

VIVEKJYOTI COLLEGE(B.ED)

(A unit of Vivekananda education trust)

MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139

Balance Sheet as at 31st March,2018

Particulars	Sch.No.	30.03.2018 (Rs.)	31.03.2017 (Rs.)
Source of Fund:			
Own Fund	1	(22,32,358.35)	13,79,510.57
Loan Fund	2	-	-
Total	Rs.	<u>(22,32,358.35)</u>	<u>13,79,510.57</u>
Application of Fund:			
Fixed Assets	3	2,61,54,484.62	2,69,53,750.57
Net Current Assets	4	(2,83,86,842.97)	(2,55,74,240.00)
Total	Rs.	<u>(22,32,358.35)</u>	<u>13,79,510.57</u>

Disclosure & Notes Forming part of Balance Sheet

Interms of our report of even date

For P.P.MUKHOPADHYAY & CO.
Chatered Accountants
FRN-322683E

Partha Pratim Mukhopadhyay
Proprietor
MRN-056366



For VIVEKJYOTI COLLEGE (B.ED)

Blaswath Ghosh

Authorised Signatory

Principal

Vivek Jyoti College (Under V.E.T.)
P. O.- Uttar Mechagram, Panskura
Dist. - Purba Medinipur, W.B.

Place: Panskura
Date: 30.06.2018

VIVEKJYOTI COLLEGE(B.ED)

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MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139

Revenue Account for the year ended 31st march,2018

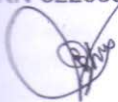
Particulars	Anx.no.	30.03.2018 (Rs.)	31.03.2017 (Rs.)
A. Income			
Fees	1	75,13,393.00	96,87,340.00
Interest on Deposit	2	2,03,478.43	55,325.00
Recoveries	3	4,66,429.00	4,07,541.00
Miscellaneous Income		-	-
Gross Total Income	Rs.	81,83,300.43	1,01,50,206.00
B. Expenditure			
Administrative Expenses	4	61,20,324.00	55,14,401.00
Overhead Expenses	5	13,87,540.44	17,06,276.00
Statutory Dues	6	9,52,056.96	8,35,113.00
Gross Total Expenditure	Rs.	84,59,921.40	80,55,790.00
C. Net Income before Financial Charges(A-B)	Rs.	(2,76,620.97)	20,94,416.00
D. Financial Charges			
Depreciation		18,10,251.95	19,04,582.06
Interest		15,24,996.00	15,24,996.00
Write offs		-	-
Gross Financial Charges	Rs.	33,35,247.95	34,29,578.06
E. Net Income before taxes(PBT)(C-D)	Rs.	(36,11,868.92)	(13,35,162.06)
F. Provision for Taxes	Rs.	-	-
G. Net Income(E-F)	Rs.	(36,11,868.92)	(13,35,162.06)

Notes & Policies forming part of Revenue Account

For P.P.MUKHOPADHYAY & CO.

Chartered Accountants

FRN-322683E



Partha Pratim Mukhopadhyay

Proprietor

MRN-056366

Place: Panskura

Date: 30.06.2018



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MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139

Cash Flow Statement for the year ended 31st march,2018

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
A. Cash Flow From Operating Activities:		
Net Profit /Loss before Tax and Extraordinary items	Rs. (36,11,868.92)	(13,35,162.06)
Adjusted for :		
Depreciation	Rs. 18,10,251.95	19,04,582.06
Operating profit before working Capital Changes adjusted for:	Rs. (18,01,616.97)	5,69,420.00
Trade & Other Receivables	Rs. 5,58,081.97	-
Trade & Other Paybles	Rs. (2,79,922.00)	2,55,324.00
Direct Tax Paid(Net of Refund)	Rs. -	-
Cash flow before Extraordinary items	Rs. (15,23,457.00)	8,24,744.00
Extraordinary items	Rs. -	-
Net Cash From Operation	Rs. (15,23,457.00)	8,24,744.00
B. Cash Flow From Investing Activities		
Purchase of Fixed Assets	Rs. (10,10,986.00)	(9,51,798.00)
Purchase of Investment	Rs. -	-
Sale of Investment	Rs. -	-
Share Application	Rs. -	-
Net Cash used in Investing Activities	Rs. (10,10,986.00)	(9,51,798.00)
C. Cash Flow From Financial Activities		
Loans & Advances	Rs. 24,14,203.00	57,723.00
Net cash used in Financing Activities	Rs. 24,14,203.00	57,723.00
Net Increase in Cash and Cash Equivalents	Rs. (1,20,240.00)	(69,331.00)
Opening Balance of cash and Cash Equivalents	Rs. 6,07,861.00	6,77,192.00
Closing Balance of cash and cash Equivalents	Rs. 4,87,621.00	6,07,861.00
Notes:		
i) The above is prepared under the indirectly method as per AS-3 of I.C.A.I.		
ii) Figures in brackets represents outflow		
iii) Cash & Cash equivalent at the year ended consists of		
Cash In Hand	Rs. 8,490.00	26,516.00
Balances with Bank	Rs. 4,79,131.00	5,81,345.00
Closing Balance of Cash and cash Equivalent	Rs. 4,87,621.00	6,07,861.00

