

# **Einstein Acedemy of Technology & Management**

PLOT NO - N-4/145,IRC Village  
NAYAPALLI, BHUBANESWAR-751015

**AUDIT REPORT (10B) AS PER INCOME TAX ACT, BALANCESHEET AND  
RECEIPT & PAYMENT ACCOUNT, INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH, 2023**

## **BAPS & ASSOCIATES CHARTERED ACCOUNTANTS**

N-1/250, IRC VILLAGE  
(MILLENIUM EYE HOSPITAL LANE),  
BHUBANESWAR-751015  
Ph NO- 0674-2550490, 9437000874  
E-mail: sanath.baps@gmail.com  
BHUBANESWAR.  
PIN-751015

IN FRONT OF SBI  
AT/PO-JODA, KEONJHAR  
Pin-758034, ODISHA



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



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

412734120161023

Date of e-Filing

16-Oct-2023

Name	: UDAYANATH EDUCATIONAL AND CHARITABLE TRUST
PAN/TAN	: AAATU3190K
Address	: PLOT NO-297/4002,JAYADEV VIHAR,NAYAPALLI,RRL,Regional Research Laboratory S.O,KHORDA,Odisha,INDIA,751013
Form No.	: Form 10B (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
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 066308

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

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
1	IE (Udaiyanath).pdf	254573	7aab6d1217ac5c8586ede66aa2f0e051b1833f11d401d9090d4e73185555c471
2	BS (Udaiyanath).pdf	222772	5df4ef46869b1cff1ce0d72a90acd451b6a632504985d14060f57ea0d85703bd
3	RP (Udaiyanath).pdf	442914	6c35ae924fb7c2b6eb349



## FORM NO. 10B

[See rule 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 subsection (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.

We have examined the balance sheet of UDAYANATH EDUCATIONAL AND CHARITABLE 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 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) NO OBSERVATIONS FOUND

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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2023; and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2023.

Subject to the following observations/qualifications-

(a) NO OBSERVATIONS FOUND

The prescribed particulars are annexed hereto.

BHUBANESWAR

14-Sep-2023

*S. K. Pattnaik*

SANTH KUMAR PATTANAYAK

ARCA066308

011711SW

PLOT NO NI/250, IRC VILLAGE, BHUBANESWAR, IRC Village S.O., IRC VILLAGE, KHORDA, 751015, India, Pincode-751015

49.97.115.150





**ANNEXURE**  
**Statement of particulars**

Basic Details	1.	PAN of the auditee	AAATU3190K					
	2.	Name of the auditee	UDAYANATH EDUCATIONAL AND CHARITABLE TRUST					
	3.	Assessment year	2023-24					
	4.	Previous year	01-APR-2022 to 31-MAR-2023					
Legal	5.	Registered Address of the auditee	297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013					
	6.	Other addresses, if applicable						
	7.	Type of the auditee	Trust					
Registration Details	8.	Whether the auditee is established under an instrument	No					
	9.	Details of registration/provisional registration or approval/provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)						
		Section under which registered/provisionally registered or approved/provisionally approved / notified	Date of registration/provisional registration or approval / provisionally approved / notified	Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval / notification is effective		
		(1)	(2)	(3)	(4)	(5)		
Management	10.	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						
		Clause (a) of sub-section (1) of section 12AB of the Act	07-Apr-2022	AAATU3190KE20211	CIT	01-Apr-2021		





S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	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)
1.	BASANTA KUNAR BISOI	Settlor	0	AEXPB156BE	PAN	PLOT NO-237/4002, JAYADEV VIHAR, RRL, Regional Research Laboratory S.O. KHOPDA, Odisha, INDIA, 751013	No	
2.	KRUSHNA CHANDRA BISOI	Trustee	0	AEXPB3284J	PAN	PLOT NO-237/4002, JAYADEV VIHAR, RRL, Regional Research Laboratory S.O. KHOPDA, Odisha, INDIA, 751013	No	
3.	MANORAJ AN BISOI	Trustee	0	AEXPB2393G	PAN	PLOT NO-237/4002, JAYADEV VIHAR, RRL, Regional Research Laboratory S.O. KHOPDA, Odisha, INDIA, 751013	No	

**In case if any of the persons (as mentioned in row 10(a)) is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.**

Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person (as mentioned in row no 10(a)) in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								

11.	Objects of the auditee	Relief of poor Education Advancement of any other objects of general public utility
12.	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?	No
	If yes, please furnish following information:-	
(A)	Date of such modification/ adoption	
(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.	



**Acknowledgement Number:412734120161023**

		(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A				
		S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
		(1)	(2)	(3)	(4)	(5)
Commencement of activities	13.	No Records Available				
	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year				
	(ii)	If yes in 13 (i) , date of commencement of activities				
	(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?				
	(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?				
Details of Place where books of accounts and other documents have been maintained	14.	No Records Available				
	(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				
	(ii)	Provide the following details of the books of account and other documents				



S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place			Whether the books of accounts have been audited
(1)	(2)	(3)	(4)	(5)	Address of such place	Date of decision by management to keep account at such place	Date of intimation to Auditing Officer that books of accounts are kept at such place under provision in sub-rule (3) of rule 17AA	(6)
1.	Cash book	Yes	No	Yes	(6)	(7)	(8)	Yes
2.	Ledger	Yes	No	Yes				Yes
3.	Journal	Yes	No	Yes				No
4.	Books of account, as referred in Serial No 1 to 6, for business undertaking referred in sub-section (4) of section 11 of the Act	Yes	No	Yes				Yes
5.	Record of income of the person during the previous year as per rule 17AA(1)(d)(i)	Yes	No	Yes				Yes
6.	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(ii)	Yes	No	Yes				Yes

15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then, -
(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts
(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility
(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?
(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts
(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility





**Acknowledgement Number:412734120161023**

16.		If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution		Amount of aggregate annual receipts from activities referred in 15A and 15D (in Rs.)	
S. No.	Name of Project/ Institution	(1)	(2)	(3)	(4)
Total					0

17.		Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11		No
(i)				
(ii)		If yes, then provide the following details of the business undertaking:		
(a)	Nature of Business Undertaking			
(b)	Business code			
(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>			
(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	₹		
(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	₹		

18.		Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be		No
(i)				
(ii)	If yes, then provide the following details of such business:			
(a)	Nature of Business			
(b)	Business code			
(c)	Whether separate books of account have been maintained for the business <refer note^>			
(d)	Whether the business is incidental to the attainment of the objects of the auditee			
(e)	Profits and gains from the business during the previous year	₹		



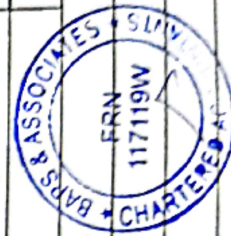
19.		Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q.									
S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt			Specifying the nature	Whether separate books of account have been maintained for activities which are exempted from tax under section 10	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										
21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >										
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD										
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G										
(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )										
(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G										
(a)	Cash donations exceeding Rs 2000										
(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction										
(c)	Others (Specify the nature)										
(d)	Total (a)+(b)+(c)										
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD										
(v)	Donations received in kind										
(vi)	Anonymous Donations referred to in section 115BBC										





**Acknowledgement Number: 412734120161023**

	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	₹ 0
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0
	(e)	Total (a+b+c+d)	₹ 0
	(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature	₹ 0
	(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]	₹ 0
24.		Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	₹ 0
25.		Total Foreign Contribution out of the total voluntary contributions stated in 24	₹ 0
26.		Voluntary Contribution forming part of Corpus (which are included in 24)	₹ 0
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	₹ 0
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	₹ 0
27.		Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]]	₹ 0
28.		Income other than voluntary contributions derived from property held under 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 24)	₹ 14,08,40,251
29.		Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	₹ 0
30.		Income required to be applied in India by the auditee during the previous year ([27+28-29] )	₹ 14,08,40,251
31.		Application of Income (excluding application not eligible and reported under serial number 37)	
	(i)	Total amount applied for charitable or religious purposes in India during the previous year	
	(a)	Contribution or donation to any other person during the previous year	

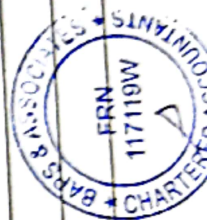




	Electronic(₹)	₹ 0							
	Other than electronic(₹)	₹ 0							
	Total(₹)	₹ 0							
(b)	Object wise application other than the application provided in (a)								
	S. No.	Electronic (₹)	Other than electronic (₹)	Total (₹)					
	(i)	Religious	0	0					
	(ii)	Relief of poor	0	0					
	(iii)	Education	10,19,54,438	11,29,29,669					
	(iv)	Medical relief	0	0					
	(v)	Yoga	0	0					
	(vi)	Preservation of Environment (including watersheds, forests and wildlife)	0	0					
	(vii)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0					
	(viii)	Advancement of any other objects of general public utility	0	0					
	(ix)	Application which cannot be specifically categorized under (i) to (viii)	0	0					
	(x)	Total	10,19,54,438	11,29,29,669					
(c)	Total application (a) + (b)(X)			₹ 10,19,54,438					
	Electronic(₹)			₹ 1,09,75,231					
	Other than electronic(₹)			₹ 11,29,29,669					
	Total(₹)								
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S. No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of Application Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	TDS Whether any TDS has been deducted	Section under which TDS has been deducted
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	No Records Available								
	₹ 79,48,932								
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								
	₹ 52,56,800								
(iv)	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								
	₹ 11,02,37,537								
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]								
	₹ 11,02,37,537								
(vi)	Bifurcation of application in 31(v) into Revenue or Capital								

FRN  
117119W

BARNS & ASSOCIATES



**Acknowledgement Number:412734120161023**

	(a)	Revenue	₹ 8,58,46,036
	(b)	Capital	₹ 2,43,91,501
(vii)	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
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		₹ 1,91,87,297
<b>Amount to be disallowed from application</b>			
(ix)	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
(x)	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
	(A)	Amount 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	₹ 0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	₹ 0
(xi)	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
(xii)	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
(xiii)	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
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		₹ 0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		₹ 0
(xvi)	Applied for any purpose beyond the objects of the auditee		₹ 0
(xvii)	Any other Disallowance (Please specify)		₹ 0
(xviii)	Total allowable application [(31(v)+31(vii)+31(viii)) - {31(ix) to 31(xvii)}]		₹ 12,94,24,834





			₹ 0
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		₹ 0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		₹ 0
(xxi)	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		₹ 1,26,55,520
32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		₹ -12,40,103
33.	Income taxable under section 115BBI		
(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	
(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	
(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	
(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	
(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	



