

# AUDIT REPORT AND STATEMENT OF ACCOUNTS

OF

CHANDRA DWEEP COLLEGE OF  
EDUCATION (B.ED) RUN BY  
CHANDRA DWEEP WELFARE TRUST

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2024**

SEN & RAY

CHARTERED ACCOUNTANTS

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

**SEN & RAY**  
**CHARTERED ACCOUNTANTS**  
154/3, R.N. TAGORE ROAD  
BERHAMPORE, MURSHIDABAD, PIN-742101

[FORM No. 10BB  
[See rules 16CC and 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**

We have examined the balance sheet of CHANDRA DWEET COLLEGE OF EDUCATION (B.ED) RUN BY CHANDRAW DWEET WELFARE TRUST as at 31<sup>st</sup> March, 2024 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 \*my/our information and according to explanations given to \*me/us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any—

- (a) N.A.
- (b) .....
- (c) .....

In our opinion and to the best of \* my/our information, and according to information given to \* me/us, 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 or institution or university or other educational institution or hospital or other medical institution as on 31<sup>st</sup> March, 2024 ;and
- (ii) 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<sup>st</sup> March, 2024

subject to the following observations/qualifications—

- (a) .....
- (b) .....
- (c) .....

The prescribed particulars are annexed hereto.

Place :

Date : + 6 MAY 2024



For SEN & RAY  
Chartered Accountants

(L. RAY)  
Partner

M. No.-13713  
FRN : 303047E  
PAN-AAMFS4186P

Signed Accountant †

Name

Membership Number

Address

UDIN - 24013713BKALEL3388

**ANNEXURE  
Statement of  
particulars**

Basic Details	<b>f.</b>	PAN of the auditee	A A C A C 9 8 1 2 F										
	<b>2.</b>	Name of the auditee	CHANDRA DWEEP COLLEGE OF EDUCATION (B.ED.) RUN BY CHAONDRA DWEEP WELFARE TRUST										
	<b>3.</b>	Assessment Year	2024-25										
	<b>4.</b>	Previous Year	0 1 0 4 2 0 2 3					To					
			3 1 0 3 2 0 2 4										
	<b>5.</b>	Registered address of the auditee	Choa, Hariharpara Murshidabad, W.B. PIN-742166										
Legal	<b>6.</b>	Other addresses, if applicable	N.A.										
	<b>7.</b>	Type of the auditee	Trust										
	<b>8.</b>	Whether the auditee is established under an instrument?	Yes										
Management	<b>9. (a)</b>	<b>Details of all the Author (s) f Founder (s) f Settlor (s) f Trustee (s) f Members of society f Members of the Governing Council f Director (s) f shareholders holding 5% or more of shareholding f Office Bearer (s) of the auditee at any time during the previous year, As per annexure</b>											
		Name of person	Relation < refer note#>	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code <refer note###>	Address	Whether there is any change in relation during previous year of audit	Yes/No	If yes, specify the change			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)			
		<b>(b)</b>	<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- N.A</b>										
		Sl. No.	Name	Unique Identification Number	ID code < refer note###>	Address	Non-individual person [as mentioned in serial number 9(a)] no in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	Yes/No	If yes, specify the change		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		
	Commencement of activities	<b>10.</b>	(i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year							Yes/No			
			(ii) If yes in 10 (i) , date of commencement of activities							2 4 0 4 2 0 1 7			
			(iii) If the answer to 10(i) is yes, whether application for registration under 2[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?							No			
			(iv) If yes in 10(iii) above, the date of application for registration or approval										



Details of Place where books of accounts and other	<b>ff</b>	(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 maintained 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	Since inception
		(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Since inception
Voluntary contributions	<b>f2.</b>	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 >		No
	<b>f3.</b>	Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year		(Amount in Rs.)NA
	<b>f4.</b>	Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD		Amount in Rs.NA
	<b>f5.</b>	Total voluntary contributions received by the auditee during the previous year [13+14]		Amount in Rs.NIL
	<b>f6.</b>	Total Foreign Contribution out of the total voluntary contributions stated in 15		Amount in Rs.Nil
	<b>f7.</b>	Voluntary Contribution forming part of corpus (which are included in 15)		Amount in Rs.Nil
	<b>f8.</b>	Anonymous donations taxable @30% under section 115BBC		Amount in Rs.Nil
	<b>f9.</b>	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained		Amount in Rs.Nil
	<b>20.</b>	Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]		Amount in Rs.Nil
	<b>2f.</b>	Income other than voluntary contributions derived from property held under the trust referred to in section 11		Amount in Rs.Nil

Substituted for "sub-clause (iv)" by the IT (Eleventh Amdt.) Rules, 2023, w.e.f. 23-6-2023.



