

BALASORE SCHOOL OF ENGINEERING

RANIPATNA

SRIKANTHAPUR

BALASORE-756001

**AUDIT REPORT FOR THE YEAR
ENDED 31ST MARCH, 20²¹**

DSPK & ASSOCIATES
CHARTERED ACCOUNTANTS

Station Square, O.T. Road, Balasore-756001, Odisha, India
Phone : (06782) 265827, Mob: 9437061827, 9348922268
E-mail: dspkandassociates@gmail.com / dspkbalasore@gmail.com
Website : www.dspk.in



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INDEPENDENT AUDITORS' REPORT

To,

The Members of **BALASORE SCHOOL OF ENGINEERING**

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of "**BALASORE SCHOOL OF ENGINEERING**", At: Ranipatna, Po: Srikanthapur, Dist: Balasore, Odisha-756001, which comprise the Balance Sheet and the Income & Expenditure Account for the year then ended at March 31st 2021, and notes to the financial statements.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Accounting Principles generally accepted in India, including the Accounting Standards issued by The Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of law and the Rules there under, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw our attention to the following:

- a. Annexure- 4 regarding reorganization of revenue.

Our opinion is not modified in respect of these matters.





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Management's Responsibility for the Financial Statements

The Management is responsible for the preparation and fair presentation of these Financial Statements in Accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As a part of an audit in accordance with SAs, we exercise professional judgment and Maintain professional skepticism throughout audit, we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of organization's internal control.





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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationship and other matters that may reasonably thought to bear on our independence, and where applicable, related safeguards.

Report on Other Regulatory Requirements

1. The Balance Sheet and Income & Expenditure Account has been drawn up as per the applicable law.
2. Further, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required by Law has been kept by the Organization so far as appears from our examination of those books;
 - c) the Balance Sheet and Income & Expenditure Account dealt with by this Report are in agreement with the books of account;





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d) in our opinion, the Balance Sheet and Income & Expenditure Account comply with applicable Accounting Standards

Place: Balasore

Date: 08-12-2021

for **DSPK & ASSOCIATES**

Chartered Accountants

Firm Reg. No. 324756 E



CA. PRADIPTA KUMAR PANDA, FCA

(Partner)

Membership No: 058417

UDIN: 22058417AAAACA6903

BALASORE SCHOOL OF ENGINEERING

RANIPATNA, SRIKANTHAPUR
BALASORE-756 001

BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
CAPITAL ACCOUNT :		FIXED ASSETS	
Opening Balance	13,44,90,749.52	(As per Annexure- 1)	8,06,40,235.09
Less: Excess of Income Over Expenditure	(1,96,630.45)		
	13,42,94,119.07	INVESTMENTS :	
LOAN FUND:		FD with Union Bank	40,00,000.00
(As Per Last Year)	50,10,749.00	Accrued Interest	1,76,153.00
		FD with Bank of Baroda	10,000.00
		Accrued Interest	55.00
		CURRENT ASSETS, LOANS & ADVANCES :	
Adv Rent from Bank of Baroda	85,800.00	Advance to BTES (Srinix)	3,25,50,971.95
LAD with Union Bank	15,20,736.00	Advance to CBST	1,59,988.00
CURRENT LIABILITIES		Deposit with Telephone Deptt.	4,000.00
PROVISIONS :		Deposit with IOCL	13,200.00
<u>Sundry Creditors</u>		SD with BSNL	4,360.00
Chand Furniture	1,87,800.00	SD with Gas Agency	7,072.00
Infotech Solutions	68,843.00	Salary Advance (Annx-2)	1,19,000.00
Kalinga Electricals	3,62,884.00	House Rent Advance	1,00,000.00
Sampad Hardware	2,54,366.00	Advance for Purchase of Land	6,99,420.00
Tentulia Furniture	42,554.00	TDS for (A/Y : 2020-21)	1,295.00
		TDS for (A/Y : 2021-22)	12,824.00
<u>Sundry Creditors for Expenses</u>		Cash & Bank Balances :	
Professional Tax	68,350.00	Cash-In-Hand	-
E.P.F.	2,04,340.00	Union Bank (A/c- 3199)	1,47,517.48
E.S.I.	4,974.00	Bank of India, Bls (A/c- 10779)	6,233.00
L.I.C.	31,174.00	Bank of India, Bls (A/c- 8157)	17,966.00
Salary	13,26,818.00	SB with Indusind-(7325)	23,79,577.15
Security Charges	35,097.00	SB with BOB, Haripur-(4416)	1,89,95,591.92
Electricity Charges	55,773.00	Cash-In-Hand(Society)	-
Audit Fees	30,000.00	CA with SBI, Bls(A/c -5070)(Society)	2,61,907.47
TDS	12,379.00	SB with Union Bank (A/c-3200)(Soc)	3,26,024.01
		SB with BOI (A/c - 8535) (Society)	4,91,464.82
		SB with Indusind-(58146)(Society)	7,53,647.53
		S.B.I.Bls (A/c- 113)(Society)	8,52,795.51
		SB with BOB, Haripur-(2866)(Society)	8,65,456.54
		(As per Annx-3)	
TOTAL :	14,35,96,756.07	TOTAL :	14,35,96,756.07

