



Kharagpur Branch:
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Kharagpur-721301
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ROY GHOSH & ASSOCIATES
Chartered Accountants

AUDITOR'S REPORT

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 (D.El.ED. Unit)** at Vill. Baramohanpur, P.O. Khakurda, Dist. Paschim Medinipur, PIN : 721 445, West Bengal, which comprise the Balance Sheet as at 31st March, 2025 and the Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The 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 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, 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 Bhagabati Devi Nari Kalyan Samity (Regd. No. S/96277 of 1999-2000) – Account : Bhagabati Devi Primary Teacher's Training Institute (D.El.ED. Unit)** for the year ended 31st March, 2025 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

For **ROY GHOSH & ASSOCIATES**
CHARTERED ACCOUNTANTS



PANCHANAN BERA, F.C.A.
PARTNER

MEMB.NO.: 054413.

UDIN: 5054413BMYHQ4440

The 24th October, 2025.
KHARAGPUR.

24.10.25
24.10.25

President
Bhagabati Devi Primary
Teachers Training Institute
Khakurda • Paschim Medinipur

Siddhanta S. Mishra
24.10.25
Principal
Bhagabati Devi Primary
Teachers' Training Institute
Khakurda • Paschim Medinipur

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, 2025.

<u>Liabilities</u>	<u>Amount (Rs)</u>	<u>Assets</u>	<u>Amount (Rs)</u>
<u>General Fund</u>		<u>Fixed Assets :</u>	
Opening Balance	1,92,00,191.43	(Please Refer Schedule 1)	2,66,02,341.00
Less: Excess of Expenditure over Income	10,19,137.24	As per last Account:	
	1,81,81,054.19	- Fixed Deposit	25,49,550.00
		- Security Deposit	2,086.00
<u>Caution Money Fund :</u>		Loan to BDSN	7,600.00
(as per last A/c)	6,89,030.00	Receivables (as per last A/c)	
Less : Refunded	4,000.00	- From Staff (PF Recoverable)	10,17,126.00
	6,85,030.00	- From Staff (PT Recoverable)	47,648.00
Loan From :		- From Staff (IT Recoverable)	(3,110.00)
- HO (BBDNKS)	56,03,166.00	<u>Closing Balance:</u>	
External Loan (As per last A/c)	48,99,000.00	- Cash in Hand	3,472.00
Add: This year	19,65,000.00	(as certified by Management)	
	68,64,000.00	- Cash at Bank	1,59,521.19
Less: Repaid this year	10,00,000.00		
	58,64,000.00		
Loan (As per Last A/c)			
- PNB	1,582.00		
- Others	202.00		
	1,784.00		
Other Liabilities:			
Audit Fees (As per last a/c)	63,000.00		
Less: Repaid This Year	11,800.00		
	51,200.00		
	3,03,86,234.19		
			3,03,86,234.19

As per our report of even date

For ROY GHOSH & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN: 320094E

Place: Kharagpur
 Date: 24/10/2025



PANCHANAN BERA
 PARTNER
 MEMB No: 054413

(UDIN:25054413BMYHQ4440)

27/10/2025
 24.10.25-

President
 Bhagabati Devi Primary
 Teachers Training Institute
 Khakurda • Paschim Medinipur

Siddhartha Sr. Mishra
 24.10.25
 Principal
 Bhagabati Devi Primary
 Teachers' Training Institute
 Khakurda • Paschim Medinipur

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, 2025.

