



B MAHATO & ASSOCIATES

Chartered Accountants

"AUDITOR'S REPORT"

- 1 We have examined the Balance Sheet as at 31.03.22 and the Income and Expenditure Account for the year ended on that date attached herewith, of, "CHETANA PRIMARY TEACHERS' TRAINING INSTITUTE" , AT+P.O : BISHPURIA, DIST.- PURULIA (W.B.).
- 2 We certify that the Income and Expenditure Account are in agreement with the books of account maintained at head office.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of account have been kept by the head office of the assessee so far as appeared from our examination of books.

In our opinion and to the best of our information and according to explanations given to us, the said accounts, give a true and fair view:

- (i) In the case of Balance Sheet, of the state of affairs of the above named as at 31.03.22 and
- (ii) In the case of the Income and Expenditure Account, of the above named for the year ended 31.03.22

PLACE :- PURULIA

DATE :- 08/05/2023



For B MAHATO & ASSOCIATES
Chartered Accountants

Biswajit Mahato
CA BISWAJIT MAHATO
PROPRIETOR
M. No. - 422861

UDIN-23422861BGVSHS9165

Office: Mahato Bhawan, Huchukpara, Dist -Purulia Pin No -723101
Phone No- 9143241674/8768492577, E-mail- cabmahato@gmail.com

CHETANA PRIMARY TEACHERS' TRAINING INSTITUTE
AT+P.O : BISHPURIA, DIST. - PURULIA

BALANCE SHEET
FOR THE YEAR ENDING 31ST MARCH, 2022

<u>LIABILITIES</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>	<u>ASSETS</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
GENERAL FUND					FIXED ASSETS				
As per Last A/c	3,893,670.06				(As per SCH-1)			10,826,271.36	
Add: Excess of Income.									
Over Expenditure	<u>80,063.00</u>		3,973,733.06		ENDOWMENT FUND INVESTMENT				
					As per Last A/c			1271242.1	
DEVELOPMENT FUND					FIXED DEPOSIT WITH BANKS				
As per Last A/c			8,154,780.57		As per Last A/c				
					FD with SBI, Bishpuria			740212.00	
ENDOWMENT FUND					CASH & BANK BALANCE				
As per Last A/c	850,707.43				Cash in Hand		Nil		
Add: Intt.on FD Matured	<u>420,534.67</u>		1,271,242.10		Cash at Bank WITH				
					SBI, Bishpuria Br.				
RESERVE FUND					A/c no.11880167545	166,276.50			
As per Last A/c			740,212.00		A/c no.11880168786	55,229.55			
					A/c no.11880167534	462,226.92			
PROFESSIONAL TAX ACCOUNT					A/c no.11880167523	<u>623,009.30</u>		1,306,742.27	
As Per Last A/c	(210.00)								
Add: Deducted	<u>14,190.00</u>								
	13,980.00								
Less: Deposited	<u>15,480.00</u>		(1,500.00)						
CURRENT LIABILITIES & PROVISION									
Audit Fees									
As Per Last A/c	6,000.00								
Add: Provn. For this Year	<u>3,000.00</u>								
	9,000.00								
Less: Paid	<u>3,000.00</u>		6,000.00						
Total Rs.			<u>14,144,467.73</u>		Total Rs.			<u>14,144,467.73</u>	

Date: 08/05/2023

Place: Purulia

UDIN- 23422861BGVSHS9165



FOR B MAHATO & ASSOCIATES
Chartered Accountants

B. Mahato
CA BISWAJIT MAHATO

Proprietor

M No.- 422861

CHETANA PRIMARY TEACHERS' TRAINING INSTITUTE
AT+P.O : BISHPURIA, DIST- PURULIA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022

<u>EXPENDITURE</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>	<u>INCOME</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
To Salary			2,146,949.00		By Tuition Fees			3,253,500.00	
- Examination Exp.			10,000.00		- Bank Interest			649.00	
- Refreshment			5,024.00						
- Professional Fees for PT & IT return			1748.00						
- Misc. Expenses			1895.00						
- Vehicle Repair & Maint.			41,550.00						
- Legal Fees for B.Ed Course			300,000.00						
- Travelling & Conveyance			10,000.00						
- Contingency			15,000.00						
Honorarium to Driver			17,350.00						
Printing & Stationery			1,803.00						
Insurance for Vehicle			7,386.00						
Bank Charges			2,242.00						
- Audit fees(Provn)			3,000.00						
- Depreciation on F.A (As per Sch-1)			610,139.00						
- Excess Of Income Over Expenditure			80,063.00						
			<u>Total Rs.</u>					<u>Total Rs.</u>	

