

## FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as on 31st March 2023, and the Income and expenditure account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	RURAL TEACHERS TRAINING COLLEGE
Address	SHEKHPURA, CHANDI, 05-Bihar, 91-India, Pincode - 803110
PAN	AADTR0328K
Aadhaar Number of the assessee, if available	

2. I certify that the balance sheet and the Income and expenditure account are in agreement with the books of account maintained at the head office at SHEKHPURA, CHANDI, NALANDA and 0 branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any: These financial statements are the responsibilities of management. Our responsibility is to express an opinion on these financial statements based on our tax audit. We conducted tax audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.
- B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.
- C. In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and
- ii. In the case of the Income and expenditure account, of the Deficit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In My opinion and to the best of My information and according to the explanations given to Me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1.	Others	Information required as per clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Service Tax Act. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement.

## Accountant Details

Name	ABHISHEK NAYAN
Membership Number	310264
FRN(Firm Registration Number)	
Address	2A, BF 60 STREET-166, BESIDES SENIOR PARK, NEW TOWN, 32-West Bengal, 91-India, Pincode - 700135
Date of signing Tax Audit Report	30-Sep-2023
Place	49.37.34.127
Date	30-Sep-2023



**RURAL TEACHER'S TRAINING COLLEGE**  
**PRABHU NAGAR, NH.30A, SHEKHAPURA, CHANDI, NALANDA**  
**Receipts & Payments Account for the year ended 31st March, 2023**

Receipts		Amounts	Payments	Amount	
To	Opening Balance		By	Establishment Expenses	
"	Cash-in-Hand	1,017.00	"	Newspaper & Periodicals	90,203.00
"	Cash-At-Bank		"	Audit Fee & Accounting Charge	10,000.00
"	Bank Of India-579220110000080	3,34,082.50	"	Bank Charges	2,127.28
"	Educational Income		"	Donation	15,100.00
"	Admission, Tutition & Development Fee	1,86,68,509.00	"	Canteen Exp	6,15,284.00
"	TDS Refund	63,980.00	"	Donation Of Trust	20,00,000.00
			"	Electricity Bill Expenses & Fuel Exp	1,08,658.00
			"	Exam Fees	53,250.00
			"	Advertisement	1,12,000.00
			"	College Fund	1,00,000.00
			"	National Festival Day	1,90,204.00
			"	DD For NOC	91,500.00
			"	Printing & Stationery	1,98,197.00
			"	Repair & Maintainace	3,12,458.00
			"	Other Exp	40,204.00
			"	Salary & Bonus	1,18,00,000.00
			"	Scholarship To Poor Students	9,60,000.00
			"	School Bag	58,720.00
			"	University Fees	25,000.00
			"	Caution Money Return	10,000.00
			"	TDS	1,01,930.00
			"	Tour & Ticket	2,60,218.00
			"	Loan Return	13,50,000.00
			"	Purchase of Assets	
			"	Battery-03.08.2022	29,200.00
			"	Laptop-12.12.2022	36,750.00
			"	Closing Balance	
			"	Cash-in-Hand	1,17,663.10
			"	Cash-At-Bank	
			"	Bank Of India-579220110000080	3,78,922.12
<b>TOTAL</b>		<b>1,90,67,588.50</b>	<b>TOTAL</b>		<b>1,90,67,588.50</b>

This is the Reciept & Payment A/c referred to in our report of even date annexed.

For Abhishek Nayan  
Chartered Accountants,

FOR RURAL TEACHER'S TRAINING COLLEGE

CA Abhishek Nayan  
(Proprietor)  
M.No. 310264



Place :- Kolkata  
UDIN No:-23310264BGZAKL7788  
Date:- 30/09/2023

Arun Kumar  
 AUTHORIZED SIGNATORY  
*Secretary*  
 RURAL TEACHERS' TRAINING COLLEGE

RURAL TEACHER'S TRAINING COLLEGE				
PRABHU NAGAR, NH.30A, SHEKHAPURA, CHANDI, NALANDA				
Income & Expenditure Account for the year ended 31st March, 2023				
Expenditure		Amount	Income	
			Amount	
To	<b>Establishment Expenses</b>		By	Addmission, Tution & Development Fee
"	Newspaper & Periodicals	90,203.00		1,86,68,509.00
"	Audit Fee & Accounting Charge	10,000.00	"	FDR Interest
"	Bank Charges	2,127.28		2,25,275.00
"	Donation	15,100.00		
"	Canteen Exp	6,15,284.00		
"	Donation Of Trust	20,00,000.00		
"		1,08,658.00		
"	Electricity Bill Expenses & Fuel Exp			
"	Exam Fees	53,250.00		
"	Advertisement	1,12,000.00		
"	College Fund	1,00,000.00		
"	National Festival Day	1,90,204.00		
"	DD For NOC	91,500.00		
"	Printing & Stationery	1,98,197.00		
"	Repair & Maintainace	3,12,458.00		
"	Other Exp	40,204.00		
"	Salary & Bonus	1,34,50,000.00		
"	Scholarship To Poor Students	9,60,000.00		
"	School Bag	58,720.00		
"	University Fees	25,000.00		
"	Tour & Ticket	2,60,218.00		
"	Depreciation	2,29,512.00		
"	Excess income over expenditure	(28,851.28)		
	<b>Total</b>	<b>1,88,93,784.00</b>	<b>Total</b>	<b>1,88,93,784.00</b>

This is the Income & Expenditure A/c referred to in our report of even date annexed.

