

**PARTNER**

S. Roy, F.C.A.  
M. Ghosh, F.C.A.  
P. Bera, F.C.A.  
S. Agarwal, A.C.A.  
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M. Das, A.C.A.  
P. R. Matcha, A.C.A.

**Roy Ghosh &****Associates Chartered Accountants****Branches**

Bungalow No. 2, Gujrati  
Colony, Baldeo Bagh,  
Jabalpur – 482 002

NTE – 206, Golebazar,  
Rly. Market,  
Kharagpur – 721 301.

Nilgiri-1, Flat No. 13D,  
Sector-34,  
Noida – 201 306.

Chowdhury Market,  
39, Kalna Road, Badamtala  
Burdwan – 713 101.

**AUDITOR'S REPORT**

We have audited the accompanying financial statements of "Baramohanpur Primary Teachers Training Institute", a unit of "Baramohanpur Bhagabati Devi Nari Kalyan Samity" of Baramohanpur, Khakurda, West Bengal, which comprise Income & Expenditure Account and Balance Sheet as at 31<sup>st</sup> March, 2015.

**Management's Responsibility for the Financial Statements :**

Management is responsible for the preparation of these financial statements in accordance with the applicable accounting principles of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 issued by the Institute of Chartered Accountants of 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.

This audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. This 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.

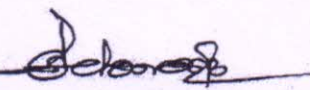
**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of "Baramohanpur Primary Teachers Training Institute", a unit of "Baramohanpur Bhagabati Devi Nari Kalyan Samity" of Baramohanpur, Khakurda, Paschim Medinipur, West Bengal, for the year ended 31<sup>st</sup> March, 2015 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

The 15<sup>th</sup> July, 2015.  
KHARAGPUR.

For ROY GHOSH & ASSOCIATES  
CHARTERED ACCOUNTANTS



  
PANCHANAN BERA  
PARTNER  
MEMB. NO.: 054413.

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**Baramohanpur Bhagabati Devi Nari Kalyan Samity**  
**Vill. Baramohanpur, P.O. Khakurda, Dist. Paschim Medinipur.**  
**Regd No.: S/96277 of 1999**  
**(PRIMARY TEACHERS TRAINING INSTITUTE)**

**BALANCE SHEET AS AT 31ST March, 2015**

<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
<b><u>General Fund</u></b>		<b><u>Fixed Assets :</u></b>	
(Please Refer Schedule 2)	8211082.67	(Please Refer Schedule 1)	7526151.00
<b><u>Caution Money Fund</u></b>		<b><u>Fixed Deposit</u></b>	
(as per last A/c)	268100.00	- Last Yr. Bal.	333994.00
<u>Add This Year</u>	<u>284560.00</u>	- Add : This Year	<u>61448.00</u>
	552660.00		395442.00
Less : Refunded	<u>29000.00</u>	- Less : Encashed	<u>50000.00</u>
	523660.00		345442.00
Loan from Secretary	202.00	Security Deposit	2086.00
(as per last A/c)			
Loan from HO (BBDNKS)	250000.00	Receivable from WBBPE	50000.00
Outs. Audit Fees - Last Yr. Bal.	13000.00		
		<b><u>Closing Balance:</u></b>	
		- Cash in Hand (as certified by Management)	439.00
		Cash at Bank (Please Refer Schedule-3)	<u>1073826.67</u>
	<u>8997944.67</u>		<u>8997944.67</u>

As per our report of even date

For ROY GHOSH & ASSOCIATES  
**CHARTERED ACCOUNTANTS**



PANCHANAN BERA  
**PARTNER**

15th July, 2015  
**KHARAGPUR.**



**Baramohanpur Bhagabati Devi Nari Kalyan Samity**  
**Vill. Baramohanpur, P.O. Khakurda, Dist. Paschim Medinipur.**  
**Reged No.: S/96277 of 1999**  
**(PRIMARY TEACHERS TRAINING INSTITUTE)**