## Application of Income

	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	
22.	Income required to be applied in India by the auditee during the previous year [20+21]	Amount in Rs.Nil
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	Amount in Rs.353948.00
(ii)	Amount which was not actually paid during the previous year [if included in (i)]	Amount in Rs.Nil
(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	Amount in Rs.Nil
(iv)	Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	Amount in Rs.Nil
(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	Amount in Rs. <>
(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	Amount in Rs.Nil
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	Amount in Rs.Nil < Fill schedule TDS Disallowed>
(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	Amount in Rs.Nil < Fill schedule 40A(3)/schedule 40A(3A)>
(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	Amount in Rs.Nil
(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	Amount in Rs.Nil
(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 sections 11 or 12 of the Act	Amount in Rs.Nil
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	Amount in Rs.Nil
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	Amount in Rs.Nil
(xiv)	Applied for any purpose beyond the objects of the trust or institution	Amount in Rs.Nil
(xv)	Any other disallowance	Amount in Rs.Nil



	(xvi)	Total allowable application [ {23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}} ]	Amount in Rs.Nil			
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	Amount in Rs.Nil			
	(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	Amount in Rs.Nil			
	(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	Amount in Rs.Nil			
	<b>24.</b>	Taxable income 22- [23(xvi) to 23(xix)]	Amount in Rs.Nil			
	<b>25.</b>	Income taxable under section 115BBI	Amount in Rs.Nil			
	<b>26.</b>	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Amount in Rs.Nil			
Application of income out of different		Application of income out of the following sources during the previous year	Amount in Rs.Nil			
	<b>27.</b>	<b>(A)</b> 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	Total Amount (Rs.)191598.00			
		<b>(B)</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	Total Amount (Rs.)Nil			
		<b>(C)</b> Income of earlier previous years up to 15% accumulated or set apart	Total Amount (Rs.)Nil			
		<b>(D)</b> Corpus	Total Amount (Rs.)Nil			
		<b>(E)</b> Borrowed fund	Total Amount (Rs.)Nil			
		<b>(F)</b> Any other (please specify)	Total Amount (Rs.)Nil			
Person referred to in	<b>28.</b>	Details of specified person** as referred to in sub-section (3) of section 13				
		Code of person referred to in sub-section (3) of section 13 <Refer Note^^>	Name of such person	PAN of such person	Aadhaar number of such person, if allotted	Address of such person
				N.A.		
	<b>29.</b>	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	If yes amount in Rs.		
	(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	If yes amount in Rs.		
	(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	If yes amount in Rs.		
	(d)	Whether the services of the auditee are made available to any specified	No	If yes		



	person during the previous year without adequate remuneration or other compensation		amount in Rs.
(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	If yes amount in Rs.
(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	If yes amount in Rs.
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	If yes amount in Rs.
(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	If yes amount in Rs.
<b>30.</b>	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 and the amount of such violation	No	Amount in Rs.
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	Amount in Rs.
(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	Amount in Rs.
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 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.	No	Amount in Rs.
(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	Amount in Rs.
(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	Amount in Rs.
(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	
<b>31.</b>	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?	No	If yes specify the amount
<b>32.</b>	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB		(If yes, fill Schedule TDS/TCS/ Interest on TDS/TCS as applicable)



**Schedules to fill as may be applicable < refer to instructions> Form 10BB**

**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 dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of payee	PAN or Aadhaar of payee, if available	Address of payee
(1)	(2)	(3)	(4)	(5)	(6)
		N.A.			

**(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 N.A.**

Date of Payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**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**

S. No.	Date of payment	Amount of payment (In Rs)	Nature of payment (In Rs)	Details of payee		
				Name	PAN or Aadhaar, if available	Address
	N.A.					

**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**

S. No.	Date of payment	Amount	Nature	Details of payee		
				Name	PAN or Aadhaar, if available	Address
		N.A.				



Schedule TDS/TCS									
Tax deduction and collection account number (TAN)	Section	Nature of payment	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)
				N.A.					

Schedule Statement of TDS or TCS				
Tax deduction and collection account number (TAN)	Type of Form	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)
		N.A.		

Schedule Interest on TDS/TCS			
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)
	N.A.		