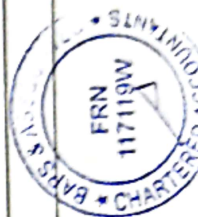


**Acknowledgement Number:412734120161023**

	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	₹	
34.		Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		₹ 0	
35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹	
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		₹ 0	
	(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		₹ 0	
	(d)	Income chargeable under sub-section (4) of section 11		₹ 0	
36.		Details of Capital Asset Transferred under sub-section (1A) of section 11			
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹	
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹	
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹	
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹	
37.		Application of Income out of the following sources during the previous year			
	S. No.	Application of income out of different sources	Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)
	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	0	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	0	0
	C	Income of earlier previous years up to 15% accumulated or set apart	12,40,103	0	12,40,103
	D	Corpus	0	0	0
	E	Borrowed Fund	0	0	0
	F	Any other (Please specify)	11,99,01,632	2,57,41,358	14,56,42,990
		FROM CURRENT YEAR SOURCES			



Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37									
S. No.	Name of person	PAN	Amount of application	Mode of Application		Total	TDS		Amount of TDS
(1)	(2)	(3)	(4)	Electronic Modes	Other than Electronic modes	(5)	(6)	Whether any TDS has been deducted	Section under which TDS has been deducted
No Records Available									
38.	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable? If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								
39.	(i)	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?							
	(a)	Provision of proviso to clause (15) of section 2 is applicable							
	(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated							
	(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated							
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated							
	(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13							
	(a)	Income for the previous year							
	(b)	Total Expenditure incurred in India, for the objects of the auditee,							
	(c)	Expenditure to be disallowed							
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed							
	(ii)	Expenditure from any loan or borrowing							
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and							
	(iv)	Expenditure in the form of contribution or donation to any person.							
	(v)	Capital expenditure							





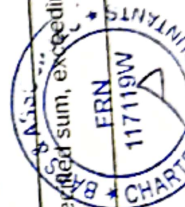
**Acknowledgement Number:412734120161023**

40.	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹
	(viii)	Any other disallowance	₹
	(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	₹ 0
	(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}	₹ 0
In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details			
Expenditure Incurred for Religious Purposes	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No
	(b)	Total income of auditee during the previous year	₹ 0
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0 %
41.	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	Name of such person	PAN of such person
	(1)	(2)	(3)
	The author of the trust or the founder of the institution	BASANTA KUMAR BISOI,	AEWPB1568E
			(4)
			(5)
			(6)
			(7)
			(8)
			(9)
			(10)
			(11)
			(12)
			(13)
			(14)
			(15)
			(16)
			(17)
			(18)
			(19)
			(20)
			(21)
			(22)
			(23)
			(24)
			(25)
			(26)
			(27)
			(28)
			(29)
			(30)
			(31)
			(32)
			(33)
			(34)
			(35)
			(36)
			(37)
			(38)
			(39)
			(40)
			(41)
			(42)
			(43)
			(44)
			(45)
			(46)
			(47)
			(48)
			(49)
			(50)
			(51)
			(52)
			(53)
			(54)
			(55)
			(56)
			(57)
			(58)
			(59)
			(60)
			(61)
			(62)
			(63)
			(64)
			(65)
			(66)
			(67)
			(68)
			(69)
			(70)
			(71)
			(72)
			(73)
			(74)
			(75)
			(76)
			(77)
			(78)
			(79)
			(80)
			(81)
			(82)
			(83)
			(84)
			(85)
			(86)
			(87)
			(88)
			(89)
			(90)
			(91)
			(92)
			(93)
			(94)
			(95)
			(96)
			(97)
			(98)
			(99)
			(100)
			(101)
			(102)
			(103)
			(104)
			(105)
			(106)
			(107)
			(108)
			(109)
			(110)
			(111)
			(112)
			(113)
			(114)
			(115)
			(116)
			(117)
			(118)
			(119)
			(120)
			(121)
			(122)
			(123)
			(124)
			(125)
			(126)
			(127)
			(128)
			(129)
			(130)
			(131)
			(132)
			(133)
			(134)
			(135)
			(136)
			(137)
			(138)
			(139)
			(140)
			(141)
			(142)
			(143)
			(144)
			(145)
			(146)
			(147)
			(148)
			(149)
			(150)
			(151)
			(152)
			(153)
			(154)
			(155)
			(156)
			(157)
			(158)
			(159)
			(160)
			(161)
			(162)
			(163)
			(164)
			(165)
			(166)
			(167)
			(168)
			(169)
			(170)
			(171)
			(172)
			(173)
			(174)
			(175)
			(176)
			(177)
			(178)
			(179)
			(180)
			(181)
			(182)
			(183)
			(184)
			(185)
			(186)
			(187)
			(188)
			(189)
			(190)
			(191)
			(192)
			(193)
			(194)
			(195)
			(196)
			(197)
			(198)
			(199)
			(200)
			(201)
			(202)
			(203)
			(204)
			(205)
			(206)
			(207)
			(208)
			(209)
			(210)
			(211)
			(212)
			(213)
			(214)
			(215)
			(216)
			(217)
			(218)
			(219)
			(220)
			(221)
			(222)
			(223)
			(224)
			(225)
			(226)
			(227)
			(228)
			(229)
			(230)
			(231)
			(232)
			(233)
			(234)
			(235)
			(236)
			(237)
			(238)
			(239)
			(240)
			(241)
			(242)
			(243)
			(244)
			(245)
			(246)
			(247)
			(248)
			(249)
			(250)
			(251)
			(252)
			(253)
			(254)
			(255)
			(256)
			(257)
			(258)
			(259)
			(260)
			(261)
			(262)
			(263)
			(264)
			(265)
			(266)
			(267)
			(268)
			(269)
			(270)
			(271)
			(272)
			(273)
			(274)
			(275)
			(276)
			(277)
			(278)
			(279)
			(280)
			(281)
			(282)
			(283)
			(284)
			(285)
			(286)
			(287)
			(288)
			(289)
			(290)
			(291)
			(292)
			(293)
			(294)
			(295)
			(296)
			(297)
			(298)
			(299)
			(300)
			(301)
			(302)
			(303)
			(304)
			(305)
			(306)
			(307)
			(308)
			(309)
			(310)
			(311)
			(312)
			(313)
			(314)
			(315)
			(316)
			(317)
			(318)
			(319)
			(320)
			(321)
			(322)
			(323)
			(324)
			(325)
			(326)
			(327)
			(328)
			(329)
			(330)
			(331)
			(332)
			(333)
			(334)
			(335)
			(336)
			(337)
			(338)
			(339)
			(340)
			(341)
			(342)
			(343)
			(344)
			(345)
			(346)
			(347)
			(348)
			(349)
			(350)
			(351)
			(352)
			(353)
			(354)
			(355)
			(356)
			(357)
			(358)
			(359)
			(360)
			(361)
			(362)
			(363)
			(364)
			(365)
			(366)
			(367)
			(368)
			(369)
			(370)
			(371)
			(372)
			(373)
			(374)
			(375)
			(376)
			(377)
			(378)
			(379)
			(380)



Acknowledgement Number:412734120161023

	(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
Specified Violation	43.	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
	(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 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
	(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
44.		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
45.		In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No
46.		Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No



**Acknowledgement Number: 412734120161023**

47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a 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?	No	₹
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	₹
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
	(A) Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No	





Number: 412734120161023

Schedule Corpus : Details of Corpus

Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as such application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1)+(2)-(5)-(6))	Invested in modes specified in section 11(6)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(6) as on last day of the previous year	Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other than specified under sub-section (5) of section 11.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available														



**Acknowledgement Number:412734120161023**

Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years ( In Rs.)	Details of the total application from such contribution during the previous year ( Amount in Rs.)
No Records Available		





**Schedule LB: Details of Loan and Borrowing**

Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial Year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3,46,54,127	0	0	0	2022-23	1,91,87,297	1,54,66,830



**Acknowledgement Number:412734120161023**

Schedule Int App: Details of income applied outside India

S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										





**Acknowledgement Number: 412734120161023**

Schedule D: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5) (Fill schedule DA)	Out of deemed application, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = (5) - (7)
No Records Available									



acknowledgement Number:412734120161023

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11					
Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
2022-23					
2021-22					
2020-21					
2019-20					
2018-19					
Total	0	0	0	0	0





Schedule AC: The details of accumulation

S. No.	Year of accumulation (FY)	Date of furnishing Form 12	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied (D) (5)	Amount taxed in any other assessment (if it is include ACA)	Balance available for application (6) (7)	Amount applied for charitable or religious purpose during the previous year out of previous years accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered under sub-clauses (vi) or (vii) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of 12	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (12)-(13)-(14)-(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Total					0	0	0	0	0	0	0	0	0	0	0

No Records Available



# Acknowledgement Number:412734120161023

## 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 Government out of (5) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BBNU00856C	194C - Payments to contractors	5,69,522	5,69,522	5,69,522	5,696	0	0	0
BBNU00856C	194-IB - Payment of rent by certain individuals or Hindu undivided family.	27,00,000	27,00,000	27,00,000	2,70,000	0	0	0
BBNU00856C	194J - Fees for professional or technical services	4,90,000	4,90,000	4,90,000	17,000	0	0	0
BBNU00856C	192 - Salary	23,39,951	23,39,951	23,39,951	2,99,352	0	0	0



**Schedule Statement of TDS/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)
BBNU00856C	26Q	31-May-2023	07-Apr-2023	Yes
BBNU00856C	26Q	31-May-2023	07-Apr-2023	Yes
BBNU00856C	26Q	31-May-2023	07-Apr-2023	Yes
BBNU00856C	26Q	31-May-2023	07-Apr-2023	Yes
BBNU00856C	24Q	31-May-2023	07-Apr-2023	Yes





**UDAYANATH EDUCATIONAL & CHARITABLE TRUST**  
297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013  
**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023**

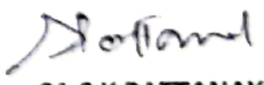
LIABILITIES	TOTAL	ASSETS	TOTAL
<b>TRUST FUND:</b>		<b>FIXED ASSETS :</b>	
Opening Balance	13,79,65,116.00	(As per Schedule)	16,02,37,992.00
Expenditure	3,46,43,410.00		
	17,26,08,526.00		
<b>SECURED LOAN</b>		<b>Deposit With Authority</b>	
Term Loan from PNB[NO - 0700]	89,89,651.00	Fixed deposit (with EHSS) No -39493	15,91,380.00
DD Loan -0215(Covid Loan)	64,77,179.00	Fixed Deposit (With BPUT) (No-30580)	14,54,102.00
		Fixed Deposit (For EHSS) (No-53509)	3,78,336.00
Creditors & Payables	21,08,251.00	Fixed Deposit (With PNB) (No-45290)	12,00,244.00
		Deposit With AICTE	15,00,000.00
		<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>	
		Fess Receivable From Students	99,96,952.00
		Loans & advances	6,91,601.00
		Security Deposits Hostel	84,600.00
		Security Deposits Electricity dept	3,92,880.00
		Cash in Hand	2,57,775.00
		Cash at Bank	1,23,97,745.00
	<b>19,01,83,607.00</b>		<b>19,01,83,607.00</b>

