

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. BHATTACHARYA A.C.A., LLB

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, 2019, 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, 2019;

(b) in the case of the Income & Expenditure Account, of the deficit 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.

UDIN: 19055594AAAAAQ4796

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. 319261E)


Chaitan Kumar Das

(Partner)

(Membership No. - 055594)



Date: 28-08-2019

Place: Kolkata

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

Balance Sheet As On 31.03.2019

Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
Reserve & Surplus:		Fixed Assets:	
Admission Fees(Capitalised)	3,392,000.00	Building	10,754,238.79
Capital Reserve bal b/f	2,804,125.00	New Building WIP	12,472,888.00
General Reserve	(1,094,983.91)	Land	208,000.00
		Computers & Printer	49,685.86
		Electrical Fittings	403,964.97
		Fax Machine	4,768.57
Secured Loan:		Furniture & Fixture	275,798.03
Term Loan, UBI, Jalpaiguri	6,880,980.00	Laboratory Equipments	68,073.71
Loan Against Fixed Deposit	2,517,186.00	Library Books	341,056.39
		Motor Bike	21,748.14
Unsecured Loan:		Office Equipments	51,182.00
Em San Agro Products Pvt. Ltd.	929,616.00	Plant & Machinery	95,250.90
Loan from Akanksha	865,899.00	Sports Equipments	115,772.95
Loan from Emsan Industries(Prop.)	1,717,018.00	Television Set	3,215.65
Loan from Radiant Engineering	660,030.00	Xerox Machine	10,899.63
Loan from Sandip Khan	4,312,340.53		
Loan from Mina Majumder	1,036,700.42	Current assets, Loans & Advances:	
Loan from Rita Bose	510,000.00	Security Deposit, WBSEB	2,000.00
Loan from Amal Bhattacharjee	50,000.00	Security Deposit(WBSEDCL)	148,067.00
		FDR, UBI	3,600,000.00
		Cash-in-Hand	7,319.90
Current Liabilities & Provisions:		Cash-at-Bank:	
Caution Money Deposit	500,000.00	UBI CA, Alipurduar	105,173.34
Professional Tax Payable	3,377.00	UBI CA, Jalpaiguri	3,183.84
Outstanding President Remuneration	2,406,000.00	Accrued Interest on FD	459,655.38
Outstanding Hostel Expenses	540,000.00	Tax Deducted at Sources	22,715.00
Liabilities for Expenses	1,194,370.00		
	29,224,658.04		29,224,658.04

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: 28-03-2019
Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute.

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

Income & Expenditure Account
for the year ended 31.03.2019

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
To, Accounting Charges	50,000.00	By, Teacher Remuneration for ODL	200,000.00
To, Advertisement Charges	25,000.00	By, Computer Fees	240,000.00
To, Advocate Remuneration	3,000.00	By, Development Fees	1,580,000.00
To, Audit Fees	23,600.00	By, Electric Fees	120,000.00
To, Admission Commission	30,000.00	By, Excursion Fees	160,000.00
To, Bank Charges	2,573.50	By, External Examination Fees	240,000.00
To, B.Ed Affiliation Fees	135,000.00	By, Hostel Food Charges	3,420,000.00
To, B.Ed Application Fees	151,000.00	By, Hostel Seat Rent	2,280,000.00
To, B.Ed Expenditure	61,000.00	By, Internal Exam Fees	100,000.00
To, Bonus to Employees	128,500.00	By, Labortary Fees	1,200,000.00
To, Cultural Programme	18,655.00	By, Library Fees	240,000.00
To, Depreciation on Fixed Assets	808,441.99	By, Magazine Fees	160,000.00
To, Donation & Subscription	46,150.00	By, Sports Fees	240,000.00
To, Educational Tour	64,270.00	By, Tuition Fees	2,000,000.00
To, Electricity Charges	457,643.00	By, Registration Fees	120,000.00
To, Examination Expenditure	755.00	By, Interest on Fixed Deposit	136,844.97
To, Examination Fees(WBBPE)	170,000.00		
To, Fire & Fuel	288,318.00		
To, Grocery & Rice Purchased	884,451.00		
To, Insurance	32,638.00		
To, Interest on Term Loan	1,099,031.00		
To, Interview Fees	80,000.00		
To, Misc. Expenses	31,224.00		
To, Newspaper & Periodicals	2,785.00		
To, Printing & Stationary	151,951.00		
To, Registration Charges(WBBPE)	60,000.00		
To, Repairing & Maintenance	1,430,054.00		
To, Remuneration to President	600,000.00		
To, Salary to Teaching & Non Teaching Staff	4,694,458.00		
To, Saraswati Puja Expenses	12,811.00		
To, Sweeper Charges	192,000.00		
To, Ta.Da Allowances	19,800.00		
To, Tea & Tiffin	32,500.00		
To, Telephone & Broadcasting Charges	6,775.00		
To, Vegetable, Fish, Meat & Egg Purchased	451,966.00		
To, Website Development Expenses	15,900.00		
To, Teacher Remuneration paid for ODL	200,000.00		
To, Consultancy Fees	17,700.00	To, Excess of Expenditure over Income	43,105.52
	12,479,950.49		12,479,950.49

In terms of report of even date attached herewith.

