

CHETAN & CO

CHARTERED ACCOUNTANTS

PARK CENTRE(2nd Floor) 24 Park Street, Kolkata - 700 016
Phone: (033) 4601 2507 E-mail : chetanco@hotmail.com

FORM No. 10B

[See rule 16CC and 17]

Audit report under clause (b) 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 trust

We have examined the balance sheet of M/s **B.P. PODDAR FOUNDATION FOR EDUCATION** [hereinafter referred as the "Trust"] **PAN-AAATB5418M** as at 31/03/2024 and the Income and Expenditure account for the year ended on that date are in agreement with the books of account maintained by the said Trust.

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 head office audited by us and the Kashi Unit of the above named Trust not visited by us and audited by other auditors, so far as it appears from our examination of the books, and proper returns and reports are adequate for the purpose of audit have been received from Kashi Unit not visited by us, at the address mentioned at serial number 14 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—

- a) Our examination of Form No.10B was made in accordance with the generally accepted auditing standards. Accordingly, due to voluminous nature of the transactions, we have applied test checks where ever applicable based on materiality.
- b) Audit Report along with Annexure Form No. 10B includes Audited Balance Sheet, Income & Expenditure and Form 10B of Kashi unit audited by Other Auditor furnished to us for verification purposes.
- c) In Serial Number 9 of the Annexure, we have relied on the details of registration/provisional registration of the Income Tax Act as provided by the Management.
- d) We have relied on the certificate of the management for the books of accounts maintained by the trust and have examined only such books and records as were necessary for enabling us to certify the particulars required to be furnished under rule 17AA of the Income Tax Act 1961.
- e) In Serial Number 31(i) of the Annexure, the information relating details of Application of Income(excluding application not eligible and reported under serial number 37) has been reported based on information and explanations provided by assessee on which we had relied.
- f) In Serial Number 31(ii) of the Annexure, the information related to details of application resulting in payment in excess of Rs 50 lakh during previous year to a single person out of serial number 37(i) has been reported based on information and explanations provided by assessee on which we had relied.
- g) In serial number 31(iii) of the annexure, the information related to details of amount which was not actually paid during the previous year [if included in 31(i)(c)] has been reported based on information and explanations provided by assessee on which we had relied.



- h) In serial number 31(iv) of the annexure, the information related to details of 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 has been reported based on information and explanations provided by assessee on which we had relied.
- i) In serial number 31(vi) of the annexure, the information related to details of bifurcation of application in 31(v) into Revenue or Capital has been reported based on information and explanations provided by assessee on which we had relied.
- j) In Serial Number 31(ix) to 31(xxi) of the Annexure, we have relied on the data given by management that no amount is disallowed from application except reported in serial number 31(xvii).
- k) In Serial Number 31(x) of the Annexure, we have verified the provision of Section 40A regarding the deduction of tax at source and regarding the payment thereof to the credit of Central Government in accordance with the Auditing Standard commonly accepted in India, which include test checks and concept of Materiality. There were non-compliances based on such audit procedure.
- l) In Serial Number 37 of the Annexure, the information relating details of Application of Income out of different sources has been reported based on information and explanations provided by assessee on which we had relied.
- m) In Serial Number 38 of the Annexure, the information related to details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of serial number 37 has been reported based on information and explanations provided by assessee on which we had relied.
- n) In Serial Number 41 of the Annexure, we have relied on the details of specified person as referred to in sub-section (3) of section 13. Further no information has been received for reporting purposes of relatives details as per above section except for information as reported under Serial Number 41 of the Annexure.
- o) In serial number 46 it is not possible for us to verify whether auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year .
- p) In serial number 47 it is not possible for us to verify whether auditee has received an amount exceeding the limit specified in section 269ST from a specified person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person during the previous year.
- q) In serial number 48 it is not possible for us to verify whether auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T during the previous year.
- r) In Serial number 49 of the Annexure, we have verified the compliance with the provisions of Chapter XVII-B of the Income-tax Act, 1961 (the Act) relating to the deduction of tax at source and the payment thereof to the credit of the Central Government in accordance with the prevalent Auditing Standards, which contemplate, inter alia, reliance on tests checks and the concept of materiality.

Considering the volume of transactions and information involved, the verification of the particulars given under this serial number 49 is based on the broad review of the procedures followed for ensuring compliances, review of Internal checks, internal control, test check of transactions and facts thereof.

The particulars are furnished by the management on which we have relied for completeness or accuracy.

Subject to the above, 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—

- i. In the case of the balance sheet, of the state of affairs of the above named trust as on 31/03/2024 ;and
- ii. In the case of the Income and Expenditure account, of the income and application of its accounting year ending on 31/03/2024.

Subject to following observations or qualifications:



- a) Note No. G 'Loans & Advances' include Advance for Land at Rajarhat amounting of Rs 12 lakhs and Advance for Land at Chariswar amounting of Rs 88.45 lakhs, which have not been confirmed as on March 31st, 2024. Hence, we are unable to comment on its consequential impact upon receipt of such confirmation/Reconciliation, if any;
- b) Note No P 'Miscellaneous income' The trust has recognized Premium / Compensatory of Rs.70 lakhs as miscellaneous income against the advance of Rs 45 lakhs paid for purchase of Rajarhat; however, no formal cancellation agreement has been obtained. Hence, we are unable to comment on its consequential impact upon receipt.

The prescribed particulars are annexed hereto.

For Chetan & Co.
Chartered Accountants
Firm's Registration No. 321151E

Malaya Ray Chaudhuri
Partner
Membership No. 053201

UDIN: 24053201 BKH1ZJ4008

Place: Kolkata
Date: 30.09.2024



B.P.PODDAR FOUNDATION FOR EDUCATION
BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES	NOTE	Amount(Rs.)	Amount(Rs.)	ASSETS	NOTE	Amount(Rs.)	Amount(Rs.)
TRUST FUND				FIXED ASSETS			
GENERAL FUND	K			AS PER SCHEDULE	A		
BALANCE AS PER LAST ACCOUNT		21,71,87,786		i) GROSS BLOCK		16,29,29,482	
ADD: DONATION RECEIVED(CORPUS)		-		ii) LESS : DEPRECIATION		1,28,60,864	
ADD: EXCESS OF INCOME OVER EXPENDITURE		(17,88,027)		iii) NET BLOCK			15,00,68,618
			21,53,99,759	iv) CAPITAL WORK-IN-PROGRESS			2,25,00,000.00
CURRENT LIABILITIES & PROVISIONS				CURRENT ASSETS			
OTHER LIABILITIES	L	8,85,16,569		CURRENT ASSETS			
ADVANCE AGAINST FEES	M	12,48,67,579		CASH IN HAND	B	34,87,851	
			21,33,84,148	CASH AT-BANK	C	46,66,371	
				IN SAVINGS ACCOUNTS	D	5,25,83,988	
				IN FIXED DEPOSIT ACCOUNTS	E	4,62,64,372	10,70,02,583
				LOANS & ADVANCES			
				LOAN TO OTHER	F		
				ADVANCE RECOVERABLE IN CASH OR IN KIND FOR VALUE TO BE RECOVERED	G	7,41,13,381	
				INTEREST RECEIVABLE	H	9,46,951	
				DEPOSITS	I	28,97,223	7,79,57,555
				OTHER RECEIVABLE	J		7,12,55,152
TOTAL-			42,87,83,908	TOTAL-			42,87,83,908

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS - SCHEDULE "X"

AS PER REPORT ON EVEN DATE ATTACHED

FOR CHETAN & CO.
CHARTERED ACCOUNTANTS
Firm Regn No. 8215 E



Malaya Ray Chaudhuri
Partner
Membership No-053201

Place:Kolkata
Date:30.09.2024

For B.P. Poddar Foundation for Education
Arjun Poddar
TRUSTEE

Trustee

For B.P. Poddar Foundation for Education
Arjun Poddar
TRUSTEE

Trustee

B.P PODDAR FOUNDATION FOR EDUCATION**CURRENT ASSETS & LOAN ADVANCES**

Amount(Rs.)

CASH AT BANK & OTHERS INVESTMENT**NOTE- "B"**

CASH- IN- HAND	1,05,928
INSTITUTE (VIP)	30,52,527
INSTITUTE (SALT LAKE)	3,29,397

34,87,852**NOTE- "C"****CASH AT BANK****SAVINGS**

CENTRAL BANK OF INDIA-SAVINGS A/C	1,81,097
THE FEDERAL BANK- SAVINGS A/C	44,85,275
INDIAN OVERSEAS BANK	-

46,66,371**NOTE-" D"****CURRENT ACCOUNT**

BANK OF BARODA (TEGHARIA)	28,40,687
BANK OF BARODA (SALT LAKE)	41,94,272
CENTRAL BANK OF INDIA -CURRENT A/C	7,74,591
INDIAN OVERSEAS BANK	6,95,895
HDFC BANK -A/C NO. 0822	3,37,01,838
HDFC BANK -A/C NO. 302	62,70,903
PUNJAB NATIONAL BANK-KASHI FEES A/C	40,284
PUNJAB NATIONAL BANK-UNIT OF DPS	18,10,471
HDFC Current Account 50200053256649	12,381
HDFC Savings Account No. 50100386414560	14,22,202
THE FEDERAL BANK	8,20,466
SBI BANK-DPS	-

5,25,83,988**NOTE-" E"****FIXED DEPOSIT-DPS****FIXED DEPOSITS**

6,30,312

4,56,34,060

4,62,64,372

B.P PODDAR FOUNDATION FOR EDUCATION**NOTE- "F"****LOAN TO OTHER**

GEMINI DEALCOMM PVT LTD

Amount(Rs.)