As per our report of even date attached

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

Place : Bhubaneswar  
Date: 30/09/2023

  
**UDAYANATH EDUCATIONAL  
AND CHARITABLE TRUST**  
CHAIRMAN

  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN 23066308BGUVIN5544



# UDAYANATH EDUCATIONAL & CHARITABLE TRUST

297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013

## CONSOLIDATED RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2023

RECEIPTS	TOTAL(Rs.)	PAYMENTS	TOTAL(Rs.)
To Opening Balances:		By Staff Salary & Wages	5,06,57,539.00
Cash in Hand	2,21,421.00	By Travelling & conveyance	36,511.00
Cash at Bank	10,18,682.00	By Rent	50,01,000.00
		By Electricity Charges	34,97,862.00
To Fees from students	12,28,60,400.00	By AICTE Expenses	5,00,000.00
		By Telephone & Mobile Charges	31,187.00
To Interest on FD	3,20,542.00	By Printinting & Stationery	7,29,853.00
To Interest on SB acc.	636.00	By BPUT Affiliation Fees	7,32,567.00
		By Audit Fees	90,000.00
To Receipt of old fees	1,76,58,673.00	By Building & Vehicle Insurance	3,00,816.00
		By Student Uniform expenses	1,29,862.00
To Decrease in Loans & Advances	79,48,932.00	By Staff & Student Welfare Exp.	3,62,151.00
		By Repair & Maintenance	31,88,735.00
		By Bank Charges	1,17,852.00
		By Placement Expenses	8,51,010.00
		By Internet & Website Expenses	5,90,716.00
		By Camps & pogrammes	4,76,500.00
		By Fire Safety Expenses	28,934.00
		By Skill development expenses	9,77,330.00
		By Legal Expenses	1,06,000.00
		By DTET Expenses	25,000.00
		By Seminar & Conference	41,250.00
		By NBA Expense	2,50,000.00
		By Professional fees	30,000.00
		By Puja & Picnic Expenses	1,19,900.00
		By Student Orientation Programme	83,884.00
		By Transportation Expenses	34,700.00
		By Bus Fuel Expenses	18,60,019.00
		By Office Expenses	7,89,444.00
		By Canteen Exp	1,17,62,489.00
		By Newspaper & Periodicals	25,263.00
		By Advertisement	3,89,286.00
		By Miscellaneous Expenses	7,26,105.00
		By Interest Cost	34,16,003.00
		By Consultancy Expenses	1,50,000.00
		By Counselling Expenses	3,65,150.00
		By Legal Fees	50,000.00
		By Insurance Expenses	13,250.00



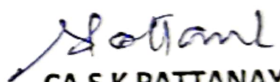
		<b>FIXED ASSETS</b>	
	By	Furniture & Fixture	12,79,066.00
	BY	Building	1,15,06,181.00
	By	Library Books	7,54,315.00
	By	Lab Equipments	16,45,699.00
	By	Electrical Equipment	19,62,779.00
	By	Land	59,83,221.00
	By	Computer & Accessories	16,10,240.00
	By	Sale of Bus	(3,50,000.00)
	By	Repayment of TL	1,72,67,738.00
	By	Repayment of OD	19,19,559.00
			-
	By	Payment of Creditors & payables	52,56,800.00
	By	<b>Closing Balances :</b>	
	By	Cash in Hand	2,57,775.00
	By	Cash at Bank	1,23,97,745.00
			15,00,29,286.00
		<b>15,00,29,286.00</b>	<b>15,00,29,286.00</b>

Place : Bhubaneswar  
Date: 30/09/2023

As per our report of even date attached

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

  
**UDAYANATH EDUCATIONAL  
AND CHARITABLE TRUST.**  
CHAIRMAN

  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN 23066308BGUVIN5544





# UDAYANATH EDUCATIONAL & CHARITABLE TRUST

297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013

## CONSOLIDATED INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023

EXPENDITURE	TOTAL	INCOME	TOTAL
To Staff Salary & Wages	5,06,57,539.00	By Fees from students	12,28,60,400.00
To Travelling & conveyance	36,511.00		
To Rent	50,01,000.00	By Interest on FD	3,20,542.00
To Electricity Charges	34,97,862.00	By Interest on SB acc.	636.00
To AICTE Expenses	5,00,000.00		
To Telephone & Mobile Charges	31,187.00		
To Printinting & Stationery	7,29,853.00		
To BPUT Affiliation Fees	7,32,567.00		
To Audit Fees	90,000.00		
To Building& Vehicle Insurance	3,00,816.00		
To Student Uniform expenses	1,29,862.00		
To Staff & Student Welfare Exp.	3,62,151.00		
To Repair & Maintenance	31,88,735.00		
To Bank Charges	1,17,852.00		
To Placement Expenses	8,51,010.00		
To Internet & Website Expenses	5,90,716.00		
To Camps & pogrammes	4,76,500.00		
To Fire Safety Expenses	28,934.00		
To Skill development expenses	9,77,330.00		
To Legal Expenses	1,06,000.00		
To DTET Expenses	25,000.00		
To Seminar & Conference	41,250.00		
To NBA Expense	2,50,000.00		
To Professional fees	30,000.00		
To Puja & Picnic Expenses	1,19,900.00		
To Student Orientation Program	83,884.00		
To Transportation Expenses	34,700.00		
To Bus Fuel Expenses	18,60,019.00		
To Office Expenses	7,89,444.00		
To Canteen Exp	1,17,62,489.00		
To Newspaper & Periodicals	25,263.00		
To Advertisement	3,89,286.00		
To Miscellaneous Expenses	7,26,105.00		
To Interest Cost	34,16,003.00		
To Consultancy Expenses	1,50,000.00		
To Counselling Expenses	3,65,150.00		
To Legal Fees	50,000.00		
To Insurance Expenses	13,250.00		
To Expenditure	3,46,43,410.00		
	<b>12,31,81,578.00</b>		<b>12,31,81,578.00</b>



# Einstein Acedemy of Technology & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO Opening Balances:		By Staff Salary & Wages	4,20,47,695.00
Cash in Hand	19,811.00	By Rent	48,21,000.00
Cash at Bank	5,86,748.00	By Electricity Charges	17,68,221.00
		By AICTE Expenses	5,00,000.00
		By Printinting & Stationery	6,55,323.00
Gross Receipts		By Affilaition Fees	1,15,023.00
To Fees from students	9,40,81,738.00	By Audit Fees	90,000.00
To Interest Income	1,53,125.00	By Building& Vehicle Insurance	3,00,816.00
To Sale of Bus	3,50,000.00	By Student Uniform expenses	1,16,380.00
		By Staff & Student Welfare Exp.	2,97,151.00
To Receipt of Old Fees	1,76,58,673.00	By Repair & Maintenance	26,76,046.00
To Increase in Current Liabilities	50,68,795.00	By Bank Commission & Charges	97,477.00
		By Placement Expenses	5,69,010.00
		By Internet & Website Expenses	5,32,416.00
		By Camps & pogrammes	4,76,500.00
		By Fire Safety Work	28,934.00
		By Skill development expenses	9,77,330.00
		By Legal Expenses	1,06,000.00
		By DTET Expenses	25,000.00
		By NBA Expense	2,50,000.00
		By Professional fees	30,000.00
		By Puja & Picnic Expenses	77,000.00
		By Transportation Expenses	34,700.00
		By Bus Fuel Expenses	18,60,019.00
		By Office Expenses	7,35,104.00
		By Canteen Exp	95,53,135.00
		By Newspaper & Periodicals	11,853.00
		By Advertisement	3,19,286.00
		By Miscellaneous Expenses	5,41,049.00
		<b>FIXED ASSETS</b>	
		By Land	51,23,221.00
		By Furniture & Fixture	9,92,784.00
		BY Building	1,05,33,647.00
		By Library Books	2,46,500.00
		By Lab Equipments	6,07,699.00
		By Electrical Equipment	17,66,879.00
		By Computer and peripherals	16,10,240.00
		By Increase in Loans & Advances	5,31,213.00
		BY Fund Transfer	
		ECCAM (7,42,145.00)	
		EHSS (20,28,455.00)	
		ESE (57,39,584.00)	
		UECT 2,44,81,986.00	1,59,71,802.00
		By Closing Balances :	
		Cash in hand	1,17,304.00
		Cash at Bank	1,08,05,133.00
		INDIAN BANK-9789	2,85,029.00
		PNB-29206	2,24,111.00
		PNB-7560	1,02,95,993.00
			11,79,18,890.00
	11,79,18,890.00		

As per our report of even date attached

Place : Bhubaneswar

Date: 30/09/2023

UDAYANATH EDUCATIONAL  
AND CHARITABLE TRUST  
CHAIRMAN



FOR BAPS & ASSOCIATES

Chartered Accountants

FRN 117119W

CA S K PATTANAYAK

Partner

M. No. 066308



Scanned with OKEN Scanner

# Einstein Acedemy of Technology & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Staff Salary & Wages	4,20,47,695.00	By Fees from students	9,40,81,738.00
To Rent	48,21,000.00		
To Eletricity Charges	17,68,221.00	By Interest Income	1,53,125.00
To AICTE Expenses	5,00,000.00		
To Printinting & Stationery	6,55,323.00		
To Affilaition Fees	1,15,023.00		
To Audit Fees	90,000.00		
To Building& Vehicle Insurance	3,00,816.00		
To Student Uniform expenses	1,16,380.00		
To Staff & Student Welfare Exp.	2,97,151.00		
To Repair & Maintenance	26,76,046.00		
To Bank Commission & Charges	97,477.00		
To Placement Expenses	5,69,010.00		
To Internet & Website Expenses	5,32,416.00		
To Camps & pogrammes	4,76,500.00		
To Fire Safety Work	28,934.00		
To Skill development expenses	9,77,330.00		
To Legal Expenses	1,06,000.00		
To DTET Expenses	25,000.00		
To NBA Expense	2,50,000.00		
To Professional fees	30,000.00		
To Puja & Picnic Expenses	77,000.00		
To Transportation Expenses	34,700.00		
To Bus Fuel Expenses	18,60,019.00		
To Office Expenses	7,35,104.00		
To Canteen Exp	95,53,135.00		
To Newspaper & Periodicals	11,853.00		
To Advertisement	3,19,286.00		
To Miscellaneous Expenses	5,41,049.00		
To Depreciation	-		
To Expenditure	2,37,62,060.00		
<b>TOTAL</b>	<b>9,42,34,863.00</b>	<b>TOTAL</b>	<b>9,42,34,863.00</b>

