

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.

S. BHATTACHARYA A.C.A., LL.B

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, 2023, 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, 2023;

(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.

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


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



Date: 26.10.2023
Place: Kolkata
UDIN: 23055594BGWXLB9384