NOTE- "G"**LOANS & ADVANCES (ASSETS)**

LOAN AND ADVANCES DPS KASHI

OPG TRAVELS

ADVANCE FOR LAND (CHARISWAR)

ADVANCE FOR LAND (RAJARHAT)

OSST-17-18

Loan & Advances

APARNA GHOSH

DELNET

EGC FACILITY MANAGEMENT PVT. LTD.

EXPENSES FOR DPS,KASHI

GRANT-MODRO-EE-DEPT.

OMS- A/C TIMES INTERNET LIMITED

Mk Electricals Works

Luxor Writing Instruments Pvt Ltd

Siemtel Telenetwork (P) Ltd.

RAIMATA IMPEX PVT. LTD.

SURENDRA SHARMA

UDCSR-ESA BOSE

UNIVERSITY DEVELOPMENT FEE

UNIVERSITY DEVELOPMENT FEE - S. LAKE

B.P.P.F.E.DPS,KASHI

B.P. PODDAR FOUNDATION FOR EDUCATION

B P PODDAR INSTITUTE OF MGT. & TECH

EUREKA FORBES LTD

FEST

GREEN EARTH TECHONOLOGIES

INCOME TAX DEMAND

INCOME TAX DEMAND(A.Y.2009-10)

MISC. INCOME RECEIVABLE

NSS CELL (SFU)-BPPIMT

PRATICK BISWAS (H.O)

PREPAID EXPENSES

SAYON PROCESS

SHIV KUMAR SHARMA

Vareli Tecnac (P) Ltd.

INCOME TAX DEMAND (A.Y. 2009-10)

TDS ASSETS

SEMESTER FEES RECEIVABLE

DPS KASHI RECEIVABLE

Golden Refrigeration Co

HRBP Publication

Iffco Tokia General Insurance Co Ltd

C D F LUCKNOW

Inspire Studio

Kavish Online Services Pvt Ltd

M/s. All Rounder

TOTAL**7,41,13,381**

B.P PODDAR FOUNDATION FOR EDUCATION

NOTE- "H"

INTEREST RECEIVABLE

INTEREST ACCRUED CESC/WBSEDCO LTD
Accured Interest on Fixed Deposit

Amount(Rs.)

7,08,182

2,38,769

9,46,951

NOTE- "I"

DEPOSIT

DEPOSIT AGAINST TELEPHONE
DEPOSIT (A.PAUL)
DEPOSIT (ASHUTOSH PAUL)
Deposit CESC
DEPOSIT (VSNL)
DEPOSIT WITH WBSEB
SECURITY DEPOSIT(AIRTEL)
SECURITY DEPOSIT (BHARAT ELEC.SERVICE)
SECURITY DEPOSIT (CESC)
Security Deposit(Telephone)
SECURITY DEPOSIT (W.B.S.E.D.CO.LTD)
SECURITY DEPOSIT (CESC)
SECURITY DEPOSIT (ENGINEER SR. SATIONS)
Security Deposit (New Alipore Flat)

-

34,025

1,08,000

5,77,000

28,340

30,000

2,79,600

4,995

1,800

1,22,500

16,003

15,40,060

1,44,900

10,000

-

-

28,97,223

NOTE- "J"

OTHER RECEIVABLE

ELECTRICITY CHARGES RECEIVABLE
MAKAUT -SWC
TAPAS YADAV
SUSHMITA ROY -S.L
ASSOCIATED ELECTRICALS & EQUIPMENTS CORPN.
DEECEE ELECTROSYSTEMS PVT. LTD
MAX SERVICES
MEERA ENTERPRISE
PATHAK ENTERPRISE
SPB ENGINEERS (INDIA)
ADV AGAINST NEW ADMISION
ANINDYA SEN
Saquib Anwar,202381,ECE
ADV AGAINST FEES,7TH BATCH,CSE
01 ADV. AGAINST FEES , BBA (BA)
23RD ADV AGAINST FEES BBA
23RD BATCH ADV. AGAINST FEES BCA
ADV.AGAINST FEES,13TH BATCH,MCA
ADV. AGAINST FEES,14TH BATCH,CSE
ADV.AGAINST FEES 14TH BATCH MCA
ADV. AGAINST FEES ,15TH BATCH, CSE
ADV. AGAINST FEES, 15TH BATCH, ECE,
ADV. AGAINST FEES,15TH BATCH , EE
ADV. AGAINST FEES, 15TH BATCH, IT
ADV.AGAINST FEES, 15TH BATCH MCA
ADV. AGAINST FEES 16TH BATCH, BBA
ADV. AGAINST FEES 16TH BATCH ,BCA
ADV. AGAINST FEES 16TH BATCH, CSE
ADV. AGAINST FEES 16TH BATCH,ECE
ADV. AGAINST FEES 16TH BATCH ,EE
ADV. AGAINST FEES 16TH BATCH, IT
ADV.AGAINST FEES 17TH BATCH, BBA
ADV.AGAINST FEES,17TH BATCH BCA
ADV.AGAINST FEES,17TH BATCH, CSE

1,01,688

10,73,744

20,209

10,000

40,000

32,313

9,685

1,37,989

7,588

19,063

39,000

4,500

1,020

63,000

10,000

10,000

9,000

1,25,000

10,020

40

38,660

1,22,910

3,15,125

1,52,500

1,46,640

3,98,400

3,41,400

3,35,285

9,74,930

3,60,250

1,93,250

5,53,480

3,19,180

5,85,240



ADV.AGAINST FEES 17TH BATCH ECE	6,59,820
ADV.AGAINST FEES,17TH BATCH,EE	4,41,675
ADV AGAINST FEES 17TH BATCH IT	2,52,920
ADV. AGAINST FEES 17TH BATCH MCA	96,660
ADV.AGAINST FEES,18TH BATCH BBA	11,50,040
ADV.AGAINST FEES,18TH BATCH-BCA	11,23,140
ADV.AGAINST FEES , 18TH BATCH, CSE	11,28,440
ADV.AGAINST FEES,18TH BATCH,ECE	11,45,580
ADV AGAINST FEES, 18TH BATCH,EE	4,54,111
ADV.AGAINST FEES, 18TH BATCH,IT	7,76,550
ADV. AGAINST FEES 18TH BATCH , MCA	2,88,200
ADV AGAINST FEES 19TH BATCH BBA	29,56,540
ADV AGAINST FEES 19TH BATCH BCA	20,42,710
Adv.Against Fees 19th Batch, MCA	2,18,900
Adv. Against Fees 1st Batch ,M Tech (Data Science)	25,000
ADV.AGAINST FEES 20TH BATCH CSE	7,71,475
ADV.AGAINST FEES 20TH BATCH ECE	10,93,570
ADV.AGAINST FEES 20th Batch EE	4,06,060
ADV AGAINST FEES 20TH BATCH IT	4,10,300
ADV. AGAINST FEES 20TH BATCH , MCA	2,83,740
Adv Against Fees 21 Batch BCA	5,37,595
ADV. AGAINST FEES 21 BATCH, MCA	3,61,920
Adv.- Against Fees 21 St Batch BBA	3,68,550
ADV AGAINST FEES 21TH BATCH, CSE	13,91,090
ADV. AGAINST FEES 21TH BATCH ECE	13,62,906
ADV. AGAINST FEES 21TH BATCH EE	38,125
Adv. Against Fees 21th Batch IT	4,39,880
Adv. Against Fees 22 Batch , BBA	1,36,700
ADV. AGAINST FEES 22 BATCH ,BCA	2,04,350
ADV. AGAINST FEES 22ND BATCH, CSE	7,62,150
Adv. Against Fees 22nd Batch , ECE	12,38,520
Adv. Against Fees 22nd Batch , EE	67,350
Adv. Against Fees 22nd Batch,IT	5,95,045
Adv. Against Fees 23rd Batch ,CSE	7,54,810
Adv. Against Fees 23rd Batch ,ECE	30,60,224
Adv. Against Fees 23rd Batch ,EE	7,26,500
Adv. Against Fees 23 Rd Batch, IT	9,58,370
ADV. AGAINST FEES 24TH BATCH , EE	1,47,490
ADV. AGAINST FEES 24TH BATCH , IT	12,12,500
Adv. Against Fees 25th Batch CSE	1,02,09,513
Adv. Against Fees 25th Batch ECE	55,74,575
Adv. Against Fees 25th Batch EE	10,43,400
Adv. Against Fees 25th Batch IT	81,30,650
ADV.AGAINST FEES LAT 16TH BATCH CSE	97,300
ADV.AGAINST FEES LAT 16TH BATCH ECE	16,750
ADV.AGAINST FEES LAT 16TH BATCH EE	58,500
Adv Against Fees M Tech-03	25,000
Adv. Againt Fees 24th Batch ,ECE	3,19,650
Adv. Aginst Fees 24th Batch ,CSE	12,00,500
Advance Against Fees 16th Batch MCA	3,79,360
ADVANCE AGAINST FEES 19TH BATCH CSE	13,56,510
Advance Against Fees,19th Batch,Ece	13,00,349
ADVANCE AGAINST FEES 19TH BATCH EE.	5,39,310
ADVANCE AGAINST FEES,19TH BATCH ,IT	11,26,550
ADVANCE AGAINST FEES 20TH BATCH ,BBA	20,06,880
ADVANCE AGAINST FEES 20TH BATCH ,BCA	12,19,740
	-
	7,12,55,152

LIABILITIES

NOTE-"K"

FUND A/C

BALANCE AS PER LAST ACCOUNT
ADD:CORPUS DONATION RECEIVED

ADD: EXCESS OF INCOME OVER EXPENDITURE



21,71,87,786

(17,88,027)

