

# VIVEKJYOTI COLLEGE

(A unit of Vivekananda Education Trust)

MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139

## Consolidated Balance Sheet as at 31st March,2018

Particulars	Sch.No	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<b>Source of Fund:</b>			
Own Fund	1	(21,36,458.31)	15,97,037.57
Loan Fund	2	-	-
<b>Total</b>	<b>Rs.</b>	<b><u>(21,36,458.31)</u></b>	<b><u>15,97,037.57</u></b>
<b>Application of Fund:</b>			
Fixed Assets	3	2,62,60,869.62	2,69,61,400.57
Net Current Assets	4	(2,83,97,327.93)	(2,53,64,363.00)
<b>Total</b>	<b>Rs.</b>	<b><u>(21,36,458.31)</u></b>	<b><u>15,97,037.57</u></b>

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

*Khaswati 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

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MECHAGRAM ; DAKSHIN MECHAGRAM; PURBA MIDNAPUR; 721139

## Consolidated Revenue Account for the year ended 31st march,2018

Particulars	Anx.no	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<b>A. Income</b>			
Fees	1	95,07,543.00	1,10,80,090.00
Interest on Deposit	2	2,26,913.43	64,464.00
Recoveries	3	6,51,708.00	5,16,931.00
Miscellaneous Income	5	50,000.00	23,850.00
<b>Gross Total Income</b>	<b>Rs.</b>	<b>1,04,36,164.43</b>	<b>1,16,85,335.00</b>
<b>B. Expenditure</b>			
Administrative Expenses	4	77,79,217.00	65,01,544.00
Overhead Expenses	5	17,02,405.44	18,09,114.00
Statutory Dues	6	13,52,024.92	10,61,884.00
<b>Gross Total Expenditure</b>	<b>Rs.</b>	<b>1,08,33,647.36</b>	<b>93,72,542.00</b>
<b>C. Net Income before Financial Charges(A-B)</b>	<b>Rs.</b>	<b>(3,97,482.93)</b>	<b>23,12,793.00</b>
<b>D. Financial Charges</b>			
Depreciation	Anx-7	18,11,016.95	19,05,432.06
Interest		15,24,996.00	15,24,996.00
Write offs		-	-
<b>Gross Financial Charges</b>	<b>Rs.</b>	<b>33,36,012.95</b>	<b>34,30,428.06</b>
<b>E. Net Income before taxes(PBT)(C-D)</b>	<b>Rs.</b>	<b>(37,33,495.88)</b>	<b>(11,17,635.06)</b>
<b>F. Provision for Taxes</b>	<b>Rs.</b>	<b>-</b>	<b>-</b>
<b>G. Net Income(E-F)</b>	<b>Rs.</b>	<b>(37,33,495.88)</b>	<b>(11,17,635.06)</b>

Notes & Policies forming part of Revenue Account

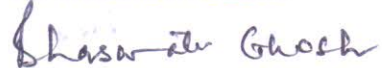
For P.P.MUKHOPADHYAY & CO.  
Chartered Accountants  
FRN-322683E



Partha Pratim Mukhopadhyay  
Proprietor  
MRN-056366

Place: Panskura  
Date: 30.06.2018

For VIVEKJYOTI COLLEGE



Authorised Signatory

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

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

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<b>A. Cash Flow From Operating Activities:</b>		
Net Profit./Loss before Tax and Extraordinary items	Rs. (37,33,495.88)	(11,17,635.06)
Adjusted for :		
Depreciation	Rs. 18,11,016.95	19,05,432.06
Operating profit before working Capital Changes		
adjusted for:	Rs. (19,22,478.93)	7,87,797.00
Trade & Other Receivables	Rs. 5,58,166.93	-
Trade & Other Paybles	Rs. (3,64,448.00)	(4,80,538.00)
Direct Tax Paid(Net of Refund)	Rs. -	-
Cash flow before Extraordinary items	Rs. -17,28,760.00	10,89,119.00
Extraordinary items	Rs. -	-
Net Cash From Operation	Rs. -17,28,760.00	10,89,119.00
<b>B. Cash Flow From Investing Activities</b>		
Purchase of Fixed Assets	Rs. (11,10,486.00)	(9,60,298.00)
Purchase of Investment	Rs. -	-
Sale of Investment	Rs. -	-
Share Application	Rs. -	-
Net Cash used in Investing Activities	Rs. (11,10,486.00)	(9,60,298.00)
<b>C. Cash Flow From Financial Activities</b>		
Loans & Advances	Rs. 24,38,000.00	3,13,598.00
Net cash used in Financing Activities	Rs. 24,38,000.00	3,13,598.00
Net Increase in Cash and Cash Equivalents	Rs. (4,01,246.00)	3,65,760.00
Opening Balance of cash and Cash Equivalents	Rs. 10,42,952.00	6,77,192.00
Closing Balance of cash and cash Equivalents	Rs. 6,41,706.00	10,42,952.00

