

S. SARKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

Partners :

C. K. DAS F.C.A., D.I.S.A.
D. ROY F.C.A.
S. SARKER F.C.A., D.I.S.A.
T. K. SINHA F.C.A.
S. K. RAY F.C.A.
A. HALDAR F.C.A.
S. K. AGARWAL A.C.A.

Ref. No. :

Date :

INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE

Report on the Financial Statements

We have audited the accompanying financial statements of **Jalpaiguri Dooars Primary Teachers Training Institute** ("the AOP"), which comprise the Balance Sheet as at 31st March, 2016, Income & Expenditure Account and the Receipts & Payments for the year then ended, and other explanatory information.

Management's Responsibility for the Financial Statements

The AOP's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the AOP in accordance with the Accounting Standards applicable to non corporate entities issued by Institute of Chartered Accountants of India in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' 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 the 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 AOP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the AOP's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the AOP as at 31st March, 2016;



(b) in the case of the Income & Expenditure Account, of the loss of the AOP for the year ended on that date;
and

(c) in the case of the Receipts & Payments, of the cash flows of the AOP for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:

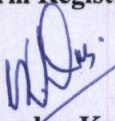
(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the AOP so far as it appears from our examination of those books.

(c) The Balance Sheet, the Income & Expenditure Account, and the Receipts & Payments dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the Balance Sheet, Income & Expenditure Account, and the Receipts & Payments comply with the Accounting Standards applicable to non corporate entities issued by the Institute of Chartered Accountants of India.

For S. SARKAR & ASSOCIATES
Chartered Accountants
(Firm Registration No. 319261E)


Chandan Kumar Das
(Partner)
(Membership No. – 055594)



Date: 12-07-2016
Place: Kolkata

JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE
P.O.- Ghagra, P.S.- Alipurduar, Dist.- Alipurduar
PIN- 736122

Balance Sheet As On 31.03.2016

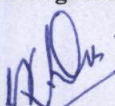
Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
Reserve & Surplus:		Fixed Assets:	
Admission Fees(Capitalised)	192,000.00	Building	12,543,214.80
Capital Reserve bal b/f	2,579,125.00	New Building WIP	6,190,890.00
General Reserve	(1,034,400.82)	Computers	40,379.10
		Electrical Fittings	295,321.86
		Fax Machine	7,764.84
		Furniture	351,657.10
		Labrotory Equipments	39,727.94
		Land	208,000.00
Secured Loan:		Library Books	335,580.53
Term Loan, UBI, Jalpaiguri	7,470,843.00	Office Equipments	70,208.48
Loan Against Fixed Deposit	737,186.00	Plant & Machineries	155,100.18
		Xerox Machine	17,748.21
Unsecured Loan:		Sports Equipments	70,847.36
Em San Agro Products Pvt. Ltd.	1,429,616.00	Television set	5,236.30
Loan from Akanksha	380,899.00	Motor Bike	35,413.21
Loan from Emsan Industries(Prop.)	913,348.00		
Loan from Radiant Engineering	660,030.00	Current assets, Loans & Advances:	
Loan from Sandip Khan	4,091,676.28	Security Deposit, WBSEB	2,000.00
Loan from Mina Majumder	1,036,700.42	Security Deposit(WBSEDCL)	148,067.00
Loan from Himalayan Catering	546,170.00	Loan to Faruq Hossain	50,000.00
Loan from Rita Bose	100,000.00	FDR, UBI	1,832,510.66
Loan from Others	400,000.00		
Loan From Amal Bhattacharjee	200,000.00		
Loan from Atri Bose	300,000.00		
		Cash-in-Hand	32,477.24
Current Liabilities & Provisions:		Cash-at-Bank:	
Accounting Fees Payable	24,000.00	UBI CA, Alipurduar	8,545.84
Audit Fees Payable	40,419.00	UBI CA, Jalpaiguri	125,479.07
Caution Money Deposit	500,000.00	Accrued Interest on FD	62,269.16
Professional Tax Payable	3,377.00	Tax Deducted at Sources	6,920.00
Outstanding President Remuneration	1,420,000.00		
Outstanding Hostel Expenses	440,000.00		
Liabilities for Expenses	204,370.00		
	22,635,358.88		22,635,358.88

In terms of report of even date attached herewith.

