

STATEMENT OF ACCOUNTS AND AUDITORS' REPORT

F.Y - 2022-23

NAME : DALI KUNDU EDUCATIONAL TRUST

ADDRESS : Salari, Mumshidabad - 742402 (WB)

K. K. GHOSH & ASSOCIATES
Chartered Accountant

Plot No. - Q, Green Park, City Centre,
Durgapur - 713216, Paschim Bardhaman

Mobile : 9474371334

E-mail : presidentkes@rediffmail.com

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	AABTD4874A		
Name	DALI KUNDU EDUCATIONAL TRUST		
Address	SALAR, SALAR, Salar, MURSHIDABAD , Salar S.O , 32-West Bengal , 742401		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	555696701161223

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	1,000
	Total tax, interest and Fee payable	7	1,000
	Taxes Paid	8	1,000
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by BIMALENDU KUNDU in the capacity of Others having PAN AMKPK7969A from IP address 223.237.117.213 on 16-Dec-2023 00:44:02 DSC SI.No & Issuer 4507542 & 6023570293090448326CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



AABTD4874A075556967011612232b9280983296d3c373a5f4202541e33a91e06de8

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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

554134020141223

Date of e-Filing

14-Dec-2023

Name	:	DALI KUNDU EDUCATIONAL TRUST
PAN/TAN	:	AABTD4874A
Address	:	SALAR,SALAR,MURSHIDABAD,Salar,Salar S.O,West Bengal,91,742401
Form No	:	Form 10BB (A.Y. 2023-24 onwards)
Form Description	:	Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	052411

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

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	Dali Kundu BS 2023.pdf	887979	e09ab61aefef3a1af298a35467f37f01f1b634723d01d038452bd0ed4b2c5e04
2	Dali Kundu BS 2023.pdf	887979	e09ab61aefef3a1af298a35467f37f01f1b634723d



Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
			01d038452bd0ed4b2c5e04



FORM NO. 10BB (A.Y. 2023-24 onwards)



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

[See rule 16CÇ and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -554134020141223

We have examined the balance sheet of DALI KUNDU EDUCATIONAL TRUST [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any-

Sl.no	Observations/ Qualifications
	No Records Added

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

- in the case of the balance sheet, of the state of affairs of the above named trust as on 31-MAR-2023 ; and
- in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31-MAR-2023

subject to the following observations/qualifications-

Sl.no	Observations/ Qualifications
	No Records Added

The prescribed particulars are annexed hereto.

Accountant Name

KALYAN KUMAR GHOSH

Membership Number

052411

Firm Registration Number

-

Address

City Centre, Durgapur Dist. West Bengal

Place

Durgapur



IP Address

47.11.200.32

Date

12-Dec-2023

ANNEXURE
Statement of particulars

Basic Details

1. PAN of the auditee AABTD4874A

2. Name of the auditee DALI KUNDU EDUCATIONAL TRUST

3. Assessment Year 2023-24

4. Previous Year 01-APR-2022 to 31-MAR-2023

5. Registered Address of the auditee Salar, Murshidabad -742401

6. Other addresses, if applicable No

Legal Status

7. Type of the auditee Trust

8. Whether the auditee is established under an instrument? Yes

Management

9. (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BIMALENDU KUNDU	3-Settlor	-	1-PAN	AMKPK796 9A	Salar, Salar S.O, Salar, MURSHIDAB AD, West Bengal, 742401, INDIA	No	-



- (b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl.no	Name	ID Code	Unique Identification Number	Address	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held (6)	Percentage of beneficial ownership(%) (7)	Whether there is any change during previous year of audit (8)	If yes, specify the change (9)
(1)	(2)	(3)	(4)	(5)				
No Records Added								

Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **Yes**
- (ii) If yes in 10 (i) , date of commencement of activities **04-Aug-2010**
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? **Yes**
- (iv) If yes in 10(iii) above, the date of application for registration or approval **30-Nov-2020**

Details of Place where books of accounts and other documents have been maintained

11. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? **Yes**
- (ii) If Yes in (i) above, whether books of account are maintained at registered office? **Yes**
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained
- (a) Address of such place where the books are maintained -
- (b) Date of decision by management to keep account at such place -
- (c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA -

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 > **No**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year **-**
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 28,28,701**
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 28,28,701**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15 **₹ 0**
17. Voluntary Contribution forming part of Corpus (which are included in 15) **₹ 0**
18. Anonymous donations taxable @30% under section 115BBC **₹ 0**



19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	₹ 28,28,701
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15	₹ 0
22. Income required to be applied in India by the auditee during the previous year [20+21]	₹ 28,28,701

Application of income

23. Application of income (excluding application not eligible and reported under serial number 27)	
(i) Total amount applied for charitable or religious purposes in India during the previous year	₹ 23,40,569
(ii) Amount which was not actually paid during the previous year [if included in (i)]	₹ 5,67,401
(iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	₹ 0
(iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	₹ 17,73,168
(v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	₹ 0
(vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	₹ 0

Amount to be disallowed from application

(vii) Amount disallowable under thirteenth proviso to Clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	₹ 0
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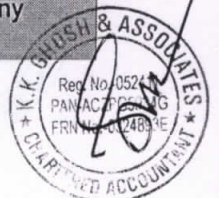
Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)
No Records Added						

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)	(7)	(8)
No Records Added								



Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any (8)
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)	(7)	(8)
				No Records Added				

- (viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A ₹ 0
- Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
				No Records Added			

- Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
				No Records Added			

- (ix) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus ₹ 0
- (x) Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects ₹ 0
- (xi) Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act ₹ 0



(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹ 0
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
(xiv)	Applied for any purpose beyond the objects of the trust or institution	₹ 0
(xv)	Any other disallowance	₹ 0
(xvi)	Total allowable application $[(23(iv)+23(v)+23(vi) - \{23(vii) \text{ to } 23(xv)\})]$	₹ 17,73,168
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income	₹ 10,55,533

Application of Income out of different sources

24.	Taxable Income 22- [23(xvi) to 23(xix)]	₹ 0
25.	Income taxable under section 115BBI	₹ 0
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	₹ 0
27.	Application of income out of the following sources during the previous year	
(A)	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	₹ 0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	₹ 0
(C)	Income of earlier previous years up to 15% accumulated or set apart	₹ 0
(D)	Corpus	₹ 0
(E)	Borrowed Fund	₹ 0
(F)	Any other	₹ 0
	Please Specify	-

Persons referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
	(1)	(2)	(3)	(4)	(5)	(6)
1	1-The author of the trust or the founder	BIMALENDU KUNDU	-	-	Salar, Salar S.O, Salar, MURSHIDABA	-



Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
	(1)	(2)	(3)	(4)	(5)	(6)
	of the institution				D, West Bengal, 742401, INDIA	

29. Details of income/property referred to in section 13 (2)

- (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both No
-
- (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation No
-
- (c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services No
-
- (d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation No
-
- (e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate No
-
- (f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate No
-
- (g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person No
-
- (h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest No
-

30. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB No

Amount of such violation ₹ 0

- (a) Income of the auditee has been applied, other than for the objects of the trust or institution. No
-
- (b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives No
-
- (c) Whether the auditee, referred to in clause (a) of sub-section (1) of section No



13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public -

- (d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste. No -
- (e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered. No -
- (f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality. No

Depreciation claim, TDS and TCS

31. Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation? Yes ₹ 99,145
32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB No

Schedule TDS/TCS

Sl. No	Tax deduction and collection account number (TAN)	Section (2) and Nature of payment	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)	
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				No Records Added							

Schedule Statement of TDS or TCS



Sl. No	Tax deduction and collection account number(TAN)	Type of Form	If Type of Form is "Others", please specify	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
	(1)	(2)		(3)	(4)	(5)
No Records Added						

Schedule Interest on TDS/TCS

Sl. No	Tax deduction and collection account number(TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
	(1)	(2)	(3)	(4)
No Records Added				

Attachments

Income and Expenditure Account/Profit and Loss Account

Dali Kundu BS 2023.pdf

Balance Sheet

Dali Kundu BS 2023.pdf

Miscellaneous Attachments

Acknowledgement Number - 554134020141223

This form has been digitally signed by KALYAN KUMAR GHOSH having PAN AABTD4874A from IP Address 47.11.200.32 on 14-Dec-2023 11:09:09 PM
 Dsc SI No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



KALYAN KR. GHOSH (F.C.A)

CHARTERED ACCOUNTANT

5/18, AMBAGAN, BHIRINGI

DURGAPUR - 713213

DIST - BURDWAN, WEST BENGAL

Ref No.....

