

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, 2018, 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, 2018;

(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: 16-08-2018
Place: Kolkata


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

Income & Expenditure Account
for the year 2017-18

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
To, Admission Form (WBBPE)	25,000.00	By, Admission Fees	140,160.00
To, Advertisement Charges	39,300.00	By, Computer Fees	70,080.00
To, Audit Fees	11,981.00	By, Development Fees	870,160.00
To, Bank Charges	5,297.55	By, Electric Fees	42,048.00
To, Bonus to Employees	88,100.00	By, Examination Fees	36,500.00
To, Cultural Programme	11,979.00	By, Internal Exam Fees	70,080.00
To, Depreciation on Fixed Assets	929,732.09	By, Labrotary Fees	140,160.00
To, Donation & Subscription	16,900.00	By, Library Fees	28,032.00
To, Educational Tour	51,189.00	By, Magazine Fees	28,032.00
To, Electricity Charges	135,017.00	By, Sports Fees	56,064.00
To, Examination Expenditure	2,200.00	By, Tution Fees	3,145,300.00
To, Fire & Fuel	22,490.00	By, Registration Fees	36,500.00
To, House Keeping	600.00	By, Excursion Fees	70,080.00
To, Interest on Term Loan	1,320,519.00	By, Govt. Fund Received	6,832.00
To, Misc. Expenses	32,926.00	By, Interest on Fixed Deposit	204,784.68
To, NCTE Application for B. Ed	150,000.00	By Fees for Seat Rent	894,000.00
To, Newspaper & Periodicals	2,473.00		
To, Interest on Demat Loan	298,328.00		
To, Printing & Stationary	122,372.00		
To, Profession Tax	2,500.00		
To, Remuneration to President	50,000.00		
To, Repairing & Maintanance	180,702.00		
To, Salary to Teaching & Non Teaching Staff	2,259,670.00		
To, Sarswati Puja Expenses	8,135.00		
To, Ta.Da Allowances	49,362.00		
To, Telephone & Broadcasting Charges	13,380.00		
To, Website Development Expenses	16,902.00		
		By, Excess of Expenditure over Income	8,241.96
	5,847,054.64		5,847,054.64

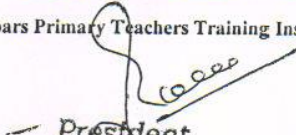
In terms of report of even date attached herewith.

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


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



For Jalpaiguri Dooars Primary Teachers Training Institute


President
Jalpaiguri Dooars P.T.T.I

Date: 16-08-2018
Place: Kolkata



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

RECEIPTS & PAYMENTS ACCOUNT
FOR THE PERIOD 01.04.17 - 31.03.18

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
To Opening Balance(01.04.17)		By Repayment of Term Loan to UBI	2,606,000.00
-Cash-at-Bank:		By Payment of Unsecured Loan	1,600,000.00
UBI-CA,Alipurduar	237,954.34	By Expenses in New Building WIP	1,569,400.00
UBI-CA,Jalpaiguri	292,505.57	By Purchase of Computers	208,500.00
-Cash-in-Hand	22,678.90	By Purchase of Electrical Fittings	21,101.00
To Term Loan From UBI, Jalpaiguri	800,000.00	By Purchase of Furniture & Fixture	24,000.00
To Loan against Fixed Deposit	700,000.00	By Purchase of Labrotory Equipments	580.00
To Loan from Em San Industries	175,000.00	By Library Books	1,600.00
To Loan from Atri Bose	750,000.00	By Sports Equipments	75,095.00
To Loan from Mr. Sandip Khan	295,647.00	By FDR, UBI	1,200,000.00
To Loan from Rita Bose	400,000.00	By Admission Form (WBBPE)	25,000.00
To Loan from Srilekha Das	200,000.00	By Advertisement Charges	39,300.00
To Computer Fees	70,080.00	By Audit Fees	11,981.00
To Development Fees	870,160.00	By Audit Fees Payable	64,019.00
To Electric Fees	42,048.00	By Bank Charges	5,297.55
To Examination Fees	36,500.00	By Bonus to Employee	88,100.00
To, Excursion Fees	70,080.00	By Cultural Programme	11,979.00
To Internal & External Exam Fees	70,080.00	By Donation & Subscription	16,900.00
To Laboratory Fees	140,160.00	By Educational Tour	51,189.00
To Library Fees	28,032.00	By Electricity Charges	135,017.00
To Magazine Fees	28,032.00	By Examination Expenditure	2,200.00
To Sports Fees	56,064.00	By House Keeping	600.00
To Tution Fees	3,205,300.00	By Fire & Fuel	22,490.00
To Admision Fees	140,160.00	By Misc.Expensess	32,926.00
To Registration Fees	36,500.00	By NCTE Application for B. Ed	150,000.00
To Govt. Fund Received	6,832.00	By Newspaper & Periodicals	2,473.00
To Fees for Seat Rent	894,000.00	By Printing & Stationary	122,372.00
To Maturity of Fixed Deposit	1,200,000.00	By Profession Tax	2,500.00
To Interest on Fixed Deposit	3,649.32	By Accounting Fees Payable	24,000.00
		By Remuneration to President	50,000.00
		By Tution Fees	60,000.00
		By Repairing & Maintanance	180,702.00
		By Salary to Teaching & Non Teaching Staff	2,259,670.00
		By Sarswati Puja Expenses	8,135.00
		By Ta.Da Allowances	49,362.00
		By Telephone & Broadcasting Charges	13,380.00
		By Website Development Expenses	16,902.00
		By Closing Balance(31.03.18)	
		-Cash-at-Bank	
		UBI-CA,Alipurduar	3,620.34
		UBI-CA,Jalpaiguri	2,741.34
		-Cash-in-Hand	12,330.90
TOTAL	10,771,463.13	TOTAL	10,771,463.13