<u>Expenditure</u>	<u>Amount (Rs.)</u>	<u>Income</u>	<u>Amount (Rs.)</u>
To Repairs & Maintenance	15,315.00	By Students Fees	76,50,500.00
" Electricity & Fuel Charges	68,501.00	Less: Refund	<u>20,000.00</u>
" Advertisement Expenses	7,494.29		76,30,500.00
" Interview Expenses	23,145.00	" SB Bank Interest	6,830.00
" Telephone & Internet Charges	20,740.00	" Excess of Expenditure over Income	10,19,137.24
" Staff Salary (Teaching)	62,26,200.00		
" Staff Salary (Guest Teacher)	14,500.00		
" Staff Salary (Non Teaching)	14,04,328.00		
" Postage & Courier etc	557.00		
" Examination Expenses	300.00		
" Newspaper & Journals etc	2,780.00		
" Annual Sports Expenses	1,740.00		
" Affiliation, Regn. & Exam fees etc.	2,55,000.00		
" Seminar & Obsv. Celebration	17,220.00		
" NCTE PAR	35,400.00		
" Bratachari Training	6,400.00		
" Educational Tour	6,665.00		
" Panchayat Tax, Conversion, Fees	6,852.00		
" Bank Charges & DD Comm.	1,250.95		
" Wall Magazine	3,245.00		
" Student Uniform	1,06,000.00		
" Office Expenses	1,830.00		
" Travelling Expenses	7,247.00		
" Garden Expenses	8,450.00		
" Generator Fuel	4,000.00		
" Printing & Stationery	8,606.00		
" Website Development	10,000.00		
" Tiffin Expenses	2,510.00		
" Teacher's Training Expenses	5,000.00		
" P.F. Deposit (Employer's Contb.)	3,83,341.00		
" Art Materials	1,850.00		
	<u>86,56,467.24</u>		<u>86,56,467.24</u>

As per our report of even date

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 320094E



PANCHANAN BERA
PARTNER
MEMB No: 054413

Place: Kharagpur
Date: 24/10/2025

24.10.25

President:
Bhagabati Devi Primary
Teachers Training Institute
Khakurda • Paschim Medinipur

Siddhesha S. Mishra (UDIN:25054413BMYHQ4440)
Principal
Bhagabati Devi Primary
Teachers' Training Institute
Khakurda • Paschim Medinipur

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, 2025.

<u>Receipts</u>	<u>Amount (Rs.)</u>	<u>Payments</u>	<u>Amount (Rs.)</u>
To <u>Opening Balance :</u>		By Repairs & Maintenance	15,315.00
Cash at Bank	3,70,053.43	" Electricity & Fuel Charges	68,501.00
Cash in Hand	<u>3,603.00</u>	" Advertisement Expenses	7,494.29
	3,73,656.43	" Interview Expenses	23,145.00
" Students Fees	76,50,500.00	" Telephone & Internet Charges	20,740.00
" Bank Interest	6,830.00	" Staff Salary (Teaching)	62,26,200.00
" External Loan Received	19,65,000.00	" Staff Salary (Guest Teacher)	14,500.00
" P.F. Collection	3,36,140.00	" Staff Salary (Non Teaching)	14,04,328.00
" Professional Tax Collection	51,940.00	" Postage & Courier etc	557.00
" Income Tax Collection	6,000.00	" Examination Expenses	300.00
" Received from BDSN	-	" Newspaper & Journals etc	2,780.00
" Received from BBDNKS	-	" Annual Sports Expenses	1,740.00
		" Affiliation, Regn. & Exam fees etc.	2,55,000.00
		" Seminar & Obsv. Celebration	17,220.00
		" NCTE PAR	35,400.00
		" Bratachari Training	6,400.00
		" Educational Tour	6,665.00
		" Panchayat Tax, Conversion, Fees	6,852.00
		" Bank Charges & DD Comm.	1,250.95
		" Wall Magazine	3,245.00
		" Student Fees Refund	20,000.00
		" Student Uniform	1,06,000.00
		" Office Expenses	1,830.00
		" Travelling Expenses	7,247.00
		" Garden Expenses	8,450.00
		" Generator Fuel	4,000.00
		" Printing & Stationery	8,606.00
		" Website Development	10,000.00
		" Tiffin Expenses	2,510.00
		" Teacher's Training Expenses	5,000.00
		" P.F. Deposit (Employer's Contb.)	3,83,341.00
		" Art Materials	1,850.00
		" Lab Equipments	24,030.00
		" Furniture & Equipment	15,485.00
		" Music Instrument	100.00
		" Electric Equipment	14,999.00
		" Computer	16,260.00
		" Software Expenses	51,509.00
		" Sports & Games Equipment	300.00
		" Books	18,043.00
Carried forward	<u>1,03,90,066.43</u>	Carried forward	<u>88,17,193.24</u>

24/10/25

President:
Bhagabati Devi Primary
Teachers Training Institute
Khakurda • Paschim Medinipur

24/10/25

Principal
Bhagabati Devi Primary
Teachers' Training Institute
Khakurda • Paschim Medinipur



Presidents
Bhagabati Devi Primary
Teachers Training Institute
Khakurda • Paschim Medinipur