

# 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.  
T. K. SINHA F.C.A.  
S. K. RAY F.C.A.  
A. HALDAR F.C.A.  
S. BHATTACHARYA A.C.A., LL.B

Partners :

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, 2020, 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:



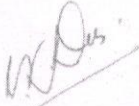
- (a) in the case of the Balance Sheet, of the state of affairs of the AOP as at 31st March, 2020;
- (b) in the case of the Income & Expenditure Account, of the Deficit of the AOP for the year ended on that date;  
and
- (c) in the case of the Receipts & Payments, of the cash flows of the AOP for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

I. 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: 26.06.2020  
Place: Kolkata  
UDIN: 21055594AAAABM3411

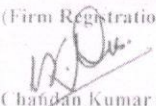
**JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE**  
**P.O.- Ghagra, P.S.- Alipurduar, Dist.- Alipurduar**  
**PIN- 736122**

Balance Sheet As On 31.03.2020

Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
<b>Reserve &amp; Surplus:</b>		<b>Fixed Assets:</b>	
Admission Fees(Capitalised)	3,892,000.00	Building	10,216,526.79
Capital Reserve bal b/f	2,804,125.00	New Building(B.Ed)	12,161,066.00
General Reserve	(1,100,748.91)	Land	208,000.00
		Computers & Printer	29,811.86
		Electrical Fittings	363,568.97
<b>Secured Loan:</b>		Fax Machine	4,053.57
Term Loan, UBI, Jalpaiguri	4,937,634.00	Furniture & Fixture	248,218.03
Loan Against Fixed Deposit	2,935,864.00	Labrotory Equipments	57,862.71
		Library Books	306,950.39
<b>Unsecured Loan:</b>		Motor Bike	18,486.14
Em San Agro Products Pvt. Ltd.	929,616.00	Officie Equipments	46,064.00
Loan from Akanksha	1,221,099.00	Plant & Machinery	80,962.90
Loan from Emsan Industries(Prop.)	1,717,018.00	Sports Equipments	104,195.95
Loan from Radiant Engineering	660,030.00	Television Set	2,733.65
Loan from Sandip Khan	4,262,340.53	Xerox Machine	9,264.63
Loan from Mina Majumder	1,036,700.42		
Loan from Rita Bose	510,000.00	<b>Current assets, Loans &amp; Advances:</b>	
Loan from Amal Bhattacharjee	50,000.00	Security Deposit, WBSEB	2,000.00
Loan from Atri Bose	250,000.00	Security Deposit(WBSEDCL)	148,067.00
		FDR, UBI	4,085,200.00
		Cash-in-Hand	6,901.90
<b>Current Liabilities &amp; Provisions:</b>		Cash-at-Bank:	
Caution Money Deposit	500,000.00	UBI CA, Alipurduar	502,857.34
Professional Tax Payable	3,377.00	UBI CA, Jalpaiguri	116,207.84
Outstanding President Remuneration	3,006,000.00	Accrued Interest on FD	696,930.38
Outstanding Hostel Expenses	590,000.00	Tax Deducted at Sources	30,695.00
Liabilities for Expenses	1,241,570.00		
	<b>29,446,625.04</b>		<b>29,446,625.04</b>

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: 26-06-2020  
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 31.03.2020**

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
To, Accounting Charges	23,600.00	By, Computer Fees	200,000.00
To, Advertisement Charges	31,500.00	By, Development Fees	380,000.00
To, Audit Fees	23,600.00	By, Electric Fees	60,000.00
To, Bank Charges	6,834.00	By, Excursion Fees	100,000.00
To, Bonus to Employees	248,000.00	By, Hostel Fees	1,791,000.00
To, Cultural Programme	28,530.00	By, Internal Exam Fees	60,000.00
To, Depreciation on Fixed Assets	1,018,778.00	By, Labortary Fees	200,000.00
To, Donation & Subscription	5,000.00	By, Library Fees	100,000.00
To, Educational Tour	65,420.00	By, Magazine Fees	100,000.00
To, Electricity Charges	190,529.00	By, Sports Fees	100,000.00
To, Hostel Lodging & Fooding	976,800.00	By, Tuton Fees	6,000,000.00
To, Interest on Term Loan	836,154.00	By, Interest on Fixed Deposit	265,515.00
To, Interest on Loan against Deposit	278,411.00		
To, Internal Exam Expenses	12,000.00		
To, Newspaper & Periodicals	3,120.00		
To, Printing & Stationary	9,735.00		
To, Registration Charges(WBBPE)	52,300.00		
To, Repairing & Maintanance	137,000.00		
To, Remmeration to President	600,000.00		
To, Renewal Charges(affiliation)	25,000.00		
To, Salary to Teaching & Non Teaching Staff	4,688,160.00		
To, Tea & Tiffin	85,270.00		
To, Telephone & Broadcasting Charges	16,539.00		
		To, Excess of Expenditure over Income	5,765.00
	9,362,280.00		9,362,280.00