### 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. 14,590.00	29,006.00
Balances with Bank	Rs. 6,27,116.00	10,13,946.00
Closing Balance of Cash and cash Equivaler	Rs. 6,41,706.00	10,42,952.00

As per our report of even data

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

Partha Pratim Mukhopadhyay  
Proprietor  
MRN-056366



Place: Panskura  
Date: 30.06.2018

For VIVEKJYOTI COLLEGE

*Shaswati Ghosh*  
Authorised Signatory

Principal  
Vivek Jyoti College (Under V.E.T.)  
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## Consolidated Schedules forming part of Balance Sheet:

Particulars	Sub.Sc h.No.	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<b><u>Own Fund:</u></b>			
Capital Fund	1A	-	-
Reserve Fund	1B	(22,32,358.35)	-
Profit & Loss Account	1C	95,900.04	-
Total	Rs.	<u>(21,36,458.31)</u>	<u>-</u>
<b><u>Loan Fund</u></b>			
B.Ed.	2A	-	-
V.J.C.	2B	-	-
Total	Rs.	<u>-</u>	<u>-</u>
<b><u>Net Current Assets</u></b>			
Current Assets	4A	42,35,425.07	51,94,838.00
Less:			
Current Liabilities	4B	3,26,32,753.00	3,05,59,201.00
Total	Rs.	<u>(2,83,97,327.93)</u>	<u>(2,53,64,363.00)</u>



*Rashmit Ghosh*  
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## Sub-Schedule forming part of schedules to balance Sheet

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<b>Sub-Schedule 1A</b>		
Capital Fund:	-	-
Opening Balance	-	-
Addition	-	-
Closing Balance	Rs. <u>-</u>	<u>-</u>
<b>Sub-Schedule 1B</b>		
Reserve Fund	-	-
(General Fund)	-	-
Opening Balance	13,79,510.57	-
Addition	(36,11,868.92)	-
Closing Balance	Rs. <u>(22,32,358.35)</u>	<u>15,97,037.57</u>
<b>Sub-Schedule 1C</b>		
Profit & Loss Account		
Opening Balance	2,17,527.00	-
Current Result	(1,21,626.96)	-
Closing Balance	Rs. <u>95,900.04</u>	<u>-</u>
<b>Sub-Schedule 2A</b>		
Loan(VET)		-
Opening Balance	-	-
Current Result	-	-
Closing Balance	Rs. <u>-</u>	<u>-</u>
<b>Sub-Schedule 2B</b>		
Loan(VJC)	-	-
Opening Balance	-	-
Current Result	-	-
Closing Balance	Rs. <u>-</u>	<u>-</u>
<b>Sub-Schedule 4A</b>		
<b>Current Assets:</b>		
Cash In Hand	14,590.00	29,006.00
Cash at Bank(Ann-4A-1)	6,27,116.00	10,13,946.00
Advances(Ann-4A-2)	12,45,826.00	12,68,314.00
TDS	947.00	5,144.00
VET(P.F.)	(179.36)	47,472.00
D.EL.ED	-	-
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. <u>42,35,425.07</u>	<u>51,94,838.00</u>
<b>Sub-Schedule 4B</b>		
<b>Current Liabilities</b>		
Sundry Creditors	2,726.00	18,03,482.00
VET	1,82,13,445.00	1,57,89,207.00
Proportionate interest	55,76,110.00	40,51,114.00
VET property	87,36,000.00	87,36,000.00
B.Ed	-	-
O/S P.F. , T.D.S. & ESIC	1,04,472.00	1,79,398.00
Total	Rs. <u>3,26,32,753.00</u>	<u>3,05,59,201.00</u>
Net Current Assets(4A-4B)	Rs. <u>(2,83,97,327.93)</u>	<u>(2,53,64,363.00)</u>