As per our report of even date attached

Place : Bhubaneswar

Date: 30/09/2023

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

*[Signature]*  
**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN 23066308BGUVIN5544



Scanned with OKEN Scanner



# Einstein School of Engineering

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

## RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balances:		By AICTE & Affiliation Fee	1,17,544.00
Cash at Bank	4,00,381.00	By Staff Salary & Wages	56,12,400.00
Cash in hand	14,890.00	By Travelling & conveyance	7,513.00
		By Electricity Charges	17,27,207.00
Gross Receipts		By Medical Expenses	65,000.00
Fees from students	2,52,16,862.00	By House Rent	1,10,000.00
		By Repair & Maintenance	4,41,189.00
Increase in Current Liabilities	(8,21,739.00)	By Bank Commission & Charges	9,229.00
		By Hostel & Canteen Expenses	22,09,354.00
		By Uniform Expenses	13,482.00
		By Misc. Expenses	1,85,056.00
		By Newspaper & Periodicals	13,410.00
		By Seminar & Conference	41,250.00
		By Training & Placement	2,82,000.00
		By Puja & Celebration	42,900.00
		By Office Expenses	43,600.00
		By Website Expenses	16,500.00
		By Printing & Stationary	74,530.00
		<b>FIXED ASSETS</b>	
		By Building	8,99,425.00
		By Furniture&Fixture	2,51,077.00
		By Library books	1,34,437.00
		By Electrical equipment	1,63,700.00
		By Lab Equipments	10,38,000.00
		By Increase in Loans and advances	4,86,115.00
		By Fund Transfer	
		EHSS (91,515.00)	
		EATM 57,39,584.00	
		UECT 41,27,000.00	97,75,069.00
		By Closing Balances :	
		By Cash in Hand	79,600.00
		By Cash at Bank-10751	9,70,807.00
	2,48,10,394.00		2,48,10,394.00

As per our report of even date attached

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

Place : Bhubaneswar

Date: 30/09/2023



*[Signature]*

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN 23066308BGUVIN5544



Scanned with OKEN Scanner

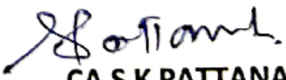
**Einstein School of Engineering**  
PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
AICTE & Affiliation Fee	1,17,544.00	By Fees from students	2,52,16,862.00
Staff Salary & Wages	56,12,400.00		
Travelling & conveyance	7,513.00		
Electricity Charges	17,27,207.00		
Medical Expenses	65,000.00		
House Rent	1,10,000.00		
Repair & Maintenance	4,41,189.00		
Bank Commission & Charges	9,229.00		
Hostel & Canteen Expenses	22,09,354.00		
Uniform Expenses	13,482.00		
Misc. Expenses	1,85,056.00		
Newspaper & Periodicals	13,410.00		
Seminar & Conference	41,250.00		
Training & Placement	2,82,000.00		
Puja & Celebration	42,900.00		
Office Expenses	43,600.00		
Website Expenses	16,500.00		
Printing & Stationary	74,530.00		
Depreciation	-		
Expenditure	1,42,04,698.00		
<b>TOTAL</b>	<b>2,52,16,862.00</b>	<b>TOTAL</b>	<b>2,52,16,862.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 30/09/2023

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN 23066308BGUVIN5544



**Einstein Heigher Secondary School**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balances:		By Staff Salary & Wages	25,27,053.00
Cash In hand	1,43,100.00	By Bank Commission & Charges	2,576.00
Cash at Bank	10,752.00	By Office Expenses	10,740.00
Fees from students	70,71,500.00	By Rent	15,000.00
Interest on SB acc.	636.00	By Orientation Programme	83,884.00
Interest on FD	80,099.00	By Internet & Website Expenses	10,000.00
Increase in Current Liabilities	45,011.00	By Consultancy Expenses	1,50,000.00
		By Advertisement	70,000.00
		By Increase in Current Assets	28,422.00
		By Fixed Assets	
		Battery	13,000.00
		Books	3,25,251.00
		Civil Maintenance	15,300.00
		Electrical Item	7,200.00
		By Fund Transfer	
		EATM	20,28,455.00
		ECCAM	(1,70,000.00)
		ESE	91,515.00
		UECT	20,41,000.00
		<b>Closing Balances :</b>	
		By Cash in Hand	29,800.00
		By Cash at Bank	
		PNB-4491	71,902.00
	<b>73,51,098.00</b>		<b>73,51,098.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 30/09/2023

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

  
**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN 23066308BGUVIN5544





**Einstein Heigher Secondary School**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**

**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Staff Salary & Wages	25,27,053.00	By Fees from students	70,71,500.00
To Bank Commission & Charges	2,576.00		
To Office Expenses	10,740.00		
To Rent	15,000.00		
To Orientation Programme	83,884.00		
To Internet & Website Expenses	10,000.00		
To Consultancy Expenses	1,50,000.00		
To Advertisement	70,000.00		
To Depreciation	-		
To Expenditure	42,02,247.00		
<b>TOTAL</b>	<b>70,71,500.00</b>	<b>TOTAL</b>	<b>70,71,500.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 30/09/2023

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

  
**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN 23066308BGUVIN5544



# Einstein College of Computer Application & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

## RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2023

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
Opening Balances:		By Staff Salary & Wages	4,70,391.00
Cash In hand		By Repair & Maintenance	71,500.00
Cash at Bank		By Bank Commission & Charges	2,236.00
Gross Receipts		By Electricity Charges	2,434.00
Fees from students	29,65,300.00	By Travelling & Conveyance	28,998.00
		By Rent	55,000.00
Increase in Current Liabilities	55,000.00	By BPUT Affiliation	5,00,000.00
		By Counselling Expenses	3,65,150.00
		By Internet & Website Expenses	11,800.00
		By Legal Expenses	50,000.00
		By Increase in Loans & Advances	3,88,000.00
		By Increase in Current Assets	30,00,000.00
		By Fixed Assets	
		Books	48,127.00
		Furnitures	35,205.00
		Electrical Equipment	12,000.00
		By Fund Transfer	
		EATM	7,42,145.00
		EHSS	1,70,000.00
		UCT	(35,00,040.00)
			(25,87,895.00)
		Closing Balances :	
		By Cash in Hand	17,451.00
		By Cash at Bank	
		PNB-1264	5,49,903.00
	30,20,300.00		30,20,300.00

As per our report of even date attached

Place : Bhubaneswar  
Date: 30/09/2023

FOR BAPS & ASSOCIATES  
Chartered Accountants  
FRN 117119W

*C. S. K. Pattanayak*  
CA S K PATTANAYAK

Partner

M. No. 066308

UDIN 23066308BGUVIN5544



**Einstein College of Computer Application & Management**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Staff Salary & Wages	4,70,391.00	By Fees from students	29,65,300.00
To Repair & Maintenance	71,500.00	-	-
To Bank Commission & Charges	2,236.00		
To Electricity Charges	2,434.00		
To Travelling & Conveyance	28,998.00		
To Rent	55,000.00		
To BPUT Affiliation	5,00,000.00		
To Counselling Expenses	3,65,150.00		
To Internet & Website Expenses	11,800.00		
To Legal Expenses	50,000.00		
To Depreciation	-		
Excess of Income over Expenditure	14,07,791.00		
<b>TOTAL</b>	<b>29,65,300.00</b>	<b>TOTAL</b>	<b>29,65,300.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 30/09/2023

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*  
**CA S K PATTANAYAK**

Partner  
M. No. 066308  
UDIN 23066308BGUVIN5544





**Udaynath Educational & Charitable Trust**  
PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

**RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balances:		By Interest on Term Loans	34,16,003.00
To Cash in Hand	43,620.00	By Repair & Maintenance	
To Cash at Bank	20,801.00	By Bank Commission & Charges	6,334.00
Gross Receipts		By Telephone Expenses	31,187.00
To Interest income	87,318.00	By Website Development Expenses	20,000.00
To Other Income	25,000.00	By Insurance Expenses	13,250.00
		<b>FIXED ASSETS</b>	
		By Purchase of Land	8,60,000.00
		By College Building	57,809.00
		By Repayment of TL	1,72,67,738.00
		Repayment of OD	19,19,559.00
		By Decrease in Current liabilities	
		By Increase in Loans & Advances	37,21,185.00
		By Branch Division	
		EATM (2,44,81,986.00)	
		ECCAM 35,00,040.00	
		EHSS (20,41,000.00)	
		ESE (41,27,000.00)	(2,71,49,946.00)
		<b>Closing Balances :</b>	
		By Cash in Hand	13,620.00
	<b>1,76,739.00</b>		<b>1,76,739.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 30/09/2023

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN 23066308BGUVIN5544



**Udaynath Educational & Charitable Trust**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Interest on Term Loans	34,16,003.00	By Interest income	87,318.00
To Repair & Maintenance	-	By Other Income	25,000.00
To Bank Commission & Charges	6,334.00		
To Telephone Expenses	31,187.00		
To Website Development Expenses	20,000.00		
To Insurance Expenses	13,250.00		
To Depreciation	-		
To Expenditure	(33,74,456.00)		
<b>TOTAL</b>	<b>1,12,318.00</b>	<b>TOTAL</b>	<b>1,12,318.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 30/09/2023

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*(Signature)*  
**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN 23066308BGUVIN5544



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), 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	AAATU3190K		
Name	UDAYANATH EDUCATIONAL AND CHARITABLE TRUST		
Address	PLOT NO-297/4002, JAYADEV VIHAR,NAYAPALLI, Regional Research Laboratory S.O, RRL , KHORDA , 24- Odisha, 91-INDIA, 751013		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	416648200171023

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	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	2,94,400
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,94,400
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

Income Tax Return submitted electronically on 17-Oct-2023 16:30:47 from IP address 49.37.115.90 and  
verified by BASANTA KUMAR BISOI having PAN AEWPB1568E on 17-Oct-2023  
using paper ITR-Verification Form /Electronic Verification Code 7N58EJ3P3I generated through Aadhaar  
OTP mode

System Generated

Barcode/QR Code



AAATU3190K07416648200171023d31f83cf2290ace117bc78f712f8660a5734e9c2

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



# **UDAYANATH EDUCATIONAL & CHARITABLE TRUST**

**PLOT NO 297/4002, JAYADEV VIHAR  
NAYAPALLI, BHUBANESWAR-751013**

**AUDIT REPORT (10B) AS PER INCOME TAX ACT, BALANCESHEET AND  
RECEIPT & PAYMENT ACCOUNT, INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH, 2024**

## **BAPS & ASSOCIATES CHARTERED ACCOUNTANTS**

N-1/250, IRC VILLAGE  
(MILLENIUM EYE HOSPITAL LANE),  
BHUBANESWAR-751015  
Ph NO- 0674-2550490, 9437000874  
E-mail: sanath.baps@gmail.com  
BHUBANESWAR.  
PIN-751015

IN FRONT OF SBI  
AT/PO-JODA, KEONJHAR  
Pin-758034, ODISHA



# 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

512367460270924

Date of e-Filing

27-Sep-2024

Name	: UDAYANATH EDUCATIONAL AND CHARITABLE TRUST
PAN/TAN	: AAATU3190K
Address	: 297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013
Form No.	: Form 10B (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
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 066308

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

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
1	IE.pdf	462856	6444c79ddbf27ef8f8b48 bb9726f12320f28987f93 2d85a55c946f99aa88c1a e
2	BS.pdf	458766	325281d66c6890cb6da20 6cbd0609a8dbb47f96065 c07afe027e607ec973790 7
3	RP.pdf	469197	d439d5275f051e9de7449 b49f7725712830d12b6b9



Scanned with OKEN Scanner

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
			e48892c8053bceed862ca3



Acknowledgement Number:512367460270924

## FORM NO. 10B

[See rule 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 subsection (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.

