

**AUDIT REPORT AND STATEMENT OF
ACCOUNTS
OF**

**DALI KUNDU PRIMARY
TEACHERS TRAINING
INSTITUTE**

FOR THE YEAR ENDED 31ST MARCH, 2019

SEN & RAY

CHARTERED ACCOUNTANTS
154/3, R.N. TAGORE ROAD
BERHAMPORE, MURSHIDABAD



See in
18/12/19
Principal
Dalu Kundu Primary Teachers Training Institute
Vill. & P.O., Salar, Dist. Murshidabad

SEN & RAY
CHARTERED ACCOUNTANTS
MERCANTILE BUILDINGS
9/12, LALBAZAR STREET
KOLKATA - 1

Branch Office
154/3, R.N, TAGORE ROAD
P.O. BERHAMPORE
DIST - MURSHIDABAD.

FORM NO. 10B
[SEE RULE 17B]
AUDIT REPORT UNDER SECTION 12A(B) OF THE INCOME TAX ACT, 1961
In the case of a Charitable or Religious Trust or Institution

We have examined the Balance Sheet of DALI KUNDU PRIMARY TEACHERS TRAINING INSTITUTE of Vill, P.O & P.S. Salar, Dist Murshidabad, W.B. as at 31st March of 2019 and the Income and Expenditure Account for the period ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the head office of the mentioned institution visited by us so far as appears 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 -

- (a) In the case of the Balance Sheet of the state of the affairs of the above named institution as at 31st March of 2019.
- (b) In the case of the Income and Expenditure Account of the Income of its accounting period ending on 31st March of 2019.

The prescribed particulars are annexed hereto.

Place : Berhampore, Murshidabad

Date : 11 DEC 2019



For SEN & RAY
Chartered Accountants

(L. RAY) Partner
M. No.-13713



Principal
Dali Kundu Primary Teachers Training Institute
Vill. B. P.O.-Salar, Dist. Murshidabad

STATEMENT OF PARTICULARS

1. APPLICATION FOR INCOME FOR CHARITABLE TRUST OR RELIGIOUS PURPOSE

- | | |
|--|----------------|
| 1. Amount of Income of the previous year applied to charitable or religious purpose in India during the year | 93.67 % |
| 2. Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | Does not arise |
| 3. Amount of income accumulated or set apart, for application to
Finally set apart
to charitable or religious purpose to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly/in part only for such purpose | Does not arise |
| 4. Amount of income eligible for exemption under section 11(1) (c) (given details). | NIL |
| 5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purpose under section 11(2) | NIL |
| 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(9b)? If so, the details thereof. | NIL |
| 7. Whether any part of the income in respect of which an opinion was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B) ? if so, details thereof. | NIL |
| 8. Whether, during the previous year, any part of income accumulated or set apart for specified purpose under section 11(3), in any earlier year - | |
| (a) has been applied for purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application thereto, or | NIL |
| (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii) or | NIL |
| (c) has not been utilized for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof. | NIL |



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details to the amount, rate of interest charged and the nature of security. If any. Not Applicable
2. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charges, if any. Not Applicable
3. Whether any payment was made to any such person during the previous year by way of salary, allowances or otherwise? If so, give details. Not Applicable
4. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received if any. Not Applicable
5. Whether any share, security or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. Not Applicable
6. Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration received. Not applicable
7. Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. Nil
8. Whether any income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details Nil

Strike out whichever is not applicable.



Principal
Calicut University
Vill. & P.O.-Saini, Dist.-Munshidabad



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST.

SL.No.	Name and Address of the concern	Whether the concern is a company, number and class of shares hold	Nominal value of the investments	Income from the investment	Whether the amount in col.4 exceeded 5 per cent of the capital of the concern during the previous year- say Yes/No
1	2	3	4	5	6
	Nil	Nil	Nil	Nil	Nil

Place : Berhampore, Murshidabad.

