

21-22

# STATEMENT OF ACCOUNTS AND AUDITOR'S REPORT

FOR THE YEAR ENDED – 31.03.2022

NAME : DALIKUNDU EDUCATIONAL TRUST

ADDRESS: SALAR  
MURSHIDABAD, (W.B.), PIN - 742401

GENERATED UDIN FOR THIS 10B AUDIT REPORT - 22052411A0XZWB1210

**K. K. GHOSH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

REGISTERED OFFICE  
5/18, AMBAGAN, BHIRINGI  
DURGAPUR – 713213  
DIST: PASCHIM BARDDHAMAN  
WEST BENGAL

CITY OFFICE  
14/24, SEPCO TOWNSHIP  
DURGAPUR - 713205  
DIST: PASCHIM BARDDHAMAN  
WEST BENGAL

MOBILE. - 09474371334

Email id:- presidentkes@rediffmail.com



# K. K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh (F.C.A.)  
Chartered Accountant

## AUDIT REPORT

We have audited the attached Balance Sheet of "DALI KUNDU PRIMARY TEACHERS TRAINING INSTITUTE", of Add: SALAR, MURSHIDABAD, West Bengal, Pin: 742401, as at 31<sup>st</sup> March 2022, and also the Income and Expenditure Account for the year ended on that date annexed thereto. These Financial statements are the responsibility of the management of the Institute. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We plan and perform our audit on accordance with Auditing Standards generally accepted in India To obtain reasonable assurance whether the financial statements are free of materials misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and Disclosures In the Financial Statements. We believe that our audit provides a reasonable basis for opinion.

We certify that the balance sheet and the Income and expenditure account of "DALI KUNDU PRIMARY TEACHERS TRAINING INSTITUTE", are in agreement with the books of accounts maintained by the Institute.

### *We Further Report that:*

1. We have obtained, all the information and explanations, which, to the best of our knowledge and Belief, were necessary for the purposes of our audit;
2. In our opinion, proper books of accounts have been kept by the society so far as appears from Our examination of those books.
3. In our opinion and to the best of our information and according to the explanations given to us the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
  - a. In the case of the Balance Sheet, of the State of Affairs of the "DALI KUNDU PRIMARY TEACHERS TRAINING INSTITUTE," as at 31.03.2022 and
  - b. In the case of Income and Expenditure account of the Institute for the year ended as on that date.

For and Behalf of:

Place: Durgapur

Date:

K.K. GHOSH AND ASSOCIATES  
Chartered Accountants  
Reg No. 052411  
PAN-ACZPG5934G  
FRN No. 324893E  
(Kalyan Kumar Ghosh, FCA)  
Proprietor (Membership No: 052411)

2205 2411A OX ZWB1210



# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
423887140110822

Date of e-Filing  
11-Aug-2022

Name	:	DALI KUNDU EDUCATIONAL TRUST
PAN/TAN	:	AABTD4874A
Address	:	SALAR,SALAR,MURSHIDABAD,Salar,Salar S.O,West Bengal,742401
Form No.	:	Form 10B
Form Description	:	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	052411

(This is a computer generated Acknowledgement Receipt and needs no signature)

# FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

Acknowledgement Number -423887140110822

I have examined the balance sheet of DALI KUNDU EDUCATIONAL TRUSTAABTD4874A [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

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. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below: --

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	KALYAN KUMAR GHOSH
Membership Number	052411
Firm Registration Number	0324893E
Date of Audit Report	06-Aug-2022
Place	103.175.63.18
Date	11-Aug-2022



## ANNEXURE

### STATEMENT OF PARTICULARS

#### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 34,90,517
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 3,28,459
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No



Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
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)(b) ? If so, the details thereof	Not Applicable, -
7.	Whether any part of the income in respect of which an option 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(1B) ? If so, the details thereof	Not Applicable, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -
	(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	No, -
	(c) has not been utilised for purposes 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	No, -

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

1.	Whether any part of the income or property of the Trust 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 of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust 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 charged, if any	No
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Dali Kundu Primary T. Inst 2021-2022  
Salar, Msd

Income and Expenditure Statement

1-Apr-21 to 31-Mar-22

Dali Kundu  
1-Apr-21 to 31-Mar-22  
3490517.40

Particulars	Dali Kundu 1-Apr-21 to 31-Mar-22	Particulars	Dali Kundu 1-Apr-21 to 31-Mar-22
<b>Indirect Expenses</b>	<b>3162058.35</b>	<b>Indirect Incomes</b>	<b>1447500.00</b>
Accounting Charges	49000.00	Addmision & Tution Fees (2019-2021)	1462000.00
Advertisemnt Exps	6750.00	Addmision & Tution Fees (2020-2022)	578000.00
Bank Charges	1715.35	Addmision & Tution Fees (2021-2023)	3017.40
Car Insurance	3150.00	Intt.on Savings Bank	
Car Runing & Maintenance Exp	12000.00		
Computer Running & Maint. Exp	5550.00		
Daily Allowance Expenses	16950.00		
Daily Labour Charge	25784.00		
Depreciation	113134.00		
Donation & Subscription	7500.00		
Eletricity	116257.00		
Exp. for Blanket Distribution	18590.00		
Exp. for Book Distribution	14500.00		
Exp for Canteen	33921.00		
Exp For Diesel	25650.00		
Exp. For Form Fill Up	2000.00		
Exp. for Garments Distribution	12260.00		
Exp . For Medicine	3315.00		
Exp. For Petrol	23640.00		
Exp. For TDS Return	4000.00		
Festival Expenses	18805.00		
Gardening Expenses	54109.00		
Hostel Expenses	224771.00		
Meeting Expenses	2450.00		
Misc. Expenses	80299.00		
Office Expenses	16599.00		
Panchayet Tax	7200.00		
Postage & Courier	120.00		



K.K. GHOSH & ASSOCIATES  
06/08/2022  
Kalyan Kumar Ghosh  
Proprietor (M.No.-052411)



Dali Kundu Primary T.T.Inst 2021-2022

Salar, Msd

Income and Expenditure Statement

1-Apr-21 to 31-Mar-22

Particulars	Dali Kundu	
	1-Apr-21 to 31-Mar-22	1-Apr-21 to 31-Mar-22
Printing & Stationery	13657.00	
Repair & Maintenance Exps	254178.00	
Salary	1727256.00	
Sweeper Salary	23000.00	
Telephone & Mobile Cahrges	30089.00	
Travelling Expenses	33142.00	
University Exp From Purpose	9000.00	
Website Renewal Charge	3600.00	
Weight Liting Exp ( VTI)	168117.00	
<b>Excess of income over expenditure</b>	<b>328459.05</b>	
<b>Total</b>	<b>3490517.40</b>	<b>3490517.40</b>



K.K. Ghosh & Associates

*K.K. Ghosh*

Kaiyan Kumar Ghosh  
Proprietor (M.No.-052411)

Dali Kundu Primary Inst 2021-2022

Salar, Msd

Balance Sheet

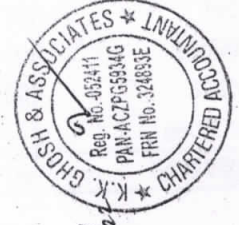
1-Apr-21 to 31-Mar-22

Dali Kundu

as at 31-Mar-22

8422290.00

Dali Kundu as at 31-Mar-22		Assets	
<b>Liabilities</b>		<b>Fixed Assets</b>	
<b>Capital Account</b>		Air Condition	38499.00
General Fund	9597090.81	Art & Craft	1476.00
<b>Loans (Liability)</b>		Books	105310.00
<b>Current Liabilities</b>		Building (New)	2954748.00
Sundry Creditors	460127.00	Building (Old)	4064572.00
Audit Fees for Taxation Work	20000.00	C.C.TV	24641.00
Cauton Money (Refundable)	100000.00	Computer & Accessories	19867.00
Employees Profession Tax	5026.00	Electrical Equipments	138396.00
Liability for Audit Fees	5000.00	Fan	34068.00
<b>Excess of income over expenditure</b>	<b>328459.05</b>	Fire Extenguisher	3776.00
Opening Balance		Furniture	212726.00
Current Period	328459.05	Generator	59115.00
		Honda Grass Cutter	13818.00
		Laboratory Equipments	49156.00
		Land	667508.00
		Lawn Shower Machine	8006.00
		Mike Set	4228.00
		Musical Instruments	3002.00
		Spray Machine	744.00
		Torch Light	392.00
		Voltage Stabilizer	15099.00
		Water Filter	3143.00
		<b>Investments</b>	<b>1200000.00</b>
		Fixed Deposit (Endowment Fund)	700000.00
		Fixed Deposit (Reserve Fund)	500000.00
		<b>Current Assets</b>	<b>893412.86</b>
		Cash-in-hand	170991.55
		Bank Accounts	469582.31
		Deposits (Assets)	26050.00
		Employees Provident Fund	22956.00
		Excess of Expenditure Over Income	70058.00
		Loans & Advances (Assets)	127500.00
		TDS	6275.00
		<b>Total</b>	<b>10515702.86</b>



K.K. GHOSH & ASSOCIATES

06/03/22  
Kalyan Kumar Ghosh  
Proprietor (M.No.-052411)



# DALI KUNDU PRIMARY TEACHERS

TRAINING INSTITUTE (A Unit of DALI KUNDU EDUCATIONAL TRUST)

VILL+P.O & P.S-SALAR, Murshidabad

## Schedule of Fixed Assets as at 31.3.2022

SL No	Types of Assets	Balance on 01.04.2021	Addition	Amount of Dep	Closing Balance as on 31.3.2022
1	Air Condition	45293.00		6794.00	38499.00
2	Art & Craft	1737.00		261.00	1476.00
3	Books	117011.00		11701.00	105310.00
4	Building(Old)	4064572.00			4064572.00
5	Building(New)	2954748.00			2954748.00
6	C.C. T.V	28989.00		4348.00	24641.00
7	Computer	30779.00	1400.00	12312.00	19867.00
8	Fan	37853.00		3785.00	34068.00
9	Fire Extinguisher	4442.00		666.00	3776.00
10	Electrical Equipment	157889.00	4190.00	23683.00	138396.00
11	Furniture	236362.00		23636.00	212726.00
12	Generator	69547.00		10432.00	59115.00
13	Honda Grass Cutter	15353.00		1535.00	13818.00
14	Labortary Equipment	57831.00		8675.00	49156.00
15	Lawn Shower Machine	8896.00		890.00	8006.00
16	Mike Set	4974.00		746.00	4228.00
17	Musical Instrument	3532.00		530.00	3002.00
18	Spray Machine	827.00		83.00	744.00
19	Torch Light	436.00		44.00	392.00
20	Voltage Stabilizer	17763.00		2664.00	15099.00
21	Water Filter	3492.00		349.00	3143.00
22	Land	667508			667508.00
	Total	8529834.00	5590.00	113134.00	8422290.00

For and Behalf of:

K.K GHOSH AND ASSOCIATES  
Chartered Accountants



(Kalyan Kumar Ghosh, FCA)  
Proprietor (Membership No: 052411)



Particulars	Dali Kundu Primary T.T. Inst 2021-2022			
	1-Apr-21 to 31-Mar-22			Closing Balance
	Balance	Opening		
		Debit	Credit	
Capital Account	9597090.81 Cr			9597090.81 Cr
General Fund	9597090.81 Cr			9597090.81 Cr
<b>Current Liabilities</b>	<b>805444.00 Cr</b>	<b>1934915.00</b>	<b>1719624.00</b>	<b>590153.00 Cr</b>
Sundry Creditors	675128.00 Cr	1921785.00	1706784.00	460127.00 Cr
Audit Fees for Taxation Work	20000.00 Cr			20000.00 Cr
Caution Money (Refundable)	100000.00 Cr			100000.00 Cr
Employees Profession Tax	5316.00 Cr	13130.00	12840.00	5026.00 Cr
Liability for Audit Fees	5000.00 Cr			5000.00 Cr
<b>Fixed Assets</b>	<b>8529834.00 Dr</b>	<b>5590.00</b>	<b>113134.00</b>	<b>8422290.00 Dr</b>
Air Condition	45293.00 Dr		6794.00	38499.00 Dr
Art & Craft	1737.00 Dr		261.00	1476.00 Dr
Books	117011.00 Dr		11701.00	105310.00 Dr
Building (New)	2954748.00 Dr			2954748.00 Dr
Building (Old)	4064572.00 Dr			4064572.00 Dr
C.C.TV	28989.00 Dr		4348.00	24641.00 Dr
Computer & Accessories	30779.00 Dr	1400.00	12312.00	19867.00 Dr
Electrical Equipments	157889.00 Dr	4190.00	23683.00	138396.00 Dr
Fan	37853.00 Dr		3785.00	34068.00 Dr
Fire Extenguisher	4442.00 Dr		666.00	3776.00 Dr
Furniture	236362.00 Dr		23636.00	212726.00 Dr
Generator	69547.00 Dr		10432.00	59115.00 Dr
Honda Grass Cutter	15353.00 Dr		1535.00	13818.00 Dr
Laboratory Equipments	57831.00 Dr		8675.00	49156.00 Dr
Land	667508.00 Dr			667508.00 Dr
Lawn Shower Machine	8896.00 Dr		890.00	8006.00 Dr
Mike Set	4974.00 Dr		746.00	4228.00 Dr
Musical Instruments	3532.00 Dr		530.00	3002.00 Dr
Spray Machine	827.00 Dr		83.00	744.00 Dr
Torch Light	436.00 Dr		44.00	392.00 Dr
Voltage Stabilizer	17763.00 Dr		2664.00	15099.00 Dr
Water Filter	3492.00 Dr		349.00	3143.00 Dr
<b>Investments</b>	<b>1200000.00 Dr</b>			<b>1200000.00 Dr</b>
Fixed Deposit (Endowment Fund)	700000.00 Dr			700000.00 Dr
Fixed Deposit (Reserve Fund)	500000.00 Dr			500000.00 Dr