We have examined the balance sheet of UDAYANATH EDUCATIONAL AND CHARITABLE 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-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 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) NO OBSERVATIONS FOUND

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-

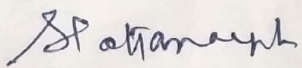
- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

(a) NO OBSERVATIONS FOUND

The prescribed particulars are annexed hereto.

Name of Chartered Accountant  
Membership Number  
Firm Registration Number  
Address  
IP Address  
Place  
Date

  
SANTH KUMAR PATTANAYAK  
ARCA066308  
0117119W  
N1/250,IRC VILLAGE,NAYAPALLI,BHUBANESWAR, 751015  
49.37.117.44  
BHUBNAESWAR  
26-Sep-2024



# COMPUTATIONS OF INCOME

UDAYANATH EDUCATIONAL & CHARITABLE TRUST  
297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013

PAN-AAATU3190K  
DOC-31/03/2008

FY-2023-24  
AY-2024-25

		Amount(Rs.)
1. Total income Receipts from main objects		20,50,14,939.22
2. Application towards the expenditure of the trust/institution		
a. Amount applied to charitable purposes during the previous year - Revenue Account	14,99,42,089.26	
b. Amount applied to charitable purposes during the previous year – Capital Account	66,77,984.65	
c. Amount applied to charitable purposes during the previous year - Repayment of Loan	(60,62,900.00)	15,05,57,173.91
3. Income of earlier years upto 15% accumulated or set apart		(3,29,677.62)
4. Amount which was not actually paid during the previous year		(19,33,59,412.10)
5. 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		-
Total amount to be allowed as application		(4,31,31,915.81)
6. Amount of income accumulated or set apart for application to charitable purposes, to the extent it does not exceed 15 % of the income.		30,87,050.66
Net Tax Payable		NIL
Taxes Paid		
Less: TDS	75,197.00	75,197.00
Amount Refundable		(75,200.00)

( Though the amount accumulated or set apart for application to charitable purposes is does not exceed 15 % of income as per section 11(1)(a)/11(1)(b) incopme not chargable to tax.)



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), 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  
2024-25

PAN	AAATU3190K		
Name	UDAYANATH EDUCATIONAL AND CHARITABLE TRUST		
Address	PLOT NO-297/4002, JAYADEV VIHAR,NAYAPALLI, Regional Research Laboratory S.O, RRL , KHORDA , 24-Odisha, 91-INDIA, 751013		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	570880790051024

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	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	75,197
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 75,200
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

Income Tax Return electronically transmitted on 05-Oct-2024 16:03:48 from IP address  
49.37.117.38 and verified by BASANTA KUMAR BISOI having PAN  
AEWPB1568E on 05-Oct-2024 using paper ITR-Verification Form/Electronic Verification Code  
TNYKI7AS8I generated through Aadhaar OTP mode

System Generated  
Barcode/QR Code



AAATU3190K075708807900510247bb972647513db81bf1f02b34ec87434a599c013

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



**UDAYANATH EDUCATIONAL & CHARITABLE TRUST**  
297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013  
**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2024**

LIABILITIES	TOTAL	ASSETS	TOTAL
<b>TRUST FUND:</b>		<b>FIXED ASSETS :</b>	
Opening Balance	17,26,08,525.50	(As per Schedule)	19,06,87,853.00
Add: Excess of Income over Expenditure	4,42,72,248.84		
	21,68,80,774.34	<b>Deposit With Authority</b>	
		Fixed deposit (with EHSS) No -39493	16,79,015.00
		Fixed Deposit (With BPUT) (No-30580	14,54,102.00
		Fixed Deposit (With EHSS) (No-	3,78,336.00
		Deposit With AICTE (MBA & MCA-EC	30,00,000.00
		Fixed Deposit(BPUT-ECCAM ) No.-	11,58,235.00
		Deposit With AICTE( EATM-MBA)	15,00,000.00
Creditors & Payables	36,32,904.00	TDS Receivable	68,805.00
		<b>CURRENT</b>	
		Fess Receivable From Students	84,96,952.00
		Loans & advances	6,91,601.00
		Security Deposits Hostel	84,600.00
		Security Deposits Electricity dept	3,92,880.00
		Cash in Hand	6,52,191.00
		Cash at Bank	1,02,69,108.34
	<b>22,05,13,678.34</b>		<b>22,05,13,678.34</b>

As per our report of even date attached

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

*S. K. Pattanayak*

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN : 24066308BKAMGU6725

Place : Bhubaneswar

Date: 26/09/2024

Chairman  
✓ Udayanath Educational  
and Charitable Trust  
Bhubaneswar



**UDAYANATH EDUCATIONAL & CHARITABLE TRUST**  
297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2024**

	EXPENDITURE	TOTAL(Rs.)	INCOME	TOTAL(Rs.)
To	Staff Salary & Wages	8,53,15,929.34	By Fees from students	19,33,59,412.10
To	Rent	50,05,000.00	By Interest FD	3,90,732.00
To	Electricity Charges	38,40,943.00	By Interest on SB	1,217.00
To	Legal Expenses	25,000.00	By Income From Skill Development	4,12,847.00
To	Fuel For Generator	20,20,000.00	By IT Refund	50,130.00
To	Sports & Cultural Expenses	13,03,693.00		
To	AICTE Expenses	12,90,000.00		
To	Printinting & Stationery	9,98,035.00		
To	Affilaition Fees	20,60,906.20		
To	Audit Fees	80,000.00		
To	Staff & Student Welfare Exp.	1,10,900.00		
To	Conference & Seminar	15,20,919.00		
To	Repair & Maintenance	27,46,795.00		
To	Lab Chemicals Expenses	2,08,490.00		
To	Bank Commission & Charges	53,673.02		
To	Internet & Website Expenses	3,68,072.00		
To	Travelling & conveyance	12,94,434.00		
To	Placement Expenses	40,500.00		
To	Certification Expenses	65,000.00		
To	Examination Expenses	3,18,937.70		
To	ECP Expenses	1,50,000.00		
To	Unifirm Expenses	3,05,000.00		
To	Professional fees	19,20,000.00		
To	Honorarium	8,00,000.00		
To	Insurance	6,70,000.00		
To	Fire Safety Maintenance	1,75,000.00		
To	Skill development expenses	4,50,000.00		
To	Rate & Taxes	10,500.00		
To	Puja & Picnic Expenses	6,57,102.00		
To	Study tour expenses	19,69,022.00		
To	Bus Fuel Expenses	43,36,205.00		
TO	Canteen Expenses	2,77,14,375.00		
To	Newspaper & Periodicals	1,21,953.00		
To	Advertisement	12,13,368.00		
To	Interest on Term Loan	34,380.00		
To	Miscellaneous Expenses	2,73,857.00		
To	Gardening Expenses	4,74,100.00		
To	Excess of Income over Expenditure	4,42,72,248.84		
		<b>19,42,14,338.10</b>		<b>19,42,14,338.10</b>

As per our report of even date attached  
**FOR BAPS & ASSOCIATES**

Chartered Accountants  
FRN 117119W

Place : Bhubaneswar  
Date: 26/09/2024

Chairman  
Udayanath Educational  
and Charitable Trust  
Bhubaneswar



*Stational*  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308

UDIN : 24066308BKAMGU6725



# UDAYANATH EDUCATIONAL & CHARITABLE TRUST

297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013

## CONSOLIDATED RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2024

RECEIPTS		TOTAL(Rs.)	PAYMENTS		TOTAL(Rs.)
To	Opening Balances:		By	Staff Salary & Wages	8,53,15,929.34
	Cash in Hand	2,57,775.20	By	Rent	50,05,000.00
	<b>Cash at Bank</b>		By	Electricity Charges	38,40,943.00
	PNB-10751	9,70,809.26	By	Legal Expenses	25,000.00
	PNB-4491	71,902.42	By	Fuel For Generator	20,20,000.00
	PNB-11264	5,49,903.26	By	Sports & Cultural Expenses	13,03,693.00
	ICICI-1879	4,528.94	By	AICTE Expenses	12,90,000.00
	INDIAN BANK-9789	2,62,174.16	By	Printinting & Stationery	9,98,035.00
	OBC-817	9,151.80	By	Affilaition Fees	20,60,906.20
	SBI-7653	9,170.98	By	Audit Fees	80,000.00
	PNB-29-206	2,24,110.87	By	Staff & Student Welfare Exp.	1,10,900.00
	PNB-7560	1,02,95,993.31	By	Conference & Seminar	15,20,919.00
To	Fees from students	19,33,59,412.10	By	Repair & Maintenance	27,46,795.00
To	Interest FD	3,90,732.00	By	Lab Chemicals Expenses	2,08,490.00
To	Interest on SB	1,217.00	By	Bank Commission & Charges	53,673.02
To	Income From Skill Development	4,12,847.00	By	Internet & Website Expenses	3,68,072.00
To	IT Refund	50,130.00	By	Travelling & conveyance	12,94,434.00
		-	By	Placement Expenses	40,500.00
To	Current liabilities not paid	15,24,653.00	By	Certification Expenses	65,000.00
			By	Examination Expenses	3,18,937.70
			By	ECP Expenses	1,50,000.00
			By	Unifirm Expenses	3,05,000.00
			By	Professional fees	19,20,000.00
			By	Honorarium	8,00,000.00
			By	Insurance	6,70,000.00
			By	Fire Safety Maintenance	1,75,000.00
			By	Skill development expenses	4,50,000.00
			By	Rate & Taxes	10,500.00
			By	Puja & Picnic Expenses	6,57,102.00
			By	Study tour expenses	19,69,022.00
			By	Bus Fuel Expenses	43,36,205.00
			By	Canteen Expenses	2,77,14,375.00
			By	Newspaper & Periodicals	1,21,953.00
			By	Advertisement	12,13,368.00
			By	Interest on Term Loan	34,380.00
			By	Miscellaneous Expenses	2,73,857.00
			By	Gardening Expenses	4,74,100.00
				<b>FIXED ASSETS</b>	
			By	Furniture & Fixture	15,56,115.00
			By	Building	2,33,10,707.00
			By	Library Books	9,63,231.00
			By	Gym Equipments	3,89,100.00
			By	Lab Equipments	1,31,030.00
			By	Electrical Equipment	33,58,283.00
			By	Computer and peripherals	7,41,395.00
			By	Deposits for Authority	15,45,626.00
			By	Repayment of IC-700 PNB	89,89,651.05
			By	Repayment of IC-215 PNB	64,77,179.65
			By	TDS Receivable	68,805.00
			By	<b>Closing Balances :</b>	
				Cash in hand	6,52,191.00
				<b>Cash at Bank</b>	
				ICICI-1030	4,16,252.00
				ICICI - 1879	16,42,085.94