Date : 11 DEC 2019



For SEN & RAY
Chartered Accountants

(L. RAY) Partner
M. No.-13713



18/12/19
Dial Kundu Primary Teachers Training Institute
VII, & P.O.-Salar, Dist.-Murshidabad

BALANCE SHEET AS AT 31ST MARCH 2019

CAPITAL & LIABILITIES

GENERAL FUND

As per last A/c	9236541.90
Add: Excess of Income over Expenditure	150493.00
	<u>9387034.90</u>
Less: TDS	2975.00
	<u>9384059.90</u>

LOAN & ADVANCES

Loan from Dali Kundu Educational Trust	72495.00
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CURRENT LIABILITIES

Audit Fees	5000.00
Salary	180344.00

9641898.90

ASSETS & PROPERTIES

Fixed Assets

As per Schedule	8608314.00
<u>Investment A/c</u> <u>F.D.(Endowment Fund)</u>	
As per last A/c	500000.00
<u>F.D.(Reserve Fund)</u>	
As per last A/c	300000.00

CURRENT ASSETS

Security Deposit with

As per last a/c		
W.B.S.E.B.	25550.00	
Telecom Department	<u>500.00</u>	26050.00
Advance		50000.00
Technotrit		3903.00

CASH AND BANK BALANCE

Cash at Bank

S.B.I. Ramjibanpur Br A/c No. 32692506442	25441.25	
Allahabad Bank, Salar Br A/c No. 50156028368	<u>102713.20</u>	128154.45
Cash in hand		25477.45

9641898.90

✓ Dali Kundu
Secretary
Organizing Committee
Dali Kundu Primary Teachers
Training Institute

For SEN & RAY
Chartered Accountants
(L. RAY) Partner
M. No.-13713

DALI KUNDU PRIMARY TEACHER'S TRAINING INSTITUTE
VILL. P.O. & P.S. SALAR
DIST. MURSHIDABAD

S/N	PARTICULARS	W.D.V as on 01.04.2018	Addition	Date of Addition	TOTAL	Rate of Deprn.	Depreciation	W.D.V as on 31.03.2019
1	Land	667508.00			667508.00		0.00	667508.00
2	Building	4064572.00			4064572.00		0.00	4064572.00
3	Building (New)	2731662.00			2731662.00		0.00	2731662.00
4	Books at Library	160509.00			160509.00	10	16051.00	144458.00
5	Computer & Accessories	138746.00			138746.00	40	55498.00	83248.00
6	Art & Craft Accessories	2829.00			2829.00	15	424.00	2405.00
7	Electrical Equipments	257054.00			257054.00	15	38558.00	218496.00
8	Laboratory Equipments	94167.00			94167.00	15	14125.00	80042.00
9	Fire Extinguisher	7238.00			7238.00	15	1085.00	6148.00
10	Musical Instruments	5751.00			5751.00	15	863.00	4888.00
11	Furniture	318827.00	5400.00	21.6.2018	324227.00	10	32423.00	291804.00
12	Fan	51925.00			51925.00	10	5193.00	46732.00
13	Generator	113246.00			113246.00	15	16987.00	96259.00
14	Mike Set	8100.00			8100.00	15	1215.00	6885.00
15	CC TV & Accessories	36605.00	10600.00	14.9.2018	47205.00	15	7081.00	40124.00
16	Lawn Shower Machine	12203.00			12203.00	10	1220.00	10983.00
17	Water Filter	4790.00			4790.00	10	479.00	4311.00
18	Air Conditioner	73753.00			73753.00	15	11063.00	62690.00
19	Voltage Stabilizer	28925.00			28925.00	15	4339.00	24586.00
20	Torch Light	598.00			598.00	10	60.00	538.00
21	Honda Brush Cutter	21060.00			21060.00	10	2106.00	18954.00
22	Spray Machine	1134.00			1134.00	10	113.00	1021.00
			16000.00		881197.00		208883.00	8608314.00



