

Auditor's Report

Financial Statements

We have audited the accompanying financial statements of “**Bam Vivekananda Primary Teachers Training College**” which comprise Balance Sheet as at 31st March 2019 and Income and Expenditure Account for the year then ended along with Schedules.

Management's Responsibility for the Financial Statements

Organization's managements are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of **Bam Vivekananda Primary Teachers Training College**. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and preservation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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 generally accepted in 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 **Bam Vivekananda Primary Teachers Training College** preparation and presentation of the financial statements in order to design audit procedures that are appropriate 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read with the Notes thereon 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 state of affairs of **Bam Vivekananda Primary Teachers Training College** as at 31st March, 2019.
- b. in the case of Income and Expenditure Account, of the surplus for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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 purposes of our audit;
- b. In our opinion, proper books of account as required by law have been kept by **Bam Vivekananda Primary Teachers Training College** so far as it appears from our examination of those books and
- c. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For and on behalf of
P K Dey & Associates
Chartered Accountants
FRN 328961E



Pradip Kumar Dey
Proprietor
Membership No. 057149



Place : Kolkata

Date: September 21, 2019

BAM VIVEKANANDA PRIMARY TEACHERS TRAINING College

VILL - BAM, PO - JOTERAM, DIST. - BURDWAN, PIN - 713104

BALANCE SHEETAs at 31st March, 2019

Amount in ₹

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
Capital Fund			Fixed Assets (as per Note - 1)		
As Per Last Account	10,563,753		As per Last Account (WDV)	9,246,231	
Add: Dev. Fund for the Year	1,475,000		Add; Purchased during the Year	6,410,605	
Add: Fixed Asset Revaluation	88,940,575		Add: Revaluation	88,940,575	
	100,979,328			104,597,411	
Add; Surplus/(Deficit) for the year	616,765	101,596,093	Less: Depreciation	837,292	103,760,119
			Investments (as per Note - 2)		
Loan from Members			Fixed Deposits	3,600,000	
As Per Last Account	2,600,000		Accrued Interest	383,440	3,983,440
Add: Received during the Year	3,808,385	6,408,385			
			T.D.S		
			TDS Receivable (as per Note - 3)	48,626	48,626
			Cash and Bank Balances		
			Cash in Hand	27,934	
			Cash at Bank	184,359	212,293
Total		108,004,478	Total		108,004,478

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In terms of our report of even date

Place: Kolkata
Date: September 21, 2019

For P K DEY & ASSOCIATES
Chartered Accountants
Mallikpur
Kolkata-145
Pradip Kumar Dey
Proprietor
Membership no. 57149
Firm Reg. No. 328961E

BAM VIVEKANANDA PRIMARY TEACHERS TRAINING College

VILL - BAM, PO - JOTERAM, DIST. - BURDWAN, PIN - 713104

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31st March, 2019

Amount in ₹

EXPENDITURE		Amount	Amount	INCOME		Amount	Amount
To Academic Expenses				By Academic Receipts			
Teachers Honorarium	6,754,800			Admission Fees	1,475,000		
Honorarium for Extra Classes	123,475			Tuition Fees	9,065,000		
Fuel and Maintenance (Generator)	20,500			Library Fees	542,500		
Newspaper and Journals	10,324			Laboratory Fees	100,000		
Electricity Charges	367,968			Registration Fee	97,500		
Magazine Expenses	314,000			Computer Fee	195,000		
Internal Examination Expense	114,100			Electric Fee	409,000		
University Examination Expenses	104,000			Magazine Fee	218,500		
Sports & Game Expenses	50,330			Sports Fees	121,000		
Miscellaneous Expenses	37,569	7,897,066		Internal Examination Fees	242,000		
				University Examination fees	247,500		12,713,000
To Administrative & General Expenses				By Other Income			
Staff Honorarium	2,129,700			AISHE Grants	4,000		
Fees and Charges	536,820			Fees from NIOS	111,462		
Printing and Stationery	83,777			Interest on Fixed Deposits	246,311		361,773
Telephone Bill	2,523						
Repair and Maintenance	694,132						
Bank Charges	3,015						
Student Ceremonial Expenses	46,000						
Blood Donation Camp	51,500						
Website and Advertisement	121,379						
Travelling and Conveyance	40,159						
Newspaper & Journals	10,330						
Postage & Courier	1,315						
Fuel and Maintenance	3,000						
Depreciation (as per Note - 1)	837,292	4,560,942					
To Surplus/(Deficit) for the Year							
Transferred to Balance Sheet		616,765					
Total		13,074,773		Total			13,074,773

