S. SARKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

C. K. DAS F.C.A., D.I.S.A.

D. ROY F.C.A.

S. SARKER F.C.A., D.I.S.A.

Partners: 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 Institue ("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)

Chaidan 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

Balance Sheet As On 31.03.2018

Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
Reserve & Surplus:		Fixed Assets:	120000000000000000000000000000000000000
Admission Fees(Capitalised)	192,000.00	Building	11,320,251.36
Capital Reserve bal b/f	2,579,125.00	New Building WIP	10,072,518.00
General Reserve	(1,050,206.39)		208,000.00
		Computers & Printer	124,214.66
		Electrical Fittings	444,385.30
Secured Loan:		Fax Machine	5,610.09
Term Loan, UBI, Jalpaiguri	8,625,749.00	Furniture & Fixture	306,442,25
Loan Against Fixed Deposit	2,031,161.00	Labrotory Equipments	80,086.72
		Library Books	378,951.54
Unsecured Loan:		Motor Bike	25,586.05
Em San Agro Products Pvt. Ltd.	1,429,616.00	Officie Equipments	56,868.87
Loan from Akanksha	380,899.00	Plant & Machinery	112,059.88
Loan from Emsan Industries(Prop.)	1,717,018.00	Sports Equipments	128,636.61
Loan from Radiant Engineering	660,030.00	Television Set	3,783.16
Loan from Sandip Khan	4,241,693.53	Xerox Machine	12,823.08
Loan from Mina Majumder	1,036,700.42		
Loan from Rita Bose	1,010,000.00	Current assets, Loans & Advances:	
Loan from Amal Bhattacharjee	500,000.00	Security Deposit, WBSEB	2,000.00
		Security Deposit(WBSEDCL)	148,067.00
		FDR, UBI	2,400,000.00
	Œ	77.	
		Cash-in-Hand	12,330.90
Current Liabilities & Provisions:		Cash-at-Bank:	12,550.70
Caution Money Deposit	500,000.00	UBI CA, Alipurduar	3,620.34
Professional Tax Payable	3,377.00	UBI CA, Jalpaiguri	2,741.34
Outstanding President Remuneration	1,720,000.00	Accrued Interest on FD	334,931.41
Outstanding Hostel Expenses	440,000.00	Tax Deducted at Sources	37,624.00
Liabilities for Expenses	204,370.00		2,,021.00
	26,221,532.56		26,221,532.56

In terms of report of even date attached herewith.

KOLKATA

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. 319261E)

Chandan Kumar Das (Partner)

(Membership No. - 055594)

Date: 16-08-2018 Place: Kolkata For Jalpaiguri Dooars Primary Teachers Training Institute

Jalpair ci Dooars P.T.T.I

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

Income & Expenditure Account

for	tha	veat	- 201	100	10

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
To, Admission Form (WBBPE)	25,000.00		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		42,048.00
To, Bonus to Employees	88,100.00	By, Examination Fees	36,500.00
Γο, Cultural Programme	11,979.00	By, Internal Exam Fees	70,080.00
Γο, Depriciation 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	
Γο, Electricity Charges	135,017.00	By, Sports Fees	28,032.00 56,064.00
Γο, Examination Expenditure	2,200.00	By, Tution Fees	3,145,300.00
To, Fire & Fuel	22,490.00		36,500.00
Γo, 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
Γο, Misc.Expensess	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		894,000,00
To, Interest on Demat Loan	298,328.00		
To, Printing & Stationary	122,372.00		
Γo, Profession Tax	2,500.00		
To, Remuneration to President	50,000.00		
To, Reparing & Maintanance	180,702.00		
To, Salary to Teaching & Non Teaching Staff	2,259,670.00		
To, Sarswati Puja Expenses	8,135.00		A STATE OF THE STA
To, Ta.Da Allowances	49,362.00	•	
To, Telephone & Broadcasting Charges	13,380.00	30	
o, Website Development Expenses	16,902.00		
		By, Excess of Expenditure over Income	8,241.96
n terms of report of even date attached herewith.	5,847,054.64		5,847,054.64

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. 319261E)

Chandan Kumar Das

(Partner)