21,53,99,759

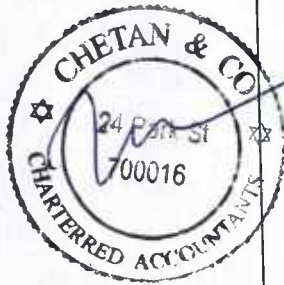


B.P PODDAR FOUNDATION FOR EDUCATION

LIABILITIES	Amount(Rs)
NOTE- "L"	
OTHER LIABILITIES	
CHETAN & CO.	1,00,000
NISSAN DEVELOPERS & PROP. PVT. LTD	53,045
SAMADHAN	10,800
Prioritee	53,595
RASHMI PODDAR	5,32,000
Total A	7,49,440

B.P PODDAR FOUNDATION FOR EDUCATION

NOTE- "L"	(Amount Rs)
OTHER LIABILITIES(Continue)	
ADVANCE AGN. FEES 3RD. BATCH	21,000
ADV AGAINST FEES, 4TH BATCH	16,500
RELUCTANT	67,100
STATUTORY PAYABLE	21,36,020
TDS Payable	94,825
EPF Payable	3,43,012
Gupta Agrawal Jain & Co.	22,500
Salary Payable	11,08,048
Provision for EPF	2,92,133
ABIR CHATTERJEE	81,112
ADHIR CHANDRA CHOWDHURY	21,107
A.GUIN ,McGRAW-HILL REPRESENTATIVE	12,054
ANIMA PRINTER	84,332
ASHUTOSH PAUL	2,75,424
D.D.GENERAL & ELECTRICAL ORDER SUPPLIERS	73,160
Future Netsanchar Ltd	3,000
VIKRAM GAS SERVICES	25,316
I.D.ENTERPRISE	36,000
I.K. ENTERPRISE	94,932
MEGA TRADE CENTRE	5,409
MICRODATA COMPUTER SERVICES PVT. LTD	1,49,161
Mother Electric Works	35,224
NABA DIGANTA WATER MANAGEMENT LTD	9,688
PRIORITEE SYSTEMS	20,155
RASHMI ADVERTISING	1,632
RUBY DAS	38,023
Safeties	20,443
Shikshan Prokashani	25,000
UNICHEM SUPPLY AGENCY	3,894
BENGAL TRACOM PVT LTD	4,542
BISWAJIT ENTERPRISE	9,670
Offswing Communication	1,40,192
Pipal Tree Hotels	3,435
VRINDA BOOK CO.	1,40,567
ADVANCE AGAINST DMISSION 21-22	4,47,500
ADV. AGAINST ADMISSION 20-21	4,69,700
ADV. AGAINST FEES, 11TH BATCH, IT	38,000
ADVANCES FOR ADMISSION	1,18,54,562
DST PROJECT (LIPIKA ADHYA)	1,16,777
RETAINTION (VIP CAMPUS)	795
NBA WORK	482
ALEX HOME APPLIANCES	15,190
EBSCO International INC	1,24,671
OTIS ELEVATOR COMPANY (INDIA) LTD.	57,732
PACE ELEVATORS	12,980
STAFF ADVANCE	1,062
STAFF ADVANCE (SALT LAKE)	49,500
APTECH LTD.	23,130
NATIONAL ACADEMY OF SKILL DEVELOPEMENT	1,66,320
SUSPENSE	47,01,552
SUSPENSE - NOT UPDATED BY STUDENTS	9,62,647
Carried Forward	2,44,57,209
Brought Forward	2,44,57,209
Total B	2,44,57,209



B.P PODDAR FOUNDATION FOR EDUCATION

<u>NOTE- "L"</u>	<u>Amount(Rs.)</u>
OTHER LIABILITIES(Continue)	
HDFC LIGHT COMMERCIAL VECHILE LOAN	4,82,410
HDFC LIGHT COMMERCIAL VECHILE LOAN	-
TDS PAYABLE	1,27,993
ACADEMY OF SKILL DEVELOPMENT	11,700
ASSOCIATION OF PROFESSIONAL ACADEMIC INSTS.	31,64,035
AYUSH PODDAR	1,99,840
CAUTION DEPOSIT	2,76,52,435
CAUTION DEPOSIT-SALT LAKE	27,74,280
CONVEYANCE ALLOWNACE PAYABLE	28,000
Deposit-Gorabazar	10,000
DHARA ENTERPRISE	27
Diti Duttea	10,000
DR.SUBIR CHOUDHURY	2,38,500
Electricity Charges Payable	6,24,028
EXAMINATION FEES RECEIVED	2,51,800
EXAMINATION FEES RECEIVED (S.LAKE)	61,213
Fees Untraceable	7,10,260
GROOMING FEE	3,000
Hbrp Publication	60,000
IET Exp	30,945
Jhaveri Techonologies	2,655
KM ENTERPRISE	49,297
MAKAUT	7,80,457
MAKAUT REGISTRATION & DEVELOPMENT FEE	3,18,904
Matri Enterprise	31,515
M.H.,M Electronics	1,488
MISC. RECEIPT	2,081
Motor Car Repair and Maintenance -Payable	97,044
MSK SOLUTIONS	670
Municipal Tax Payable	2,56,120
Narayan Agarwal	1,27,350
NISSAN DEVELOPERS & PROP. PVT. LTD	47,358
ODD-EVEN EXAM (MAKAUT)	75,451
PRITAM KUMAR GHOSH (STAFF VIP CAMPUS)	35,742
RESEARCH INDIA PUBLICATION	12,500
Retaintion S.Lake	22,770
RETENSION	1,08,138
RETENSION ON PROFESSION	7,020
Samiran Mandal	7,356
SAYAN PROCESS	1,01,244
SCHOLARSHIP	99,980
Secuirty Deposit -Indus Tower	1,00,500
SECURITY DEPOSIT(BHARATI TEL.)	68,500
SEMINAR & CONFRENCE A/C	12,150
Smart Solutions	2,09,873
SOFT SKILL TRANING 2017 BATCH	21,500
SOFT SKILL TRANING 2018 BATCH	75,977
SPIE Fund	3,35,143
SPONCERSHIP	1,35,846
STUDENT FUND	96,04,713
STUDENT FUND-SALT LAKE	33,39,223
SUDAM CHARAN DAS	76,230
Sunil Sharma	81,000
Superlite Electricals	12,000
SUMMER INDUSTRIAL TRAINING PROGRAMME	1,28,000
UGC-DAE-CSR CONT. GRANT (DR. RANJANA GOSWAMI)	8,708
UNIVERSITY REGISTRATION FEE	6,76,659
UNPAID SALARY	81,65,532
UNPAID SALARY -SALT LAKE	10,90,085
WBJEEB	4,88,996
YESMIN VAARIETY STORE	53,680
Total C	6,33,09,920
Grand Total A+B+C	8,85,16,569



B.P PODDAR FOUNDATION FOR EDUCATION

(Amount Rs)

NOTE- "M"

CURRENT LIABILITIES

ADVANCE AGAINST FEES

SECURITY DEPOSIT-DPS	99,50,022
OTHER PAYBLE	(8,13,511)
01 ADV. AGAINST FEES , BBA (BA)	18,83,805
02 ADV. AGAINST FEES , BBA (BA)	9,96,450
23RD ADV AGAINST FEES BBA	22,52,520
23RD BATCH ADV. AGAINST FEES BCA	57,02,580
ADV. AGAINST FEES ,11TH BATCH,ECE	37,090
ADV. AGAINST FEES,12 TH BATCH,ECE	39,900
ADV,AGAINST FEES,12TH BATCH, M C A	1,400
ADV. AGAINST FEES,13TH BATCH, CSE	4,350
ADV. AGAINST FEES,13TH BATCH,IT	52,280
ADV. AGAINST FEES, 14TH BATCH,BBA	63,800
ADV. AGAINST FEES,14TH BATCH,CSE	3,000
ADV. AGAINST FEES,14TH BATCH, ECE	1,580
ADV.AGAINST FEES 14TH BATCH MCA	16,980
ADV. AGAINST FEES ,15TH BATCH,BBA	1,760
ADV. AGAINST FEES, 15TH BATCH, ECE,	320
ADV.AGAINST FEES, 15TH BATCH MCA	48,640
ADV. AGAINST FEES 16TH BATCH, BBA	10,23,340
ADV. AGAINST FEES 16TH BATCH ,BCA	8,26,560
ADV. AGAINST FEES 16TH BATCH, CSE	1,06,145
ADV. AGAINST FEES 16TH BATCH,ECE	1,51,808
ADV. AGAINST FEES 16TH BATCH ,EE	29,390
ADV. AGAINST FEES 16TH BATCH, IT	1,77,750
ADV,AGAINST FEES 17TH BATCH, BBA	18,22,925
ADV.AGAINST FEES,17TH BATCH BCA	12,83,137
ADV.AGAINST FEES,17TH BATCH, CSE	2,10,390
ADV.AGAINST FEES 17TH BATCH ECE	3,27,525
ADV.AGAINST FEES,17TH BATCH,EE	3,77,550
ADV AGAINST FEES 17TH BATCH IT	1,50,660
ADV. AGAINST FEES 17TH BATCH MCA	2,45,700
ADV.AGAINST FEES,18TH BATCH BBA	30,58,046
ADV.AGAINST FEES,18TH BATCH-BCA	18,07,167
ADV.AGAINST FEES , 18TH BATCH, CSE	9,84,787
ADV.AGAINST FEES,18TH BATCH,ECE	4,57,035
ADV AGAINST FEES, 18TH BATCH,EE	5,41,920
ADV.AGAINST FEES, 18TH BATCH,IT	6,18,863
ADV. AGAINST FEES 18TH BATCH , MCA	1,32,740
ADV AGAINST FEES 19TH BATCH BBA	26,77,266
ADV AGAINST FEES 19TH BATCH BCA	16,47,590
Adv.Against Fees 19th Batch, MCA	2,51,040
Adv Against Fees 1st Batch, IOT	15,000
Adv. Against Fees 1st Batch ,M Tech (Data Science)	93,020
ADV.AGAINST FEES 20TH BATCH CSE	23,14,792
ADV.AGAINST FEES 20TH BATCH ECE	4,75,160
ADV.AGAINST FEES 20th Batch EE	3,67,634
ADV AGAINST FEES 20TH BATCH IT	4,03,972
ADV. AGAINST FEES 20TH BATCH , MCA	4,63,558
Adv Against Fees 21 Batch BCA	23,94,190
ADV. AGAINST FEES 21 BATCH, MCA	15,66,320
Adv.- Against Fees 21 St Batch BBA	32,70,836
ADV AGAINST FEES 21TH BATCH, CSE	14,71,765
ADV. AGAINST FEES 21TH BATCH ECE	15,80,599
ADV. AGAINST FEES 21TH BATCH EE	46,97,120
Adv. Against Fees 21th Batch IT	9,72,820
Adv. Against Fees 22 Batch , BBA	30,46,800
ADV. AGAINST FEES 22 BATCH ,BCA	51,26,091
ADV. AGAINST FEES 22ND BATCH, CSE	47,81,280
Adv. Against Fees 22nd Batch , ECE	32,17,530
Adv. Against Fees 22nd Batch , EE	14,24,860
Adv. Against Fees 22nd Batch,IT	30,33,230
Adv. Against Fees 23rd Batch ,CSE	54,41,810
Adv. Against Fees 23rd Batch ,ECE	35,98,675
Adv. Against Fees 23rd Batch ,EE	27,37,311
Adv. Against Fees 23 Rd Batch, IT	28,34,256
ADV. AGAINST FEES 24TH BATCH , BBA	1,84,050
ADV. AGAINST FEES 24TH BATCH ,BCA	16,33,201
ADV. AGAINST FEES 24TH BATCH , EE	4,88,520
ADV. AGAINST FEES 24TH BATCH , IT	29,75,850