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. 319261E)


Chandan Kumar Das
 (Partner)

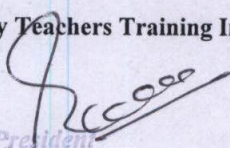
(Membership No. – 055594)



Date: 12-07-2016

Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute


 President
 J. D. R. T. T. I.
 ALIPURDUAR

JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE
P.O.- Ghagra, P.S.- Alipurduar, Dist.- Alipurduar
PIN- 736122

Income & Expenditure Account
for the year 2015-16

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
To, Audit Fees	17,250.00	By, Admission Fees	192,000.00
To, Bank Charges	109,363.50	By, Computer Fees	96,000.00
To, Depreciation on Fixed Assets	877,775.46	By, Development Fees	1,152,000.00
To, Interest on Term Loan	661,653.00	By, Electric Fees	57,600.00
To, Miscellaneous Expenses	190,250.00	By, Examination Fees	50,000.00
To, Preliminary Expenses written off	8,549.00	By, Internal Exam Fees	96,000.00
To, Printing & Stationery	139,152.00	By, Labrotary Fees	192,000.00
To, Repairs & Maintances	608,868.00	By, Library Fees	38,400.00
To, Salary, Bonus to Teaching & Non- Taching Staff	2,355,920.00	By, Magazine Fees	38,400.00
To, Saraswati puja Expenses	10,300.00	By, Sports Fees	76,800.00
To, Annual Sports	2,220.00	By, Tution Fees	2,764,800.00
To, Cuitural Programme	5,780.00	By, Registration Fees	50,000.00
To, Electricity Charges	145,006.00	By, Excursion Fees	96,000.00
To, House Keeping	2,298.00	By, Rent From Himalayan Catering	180,000.00
To, Registration Charges(WBBPE)	60,000.00	By, Interest on Fixed Deposit	11,621.16
To, Examination Fees(WBBPE)	60,000.00	By Fees for Seat Rent	1,200,000.00
To, Internal Examination Charges	12,645.00		
To, Postage & Courier	50.00		
To, Telephone & Broadcasting Charges	18,207.00		
To, Renewal Charges(Tally ERP9)	4,200.00		
To, Newspaper & Periodicals	2,770.00		
To, Expenses for Audit	5,540.00		
To, Insurance Charges	19,900.00		
To, Website Development Expenses	4,580.00		
To, Donation & Subscription	28,000.00		
To, Remuneration to President	300,000.00		
To, Admission Form(WBBPE)	100,000.00		
To, Tea & Tiffin	49,790.00		
To, Car Running Expenses	208,777.00		
To, NCTE Application for B.Ed.	300,000.00		
		By, Excess of Expenditure over Income	17,222.80
	6,308,843.96		6,308,843.96

In terms of report of even date attached herewith.

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. 319261E)

Chandan Kumar Das
(Partner)

(Membership No. - 055594)



Date: 12-07-2016

Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

(Signature)
President
J. O. T. T. I
ALIPURDUAR

JANUARY 1964

1964 JANUARY

Date	Description	Amount	Balance	Total	Remarks
1/1	Balance				
1/2	...				
1/3	...				
1/4	...				
1/5	...				
1/6	...				
1/7	...				
1/8	...				
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1/26	...				
1/27	...				
1/28	...				
1/29	...				
1/30	...				
1/31	...				
Total					

1/30/64

1/30/64

JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE
P.O.- Ghagra, P.S.- Alipurduar, Dist.- Alipurduar
PIN- 736122