(Membership No. - 055594)

Date: 16-08-2018 Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

President
Jalpairci Dooars P.T.T.I



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

RECEIPTS & PAYMENTS ACCOUNT

To Opening Balance(01.04.17) -Cash-at-Bank: UBI-CA,Alipurduar UBI-CA,Jalpaiguri -Cash-in-Hand To Term Loan From UBI, Jalpaiguri To Loan against Fixed Deposit To Loan from Em San Industries To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees To, Excursion Fees	237,954.34 292,505.57 22,678.90 800,000.00 700,000.00 750,000.00 295,647.00 400,000.00 200,000.00 70,080.00 42,048.00 36,500.00 70,080.00	By Purchase of Computers By Purchase of Electrical Fittings By Purchase of Furniture & Fixture By Purchase of Labrotory Equipments By Library Books By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees By Audit Fees By Bank Charges By Bonus to Employee	Amount(Rs.) 2,606,000.00 1,600,000.00 1,569,400.00 208,500.00 21,101.00 24,000.00 1,600.00 75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00 64,019.00 5,297.55
UBI-CA, Alipurduar UBI-CA, Jalpaiguri -Cash-in-Hand To Term Loan From UBI, Jalpaiguri To Loan against Fixed Deposit To Loan from Em San Industries To Loan from Atri Bose To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	292,505.57 22,678.90 800,000.00 700,000.00 175,000.00 750,000.00 295,647.00 400,000.00 200,000.00 70,080.00 42,048.00 36,500.00 70,080.00	By Payment of Unsecured Loan By Expenses in New Building WIP By Purchase of Computers By Purchase of Electrical Fittings By Purchase of Furniture & Fixture By Purchase of Labrotory Equipments By Library Books By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	1,600,000.00 1,569,400.00 208,500.00 21,101.00 24,000.00 580.00 1,600.00 75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00
UBI-CA, Jalpaiguri -Cash-in-Hand To Term Loan From UBI, Jalpaiguri To Loan against Fixed Deposit To Loan from Em San Industries To Loan from Atri Bose To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	292,505.57 22,678.90 800,000.00 700,000.00 175,000.00 750,000.00 295,647.00 400,000.00 200,000.00 70,080.00 42,048.00 36,500.00 70,080.00	By Expenses in New Building WIP By Purchase of Computers By Purchase of Electrical Fittings By Purchase of Furniture & Fixture By Purchase of Labrotory Equipments By Library Books By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Adwission Form (WBBPE) By Addit Fees By Audit Fees By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	1,569,400.00 208,500.00 21,101.00 24,000.00 580.00 1,600.00 75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00 64,019.00
-Cash-in-Hand To Term Loan From UBI, Jalpaiguri To Loan against Fixed Deposit To Loan from Em San Industries To Loan from Atri Bose To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	22,678.90 800,000.00 700,000.00 175,000.00 750,000.00 295,647.00 400,000.00 70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By Purchase of Computers By Purchase of Electrical Fittings By Purchase of Furniture & Fixture By Purchase of Labrotory Equipments By Library Books By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	208,500.00 21,101.00 24,000.00 580.00 1,600.00 75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00
To Term Loan From UBI, Jalpaiguri To Loan against Fixed Deposit To Loan from Em San Industries To Loan from Atri Bose To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	800,000.00 700,000.00 175,000.00 750,000.00 295,647.00 400,000.00 70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By Purchase of Electrical Fittings By Purchase of Furniture & Fixture By Purchase of Labrotory Equipments By Library Books By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	21,101.00 24,000.00 580.00 1,600.00 75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00 64,019.00
To Loan against Fixed Deposit To Loan from Em San Industries To Loan from Atri Bose To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	700,000.00 175,000.00 750,000.00 295,647.00 400,000.00 200,000.00 70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By Purchase of Furniture & Fixture By Purchase of Labrotory Equipments By Library Books By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	24,000.00 580.00 1,600.00 75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00 64,019.00
To Loan from Em San Industries To Loan from Atri Bose To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	175,000.00 750,000.00 295,647.00 400,000.00 200,000.00 70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By Purchase of Labrotory Equipments By Library Books By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	580.00 1,600.00 75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00 64,019.00
To Loan from Atri Bose To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	750,000.00 295,647.00 400,000.00 200,000.00 70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By Library Books By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	1,600.00 75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00 64,019.00
To Loan from Mr. Sandip Khan To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	295,647.00 400,000.00 200,000.00 70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By Sports Equipments By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	75,095.00 1,200,000.00 25,000.00 39,300.00 11,981.00 64,019.00
To Loan from Rita Bose To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	400,000.00 200,000.00 70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By FDR, UBI By Admission Form (WBBPE) By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	1,200,000.00 25,000.00 39,300.00 11,981.00 64,019.00
To Loan from Srilekha Das To Computer Fees To Development Fees To Electric Fees To Examination Fees	200,000.00 70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	25,000.00 39,300.00 11,981.00 64,019.00
To Computer Fees To Development Fees To Electric Fees To Examination Fees	70,080.00 870,160.00 42,048.00 36,500.00 70,080.00	By Advertisement Charges By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	39,300.00 11,981.00 64,019.00
To Development Fees To Electric Fees To Examination Fees	870,160.00 42,048.00 36,500.00 70,080.00	By Audit Fees By Audit Fees Payable By Bank Charges By Bonus to Employee	11,981.00 64,019.00
To Electric Fees To Examination Fees	42,048.00 36,500.00 70,080.00	By Bank Charges By Bonus to Employee	64,019.00
To Examination Fees	36,500.00 70,080.00	By Bank Charges By Bonus to Employee	
	36,500.00 70,080.00	By Bonus to Employee	3,491.33
To, Excursion Fees	70,080.00		88,100.00
		By Cultural Programme	11,979.00
To Internal & External Exam Fees			16,900.00
To Laboratory Fees	140,160.00		51,189.00
To Library Fees	28,032.00	By Electricity Charges	135,017.00
To Magazine Fees	28,032.00		2,200.00
To Sports Fees	56,064.00		600.00
To Tution Fees	3,205,300.00	, , ,	22,490.00
To Admission Fees	140,160.00	By Misc.Expensess	32,926.00
To Registration Fees		By NCTE Application for B. Ed	150,000.00
To Govt. Fund Received	6,832.00		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 Reparing & 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
		27 Woodle 20 Glopment Expenses	10,902,00
		By Closing Balance(31.03.18)	
		-Cash-at-Bank	
		UBI-CA, Alipurduar	2 (20.24
		UBI-CA, Anpurduar UBI-CA, Jalpaiguri	3,620.34
	A	-Cash-in-Hand	2,741.34
TOTAL	10,771,463.13	TOTAL	12,330.90 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)