Total Rs. 3,254,149.00

Total Rs. 3,254,149.00

Date: 08/05/2023

Place: Purulia

UDIN- 23422861BGVSHS9165



FOR B MAHATO & ASSOCIATES
Chartered Accountants

Biswajit Mahato
CA BISWAJIT MAHATO
Proprietor
M No.- 422861

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS</u>	<u>Rs.</u>	<u>P.</u>
To Opening Balance					By Salary		2,146,949.00
Cash in Hand		Nil			* Examination Exp.		10,000.00
<u>Cash at Bank WITH</u>					* Refreshment		5,024.00
SBI, Bishpuria Br.					* Professional Fees for PT & IT return		1748.00
A/c no.11880167545	29,695.50				* Misc. Expenses		1895.00
A/c no.11880168786	34,843.55				* Audit Fees		3000.00
A/c no.11880167534	941,518.92				* Vehicle Repair & Maint.		41,550.00
A/c no.11880167523	295,922.30		1,301,980.27		* Legal Fees for B.Ed Course		300,000.00
* Fees Collection from Students					* Travelling & Conveyance		10,000.00
Tuition Fees			3,253,500.00		* Contingency		15,000.00
* Bank Interest			649.00		* Honorarium to Driver		17,350.00
* P.Tax deducted			14,190.00		* Printing & Stationery		1,803.00
					* Insurance for Vehicle		7,386.00
					* Construction		675,150.00
					* Grass Cutting Machine		9,000.00
					* Bank Charges		2,242.00
					* P.Tax Deposited		15,480.00
					* <u>Closing Balance</u>		
					Cash in Hand	Nil	
					<u>Cash at Bank WITH</u>		
					SBI, Bishpuria Br.		
					A/c no.11880167545	166,276.50	
					A/c no.11880168786	55,229.55	
					A/c no.11880167534	462,226.92	
					A/c no.11880167523	623,009.30	1,306,742.27
<u>Total Rs.</u>			<u>4,570,319.27</u>		<u>Total Rs.</u>		<u>4,570,319.27</u>

Date: 08/05/2023

Place: Purulia

UDIN- 23422861BGVSHS9165



FOR B MAHATO & ASSOCIATES
Chartered Accountants

Biswanth Mahato
CA BISWANTH MAHATO
Proprietor
M No.- 422861

CHETANA PRIMARY TEACHERS' TRAINING INSTITUTE
AT+P.O.: BISHPURIA, DIST.- PURULIA

GENERAL FUND

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
To Opening Balance					By Salary				2,146,949.00
Cash in Hand		Nil			* P.Tax				15,480.00
<u>Cash at Bank WITH</u> SBI, Bishpuria Br. (A/c no.11880167545)			29,695.50	29,695.50	* Bank Charges				649.00
* Transferred from Principal A/C				2,275,469.00	* <u>Closing Balance</u> Cash in Hand		Nil		
* Transfer from Misc. Fund				10,000.00	<u>Cash at Bank WITH</u> SBI, Bishpuria Br. (A/c no.11880167545)	166,276.50		166,276.50	
* P.Tax				14,190.00					
			<u>Total Rs.</u>	<u>2,329,354.50</u>		<u>Total Rs.</u>		<u>2,329,354.50</u>	

MISCELLANEOUS FUND

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
To Opening Balance					By Examination Exp.				10,000.00
Cash in Hand		Nil			* Refreshment				3,620.00
<u>Cash at Bank WITH</u> SBI, Bishpuria Br. (A/c no.11880168786)			34,843.55	34,843.55	* Professional Fees for PT & IT return				1748.00
* Bank Interest				649.00	* Misc. Expenses				1895.00
* Transfer from Principal Fund				50,000.00	* Audit Fees				3000.00
					* Transfer to General Fund				10000.00
					* <u>Closing Balance</u> Cash in Hand		Nil		
					<u>Cash at Bank WITH</u> SBI, Bishpuria Br. (A/c no.11880168786)	55,229.55		55,229.55	
			<u>Total Rs.</u>	<u>85,492.55</u>		<u>Total Rs.</u>		<u>85,492.55</u>	