*Shashank Ghosh*  
Principal

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## Annexures forming part of Revenue Account

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<b>Annexures :1(Fees)</b>		
direct	23,42,350.00	1,09,56,250.00
Indirect	71,65,193.00	1,23,840.00
Total	<b>Rs. 95,07,543.00</b>	<b>1,10,80,090.00</b>
<b>Annexures :2(Interest)</b>		
Interest from Bank	2,10,744.00	64,464.00
Accrued Interest on F.D.	16,169.43	-
Total	<b>Rs. 2,26,913.43</b>	<b>64,464.00</b>
<b>Annexures :3(Recoveries)</b>		
Prof.Tax Recovery	38,460.00	34,670.00
Provident fund recovery	6,09,248.00	4,82,261.00
Income Tax recovery	4,000.00	-
Total	<b>Rs. 6,51,708.00</b>	<b>5,16,931.00</b>
<b>Annexures :4 (Administrative Expenses)</b>		
Salary	74,05,705.00	63,41,585.00
Bonus	-	31,000.00
Accounting Charges	39,000.00	5,000.00
Affiliation fees	1,65,000.00	-
Donation	3,000.00	-
Advertisement	48,543.00	61,200.00
Audit Fees	8,000.00	5,000.00
Puja Engratia	-	9,000.00
Remuneration	1,02,450.00	48,000.00
Bank Charges	7,519.00	759.00
Total	<b>Rs. 77,79,217.00</b>	<b>65,01,544.00</b>
<b>Annexures :4A-1(Cash at Bank)</b>		
Canara Bank (1804101008080)	4,79,131.00	5,81,345.00
Canara Bank (.....6439)	1,47,985.00	4,32,601.00
Total	<b>Rs. 6,27,116.00</b>	<b>10,13,946.00</b>
<b>Annexures :5(Misc. Income)</b>		
Misc.income	-	-
Contingency	50,000.00	23,850.00
Total	<b>Rs. 50,000.00</b>	<b>23,850.00</b>



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## Annexures forming part of Revenue Account

Particulars	30.03.2018 (Rs.)	31.03.2017 (Rs.)
<b>Annexures : 5 (Overhead Expenses)</b>		
Fees Refund	-	10,000.00
Fund transfer	17,500.00	-
Froms	-	1,00,000.00
Computer Exp.	650.00	-
Centre Fees	40,800.00	4,21,507.00
Cleaning & Sweeping Exp.	11,400.00	16,000.00
Electric Bill/ Exp.	1,52,665.00	2,35,243.00
Game Exp.	8,800.00	3,443.00
General Exp.	1,30,887.00	4,88,097.00
Inspection Exp,	-	6,500.00
Internet exp.	29,251.00	14,309.00
Causion Money	5,000.00	-
Maintenance & Service Charges	2,59,700.00	3,00,000.00
Printing & Stationery	47,038.00	60,513.00
Registration Fees	3,15,909.44	180.00
Repairs & Maintenance	3,20,768.00	50,686.00
Examination Exp.	61,408.00	6,000.00
Telephone Exp.	7,305.00	6,055.00
Travelling Exp.	55,857.00	71,050.00
Journal & Preodical	10,698.00	19,531.00
Cultural & Activities	17,333.00	-
Online Application Fees	8,900.00	-
Subscription	3,500.00	-
National Seminer	1,93,768.00	-
Meal exp.	835.00	-
Sports Exp,	2,433.00	-
<b>Total</b>	<b>Rs. 17,02,405.44</b>	<b>18,09,114.00</b>

## Annexures :6(Statutory Dues)

Rates & Taxes	1,760.00	1,310.00
P.F.Fund	12,86,046.92	10,24,595.00
ESIC	21,758.00	-
Itax	4,000.00	-
P.Tax Paid	38,460.00	35,979.00
<b>Total</b>	<b>Rs. 13,52,024.92</b>	<b>10,61,884.00</b>

## Annexures :7(Financial Charges)

a)Depreciation	18,11,016.95	19,05,432.06
b)Proportionate Interest	15,24,996.00	15,24,996.00
c)Write offs	-	-
<b>Total</b>	<b>Rs. 33,36,012.95</b>	<b>34,30,428.06</b>



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