

PARTNER

Roy, F.C.A.
M. Ghosh, F.C.A.
P. Bera, F.C.A.
S. Agarwal, A.C.A.
S. C. Pal, F.C.A.
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 31st March, 2013.

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 31st March, 2013 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

The 14th August, 2013.
KHARAGPUR.

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS



PANCHANAN BERA
PARTNER
MEMB. NO.: 054413.

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

Reged No.: S/96277 of 1999

(PRIMARY TEACHERS TRAINING INSTITUTE)

BALANCE SHEET AS AT 31ST March, 2013.

<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
<u>General Fund</u> (Please Refer Schedule 2)	6092350.75	<u>Fixed Assets :</u> (Please Refer Schedule 1)	5612354.00
Caution Money Fund (as per last A/c)	158300.00	<u>Fixed Deposit</u>	
<u>Add This Year</u>	<u>106000.00</u>	- Last Yr. Bal.	50000.00
	264300.00	- Add : This Year	<u>183994.00</u> 233994.00
Less : Refunded	<u>49200.00</u>		
	215100.00		
Loan from Secretary (as per last A/c)	202.00	Electric Connection Purpose Deposit	836.00
		Deposit with H.P. Gas	1250.00
		<u>Closing Balance:</u>	
Outs. Audit Fees - Last Yr. Bal.	13000.00	- Cash in Hand (as certified by Management)	7089.00
Outs. Salary - Teaching & Non Teaching	170000.00	Cash at Bank (Please Refer Schedule-3)	647129.75
Outs. House Rent	<u>12000.00</u>		
	<u>6502652.75</u>		<u>6502652.75</u>

As per our report of even date

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS



PANCHANAN BERA
PARTNER

14th August, 2013
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, 2013

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
<u>General Fund</u>		<u>General Fund</u>	
To From & Prospectus Fees to WBBPE	150000.00	By Admission Fee	1565300.00
" Registn. & Exam. Fees to WBBPE	100000.00	" Form & Prospectus Sale	123450.00
" Renewal Fees to WBBPE	25000.00	" Others Fees	1200.00
" Swarasati Puja Expenses	9765.00	" Bank Interest	<u>150332.25</u> 1840282.25
" Garden Expenses	6455.00		
" Annual Programme Expenses	136785.00	<u>Hostel Fund</u>	
" Bank Chs. & DD Comm.	1700.00	By Bank Interest	3639.00
" Panchayet Tax	1600.00	" Hostel Fees	941150.00
" Stationary Expenses	5295.00	" Received to P.Tax	<u>2155.00</u> 946944.00
" Examination Centre Fees	<u>25000.00</u> 461600.00		
		<u>Laboratory Fund</u>	
<u>Hostel Fund</u>		By Bank Interest	409.00
To Repairing & Maintenance	155449.00		
" Hostel Rent Paid	144000.00	<u>Game & Sports Fund</u>	
" Electricity Bill	5942.00	By Bank Interest	403.00
" Staff Salary (Non Teaching)	429000.00		
" Fuel	3080.00	<u>Excursion Fund</u>	
" Bank Charges	50.00	By Bank Interest	73.00
" Annual Program Expenses	6070.00		
" Electric Connection Charges	200.00	<u>Tuition Fund</u>	
" Stationary Expenses	135.00	By Bank Interest	4295.00
" Deposit P. Tax	<u>2225.00</u> 746151.00	" Received P. Tax	<u>12055.00</u> 16350.00
<u>Laboratory Fund</u>		<u>Fan, Electric & Telephone Fund</u>	
To Art Materials	19545.00	By Bank Interest	537.00
" Bank Charges	<u>166.00</u> 19711.00		
		<u>Computer Fund</u>	
<u>Game & Sports Fund</u>		By Bank Interest	462.00
To Misc. Expenses	7390.00		
		<u>Magazine Fund</u>	
<u>Excursion Fund</u>		By Bank Interest	288.00
To Travelling, Eating etc.	50650.00		
Balance b/f to next Page	<u><u>1285502.00</u></u>		<u><u>2805748.25</u></u>

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1285502.00

2805748.25

<u>Contingency Fund</u>		
To Printing & Stationary	40429.50	
" Tiffin Expenses	35553.50	
" Travelling Expenses	30606.00	
" Postage & Fax	3976.00	
" Carrying & Others	2395.00	
" Fuel	31440.00	
" Office Expenses	34657.00	
" Repairing & Maintenance	12551.00	
" Advertisement Expenses	6514.00	
" Entertainment & Cable	900.00	
" Examination Expenses	22331.00	
" Important Day Celebration	20754.00	242107.00

<u>Library Fund</u>	
By Bank Interest	583.00
<u>Development Fund</u>	
By Bank Interest	1271.00
" Excess of Expenditure over Income	583058.75