For DSPK & ASSOCIATES

Chartered Accountants
Firm Reg. No. 324756 E

CA. P.K.PANDA, FCA
(Partner)

Membership No : 058417



Place: Balasore
Date : 08-12-2021

[Signature]

President
Balasore Technical Education Society
Balasore

**RANIPATNA, SRIKANTHAPUR
BALASORE- 756 001**

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Admission Expenses	4,33,200.00	By Fees & Fines	2,35,44,385.00
" " Advertisement Expenses	76,850.00	" " Bank Interest	4,42,885.00
" " AICTE Approval Fees	85,000.00	" " Rent(Bank of Baroda)	1,71,600.00
" " Bank Charges	15,145.25	" " Interest on IT Refund	4,498.00
" " Books & Periodicals	39,920.00	" " FD Interest	1,70,994.00
" " Contingencies	3,33,297.00		
" " Electricity Charges	4,49,466.00		
" " EPF (Employer)	3,75,302.00		
" " ESI (Employer)	52,728.00		
" " Examination Expenses	1,16,700.00		
" " Form Fill Up Fees (VC SCT & VT)	4,64,687.20		
" " First Aid	15,180.00		
" " Gardening Exp	6,540.00		
" " Invigilator Remuneration	6,000.00		
" " Medical Aids	3,41,600.00		
" " Opesa Membership Fees	20,000.00		
" " Power & Fuel	95,759.00		
" " Printing & Stationeries	41,990.00		
" " Puja Expenses	35,400.00		
" " Registration Fees (SCT & VT)	53,550.00		
" " Repairs & Maintenance (Vehicle)	40,850.00		
" " Repairs & Maintenance (Computer)	53,030.00		
" " Repairs & Maintenance (Building)	34,750.00		
" " Relief to Poor	50,420.00		
" " Software Renewal Fees	3,000.00		
" " Guest Faculty Remuneration	48,000.00		
" " Staff Salary & Allowances	1,60,54,571.00		
" " Security Charges & Allowances	3,30,180.00		
" " Staff Welfare Expenses	69,104.00		
" " Student Fooding & Welfare Exp.	67,407.00		
" " Study Assistance	30,400.00		
" " Students Kits	77,700.00		
" " TA & DA	36,780.00		
" " Annual Fees (Ashirvad)	5,000.00		
Balance C/f.....	1,99,59,506.45	Balance C/f.....	2,43,34,362.00