Adv. Against Fees 25th Batch CSE	8,76,613
Adv. Against Fees 25th Batch ECE	1,18,713
Adv. Against Fees 25th Batch EE	12,850
Adv. Against Fees 25th Batch IT	9,21,580
ADV.AGAINST FEES LAT 16TH BATCH CSE	60,320
ADV.AGAINST FEES LAT 16TH BATCH ECE	47,670
ADV.AGAINST FEES LAT 16TH BATCH EE	21,600
ADV.Against Fees LAT, 16th Batch IT	2,000
Adv Against Fees M Tech-03	4,30,000
Adv. Againt Fees 24th Batch ,ECE	26,92,780
Adv. Aginst Fees 24th Batch ,CSE	33,84,720
Advance Against Fees 16th Batch MCA	82,800
ADVANCE AGAINST FEES 19TH BATCH CSE	9,33,406
Advance Against Fees,19th Batch,Ece	10,24,197
ADVANCE AGAINST FEES 19TH BATCH EE.	2,91,880
ADVANCE AGAINST FEES,19TH BATCH ,IT	5,24,280
ADVANCE AGAINST FEES 20TH BATCH ,BBA	19,70,745
ADVANCE AGAINST FEES 20TH BATCH ,BCA	14,38,822
Adv. Gainst Fees 23rd Batch ,IT	1,33,340
ADVANCE AGAINST ADMISSION-VIP	1,01,36,714
TOTAL	12,48,67,579



B.P PODDAR FOUNDATION FOR EDUCATION	
<u>Particulars</u>	<u>Amount(Rs.)</u>
NOTE- "Q"	
SALARY & OTHER ALLOWANCE	
SALARY	12,83,46,318
HOUSE RENT ALLOWANCE	69,98,188
	13,53,44,506
NOTE- "R"	
CONT. TO PROVIDENT & OTHER FUNDS	
E.D.L.I. CHARGES	1,57,307
EMPLOYER'S CONT, TO PF	32,98,948
PF. ADMIN CHARGES	1,57,307
PENSION FUND	24,43,271
EMPLOYER'S CONT, TO ESI	2,81,760
	63,38,593
NOTE- "S"	
STAFF WELFARE EXPENSES	
STAFF WELFARE	7,72,370
MEDICAL ALLOWANCES	6,21,600
	13,93,970
NOTE - "T"	
RENT PAID	
	42,72,291
	42,72,291
NOTE- "U"	
AUDIT FEES	
	1,06,200
	1,06,200
NOTE- "V"	
DEPRECIATION	
	1,28,60,864
	1,28,60,864
B.P PODDAR FOUNDATION FOR EDUCATION	
<u>Particulars</u>	<u>Amount(Rs.)</u>
MISCELLANEOUS EXPENSES	
NOTE- "W"	
ADVERTISMENT & PUBLICITY	42,69,367
GENERAL EXPENSES	1,91,135
MEMBERSHIP FEES	25,370
PROFESSIONAL SERVICE CHARGES	25,08,370
TRAVELLING EXPENSES	8,31,582
BANK CHARGES	16,706
DONATION PAID	2,46,04,200
OPENING STOCK DIESEL	67,815
DIESEL CONSUMABLE	46,54,659
INTEREST ON LATE DEPOSIT OF EPF (7Q-14B)	1,82,060
ADMISSION EXPENSES	1,97,477
AI Coding Classes Exp.	3,60,216
CANTEEN/MESS EXPENSES	20,06,449
CBSE Exam Conducting Fees	50,133
CBSE SPORTS REGISTRATION FEES	10,000
CBSE TRAINING REGISTRATION FEES	20,000
COMPUTER REPAIR & MAINTENANCE	1,22,508
Digital Education Expenses	3,780
DPS FRENCHISE FEES	21,17,465
DPS SOCIETY MEETING EXPENSES	40,000
EARN LEAVE ENCASHMENT EXP	3,90,130
ELECTRICITY REPAIRING EXP	76,019
ELECTRICITY EXPENSES	31,500
EMPLOYEE CONTRIBUTION EPF	1,33,027
ESIC EXPENSES	46,568
Freight Charges Loading & Unloading Expenses	6,680
FUNCTION & FESTIVAL EXPENSES	3,65,556
GARDENING EXPENSES	83,840
GRATUITY EXPENSES	9,10,692
HOSTEL MAINTENANCE/ENTERTAINMENT EXPENSES	13,306
LAUNDRY WASHING & DRY CLEANING EXPENSES	2,82,815
LOAN PROCESSING CHARGES	1,892
MEDICLAIM EXPENSES	12,677
NEWS PAPER & MAGAZINE EXPENSES	44,809
PAMPHLET/LEAFLET FOR ADVERTISEMENT	1,38,305
POOJA EXPENSES	1,820
POSTAGE & COURIER EXPENSES	2,396
PRINTING & STATIONERY	6,99,699
	TOTAL A
	4,55,21,023



B.P PODDAR FOUNDATION FOR EDUCATION	
	Amount(Rs.)
MISCELLANEOUS EXPENSES	
NOTE- "W"(Continue)	
INSURANCE	5,96,217
INTEREST PAID	2,82,082
Civil Work of School	1,00,90,201
REPAIR & MAINTENANCE	11,67,286
REPAIR & MAINTENANCE GENERATOR	23,641
REPAIR & MAINTENANCE OF ROAD & H BATH	8,20,758
REPAIR & MAINTENANCE OF XEROX MACHN	11,300
ROUNDED OFF	(1)
SANITARY ITEMS PURCHASE EXP.	66,783
SCHOLARSHIP OF HIGHEST EXAMINATION STUDENTS	1,53,906
HO Expenses	22,19,765
SOFTWARE SERVICES	2,94,125
SPORTS EXPENSES	15,050
TELEPHONE EXP	1,78,558
TOUR & TRAVEL EXPENSES	2,68,548
VEHICLE RUNNING AND MAINTENANCE	12,78,286
WAGES TO CONTRACTUAL DRIVERS	25,62,617
WAGES TO CONTRACTUAL HELPER	16,02,546
WAGES TO CONTRACTUAL SWEEPER	20,23,164
WATCH & WORD EXPENSES	15,62,515
WEBSITE DEVELOPMENT EXPENSES	89,670
CITY OFFICE EXPENSES	1,45,743
AFFILIATION FEES	2,71,000
APPLICATION FEES	30,000
BANK CHARGES	-
BOOKS & PERIODICALS	14,763
BROUCHERS PRINTING CHARGES	1,07,750
CAR EXPENSES	1,68,000
CAR HIRE CHARGE	68,607
COMPUTER EQUIPMENTS	5,61,396
CONSULTANCY FEE	58,000
COMPUTER STATIONERY	20,593
CONVEYANCE	80,359
CONVEYANCE ALLOWANCES	5,20,268
COOLIE & CARTAGE	5,700
COUNCELLING EXPENSES	7,21,451
COURIER CHARGES	2,025
ELECTRIC CHARGES	65,43,932
EDUCATIONAL FAIR EXPENSES	8,32,093
EXAMINATION EXPENSES	3,75,966
EXTERNAL EXAMINATION EXPENSES	3,05,593
FACULTY DEVELOPMENT EXPENSES	-
FEST EXPENSES	30,479
FOUNDATION DAY CELEBRATION EXPS.	7,20,485
FRESHER'S WELCOME	1,40,898
GARDENING EXPENSES	27,925
GRATUITY	1,77,096
GREY MATTER	8,965
HIRE CHARGES	12,000
HONOURIUM	49,23,458
INDUSTRIAL VISIT	13,000
INSPECTION EXPENSES	72,155
INSTITUTE STUDENT FUND EXPENSES	6,198
INTERNET EXPENSES	92,844
INTERNET LEASE RENT	7,84,699
INVIGILATION DUTY EXPENSES	950
JOINT ENTRANCE EXAMINATION	45,473
JOURNAL -VIP	2,54,427
LABORATORY EXPENSES	62,153
LECTURE SESSION	1,660
LEGAL CHARGES	18,720
LIBRARY EXPENSES	12,526
MAKAUT EXAM. FORM FILL UP	18,800
MEDICAL EXPENSES	1,87,895
MEETING & CONFERENCE EXPENSES	3,272
MEETING FEE	20,982
MISC. EXPENSES	4,20,172
MOTOR CAR REP. & MAINTENACE	11,68,324
NBA EXPENSES	-
NETWORKING EXPENSES	7,062
OFFICE EXPENSES	31,359
OFFICE MAINTENANCE	1,59,495
PENAL INTEREST TO P.F.	423
PENALTY & INTEREST FOR PROF. TAX	300
PLACEMENT EXPENSES	1,62,054