	INDIAN BANK-9789	45,013.15
	OBC-817	8,679.80
	PNB-10751	6,39,845.78
	HDFC-7900	5,47,229.00
	PNB-29206	-
	SBI-7653	8,521.98
	PNB-4491	24,542.08
	EXAM. SECTION-434	34,81,117.00
	PNB- 7162	14,045.31
	PNB-7560	6,30,841.17
	PNB-11608	1,40,136.47
	PNB-11264	26,70,798.66
	<b>20,83,94,511.30</b>	<b>20,83,94,511.30</b>

Place : Bhubaneswar  
Date: 26/09/2024

As per our report of even date attached

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*

**CA S K PATTANAYAK**  
Partner

M. No. 066308

UDIN : 24066308BKAMGU6725

Chairman  
Udayanath Educational  
and Charitable Trust  
Bhubaneswar



UDAYNATH CHARITABLE TRUST

Annexure - 1

DEPRECIATION SCHEDULE FOR THE PERIOD AS ON 31ST MARCH 2024

Consolidated

SL.No	PARTICULARS		Opening as on 1.04.2023	Addition during the year	Total as on 31.03.2024	DEPRECIATION	As on 31.03.2024
1	Land & Development	0%	1,75,45,474.00	-	1,75,45,474.00	-	1,75,45,474.00
2	Building	10%	11,09,13,747.00	2,33,10,707.00	13,42,24,454.00	-	13,42,24,454.00
3	Electrical Equipment & Installation	15%	1,23,53,115.00	33,58,283.00	1,57,11,398.00	-	1,57,11,398.00
4	Computer & Accessories	40%	23,02,918.00	7,41,395.00	30,44,313.00	-	30,44,313.00
5	Furniture & Fixture	10%	99,33,731.00	15,56,115.00	1,14,89,846.00	-	1,14,89,846.00
6	Lab. Equipment & Instruments	15%	48,04,178.00	1,31,030.00	49,35,208.00	-	49,35,208.00
7	Books & Periodicals	40%	12,21,068.00	9,63,231.00	21,84,299.00	-	21,84,299.00
8	Bus	15%	9,60,147.00	-	9,60,147.00	-	9,60,147.00
9	Gym.Equipments	15%	2,03,614.00	3,89,100.00	5,92,714.00	-	5,92,714.00
			16,02,37,992.00	3,04,49,861.00	19,06,87,853.00	-	19,06,87,853.00



# Einstein Acedemy of Technology & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015  
INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Staff Salary & Wages	6,31,22,184.00	By Fees from students	13,19,59,692.70
To Rent	50,05,000.00	By Interest FD	1,44,428.00
To Eletricity Charges	38,40,943.00	By Interest on SB	1,217.00
To AICTE Expenses	10,30,000.00		
To Printinting & Stationery	9,98,035.00		
To Affilaition Fees	1,75,000.00		
To Audit Fees	80,000.00		
To Staff & Student Welfare Exp.	1,10,900.00		
To Conference & Seminar	13,70,919.00		
To Repair & Maintenance	25,52,404.00		
To Lab Chemicals Expenses	2,08,490.00		
To Bank Commission & Charges	29,079.22		
To Internet & Website Expenses	3,68,072.00		
To Travelling & conveyance	7,46,506.00		
To Camps & pogrammes	40,500.00		
To Certification Expenses	65,000.00		
To Sports & Cultural Expenses	12,58,693.00		
To Unifirm Expenses	2,05,000.00		
To Honorarium	8,00,000.00		
To Fire Safety Maintenance	1,75,000.00		
To Skill development expenses	4,50,000.00		
To Rate & Taxes	10,500.00		
To Puja & Picnic Expenses	3,78,534.00		
To Professional fees	19,00,000.00		
To Study tour expenses	19,69,022.00		
To Bus Fuel Expenses	43,36,205.00		
To Canteen Expenses	2,39,64,880.00		
To Newspaper & Periodicals	1,18,025.00		
To Advertisement	11,84,599.00		
To Interest on Term Loan	34,380.00		
To Miscellaneous Expenses	2,10,582.00		
To Excess of Income over Expenditure	1,46,68,683.48		
<b>TOTAL</b>	<b>13,21,05,337.70</b>	<b>TOTAL</b>	<b>13,21,05,337.70</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 26/09/2024

FOR BAPS & ASSOCIATES  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*

CA S K PATTANAYAK

Partner

M. No. 066308

UDIN : 24066308BKAMGU6725





# Einstein Acedemy of Technology & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>TO Opening Balances:</b>		By Staff Salary & Wages	6,31,22,184.00
Cash in Hand	2,57,775.20	By Rent	50,05,000.00
Cash at Bank		By Eletricity Charges	38,40,943.00
ICICI-1879	4,528.94	By AICTE Expenses	10,30,000.00
INDIAN BANK-9789	2,62,174.16	By Printinting & Stationery	9,98,035.00
OBC-817	9,151.80	By Affilaition Fees	1,75,000.00
SBI-7653	9,170.98	By Audit Fees	80,000.00
PNB-29-206	2,24,110.87	By Staff & Student Welfare Exp.	1,10,900.00
PNB-7560	1,02,95,993.31	By Conference & Seminar	13,70,919.00
		By Repair & Maintenance	25,52,404.00
<b>Gross Receipts</b>		By Lab Chemicals Expenses	2,08,490.00
To Fees from students	13,19,59,692.70	By Bank Commission & Charges	29,079.22
To Interest FD	1,44,428.00	By Internet & Website Expenses	3,68,072.00
To Interest on SB	1,217.00	By Travelling & conveyance	7,46,506.00
		By Camps & pogrammes	40,500.00
To Increase in Current Liabilities	2,12,68,768.00	By Certification Expenses	65,000.00
		By Fuel For Generator	20,00,000.00
		By Sports & Cultural Expenses	12,58,693.00
		By Unifirm Expenses	2,05,000.00
		By Honorarium	8,00,000.00
		By Examination Expenses	38,200.00
		By Insurance	6,60,002.00
		By Fire Safety Maintenance	1,75,000.00
		By Skill development expenses	4,50,000.00
		By Rate & Taxes	10,500.00
		By Puja & Picnic Expenses	3,78,534.00
		By Professional fees	19,00,000.00
		By Study tour expenses	19,69,022.00
		By Bus Fuel Expenses	43,36,205.00
		By Canteen Expenses	2,39,64,880.00
		By Newspaper & Periodicals	1,18,025.00
		By Advertisement	11,84,599.00
		By Interest on Term Loan	34,380.00
		By Miscellaneous Expenses	2,10,582.00
		By Gardening Expenses	3,12,000.00
		<b>FIXED ASSETS</b>	
		By Furniture & Fixture	15,56,115.00
		BY Building	2,15,05,707.00
		By Library Books	9,63,231.00
		By Gym Equipments	3,89,100.00
		By Lab Equipments	1,00,000.00
		By Electrical Equipment	33,53,783.00
		By Computer and peripherals	7,41,395.00



	By Deposits for Authority	11,58,235.00
	By Repayment of IC-700 PNB	89,89,651.05
	By Repayment of IC-215 PNB	64,77,179.65
	By TDS Receivable	42,171.00
	BY Fund Transfer	
	ECCAM	(36,91,000.00)
	UECT	24,85,000.00
	EHSS	(15,35,000.00)
	ECP	(5,85,000.00)
	ESE	(39,70,390.00)
	EATM	(26,000.00)
	By <b>Closing Balances :</b>	
	Cash in hand	3,70,691.00
	Cash at Bank	
	ICICI - 1879	16,42,085.94
	INDIAN BANK-9789	45,013.15
	OBC-817	8,679.80
	HDFC-7900	5,47,229.00
	PNB-29206	-
	SBI-7653	8,521.98
	EXAM. SECTION-434	34,81,117.00
	PNB-7560	6,30,841.17
	<b>16,44,37,010.96</b>	<b>16,44,37,010.96</b>

Place : Bhubaneswar

FOR BAPS & ASSOCIATES



# Einstein School of Engineering

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

## INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	Rs.	P.		Rs.	P.
To Staff Salary & Wages	1,02,47,133.34		By Fees from students	3,24,05,655.40	
To Repair & Maintenance	1,39,591.00				
To Bank Commission & Charges	16,007.54				
To Misc. Expenses	31,475.00				
To ECP Expenses	1,50,000.00				
To Gardening Expenses	39,600.00				
To Legal Expenses	25,000.00				
To Sports & Cultural Expenses	45,000.00				
To Newspaper & Periodicals	3,928.00				
To Fuel For Generator	20,000.00				
To Exam Section Expenses	96,975.00				
To Uniform Expenses	1,00,000.00				
To Puja & Celebration	2,78,568.00				
To Tours & Travels	95,000.00				
To BPUT Affiliation	1,60,000.00				
To Canteen Expenses	12,70,000.00				
To Excess of Income over Expenditure	1,96,87,377.52				
<b>TOTAL</b>	<b>3,24,05,655.40</b>		<b>TOTAL</b>	<b>3,24,05,655.40</b>	

