



SATISH CHOUDHARY AND ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,

The Members,

Chanchal Teachers' Training College

Audit Report under section 12a (b) of the Income Tax Act 1961, in case of Charitable or Religious Trust or Institutions

I have examined the Balance Sheet of **Chanchal Teachers' Training College**, Vill. - Kanua, P.O.-Isadpur, P.S.-Chanchal, Dist. - Malda, W.B. - 732123, as at 31st March, 2021, the Income and Expenditure Account and Receipts and Payment Account for the year ended on that date which is in agreement with Books of accounts maintained by the said Trust.

I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of the audit. In my opinion proper Books of Account have been as far as appears from my examination of the Books.

Considering the lock-down, it will not be possible for the entities to conduct physical verification of inventory and cash balances as on the cut-off date of 31st March 2021. The auditor shall perform alternate audit procedures to ensure the appropriateness of the stock levels / cash balances as on the reporting date.

Considering the fact that lot of estimation and assumptions will be involved for factors such as impairment of assets, provision for onerous contract, contractual penalties, etc., auditor shall be skeptical in assessment of such estimates and assumptions made by management or its expert. The auditor shall obtain written representation from the management.

In my opinion and to the best of my information and according to the explanation given to me the said Accounts give true and fair view.

- i. In case of a Balance Sheet of the state of affairs of the above-named Trust as at 31st March, 2021,
- ii. In case of the Income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date and
- iii. In case of Receipts and Payment Account for the year ended on that date.

For Satish Choudhary and Associates
Chartered Accountants

Satish Choudhary

(CA Satish Choudhary)
Proprietor



M. No. 314505
FRN No. 332780E
UDIN - 22314505AAAAAG7926

Place: Kolkata
Date: 31/12/2020

Chanchal Teachers' Training College

(A unit of Uttar Banga Educational & Social Welfare Trust)
The Trust is duly Registered with the office of A.D.S.R. MALDA
District : Malda (Vide Deed No. - 00253, Year - 2013)
Vill. - Kanua, P.O. - Isadpur, P.S. - Chanchal, Dist. - Malda, W.B. - 732123

Balance Sheet as at 31.03.2021

LIABILITIES	AMOUNT ₹	AMOUNT ₹	ASSETS	AMOUNT ₹	AMOUNT ₹
Trust Funds or Corpus :-			Fixed Assets		
Balance as per last Balance Sheet			As Per Annexure 'A'		1,45,79,451.10
Add : Trust Fund contribution during the year	-		Non-Current Assets		
Special Fund	1,86,67,717.00		Security Deposits for Licence		
General Fund	28,83,703.00	2,15,51,420.00	Reserved Fund for B.Ed.	7,00,000.00	
Non-Current Liability			Endowment Fund for B.Ed.	5,00,000.00	
Current Liability			Reserved Fund for D.El.Ed.	7,00,000.00	
Audit Fees Payable		15,000.00	Endowment Fund for D.El.Ed.	5,00,000.00	
Income and Expenditure Account :-			Add: Accrued Interest	4,19,004.00	
Bal. as per last Balance Sheet	(31,91,587.44)		Current Assets		28,19,004.00
Less : Appropriation , if any	-		Cash and Bank Balances :-		
Add : Surplus	-		Cash in Hand		20,254.50
Less : Deficit (As per I & E A/c)	(6,55,406.98)	(38,46,994.42)	Bank (A/c No. 05119050000189)		2,96,269.00
			Bank (A/c No.0515050014757)		4,446.98
		1,77,19,425.58			1,77,19,425.58

The above Balance Sheet to the best of my belief contains a true account of the Fund and Liabilities and of the Property and Assets of the Trust.

For Satish Choudhary and Associates
Chartered Accountant

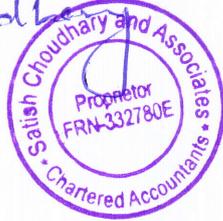
For and on behalf of
Chanchal Teachers' Training College

Trustees 1) ✓

2) ✓

Place: Malda
Date: 31/12/2021

Satish Choudhary
Chartered Accountants
M. No. 314505
FRN No. 332780E
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Date: 31/12/2021

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Income and Expenditure Account for the year ended 31.03.2021

EXPENDITURE	AMOUNT ₹	AMOUNT ₹	INCOME	AMOUNT ₹	AMOUNT ₹
To Establishment Expenditure			By Contribution towards		
" Printing & Stationery		3,500.00	" Subscription Received		
" Travelling & Conveyance		32,030.00	" B.Ed.	39,27,300.00	
" Bank Charges		1,044.66	" WBBPE ODL	-	
" WBUTTEPA Reg., Form Fill up and Reassessment		2,16,559.00	" Received from WBUTTEPA	47,450.00	
" Internet Expenses		25,000.00	" Received from NIOS	2,001.00	
" Internal Programme Expenses		25,582.00	" D.El.Ed.	19,90,970.00	
" Relief covid 19		5,24,000.00		59,67,721.00	
" Business Promotion		65,000.00	Less : - Return	-	
" Staff Salary and Others Allowances		38,13,514.00			59,67,721.00
" Electric and Internet Expenses		10,921.72			
" Maintenance Charges		2,63,516.00	" Others Income		
" Office Expenses		2,02,955.00	Other Income	2,00,000.00	2,00,000.00
" Uniform fees		1,70,000.00			
" Books Exp.		1,092.00	" Excess of Income over Expenditure		6,55,406.98
" WBBPE Reg. Exp.		1,60,000.00	(Deficits carried over to Balance Sheet)		
" Accounting Charge		50,123.00			
" Gardening		28,000.00			
" Seminar		1,75,090.00			
" Megazine		2,880.00			
" Canteen		66,505.00			
" Refund to Trainees		82,000.00			
" Audit Fees		5,000.00			
" Depreciation		8,98,815.60			
" Expenditure on object of the Trust :-					
a. Religious		-			
b. Educational		-			
c. Medical Relief		-			
d. Relief of poverty		-			
e. Other Charitable objects		-			
		68,23,127.98			68,23,127.98

