

S. SARKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

C. K. DAS F.C.A., D.I.S.A.
D. ROY F.C.A.
Partners : S. SARKAR F.C.A., D.I.S.A.
T. K. SINHA F.C.A.
S. K. RAY F.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, 2015, 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, 2015;

(b) in the case of the Income & Expenditure Account, of the Surplus 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:

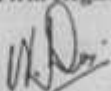
(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(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: 24-09-2015
Place: Kolkata

JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE
P.O.- Ghagra, P.S.- Alipurduar, Dist.- Jalpaiguri
PIN- 735101

Balance Sheet As On 31.03.2015


| Liabilities | Amount(Rs.) | Assets | Amount(Rs.) |
|--|----------------------|--|----------------------|
| Reserve & Surplus: | | Fixed Assets: | |
| Admission Fees(Capitalised) | 192,000.00 | Building WIP | 13,412,983.00 |
| Capital Reserve bal b/f | 4,076,125.00 | Computers | 20,587.74 |
| General Reserve | (501,797.63) | Electrical Fittings | 307,901.13 |
| | | Fax Machine | 9,135.11 |
| | | Furniture | 390,730.11 |
| | | Labrotory Equipments | 46,738.76 |
| | | Land | 208,000.00 |
| | | Library Books | 348,387.26 |
| | | Office Equipments | 129,034.98 |
| Secured Loan: | | Plant & Machinerics | 100,853.15 |
| Term Loan, UBI, Jalpaiguri | 3,571,708.47 | Xerox Machine | 20,880.25 |
| | | Sports Equipments | 67,281.80 |
| Unsecured Loan: | | Television set | 6,160.40 |
| Em San Agro Products Pvt. Ltd. | 1,446,470.00 | Motor Bike | 41,662.60 |
| Loan from Akanksha | 400,000.00 | | |
| Loan from Emsan Industries(Prop.) | 913,348.00 | Current assets, Loans & Advances: | |
| Loan from Radiant Engineering | 660,030.00 | Security Deposit, WBSEB | 2,000.00 |
| Loan from Sandip Khan | 3,438,994.00 | Security Deposit(WBSEDCL) | 128,067.00 |
| Loan from Mina Majumder | 160,000.00 | Loan to Faruq Hossain | 50,000.00 |
| Loan from Himalayan Catering | 345,000.00 | FDR, UBI | 932,510.66 |
| | | Cash-in-Hand | 1,285.53 |
| Secured Loan: | | Cash-at-Bank: | |
| Current Liabilities & Provisions: | | UBI CA, Alipurduar | 179,570.84 |
| Accounting Fees Payable | 24,000.00 | UBI CA, Jalpaiguri | 3,460.62 |
| Audit Fees Payable | 40,646.00 | | |
| Caution Money Deposit | 500,000.00 | Miscellaneous Expenses: | |
| Professional Tax Payable | - | Preliminary Expenses | 8,549.00 |
| Outstanding President Remuneration | - | | |
| Outstanding Hostel Expenses | 440,000.00 | | |
| Liabilities for Expenses | 685,256.10 | | |
| Provision for Income Tax | 24,000.00 | | |
| | | | |
| | 16,415,779.94 | | 16,415,779.94 |

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: 24-09-2015

Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE
P.O.- Ghagra, P.S.- Alipurduar, Dist.- Jalpaiguri
PIN- 735101

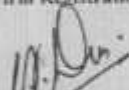
Income & Expenditure Account for the year 2014-15