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)

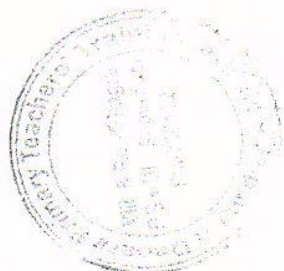


For Jalpaiguri Dooars Primary Teachers Training Institute

Jalpaiguri Dooars PTI

Date: 16-08-2018

Place: Kolkata



JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE

P.O.- Ghagra, P.S.- Alipurduar, Dist.- Alipurduar

PIN- 736122

Schedule of Fixed Assets(2017-18)


Sl no.	Name Of Assets	Balance as on 01.04.2016	Addition		Total(Rs.)	Rate of Depreciation(%)	Depreciation(Rs.)	Balance As on 31.03.2017
			>180 Days	< 180 Days				
1.	Building	11,916,054.06	-	-	11,916,054.06	5%	595,802.70	11,320,251.36
2.	New Building WIP	8,503,118.00	910,000.00	659,400.00	10,072,518.00	-	-	10,072,518.00
3.	Land	208,000.00	-	-	208,000.00	-	-	208,000.00
4.	Library Books	419,368.38	-	1,600.00	420,968.38	10%	42,016.84	378,951.54
5.	Computer & Printer	65,661.64	160,000.00	48,500.00	274,161.64	60%	149,946.98	124,214.66
6.	Electrical Fittings	472,368.14	15,840.00	5,261.00	493,469.14	10%	49,083.84	444,385.30
7.	Furniture & Fixture	316,491.39	24,000.00	-	340,491.39	10%	34,049.14	306,442.25
8.	Labrotary Equipments	93,588.50	-	580.00	94,168.50	15%	14,081.78	80,086.73
9.	Plant & Machinery	131,835.15	-	-	131,835.15	15%	19,775.27	112,059.88
10.	Xerox Machine	15,085.98	-	-	15,085.98	15%	2,262.90	12,823.08
11.	Fax Machine	6,600.12	-	-	6,600.12	15%	990.02	5,610.10
12.	Motor Bike	30,101.23	-	-	30,101.23	15%	4,515.18	25,586.05
13.	Sports Equipments	63,762.62	1,800.00	73,295.00	138,857.62	10%	10,221.01	128,636.61
14.	Office Equipments	63,187.63	-	-	63,187.63	10%	6,318.76	56,868.87
15.	Television Set	4,450.82	-	-	4,450.82	15%	667.64	3,783.16
	TOTAL	22,309,673.66	1,111,640.00	788,636.00	24,209,949.66		929,732.09	23,280,217.57

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)



For Jalpaiguri Dooars Primary Teachers Training Institute

President

Jalpaiguri Dooars P.T.I.



Date: 16-08-2018

Place: Kolkata