

**PARTNER**

S. 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 31<sup>st</sup> March, 2014.

**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.

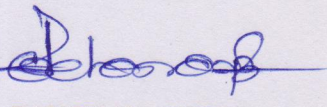
**Opinion**

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, 2014 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

The 10<sup>th</sup> July, 2014.  
**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, 2014.**

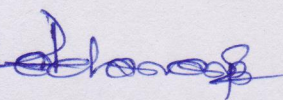
<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
<b><u>General Fund</u></b>		<b><u>Fixed Assets :</u></b>	
(Please Refer Schedule 2)	6495028.75	(Please Refer Schedule 1)	6230404.00
Caution Money Fund		<b><u>Fixed Deposit</u></b>	
(as per last A/c)	215100.00	- Last Yr. Bal.	233994.00
<u>Add This Year</u>	<u>100000.00</u>	- Add : This Year	<u>100000.00</u>
	315100.00		333994.00
Less : Refunded	<u>47000.00</u>	Security Deposit	2086.00
	268100.00		
Loan from Secretary	202.00	Receivable from WBBPE	50000.00
(as per last A/c)			
Loan from HO (BBDNKS)	300000.00	<b><u>Closing Balance:</u></b>	
Outs. Audit Fees - Last Yr. Bal.	13000.00	- Cash in Hand (as certified by Management)	3509.00
		Cash at Bank (Please Refer Schedule-3)	456337.75
	<u>7076330.75</u>		<u>7076330.75</u>

As per our report of even date

For **ROY GHOSH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

10th July, 2014  
**KHARAGPUR.**



  
**PANCHANAN BERA**  
**PARTNER**

**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, 2014**

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
<b><u>General Fund</u></b>		<b><u>General Fund</u></b>	
To From & Prospectus Fees to WB	100000.00	By Admission Fee	2791500.00
" Registrn. & Exam. Fees to WBB]	79000.00	" Fund from WBBPE for ODL, D.El.Ed	200000.00
" Gardening Expenses	859.00	" Form & Prospectus Sale	41400.00
" Expenses for ODL, D.El.Ed.	200000.00	" Bank Interest	10736.00
" Bank Chs. & DD Comm.	1052.00		3043636.00
" Panchayet Tax	1032.00		
" Stationary Expenses	4465.00	<b><u>Hostel Fund</u></b>	
" Examination Centre Fees	24500.00	By Hostel Fees	1054500.00
	410908.00	" Bank Interest	6102.00
		" P. Tax Collected	2935.00
			1063537.00
<b><u>Hostel Fund</u></b>		<b><u>Laboratory Fund</u></b>	
To Repairing & Maintenance	200986.00	By Bank Interest	385.00
" Hostel Rent Paid	18000.00		
" Electricity Bill	1668.00	<b><u>Game &amp; Sports Fund</u></b>	
" Staff Salary (Non Teaching)	617680.00	By Bank Interest	614.00
" Fuel	6700.00		
" Bank Charges	132.00	<b><u>Excursion Fund</u></b>	
" Meal Expenses	19526.00	By Bank Interest	240.00
" P. Tax Deposited	2935.00		
	867627.00	<b><u>Tution Fund</u></b>	
		By Bank Interest	1707.00
		" Received P. Tax	18395.00
			20102.00
<b><u>Laboratory Fund</u></b>		<b><u>Fan, Electric &amp; Telephone Fund</u></b>	
To Art Material	33521.00	By Bank Interest	1035.00
<b><u>Game &amp; Sports Fund</u></b>		<b><u>Computer Fund</u></b>	
To Misc. Expenses	5270.00	By Bank Interest	485.00
" Sports Uniform	34250.00		
		<b><u>Magazine Fund</u></b>	
		By Bank Interest	214.00
<b><u>Excursion Fund</u></b>		<b><u>Library Fund</u></b>	
To Travelling, Eating etc.	70000.00	By Bank Interest	1118.00
<b><u>Contingency Fund</u></b>		<b><u>Development Fund</u></b>	
To Printing & Stationary	44206.00	By Bank Interest	2093.00
" Tiffin Expenses	37546.00		
" Travelling Expenses	39234.00	By Excess of Expenditure over Income	749322.00
" Postage & Fax	1192.00		
" Carrying & Others	1285.00		
" Fuel	24435.00		
" Office Expenses	47339.00		
" Repairing & Maintenance	36278.00		
" Advertisement Expenses	2420.00		
" Entertainment & Cable	700.00		
" Examination Expenses	35502.00		
" Important Day Celebration	190368.00		
" Annual Prog. Exp.	184502.00		
" Garden Exp.	4405.00		
	649412.00		