For Abhishek Nayan  
Chartered Accountants,

FOR RURAL TEACHER'S TRAINING COLLEGE

CA Abhishek Nayan  
(Proprietor)  
M.No. 310264



Place :- Kolkata  
UDIN No:-23310264BGZAKL7788  
Date:- 30/09/2023

*Abhishek Nayan*  
AUTHORIZED SIGNATORY  
**Secretary**  
RURAL TEACHERS' TRAINING COLLEGE

RURAL TEACHER'S TRAINING COLLEGE			
PRABHU NAGAR, NH.30A, SHEKHAPURA, CHANDI, NALANDA			
Balance sheet as on 31st March, 2023			
Fund & Liabilities	Amount	Assets & Properties	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last A/c	(31,63,401.16)	As Per Schedule "A"	32,81,368.34
Add: For the Current Year	(28,851.28)		
		<b>Loans &amp; Advance</b>	
Unsecured Loan	44,00,900.00	Security Deposit	27,23,223.00
<b>Current Liabilities &amp; Provisions</b>		TDS Receivable	1,24,458.00
Caution Money	3,90,400.00		
Other Current Liabilities	33,76,587.00	<b>Closing Balance</b>	
Salary Payable	16,50,000.00	Cash-in-Hand	1,17,663.10
		<b>Cash-At-Bank</b>	
		Bank Of India-579220110000080	
			3,78,922.12
<b>TOTAL</b>	<b>66,25,634.56</b>	<b>TOTAL</b>	<b>66,25,634.56</b>

This is the Balance Sheet A/c referred to in our report of even date annexed.

For Abhishek Nayan  
Chartered Accountants,

FOR RURAL TEACHER'S TRAINING  
COLLEGE

CA Abhishek Nayan  
(Proprietor)  
M.No. 310264



*Arjun Kumar*  
AUTHORIZED SIGNATORY  
*Secretary*  
RURAL TEACHERS' TRAINING COLLEGE

Place :- Kolkata  
UDIN No:-23310264BGZAKL7788  
Date:- 30/09/2023

**RURAL TEACHER'S TRAINING COLLEGE**  
**PRABHU NAGAR,NH.30A,SHEKHAPURA,CHANDI,NALANDA**  
**Schedule Of Assets 'A'**

Sl. No	Particulars	Opening Balance As on 01.04.2022	Addition During Year	Total	Depreciation During Year	Closing Balance As on 31.03.2023
1	Land & Buliding(As Per Valued By Management)	19,93,051.00	-	19,93,051.00	-	19,93,051.00
2	Art & Craft Lab	85,280.00		85,280.00	12,792.00	72,488.00
3	Composite Lab	3,66,225.16		3,66,225.16	54,934.00	3,11,291.16
4	Computer Lab	1,02,124.00		1,02,124.00	15,319.00	86,805.00
5	Language Lab	74,781.00		74,781.00	11,217.00	63,564.00
6	Library Books	1,91,532.00		1,91,532.00	28,730.00	1,62,802.00
7	Psychology Lab	46,389.00		46,389.00	6,958.00	39,431.00
8	Sports & Games Equipments	71,175.00		71,175.00	10,676.00	60,499.00
9	Musical Instruments	61,850.00		61,850.00	9,278.00	52,572.00
10	Noties Board & Green Boards	6,796.00		6,796.00	1,019.00	5,777.00
11	Electric Equipments	24,955.48		24,955.48	3,743.00	21,212.48
12	Furniture & Fixture	1,48,813.00	-	1,48,813.00	22,322.00	1,26,491.00
13	Steel Almirah	23,127.00		23,127.00	3,469.00	19,658.00
14	Vechcle	14,934.00		14,934.00	2,240.00	12,694.00
15	Videocon Led	15,082.00		15,082.00	2,262.00	12,820.00
16	A.C	66,564.00		66,564.00	9,985.00	56,579.00
17	Attendance Machine	4,606.00	-	4,606.00	691.00	3,915.00
19	Dholak	583.00	-	583.00	87.00	496.00
20	Books-07.10.2021	45,098.50	-	45,098.50	6,765.00	38,333.50
21	Battery-03.08.2022	-	29,200.00	29,200.00	4,380.00	24,820.00
22	Laptop-12.12.2022	-	36,750.00	36,750.00	7,350.00	29,400.00
23	Computer-09/07/2021	92,924.50	-	92,924.50	13,939.00	78,985.50
24	Water Purifiers Machine	9,039.70	-	9,039.70	1,356.00	7,683.70
	<b>Total</b>	<b>34,44,930.34</b>	<b>65,950.00</b>	<b>35,10,880.34</b>	<b>2,29,512.00</b>	<b>32,81,368.34</b>

Atul Kumar

Secretary  
RURAL TEACHERS' TRAINING COLLEGE