Jeyan
President
Balasore Technical Education Society
Balasore

BALASORE SCHOOL OF ENGINEERING

RANIPATNA, SRIKANTHAPUR
BALASORE- 756 001

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

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
Balance B/f.....	1,99,59,506.45	Balance B/f.....	2,43,34,362.00
To Telephone & Internet Charges	17,252.00		
" " Vehicle Expenses	20,000.00		
" " Wages	3,85,220.00		
" " Interest on TDS	556.00		
" " Professional Tax	2,500.00		
" " Centre Exp. For Odisha Civil Service Exam	52,450.00		
" " Interest on LAD	20,736.00		
" " Audit Fees	30,000.00		
" " Depreciation	40,42,772.00		
" " Excess of Income Over Expenditure	(1,96,630.45)		
TOTAL :	2,43,34,362.00	TOTAL :	2,43,34,362.00

For DSPK & ASSOCIATES
Chartered Accountants
Firm Reg. No. - 824756 E

CA. P.K. PANDA, FCA
(Partner)
Membership No : 058417




President
Balasore Technical Education Society
Balasore

Place: Balasore
Date : 08-12-2021

BALASORE SCHOOL OF ENGINEERING

RANIPATNA, SRIKANTHAPUR

BALASORE- 756 001

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
To Opening Balance		By <u>Last Year Sundry Creditors Payable Paid:</u>	33,733.00
" " Cash-In-Hand	-	" " LIC Premium	43,419.00
" " Andhra Bank (A/c- 3199)	1,44,346.50	" " Security Charges	23,923.00
" " Bank of India, Bls (A/c- 10779)	6,045.00	" " EPF	4,974.00
" " Bank of India, Bls (A/c- 8157)	17,424.00	" " ESI	1,750.00
" " SB with Indusind-(7325)	28,86,705.75	" " TDS	12,15,772.00
" " SB with Vijaya Bank-(1736)	1,58,42,569.02	" " Salary	30,000.00
" " Cash-In-Hand(Society)	-	" " Audit Fees	89,906.00
" " CA with SBI, Bls(A/c -5070)(Society)	47,656.00	" " Electricity Charges	3,16,200.00
" " SB with Andhra Bank (A/c-3200)(Soc)	3,15,662.01	" " Infotech Solutions	91,889.00
" " SB with BOI (A/c - 8535) (Society)	4,60,368.82	" " Sampad Hardware	56,366.00
" " SB with Indusind-(58146)(Society)	7,18,083.53	" " Shree Engineering	
" " S.B.I.Bls (A/c- 113)(Society)	6,91,887.91		
" " SB with Vijaya Bank-(653)(Society)	7,66,470.24		
		" " Admission Expenses	4,33,200.00
" " Fees & Fines	2,35,44,385.00	" " Advertisement Expenses	76,850.00
" " Bank Interest	4,42,885.00	" " AICTE Approval Fees	85,000.00
" " Rent(Bank of Baroda)	1,71,600.00	" " Bank Charges	15,145.25
" " Interest on IT Refund	4,498.00	" " Bank Charges	39,920.00
		" " Books & Periodicals	3,33,297.00
" " Insurance Claim (Vehicle)	20,000.00	" " Contingencies	3,93,693.00
		" " Electricity Charges	2,69,044.00
" " TDS Deducted	12,379.00	" " EPF (Employer)	48,334.00
" " Salary Advance Recovered	4,000.00	" " ESI (Employer)	1,16,700.00
		" " Examination Expenses	4,64,687.20
" " TL with Union Bank	15,00,000.00	" " Form Fill Up Fees (VC SCT & VT)	15,180.00
		" " First Aid	6,540.00
" " <u>IT Refund:</u>	43,015.00	" " Gardening Exp	6,000.00
AY : 2017-18	28,955.00	" " Invigilator Remuneration	3,41,600.00
AY : 2018-19		" " Medical Aids	20,000.00
" " Advance Received from (Srinix)	83,74,915.10	" " Opesa Membership Fees	95,759.00
		" " Power & Fuel	41,990.00
		" " Printing & Stationeries	35,400.00
		" " Puja Expenses	53,550.00
		" " Registration Fees (SCT & VT)	40,850.00
		" " Repairs & Maintenance (Vehicle)	53,030.00
		" " Repairs & Maintenance (Computer)	34,750.00
		" " Repairs & Maintenance (Building)	50,420.00
		" " Relief to Poor	3,000.00
		" " Software Renewal Fees	48,000.00
		" " Guest Faculty Remuneration	1,45,44,767.00
		" " Staff Salary & Allowances	2,95,083.00
		" " Security Charges & Allowances	69,104.00
		" " Staff Welfare Expenses	67,407.00
		" " Student Fooding & Welfare Exp.	30,400.00
		" " Study Assistance	77,700.00
		" " Students Kits	36,780.00
		" " TA & DA	5,000.00
		" " Annual Fees (Ashirvad)	
Balance C/f.....	5,60,43,850.88	Balance C/f.....	2,01,56,112.45