**Income & Expenditure Account for the year ended 31st March, 2015**

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
<b><u>General Fund</u></b>		<b><u>General Fund</u></b>	
" Transfer to ODL, D.El.Ed. Unit	200000.00	By Admission Fee	3771000.00
" From & Prospectus Fees to WBBPE	100000.00	" Fund from WBBPE for ODL, D.El.Ed	200000.00
" Registrn. & Exam. Fees to WBBPE	89400.00	" Form & Prospectus Sale	36150.00
" Bank Chs. & DD Comm.	936.00	" Bank Interest	378616.92
" Panchayet Tax	1000.00		4385766.92
" Examination Centre Fees	25000.00		
	416336.00	<b><u>Hostel Fund</u></b>	
<b><u>Hostel Fund</u></b>		By Hostel Fees	1230000.00
By Repairing & Maintenance	282079.00	" Bank Interest	5020.00
" Hostel Rent Paid	0.00	" P. Tax Collected	2850.00
" Electricity Bill	10273.00		1237870.00
" Staff Salary (Non Teaching)	677760.00	<b><u>Laboratory Fund</u></b>	
" Fuel	5000.00	By Bank Interest	608.00
" Bank Charges	67.00		
" Meal Expenses	21696.00	<b><u>Game &amp; Sports Fund</u></b>	
" P. Tax Deposited	2850.00	By Bank Interest	846.00
	999725.00		
<b><u>Laboratory Fund</u></b>		<b><u>Excursion Fund</u></b>	
To Art Material	12773.00	By Bank Interest	352.00
<b><u>Game &amp; Sports Fund</u></b>		<b><u>Tution Fund</u></b>	
To Misc. Expenses	1100.00	By Bank Interest	3377.00
" Sports Uniform	39730.00	" Received P. Tax	19710.00
			23087.00
<b><u>Excursion Fund</u></b>		<b><u>Fan, Electric &amp; Telephone Fund</u></b>	
To Travelling, Eating etc.	85000.00	By Bank Interest	1459.00
<b><u>Contingency Fund</u></b>		<b><u>Computer Fund</u></b>	
To Printing & Stationary	36946.00	By Bank Interest	710.00
" Tiffin Expenses	33610.00		
" Travelling Expenses	37058.00	<b><u>Magazine Fund</u></b>	
" Postage & Fax	943.00	By Bank Interest	379.00
" Carrying & Others	1279.00		
" Fuel	12950.00	<b><u>Library Fund</u></b>	
" Office Expenses	39341.00	By Bank Interest	1305.00
" Repairing & Maintenance	28239.00		
" Examination Expenses	70606.00	<b><u>Development Fund</u></b>	
" Important Day Celebration	41352.00	By Bank Interest	2570.00
" Annual Prog. Exp.	136904.00		
" Garden Exp.	2666.00		
	441894.00		
	1996558.00		
			5654952.92

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**Baramohanpur Bhagabati Devi Nari Kalyan Samity**  
**Vill. Baramohanpur, P.O. Khakurda, Dist. Paschim Medinipur.**  
**Regd No.: S/96277 of 1999**  
**(PRIMARY TEACHERS TRAINING INSTITUTE)**

**Income & Expenditure Account for the year ended 31st March, 2015**

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*Continued from Previous Page .....*

	<u>1996558.00</u>	<u>5654952.92</u>
<b><u>Tuition Fund</u></b>		
To Staff Salary		
- Teaching	1948080.00	
- Non Teaching	664200.00	
" Guest Teacher	4500.00	
" Bank Charges	17.00	
" Deposit P. Tax	<u>19710.00</u>	2636507.00
<b><u>Fan, Electric &amp; Telephone Fund</u></b>		
To Electric Charges	130185.00	
" Telephone & Mobile	30441.00	
" Servicing & Maintenance	<u>21759.00</u>	182385.00
<b><u>Computer Fund</u></b>		
To Bank Charges	30.00	
" Repairing & Maintanance	<u>5100.00</u>	5130.00
<b><u>Magazine Fund</u></b>		
To News Paper Bill	5542.00	
" Magazine & Wall Magazine	<u>12000.00</u>	17542.00
<b><u>Library Fund</u></b>		
<b><u>Development Fund</u></b>		
To Repairing & Maintenance	251124.00	
" Bank Charges & DD Comm.	53.00	
" Website Upgradation & Maint	<u>1600.00</u>	252777.00
To Excess of Income over Expenditure	564053.92	
	<u>5654952.92</u>	<u>5654952.92</u>

As per our report of even date

For ROY GHOSH & ASSOCIATES  
 CHARTERED ACCOUNTANTS



PANCHANAN BERA  
 PARTNER

15th July, 2015  
KHARAGPUR.



**Baramohanpur Bhagawati Devi Nari Kalyan Samity**  
**Vill. Baramohanpur, P.O. Khakurda, Dist. Paschim Medinipur.**  
**Reged No.: S/96277 of 1999**  
**(PRIMARY TEACHERS TRAINING INSTITUTE)**

**Schedule 1:**

**Fixed Assets**

<b><u>Particulars</u></b>	<b><u>Balance as on 1.4.14</u></b>	<b><u>Addition/ Deletion</u></b>	<b><u>Total</u></b>	<b><u>Depre- ciation</u></b>	<b><u>Balance as on 31.03.15</u></b>
Land	206925.00	0.00	206925.00	0.00	206925.00
Building	3088405.00	913332.00	4001737.00	0.00	4001737.00
Furniture & Equipment	1048546.00	51400.00	1099946.00	0.00	1099946.00
Fan & Electrical Equipments (incl Aquaguard)	445530.00	76595.00	522125.00	0.00	522125.00
Computer, Camera & Accessories	652254.00	104298.00	756552.00	0.00	756552.00
Mike Set	83930.00	3500.00	87430.00	0.00	87430.00
Tubewell	27360.00	0.00	27360.00	0.00	27360.00
Generator Set	45000.00	0.00	45000.00	0.00	45000.00
Utensils	8220.00	2620.00	10840.00	0.00	10840.00
Sports Equipment	132936.00	2050.00	134986.00	0.00	134986.00
Library Books	207808.00	15702.00	223510.00	0.00	223510.00
Statue, Art & Craft	66120.00	0.00	66120.00	0.00	66120.00
Machinery	57745.00	126250.00	183995.00	0.00	183995.00
Laboratory Instrument	159625.00	0.00	159625.00	0.00	159625.00
	<u>6230404.00</u>	<u>1295747.00</u>	<u>7526151.00</u>	<u>0.00</u>	<u>7526151.00</u>

**Schedule 2:**

**General Fund**

Opening Balance	6495028.75
Add: Development Fund	1152000.00
	<u>7647028.75</u>
Add : Excess of Income over Expenditure	564053.92
	<u><u>8211082.67</u></u>

**Baramohanpur Bhagabati Devi Nari Kalyan Samity**  
**Vill. Baramohanpur, P.O. Khakurda, Dist. Paschim Medinipur.**

**Regd. No.: S/96277 of 1999**

**(PRIMARY TEACHERS TRAINING INSTITUTE)**

**Schedule 3:**

**Schedule of Cash & Bank Balance as on 31st March, 2015 :**

<u>Sl. No.</u>	<u>Head of Account</u>	<u>Cash in Hand</u>	<u>Cash at Bank</u>	<u>Total</u>	<u>Account No. with V.C.C. Bank Ltd.</u>
1	General (VCC A/c)	53.00	1470.00	1523.00	3728
	General (UBI A/c)	0.00	662318.17	662318.17	0686010157285
2	Hostel (VCC A/c.)	56.00	25105.00	25161.00	4065
	Hostel (UBI A/c.)	0.00	138146.00	138146.00	0686010203593
3	Laboratory Account	26.00	15651.00	15677.00	4125
4	Sport & Games A/c.	5.00	21770.00	21775.00	4124
5	Excursion Account	0.00	1639.00	1639.00	4121
6	Contingency Account	151.00	0.00	151.00	No Bank A/c.
7	Tuition Fees Cash	10.00	0.00	10.00	
	Cash at Bank (VCC)	0.00	1248.50	1248.50	4126
	Cash at Bank (UBI)	0.00	34392.00	34392.00	0686010203586
	Cash at Bank (IDBI)	0.00	44080.00	44080.00	0239102000007986
8	Fan, Electric & Telephone	24.00	37568.00	37592.00	4123
9	Computer	58.00	16601.00	16659.00	4122
10	Magazine Account	24.00	9773.00	9797.00	4127
11	Library Account	26.00	28903.00	28929.00	4128
12	Development Cash	6.00	0.00	6.00	
	VCC Bank	0.00	2717.00	2717.00	4129
	UBI Bank	0.00	32445.00	32445.00	0686010203609
		<u>439.00</u>	<u>1073826.67</u>	<u>1074265.67</u>	



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**(PRIMARY TEACHERS TRAINING INSTITUTE)**

**Schedule 3:**

**Schedule of Cash & Bank Balance as on 31st March, 2014 :**

<u>Sl. No.</u>	<u>Head of Account</u>	<u>Cash in Hand</u>	<u>Cash at Bank</u>	<u>Total</u>	<u>Account No. with V.C.C. Bank Ltd.</u>
1	General (VCC A/c)	973.00	30914.00	31887.00	3728
	General (UBI A/c)	0.00	2744.25	2744.25	0686010157285
2	Hostel (VCC A/c.)	144.00	114629.00	114773.00	4065
	Hostel (UBI A/c.)	0.00	39389.00	39389.00	0686010203593
3	Laboratory Account	149.00	15043.00	15192.00	4125
4	Sport & Games A/c.	15.00	20924.00	20939.00	4124
5	Excursion Account	0.00	11287.00	11287.00	4121
6	Contingency Account	695.00	0.00	695.00	No Bank A/c.
7	Tuition Fees Cash	360.00	0.00	360.00	
	Cash at Bank (VCC)	0.00	1200.50	1200.50	4126
	Cash at Bank (UBI)	0.00	2360.00	2360.00	0686010203586
	Cash at Bank (IDBI)	0.00	83990.00	83990.00	0239102000007986
8	Fan, Electric & Telephone	36.00	36109.00	36145.00	4123
9	Computer	0.00	20646.00	20646.00	4122
10	Magazine Account	166.00	9394.00	9560.00	4127
11	Library Account	228.00	32298.00	32526.00	4128
12	Development Cash	743.00	0.00	743.00	
	VCC Bank	0.00	9000.00	9000.00	4129
	UBI Bank	0.00	26410.00	26410.00	0686010203609
		<u>3509.00</u>	<u>456337.75</u>	<u>459846.75</u>	