			
"	Website Maintenance Cost	2,300.00			
"	Travelling Expenses	37,800.00			
"	Stationaries & Printing	24,500.00			
"	Tea & Refreshment Exp.	48,450.00			
"	Misc expense	61,300.00			
"	Student Regn fees paid	45,500.00			
"	Univ. Exam fees paid	1,42,200.00			
"	Bank Charge	485.00			
"	Repair and maintenance	2,85,000.00			
"	Sanitary Works	15,400.00			
"	Remuneration & Honorarium paid	1,15,700.00			
"	Co-curricular Activity purpose Exp.	16,500.00			
"	Accounting Charges	29,000.00			
"	Audit Fees	2,500.00			
"	TDS	20,647.00			
"	WBBPE Renewal Fees	25,000.00			
"	Depreciation on fixed assets	6,68,465.00			
"	Excess of income over expenditure transferred to Capital fund	22,89,327.00			
		<b>75,73,404.00</b>			<b>75,73,404.00</b>

Signed in terms of our report stated in Balance sheet.

Place: Kolkata

Date: 02.8.2023

UDIN : 24061706BKBHZG4277



For SANJIB MANNA & COMPANY  
Chartered Accountants  
F.R.N. No.- 329314E

*Sanjib Manna*  
(Sanjib Manna)  
Proprietor  
M.No. - 061706



**J. B. MEMORIAL COLLEGE OF EDUCATION**  
**VILL-KUI, P.O. & P.S. BINPUR, DIST- PASCHIM MEDINIPUR (W.B.)**  
**BALANCE SHEET AS AT 31ST MARCH 2023**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
As per last account		1,50,07,836.40	As per schedule 01		1,10,97,374.40
Add: Excess of income over expenditure transferred from Income & expenditure account		22,89,327.00	<b>INVESTMENT</b>		
		1,72,97,163.40	Fixed deposit		24,00,000.00
			Accrued interest on FD		8,86,044.00
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS</b>		
Audit fees		2,500.00	Inter unit advance paid to BRWS		16,00,000.00
Sundry creditors		73,65,157.00	Cash in hand & bank:		
WBBPE Renewal Fees		25000.00	IDBI Bank		
			A/c no.0420104000178853		38,78,055.00
			Union Bank of India		
			A/c no.510101006326708		3,21,484.00
			UCO Bank		
			A/c No. 13250110081150		45,03,238.00
			Cash in hand		3,625.00
		2,46,89,820.40			2,46,89,820.40

I have examined the above Balance Sheet of "J.B.MEMORIAL COLLEGE OF EDUCATION" Village: Kul, P.O. & P.S. Binpur, Dist-Paschim Medinipur(West Bengal) as at 31st March 2023 and the annexed the Receipts & Payments Account and Income & Expenditure Account for the year ended on that date, with reference to books of accounts and vouchers as produced and have found correct.

Place: Kolkata  
Date: 02.8.2023  
UDIN : 24061706BKBHZG4277



For SANJIB MANNA & COMPANY  
Chartered Accountants  
F.R.N. No.- 329314E  
*Sanjib Manna*  
(Sanjib Manna)

**J. B. MEMORIAL COLLEGE OF EDUCATION**  
**VILL-KUI, P.O. & P.S. BINPUR, DIST- PASCHIM MEDINIPUR (W.B.)**

**STATEMENT OF FIXED ASSETS AS ON 31ST MARCH 2023**

**SCH 01**

SI No	Particulars	Opening Balance	Purchase this year	Total	Rate of Dep	Depreciation	Closing Balance
1	Land and building	10256402.00	225600.00	10482002.00	5.00%	524100.00	9957902.00
2	Furniture	498098.00	188000.00	686098.00	10.00%	68610.00	617488.00
3	Laboratory equipments	134698.00	2300.00	136998.00	15.00%	20550.00	116448.00
4	Computer	60327.40	4580.00	64907.40	15.00%	9736.00	55171.40
5	Sports article	17394.00	1260.00	18654.00	15.00%	2798.00	15856.00
6	Library books	266575.00	11570.00	278145.00	10.00%	27815.00	250330.00
7	Electrical goods	70908.00	0.00	70908.00	15.00%	10636.00	60272.00
8	Fire and safety	13364.00	0.00	13364.00	15.00%	2005.00	11359.00
9	Pump	2290.00	0.00	2290.00	15.00%	344.00	1946.00
10	Amplifier etc	8984.00	0.00	8984.00	15.00%	1348.00	7636.00
11	Biometric equipment	3489.00	0.00	3489.00	15.00%	523.00	2966.00
		<b>11332529.40</b>	<b>433310.00</b>	<b>11765839.40</b>		<b>668465.00</b>	<b>11097374.40</b>



**For SANJIB MANNA & COMPANY**  
Chartered Accountants  
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