POWER & FUEL	1,39,074
PRINTING & STATIONERY	7,71,193
PROCESSING FEE	3,43,000
PUJA EXPENSES	6,050
REPAIRE & MAINTANENCE LAB EQUIP	61,124
REPAIR & MAINTENANCE (CIVIL)	9,39,952
REPAIR & MAINTENANCE (COMPUTER)	13,564
REPAIR & MAINTENANCE (ELECTRICAL)	2,65,232
REPAIRS AND MAINTENANCE (ELCTRICAL)	900
REPAIRS & MAINTENANCE	36,02,551
REPAIRS TO FURNITURE	2,15,935
SECURITY SERVICE CHARGES	24,08,925
SEMINAR EXPENSES	39,596
SERVICE CHARGES	10,000
SOFTWARE LICENSE FEE	5,900
SPORTS & GAMES	1,97,040
STUDENT CONNECT PROGRAM	11,168
STUDENT REGISTRATION FEES	6,000
SUBSCRIPTION	6,62,510
SARASWATI PUJA	1,46,482
TELEPHONE & TELEX INTERNET CHARGES	1,73,582
TRAINING EXPENSES	83,668
TRANSPORTATION CHARGES	1,059
TUITION FEE RELIEF (SWC)	3,08,619
TUITION FEE RELIEF (TFW)	64,38,850
WEBSITE EXPENSES	8,300
UNIVERSITY REGISTRATION FEE- SALT LAKE	2,150
XEROX CHARGES PAID	13,411
INDIRECT EXP-SL	68,348
TCS EXPENSES	12,161
ALUMINI ACTIVITY	2,972
ANNUAL MAINTANENCE CHAREGES	3,40,464
BONUS	9,326
ANTI RAGGING AFFIDAVIT FEE	3,502
ANTI RAGGING EXPENSES	2,848
IETE STUDENT CHAPTER	-
BOOK FAIR	3,95,918
HACK ON	7,546
JOURNAL	-
LAB MANNUAL	65,580
LATE FEES AND DAMAAGE (PF)	8,63,806
MUNICIPAL TAX	20,36,152
NBA COMPLIANCE FEE	-
NBCC EXAM EXPENSES	-
REPAIR AND MAINTENANCE (GUEST HOUSE)	5,000
REPUBLIC DAY CELEBERATION	-
ROUND OFF	18
STUDENT ADMISSION EXP	-
TRANSACTION SMS	2,655
VISHWAKARMA PUJA	1,97,452
VIVA-VOCE EXAMS EXPENSES	15,000
WORK SHOP EXP	27,694
ZOOM PLATFORM EXPENSES	23,600
Total B	6,66,82,381
GRAND TOTAL A+B	11,22,03,404

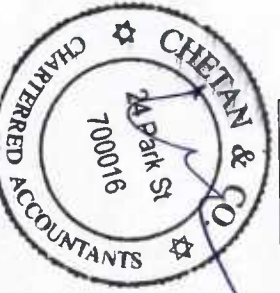


B.P PODDAR FOUNDATION FOR EDUCATION	
	Amount(Rs.)
NOTE- "N"	
FEES RECEIVED	
ADMISSION FEES	59,83,000
TUTION FEES	22,01,70,037
DEVELOPMENT FEE	58,44,300
LIBRARY & BOOK BANK	41,77,000
REGISTRATION FEES	1,79,000
	23,63,53,337
NOTE- "O"	
INTEREST RECEIVED	
INTEREST ON SAVINGS IF D ACCOUNT	25,88,845
	25,88,845
NOTE- "P"	
MISC. RECEIPTS	
	-
MISCELLANEOUS RECEIPT	91,66,758
CAUTION MONEY/ POCKET MONEY	12,900
LATE FINE CHARGES	3,54,596
PROFIT ON SALE OF OLD SCRAP VEHICLES	1,39,201
T C CHARGES	14,800
SUBSIDY (SPONCERSHIP) OF VEHICLES INSURANCE	1,74,983
Terminal Fees	4,22,000
Improvement From Fees	490
Hostel / Boarding Fees	77,68,140
Bus fees for	96,08,050
CLOSING STOCK OF DIESEL	-
BROUCHER	60,500
ELECTRIC CHARGES RECEIVED	12,45,905
FINE , PENALTY & LATE FEE	47,140
LIABILITY WRITTEN BACK	-
LIBRARY FINE	4,530
RENT RECEIVED	5,76,000
PARTICIPATION FEES	45,810
TRAINING & EXAM. FEES	4,400
XEROX CHARGES RECD. (VIP)	7,929
XEROX CHARGES RECEIVED	2,861
JUNK DISPOSAL	53,705
LAB MANNUAL-RECEIPT	1,20,745
LIBRARY PRINTING -VIP	24,615
SALE OF SCRAP_S LAKE	24,200
Liability Not Required Written Back	14,96,394
INCOME FROM EXTERNAL EXAM	4,12,969
TOTAL INCOME-	3,17,89,621
GRAND TOTAL (B)	
	27,07,31,803
EXCESS OF EXPENDITURE OVER INCOME (B-A)	
	(17,88,027)

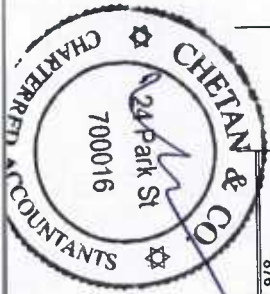


B. P. Poddar INST. OF MGMT. & TECH
1-Apr-2023 to 31-Mar-2024

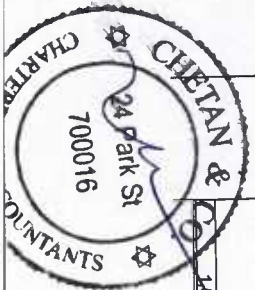
PARTICULARS	RATE OF DEP	OPENING BALANCE	DATE OF ADDITION		Addition / Sale	Total	No. of Days	Depreciation	Closing Balance
			FROM	TO					
A.C.MACHINE	0.15	6,19,498	1-Apr-2023	31-Mar-24	-	6,19,498	365	92,925	5,26,573
			13-Jun-2023	31-Mar-24	92,900	92,900	292	13,935	78,965
TOTAL - I		6,19,498			92,900	7,12,398	0	1,06,860	6,05,538
A.C MACHINE (SALT LAKE)	0.15	23,302	1-Apr-2023	31-Mar-24	-	23,302	365	3,495	19,807
			1-May-2023	31-Mar-24	7,80,000	7,80,000	395	1,17,000	6,63,000
TOTAL - II		23,302			7,80,000	8,03,302	0	1,20,495	6,82,807
Air Conditioner	0.15	32,834	1-Apr-2023	31-Mar-24	-	32,834	365	4,925	27,909
			23-May-2023	31-Mar-24	2,07,600	2,07,600	313	31,140	1,76,460
TOTAL - II		32,834			2,07,600	2,40,434	0	36,065	2,04,369
Air Purifier	0.15	7,534	1-Apr-2023	31-Mar-24	-	7,534	365	1,130	6,404
TOTAL - II		7,534			-	7,534	-	1,130	6,404
Bar Code Reader	0.15	2,275	1-Apr-2023	31-Mar-24	-	2,275	365	341	1,934
TOTAL - II		2,275			-	2,275	-	341	1,934
Battery	0.15	74,633	1-Apr-2023	31-Mar-24	-	74,633	365	11,195	63,438
			1-Jun-2023	31-Mar-24	3,68,300	3,68,300	304	55,245	3,13,055
			28-Jun-2023	31-Mar-24	1,48,380	1,48,380	277	22,257	1,26,123
TOTAL - II		74,633			5,16,680	5,91,313	-	88,697	5,02,616
Battery-Park Street	0.15	-	1-Jun-2023	31-Mar-24	27,900	27,900	304	4,185	23,715
TOTAL - II		-			27,900	27,900	0	4,185	23,715
Biometric Device-SL	0.15	15,874	1-Apr-2023	31-Mar-24	-	15,874	365	2,381	13,493
			31-Jan-2024	31-Mar-24	7,729	7,729	60	580	7,149
TOTAL - II		15,874			7,729	23,603	0	2,961	20,642
BUILDING	0.10	1,44,60,291	1-Apr-2023	31-Mar-24	-	1,44,60,291	365	14,46,029	1,30,14,262
TOTAL - IV		1,44,60,291			-	1,44,60,291	-	14,46,029	1,30,14,262
BY-CYCLE	0.15	256	1-Apr-2023	31-Mar-24	-	256	366	38	218
TOTAL - V		256			-	256	-	38	218



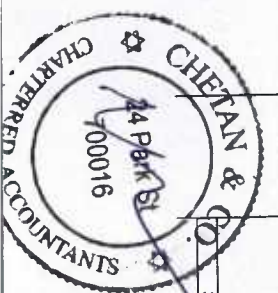
CCTV - S Lake	0.15	93,544	1-Apr-2023	31-Mar-24	-	-	93,544	365	14,032	79,512
			7-Feb-2023	31-Mar-23	-	-	-	-	-	-
TOTAL - V		93,544					93,544		14,032	79,512
CCTV-VIP	0.15	3,08,442	1-Apr-2023	31-Mar-24	-	-	3,08,442	365	46,266	2,62,176
			5-Mar-2024	31-Mar-24	30,760	2,307	30,760	26	2,307	28,453
			30-Mar-2024	31-Mar-24	2,11,661	2,11,661	2,11,661	1	13,875	1,97,786
					-	-	-	0	-	-
TOTAL - VI		3,08,442			2,42,421	5,50,853		64,448	4,98,415	
CELLING FAN	0.15	12,425	1-Apr-2023	31-Mar-24	-	-	12,425	365	1,864	10,561
TOTAL - VI		12,425				12,425		1,864	10,561	
COMPUTER	0.40	23,63,502	1-Apr-2023	31-Mar-24	-	-	23,63,502	365	9,45,401	14,18,101
			24-Jul-2023	31-Mar-24	8,42,520	257	8,42,520	3,37,008	5,05,512	
			29-Jul-2023	31-Mar-24	13,671	246	13,671	5,468	8,203	
			23-Aug-2023	31-Mar-24	9,49,900	221	9,49,900	3,79,960	5,69,940	
			11-Oct-2023	31-Mar-24	13,671	172	13,671	2,734	10,937	
					18,19,762		41,83,264		16,70,571	25,12,693
					-	-	-	-	-	-
TOTAL - VII		23,63,502			16,28,400	2,656	3,26,743	13,04,313		
COMPUTER (SALT LAKE)	0.40	2,656	1-Apr-2023	31-Mar-24	-	-	2,656	365	1,063	1,593
			8-Nov-2023	31-Mar-24	16,28,400	144	16,28,400	0	3,26,680	13,02,720
TOTAL - VIII		2,656			16,28,400	16,31,056		3,26,743	13,04,313	
COMPUTER WIRELESS NETWORKING	0.40	2,177	1-Apr-2023	31-Mar-24	-	-	2,177	365	871	1,306
			13-Jun-2023	31-Mar-24	1,06,300	292	1,06,300	42,520	63,780	
			30-Sep-2023	31-Mar-24	5,164	183	5,164	2,066	3,098	
					1,11,464		1,13,641		45,457	68,184
					-	-	-	-	-	-
TOTAL - IX		2,177			1,312	1,312		525	787	
COMPUTER WIRELESS NETWORKING SL	0.40	1,312	1-Apr-2023	31-Mar-24	-	-	1,312	365	525	787
TOTAL - IX		1,312			1,312	1,312		525	787	
CODLESS PHONE	0.15	2,307	1-Apr-2023	31-Mar-24	-	-	2,307	365	346	1,961
TOTAL - X		2,307			2,307	2,307		346	1,961	
D.G.SET	0.15	2,71,420	1-Apr-2023	31-Mar-24	-	-	2,71,420	365	40,713	2,30,707
TOTAL - X		2,71,420			2,71,420	2,71,420		40,713	2,30,707	
DIGITAL CAMERA	0.15	876	1-Apr-2023	31-Mar-24	-	-	876	365	131	745
TOTAL - XI		876			876	876		131	745	



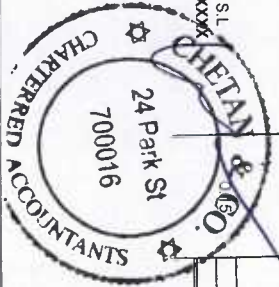
DONGLE	0.4	1,237	1-Apr-2023	31-Mar-24	-	-	1,237	365	495	742
TOTAL - XI		1,237					1,237	-	495	742
ELEC. INSTALLATION(S,LAKE)	0.15	2,929	1-Apr-2023	31-Mar-24	-	-	2,929	365	439	2,490
TOTAL - XII		2,929					2,929	-	439	2,490
ELEC. EQUIPMENT	0.15	3,87,774	1-Apr-2023	31-Mar-24	-	-	3,87,774	365	58,166	3,29,608
		18-May-2023	31-Mar-24	22,479	318	3,372	3,372	19,107	14,829	19,107
		31-Mar-2023	31-Mar-24	27,170	305	4,076	4,076	23,094	14,829	23,094
		14-Jul-2023	31-Mar-24	17,446	261	2,617	2,617	1,134	6,426	1,134
		4-Aug-2023	31-Mar-24	7,580	240	1,334	1,334	3,408	602	3,408
		3-Feb-2023	31-Mar-24	4,010	422	4,010	4,010	69,967	69,967	3,96,472
TOTAL - XII		3,87,774				4,66,439		-	69,967	3,96,472
ELECTRICAL FITTING	0.10	1,72,631	1-Apr-2023	31-Mar-24	-	-	1,72,631	365	17,263	1,55,368
TOTAL - XIII		1,72,631				1,72,631		-	17,263	1,55,368
ELECTRIC INSTALLATION	0.15	3,24,453	1-Apr-2023	31-Mar-24	-	-	3,24,453	365	48,668	2,75,785
TOTAL - XIV		3,24,453				3,24,453		-	48,668	2,75,785
FINGER PRINT READER	0.15	2,859	1-Apr-2023	31-Mar-24	-	-	2,859	365	429	2,430
TOTAL - XV		2,859				2,859		-	429	2,430
FIRE FIGHTING EQUIPMENTS	0.15	25,04,874	1-Apr-2023	31-Mar-24	-	-	25,04,874	365	3,75,731	21,29,143
TOTAL - XVI		25,04,874				25,04,874		-	3,75,731	21,29,143
FIRE EXTINGUISHER	0.15	70,643	1-Apr-2023	31-Mar-24	-	-	70,643	365	10,596	60,047
TOTAL - XVI		70,643				70,643		0	10,596	60,047
FURNITURE & FIXTURE	0.10	26,58,360	1-Apr-2023	31-Mar-24	-	-	26,58,360	365	2,65,636	23,92,724
		1-Jun-2023	31-Mar-24	18,408	304	1,841	1,841	16,567	6,300	16,567
		29-Aug-2023	31-Mar-24	7,000	215	700	700	10,179	21,448	10,179
		28-Sep-2023	31-Mar-24	11,310	185	1,131	1,131	2,383	2,383	21,448
		21-Feb-2023	31-Mar-24	23,831	404	23,831	23,831	2,71,891	2,71,891	24,47,018
TOTAL - XVII		26,58,360				60,549		27,18,909	2,71,891	24,47,018
FURNITURE & FIXTURE(S,LAKE)	0.10	1,52,729	1-Apr-2023	31-Mar-24	-	-	1,52,729	365	15,273	1,37,456
		12-Oct-2023	31-Mar-24	60,000	171	3,000	3,000	57,000	57,000	57,000
TOTAL - XVIII		1,52,729				60,000		15,273	18,273	1,37,456



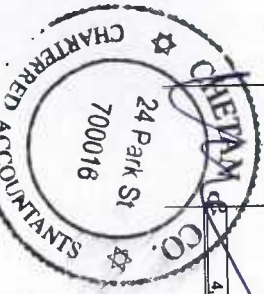
LIFT	0.15	91,993	1-Apr-2023	31-Mar-24	-	-	91,993	365	13,799	78,194
TOTAL - XXV		91,993			-	-	91,993	-	13,799	78,194
MICRO WAVE OVEN	0.15	1,349	1-Apr-2023	31-Mar-24	-	-	1,349	365	202	1,147
TOTAL - XXVI		1,349			-	-	1,349	-	202	1,147
MOBILE	0.15	1,03,276	1-Apr-2023	31-Mar-24	-	-	1,03,276	365	15,497	87,785
		6-Apr-2023	31-Mar-24	4,200	360	3,885				
		24-Jul-2023	31-Mar-24	1,650	251	1,526				
TOTAL - XXVII		1,03,276			-	-	1,03,276	-	15,930	93,196
MOBILE SALLAKE	0.15	4,716	1-Apr-2023	31-Mar-24	-	-	4,716	365	707	4,009
TOTAL - XXVIII		4,716			-	-	4,716	0	707	4,009
MOBILE PHONE TRAINER	0.15	5,530	1-Apr-2023	31-Mar-24	-	-	5,530	365	829	4,701
TOTAL - XXIX		5,530			-	-	5,530	-	829	4,701
MOTER_VIP	0.4	-	30-Mar-2024	31-Mar-24	-	-	1,49,161	1	29,832	1,19,329
TOTAL - XXX		-			-	-	1,49,161	-	29,832	1,19,329
MOTOR CAR	0.15	3,167	1-Apr-2023	31-Mar-24	-	-	3,167	365	475	2,692
TOTAL - XXXI		3,167			-	-	3,167	-	475	2,692
MUSIC SYSTEM	0.15	41,941	1-Apr-2023	31-Mar-24	-	-	41,941	365	6,291	35,650
		17-Jan-2023	31-Mar-24	9,525	439	8,086				
		7-Feb-2023	31-Mar-24	9,850	418	1,478				
TOTAL - XXXII		41,941			-	-	41,941	-	9,198	52,118
Note Counting Machine	0.15	3,120	1-Apr-2023	31-Mar-24	-	-	3,120	365	468	2,652
TOTAL - XXXIII		3,120			-	-	3,120	-	468	2,652
OFFICE EQUIPMENT	0.15	3,59,876	1-Apr-2023	31-Mar-24	-	-	3,59,876	365	53,981	3,05,895
		26-May-2023	31-Mar-24	650	310	552				
		31-Jan-2023	31-Mar-24	2,630	425	2,235				
TOTAL - XXXIII		3,59,876			-	-	3,59,876	-	54,474	3,08,682



OFFICE EQUIPMENT SALT LAKE	0.15	34,829	1-Apr-2023	31-Mar-24	-	-	34,829	365	5,224	29,605
TOTAL - XXXIII		34,829			-	-	34,829	0	5,225	29,604
PRINTER & SCANNER	0.4	87,328	1-Apr-2023	31-Mar-24	-	-	87,328	365	34,931	52,397
TOTAL - XXXIV		87,328			-	-	87,328	0	34,931	52,397
PRINTER & SCANNER (SALT LAKE)	0.4	21,434	1-Apr-2023	31-Mar-24	-	-	21,434	365	8,573	12,861
TOTAL - XXXV		21,434			-	-	21,434	0	8,573	12,861
PROJECTOR	0.15	1,29,709	1-Apr-2023	31-Mar-24	-	-	1,29,709	365	19,456	1,10,253
TOTAL - XXXVI		1,29,709			-	-	1,29,709	0	59,357	5,40,773
PROJECTOR - SALT LAKE	0.15	39,017	1-Apr-2023	31-Mar-24	-	-	39,017	365	5,853	33,164
TOTAL - XXXVII		39,017			-	-	39,017	0	5,853	33,164
REFRIGERATOR	0.15	5,902	1-Apr-2023	31-Mar-24	-	-	5,902	365	885	5,017
TOTAL - XXXVIII		5,902			-	-	5,902	0	885	5,017
SOLAR POWER SYSTEM	0.4	1,123	1-Apr-2023	31-Mar-24	-	-	1,123	365	449	674
TOTAL - XXXVIII		1,123			-	-	1,123	-	449	674
SOFTWARE KIT	0.40	1,508	1-Apr-2023	31-Mar-24	-	-	1,508	365	603	905
TOTAL - XXXVIII		1,508			-	-	1,508	-	603	905
SPORTS EQUIPMENTS	0.15	5,741	1-Apr-2023	31-Mar-24	-	-	5,741	365	861	4,880
TOTAL - XXXIX		5,741			-	-	5,741	165	1,853	22,947
SPORTS EQUIPMENTS S.L.		5,667	1-Apr-2023	31-Mar-24	-	-	5,667	365	850	4,817
TOTAL - XXXIX		5,667			-	-	5,667	365	850	4,817



Submersible Pump	0.15	52,828	1-Apr-2023	31-Mar-24	-	52,828	365	7,924	44,904
TOTAL - XXXXI		52,828				52,828		7,924	44,904
TELEVISION	0.4	73,563	1-Apr-2023	31-Mar-24	-	73,563	365	29,425	44,138
TOTAL - XXXXII		73,563				73,563		29,425	44,138
WATER COOLER & PURIFIER	0.15	1,86,130	1-Apr-2023	31-Mar-24	-	1,86,130	365	27,920	1,58,210
TOTAL - XXXXIII		1,86,130				1,86,130		27,920	1,58,210
WATER PUMP (SALT LAKE)	0.15	952	1-Apr-2023	31-Mar-24	-	952	365	143	809
TOTAL - XXXXIII		952				952		143	809
WATER COOLER & PURIFIER S.L.	0.15	46,396	1-Apr-2023	31-Mar-24	-	46,396	365	6,959	39,437
TOTAL - XXXXIV		46,396				46,396		6,959	39,437
WATER PUMP	0.15	2,054	1-Apr-2023	31-Mar-24	-	2,054	365	308	1,746
TOTAL - XXXXV		2,054				2,054		308	1,746
WORKSHOP EQUIPMENTS	0.15	40,467	1-Apr-2023	31-Mar-24	-	40,467	365	6,070	34,397
TOTAL - XXXXVI		40,467				40,467		6,070	34,397
XEROX MACHINE	0.15	44,443	1-Apr-2023	31-Mar-24	-	44,443	365	6,666	37,777
TOTAL - XXXXVII		44,443				44,443		6,666	37,777
XEROX MACHINE (SALT LAKE)	0.15	9,162	1-Apr-2023	31-Mar-24	-	9,162	365	1,374	7,788
TOTAL - XXXXVIII		9,162				9,162		1,374	7,788
E JOURNAL	0.40	4,04,658	1-Apr-2023	31-Mar-24	-	4,04,658	365	1,61,863	2,42,795
TOTAL - XXXIX		4,04,658				4,04,658		1,61,863	2,42,795



Motor Pump VIP	0.15	26,004	1-Apr-2023	31-Mar-24	-	-	26,004	365	3,901	22,103
TOTAL - XXXXXVIII		26,004					26,004		3,901	22,102
UPS System	0.15	55,524	1-Apr-2023	31-Mar-24			55,524	365	8,329	47,195
			18-May-2023	31-Mar-24	1,49,161		1,49,161	318	22,374	1,26,787
			23-May-2023	31-Mar-24	1,48,380		1,48,380	313	22,257	1,26,123
TOTAL - XXXXXVIII		55,524			2,97,541		3,53,065		52,960	3,00,104
WEB Camera	0.15	38,436	1-Apr-2023	31-Mar-24			38,436	365	5,765	32,671
TOTAL - XXXXXVIII		38,436					38,436		5,765	32,670
Xerox Machine -Park Street	0.15	21,497	1-Apr-2023	31-Mar-24			21,497	365	3,225	18,272
TOTAL - XXXXXVIII		21,497					21,497		3,225	18,271
40 KVA DG SET S. LAKE	0.15	2,86,860	1-Apr-2023	31-Mar-24			2,86,860	365	43,029	2,43,831
TOTAL - XXXXXIX		2,86,860					2,86,860		43,029	2,43,830
INVERTER CITY OFFICE	0.15	31,934	1-Apr-2023	31-Mar-24			31,934	365	4,790	27,144
TOTAL - XXXXXIX		31,934					31,934		4,790	27,143
LCD PROJECTOR -SALT LAKE	0.15	1,14,251	1-Apr-2023	31-Mar-24			1,14,251	365	17,138	97,113
TOTAL - XXXXX		1,14,251					1,14,251		17,138	97,112
MOUNTED FAN	0.15	-	1-Apr-2023	31-Mar-24	4,400		4,400	365	660	3,740
TOTAL - XXXXX		-			4,400		4,400		660	3,739
GRAND TOTAL OF FIXED ASSETS - (A) (I - XXXXVIII)		4,16,84,730			79,89,218		4,95,21,587		66,49,088	4,30,49,553
WORK IN PROGRESS										
CAPITAL W-I-P -UNDISTRIBUTED LAP TOP										
CAPITAL W-I-P -FIRE-FIGHTING										
GRAND TOTAL OF W - I - P (B)		4,16,84,730			79,89,218		4,95,21,587		66,49,088	4,30,49,553



Fixed Assets
B.P. PODDAR FOUNDATION FOR EDUCATION

1-Apr-2023 to 31-Mar-2024

Particulars	Rate of Depr.	Opening Balance	Date of Addition		Amt. of Addition / Sale	TOTAL	No. of days	Depreciation	Closing Balance
			FROM	TO					
LAND									
LAND AT GOPALPUR		66,15,627	01.04.2023	31.03.2024	-	66,15,627	365	-	66,15,627
LAND AT CHARISWAR		3,70,13,493	01.04.2023	31.03.2024	-	3,70,13,493	365	-	3,70,13,493
LAND AT GOLAGHATA		17,42,218	01.04.2023	31.03.2024	-	17,42,218	365	-	17,42,218
TOTAL LAND (A)		4,53,71,339			-	4,53,71,339		-	4,53,71,339
A.C.MACHINE (B)	0.15	9,913	01.04.2023	31.03.2024	-	9,913	365	1,487	8,426
DIGITAL CAMERA (C)	0.15	8,532	01.04.2023	31.03.2024	-	8,532	365	1,280	7,252
MOBILE	0.15	7,266	01.04.2023	31.03.2024	-	7,266	365	1,090	6,176
MOBILE (D)	0.15	7,266			-	7,266		1,090	6,176
TELEVISION (F)	0.40	2,374	01.04.2023	31.03.2024	-	2,374	365	950	1,425
TELEPHONE INSTRUMENT (G)	0.15	871	01.04.2023	31.03.2024	-	871	365	131	741
PRINTER & SCANNER (H)	0.40	2,775	01.04.2023	31.03.2024	-	2,775	365	1,110	1,665
GRAND TOTAL (A+B+C+D+E+F+G)		4,56,03,050			-	4,54,03,070		6,047	4,53,97,023