Date.....

AUDIT REPORT

We have Audited the attached **BALANCE SHEET** of "**DALI KUNDU EDUCATIONAL TRUST**", OF VILL+P.O & P.S-SALAR, MURSHIDABAD, WB, PIN - 742401 for the year ended 31.03.2023 and also **INCOME & EXPENDITURE ACCOUNT** the year ended on that date annexed hereto. These Financial Statement are the responsibility of **DALI KUNDU EDUCATIONAL TRUST**. Our responsibility is to express an opinion on these financial statement based on our Audit.

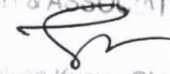
We conducted our Audit in accordance with Auditing standard generally accepted in India. Those standards require we plan and perform the Audit to obtain reasonable assurance about whether the financial statement are free of material miss-statement. An audit also includes assessing the accounting principles used and significant estimates made by **DALI KUNDU EDUCATIONAL TRUST**, as well as evaluating the overall financial statement presentation. We believe that our Audit provides reasonable basis for our opinion.

Subject to the above:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit.
2. The **BALANCE SHEET & INCOME & EXPENDITURE ACCOUNT** dealt with on this report are in agreement with the books of accounts.
3. In our opinion at the best of our information and according to the explanations given to us the said accounts read to generally accepted in India.
 - a) In case the **BALANCE SHEET** of the state of affairs of **DALI KUNDU EDUCATIONAL TRUST** for the year ended 31.03.2023.
 - b) In case also **INCOME & EXPENDITURE ACCOUNT** of **DALI KUNDU EDUCATIONAL TRUST** for the year ended on that date.

THE ABOVE AUDIT REPORTS WERE VALID SUBJECT TO THE AUDIT OBSERVATIONS, ACCOUNTING POLICIES & NOTES TO ACCOUNTS ANNEXED HEREWITH.

K.K. GHOSH & ASSOCIATES



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

KALYAN KR. GHOSH

Chartered Accountant



Date : 03.12.2023

Place : Durgapur 16

UDIN - 23052411BGWGHE9904

Kalyan Kr. Ghosh F.C.A

Chartered Accountant

DALI KUNDU EDUCATIONAL TRUST

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

WB, PIN - 742401

PAN – AABTD4874A

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF
THE FINAL ACCOUNT FOR THE YEAR ENDED 31.03.2023**

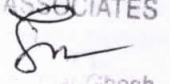
Final Account has been prepared on historical cost basis and as mercantile system of accounting.

Value of Fixed Assets have been capitalized on cost of purchase basis and depreciation have been charged on written down value method.

As explained to us no personal expenses has been debited to INCOME & EXPENDITURE ACCOUNT.

Closing Cash – in – Hand of Rs. 41,342.55 was explained to be physically verified by the Management and found O.K.

K. K. GHOSH & ASSOCIATES


K. K. Ghosh
0324111

Date – 03.12.2023

Place – Durgapur 16

UDIN – 23052411BGWGHE9904



DALI KUNDU PRIMARY TEACHERS

TRAINING INSTITUTE (A Unit of DALI KUNDU EDUCATIONAL TRUST)
VILL+P.O & P.S-SALAR, Murshidabad

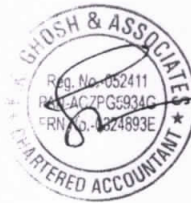
Income & Expenditure Statement For the Year Ended 31.03.2023