RECEIPTS & PAYMENTS ACCOUNT
FOR THE PERIOD 01.04.15 - 31.03.16

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
To Opening Balance(01.04.15)		By Repayment of Term Loan to UBI	3,085,818.05
-Cash-at-Bank:		By Payment of Unsecured Loan	129,028.00
UBI-CA,Alipurduar	179,570.84	By Expenses in New Building WIP	5,455,890.00
UBI-CA,Jalpaiguri	3,460.62	By Purchase of Computers	46,150.00
-Cash-in-Hand	26,691.24	By Purchase of Electrical Fittings	18,966.00
		By Purchase of Office Equipments	13,300.00
To Term Loan From UBI, Jalpaiguri	6,565,000.00	By Purchase of CCTV(Plant & Machinery)	75,000.00
To Loan from Amal Bhattacharjee	200,000.00	By Library Books	24,480.00
To Loan from Atri Bose	300,000.00	By Sports Equipments	10,000.00
To Loan from Himalayan Catering Services	335,000.00	By FDR, UBI	400,000.00
To Computer Fees	96,000.00	By Postage & Courier	50.00
To Development Fees	1,152,000.00	By Annual Sports	2,220.00
To Electric Fees	57,600.00	By Cultural Programme	5,780.00
To Examination Fees	50,000.00	By Bank Charges	109,363.50
To, Excursion Fees	96,000.00	By Newspapers & Periodicals	2,770.00
To Internal & External Exam Fees	96,000.00	By Printing & Stationary	139,152.00
To Laboratory Fees	192,000.00	By Repairs & Maintenance	608,868.00
To Library Fees	38,400.00	By Salary	2,271,420.00
To Magazine Fees	38,400.00	By Admission Form(WBBPE)	100,000.00
To Sports Fees	76,800.00	By Saraswati Puja Exp.	10,300.00
To Tution Fees	2,764,800.00	By Telephone Charges	18,207.00
To Admission Fees	192,000.00	By Electricity	145,006.00
To Registration Fees	50,000.00	By External Examination	12,645.00
To Rent from Himalayan Catering	180,000.00	By House Keeping	2,298.00
To Fees for Seat Rent	1,200,000.00	By Car Running Expenses	208,777.00
		By Misc. Exp.	190,250.00
		By Registration Charges(WBBPE)	60,000.00
		By Examination Fees(WBBPE)	60,000.00
		By Donation & Subscription	28,000.00
		By Expenses for Audit	5,540.00
		By Audit Fees	20,972.00
		By Bonus to Employee	84,500.00
		By Insurance	19,900.00
		By NCTE Application for B. Ed. & DL. Ed	300,000.00
		By Renewal Charges(Tally ERP9)	4,200.00
		By Tea & Tiffin	49,790.00
		By Website Development Cherges	4,580.00
		By Closing Balance(31.03.16)	
		-Cash-at-Bank	8,545.84
		UBI-CA,Alipurduar	125,479.07
		UBI-CA,Jalpaiguri	32,477.24
		-Cash-in-Hand	
TOTAL	13,889,722.70	TOTAL	13,889,722.70

In terms of report of even date attached herewith.

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. 319261E)

Chandan Kumar Das

(Partner)

(Membership No. - 055594)



Date: 12-07-2016

Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

President
J. P. T. T. I
ALIPURDUAR

JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE
P.O.- Ghagra, P.S.- Alipurdwar, Dist.- Alipurdwar
PIN- 736122

Schedule of Fixed Assets(2015-16)

Sl no.	Name Of Assets	Balance as on 01.04.2015	Addition		Total(Rs.)	Rate of Depreciation(%)	Depreciation(Rs.)	Balance As on 31.03.2016
			>180 Days	< 180 Days				
1.	Building	13,203,384.00	-	-	13,203,384.00	5%	660,169.20	12,543,214.80
2.	New Building WIP	-	653,593.00	5,537,297.00	6,190,890.00	-	-	6,190,890.00
3.	Land	208,000.00	-	-	208,000.00	-	-	208,000.00
4.	Library Books	348,387.26	24,480.00	-	372,867.26	10%	37,286.73	335,580.54
5.	Computer & Printer	48,797.74	38,150.00	8,000.00	94,947.74	60%	54,568.64	40,379.10
6.	Electrical Fittings	308,115.73	-	18,966.00	327,081.73	10%	31,759.87	295,321.86
7.	Furniture & Fixture	390,730.11	-	-	390,730.11	10%	39,073.01	351,657.10
8.	Labrotary Equipments	46,738.75	-	-	46,738.75	15%	7,010.81	39,727.94
9.	Plant & Machinery	100,853.15	-	75,000.00	175,853.15	15%	20,752.97	155,100.18
10.	Xerox Machine	20,880.25	-	-	20,880.25	15%	3,132.04	17,748.21
11.	Fax Machine	9,135.11	-	-	9,135.11	15%	1,370.27	7,764.84
12.	Motor Bike	41,662.60	-	-	41,662.60	15%	6,249.39	35,413.21
13.	Sports Equipments	68,719.29	10,000.00	-	78,719.29	10%	7,871.93	70,847.36
14.	Office Equipments	64,514.98	9,800.00	3,500.00	77,814.98	10%	7,606.50	70,208.48
15.	Television Set	6,160.40	-	-	6,160.40	15%	924.08	5,236.30
	TOTAL	14,866,079.38	736,023.00	5,642,763.00	21,244,865.38		877,775.46	20,367,089.91

In terms of report of even date attached herewith.

For S. SARKAR & ASSOCIATES
Chartered Accountants
(Firm Registration No. 319261E)

For Jalpaiguri Dooars Primary Teachers Training Institute



Chandan Kumar Das
(Partner)
(Membership No. - 055594)

Date: 12-07-2016
Place: Kolkata

(Signature)
President
J. D. P. T. I.
ALIPURDUAR

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