For S. SARKAR & ASSOCIATES

Chartered Accountants
(Firm Registration No. 319261E)

Chandho Kumar Das
(Partner)
(Membership No. - 055524)



Date: 28-08-2019
Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

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

**RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31.03.19**

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
To Opening Balance(01.04.18)		By Repayment of Term Loan to UBI	2,682,300.00
-Cash-at-Bank:		By Payment of Unsecured Loan	1,450,000.00
UBI-CA, Alipurdwar	3,620.34	By Outstanding President Remuneration	52,500.00
UBI-CA, Jalpaiguri	2,741.34	By Electrical Fittings	4,398.00
-Cash-in-Hand	12,330.90	By Expenses in New Building WIP	2,400,370.00
To Loan against Fixed Deposit	1,080,000.00	By Tuition Fees	100,000.00
To Loan from Akanksha	162,000.00	By FDR, UBI	2,400,000.00
To Tax Deducted at Source	27,030.00	By Accounting Fees	50,000.00
To FDR, UBI	1,200,000.00	By Advertisement Charges	25,000.00
To Teacher Remuneration for ODL	200,000.00	By Advocate Remuneration	3,000.00
To Computer Fees	240,000.00	By Audit Fees	50,000.00
To Development Fees	1,580,000.00	By Bank Charges	2,573.50
To Electric Fees	120,000.00	By B.Ed Affiliation Fees	135,000.00
To External Examination Fees	240,000.00	By B.Ed Application Fees	151,000.00
To Excursion Fees	160,000.00	By B.Ed Expenditure	61,000.00
To Hostel Food Charges	3,420,000.00	By Bonus to Employee	128,500.00
To Hostel Seat Rent	2,280,000.00	By Cultural Programme	18,655.00
To Internal Exam Fees	100,000.00	By Donation & Subscription	46,150.00
To Laboratory Fees	1,200,000.00	By Educational Tour	64,270.00
To Library Fees	240,000.00	By Electricity Charges	457,643.00
To Magazine Fees	160,000.00	By Examination Expenditure	755.00
To Sports Fees	240,000.00	By Examination Fees(WBBPE)	170,000.00
To Tuition Fees	2,100,000.00	By Grocery & Rice Purchased	300,751.00
To Admission Fees	3,200,000.00	By Fire & Fuel	288,318.00
To Registration Fees	120,000.00	By Insurance	32,638.00
		By Interview Fees	80,000.00
		By Misc. Expenses	31,224.00
		By Newspaper & Periodicals	2,785.00
		By Printing & Stationary	151,951.00
		By Registration Fees(WBBPE)	60,000.00
		By Repairing & Maintenance	1,140,054.00
		By Salary to Teaching & Non Teaching Staff	4,469,458.00
		By Sarswati Puja Expenses	12,811.00
		By Sweeper Charges	192,000.00
		By Ta.Da Allowances	19,800.00
		By Teachers Remuneration paid for ODL	200,000.00
		By Tea & Tiffin	32,500.00
		By Telephone & Broadcasting Charges	6,775.00
		By Vegetable, Fish, Meat & Egg Purchased	451,965.00
		By Website Development Expenses	15,900.00
		By Admission Commission	30,000.00
		By Closing Balance(31.03.19)	
		-Cash-at-Bank	
		UBI-CA, Alipurdwar	105,173.34
		UBI-CA, Jalpaiguri	3,183.84
		-Cash-in-Hand	7,319.90
TOTAL	18,087,722.58	TOTAL	18,087,722.58

In terms of report of even date attached herewith.

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. 319261E)

Chandoo Kumar Das

(Partner)

(Membership No. - 055594)



Date: 28-08-2019

Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE

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

PIN- 736122

Schedule of Fixed Assets as on 31.03.2019

Sl no.	Name Of Assets	Balance as on 01.04.2018	Addition		Total(Rs.)	Rate of Depreciation(%)	Depreciation(Rs.)	Balance As on 31.03.2019
			>180 Days	<180 Days				
1.	Building	11,320,251.36	-	-	11,320,251.36	5%	566,012.57	10,754,238.79
2.	New Building WIP	10,072,518.00	972,110.00	1,428,260.00	12,472,888.00	-	-	12,472,888.00
3.	Land	208,000.00	-	-	208,000.00	-	-	208,000.00
4.	Library Books	378,951.54	-	-	378,951.54	10%	37,895.15	341,056.39
5.	Computer & Printer	124,214.66	-	-	124,214.66	60%	74,528.80	49,685.86
6.	Electrical Fittings	444,385.30	3,198.00	1,200.00	448,783.30	10%	44,818.33	403,964.97
7.	Furniture & Fixture	306,442.25	-	-	306,442.25	10%	30,644.23	275,798.03
8.	Labrotary Equipments	80,086.73	-	-	80,086.73	15%	12,013.01	68,073.71
9.	Plant & Machinery	112,059.88	-	-	112,059.88	15%	16,808.98	95,250.90
10.	Xerox Machine	12,823.08	-	-	12,823.08	15%	1,923.46	10,899.63
11.	Fax Machine	5,610.10	-	-	5,610.10	15%	841.52	4,768.57
12.	Motor Bike	25,586.05	-	-	25,586.05	15%	3,837.91	21,748.14
13.	Sports Equipments	128,636.61	-	-	128,636.61	10%	12,863.66	115,772.95
14.	Office Equipments	56,868.87	-	-	56,868.87	10%	5,686.87	51,182.00
15.	Television Set	3,783.16	-	-	3,783.16	15%	567.49	3,215.65
	TOTAL	23,280,217.59	975,308.00	1,429,460.00	25,684,985.59		808,441.99	24,876,543.58

In terms of report of even date attached herewith.

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. 319261E)



W.D.S.

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

Date: 28-08-2019

Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute