

# **AUDIT REPORT AND STATEMENT OF ACCOUNTS**

**OF**

## **DALI KUNDU PRIMARY TEACHERS TRAINING INSTITUTE**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2015**

**SEN AND RAY  
154/3, R.N. TAGORE ROAD,  
BERHAMPORE : 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, Vill, P.O. & P.S. Salar, Dist Murshidabad, W.B. as at 31<sup>st</sup> March of 2015 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.

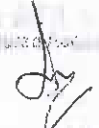
In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view -

- (a) In the case of the Balance Sheet of the state of the affairs of the above named institution as at 31<sup>st</sup> March of 2015.
- (b) In the case of the Income and Expenditure Account of the Income of its accounting period ending on 31<sup>st</sup> March of 2015.

The prescribed particulars are annexed hereto.

Place : Berhampore, Murshidabad.

Date : 23 SEP 2015

  
(L. RAY)  
Partner  
M. No. 13715

## ANNEXUE

### STATEMENT OF PARTICULARS

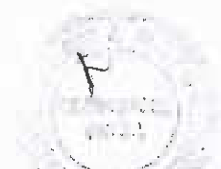
#### 1. APPLICATION FOR INCOME FOR CHARITABLE TRUST OR RELIGIOUS PURPOSE

- |  |                |
|--|----------------|
| 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<br>Finally set apart<br>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.*



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

FOR SEN & RAY  
Chartered Accountants

  
(L. RAY)

Place : Berhampore, Murshidabad.

Date : 27/11/19

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

**BALANCE SHEET AS AT 31ST MARCH, 2015**

**CAPITAL & LIABILITIES**

**GENERAL FUND**

As per last a/c 7909184.90

Adds: Excess of Income  
over expenditure 413855.00

8323039.90

**Loan & Advances**

Loan from Dali Kundu  
Educational Trust 322495.00

**Current Liabilities**

Caution Money (Refundable) 500000.00

Audit Fees 5000.00

Employees P. Fund 130.00

Sundry Creditors 62840.00

9213504.90

**ASSETS & PROPERTIES**

**Fixed Assets**

As per Schedule 8042488.00

**Investment A/c**

**F.D. (Endowment Fund)**  
As per last a/c 500000.00

**F.D. (Reserve Fund)**

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 Deptt 500.00 26050.00

Advance to Suppliers 1663.00

**Cash and Bank Balance**

**Cash at Bank**

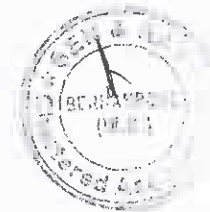
Axis Bank , Katwa Br  
A/c 912010067864620 0.10

S.B.I. Ramjibanpur Br  
A/c 32692506442 645.00

Allahabad Bank, Salar Br  
A/c No. 50156028368 183545.00 184190.10

Cash in hand 159113.80

9213504.90



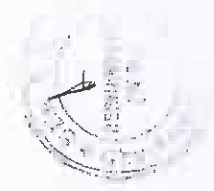
**DALI KUNDU PRIMARY TEACHER'S TRAINING INSTITUTE**  
**VILL+P.O.+P.S. SALAR : DIST - MURSHIDABAD.**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015**

<u>EXPENDITURE</u>		<u>INCOME</u>	
To Admission Form Purchase	100000.00	By Admission & Tution Fees 2012-2014	1214000.00
" Advertisement	22325.00		
" Audit Fees	5000.00	" Admission & Tution Fees 2013-2015	2436000.00
" Bank Charges	1741.80		
" Car running & Maint. Exps	129200.00	" Admission & Tution Fees 2014-2016	1764000.00
" Carriage Inward	5820.00		
" Computer Running & M. Exps	2080.00	" Hostel Fees 2012-2014	197000.00
" Depreciation	632870.00		
" Donation & Subscription	22101.00	" Hostel Fees 2013-2015	581150.00
" Eletricity charge	150348.00		
" Employees Providend Fund	17364.00	" Hostel Fees 2014-2016	26000.00
" Exp. For daily Labour	8020.00		
" Exp. For Work & Art Education	1472.00	" Bank intt.on S/B	430.00
" Exps for Independence day	200.00		
" Exps for Nabin Baran	1348.00	" ODL Grant received	50000.00
" Exps for Republic Day	1680.00		
" Exps for Teachers Day	3560.00	" Admission Form Sale 2014-2016	22200.00
" Exps for Vivekanda Birthday	1253.00		
" Exps. For Magazine	25721.00		
" Exps.for Annual Tour	131800.00		
" Exps.for Form Fill Up	60000.00		
" Exps.for Gardenings	139488.00		
" Exps.for Saraswati Puja	3520.00		
" Exps.for Sports & Games	12740.00		
" Generator running & M.exps	123909.00		
" Hostel exp	1654430.00		
" Misc. Exp	39142.20		
" ODL Grant disbursed	50000.00		
" Office Exp	6149.00		
" Panchayet Tax	14400.00		
" Postage & Courier	372.00		
" Printing & Stationery	39200.00		
" Profession Tax 2014-2015	2500.00		
" Rates & Taxes	6520.00		
" Registration Form Purchase	30000.00		
" Remuneration to Secretary	180000.00		
" Reparing & Maintenance	279783.00		
" Salary	1836260.00		
" Telephone & Mobile Charges	2480.00		
" Travelling Exp	132128.00		
" Excess of Income over Expenditure	413855.00		
	<b><u>6290780.00</u></b>		<b><u>6290780.00</u></b>

