

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 2020 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, 2020.
- 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: 03.12.2020
UDIN: 20057149AAAADC3891

BAM VIVEKANANDA PRIMARY TEACHERS TRAINING College

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

BALANCE SHEETAs at 31st March, 2020

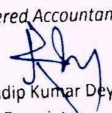
LIABILITIES	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)
Capital Fund			Fixed Assets (as per Note - 1)		
As Per Last Account	101,596,093.17		As per Last Account (WDV)	103,760,119.00	
Add: Dev. Fund for the Year	528,000.00		Add; Purchased during the Year	1,008,055.00	
	102,124,093.17			104,768,174.00	
Add; Surplus/(Deficit) for the year	(3,388,330.52)	98,735,762.65	Less: Depreciation	3,993,293.10	100,774,880.90
Loan from Members			Investments (as per Note - 2)		
As Per Last Account	6,408,385.00	6,408,385.00	Fixed Deposits	3,600,000.00	4,218,784.00
Add: Received during the Year	-		Accrued Interest	618,784.00	
			T.D.S		
			TDS Receivable (as per Note - 3)	60,389.00	60,389.00
			Cash and Bank Balances		
			Cash in Hand	24,465.00	
			Cash at Bank	65,628.75	90,093.75
Total		105,144,147.65	Total		105,144,147.65

In terms of our report of even date

Place: Kolkata
Date: 03/12/2020
UDIN: 20057149AAAADC3891



For P K DEY & ASSOCIATES
Chartered Accountants


(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 ACCOUNTFor the year ended 31st March, 2020


EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
To Academic Expenses			By Academic Receipts		
Teachers Honorarium	6,006,000.00		Admission Fees	2,562,000.00	
Fuel and Maintenance (Generator)	19,500.00		Tuition Fees	6,155,000.00	
Electricity Charges	166,884.36		Library Fees	117,000.00	
Registration Charge	145,930.00	6,338,314.36	Laboratory Fees	117,000.00	
			Registration Fee	150,000.00	
To Administrative & General Expenses			University Examination fees	306,000.00	9,407,000.00
Staff Honorarium	2,064,000.00				
Fees and Charges	249,838.80		By Other Receipts		
Printing and Stationery	89,018.00		AISHE Grants	2,000.00	
Telephone Bill	1,900.00		Interest on Fixed Deposits	246,311.00	248,311.00
Repair and Maintenance	123,719.00				
Bank Charges	4,884.26				
Website and Advertisement	124,530.00				
Travelling and Conveyance	38,538.00				
Newspaper & Journals	20,195.00				
Postage & Courier	1,597.00				
Fuel and Maintenance	9,000.00				
Depreciation (as per Note - 1)	3,993,293.10	6,720,513.16			
To Surplus/(Deficit) for the Year					
Transferred to Balance Sheet		(3,403,516.52)			
Total		9,655,311.00	Total		9,655,311.00

In terms of our report of even date

Place: Kolkata
Date: 03/12/2020
UDIN: 20057149AAAADC3891



For P K DEY & ASSOCIATES
Chartered Accountants


(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

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31st March, 2020

RECEIPTS	Amount (Rs.)	Amount (Rs.)	PAYMENTS	Amount (Rs.)	Amount (Rs.)
To Opening Cash and Bank Balances			By Academic Expenses		
- Cash in Hand	27,934.00		Teachers Honorarium	6,006,000.00	
- Cash at Bank	184,359.17	212,293.17	Fuel and Maintenance (Genarator)	19,500.00	
			Electricity Charges	166,884.36	
To Academic Receipts			Registration Charge	145,930.00	6,338,314.36
Admission Fees	2,562,000.00				
Tuition Fees	6,155,000.00		By Administrative & General Expenses		
Library Fees	117,000.00		Staff Honorarium	2,064,000.00	
Laboratory Fees	117,000.00		Fees and Charges	249,838.80	
Registration Fee	150,000.00		Printing and Stationery	89,018.00	
University Examination fees	306,000.00	9,407,000.00	Telephone Bill	1,900.00	
			Repair and Maintenance	123,719.00	
To Other Receipts			Bank Charges	4,884.26	
AISHE Grants	2,000.00		Bank Charges	124,530.00	
Development Fees	528,000.00		Website and Advertisement	38,538.00	
T.D.S.	14,390.00	544,390.00	Travelling and Conveyance	20,195.00	
			Newspaper & Journals	1,597.00	
			Postage & Courier	9,000.00	2,727,220.06
			Fuel and Maintenance		
			By Fixed Assets		
			Land	535,000.00	
			Computer and Peripherals	47,440.00	
			Laboratory Equipments	36,600.00	
			Library Equipments	290,760.00	
			Ellectrical Goods	11,863.00	
			Fire Extinguisher	34,000.00	
			Plumbing and Sanitation	52,392.00	
			Tally Accounting Software	-	1,008,055.00
			By Closing Cash and Bank Balances:		
			- Cash in Hand	24,465.00	
			- Cash at Bank	65,628.75	90,093.75
Total		10,163,683.17	Total		10,163,683.17