As per our report of even date attached

Place : Bhubaneswar

Date: 26/09/2024

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

*S. K. Pattanayak*

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN : 24066308BKAMGU6725





# Einstein School of Engineering

PLOT NO - N-4/2, IRC Village, Bhubaneswar-751015

## RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balances:			
Cash at Bank- PNB-10751	9,70,809.26	By Staff Salary & Wages	1,02,47,133.34
Cash in hand	-	By Repair & Maintenance	1,39,591.00
		By Bank Commission & Charges	16,007.54
To Gross Receipts		By Misc. Expenses	31,475.00
Fees from students	3,24,05,655.40	By ECP Expenses	1,50,000.00
		By Gardening Expenses	39,600.00
		By Legal Expenses	25,000.00
		By Sports & Cultural Expenses	45,000.00
		By Newspaper & Periodicals	3,928.00
		By Fuel For Generator	20,000.00
		By Exam Section Expenses	96,975.00
		By Uniform Expenses	1,00,000.00
		By Puja & Celebration	2,78,568.00
		By Tours & Travels	95,000.00
		By BPUT Affiliation	1,60,000.00
		By Canteen Expenses	12,70,000.00
		<b>FIXED ASSETS</b>	
		By Building	40,000.00
		By Electrical equipment	4,500.00
		By Laboratory Item	31,030.00
		By Repayment of current Liabilities	1,41,37,421.00
		By Fund Transfer	57,55,390.00
		EHSS (2,45,000.00)	
		UCT 12,50,000.00	
		ESE 8,490.00	
		ECP 2,46,000.00	
		EATM 44,95,900.00	
		EATM HO -	
		By Closing Balances :	6,89,845.78
		By Cash in Hand 50,000.00	
		By Cash at Bank-PN 6,39,845.78	
	3,33,76,464.66		3,33,76,464.66

# Place : Bhubaneswar  
Date: 26/09/2024

As per our report of even date attached

FOR BAPS & ASSOCIATES

Chartered Accountants

FRN 117119W

*S. K. Pattanayak*  
CA S K PATTANAYAK

Partner

M. No. 066308

UDIN : 24066308BKAMGU6725



**Einstein Heigher Secondary School**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**

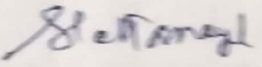
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	Rs.	P.		Rs.	P.
To Staff Salary & Wages	68,79,690.00		By Fees from students	1,12,08,700.00	
To Bank Commission & Charges	1,866.34		By Interest on FD	2,665.00	
To Canteen Expenses	12,62,000.00				
To Advertisement & Publicity	28,769.00				
To Garden Expenses	1,22,500.00				
To Tours & Travels	1,00,000.00				
To Professional Fees	20,000.00				
To Miscellaneous Expenses	20,000.00				
To Repair & Maintainance	54,800.00				
To Expenditure	27,21,739.66				
<b>TOTAL</b>	<b>1,12,11,365.00</b>		<b>TOTAL</b>	<b>1,12,11,365.00</b>	

As per our report of even date attached

Place : Bhubaneswar  
Date: 26/09/2024

FOR BAPS & ASSOCIATES  
Chartered Accountants  
FRN 117119W

  
**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN : 240663088KAMGU6725



**Einstein Heigher Secondary School**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2024**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balances:</b>		By Staff Salary & Wages	68,79,690.00
To Cash In hand	-	By Bank Commission & Charges	1,866.34
To Cash at Bank-PNB-4491	71,902.42	By Canteen Expenses	12,62,000.00
<b>STDR PNB-3509</b>		By Advertisement & Publicity	28,769.00
		By Garden Expenses	1,22,500.00
		By Tours & Travels	1,00,000.00
		By Professional Fees	20,000.00
		By Miscellaneous Expenses	20,000.00
To Fees from students	1,12,08,700.00	By Repair & Maintainance	54,800.00
To Interest on FD	2,665.00	By Repayment of current Liabilities	11,71,235.00
		By TDS Receivable	7,365.00
		By Fund Transfer	15,82,000.00
		EATM	15,30,000.00
		ECCAM	88,000.00
		ESE	(36,000.00)
		<b>Closing Balances :</b>	33,042.08
		By Cash in Hand	8,500.00
		By Cash at Bank	
		PNB-4491	24,542.08
	<b>1,12,83,267.42</b>		<b>1,12,83,267.42</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 26/09/2024

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*  
**CA S K PATTANAYAK**  
Partner

M. No. 066308  
UDIN : 24066308BKAMGU6725





**Einstein College of Computer Application & Management**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Staff Salary & Wages	45,86,560.00	By Fees from students	1,63,78,364.00
To Bank Commission & Charges	2,944.60		
To Examination Expenses	1,36,125.00		
To Tours & Travels	2,10,000.00		
To Canteen Expenses	9,69,695.00		
To Excess of Income over Expenditure	1,04,73,039.40		
<b>TOTAL</b>	<b>1,63,78,364.00</b>	<b>TOTAL</b>	<b>1,63,78,364.00</b>

As per our report of even date attached

Place : Bhubaneswar

Date: 26/09/2024

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

*S. K. Pattanayak*  
**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN : 24066308BKAMGU6725



**Einstein College of Computer Application & Management**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2024**

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
Opening Balances:		By Staff Salary & Wages	45,86,560.00
To Cash In hand	-	By Bank Commission & Charges	2,944.60
To Cash at Bank-PNB-11264	5,49,903.26	By Examination Expenses	1,36,125.00
		By Tours & Travels	2,10,000.00
		By Canteen Expenses	9,69,695.00
		By Repayment of current Liabilities	34,40,144.00
Gross Receipts		By Fixed Assets	
To Fees from students	1,63,78,364.00	Building	12,65,000.00
		By Fund Transfer	36,04,000.00
		EATM	36,92,000.00
		EHSS	(88,000.00)
		By Closing Balances :	27,13,798.66
		Cash in Hand	43,000.00
		Cash at Bank	
		PNB-11264	26,70,798.66
	<b>1,69,28,267.26</b>		<b>1,69,28,267.26</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 26/09/2024

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*Shantanu*  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN : 24066308BKAMGU6725



**Einstein College of Pharmacy**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2024**

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
Opening Balances:		By Staff Salary & Wages	2,46,637.00
To Cash In hand	-	By Bank Commission & Charges	1,826.53
To Cash at Bank	-	By Gift	1,50,000.00
Gross Receipts		By Affiliation fees	2,47,800.00
To Fees from students	14,07,000.00	By Misc. Expenses	11,800.00
		By Repayment of current Liabilities	82,800.00
		By Fund Transfer	3,46,000.00
		EATM 5,92,000.00	
		ESE (2,46,000.00)	
		Closing Balances :	3,20,136.47
		By Cash in Hand 1,80,000.00	
		By Cash at Bank	
		PNB-11608 1,40,136.47	
	14,07,000.00		14,07,000.00

As per our report of even date attached

Place : Bhubaneswar  
Date: 26/09/2024

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W



*S. K. Pattanayak*  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN : 24066308BKAMGU6725

**Einstein College of Pharmacy**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Staff Salary & Wages	2,46,637.00	By Fees from students	14,07,000.00
To Bank Commission & Charges	1,826.53		
To Gift	1,50,000.00		
To Affiliation fees	2,47,800.00		
To Misc. Expenses	11,800.00		
To Excess of Income over Expenditure	7,48,936.47		
<b>TOTAL</b>	<b>14,07,000.00</b>	<b>TOTAL</b>	<b>14,07,000.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 26/09/2024

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN : 24066308BKAMGU6725





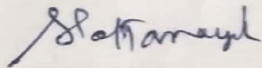
**Udaynath Educational & Charitable Trust**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2023**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Salary	2,33,725.00	By Interest income	2,43,639.00
To Bank Commission & Charges	1,948.79	By IT Refund	50,130.00
To ROM Fees	47,637.70	Income From Skill Development	4,12,847.00
To Insurance	9,998.00		
To Tours & Travels	1,42,928.00		
To AICTE Payment	2,60,000.00		
To DMET	1,80,070.80		
To PCI	15,45,835.40		
To Excess of Income over Expenditure	(17,15,527.69)		
<b>TOTAL</b>	<b>7,06,616.00</b>	<b>TOTAL</b>	<b>7,06,616.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 26/09/2024

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

  
**CA S K PATTANAYAK**  
Partner

M. No. 066308  
UDIN : 24066308BKAMGU6725



## Udaynath Educational & Charitable Trust

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

### RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balances:</b>		By Salary	2,33,725.00
To Cash in Hand		By Bank Commission & Charges	1,948.79
To Cash at Bank		By ROM Fees	47,637.70
		By Insurance	9,998.00
		By Tours & Travels	1,42,928.00
		By AICTE Payment	2,60,000.00
		By DMET	1,80,070.80
<b>Gross Receipts</b>		By PCI	15,45,835.40
To Interest income	2,43,639.00	By <b>FIXED ASSETS</b>	
To IT Refund	50,130.00	College Building	5,00,000.00
To Income From Skill Development	4,12,847.00		
To Encashment of FD-45290	12,00,244.00	By TDS Receivable	19,269.00
		By Repayment of current Liabilities	9,12,515.00
		By Increase in Deposits	15,00,000.00
		Increase in Deposits for Authority	87,635.00
		By <b>Branch Division</b>	(39,65,000.00)
		EATM (24,85,000.00)	
		ESE (14,80,000.00)	
		By <b>Closing Balances :</b>	4,30,297.31
		Cash in Hand	
		Cash at Bank	
		PNB- 7162 14,045.31	
		ICICI-1030 4,16,252.00	
	<b>19,06,860.00</b>		<b>19,06,860.00</b>

As per our report of even date attached

Place : Bhubaneswar

Date: 26/09/2024

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

*Signature*

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN : 24066308BKAMGU6725



2022

# **UDAYANATH EDUCATIONAL & CHARITABLE TRUST**

**PLOT- 297/4002, JAYADEV VIHAR,  
NAYAPALLI, BHUBANESWAR-751013**

**AUDIT REPORT (10B) AS PER INCOME TAX ACT, BALANCESHEET AND  
RECEIPT & PAYMENT ACCOUNT, INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH, 2022**

## **BAPS & ASSOCIATES CHARTERED ACCOUNTANTS**

N-1/250, IRC VILLAGE  
(MILLENIUM EYE HOSPITAL LANE),  
BHUBANESWAR-751015  
Ph NO- 0674-2550490, 9437000874  
E-mail: sanath.baps@gmail.com  
BHUBANESWAR.  
PIN-751015