As per our report of even data

For P.P.MUKHOPADHYAY & CO
Chartered Accountants
FRN-322683E

Partha Pratim Mukhopadhyay
Proprietor
MRN-056366



For VIVEKJYOTI COLLEGE (B.ED)

Bhaskar Ghosh
Authorised Signatory

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Place: Panskura
Date: 30.06.2018

VIVEKJYOTI COLLEGE(B.ED)

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MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139**Schedules forming part of Balance Sheet:**

Particulars	Sub.Sch. No.	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<u>Own Fund:</u>			
Capital Fund	1A	-	-
Reserve Fund	1B	(22,32,358.35)	13,79,510.57
Profit & Loss Account	1C	-	-
Total	Rs.	(22,32,358.35)	13,79,510.57
<u>Loan Fund</u>			
Others	2A	-	-
VET	2B	1,81,89,648.00	1,57,75,445.00
Less: TFR TO C/L		(1,81,89,648.00)	(1,57,75,445.00)
Total	Rs.	-	-
<u>Net Current Assets</u>			
Current Assets	4A	41,91,425.03	48,69,747.00
Less:			
Current Liabilities	4B	3,25,78,268.00	3,04,43,987.00
Total	Rs.	(2,83,86,842.97)	(2,55,74,240.00)

Basanta Ghosh

Principal
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MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139

Sub-Schedule forming part of schedules to balance Sheet

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
Sub-Schedule 1A		
Capital Fund:		
Opening Balance	-	-
Addition	-	-
Closing Balance	Rs. -	-
Sub-Schedule 1B		
Reserve Fund		
(General Fund)		
Opening Balance	13,79,510.57	27,14,672.63
Addition	(36,11,868.92)	(13,35,162.06)
Closing Balance	Rs. (22,32,358.35)	13,79,510.57
Sub-Schedule 1C		
Profit & Loss Account		
Opening Balance	-	-
Current Result	-	-
Closing Balance	Rs. -	-
Sub-Schedule 2A		
Loan		
Opening Balance	-	-
Current Result	-	-
Closing Balance	Rs. -	-
Sub-Schedule 2B		
Loan(VET)		
Opening Balance	1,57,75,445.00	1,52,65,445.00
Current Result	24,14,203.00	5,10,000.00
Closing Balance	Rs. 1,81,89,648.00	1,57,75,445.00
Sub-Schedule 4A		
Current Assets:		
Cash In Hand	8,490.00	26,516.00
Cash at Bank(Ann-4A-1)	4,79,131.00	5,81,345.00
Advances(Ann-4A-2)	2,45,826.00	2,68,314.00
TDS	947.00	5,144.00
Adv. For Land	10,00,000.00	10,00,000.00
V.J.C. (D.EL.ED)	1,10,000.00	1,10,000.00
VET(P.F.)	(94.40)	47,472.00
P.F.Loan to Staff	9,649.00	9,649.00
Accrued Interest	16,169.43	-
Fixed Deposits	23,20,179.00	28,20,179.00
Secuirity Deposits(Electricity)	1,128.00	1,128.00
Total	Rs. 41,91,425.03	48,69,747.00
Sub-Schedule 4B		
Current Liabilities		
Sundry Creditors (Ann-4B-1)	2,726.00	18,03,482.00
Proporsonet intt. VET	55,76,110.00	40,51,114.00
VET property	87,36,000.00	87,36,000.00
P.F. , T.D.S. & ESIC	73,784.00	77,946.00
VET(TFR)	1,81,89,648.00	1,57,75,445.00
Total	Rs. 3,25,78,268.00	3,04,43,987.00
Net Current Assets(4A-4B)	Rs. (2,83,86,842.97)	(2,55,74,240.00)