<u>Tuition Fund</u>		
To Staff Salary		
- Teaching	1170000.00	
- Non Teaching	399000.00	
" Guest Teacher	18900.00	
" Bank Charges	20.00	
" Deposit P. Tax	12055.00	1599975.00

<u>Fan, Electric & Telephone Fund</u>		
To Electric Charges	58484.00	
" Telephone & Mobile	19452.00	
" Servicing & Maintenance	5330.00	
" Bank Charge	10.00	83276.00

<u>Computer Fund</u>		
To Misc. Expenses	15000.00	
" Bank Charges	183.00	
" Repairing & Maintenance	11155.00	26338.00

<u>Magazine Fund</u>		
To News Paper Bill		3154.00

<u>Development Fund</u>		
To Repairing & Maintenance	150279.00	
" Bank Charges & DD Comm.	30.00	150309.00
		<u>3390661.00</u>

3390661.00

As per our report of even date

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS

14th August, 2013
KHARAGPUR.



PANCHANAN BERA
PARTNER

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

Regd No.: S/96277 of 1999

(PRIMARY TEACHERS TRAINING INSTITUTE)

Schedule 1:

Fixed Assets

<u>Particulars</u>	<u>Balance as on 1.4.12</u>	<u>Addition/ Deletion</u>	<u>Total</u>	<u>Depre- ciation</u>	<u>Balance as on 31.03.13</u>
Land	206925.00	0.00	206925.00	0.00	206925.00
Building	2640845.00	226435.00	2867280.00	0.00	2867280.00
Furniture & Equipment	912177.00	111545.00	1023722.00	0.00	1023722.00
Fan & Electrical Equipments (incl Aquaguard)	133931.00	90718.00	224649.00	0.00	224649.00
Computer & Accessories	417647.00	132564.00	550211.00	0.00	550211.00
Mike Set	27600.00	2450.00	30050.00	0.00	30050.00
Musical Instrument	30335.00	17550.00	47885.00	0.00	47885.00
Generator Set	45000.00	0.00	45000.00	0.00	45000.00
Utensils	7220.00	0.00	7220.00	0.00	7220.00
Sports Equipment	107189.00	22247.00	129436.00	0.00	129436.00
Library Books	177093.00	19393.00	196486.00	0.00	196486.00
Statue, Art & Craft	64800.00	1320.00	66120.00	0.00	66120.00
Machinery	0.00	57745.00	57745.00	0.00	57745.00
Laboratory Instrument	159625.00	0.00	159625.00	0.00	159625.00
	<u>4930387.00</u>	<u>681967.00</u>	<u>5612354.00</u>	<u>0.00</u>	<u>5612354.00</u>

Schedule 2:

General Fund

Opening Balance	5799409.50
Add: Development Fund	<u>876000.00</u>
	6675409.50
Less : Excess of Expenditure over Income	<u>583058.75</u>
	<u>6092350.75</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, 2013 :

<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)	1002.00	280606.00	281608.00	3728
	General (UBI A/c)	0.00	114892.25	114892.25	0686010157285
2	Hostel	895.00	120363.00	121258.00	4065
3	Laboratory Account	240.00	4658.00	4898.00	4125
4	Sport & Games A/c.	518.00	10310.00	10828.00	4124
5	Excursion Account	0.00	1047.00	1047.00	4121
6	Contingency Account	1507.00	0.00	1507.00	No Bank A/c.
7	Tuition Fees	0.00	14353.50	14353.50	4126
8	Fan, Electric & Telephone	42.00	12507.00	12549.00	4123
9	Computer	0.00	1559.00	1559.00	4122
10	Magazine Account	112.00	2180.00	2292.00	4127
11	Library Account	2000.00	24236.00	26236.00	4128
12	Development	773.00	60418.00	61191.00	4129
		<u>7089.00</u>	<u>647129.75</u>	<u>654218.75</u>	

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Schedule of Cash & Bank Balance as on 31st March, 2012 :

<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	750.00	193573.00	194323.00	3728
2	Hostel	137.00	89611.00	89748.00	4065
3	Laboratory Account	59.00	81139.00	81198.00	4125
4	Sport & Games A/c.	0.00	24959.00	24959.00	4124
5	Excursion Account	0.00	5224.00	5224.00	4121
6	Contingency Account	104.00	0.00	104.00	
7	Tuition Fees	50.00	466516.50	466566.50	4126
8	Fan, Electric & Telephone	0.00	1763.00	1763.00	4123
9	Computer	3.00	66020.00	66023.00	4122
10	Magazine Account	0.00	27558.00	27558.00	4127
11	Library Account	1050.00	11002.00	12052.00	4128
12	Development	3763.00	15993.00	19756.00	4129
		<u>5916.00</u>	<u>983358.50</u>	<u>989274.50</u>	