K.K. GHOSH &amp; ASSOCIATES

Kaiyan Kumar Ghosh  
Proprietor (M.No.-052411)





Particulars	Dali Kundu Primary T.T.Inst 2021-2022 1-Apr-21 to 31-Mar-22			
	Opening			Closing
	Balance	Debit	Credit	Balance
<b>Current Assets</b>	672700.81 Dr	5974871.70	5754159.65	893412.86 Dr
Cash-in-hand	79465.85 Dr	3586100.00	3494574.30	170991.55 Dr
Bank Accounts	363351.96 Dr	2358183.70	2251953.35	469582.31 Dr
Deposits (Assets)	26050.00 Dr			26050.00 Dr
Employees Provident Fund		30588.00	7632.00	22956.00 Dr
Excess of Expenditure Over Income	70058.00 Dr			70058.00 Dr
Loans & Advances (Assets)	127500.00 Dr			127500.00 Dr
TDS	6275.00 Dr			6275.00 Dr
<b>Indirect Incomes</b>			3490517.40	3490517.40 Cr
Addmision & Tution Fees (2019-2021)			1447500.00	1447500.00 Cr
Addmision & Tution Fees ( 2020-2022)			1462000.00	1462000.00 Cr
Addmision & Tution Fees (2021-2023)			578000.00	578000.00 Cr
Intt.on Savings Bank			3017.40	3017.40 Cr
<b>Indirect Expenses</b>		3162058.35		3162058.35 Dr
Accounting Charges		49000.00		49000.00 Dr
Advertisement Exps		6750.00		6750.00 Dr
Bank Charges		1715.35		1715.35 Dr
Car Insurance		3150.00		3150.00 Dr
Car Runing & Maintenance Exp		12000.00		12000.00 Dr
Computer Running & Maint. Exp		5550.00		5550.00 Dr
Daily Allowance Expenses		16950.00		16950.00 Dr
Daily Labour Charge		25784.00		25784.00 Dr
Depreciation		113134.00		113134.00 Dr
Donation & Subscription		7500.00		7500.00 Dr
Eletricity		116257.00		116257.00 Dr
Exp. for Blanket Distribution		18590.00		18590.00 Dr
Exp. for Book Distribution		14500.00		14500.00 Dr
Exp for Canteen		33921.00		33921.00 Dr
Exp For Diesel		25650.00		25650.00 Dr
Exp. For Form Fill Up		2000.00		2000.00 Dr
Exp. for Garments Distribution		12260.00		12260.00 Dr
Exp. For Medicine		3315.00		3315.00 Dr
Exp. For Petrol		23640.00		23640.00 Dr
Exp. For TDS Return		4000.00		4000.00 Dr
Festival Expenses		18805.00		18805.00 Dr
Gardening Expenses		54109.00		54109.00 Dr
Hostel Expenses		224771.00		224771.00 Dr
Meeting Expensés		2450.00		2450.00 Dr
Misc. Expenses		80299.00		80299.00 Dr
Office Expenses		16599.00		16599.00 Dr
Panchayet Tax		7200.00		7200.00 Dr
Postage & Courier		120.00		120.00 Dr
Printing & Stationery		13657.00		13657.00 Dr
Repair & Maintenance Exps		254178.00		254178.00 Dr
Salary		1727256.00		1727256.00 Dr
Sweeper Salary		23000.00		23000.00 Dr
Telephone & Mobile Cahrges		30089.00		30089.00 Dr
Travelling Expenses		33142.00		33142.00 Dr
University Exp From Purpose		9000.00		9000.00 Dr
Website Renewal Charge		3600.00		3600.00 Dr
Weight Liting Exp ( VTI)		168117.00		168117.00 Dr
<b>Grand Total</b>		<b>11077435.05</b>	<b>11077435.05</b>	

K.K. GHOSH &amp; ASSOCIATES

Kalyan Kumar Ghosh  
Proprietor (M.No.-052411)