| Particulars | Amount(Rs.) | Particulars | Amount(Rs.) |
|--|---------------------|----------------------------------|---------------------|
| To, Audit Fees | 13,680.00 | By, Computer Fees | 96,000.00 |
| To, Bank Charges | 1,136.00 | By, Development Fees | 1,152,000.00 |
| To, Depreciation on Fixed Assets | 215,391.89 | By, Electric Fees | 57,600.00 |
| To, Bank Interest | 603,253.00 | By, Examination Fees | 50,000.00 |
| To, Miscellaneous Expenses | 22,549.00 | By, Internal Exam Fees | 96,000.00 |
| To, Misc. Expenses written off | | By, Labortary Fees | 192,000.00 |
| To, Preliminary Expenses written off | 8,553.00 | By, Library Fees | 38,400.00 |
| To, Printing & Stationery | 31,414.00 | By, Magazine Fees | 38,400.00 |
| To, Repairs & Maintances | 555,955.00 | By, Sports Fees | 76,800.00 |
| To, Salary to Teaching & Non- Teaching Staff | 1,600,000.00 | By, Tuition Fees | 2,764,800.00 |
| To, Saraswati puja Expenses | 830.00 | By, Registration Fees | 50,000.00 |
| To, Annual Sports | 84,562.00 | By Govt. Fund Received | 100,000.00 |
| To, Cultural Programme | 123,435.00 | By, Excursion Fees | 96,000.00 |
| To, Car running Expenses | 94,639.00 | By, Rent From Himalayan Catering | 80,000.00 |
| To, Fuel & Electricity | 165,119.00 | By, Admission Fees | |
| To, External Examination | 134,417.00 | | |
| To, House Keeping | 6,722.00 | | |
| To, Registration Charges(WBBPE) | 60,000.00 | | |
| To, Examination Fees(WBBPE) | | | |
| To, Education Tour | 23,775.00 | | |
| To, Telephone Charges | 21,506.00 | | |
| To, Newspaper & Periodicals | 2,560.00 | | |
| To, Donation & Subscription | 15,000.00 | | |
| To, Admission Form(WBBPE) | 94,450.00 | | |
| To, Advertisement Expenses | 27,000.00 | | |
| To, Remuneration to President | 485,000.00 | | |
| To, Puja Exgratia | 5,850.00 | | |
| To, Postage | 939.00 | | |
| To Income Tax | 24,000.00 | | |
| By Excess Of Income Over Expenditure | 466,264.11 | | |
| | 4,888,000.00 | | 4,888,000.00 |

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: 24-09-2015
Place: Kolkata

JALPAIGURI DOOARS PRIMARY TEACHERS TRAINING INSTITUTE
P.O.- Ghagra, P.S.- Alipurdwar, Dist.- Jalpaiguri
PIN- 735101

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 01.04.14 - 31.03.15

| Receipts | Amount(Rs.) | Payments | Amount(Rs.) |
|--|---------------------|---|---------------------|
| To Opening Balance(1.04.14) | | By Repayment of Term Loan to UBI | 1,961,255.28 |
| -Cash-at-Bank: | | By Expenses in Building WIP | 685,289.00 |
| UBI-CA,Alipurdwar | 312,784.84 | By Purchase of Computers | 27,620.00 |
| UBI-CA,Jalpaiguri | 3,030.19 | By Purchase of Electrical Fittings | 27,292.00 |
| -Cash-in-Hand | 787.24 | By Purchase of Office Equipments | 78,550.00 |
| | | By Sports Equipment | 28,750.00 |
| To Loan from EmSan AGRO Products Pvt Ltd | | By Almirah | 3,900.00 |
| To Loan from Himalayan Catering Services | 180,000.00 | By Payment of outstanding Liab for Exp. | 150,000.00 |
| To Loan from Mina Majumder | | By Annual Sports | 14,562.00 |
| To Loan from Radiant Engineers | | By Cultural Programme | 23,435.00 |
| To Loan from Mr.Sandip Khan | | By Bank Charges | 1,156.00 |
| | | By Newspapers & Periodicals | 2,560.00 |
| To Computer Fees | 96,000.00 | By Printing & Stationary | 31,414.00 |
| To Development Fees | 1,152,000.00 | By Repairs & Maintenance | 155,955.00 |
| To Electric Fees | 57,600.00 | By Salary | 1,600,000.00 |
| To Examination Fees | 50,000.00 | By Admission Form(WBHPE) | 94,450.00 |
| To Excursion Fees | 96,000.00 | By Saraswati Puja Exp. | 800.00 |
| To Internal & External Exam Fees | 96,000.00 | By Tea & Tiffin | |
| To Laboratory Fees | 192,000.00 | By Telephone Charges | 21,506.00 |
| To Library Fees | 38,400.00 | By Puja Exgracia | 5,850.00 |
| To Magazine Fees | 38,400.00 | By Electricity | 141,115.00 |
| To Sports Fees | 76,800.00 | By External Examination | 134,417.00 |
| To Tuition Fees | 2,764,800.00 | By House Keeping | 9,997.00 |
| To Admission Fees | 192,000.00 | By Expenses for Audit | |
| To Registration Fees | 50,000.00 | By Postage & Courier | 939.00 |
| To Govt. Fund Received | 100,000.00 | By Examination Fees(WBHPE) | |
| To Rent from Himalayan Catering | 80,000.00 | By Misc. Exp. | 22,549.00 |
| | | By Registration Charges(WBHPE) | 60,000.00 |
| | | By Educational Tour | 23,775.00 |
| | | By Petrol & Diesel | 24,004.00 |
| | | By Advertisement Expenses | 27,000.00 |
| | | By Car Running Expnse | 20,635.00 |
| | | By Donation & Subscription | 15,000.00 |
| | | By Closing Balance(31.03.15) | |
| | | -Cash-at-Bank | 179,570.84 |
| | | UBI-CA,Alipurdwar | 3,460.62 |
| | | UBI-CA,Jalpaiguri | 1,285.53 |
| | | -Cash-in-Hand | |
| TOTAL | 5,578,602.27 | TOTAL | 5,578,602.27 |