**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, 2014**  
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**Tution Fund**

To Staff Salary		
- Teaching	1665140.00	
- Non Teaching	576950.00	
" Guest Teacher	8900.00	
" Bank Charges	10.00	
" Deposit P. Tax	19495.00	2270495.00

**Fan, Electric & Telephone Fund**

To Electric Charges	10194.00	
" Telephone & Mobile	27719.00	
" Servicing & Maintenance	9746.00	
" Bank Charge	10.00	47669.00

**Computer Fund**

To Bank Charges	215.00	
" Repairing & Maintanance	17755.00	17970.00

**Magazine Fund**

To News Paper Bill	3528.00	
" Magazine & Wall Magazine	20060.00	23588.00

**Library Fund**

To Bank Charges		6.00
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**Development Fund**

To Repairing & Maintenance	438969.00	
" Bank Charges & DD Comm.	16.00	
" Website Upgradation & Maint	13080.00	452065.00

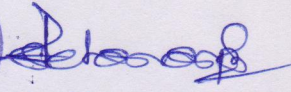
4882781.00

4882781.00

As per our report of even date

For ROY GHOSH & ASSOCIATES  
CHARTERED ACCOUNTANTS



  
**PANCHANAN BERA**  
**PARTNER**

10th July, 2014  
**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 1.4.13</u></b>	<b><u>Addition/ Deletion</u></b>	<b><u>Total</u></b>	<b><u>Depre- ciation</u></b>	<b><u>Balance as on 31.03.14</u></b>
Land	206925.00	0.00	206925.00	0.00	206925.00
Building	2867280.00	221125.00	3088405.00	0.00	3088405.00
Furniture & Equipment	1023722.00	24824.00	1048546.00	0.00	1048546.00
Fan & Electrical Equipments ( incl Aquaguard)	224649.00	220881.00	445530.00	0.00	445530.00
Computer, Camera & Accessories	550211.00	102043.00	652254.00	0.00	652254.00
Mike Set	77935.00	5995.00	83930.00	0.00	83930.00
Tubewell	0.00	27360.00	27360.00	0.00	27360.00
Generator Set	45000.00	0.00	45000.00	0.00	45000.00
0.00 Utensils	7220.00	1000.00	8220.00	0.00	8220.00
Sports Equipment	129436.00	3500.00	132936.00	0.00	132936.00
Library Books	196486.00	11322.00	207808.00	0.00	207808.00
Statue, Art & Craft	66120.00	0.00	66120.00	0.00	66120.00
Machinery	57745.00	0.00	57745.00	0.00	57745.00
Laboratory Instrument	159625.00	0.00	159625.00	0.00	159625.00
	<u>5612354.00</u>	<u>618050.00</u>	<u>6230404.00</u>	<u>0.00</u>	<u>6230404.00</u>

**Schedule 2:**

**General Fund**

Opening Balance

Add: Development Fund

Less : Excess of Expenditure over Income



6092350.75

1152000.00

7244350.75

749322.00

6495028.75

**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, 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>	



**Baramohanpur Bhagabati Devi Nari Kalyan Samity**  
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**(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>	