Date: 08/05/2023

Place: Purulia

UDIN- 23422861BGVSHS9165



FOR B MAHATO & ASSOCIATES
Chartered Accountants

(Signature)
CA BISWANJIT MAHATO
Proprietor
M No.- 422861

DEVELOPMENT FUND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022

RECEIPTS	Rs.	P.	Rs.	P.	PAYMENTS	Rs.	P.
To Opening Balance					By Construction		675,150.00
Cash in Hand					" Vehicle Repair & Maint.		41,550.00
<u>Cash at Bank WITH</u>					" Legal Fees for B.Ed Course		300,000.00
SBI, Bishpuria Br.					" Travelling & Conveyance		10,000.00
(A/c no.11880167534)	941,518.92		941,518.92		" Contingency		15,000.00
* Transferred from Principal A/C					" Honorarium to Driver		17,350.00
					" Printing & Stationery		1,803.00
					" Refreshment		1,404.00
					" Insurance for Vehicle		7,386.00
					" Bank Charges		649.00
					" Grass Cutting Machine		9,000.00
					" <u>Closing Balance</u>		
					Cash in Hand		
					<u>Cash at Bank WITH</u>		
					SBI, Bishpuria Br.		
					(A/c no.11880167534)	462,226.92	462,226.92
					Total Rs.	<u>1,541,518.92</u>	<u>1,541,518.92</u>

PRINCIPAL PTI CHETANA FUND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022

RECEIPTS	Rs.	P.	Rs.	P.	PAYMENTS	Rs.	P.
To Opening Balance					By Tr. To General Fund		2,275,469.00
Cash in Hand		Nil			" Tr. To Dev. Fund		600,000.00
<u>Cash at Bank WITH</u>					Tr. To Misc. Fund		50,000.00
SBI, Bishpuria Br.					" Bank Charges		944.00
(A/c no.11880167523)	295,922.30		295,922.30		" <u>Closing Balance</u>		
* Fees Collection from Students					Cash in Hand		Nil
Tuition Fees					<u>Cash at Bank WITH</u>		
					SBI, Bishpuria Br.		
					(A/c no.11880167523)	623,009.30	623,009.30
					Total Rs.	<u>3,549,422.30</u>	<u>3,549,422.30</u>

Date: 08/05/2023

Place: Purulia

UDIN- 23422861BGVSHS9165



FOR B MAHATO & ASSOCIATES
Chartered Accountants

Biswajit Mahato
CA BISWAJIT MAHATO

Proprietor

M No.- 422861

CHETANA PRIMARY TEACHERS' TRAINING INSTITUTE
AT+P.O : BISHPURIA, DIST.- PURULIA SCH-1
SCHEDULE OF FIXED ASSETS FOR THE YEAR 2021-22

Sl. No.	Name of the Assets	Op. Balance as on 01.04.21	Addition	Total	Deprn. For the Yr.	Closing Bal. as on 31.03.22
1	Building Construction	9,987,750.50	675,150.00	10,662,900.50	499,387.00	10,163,513.50
2	Sports Equipment	67,730.00		67,730.00	10,159.00	57,571.00
3	Laboratory Equipment	7,322.00		7,322.00	1,098.00	6,224.00
4	Musical Instrument	375.00		375.00	37.00	338.00
5	Books & Periodicals	260,531.86		260,531.86	26,053.00	234,478.86
6	Office Equipments	3,353.00		3,353.00	335.00	3,018.00
7	Furniture	252,051.00		252,051.00	25,205.00	226,846.00
8	Computer & Printer	36,496.00	-	36,496.00	21,898.00	14,598.00
9	Kinetic Honda	3,758.00		3,758.00	376.00	3,382.00
10	Electrical Instruments	850.00		850.00	127.00	723.00
11	Jet Pump	1,837.00		1,837.00	276.00	1,561.00
12	COOLER	37,267.00		37,267.00	5,590.00	31,677.00
13	Public Adress System	19,177.00		19,177.00	1,918.00	17,259.00
14	DGSet	24,043.00		24,043.00	3,606.00	20,437.00
15	Bolero	45,511.00		45,511.00	13,653.00	31,858.00
16	Water Purifier	4,208.00		4,208.00	421.00	3,787.00
17	Grass Cutting Machine	-	9,000.00	9,000.00	-	9,000.00
	Total Rs.	10,752,260.36	684,150.00	11,436,410.36	610,139.00	10,826,271.36

