



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 2023 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, 2023.
- 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: 23.08.2023

UDIN: 23057149BGPEWP7596

BAM VIVEKANANDA PRIMARY TEACHERS TRAINING College

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

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)
Capital Fund			Fixed Assets (as per Note - 1)		
As Per Last Account	9,50,26,061	9,22,80,890	As per Last Account (WDV)	9,67,68,706	9,47,27,217
Add; Surplus/(Deficit) for the year	(27,45,171)		Add; Purchased during the Year	14,76,062	
			Less: Depreciation	35,17,551	
Loan from Members			Fixed Deposit		
As Per Last Account	64,08,385	64,08,385	As per Last Account	36,00,000	36,00,000
Less: Payment during the Year	-		Add: During the year	-	
			Accrued Interest		
			As per Last Account	8,36,077	1,02,858
			Add: Accrued during the year	2,25,049	
			Less: Received during the year	10,61,126	
				9,58,268	
			T.D.S.		
			As per Last Account	54,748	57,436
			Add: During the year	25,008	
			Less: Received during the year	79,756	
				22,320	
			Cash and Bank Balances		
			Cash in Hand	1,86,039	2,01,764
			Cash at Bank	15,725	
Total		9,86,89,275	Total		9,86,89,275

In terms of our report of even date

For P K DEY & ASSOCIATES
Chartered Accountants(Pradip Kumar Dey)
ProprietorMembership no. 57149
Firm Reg. No. 328961E

Place: Kolkata

Date: 23.08.2023

UDIN: 23057149BGPEWP7596

BAM VIVEKANANDA PRIMARY TEACHERS TRAINING College

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

INCOME AND EXPENDITURE ACCOUNTFor the year ended 31st March, 2023

EXPENDITURE	Amount (Rs.)		INCOME	Amount (Rs.)	
To Academic Expenses			By Academic Income		
Teachers Honorarium	61,80,000		Admission Fees	11,41,010	
Fuel and Maintenance (Generator)	22,000		Tuition Fees	80,12,996	91,54,006
Electricity Charges	1,16,099				
Affiliation Expense	1,00,012		By Other Income		
Guest Entertainment	23,104		Interest Income	2,50,057	2,50,057
University Examination Expenses	83,475				
Sports & Game Expenses	73,500				
Miscellaneous Expenses	9,880	66,08,070			
To Administrative & General Expenses					
Staff Honorarium	10,20,000				
Fees and Charges	4,78,957				
Printing and Stationery	53,450				
Telephone and Internet	16,031				
Repair and Maintenance	2,45,170				
Bank Charges	1,495				
Student Ceremonial Expenses	59,000				
Website and Advertisement	58,560				
Travelling and Conveyance	17,650				
Newspaper & Journals	3,536				
Postage & Courier	1,664				
Blood Donation Camp	43,600				
Fuel and Maintenance	24,500				
Depreciation	35,17,551	55,41,164			
To Surplus/(Deficit) for the Year Transferred to Balance Sheet		(27,45,171)			
Total		94,04,063	Total		94,04,063

In terms of our report of even date

Place: Kolkata
Date: 23.08.2023
UDIN: 23057149BGPEWP7596



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, 2023

RECEIPTS		Amount (Rs.)	Amount (Rs.)	PAYMENTS		Amount (Rs.)	Amount (Rs.)
To	Opening Cash and Bank Balances			By	Academic Expenses		
	- Cash in Hand	66,427			Teachers Honorarium	61,80,000	
	- Cash at Bank	1,08,488	1,74,915		Fuel and Maintenance (Generator)	22,000	
					Electricity Charges	1,16,099	
To	Academic Income				Affiliation Expense	1,00,012	
	Admission Fees	11,41,010			Guest Entertainment	23,104	
	Tuition Fees	80,12,996	91,54,006		University Examination Expenses	83,475	
					Sports & Game Expenses	73,500	
To	Other Receipts				Miscellaneous Expenses	9,880	66,08,070
	AISHE Grants	-		By	Administrative & General Expenses		
	T.D.S.	22,320			Staff Honorarium	10,20,000	
	Accrued Interest Received	9,58,268	9,80,588		Fees and Charges	4,78,957	
					Printing and Stationery	53,450	
					Telephone and Internet	16,031	
					Repair and Maintenance	2,45,170	
					Bank Charges	1,495	
					Student Ceremonial Expenses	59,000	
					Website and Advertisement	58,560	
					Travelling and Conveyance	17,650	
					Newspaper & Journals	3,536	
					Postage & Courier	1,664	
					Blood Donation Camp	43,600	
					Fuel and Maintenance	24,500	20,23,613
				By	Fixed Assets		
					Land	12,00,000	
					Furniture and Fixtures	99,932	
					Computer and Peripherals	76,790	
					Laboratory Equipments	17,220	
					Library Equipments	45,370	
					Electrical Goods	36,750	14,76,062
				By	Closing Cash and Bank Balances:		
					- Cash in Hand	1,86,039	
					- Cash at Bank	15,725	2,01,764
Total			1,03,09,509	Total			1,03,09,509

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: 23.08.2023
UDIN: 23057149BGPEWP7596

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 01/04/2022	Addtion this year	Total as on 31/03/2023	Rate of Depre.	Depreciation this year	WDV as on 31/03/2023
1	Land	3,40,22,885	-	3,40,22,885	0%	-	3,40,22,885
2	Boundary Wall	8,66,159	-	8,66,159	5%	43,308	8,22,851
3	Building	5,78,68,315	12,00,000	5,90,68,315	5%	29,53,416	5,61,14,899
4	Furniture and Fixtures	13,86,491	99,932	14,86,423	10%	1,48,642	13,37,781
5	Computer and Peripherals	73,758	76,790	1,50,548	60%	90,329	60,219
6	Library Equipments	12,78,899	45,370	13,24,269	10%	1,32,427	11,91,842
7	Laboratory Equipments	2,16,911	17,220	2,34,131	10%	23,413	2,10,718
8	Electrical Goods	5,53,912	36,750	5,90,662	10%	59,066	5,31,596
9	Generator	1,69,274	-	1,69,274	15%	20,676	1,48,598
10	Closed Circuit Television	26,378	-	26,378	10%	2,638	23,740
11	Audio Visual Equipments	8,239	-	8,239	15%	1,236	7,003
12	Air Conditioner	37,537	-	37,537	10%	3,754	33,783
13	Pumpset for Drinking Water	6,910	-	6,910	10%	691	6,219
14	Plumbing and Sanitation	2,31,275	-	2,31,275	15%	34,691	1,96,584
15	Fire Extinguisher	6,621	-	6,621	15%	993	5,628
16	Fire Extinguisher	9,919	-	9,919	15%	1,488	8,431
17	Beding and Clothing	5,223	-	5,223	15%	783	4,440
	Total	9,67,68,706	14,76,062	9,82,44,768		35,17,551	9,47,27,217