For Satish Choudhary and Associates
Chartered Accountant

Satish Choudhary
Satish Choudhary
Chartered Accountants
M. No. 314505
FRN No. 332780E
UDIN - 22314505AAAAAG7926



Place: KOLKATA
Date: 31/12/2021

For and on behalf of
Chanchal Teachers' Training College

Trustees 1)

2)

Place: Malda
Date: 31/12/2021

Chanchal Teachers' Training College

(A unit of Uttar Banga Educational & Social Welfare Trust)

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District : Malda (Vide Deed No. - 00253, Year - 2013)

Vill. - Kanua, P.O. - Isadpur, P.S. - Chanchal, Dist. - Malda, W.B. - 732123

Receipts and Payments Account for the year ended 31.03.2021

	AMOUNT ₹	AMOUNT ₹		AMOUNT ₹	AMOUNT ₹
RECEIPTS			PAYMENTS		
To Opening Balance			By Printing & Stationery		3,500.00
Cash in Hand		4,396.00	" Travelling & Conveyance		32,030.00
Bank (A/c No. 05119050000189)		26,241.00	" Bank Charges		1,044.66
Bank (A/c No.0515050014757)		41,924.36	" WBUTTEPA Reg., Form Fill up and Reassessment		2,16,559.00
" Subscription Received			" Internet Expenses		25,000.00
B.Ed.	39,27,300.00		" Internal Programme Expenses		25,582.00
Others	-		" Relief covid 19		5,24,000.00
Received from WBUTTEPA	47,450.00		" Business Promotion		65,000.00
Received from Miscellaneous	2,001.00		" Staff Salary and Others Allowances		38,13,514.00
D.El.Ed.	19,90,970.00		" Electric and Internet Expenses		10,921.72
Less : - Return	59,67,721.00		" Maintainance Charges		2,63,516.00
Other Income	-		" Office Expenses		2,02,955.00
		59,67,721.00	" Uniform fees		1,70,000.00
		2,00,000.00	" Books Exp.		1,092.00
			" WBBPE Reg. Exp.		1,60,000.00
			" Accounting Charge		50,123.00
			" Gardening		28,000.00
			" Semenar		1,75,090.00
			" Megazine		2,880.00
			" Canteen		66,505.00
			" Refund to Trainees		82,000.00
			" Closing Balance		
			Cash in Hand		20,254.00
			Bank (A/c No. 05119050000189)		2,96,269.00
			Bank (A/c No.0515050014757)		4,446.98
		62,40,282.36			62,40,282.36

For Satish Choudhary and Associates
Chartered Accountant

Satish Choudhary
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Chartered Accountants
M. No. 314505
FRN No. 332780E



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Annexure "A" of Fixed Assets

Sl. No.	Particulars of Assets	Rate of Dep.	Balance as on		Addition During the Year		Total as on		Depreciation		Total Dep.	Balance as on
			01.04.2020	31.03.2021	1st Half	2nd Half	31.03.2021	Full year	Half Year	31.03.2021		
1	Building	5%	1,38,29,094.40	1,38,29,094.40	-	-	1,38,29,094.40	6,91,454.72	-	6,91,454.70	1,31,37,639.70	
2	Books	60%	12,385.10	12,385.10	-	-	12,385.10	7,431.06	-	7,431.10	4,954.00	
3	Furniture	10%	5,90,377.10	5,90,377.10	-	-	5,90,377.10	59,037.71	-	59,037.70	5,31,339.40	
4	Computer & Accessories	15%	1,70,117.00	1,70,117.00	-	-	1,70,117.00	25,517.55	-	25,517.60	1,44,599.40	
5	Fire Extenguisher	15%	6,200.90	6,200.90	-	-	6,200.90	930.14	-	930.10	5,270.80	
6	Sound System, TV etc.	15%	31,242.10	31,242.10	-	-	31,242.10	4,686.32	-	4,686.30	26,555.80	
7	Musical Instruments	15%	64,111.90	64,111.90	-	-	64,111.90	9,616.79	-	9,616.80	54,495.10	
8	Lab Apparatus	15%	61,074.70	61,074.70	-	-	61,074.70	9,161.21	-	9,161.20	51,913.50	
9	Electrical Appliances	15%	2,22,272.00	2,22,272.00	-	-	2,22,272.00	33,340.80	-	33,340.80	1,88,931.20	
10	Sports Equipments	10%	21,388.90	21,388.90	-	-	21,388.90	2,138.89	-	2,138.90	19,250.00	
11	Plant & Machinery	15%	3,70,002.60	3,70,002.60	-	-	3,70,002.60	55,500.39	-	55,500.40	3,14,502.20	
12	Land	0%	1,00,000.00	1,00,000.00	-	-	1,00,000.00	-	-	-	1,00,000.00	
	Total		1,54,78,266.70	1,54,78,266.70	-	-	1,54,78,266.70	8,98,815.56	-	8,98,815.60	1,45,79,451.10	



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Computation of Income for the Assessment Year 2021-22

Particulars			
PROFIT AND GAINS FROM BUSINESS			
Profit/(Loss) Before Tax		(6,55,407)	
Less:			
Losses carried forward		-	(6,55,407)
Total Income			(6,55,407)

COMPUTATION OF TAX

Tax on above	-	-
Add : Health & Education Cess @ 4 %	-	-
Total Tax Payable		-
Less : Tax Deducted at Source		-
Tax Payable/(Refundable)		-