Particulars	Amount	Amount	Particulars	Amount	Amount
Indirect Expenses :			Indirect Incomes :		
Accountancy Charges	₹ 31,500.00		Admission & Tution Fees (2019-2021)	₹ 8,35,000.00	
Advertisement	₹ 20,500.00		Admission & Tution Fees (2020-2022)	₹ 5,73,000.00	
Affiliation Charges W.B.B.P.E.(19-20)	₹ 25,118.00		Admission & Tution Fees (2021-2023)	₹ 11,72,000.00	
Bank Charges	₹ 62.60		Admission & Tution Fees (2022-2024)	₹ 2,44,500.00	
Computer Repair and Maintanance	₹ 5,980.00		Interest on Savings Bank	₹ 4,201.00	
Daily labour charges	₹ 14,400.00				₹ 28,28,701.00
donation & subscription	₹ 9,450.00				
electricity	₹ 70,145.00				
exp for desel	₹ 70,100.00				
exp for examinatioin	₹ 1,057.00				
exp for medicine	₹ 1,195.00				
exp for petrol	₹ 15,260.00				
exp for profession tax return copy	₹ 4,500.00				
exp for soil filling	₹ 7,150.00				
exp for sports	₹ 500.00				
Exp for Sweeper	₹ 12,000.00				
Exp for Sweeper Allowance	₹ 12,100.00				
Exp. For Toilet	₹ 1,000.00				
External exp	₹ 3,190.00				
Festival exp	₹ 29,163.00				
gardening Expenses	₹ 3,600.00				
Hostel Expenses	₹ 1,80,930.00				
Insurance	₹ 42,640.00				
Misc. Exp.	₹ 33,766.00				
Office Expenses	₹ 32,882.00				
Panchayat Tax	₹ 7,200.00				
Postage and Telegram	₹ 144.00				
Printing & Stationery Exp.	₹ 16,400.00				
Registration Fees 2020-2022	₹ 5,142.00				
Registration Fees 2021-2023	₹ 8,519.00				
Repair & Maintanance Exp.	₹ 29,474.00				
revenue Tax Exp	₹ 2,980.00				
Salary	₹ 14,03,794.00	₹ 21,70,075.60			
telephone Charges Exp.	₹ 20,773.00				
Traveling Exp	₹ 36,286.00				
Website Revenue	₹ 11,175.00				
To Excess of Income over Expenditure		₹ 6,58,625.40			
		₹ 28,28,701.00			₹ 28,28,701.00

Place: Durgapur
Date: 03.12.2023

For and Behalf of:

K.K.GHOSH AND ASSOCIATES
Chartered Accountants



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

DALI KUNDU PRIMARY TEACHERS

TRAINING INSTITUTE (A Unit of DALI KUNDU EDUCATIONAL TRUST)

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

Consolidated Income & Expenditure Account For TRUST & COLLEGE For the Year Ended 31.03.2023

Expenditure	Amount	Income	Amount
To, Depreciation of Fixed Assets As per Schedule-A	₹ 99,145.00	By, Net Income over Expenditure transfer from Income & Expenditure of the college	₹ 6,58,625.40
To, Written off (Excess of Exp. Over Income)	₹ 30,000.00		
To, Net Income over expenditure transferred to General Reserve of the Trust	₹ 5,29,480.40		
	₹ 6,58,625.40		₹ 6,58,625.40

Place: Durgapur

Date: 03.12.2023

For and Behalf of:

K.K GHOSH AND ASSOCIATES
Chartered Accountants



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

DALI KUNDU PRIMARY TEACHERS

TRAINING INSTITUTE (A Unit of DALI KUNDU EDUCATIONAL TRUST)

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

Consolidated Balance Sheet of TRUST & COLLEGE For the Year Ended 31.03.2023

Liabilities	Amount	Amount	Assets	Amount	Amount
General Fund :			Fixed Assets :		
Balance as on -1.4.2022	₹ 99,25,549.86		As per Schedule - A		₹ 83,64,493.00
Add: Income over Expenditure transferred from Consolidated Income & Expenditure A/C	₹ 5,29,480.40	₹ 1,04,55,030.26	Investment :		
Loans			i) Fixed Deposit (Endowment Fund)	₹ 7,00,000.00	
Aliul Azam		₹ 80,000.00	ii) For Reserve Fund	₹ 5,00,000.00	₹ 12,00,000.00
Current Liabilities :			Current Assets :		
i) Employee Professional Tax	₹ 2,306.00		i) Loan Advance	₹ 7,99,765.00	
ii) Liabilities for Audit Fees	₹ 5,000.00		ii) Cash in Hand	₹ 41,342.55	
iii) Audit Fees for Taxation Works	₹ 20,000.00		iii) Cash at Bank	₹ 6,40,252.48	
iv) Sundry creditors	₹ 4,40,095.00		iv) Employees Provident Fund	₹ -15,804.77	
v) Caution Money (Refundable)	₹ 1,00,000.00	₹ 5,67,401.00	v) Security Deposit with Telecom Dept	₹ 500.00	
			vi) W.B.S.E.D.C.L deposit	₹ 25,550.00	
			vii) TDS	₹ 6,275.00	₹ 14,97,880.26
			Excess of Expenditure over Income	₹ 70,058.00	
			Less: Written Off	₹ 30,000.00	₹ 40,058.00
		₹ 1,11,02,431.26			₹ 1,11,02,431.26