In terms of report of even date attached herewith

For S. SARKAR & ASSOCIATES  
 Chartered Accountants

(Firm Registration No. 319261E)

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



Date: 26-06-2020  
 Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

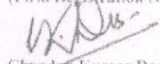
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PIN- 736122

**RECEIPTS & PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31.03.20**

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
To Opening Balance(01.04.19)		By Repayment of Term Loan to UBI	2,580,800.00
-Cash-at-Bank		By Payment of Unsecured Loan	50,000.00
UBI-CA,Alipurduar	105,173.34	By FDR, UBI	485,200.00
UBI-CA, Jalpaiguri	3,183.84	By Advertisement Charges	31,500.00
-Cash-in-Hand	7,319.90	By Bank Charges	6,834.00
To Loan against Fixed Deposit	140,267.00	By Renewal Charges(Affiliation)	25,000.00
To Loan from Akanksha	156,500.00	By Bonus to Employee	248,000.00
To Loan from Atri Bose	250,000.00	By Cultural Programme	28,536.00
To Tax Deducted at Sources	20,260.00	By Donation & Subscription	5,000.00
To Computer Fees	200,000.00	By Educational Tour	65,420.00
To Development Fees	380,000.00	By Electricity Charges	190,529.00
To Electric Fees	60,000.00	By Internal Examination Exp	12,000.00
To, Excursion Fees	100,000.00	By Hostel Lodging & Fooding	926,800.00
To, Hostel Fees	1,791,000.00	By Newspaper & Periodicals	3,120.00
To Internal Exam Fees	60,000.00	By Printing & Stationary	9,735.00
To Laboratory Fees	200,000.00	By Registration Fees(WBBPE)	52,300.00
To Library Fees	100,000.00	By Repairing & Maintenance	137,000.00
To Magazine Fees	100,000.00	By Salary to Teaching & Non Teaching Staff	4,688,160.00
To Sports Fees	100,000.00	By Tea & Triffin	85,270.00
To Tuition Fees	6,000,000.00	By Telephone & Broadcasting Charges	16,539.00
To Admission Fees	500,000.00		
		By Closing Balance(31.03.19)	
		-Cash-at-Bank	
		UBI-CA,Alipurduar	502,857.34
		UBI-CA, Jalpaiguri	116,207.84
		-Cash-in-Hand	6,901.90
<b>TOTAL</b>	<b>10,273,704.08</b>	<b>TOTAL</b>	<b>10,273,704.08</b>

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

Date: 26-06-2020  
Place: Kolkata

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

Schedule of Fixed Assets as on 31.03.2020

Sl no.	Name Of Assets	Balance as on 01.04.2019	Addition		Total(Rs.)	Rate of Depreciation(%)	Depreciation(Rs.)	Balance As on 31.03.2020
			>180 Days	<180 Days				
1	Building	10,754,238.79	-	12,472,888.00	10,754,238.79	5%	537,712.00	10,216,526.79
2	New Building(B.Ed)	208,000.00	-	-	208,000.00	5%	311,822.00	12,161,066.00
3	Land	341,056.39	-	-	341,056.39	10%	34,106.00	208,000.00
4	Library Books	49,685.86	-	-	49,685.86	40%	19,874.00	306,950.39
5	Computer & Printer	403,964.97	-	-	403,964.97	10%	40,396.00	29,811.86
6	Electrical Fittings	275,798.03	-	-	275,798.03	10%	27,580.00	363,568.97
7	Furniture & Fixture	68,073.71	-	-	68,073.71	15%	10,211.00	248,218.03
8	Laboratory Equipments	95,250.90	-	-	95,250.90	15%	14,288.00	57,862.71
9	Plant & Machinery	10,899.63	-	-	10,899.63	15%	1,635.00	80,962.90
10	Xerox Machine	4,768.57	-	-	4,768.57	15%	715.00	9,264.63
11	Fax Machine	21,748.14	-	-	21,748.14	15%	3,262.00	4,053.57
12	Motor Bike	115,772.95	-	-	115,772.95	10%	11,577.00	18,486.14
13	Sports Equipments	51,182.00	-	-	51,182.00	10%	5,118.00	104,195.95
14	Office Equipments	3,215.65	-	-	3,215.65	15%	482.00	46,064.00
15	Television Set	12,403,655.58	-	12,472,888.00	13,403,655.58	15%	1,018,778.00	23,857,765.58
<b>TOTAL</b>								

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For Jalpaiguri Dooars Primary Teachers Training Institute