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ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Baramohanpur Bhagabati Devi Nari Kalyan Samity
Vill. Baramohanpur, P.O. Khakurda,
Dist. Paschim Medinipur.

We have audited the accompanying financial statements of **Baramohanpur Bhagabati Devi Nari Kalyan Samity, (Regd. No.: S/96277 of 1999-2000) Account : Bhagabati Devi Primary Teacher's Training Institute** which comprise the Balance Sheet as at 31st March, 2019 and the Income & Expenditure statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Income Tax Act, 1961. 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.

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 the Trust's preparation and fair 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 financial statements of **Baramohanpur Bhagabati Devi Nari Kalyan Samity, (Regd. No.: S/96277 of 1999-2000) Account : Bhagabati Devi Primary Teacher's Training Institute** for the year ended 31st March, 2019 give a true and fair view :-

- i) In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2019;
- ii) In the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

The 29th August, 2019.
KHARAGPUR

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS




C.A. PANCHANAN BERA,
PARTNER
MEMB.NO.: 054413

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

Regd No.: S/96277 of 1999

A/c - BHAGWATI DEVI PRIMARY TEACHERS' TRAINING INSTITUTE

BALANCE SHEET AS AT 31ST March, 2019

<u>Liabilities</u>	<u>Amount (Rs)</u>	<u>Assets</u>	<u>Amount (Rs)</u>
<u>General Fund</u>		<u>Fixed Assets :</u>	
Opening Balance	91,99,995.50	(Please Refer Schedule 1)	2,15,44,350.00
<u>Add:</u> Development Fund	32,48,441.00		
Surplus as per I/E A/c	89,316.25	As per last Account:	
	1,25,37,752.75	- Fixed Deposit	25,49,550.00
		- Security Deposit	2,086.00
<u>Caution Money Fund</u>		<u>Receivables:</u>	
(as per last A/c)	8,10,030.00	- From Staff (PF Recoverable)	4,19,710.00
<u>Add</u> This Year	1,38,000.00	- From Staff (PT Recoverable)	14,530.00
	9,48,030.00	- From Staff (IT Recoverable)	(3,110.00)
Less : Refunded	8,000.00		
	9,40,030.00		
<u>Loan From :</u>			
HO (BBDNKS)	45,35,166.00		
<u>Add:</u> This year	6,60,000.00		
	51,95,166.00		
<u>External Loan</u>	27,32,000.00		
<u>Add:</u> This year	8,80,000.00		
	36,12,000.00		
Less: Refund this year	6,17,000.00		
	29,95,000.00		
<u>Loan from PNB</u>	35,49,993.10		
Less: Repaid this year	5,44,118.00		
	30,05,875.10		
<u>Loan (As per last a/c)</u>	202.00		
<u>Other Liabilities:</u>		<u>Closing Balance:</u>	
- Audit Fees	13,000.00	- Cash in Hand	
<u>Add:</u> This year	15,000.00	(as certified by Management)	3,506.00
	28,000.00	- Cash at Bank	
<u>Unutilized NIOS Fund</u>	8,190.00	(Please refer Schedule - 3)	1,79,593.85
	2,47,10,215.85		2,47,10,215.85

As per our report of even date

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS



C.A. PANCHANAN BERA
PARTNER
MEMB No: 054413

(UDIN: 19054413AAAAAK2831)

The 29th August, 2019
KHARAGPUR

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

Regd.No.: S/96277 of 1999-2000

A/c - BHAGWATI DEVI PRIMARY TEACHER'S TRAINING INSTITUTE

Income and Expenditure Account for the year ended 31st March, 2019

<u>Expenditure</u>	<u>Amount (Rs.)</u>	<u>Income</u>	<u>Amount (Rs.)</u>
To Repairs & Maintenance	3,06,330.00	By Students Fees	97,24,559.00
" Electricity & Fuel Charges	1,68,809.00	" Hostel Fees	4,54,000.00
" Telephone & Internet Charges	13,854.00	" Student Fine	15,500.00
" Staff Salary (Teaching)	71,07,862.00	" Receipt form NIOS utilized	40,810.00
" Staff Salary (Non Teaching)	7,87,398.00	" Receipt from WBUTTEPA Exam.	47,100.00
" Entertainment & tiffin expenses	70,593.00	" Bank Interest	2,513.00
" Art Materials & Uniform etc.	1,23,791.00		
" Travelling Expenses	1,59,577.00		
" Printing & Stationeries	89,865.00		
" Postage & Courier etc	3,866.00		
" Office Expenses	20,695.00		
" Newspaper & Journals etc	6,888.00		
" Computer Accessories etc	10,870.00		
" Website Development	15,694.00		
" Registration & Exam fees etc	2,53,452.00		
" Seminar & Observation celebration	2,32,408.00		
" NIOS Program Expenses	40,810.00		
" Advertisement Expenses	29,613.00		
" Panchayat Tax, Conversion, Fees etc	45,805.00		
" Examination Centre fees etc	3,52,534.00		
" Bank Charges & DD Commission	8,821.08		
" Misc. Expenses	4,150.00		
" P.N.B. Loan Processing Fees	12,750.00		
" P.N.B. Loan Interest	3,13,730.00		
" Audit Fees	15,000.00		
" Round Off	0.67		
" Excess of Income over Expenditure	89,316.25		
	<u>1,02,84,482.00</u>		<u>1,02,84,482.00</u>

As per our report of even date

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS

The 29th August, 2019
KHARAGPUR



C.A. PANCHANAN BERA
PARTNER
MEMB No: 054413.

(UDIN: 19054413AAAAAK2831)

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

Regd.No.: S/96277 of 1999-2000

A/c - BHAGABATI DEVI PRIMARY TEACHER'S TRAINING INSTITUTE

Receipts & Payments Account for the year ended 31st March, 2019

<u>Receipts</u>	<u>Amount (Rs.)</u>	<u>Payments</u>	<u>Amount (Rs.)</u>
To <u>Opening Balance :</u>		By Repairs & Maintenance	3,06,330.00
Cash at Bank	66,936.02	Electricity & Fuel Charges	1,68,809.00
Cash in Hand	<u>85,618.91</u>	Telephone & Internet Charges	13,854.00
	1,52,554.93	Staff Salary (Teaching)	71,07,862.00
" Students Fees	97,24,559.00	Staff Salary (Non Teaching)	7,87,398.00
" Hostel Fees	4,54,000.00	Entertainment & tiffin expenses	70,593.00
" Student Fine	15,500.00	Art Materials & Uniform etc.	1,23,791.00
" Bank Interest	2,513.00	Travelling Expenses	1,59,577.00
" Caution Money	1,38,000.00	Printing & Stationeries	89,865.00
" Fund from NIOS	49,000.00	Postage & Courier etc	3,866.00
" Fund from WBUTTEPA Exam.	47,100.00	Office Expenses	20,695.00
" Corpus Fund & Development Fees	32,48,441.00	Newspaper & Journals etc	6,888.00
" Receipts from B.Ed. Unit	16,79,000.00	Computer Accessories etc	10,870.00
" Receipts from D.El.Ed. Unit	18,14,954.00	Website Development	15,694.00
" Loan Received	8,80,000.00	Registration & Exam fees etc	2,53,452.00
" Loan BBDNKS	6,60,000.00	Seminar & Observation celebration	2,32,408.00
" P.F. Collection	15,840.00	NIOS Program Expenses	40,810.00
" P.F. Collection	3,12,090.00	Advertisement Expenses	29,613.00
" I. Tax Collection	39,510.00	Panchayat Tax, Conversion, Fees etc	45,805.00
" Recd. from P.Tax	45,350.00	Examination Centre fees etc	3,52,534.00
		Bank Charges & DD Commission	8,821.08
		Misc. Expenses	4,150.00
		P.N.B. Loan Processing Fees	12,750.00
		P.N.B. Loan Interest	3,13,730.00
		Furniture & Equipment	57,920.00
		Building Construction	30,99,781.00
		Building Electric etc	75,720.00
		Other Building Installation	1,05,150.00
		Lab Equipments	15,050.00
		Sports, Music Instrument etc	5,380.00
		Books etc	49,154.00
		Professional Tax Deposit	59,880.00
		Income Tax Deposit	36,400.00
		P.F. Deposit	7,47,640.00
		P.N.B. Loan Repaid	5,44,118.00
		Refund of Caution Money	8,000.00
		External Loan repaid / Other	6,17,000.00
Carried Forward	<u>19278411.93</u>	Carried Forward	<u>1,56,01,358.08</u>

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

Regd.No.: S/96277 of 1999-2000

A/c - BHAGABATI DEVI PRIMARY TEACHER'S TRAINING INSTITUTE

Receipts & Payments Account for the year ended 31st March, 2019

<u>Receipts</u>	<u>Amount (Rs.)</u>	<u>Payments</u>	<u>Amount (Rs.)</u>
<i>Brought Forward</i>	1,92,78,411.93	<i>Brought Forward</i>	1,56,01,358.08
		By Transfer	34,93,954.00
		" <u>Closing Balance :</u>	
		Cash at Bank	1,79,593.85
		Cash in Hand	3,506.00
	<u>1,92,78,411.93</u>		<u>1,83,099.85</u>
			<u>1,92,78,411.93</u>

As per our report of even date

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS



C.A. PANCHANAN BERA
PARTNER
MEMB No: 054413

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The 29th August, 2019
KHARAGPUR