

**AUDIT REPORT AND STATEMENT OF
ACCOUNTS**

OF

**DALI KUNDU PRIMARY TEACHER'S
TRAINING INSTITUTE**

FOR THE YEAR ENDED 31ST MARCH, 2014

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, Vill, P.O. & P.S. Salar, Dist Murshidabad, W.B. as at 31st March of 2014 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 2014.
- (b) In the case of the Income and Expenditure Account of the Income of its accounting period ending on 31st March of 2014.

The prescribed particulars are annexed hereto.

Place : Berhampore, Murshidabad.

Date : 09 MAY 2014

For SEN & RAY
Chartered Accountants


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

ANNEXUE

STATEMENT OF PARTICULARS

1. APPLICATION FOR INCOME FOR CHARITABLE TRUST OR RELIGIOUS PURPOSE

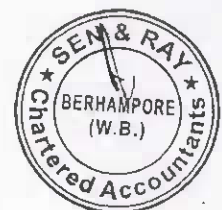
- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. Amount of Income of the previous year applied to charitable or religious purpose in India during the year | 100% |
| 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 <div style="text-align: center; margin: 5px 0;">Finally set apart</div> 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

State out whichever is not applicable.



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 : 09 MAY 2014

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.

BALANCE SHEET AS AT 31ST MARCH, 2014

CAPITAL & LIABILITIES

GENERAL FUND

As per last a/c 7649092.00

Adds: Excess of Income
over expenditure 260092.90

7909184.90

Loan & Advances

Loan from Dali Kundu
Educational Trust 322495.00

Current Liabilities

Caution Money (Refundable) 500000.00

Liability for expenses

Employees P. Fund 2580.00

8734259.90

ASSETS & PROPERTIES

Fixed Assets

As per Schedule 7536

Investment A/c

F.D. (Endowment Fund)
As per last a/c 5000

F.D. (Reserve Fund)

As per last a/c 3000

Current Assets

Security Deposit with

As per last a/c
W.B.S.E.B 25550.00
Telecom Deptt 500.00 2600

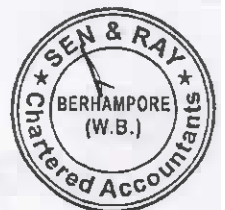
Cash and Bank Balance

Cash at Bank

Axis Bank , Katwa Br
A/c 912010067864620 4099.90
S.B.I. Ramjibanpur Br
A/c 32692506442 10790.00
Allahabad Bank, Salar Br
A/c No. 50156028368 223576.00 2384

Cash in hand 1335

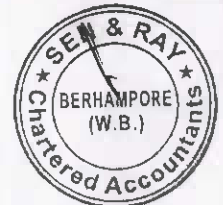
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DALI KUNDU PRIMARY TEACHER'S TRAINING INSTITUTE
VILL+P.O.+P.S. SALAR : DIST - MURSHIDABAD.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2014