Debas
President
 Balasore Technical Education Society
 Balasore

BALASORE SCHOOL OF ENGINEERING

**RANIPATNA, SRIKANTHAPUR
BALASORE- 756 001**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
Balance B/f.....	5,60,43,850.88	Balance B/f.....	2,01,56,112.45
		By Telephone & Internet Charges	17,252.00
		" " Vehicle Expenses	20,000.00
		" " Wages	3,85,220.00
		" " Interest on TDS	556.00
		" " Advance paid to CBST	19,808.00
		" " FD with Union Bank	15,00,000.00
		" " FD with Bank of Baroda	10,000.00
		" " <u>Centre Exp. For</u> Odisha Civil Service Exam	52,450.00
		By CAPITAL EXPENDITURE	
		Land & Land Developments	10,03,900.00
		Building	66,50,132.00
		CC Camera	42,415.00
		Inverter	26,700.00
		Electricals Fittings	1,26,263.00
		Computers	61,500.00
		Furniture & Fixture	8,12,850.00
		Lab Equipments	25,511.00
		Vehicle	35,000.00
		By Closing Balance:	
		Cash-In-Hand	-
		Union Bank (A/c- 3199)	1,47,517.48
		Bank of India, Bls (A/c- 10779)	6,233.00
		Bank of India, Bls (A/c- 8157)	17,966.00
		SB with Indusind-(7325)	23,79,577.15
		SB with BOB, Haripur-(4416)	1,89,95,591.92
		Cash-In-Hand(Society)	-
		CA with SBI, Bls(A/c -5070)(Society)	2,61,907.47
		SB with Union Bank (A/c-3200)(Soc)	3,26,024.01
		SB with BOI (A/c - 8535) (Society)	4,91,464.82
		SB with Indusind-(58146)(Society)	7,53,647.53
		S.B.I.Bls (A/c- 113)(Society)	8,52,795.51
		SB with BOB, Haripur-(2866)(Society)	8,65,456.54
		(As per BRS Annx-3)	
TOTAL :	5,60,43,850.88	TOTAL :	5,60,43,850.88