In terms of our report of even date

Place: Kolkata
Date: 03/12/2020
UDIN: 20057149AAAADC3891



For P K DEY & ASSOCIATES
Chartered Accountants

(Signature)
(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

Note Annexed to and Forming Part of Balance Sheet

Note - 1

Fixed Assets

Amount in Rs.

Sl no.	Particulars	WDV as on 01/04/2019	Addition this year	Total as on 31/03/2020	Rate of Depre.	Depreciation for FY 2019-20	WDV as on 31/03/2020
				31,445,385.00	-	-	31,445,385.00
1	Land	30,910,385.00	535,000.00	31,445,385.00	-	-	959,733.23
2	Boundary Wall	1,010,245.50	-	1,010,245.50	-	50,512.28	64,120,017.16
3	Building	67,494,754.90	-	67,494,754.90	0.05	3,374,737.75	1,602,117.36
4	Furniture and Fixtures	1,780,130.40	-	1,780,130.40	0.10	178,013.04	51,018.33
5	Computer and Peripherals	80,105.82	47,440.00	127,545.82	0.60	76,527.49	1,241,243.70
6	Library Equipments	1,088,399.70	290,760.00	1,379,159.70	0.10	137,916.00	204,790.98
7	Laboratory Equipments	190,945.53	36,600.00	227,545.53	0.10	22,754.55	564,384.76
8	Electrical Goods	615,231.18	11,863.00	627,094.18	0.10	62,709.42	220,193.79
9	Generator	251,443.62	-	251,443.62	0.15	31,249.83	32,564.43
10	Closed Circuit Television	36,182.70	-	36,182.70	0.10	3,618.27	11,403.22
11	Audio Visual Equipments	13,415.55	-	13,415.55	0.15	2,012.33	46,342.35
12	Air Conditioner	17,491.50	34,000.00	51,491.50	0.10	5,149.15	8,530.92
13	Pumpset for Drinking Water	9,478.80	-	9,478.80	0.10	947.88	240,884.14
14	Plumbing and Sanitation	231,001.10	52,392.00	283,393.10	0.15	42,508.97	5,313.99
15	Fire Extinguisher	6,251.75	-	6,251.75	0.15	937.76	13,727.50
16	Fire Extinguisher	16,150.00	-	16,150.00	0.15	2,422.50	7,230.06
17	Bedding and Clothing	8,505.95	-	8,505.95	0.15	1,275.89	
	Total	103,760,119.00	1,008,055.00	104,768,174.00		3,993,293.10	100,774,880.90

Note No - 2

Investment

Particulars	Amount (Rs.)	Amount (Rs.)
Fixed Deposits		
As per Last Account	3,600,000.00	
Add: Fixed Deposit Account open during the year	-	
	3,600,000.00	
Less: Encashed during the year	-	3,600,000.00
Interest Accrued		
As per Last Account	383,440.00	
Add: Accrued during the Year	235,344.00	
	618,784.00	
Less: Received during the year	-	618,784.00
Total		4,218,784.00

Note No - 3

T.D.S.

Particulars	Amount (Rs.)	Amount (Rs.)
As per Last Account	48,626.00	
Add: During this year	26,153.00	
	74,779.00	
Less: Received	14,390.00	60,389.00
Total		60,389.00