| <u>EXPENDITURE</u> | | <u>INCOME</u> | |
|----------------------------------------|-------------------|--------------------------------------|-------------------|
| To Salary | 1857685.00 | By Admission & Tution Fees 2012-2014 | 2388000.00 |
| ▪ Remuneration to Secretary | 228000.00 | " Admission & Tution Fees 2013-2015 | 1740000.00 |
| ▪ Advertisement | 380.00 | " Hostel Fees 2012-2014 | 599000.00 |
| ▪ Bank Charges | 3252.10 | " Hostel Fees 2013-2015 | 395000.00 |
| ▪ Exps.for Saraswati Puja | 12500.00 | " Bank intt.on S/B | 2379.00 |
| ▪ Donation to Dali Kundu E. Trust | 40000.00 | " ODL Grant received | 50000.00 |
| ▪ Exps for Nabin Baran | 4150.00 | " Admission Form Sale 2013-2015 | 22950.00 |
| ▪ Exps for Republic Day | 2150.00 | | |
| ▪ Exps for Netaji's Birthday | 680.00 | | |
| ▪ Exps for Teachers Day | 2270.00 | | |
| ▪ Exps for Independence day | 1150.00 | | |
| ▪ Eletricity charge | 104947.00 | | |
| ▪ Hostel exp | 1177027.00 | | |
| ▪ Repearing & Maintenance | 43682.00 | | |
| ▪ Generator running & M.exps | 87530.00 | | |
| ▪ Misc. Exp | 34020.00 | | |
| ▪ Office Exp | 11872.00 | | |
| ▪ ODL Grant disbursed | 50000.00 | | |
| ▪ Printing & Stationery | 69671.00 | | |
| ▪ Audit Fees | 5000.00 | | |
| ▪ Exps.for Gardenings | 90304.00 | | |
| ▪ Exps.for Annual Tour | 165200.00 | | |
| ▪ Exps.for Sports & Games | 15914.00 | | |
| ▪ Profession Tax 2013-2014 | 2500.00 | | |
| ▪ Registration Form Purchase | 30000.00 | | |
| ▪ Admission Form Purchase | 100000.00 | | |
| ▪ Donation & Subscription | 100.00 | | |
| ▪ Telephone & Mobile Charges | 725.00 | | |
| ▪ Travelling Exp | 85813.00 | | |
| ▪ Depreciation | 710714.00 | | |
| ▪ Excess of Income over Expenditure | 260092.90 | | |
| | <u>5197329.00</u> | | <u>5197329.00</u> |



DALI KUNDU PRIMARY TEACHER'S TRAINING INSTITUTE
VILL+P.O.+P.S. SALAR : DIST - MURSHIDABAD.

| SL.NO | PARTICULARS | W.D.V as on | | | Total | Rate of | | W.D.V. as on |
|-------|-------------------------|-------------------|-------------------|------------------------------|-------------------|--------------|------------------|-------------------|
| | | 01.04.2013 | Addition | Date of Addition | | Depreciation | Depreciation | |
| 1 | Land | 667508.00 | | | 667508.00 | 0.00 | 667508.00 | |
| 2 | Building | 5575544.00 | | | 5575544.00 | 10% | 5017990.00 | |
| 3 | Books at library | 113958.00 | 2533.00 | 3.5.2013 | 116491.00 | 10% | 104842.00 | |
| 4 | Computer & Accessories | 23538.00 | 8296.00 | 1.7.2013, 19.7.2013 | 31834.00 | 60% | 12734.00 | |
| 5 | Art & Craft Accessories | 6375.00 | | | 6375.00 | 15% | 5419.00 | |
| 6 | Electric Equipments | 137414.00 | 78288.00 | 13.4, 25.5, 13.7, 16.12 | 215702.00 | 15% | 183462.00 | |
| 7 | Laboratory Equipments | 62239.00 | | | 62239.00 | 15% | 52903.00 | |
| 8 | Fire Extinguisher | 16303.00 | | | 16303.00 | 15% | 13858.00 | |
| 9 | Musical Instruments | 12962.00 | | | 12962.00 | 15% | 11018.00 | |
| 10 | Furniture | 281187.00 | 62400.00 | 25.5, 1.7, 24.10, 13.2, 18.3 | 343587.00 | 10% | 313848.00 | |
| 11 | Generator | 192950.00 | | | 192950.00 | 15% | 164007.00 | |
| 12 | Mike Set | 18254.00 | | | 18254.00 | 15% | 15516.00 | |
| 13 | CC TV & Accessories | | 82500.00 | 5.8.2013 | 82500.00 | 15% | 70125.00 | |
| 14 | Fan purchase | | 16950.00 | 18.7.2013 | 16950.00 | 10% | 15255.00 | |
| 15 | Hostel Building | | 861838.00 | | 861838.00 | 0.00 | 861838.00 | |
| 16 | Lawn Shower Machine | | 18600.00 | 9.1.2014 | 18600.00 | 10% | 18600.00 | |
| 17 | Water Filter purchase | | 7300.00 | 26.8.2013 | 7300.00 | 10% | 7300.00 | |
| | | <u>7108232.00</u> | <u>1138705.00</u> | | <u>8246937.00</u> | | <u>710714.00</u> | <u>7536223.00</u> |