S. R. Kundu
 Secretary
 Organizing Committee
 Dali Kundu Primary Teachers
 Training Institute

S. R. Kundu
 15/5/19
 Principal
 Dali Kundu Primary Teachers Training Institute
 Vill. & P.O. Salar, Dist. Murshidabad

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

<u>EXPENDITURE</u>	<u>₹</u>	<u>INCOME</u>	
Accounting charge	60000.00	By Tution Fees 2016-2018	658000.00
Advertisement exps	3000.00	" Tution Fees 2017-2019	1382000.00
Audit fees	5000.00	" Tution Fees 2018-2020	2294000.00
Bank charge	1915.00	" Intt.on Savings Bank	591.00
Car running & maintenance exp	103028.00	" ODL Grand Recd	50000.00
Computer running exps	2980.00	" Examination centre fees	105284.00
Daily labour charge	48445.00	" Examination fees NIOS	76492.00
Depreciation	208883.00	" NIOS Grant recd	30000.00
Donation & Subscription	11000.00		
Electricity	91037.00		
Employees Providend Fund	14035.00		
Employees P. Tax	50.00		
Exp. For Diesel	43960.00		
Exp. For Examination	54469.00		
Exp. For festival	6125.00		
Exp. For Re-Union	205670.00		
Exp. For Games & Sports	4043.00		
Exp. For Gardening	7725.00		
Exp. For ODL	1544.00		
Exp. For Hostel	738568.00		
Fees for NIOS	166707.00		
Registration fees WBBPE	30000.00		
Misc. expenses	25102.00		
Office expenses	10833.00		
Panchayat Tax	7200.00		
Printing & Stationary	9618.00		
Repair & Maintenance exps	116777.00		
Revenue expenses	2980.00		
Salary	2432700.00		
Telephone & Mobile charges	17600.00		
Travelling expenses	14680.00		
Excess of income over Expenditure	150493.00		
	<u>4596367.00</u>		<u>4596367.00</u>

Dali Kundu
 Secretary
 Organizing Committee
 Dali Kundu Primary Teachers
 Training Institute



18/3/19
 Principal
 Dali Kundu Primary Teachers Training Institute
 Vill. & P.O.-Salar, Dist.-Murshidabad

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

RECEIPT		PAYMENTS	
To Opening Balance		By Accounting charge	60000.00
Cash in hand	61094.45	" Advertisement exps	3000.00
<u>Cash at Bank</u>		" Audit fees	5000.00
S.B.I. Ramjibanpur Br		" Bank charge	1915.00
A/c No. 32692506442	12850.25	" Car running & maintenance exp	103028.00
Allahabad Bank, Salar Br		" CC TV	10600.00
A/c No. 50156028368	357845.20	" Computer running exps	2980.00
Tuition Fees 2016-2018	658000.00	" Daily labour charge	48445.00
Tuition Fees 2017-2019	1382000.00	" Donation & Subscription	11000.00
Tuition Fees 2018-2020	2294000.00	" Electricity	91037.00
Intt on Savings Bank	591.00	" Employees Providend Fund	14035.00
ODL Grant Acct	50000.00	" Employees P. Tax	50.00
Examination centre fees	105284.00	" Exp. For Diesel	43960.00
Examination fees NIOS	76492.00	" Exp. For Examination	54469.00
NIOS Grant Acct	30000.00	" Exp. For Festival	6125.00
Liability for Salary	180344.00	" Exp. For Re-Union	205670.00
Liability for Audit Fees	5000.00	" Exp. For Games & Sports	4043.00
		" Exp. For Gardening	7725.00
		" Furniture	5400.00
		" Exp. For ODL	1544.00
		" Exp. for Hostel	738568.00
		" Fees for NIOS	166707.00
		" Registration fees WBBPE	30000.00
		" Misc. expenses	25102.00
		" Office expenses	10833.00
		" Panchayet Tax	7200.00
		" Printing & Stationary	9818.00
		" Repair & Maintenance exps	116777.00
		" Revenue expenses	2980.00
		" Salary	2432700.00
		" Telephone & Mobile charges	17600.00
		Travelling expenses	14680.00
		" Dalu Kundu Educational Trust	250000.00
		" Technotrit	3903.00
		" TDS	2975.00
		" Advance	50000.00
		" Caution money paid	500000.00
		<u>Closing Balance</u>	
		<u>Cash at Bank</u>	
		S.B.I. Ramjibanpur Br	
		A/c No. 32692506442	25441.25
		Allahabad Bank, Salar Br	
		A/c No. 50156028368	102713.20
			128154.45
		Cash in hand	25477.45

Dali Kundu

Secretary
 Organising Committee
 Dalu Kundu Primary Teachers
 Training Institute

Dali Kundu
 5213500.90
 Dalu Kundu Primary Teachers Training Institute
 VII, P.O., Salar, Dist. Murshidabad



5213500.90