Place: Berhampore, Murshidabad

Date : - 6 MAY 2024



For SEN & RAY  
Chartered Accountants

(L. RAY)  
Partner  
M. No.-13713  
FRN : 303047E  
PAN-AAMFS4186P

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE

INCOME

To Salary to Teaching & Non-Teaching Staffs	3,233,700.00	By Collection from Students	5,341,400.00
" Affiliation Fees to WBUTTEPA	100,000.00		
" Office Expenses	16,120.00		
" Advertisement	15,500.00		
" Printing & Stationery	23,120.00		
" Travelling & Conveyance	26,256.00		
" Repairs & Maintenance	12,966.00		
" Website Exp.	15,000.00		
" Consumable for Art & Craft Resource Centre	10,200.00		
" Consumable for Instructional Resources	15,120.00		
" Consumable for Library	14,400.00		
" Consumable for Health & Physical Edn. Resource Centre	152,560.00		
" Educational Tour Exp.	510,560.00		
" NCTE Par	15,600.00		
" University Interview Exp.	45,000.00		
" College Goods Purchase	145,120.00		
" Form & other Expenses	85,000.00		
" Faculty Development Exp.	25,000.00		
" Electric & Electricity	42,890.00		
" Telephone & Mobile Exp.	18,260.00		
" Bank & Other Charges	9,965.00		
" Misc. Expenses	55,975.00		
" Meeting Exp.	7,900.00		
" Water & Sanitation	45,500.00		
" Games & Sports	82,890.00		
" Social Function & Book Distribution	150,120.00		
" Laboratory Chemicals & goods	85,600.00		
" Cloth Distribution	156,980.00		
" Accountancy Charges	18,000.00		
" Audit & Other fee	7,000.00		
" Tree Plantation	7,500.00		
" Excess of Income over Expenditure	191,598.00		
	<u>5,341,400.00</u>		<u>5,341,400.00</u>



BALANCE SHEET AS AT 31ST MARCH, 2024

LIABILITIES

GENERAL FUND

As per last a/c.	20,320,609.72	
Add: Excess of Income over expenditure	<u>191,598.00</u>	20,512,207.72
Corpus Fund		10,000.00

ASSETS

FIXED ASSETS

<u>Library &amp; Laboratory Equipments</u>		
As per last a/c.		305,715.00
<u>College Building Construction</u>		
As per last a/c.	17,571,190.00	
Addition	<u>-</u>	17,571,190.00
<u>Furniture &amp; Fixture</u>		
As per last a/c.	323,100.00	
Addition	<u>-</u>	323,100.00
Land at Choa (As per last a/c.)		203,700.00
Modem Purchase		4,000.00
<u>Fan Purchase</u>		
As per last a/c.	34,650.00	
Addition	<u>-</u>	34,650.00
Computer Purchase		37,500.00
<u>Mobile Purchase</u>		
As per last a/c.	3,770.00	
Addition	<u>-</u>	3,770.00
Sound System		12,600.00
First Aid Box		520.00
Tube Well		3,930.00
Printer Purchase		5,100.00
Fire Fighting Equipments		30,000.00
<u>Library Books &amp; Journals</u>		
As per last a/c.	145,000.00	
Addition	<u>105,120.00</u>	250,120.00
Xerox Machine Purchase		45,000.00
<u>INVESTMENTS</u>		
Fixed Deposit for N.C.T.E.		1,200,000.00
<u>CURRENT ASSETS</u>		
<u>Cash at Bank</u>		
<u>U.B.I Hariharpara Br.</u>		
A/c.No.0334050014155	43,175.00	
<u>S.B.I. Hariharpara Br.</u>		
A/c.No.38554385919	<u>290,149.02</u>	333,324.02
Cash in hand		157,988.70

20,522,207.72

20,522,207.72



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS

To Opening Balance		
Cash at Bank		
P.N.B. Hariharpara Br.		
A/c.No.0334050014155	151,375.49	
S.B.I. Hariharpara Br.		
A/c.No.38554385919	131,943.68	
Cash in hand	121,515.55	404,834.72
" Collection from Students		5,341,400.00

PAYMENTS

By Salary to Teaching & Non-Teaching Staffs	3,233,700.00
" Affiliation Fees to WBUTTEPA	100,000.00
" Office Expenses	16,120.00
" Advertisement	15,500.00
" Printing & Stationery	23,120.00
" Travelling & Conveyance	26,256.00
" Repairs & Maintenance	12,966.00
" Website Exp.	15,000.00
" Consumable for Art & Craft Resource Centre	10,200.00
" Consumable for Instructional Resources	15,120.00
" Consumable for Library	14,400.00
" Consumable for Health & Physical Edn. Resource Centre	152,560.00
" Educational Tour Exp.	510,560.00
" NCTE Par	15,600.00
" University Interview Exp.	45,000.00
" College Goods Purchase	145,120.00
" Form & other Expenses	85,000.00
" Faculty Development Exp.	25,000.00
" Electric & Electricity	42,890.00
" Telephone & Mobile Exp.	18,260.00
" Bank & Other Charges	9,965.00
" Misc. Expenses	55,975.00
" Meeting Exp.	7,900.00
" Water & Sanitation	45,500.00
" Games & Sports	82,890.00
" Social Function & Book Distribution	150,120.00
" Laboratory Chemicals & goods	85,600.00
" Cloth Distribution	156,980.00
" Accountancy Charges	18,000.00
" Audit & Other fee	7,000.00
" Tree Plantation	7,500.00
" Library Books & Journals	105,120.00

Closing Balance

Cash at Bank		
P.N.B Hariharpara Br.		
A/c.No.0334050014155	43,175.00	
S.B.I. Hariharpara Br.		
A/c.No.38554385919	290,149.02	
Cash in hand	157,988.70	491,312.72
		<u>5,746,234.72</u>

5,746,234.72