Dali Kundu

Secretary
Organizing Committee
Murshidabad, West Bengal



D. KUNDU PRIMARY TEACHER'S TRAINING INSTITUTE
[+P.O.+P.S. SALAR : DIST - MURSHIDABAD.]

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2014

| <u>RECEIPTS</u> | | <u>PAYMENTS</u> | |
|--------------------------|------------|--------------------------------------------|------------|
| Opening Balance | | By Salary | 1857685.00 |
| Cash in hand | 346331.00 | " Advertisement | 380.00 |
| <u>Cash at Bank</u> | | " Bank Charges | 3252.10 |
| Axis Bank, Katwa Br | | " Eletricity | 104947.00 |
| A/c 912010067864620 | 181044.00 | " Repairing & Maintenance | 43682.00 |
| S.B.I. Ramjibanpur Br | | " Misc. Exp | 34020.00 |
| A/c 32692506442 | 9930.00 | " Office Exp | 11872.00 |
| Intt.on Savings Bank | 2379.00 | " ODL Grant disbursed | 50000.00 |
| Admission Form Sale | | " Printing & Stationery | 69671.00 |
| 2013-2015 | 22950.00 | " Profession Tax 2013-2014 | 2500.00 |
| Admission & Tution fees | | " Registration Form Purchase | 30000.00 |
| 2012-2014 | 2388000.00 | " Admission Form Purchase 2013-2015 | 100000.00 |
| Admission & Tution fees | | " Donation & Subscription | 100.00 |
| 2013-2015 | 1740000.00 | " Telephone & Mobile Charges | 725.00 |
| Hostel fees 2012-2014 | 599000.00 | " Travelling Exp | 85813.00 |
| Hostel fees 2013-2015 | 395000.00 | " Books Purchase | 2533.00 |
| ODL Grant receipt | 50000.00 | " Generator running & Maintenance exps | 87530.00 |
| Employees Providend Fund | 2580.00 | " Computer & Accessories | 8296.00 |
| | | " Furniture & Fixture | 62400.00 |
| | | " Audit Fees | 5000.00 |
| | | " Expenses for Gardening | 90304.00 |
| | | " Expenses for Annual Tour (Excursion) | 165200.00 |
| | | " Expenses for Hostel | 1177027.00 |
| | | " Expenses for Saraswati Puja | 12500.00 |
| | | " Exps. For Sports & Games | 15914.00 |
| | | " Donation to Dali Kundu Educational Trust | 40000.00 |
| | | " Exps for Nabin Baran | 4150.00 |
| | | " Exps for Republic Day | 2150.00 |
| | | " Exps for Netaji's Birthday | 680.00 |
| | | " Exps for Teachers Day | 2270.00 |
| | | " Exps for Independence day | 1150.00 |
| | | " Remuneration to Secretary | 228000.00 |
| | | " CC TV & Accessories | 82500.00 |
| | | " Electric Equipments | 78288.00 |
| | | " Fan Purchase | 16950.00 |
| | | " Hostel Building | 861838.00 |
| | | " Lawn shower Machine | 18600.00 |
| | | " Water Filter | 7300.00 |
| | | " <u>Cash at Bank</u> | |
| | | Axis Bank, Katwa Br 912010067864620 | 4099.90 |
| | | S.B.I. Ramjibanpur Br 32692506442 | 10790.00 |
| | | Allahabad Bank, Salar Br 50156028368 | 223576.00 |
| | | " <u>Closing Balance</u> | |
| | | Cash in hand | 133521.00 |