Rashmi Ghosh

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Sub-Schedule forming part of schedules to balance Sheet

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
Sub-Schedule 1A		
Capital Fund:		
Opening Balance	-	-
Addition	-	-
Closing Balance	Rs. -	-
Sub-Schedule 1B		
Reserve Fund		
(General Fund)		
Opening Balance	13,79,510.57	27,14,672.63
Addition	(36,11,868.92)	(13,35,162.06)
Closing Balance	Rs. (22,32,358.35)	13,79,510.57
Sub-Schedule 1C		
Profit & Loss Account		
Opening Balance	-	-
Current Result	-	-
Closing Balance	Rs. -	-
Sub-Schedule 2A		
Loan		
Opening Balance	-	-
Current Result	-	-
Closing Balance	Rs. -	-
Sub-Schedule 2B		
Loan(VET)		
Opening Balance	1,57,75,445.00	1,52,65,445.00
Current Result	24,14,203.00	5,10,000.00
Closing Balance	Rs. 1,81,89,648.00	1,57,75,445.00
Sub-Schedule 4A		
Current Assets:		
Cash In Hand	8,490.00	26,516.00
Cash at Bank(Ann-4A-1)	4,79,131.00	5,81,345.00
Advances(Ann-4A-2)	2,45,826.00	2,68,314.00
TDS	947.00	5,144.00
Adv. For Land	10,00,000.00	10,00,000.00
V.J.C. (D.EL.ED)	1,10,000.00	1,10,000.00
VET(P.F.)	(94.40)	47,472.00
P.F.Loan to Staff	9,649.00	9,649.00
Accrued Interest	16,169.43	-
Fixed Deposits	23,20,179.00	28,20,179.00
Security Deposits(Electricity)	1,128.00	1,128.00
Total	Rs. 41,91,425.03	48,69,747.00
Sub-Schedule 4B		
Current Liabilities		
Sundry Creditors (Ann-4B-1)	2,726.00	18,03,482.00
Proporsonet intt. VET	55,76,110.00	40,51,114.00
VET property	87,36,000.00	87,36,000.00
P.F., T.D.S. & ESIC	73,784.00	77,946.00
VET(TFR)	1,81,89,648.00	1,57,75,445.00
Total	Rs. 3,25,78,268.00	3,04,43,987.00
Net Current Assets(4A-4B)	Rs. (2,83,86,842.97)	(2,55,74,240.00)



Shashwati Ghosh

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MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139**Annexures forming part of Revenue Account**

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
Annexures :1		
Direct Income	3,48,200.00	95,63,500.00
Indirect Income	71,65,193.00	1,23,840.00
Total	Rs. 75,13,393.00	96,87,340.00
Annexures :2(Interest)		
Interest from Bank	1,87,309.00	55,325.00
Accrued Interest on F.D.	16,169.43	-
Total	Rs. 2,03,478.43	55,325.00
Annexures :3(Recoveries)		
Prof.Tax Recovery	27,920.00	28,000.00
Provident fund recovery	4,34,509.00	3,79,541.00
Income Tax recovery	4,000.00	-
Total	Rs. 4,66,429.00	4,07,541.00
Annexures :4 (Administrative Expenses)		
Salary	58,41,564.00	54,21,201.00
Bonus	-	31,000.00
Affiliation fees	1,65,000.00	-
Accounting Charges	39,000.00	5,000.00
Advertisement	15,843.00	52,200.00
Audit Fees	5,000.00	5,000.00
Remuneration	47,700.00	-
Bank Charges	6,217.00	-
Total	Rs. 61,20,324.00	55,14,401.00
Annexures :4A-1(Cash at Bank)		
Canara Bank (1804101008080)	4,79,131.00	5,81,345.00
Total	Rs. 4,79,131.00	5,81,345.00
Annexures :4A-2(Advances)		
ESIC Staff loan	72,627.00	-
Loan to Dr.b.Ghosh	1,73,199.00	-
Total	Rs. 2,45,826.00	-
Annexures :4B-1(s.creditors)		
G.C.Enterprise	2,726.00	-
Total	Rs. 2,726.00	-



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MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139**Annexures forming part of Revenue Account**