Date: 16-08-2018 Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

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

Schedule of Fixed Assets(2017-18)

			Schounce	Collination Taca Assets(401/-10)	(01-/107			
	2		Ado	Addition				
						Rate of		
		Balance as on				Depreciation(Depreciation(Balance As on
SI no.	_	01.04.2016	>180 Days	< 180 Days	Total(Rs.)	(%	Rs.)	31.03.2017
<u>:</u>	Building	11,916,054.06	i	1	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	1		208,000.00	3		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	%09	149,946.98	124.214.66
.9	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	ì	340,491.39	10%	34,049.14	306,442,25
∞.	Labrotary Equipments	93,588.50		580.00	94,168.50	15%	14,081.78	80.086.73
.6	Plant & Machinery	131,835.15	II.	t	131,835.15	15%	19,775.27	112,059.88
10.	Xerox Machine	15,085.98	1	-1	15,085.98	15%	2,262.90	12,823.08
	Fax Machine	6,600.12	1	ı	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	ı	.1	63,187.63	10%	6.318.76	56 868 87
15.	Television Set	4,450.82		1	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)

(Membership No. - 055594) Chandan. Kemar Das (Partiner)

COLKATA HIGURI 4:319261E

Date: 16-03-2018

Place: Kolkata

Jalpairt Dooars PTTI President

For Jalpaiguri Dooars Primary Teachers Training Institute

Sylmary Teacher of the Poly Constant of the Poly Chages of PS+Dt. Alipurduss of Ps-736122