SCHEDULE - B : FIXED ASSETS: 31-03-2024

DESCRIPTION	OPENING BALANCE	ADDITION		TOTAL	DEPRECIATION		DELETION DURING THE YEAR	CLOSING BALANCE
		Before 03 Oct	After 03 Oct		RATE	AMOUNT		
FIXED ASSETS - 0% DEPRECIATION								
Land & Land Development	1,64,59,347			1,64,59,347				1,64,59,347
FIXED ASSETS - 10% DEPRECIATION								
Black Board	68,963			68,963	10%	6,896		62,067
Dell Projector	28,511			28,511	10%	2,851		25,660
Furniture & Fixture	21,98,548	5,60,285		28,05,561	10%	2,78,220		25,27,341
Hostel Bed	1,53,613			1,53,613	10%	15,361		1,38,251
Land & Building	3,92,70,267			3,92,70,267	10%	39,27,027		3,53,43,240
Library Books (NCR)	3,135			3,135	10%	313		2,821
Road and Bridges	1,73,974			1,73,974	10%	17,397		1,56,577
Swimming Pool	8,17,996			8,17,996	10%	81,800		7,36,197
Wheel Chair	1,953			1,953	10%	195		1,758
Total...	4,27,16,961			4,33,23,973		43,30,061		3,89,93,912
FIXED ASSETS - 15% DEPRECIATION								
Air Conditioner	8,04,928			8,04,928	15%	1,20,739		6,84,189
Almirah	99,971			99,971	15%	14,996		84,975
Battery for Vehical		21,150		42,140	15%	4,747		37,393
Carpet	2,800			2,800	15%	420		2,380
CC TV PA System	2,64,929			2,64,929	15%	39,739		2,25,189
Coffee Machine	2,893			2,893	15%	434		2,459
Cooler	33,204			33,204	15%	4,981		28,223
Counting Machine	3,208			3,208	15%	481		2,727
Cycle	117			117	15%	18		99
Digital Camera	95,214	64,008		2,07,122	15%	27,476		1,79,647
D V D Player	4,276			4,276	15%	641		3,634
Electric Goods	2,55,549			2,55,549	15%	38,332		2,17,217
Electronics	21,113			21,113	15%	3,167		17,946
EPABX	10,085			10,085	15%	1,513		8,572
Fire Extinguisher	21,435			21,435	15%	3,215		18,220
Face Balomatic		9,500		9,500	15%	1,425		8,075
Fire Fighting System	1,98,603			1,98,603	15%	29,790		1,68,812
Fly Capture	3,073			3,073	15%	461		2,612
Fogging Machine	10,230			10,230	15%	1,535		8,696
Garden Equipments	1,020			1,020	15%	153		867
Gas Stove	3,662			3,662	15%	549		3,113
Generator	91,799			91,799	15%	13,770		78,029
Hand Sanitizer Machine	7,619			7,619	15%	1,143		6,476



Inverter	16,356	-	-	16,356	15%	2,453	13,903
Inverter Battery	6,112	-	-	6,112	15%	917	5,195
JSP Jungle King 2 Horse Power	19,656	-	-	19,656	15%	2,948	16,708
Kitchen Items	1,078	-	39,000	40,078	15%	3,087	36,992
Lab Equipments	60,195	-	-	60,195	15%	9,029	51,165
LCD Projector	8,106	52,224	-	60,330	15%	9,050	51,281
Library Books	46,352	-	-	46,352	15%	6,953	39,399
Life Jacket	4,833	-	-	4,833	15%	725	4,108
Medical Equipments	976	-	-	976	15%	146	829
Mike	2,563	-	-	2,563	15%	384	2,178
Mobile Phone	25,673	-	-	25,673	15%	3,851	21,822
Motor Cycle	10,782	-	-	10,782	15%	1,617	9,165
Musical Instruments	44,930	-	-	44,930	15%	6,740	38,191
Office Equipments	11,208	-	-	11,208	15%	1,681	9,527
Play Ground Equipments	20,274	-	-	20,274	15%	3,041	17,233
Play Group Equipments	23,123	-	-	23,123	15%	3,468	19,655
Printers	30,359	-	-	30,359	15%	4,554	25,805
Refrigerator	11,232	-	-	11,232	15%	1,685	9,547
Rickshaw Trolley	1,499	-	-	1,499	15%	225	1,274
Safe	2,520	-	-	2,520	15%	378	2,142
Sewing Machine	583	-	-	583	15%	87	495
Smart Class Hardware	5,63,062	-	-	5,63,062	15%	84,459	4,78,602
Software	2,10,021	-	-	2,10,021	15%	31,503	1,78,518
Solar Water Heating System	1,63,153	-	1,13,605	2,76,758	15%	41,513	2,35,245
Sports Items	1,35,063	-	-	1,35,063	15%	20,260	1,14,803
Submersible Pump	25,714	-	-	25,714	15%	3,857	21,857
Tape Recorder	296	-	-	296	15%	44	252
Telephone PCO	7,782	-	-	7,782	15%	1,167	6,615
Television	35,739	-	-	35,739	15%	5,361	30,378
Television LED	47,645	-	-	47,645	15%	7,147	40,498
Thermal Scanner	2,149	-	-	2,149	15%	322	1,827
Transformer	26,590	-	-	26,590	15%	3,989	22,602
UPS	11,221	-	43,200	54,421	15%	8,163	46,258
UPS Battery	56,430	-	-	56,430	15%	8,464	47,965
Vehicle Battery Charger	2,273	-	-	2,273	15%	341	1,932
Washing Machine	16,314	-	-	16,314	15%	2,447	13,867
Water Cooler	86,342	34,000	-	1,20,342	15%	18,051	1,02,291
Water Purifier	42,886	-	-	42,886	15%	6,433	36,453
Xerox Machine	1,39,614	-	-	1,39,614	15%	20,942	1,18,672
Total...	38,56,433			43,02,010		6,25,449	36,76,560
FIXED ASSETS -30% DEPRECIATION							
Bolero	70,040	-	-	70,040	30%	21,012	49,028
Buses	21,84,120	-	-	21,84,120	30%	6,55,236	15,28,884
Mini Van Mahindra	1,13,217	-	-	1,13,217	30%	33,965	79,252
Motor Car (Force Crusler)	1,00,138	-	-	1,00,138	30%	30,041	70,097
Total	24,87,515			24,87,515		7,40,254	17,27,260
FIXED ASSETS -40% DEPRECIATION							
Computer	2,26,686	9,60,520	-	11,87,206	40%	4,74,883	7,12,324
Ceiling Fan	205	87,500	-	87,500	40%	35,000	52,500
Dell Laptop	205	-	-	205	40%	82	123
Total	2,26,892	9,60,520		11,87,206		5,09,965	7,64,947
Total	6,57,27,147	17,89,187	3,11,423	6,76,27,756		62,05,729	6,16,22,027



ACCOUNTING POLICIES AND NOTES OF ACCOUNTS

NOTE-'X'

ACCOUNTING POLICIES & NOTES ON ACCOUNTS.

1.1 SYSTEM OF ACCOUNTING

The financial statements have been prepared under historical cost convention and revenues are recognised and expenses are accounted for on their accrual on prudent basis with necessary provisions for all known liabilities in keeping with generally accepted principles.

1.2 FIXED ASSETS

Fixed assets have been valued at cost less depreciation.

1.3 DEPRECIATION

Depreciation on Fixed Assets have been provided on W.D.V. method at the rates prescribed under Income Tax Act, 1961.

1.4 RECOGNITION OF INCOME & EXPENDITURE

Item of Income & Expenditure are accounted for on accrual basis

1.5 CONTINGENT LIABILITY

Income Tax Demand(A.Y. 2012-13) Rs. 47,25,784/-, appeal pending with CIT appeal, Amount Deposited there against Rs. 47,25,784/-

Income Tax Demand(A.Y. 2009-10) Rs. 2,98,08,807/-, appeal pending with CIT appeal, Amount Deposited there against Rs. 44,71,322/-

Income Tax Demand(A.Y. 2014-15) Rs. 83,21,450/-, appeal pending with CIT appeal, Amount Deposited there against Rs. 12,48,218/-

Pending Settlement with Bidhannagar Municipal corporation for Municipal Tax - Amounting to Rs.3,73,428/ for the year 2017 has not been acknowledge in the books of Accounts

FOR CHETAN & CO.
CHARTERED ACCOUNTANTS
Firm Regn No. 321151E

Malaya Ray Chaudhuri
PARTNER
MEMBERSHIP NO-053201

TRUSTEE

TRUSTEE

KOLKATA
Date: 30.09.2024

For B.P. Poddar Foundation for Education

For B.P. Poddar Foundation for Education

✓ *Ayush Poddar*
Trustee

Aswini
Trustee



B.P.PODDAR FOUNDATION FOR EDUCATION

PAN- AAATB5418M

Computation of Income for the previous year relevant to
Asst. Year 2023-2024 applied to Charitable Purpose

	Rs.	Rs.	Rs.
Gross Receipts as per Income & Expenditure A/c on			
31.03.2024			270,731,802.60

Less:

Application as per Income & Expenditure A/c	272,519,829.28
Less : Depreciation	12,860,864.48
Less : Interest on TDS	6,150.00
Less :Amount Which Was Not Paid During The P. Y.	14,755,153.00
Less: Provision for Municipal Tax	244,897,661.80

Add:Capital Expenditure as per Note "A" (except Capital Work in Progress-Refer Note 'A')	10,089,827.50	
Capital Work in Progress as per Schedule "A"	-	
Add: Amount Actually Paid During this PY For Preceeding f	13,106,231.00	
Annexed to Balance Sheet		268,093,720.30
Surplus/Deficit		<u>2,638,082.30</u>

Less:

Lower of 15% of Gross Income i.e Rs. 270,731,802.60 i.e Rs.40,609,770.39	40,609,770.39
	<u>NIL</u>

Income Tax	NIL
Less: TDS:	317,401.00
Refundable	<u>317,401.00</u>