In terms of our report of even date

For P K DEY & ASSOCIATES

Chartered Accountants



(Pradip Kumar Dey)
Proprietor

Membership no. 57149

Firm Reg. No. 328961E

Place: Kolkata

Date: September 21, 2019

BAM VIVEKANANDA PRIMARY TEACHERS TRAINING College

VILL - BAM, PO - JOTERAM, DIST. - BURDWAN, PIN - 713104

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31st March, 2019

Amount in ₹

RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
To Opening Cash and Bank Balances			By Academic Expenses		
- Cash in Hand	57,471		Teachers Honorarium	6,754,800	
- Cash at Bank	74,296	131,767	Honorarium for Extra Classes	123,475	
To Academic Receipts			Fuel and Maintenance (Generator)	20,500	
Admission Fees	1,475,000		Newspaper and Journals	10,324	
Tuition Fees	9,065,000		Electricity Charges	367,968	
Library Fees	542,500		Magazine Expenses	314,000	
Laboratory Fees	100,000		Internal Examination Expense	114,100	
Registration Fee	97,500		University Examination Expenses	104,000	
Computer Fee	195,000		Sports & Game Expenses	50,330	
Electric Fee	409,000		Miscellaneous Expenses	37,569	7,897,066
Magazine Fee	218,500		By Administrative & General Expenses		
Sports Fees	121,000		Staff Honorarium	2,129,700	
Internal Examination Fees	242,000	12,713,000	Fees and Charges	536,820	
University Examination fees	247,500		Printing and Stationery	83,777	
To Development Fund			Telephone Bill	2,523	
Development Fees	1,475,000	1,475,000	Repair and Maintenance	694,132	
To Other Income			Bank Charges	3,015	
AISHE Grants	4,000		Student Ceremonial Expenses	46,000	
Fees from NIOS	111,462	115,462	Blood Donation Camp	51,500	
			Website and Advertisement	121,379	
			Travelling and Conveyance	40,159	
			Newspaper & Journals	10,330	
			Postage & Courier	1,315	
			Fuel and Maintenance	3,000	3,723,650
			By Fixed Assets		
			Land	1,384,455	
			Furniture and Fixtures	460,087	
			Computer and Peripherals	92,157	
			Laboratory Equipments	27,690	
			Library Equipments	461,613	
			Electrical Goods	134,130	
			Fire Extinguisher	4,500	
			Plumbing and Sanitation	18,588	
			Tally Accounting Software	19,000	2,602,220
			By Closing Cash and Bank Balances:		
			- Cash in Hand	27,934	
			- Cash at Bank	184,359	212,293
Total		14,435,229	Total		14,435,229

In terms of our report of even date



For P K DEY & ASSOCIATES
Chartered Accountants

(Pradip Kumar Dey)
Proprietor

Membership no. 57149
Firm Reg. No. 328961E

Place: Kolkata
Date: September 21, 2019

BAM VIVEKANANDA PRIMARY TEACHERS TRAINING College

VILL - BAM, PO - JOTERAM, DIST. - BURDWAN, PIN - 713104

Note Annexed to and Forming Part of Balance Sheet

Note - 1

Fixed Assets

								Amount in ₹
Sl no.	Particulars	WDV as on 01/04/2018	Addtion this year	Total as on 31/03/2019	Rate of Depreciation	Depreciation for FY 2018-19	WDV as on 31/03/2019	
1	Land	1,153,082.00	25,948,918.00	27,102,000.00	-	-	27,102,000.00	
2	Boundary Wall	-	1,010,245.50	1,010,245.50	-	-	1,010,245.50	
3	Building	4,346,197.40	63,365,866.45	67,712,063.85	0.05	217,309.45	67,494,754.40	
4	Furniture and Fixtures	1,517,835.20	460,087.00	1,977,922.20	0.10	197,791.80	1,780,130.40	
5	Computer and Peripherals	108,108.80	92,157.00	200,265.80	0.60	120,159.48	80,106.32	
6	Library Equipments	747,720.30	461,613.00	1,209,333.30	0.10	120,933.33	1,088,399.97	
7	Laboratory Equipments	184,471.70	27,690.00	212,161.70	0.10	21,216.17	190,945.53	
8	Electrical Goods	549,460.20	134,130.00	683,590.20	0.10	68,359.02	615,231.18	
9	Generator	287,362.80	-	287,362.80	0.15	35,919.18	251,443.62	
10	Closed Circuit Television	40,203.00	-	40,203.00	0.10	4,020.30	36,182.70	
11	Audio Visual Equipments	15,783.00	-	15,783.00	0.15	2,367.45	13,415.55	
12	Air Conditioner	19,435.00	-	19,435.00	0.10	1,943.50	17,491.50	
13	Pumpset for Drinking Water	10,532.00	-	10,532.00	0.10	1,053.20	9,478.80	
14	Plumbing and Sanitation	253,178.00	18,588.00	271,766.00	0.15	40,764.90	231,001.10	
15	Fire Extinguisher	2,855.00	4,500.00	7,355.00	0.15	1,103.25	6,251.75	
16	Fire Extinguisher	-	19,000.00	19,000.00	0.15	2,850.00	16,150.00	
17	Bedding and Clothing	10,007.00	-	10,007.00	0.15	1,501.05	8,505.95	
	Total	9,246,231.40	91,542,794.95	100,789,026.35		837,292.08	99,951,734.27	

Note No - 2

Investment

			Amount in ₹
Particulars	Amount	Amount	
Fixed Deposits			
As per Last Account	3,600,000		
Add: Fixed Deposit Account open during the year	-		
	3,600,000		
Less: Encashed during the year	-	3,600,000	
Interest Accrued			
As per Last Account	150,748		
Add: Accrued during the Year	232,692		
	383,440		
Less: Received during the year	-	383,440	
Total			3,983,440

Note No - 3

T.D.S.

Particulars	Amount in ₹
As per Last Account	35,007
Add: During this year	13,619
Total	48,626