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<u>Annexures : 5 (Overhead Expenses)</u>		
Fees Refund	5,000.00	10,000.00
Fund transfer	13,500.00	4,21,507.00
Centre Fees	40,800.00	15,000.00
Cleaning & Sweeping Exp.	8,600.00	2,35,243.00
Electric Exp.	28,373.00	3,443.00
Game Exp.	8,800.00	4,88,097.00
General Exp./Gardening,/generater exp./meeting	1,14,492.00	6,500.00
Inspection Exp.	-	14,309.00
Internet Exp.	27,599.00	-
Maintenance &Service Charges	2,59,700.00	3,60,513.00
Printing & Stationery/Postage	24,790.00	180.00
Registration / Enlishment/Mas reg. fees	2,85,909.44	50,686.00
Repair & Maintenance	2,29,320.00	6,000.00
Examination Exp./ FINAL TEAC. EXP,	61,408.00	6,055.00
Telephone Exp.	7,305.00	69,212.00
Travelling Exp./Picnic	46,533.00	-
V.J.College(D.EL.ED.)	-	19,531.00
Journal & Preodical /Magazine/News paper	10,698.00	-
Cultural & Activities	8,545.00	-
Online application fees	8,900.00	-
Subscription	3,500.00	-
N.seminer/NIOS PROG/SEMINER/WORK SHOP	1,93,768.00	-
Total	Rs. 13,87,540.44	17,06,276.00

Annexures :6(Statutory Dues)

Rates & Taxes	960.00	1,310.00
P.F.Fund	9,12,418.96	8,04,509.00
P.Tax Paid	27,920.00	29,294.00
ESIC	6,758.00	-
L.Tax Paid	4,000.00	-
Total	Rs. 9,52,056.96	8,35,113.00

Annexures :7(Financial Charges)

a)Depreciation	18,10,251.95	19,04,582.06
b)Proportionate Interest	15,24,996.00	15,24,996.00
c)Write offs	-	-
Total	Rs. 33,35,247.95	34,29,578.06



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Schedule :3 Fixed Assets

S/L NO.	Particulars	cost			Depreciation			Closing 31.03.2018	Closing 31.03.2017	
		Opening	Addition	Sale	Opening	Addition	Sale			
1	Computer	8,34,072.67	-	-	1,12,840.23	83,407.27	-	1,96,247.50	8,34,072.67	
2	Building	1,37,17,140.16	-	-	15,74,363.74	13,71,714.02	-	29,46,077.76	1,37,17,140.16	
3	College Manual	208.49	-	-	48.91	20.85	-	69.76	208.49	
4	Electrical Equipments	5,26,957.47	2,100.00	-	50,223.03	52,905.75	-	1,03,128.78	4,76,151.72	
5	Fire Equipments	3,77,670.64	-	-	42,663.86	37,767.06	-	80,450.92	3,39,903.58	
6	Furniture	13,99,396.39	-	-	2,05,873.61	1,39,939.64	-	3,45,813.25	13,99,396.39	
7	Laboratory Equipments	2,23,088.71	-	-	45,299.59	22,308.87	-	67,608.46	2,23,088.71	
8	Liabrary books	6,28,127.96	36,183.00	-	87,162.74	66,431.09	-	1,53,593.83	5,97,879.87	
9	Liabrary Journal	2,136.70	-	-	501.20	213.67	-	714.87	1,923.03	
10	Medical Equipments	18,310.50	-	-	2,034.50	1,831.05	-	3,865.55	16,479.45	
11	Musical Instruments	65,856.30	-	-	7,615.00	6,585.63	-	14,200.63	59,270.67	
12	Social & Worked Equip.	618.19	-	-	145.01	61.82	-	206.83	618.19	
13	Sound System	20,460.10	-	-	4,599.90	2,046.01	-	6,645.91	18,414.09	
14	Sports Equipments	91,100.53	-	-	8,057.47	9,110.05	-	17,167.52	81,990.48	
15	Submersible pump	67,663.10	-	-	7,047.90	6,766.31	-	13,814.21	60,896.79	
16	Water Purifier	22,128.66	-	-	3,468.44	2,212.87	-	5,681.31	19,915.79	
17	Xerox Machine	69,300.00	-	-	7,700.00	6,930.00	-	14,630.00	62,370.00	
18	Water Cooler	28,800.00	-	-	-	-	-	-	28,800.00	
19	Land	88,60,714.00	-	-	-	-	-	-	88,60,714.00	
20	Otish	-	9,72,703.00	-	-	-	-	-	9,72,703.00	
Total		2,69,53,750.57	10,10,986.00	-	21,59,665.13	18,10,251.95	-	39,69,917.08	2,61,54,484.62	2,69,53,750.57



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