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

SL.NO	PARTICULARS	W.D.V as on 01.04.2014	Addition	Date of Addition	Total	Rate of Deprn.	Depreciation	W.D.V. as on 31.03.2015
1	Land	667508.00			667508.00		0.00	667508.00
2	Building	5017990.00			5017990.00	10%	501799.00	4516191.00
3	Books at library	104842.00	47738.00	25.03.2015	152580.00	10%	10484.00	142096.00
4	Computer & Accessories	12734.00	16186.00	10.7, 13.8, 15.09.2014	28920.00	60%	7640.00	21280.00
5	Art & Craft Accessories	5419.00			5419.00	15%	813.00	4606.00
6	Electric Equipments	183462.00	19027.00	9.5, 21.5, 9.6.2014	202489.00	15%	27519.00	174970.00
7	Laboratory Equipments	52903.00	450.00	21.05.2014	53353.00	15%	7935.00	45418.00
8	Fire Extinguisher	13858.00			13858.00	15%	2079.00	11779.00
9	Musical Instruments	11018.00			11018.00	15%	1653.00	9365.00
10	Furniture	313848.00	2600.00	13.08.2014	316448.00	10%	31385.00	285063.00
11	Generetor	164007.00			164007.00	15%	24601.00	139406.00
12	Mike Set	15516.00			15516.00	15%	2327.00	13189.00
13	CC TV & Accessories	70125.00			70125.00	15%	10519.00	59606.00
14	Fan	15255.00			15255.00	10%	1526.00	13729.00
15	Building (New)	861838.00	885120.00		1746958.00		0.00	1746958.00
16	Lawn Shower Machine	18600.00			18600.00	10%	1860.00	16740.00
17	Water Filter purchase	7300.00			7300.00	10%	730.00	6570.00
18	Air Conditioner	0.00	120094.00	11.04.2014, 14.04.2014	120094.00			120094.00
19	Voltage Stabilizer	0.00	47100.00	11.04.2014	47100.00			47100.00
20	Torch Light	0.00	820.00	15.05.2014	820.00			820.00
	<b>TOTAL</b>	<b>7536223.00</b>	<b>1139135.00</b>		<b>8675358.00</b>		<b>632870.00</b>	<b>8042488.00</b>





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

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2015**

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
To Opening Balance		To Admission Form Purchase	100000.00
Cash in hand	134606.00	" Advertisement	22325.00
Cash at Bank		" Bank Charges	1741.80
Axis Bank, Katwa Br		" Car running & Maint. Exps	129200.00
A/c 912010067864620	4099.90	" Carriage Inward	5820.00
S.B.I. Ramjibanpur Br		" Computer Running & M. Exps	2080.00
A/c 32692506442	9705.00	" Donation & Subscription	22101.00
Allahabad Bank, Salar Br		" Eletricity charge	150348.00
A/c No. 50156028368	223576.00	" Employees Providend Fund	19944.00
Intt.on Savings Bank	430.00	" Exp. For daily Labour	8020.00
Admission Form Sale		" Exp. For Work & Art Education	1472.00
2014-2016	22200.00	" Exps for Independence day	200.00
Admission & Tution fees		" Exps for Nabin Baran	1348.00
2012-2014	1214000.00	" Exps for Republic Day	1680.00
Admission & Tution fees		" Exps for Teachers Day	3560.00
2013-2015	2436000.00	" Exps for Vivekanda Birthday	1253.00
Admission & Tution fees		" Exps. For Magazine	25721.00
2014-2016	1764000.00	" Exps.for Annual Tour	131800.00
Hostel fees 2012-2014	197000.00	" Exps.for Form Fill Up	60000.00
Hostel fees 2013-2015	581150.00	" Exps.for Gardenings	139488.00
Hostel fees 2014-2016	26000.00	" Exps.for Saraswati Puja	3520.00
ODL Grant receipt	50000.00	" Exps.for Sports & Games	12740.00
Sundry Creditors	62840.00	" Generator running & M.exps	123909.00
Employees P. Tax	130.00	" Hostel exp	1654430.00
		" Misc. Exp	39142.20
		" ODL Grant disbursed	50000.00
		" Office Exp	6149.00
		" Panchayet Tax	14400.00
		" Postage & Courier	372.00
		" Printing & Stationery	39200.00
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		" Rates & Taxes	6520.00
		" Registration Form Purchase	30000.00
		" Remuneration to Secretary	180000.00
		" Repearing & Maintenance	279783.00
		" Salary	1836260.00
		" Telephone & Mobile Charges	2480.00
		" Travelling Exp	132128.00
		" Advance to Suppliers	1663.00

6725736.90

5243298.00

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

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2015

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
B/F	6725736.90	B/F	5243298.00
		" Books at Library	47738.00
		" Computer & Accessories	16186.00
		" Electric Equipments	19027.00
		" Laboratory Equipments	450.00
		" Furniture	2600.00
		" Building	885120.00
		" Air Condition	120094.00
		" Voltage Stabilizer	47100.00
		" Torch Light	820.00
		" <u>Cash at Bank</u>	
		Axis Bank, Katwa Br	
		A/c 912010067864620	0.10
		S.B.I. Ramjibanpur Br	
		A/c 32692506442	645.00
		Allahabad Bank, Salar Br	
		A/c No. 50156028368	183545.00
		Cash in hand	159113.80
	<u>6725736.90</u>		<u>6725736.90</u>