For **DSPK & ASSOCIATES**
Chartered Accountants
Firm Reg. No. 324756 E

CA. P.K. PANDA, FCA
(Partner)
Membership No : 058417




President
Balasore Technical Education Society
Balasore

Place: Balasore
Date : 08-12-2021

BALASORE SCHOOL OF ENGINEERING

RANIPATNA, SRIKANTHPUR
BALASORE- 756 001

ANNEXURE - 1

FIXED ASSETS AS AT 31ST MARCH, 2021

PARTICULARS	WDV AS ON 01-04-20	ADDITIONS		Deletions	TOTAL	DEP. RATE	DEPRN. (2020-21)	WDV AS ON 31-03-2021
		> 180 days	< 180 days					
Land & Land Development	4,45,68,569.00	2,16,030.00	7,87,870.00	-	4,55,72,469.00		-	4,55,72,469.00
Building	2,43,47,045.73	39,14,864.66	34,78,780.34	-	3,17,40,690.73	10%	30,00,130.00	2,87,40,560.73
Bore-Well/Tube Well	33,303.00	-	-	-	33,303.00	10%	3,330.00	29,973.00
Furniture & Fixture	27,01,892.38	4,50,183.00	5,93,021.00	-	37,45,096.38	10%	3,44,859.00	34,00,237.38
Plant & Machineries	23,99,518.75	-	94,626.00	-	24,94,144.75	15%	3,67,025.00	21,27,119.75
Vehicles	3,86,974.00	35,000.00	-	20,000.00	4,01,974.00	15%	60,296.00	3,41,678.00
Computer	5,20,496.73	6,500.00	55,000.00	-	5,81,996.73	40%	2,21,799.00	3,60,197.73
Library Books	1,13,333.10	-	-	-	1,13,333.10	40%	45,333.00	68,000.10
TOTAL:	7,50,71,132.69	46,22,577.66	50,09,297.34	20,000.00	8,46,83,007.69		40,42,772.00	8,06,40,235.69

Rs. 20,000.00 received from National Insurance for Repairing of the Vehicle.



Dejan
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Balasore Technical Education Society
Balasore

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BALASORE- 756 001

ANNEXURE - 2

SALARY ADVANCE

SL. NO.	NAME	PURPOSE	AMOUNT
1	Pramod Swain	Salary	5,000.00
2	Sadashiv Mantri	Salary	5,000.00
3	Rabi Narayan Panda	Salary	8,000.00
4	Jiten Biswal	Salary	7,000.00
5	Gangadhar Das	Salary	5,000.00
6	Kamalakanta Nath	Salary	5,000.00
7	Tapas Kumar Nanda	Salary	28,000.00
8	Tapas Ranjan Das	Salary	28,000.00
9	Suchismita Rout	Salary	28,000.00
TOTAL:			1,19,000.00



Dejan
President
Balasore Technical Education Society
Balasore

BALASORE SCHOOL OF ENGINEERING

RANIPATNA, SRIKANTHAPUR

BALASORE- 756 001

ANNEXURE - 3

BANK RECONCILIATION STATEMENT AS AT 31ST MARCH, 2021

BANK OF BARODA, A/C NO- 742101011000653(Society)				Amount (₹)
Balance as per Pass Book				9,13,926.54
Less: Cheque Issued but not presented for payment				
Particulars	Chq. No.	Issue Date	Amount	
Ganesh Stone Products	000104	25.03.2021	48,470.00	48,470.00
Balance as per Cash Book				8,65,456.54




President
Balasore Technical Education Society
Balasore

BALASORE SCHOOL OF ENGINEERING

**RANIPATNA, SRIKANTHAPUR
BALASORE**

ANNEXURE - 4

NOTES ON ACCOUNTS

1. Significant Accounting Policies :

(a) General :

The financial statements are prepared on historical cost convention and in accordance with normally accepted accounting principles.

(b) Fixed Assets :

Fixed Assets are stated at cost less depreciation. Cost comprised the purchase price and any attributable cost of bringing the assets to the working condition for its intended use.

(c) Depreciation :

Depreciation on fixed assets is provided on written down value method at the rates prescribed under Income Tax Act, 1961 and as ammended from time to time.

(b) Revenue and Expenditure Recongnition :

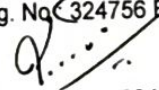
Revenue and recognised and expenditure is accounted for on accrual basis, except otherwise stated, in accordance with the normally accepted accounting principles.

2. Balance of Current Liabilities, Loans & Advances are subject to confirmation by the parties concerned.
3. Closing Cash Balances as on 31st March, 2021 are certified by the management .
4. The annual fees from students is being accounted for on cash basis.
5. Annexure 1 to 4 forms part of the Balance Sheet as at 31st March, 2021 and the Income & Expenditure Account for the Year ended on that date

As per our separated report of even date attached herewith.

Signature to all Annexures from 1 to 4

for **DSPK & ASSOCIATES**
Chartered Accountants
Firm Reg. No. 324756 E


CA. P. K. PANDA, FCA
(Partner)
Membership No : 058417




President
Balasore Technical Education Society
Balasore

Place: Balasore
Date : 08-12-2021