



**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBER'S OF KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE**  
**VILLAGE – MADHYA GOPALPUR, P.O – SENPARA, KARIMPUR, NADIA, W.B**

Report on the Audit of the Financial Statements

**Opinion**

We have audited the accompanying financial statements of KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE, VILL – MADHYA GOPALPUR, P.O – SENPARA, KARIMPUR, NADIA, W.B as at 31<sup>st</sup> March, 2020, which comprises of Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date.

In our opinion and to the best of our information and according to the explanations given to us by the management, the aforesaid financial statements give a true and fair view in conformity with the generally accepted accounting principles in India, of the state of affairs of the organization as at March 31, 2020 and its financial statements for the year ended on that date.

**Basis of Opinion**

We conducted the audit in accordance with auditing standard generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit also includes examining on test basis, supporting the amounts and disclosure in financial statements. An audit also includes assessing the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

Our objective is to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted will always detect a material misstatement when it exists.

**Responsibilities of Management and Auditor**

The preparation of financial statement is the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our audit.







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We further report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion proper books of accounts as required by law have been kept by the firm so as appear from our examination of such books and taking into consideration our notes given bellow.
3. The Balance Sheet, Income and Expenditure Account and Receipt and Payments Accounts dealt with the report are in agreement with the books of accounts.
4. In our opinion and to the best of our information and according to explanation given to us, the aforesaid statements, give true & fair view.
- I. In the case of Balance sheet of the State of Affairs as at 31<sup>st</sup> March-2020 and
- II. In so far as it related to the Income and Expenditure Account of the Surplus for the Year ended on that date of KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE.

**Note:-**

- a. Closing cash in hand not physically verified.
- b. Books of accounts are verified on test checking basis.
- c. Expenditure and Income incorporated in accounts are taken as certified by the management in absence of proper vouchers.
- d. Asset Register is not maintained.
- e. Asset shown in balance sheet is not physically verified by us.

Date:- 30/09/2020

Place:- Kolkata



For SHARMA MAYANK & CO.  
Chartered Accountants  
Firm Regn. No.- 331978E

*Mayank Sharma*

**MAYANK SHARMA**  
Proprietor  
(M. No.- 309054)



**KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE  
VILLAGE- MADHYA GOPALPUR; P.O: SENPARA; P.S - KARIMPUR  
KARIMPUR NADIA**

**BALANCE SHEET AS AT 31ST MARCH 2020**

<b>CAPITAL &amp; Liabilities</b>	<b>Amt(Rs)</b>	<b>Amt(Rs)</b>	<b>Assets &amp; Properties</b>	<b>Amt(Rs)</b>	<b>Amt(Rs)</b>
<b>GENERAL FUND</b>			<b>Fixed Assets</b>		
As per last A/C		20,62,857.00	As per schedule		14,77,058.95
Add: Excess of Income over Expenditure		5,617.95			
		<b>20,68,474.95</b>	<b>Investment A/c</b>		
			<b>F.D</b>		
<b>Current Liabilities &amp; Provision</b>			As per last A/C		12,00,000.00
Audit Fees		15,000.00			
Salary		4,49,110.00			
Sundry Creditors		21,57,721.00			
			<b>Current Assets</b>		
			<b>CASH AND BANK BALANCE</b>		
			Cash at bank		
			UBI (0227050012591)		4,74,170.00
			SBI (35504473385)		14,31,408.00
			Cash in hand		1,07,669.00
		<b>46,90,305.95</b>			<b>46,90,305.95</b>



For SHARMA MAYANK & CO.  
Chartered Accountants  
Firm Regn. No.- 331978E

*Mayank Sharma*  
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**KARIMPUR NADIA**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

<b>EXPENDITURE</b>	<b>Amt(Rs)</b>	<b>INCOME</b>	<b>Amt(Rs)</b>
To, Advertisement	13,500.00	By Course Fees	66,36,255.00
" Bank Charge	2,075.00	" Registration Fees	55,000.00
" Computer Running & Maint. Exp	33,700.00	" Other Fees	2,50,000.00
" Electricity Charges	18,381.00		
" Examination Expenses	2,45,771.00		
" Festival Expenses	62,888.00		
" Generator Expenses	3,800.00		
" Legal Expenses	1,451.00		
" Meeting Expenses	62,296.00		
" Website Development & Biometric Installation	25,000.00		
" Misc. Expenses	78,112.00		
" Salary	45,50,000.00		
" Bonus	4,85,000.00		
" Newspaper & Journal	7,817.00		
" Postage & Courier	6,230.00		
" Development Expenses	2,81,774.00		
" Printing & Stationery	58,390.00		
" Repair & Maintenance	2,55,112.00		
" Sports & Games	48,112.00		
" Telephone Bill	4,512.00		
" Internet Expenses	6,223.00		
" Travelling & Conveyance	69,556.00		
" Stamp & Duty	556.00		
" Work Shop Expenses	47,882.00		
" Computer Teaching	19,992.00		
" Gardening Expenses	11,222.00		
" Fire Expenses	5,500.00		
" Seminar Expenses	1,61,883.00		
" Refreshment Expenses	57,334.00		
" Audit Fees	15,000.00		
" Depreciation	2,96,568.05		
To, Excess of income over Expenditure	5,617.95		
	<b>69,41,255.00</b>		<b>69,41,255.00</b>