Place: Durgapur
Date: 03.12.2023

For and Behalf of:



K.K. GHOSH AND ASSOCIATES
Chartered Accountants

(Kalyan Kumar Ghosh, FCA)
Proprietor (Membership 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 31.3.2023 (Schedule-A)

SL No	Types of Assets	Balance on 31.3.2022 (Before Dep)	Addition	Total	Amount of Dep	Balance as on 31.3.2023 After Dep
1	Air Condition	₹ 38,499.00	₹ -	₹ 38,499.00	₹ 5,775.00	₹ 32,724.00
2	Art & Craft	₹ 1,476.00	₹ -	₹ 1,476.00	₹ 221.00	₹ 1,255.00
3	Books	₹ 1,05,310.00	₹ 19,874.00	₹ 1,25,184.00	₹ 10,531.00	₹ 1,14,653.00
4	Building(New)	₹ 29,54,748.00	₹ -	₹ 29,54,748.00	₹ -	₹ 29,54,748.00
5	Building(Old)	₹ 40,64,572.00	₹ -	₹ 40,64,572.00	₹ -	₹ 40,64,572.00
6	C.C. T.V	₹ 24,641.00	₹ -	₹ 24,641.00	₹ 3,696.00	₹ 20,945.00
7	Computer & Accessories	₹ 19,867.00	₹ 13,854.00	₹ 33,721.00	₹ 10,718.00	₹ 23,003.00
8	Electrical Equipment	₹ 1,38,396.00	₹ 7,620.00	₹ 1,46,016.00	₹ 20,759.00	₹ 1,25,257.00
9	Fan	₹ 34,068.00	₹ -	₹ 34,068.00	₹ 3,407.00	₹ 30,661.00
10	Fire Extinguisher	₹ 3,776.00	₹ -	₹ 3,776.00	₹ 566.00	₹ 3,210.00
11	Furniture	₹ 2,12,726.00	₹ -	₹ 2,12,726.00	₹ 21,273.00	₹ 1,91,453.00
12	Generator	₹ 59,115.00	₹ -	₹ 59,115.00	₹ 8,867.00	₹ 50,248.00
13	Honda Grass Cutter	₹ 13,818.00	₹ -	₹ 13,818.00	₹ 1,382.00	₹ 12,436.00
14	Labortary Equipment	₹ 49,156.00	₹ -	₹ 49,156.00	₹ 7,373.00	₹ 41,783.00
15	Land	₹ 6,67,508.00	₹ -	₹ 6,67,508.00	₹ -	₹ 6,67,508.00
16	Lawn Shower Machine	₹ 8,006.00	₹ -	₹ 8,006.00	₹ 801.00	₹ 7,205.00
17	Mike Set	₹ 4,228.00	₹ -	₹ 4,228.00	₹ 634.00	₹ 3,594.00
18	Misical Instrument	₹ 3,002.00	₹ -	₹ 3,002.00	₹ 450.00	₹ 2,552.00
19	Spray Machine	₹ 744.00	₹ -	₹ 744.00	₹ 74.00	₹ 670.00
20	Torch Light	₹ 392.00	₹ -	₹ 392.00	₹ 39.00	₹ 353.00
21	Voltage Stabilizer	₹ 15,099.00	₹ -	₹ 15,099.00	₹ 2,265.00	₹ 12,834.00
22	Water Filter	₹ 3,143.00	₹ -	₹ 3,143.00	₹ 314.00	₹ 2,829.00
	Total	₹ 84,22,290.00	₹ 41,348.00	₹ 84,63,638.00	₹ 99,145.00	₹ 83,64,493.00

Place: Durgapur

Date: 03.12.2023

For and Behalf of:



K.K. GHOSH AND ASSOCIATES

Chartered Accountants

Kalyan Kumar Ghosh

(Kalyan Kumar Ghosh, FCA)

Proprietor (Membership No: 052411)

PLOT No - Q, Sector Park, Durgapur

Durgapur - 713 12, Paschim Bardhaman

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