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. - 655594)



Date: 24-09-2015
 Place: Kolkata

For Jalpaiguri Dooars Primary Teachers Training Institute

JALPAIGURI DOGARS PRIMARY TEACHERS TRAINING INSTITUTE
P.O.- Glogra, P.S.- Alipurdwar, Dist.- Jalpaiguri
PIN- 735101

Schedule of Fixed Assets(2014-15)

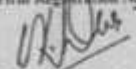
| Sl. No. | Name Of Assets | Balance as on 01.04.2014 | Addition | | Total(Rs.) | Rate of Depreciat | Depreciation(Rs.) | Balance As on 31.03.2015 |
|---------|-----------------------|--------------------------|---------------------|-------------------|----------------------|-------------------|-------------------|--------------------------|
| | | | >180 Days | < 180 Days | | | | |
| 1. | Building W/P | 12,727,694.00 | 685,289.00 | | 13,412,983.00 | - | | 13,412,983.00 |
| 2. | Land | 208,000.00 | | | | | | 208000 |
| 3. | Library Books | 387,096.56 | | | 387,096.96 | 10% | 38,709.70 | 348,387.26 |
| 4. | Computer & Printer | 33,849.35 | 27,620.00 | | 61,469.35 | 60% | 30,881.61 | 30,587.74 |
| 5. | Electrical Fittings | 314,820.37 | 27,292.00 | | 342,112.37 | 10% | 34,211.24 | 307,901.13 |
| 6. | Furniture & Fixture | 450,244.57 | 3,900.00 | | 454,144.57 | 10% | 45,414.46 | 398,730.11 |
| 7. | Laboratory Equipments | 54,986.77 | | | 54,986.77 | 15% | 8,248.02 | 46,738.75 |
| 8. | Plant & Machinery | 118,650.77 | | | 118,650.77 | 15% | 17,797.62 | 100,853.15 |
| 9. | Yarns Machine | 24,565.00 | | | 24,565.00 | 15% | 3,684.75 | 20,880.25 |
| 10. | Fax Machine | 10,747.19 | | | 10,747.19 | 15% | 1,612.08 | 9,135.11 |
| 11. | Motor Bike | 49,014.82 | | | 49,014.82 | 15% | 7,352.22 | 41,662.60 |
| 12. | Sports Equipments | 46,007.55 | 28,750.00 | | 74,757.55 | 10% | 7,475.76 | 67,281.80 |
| 13. | Office Equipments | 84,622.20 | 78,750.00 | | 163,372.20 | 10% | 14,337.22 | 149,034.98 |
| 14. | Television Set | 7,247.53 | | | 7,247.53 | 15% | 1,087.13 | 6,160.40 |
| | TOTAL | 14,467,247.87 | 1,682,173.00 | 935,900.00 | 15,052,938.97 | | 215,391.89 | 15,119,336.29 |

In terms of report of even date attached herewith.

For S. SARKAR & ASSOCIATES

Chartered Accountants

(Firm Registration No. J19261E)



Choudhury Kishor Das

(Partner)

(Membership No. - 055594)



Date: 24-09-2015

Place: Kolkata

For Jalpaiguri Dogars Primary Teachers Training Institute