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Chartered Accountants  
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KARIMPUR NADIA**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

RECEIPTS	Amt(Rs)	PAYMENTS	Amt(Rs)
To, Opening Balance		By, Advertisement	13,500.00
Cash in hand	2,61,590.00	" Bank Charge	2,075.00
U.B.I (0227050012591)	7,67,398.00	" Computer Running & Maint. Exp	33,700.00
S.B.I (35504473385)	3,28,628.00	" Electricity Charges	18,381.00
		" Examination Expenses	2,45,771.00
		" Festival Expenses	62,888.00
To, Course Fees	66,36,255.00	" Generator Expenses	3,800.00
To, Registration Fees	55,000.00	" Legal Expenses	1,451.00
To, Other Fees	2,50,000.00	" Meeting Expenses	62,296.00
		" Misc. Expenses	78,112.00
		" Website Development & Biometric Installation	25,000.00
		" Salary	40,75,890.00
		" Bonus	4,85,000.00
		" Newspaper & Journal	7,817.00
		" Postage & Courier	6,230.00
		" Development Expenses	2,81,774.00
		" Printing & Stationery	58,390.00
		" Repair & Maintenance	2,55,112.00
		" Sports & Games	48,112.00
		" Telephone Bill	4,512.00
		" Internet Expenses	6,223.00
		" Travelling & Conveyance	69,556.00
		" Stamp & Duty	556.00
		" Work Shop Expenses	47,882.00
		" Computer Teaching	19,992.00
		" Gardening Expenses	11,222.00
		" Fire Expenses	5,500.00
		" Seminar Expenses	1,61,883.00
		" Refreshment Expenses	57,334.00
		" Audit Fees	22,000.00
		" Fixed Assets	1,13,665.00
		Closing Balance	
		Cash at Bank	
		U.B.I (0227050012591)	4,74,170.00
		S.B.I (35504473385)	14,31,408.00
		Cash in hand	1,07,669.00
	<b>82,98,871.00</b>		<b>82,98,871.00</b>



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**DETAILS OF FIXED ASSETS**

Sl No	PARTICULARS	WDV AS ON 01-04-2019	ADDITION	TOTAL	RATE OF DEPRECIATION	DEPRECIATION	WDV AS ON 31-03-2020
1	FURNITURE	6,79,563.00	23,000.00	7,02,563.00	10%	70,256.30	6,32,306.70
2	ELECTRIC INSTALLATION	58,365.00	-	58,365.00	15%	8,754.75	49,610.25
3	AQUA GUARD	6,900.00	-	6,900.00	15%	1,035.00	5,865.00
4	TUBEWELL	21,258.00	-	21,258.00	20%	4,251.60	17,006.40
5	ARTS & CRAFTS	89,055.00	-	89,055.00	10%	8,905.50	80,149.50
6	BOOKS STAND	96,615.00	-	96,615.00	10%	9,661.50	86,953.50
7	BOOKS & OTHERS	2,26,434.00	66,100.00	2,92,534.00	30%	87,760.20	2,04,773.80
8	GIM INSTRUMENT	1,56,214.00	-	1,56,214.00	15%	23,432.10	1,32,781.90
9	ICT& TLM	67,608.00	-	67,608.00	25%	16,902.00	50,706.00
10	COMPUTER	1,00,288.00	18,332.00	1,18,620.00	30%	35,586.00	83,034.00
11	LAB MATERIAL	32,676.00	-	32,676.00	25%	8,169.00	24,507.00
12	PROJECTOR	30,370.00	-	30,370.00	15%	4,555.50	25,814.50
13	LAB EQUIPMENT	16,867.00	2,900.00	19,767.00	25%	4,941.75	14,825.25
14	CDR	10,519.00	3,333.00	13,852.00	15%	2,077.80	11,774.20
15	DIGITAL SIGN BOARD	19,194.00	-	19,194.00	10%	1,919.40	17,274.60
16	MUSIC SYSTEM	2,345.00	-	2,345.00	30%	703.50	1,641.50
17	PHOTOCOPIER MACHINE	5,350.00	-	5,350.00	30%	1,605.00	3,745.00
18	GEOGRAPHICAL INSTRUMENT	12,639.00	-	12,639.00	15%	1,895.85	10,743.15
19	SPORTS MATERIAL	27,702.00	-	27,702.00	15%	4,155.30	23,546.70
		<b>16,59,962.00</b>	<b>1,13,665.00</b>	<b>17,73,627.00</b>		<b>2,96,568.05</b>	<b>14,77,058.95</b>



For SHARMA MAYANK & CO.  
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