IN FRONT OF SBI  
AT/PO-JODA, KEONJHAR  
Pin-758034, ODISHA





# 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  
483161620100922

Date of e-Filing  
10-Sep-2022

Name	:	UDAYANATH EDUCATIONAL AND CHARITABLE TRUST
PAN/TAN	:	AAATU3190K
Address	:	PLOT NO-297/4002,JAYADEV VIHAR,NAYAPALLI,RRL,Regional Research Laboratory S.O,KHORDA,Odisha,INDIA,751013
Form No.	:	Form 10B
Form Description	:	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	066308

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



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

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



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

Acknowledgement Number -483161620100922

We have examined the balance sheet of UDAYANATH EDUCATIONAL AND CHARITABLE TRUST AAATU3190K [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: **NO OBSERVATIONS FOUND**

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 at 31st March 2022 and
- in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

SANTH KUMAR PATTANAYAK

Name

Membership Number

066308

Firm Registration Number

117119W

Date of Audit Report

10-Sep-2022

Place

49.37.47.189

Date

10-Sep-2022

## ANNEXURE

### STATEMENT OF PARTICULARS

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

- |                                                                                                                                                                                                                                                    |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year                                                                                                                                     | ₹ 13,22,16,869 |
| 2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | No, -          |
| 3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.                      | ₹ 12,40,102    |
| 4. Amount of income eligible for exemption under section 11(1)(c) (Give details)                                                                                                                                                                   | No             |





Sl. No.	Details	Amount
No Records Added		
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -

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

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
----	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
No Records Added				

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
----	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----





diverted

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 49.37.47.189

Date 10-Sep-2022

Acknowledgement Number - 483161620100922

This form has been digitally signed by SANTH KUMAR PATTANAYAK having PAN AUIPP9467C from IP Address 49.37.47.189 on 10-Sep-2022 06:28:30 PM  
Dsc SI No and issuer, C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



**UDAYANATH EDUCATIONAL & CHARITABLE TRUST**  
297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013  
**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2022**

LIABILITIES	TOTAL	ASSETS	TOTAL
<b>TRUST FUND:</b>		<b>FIXED ASSETS :</b>	
Opening Balance	11,97,18,529.00	(As per Schedule)	13,58,46,491.00
Add: Excess of Income over Expenditure	1,82,46,587.00		
	13,79,65,116.00	<b>Deposit With Authority</b>	
<b>SECURED LOAN</b>		Fixed deposit (with EHSS) No -39493	15,91,379.00
Term Loan from PNB[NO - 0700]	2,62,57,389.00	Fixed Deposit (With BPUT) (No-30580)	14,54,102.00
OD Loan -0215(Covid Loan)	83,96,738.00	Fixed Deposit (For EHSS) (No-53509)	3,78,336.00
		Fixed Deposit (With PNB) (No-45290)	12,00,244.00
		Deposit With AICTE	15,00,000.00
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>	
Sundry Creditor	73,65,051.00	Fess Receivable From Students	2,76,55,625.00
		Loan & advance	86,40,533.00
		Security Deposits Hostel	84,600.00
		Security Deposits Electricity dept	3,92,880.00
		Branch Division	-
		Cash in Hand	2,21,421.00
		Cash at Bank	10,18,683.00
	<b>17,99,84,294.00</b>		<b>17,99,84,294.00</b>

As per our report of even date attached

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

*Satnam*

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN- 22066308ARRJAN4915

Place : Bhubaneswar

Date: 10/09/2022

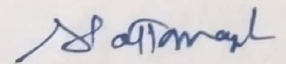


**UDAYANATH EDUCATIONAL & CHARITABLE TRUST**  
297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2022**

EXPENDITURE		TOTAL	INCOME		TOTAL
To	Staff Salary & Wages	2,99,55,170.00	By	Fees from students	9,01,12,283.00
To	Travelling & conveyance	14,55,424.00	By	Other Income	3,95,364.00
To	Rent	29,55,000.00	By	Interest Received	3,43,526.00
To	Electricity Charges	23,66,652.00			
To	Telephone & Mobile Charge	27,685.00			
To	Printinting & Stationery	4,24,821.00			
To	Hostel & mess Expenses	23,155.00			
To	BPUT Affilaition Fees	5,10,000.00			
To	Audit Fees	60,000.00			
To	Building& Vehicle Insurance	3,49,585.00			
To	Student Uniform expenses	18,85,426.00			
To	Staff & Student Welfare Exp	2,28,060.00			
To	Repair & Maintenance	20,68,663.00			
To	Bank Commission & Charges	3,90,834.00			
To	Placement Expenses	6,19,317.00			
To	Internet & Website Expense	4,92,076.00			
To	Skill development expenses	10,000.00			
To	OJEE Expenes	98,150.00			
To	NBA Expense	4,77,210.00			
To	Honarium	13,80,335.00			
To	Professional fees	46,400.00			
To	Puja & Picnic Expenses	1,73,580.00			
To	Student Orientation Program	2,25,000.00			
To	Transportation Expenses	73,500.00			
To	Bus Fuel Expenses	9,88,139.00			
To	Office Expenses	12,58,034.00			
To	Canteen Exp	44,24,044.00			
To	Advertisement	4,83,886.00			
To	Interest Cost	37,16,455.00			
To	Depreciation	1,54,37,985.00			
To	Excess or income over	<b>1,82,46,587.00</b>			
		<b>9,08,51,173.00</b>			<b>9,08,51,173.00</b>

As per our report of even date attached  
**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

Place : Bhubaneswar  
Date: 10/09/2022



**CA S K PATTANAYAK**  
Partner

M. No. 066308

UDIN- 22066308ARRJAN4915





**UDAYANATH EDUCATIONAL & CHARITABLE TRUST**

297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013

**CONSOLIDATED RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2022**

RECEIPTS		TOTAL	PAYMENTS		TOTAL
To	Opening Balances:		BY	Staff Salary & Wages	2,99,55,170.00
	Cash in Hand	1,58,334.00	BY	Travelling & conveyance	14,55,424.00
	Cash at Bank	36,11,085.00	BY	Rent	29,55,000.00
			BY	Electricity Charges	23,66,652.00
	<b>Gross Receipts</b>		BY	Telephone & Mobile Charges	27,685.00
To	Fees from students	9,01,12,283.00	BY	Printing & Stationery	4,24,821.00
To	Other Income	3,95,364.00	BY	Hostel & mess Expenses	23,155.00
To	Interest Received	3,43,526.00	BY	BPUT Affiliation Fees	5,10,000.00
			BY	Audit Fees	60,000.00
			BY	Building & Vehicle Insurance	3,49,585.00
			BY	Student Uniform expenses	18,85,426.00
			BY	Staff & Student Welfare Exp.	2,28,060.00
To	Increase in Loans Liabilities	3,46,54,127.00	BY	Repair & Maintenance	20,68,663.00
To	Decrease in current Assets	41,82,252.00	BY	Bank Commission & Charges	3,90,834.00
			BY	Placement Expenses	6,19,317.00
			BY	Internet & Website Expenses	4,92,076.00
			BY	Skill development expenses	10,000.00
			BY	OJEE Expenses	98,150.00
			BY	NBA Expense	4,77,210.00
			BY	Honarium	13,80,335.00
			BY	Professional fees	46,400.00
			BY	Puja & Picnic Expenses	1,73,580.00
			BY	Student Orientation Programme	2,25,000.00
			BY	Transportation Expenses	73,500.00
			BY	Bus Fuel Expenses	9,88,139.00
			BY	Office Expenses	12,58,034.00
			BY	Canteen Exp	44,24,044.00
			BY	Advertisement	4,83,886.00
			BY	Interest Cost	37,16,455.00
				<b>FIXED ASSETS</b>	
			By	Furniture & Fixture	3,36,178.00
			By	Building	78,92,480.00
			By	Library Books	3,52,848.00
			By	Lab Equipments	1,51,300.00
			By	Electrical Equipment	8,50,943.00
			By	Land	17,54,333.00
			By	Computer & Accessories	27,300.00
			By	Gym equipment	28,000.00
			BY	Increase in Current Asset	1,91,019.00
			BY	Decrease in Current Liabilities	1,14,77,021.00
			BY	Decrease in loans	5,19,88,846.00



	By Closing Balances :	
	By Cash in Hand	2,21,421.00
	By Cash at Bank	10,18,681.00
	13,34,56,971.00	13,34,56,971.00

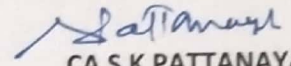
Place : Bhubaneswar  
Date: 10/09/2022

As per our report of even date attached

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W



**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN- 22066308ARRJAN4915



Consolidated		Addition during the year					As on 31.03.2022
NO. SL.	PARTICULARS	Opening as on 1.04.2021	More than 180 days	Less than 180 days	Total as on 31.03.2021	DEPRECIATION	
1	Land & Development	1,15,62,253.00	-	-	1,15,62,253.00	-	1,15,62,253.00
2	Building	10,08,06,039.86	96,46,813.00	-	11,04,52,852.86	1,10,45,286.00	9,94,07,566.86
3	Electrical Equipment & Installation	1,13,72,984.55	8,50,943.00	-	1,22,23,927.55	18,33,590.00	1,03,90,337.55
4	Computer & Accessories	11,27,166.93	27,300.00	-	11,54,466.93	4,61,788.00	6,92,678.93
5	Furniture & Fixture	92,80,118.38	3,36,178.00	-	96,16,296.38	9,61,630.00	86,54,666.38
6	Lab. Equipment & Instruments	35,64,559.29	1,51,300.00	-	37,15,859.29	5,57,379.00	31,58,480.29
7	Books & Periodicals	4,25,075.35	3,52,848.00	-	7,77,923.35	3,11,170.00	4,66,753.35
8	Bus	15,41,349.78	-	-	15,41,349.78	2,31,203.00	13,10,146.78
9	Gym.Equipments	2,11,547.31	28,000.00	-	2,39,547.31	35,933.00	2,03,614.31
		13,98,91,094.44	1,13,93,382.00	-	15,12,84,476.44	1,54,37,985.00	13,58,46,491.44





# Einstein Acedemy of Technology & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2022

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Staff Salary & Wages	2,46,40,272.00	By Fees from students	7,36,26,609.00
To Travelling & conveyance	11,35,824.00	By Other Income	3,95,364.00
To Rent	29,55,000.00	By Interest Received	3,20,623.00
To Electricity Charges	20,85,286.00		
To Telephone & Mobile Charges	27,685.00		
To Printinting & Stationery	4,24,821.00		
To Hostel & mess Expenses	23,155.00		
To Affilaition Fees	5,10,000.00		
To Audit Fees	60,000.00		
To Building& Vehicle Insurance	3,49,585.00		
To Student Uniform expenses	18,85,426.00		
To Staff & Student Welfare Exp.	1,63,060.00		
To Repair & Maintenance	20,50,084.00		
To Bank Commission & Charges	3,84,707.00		
To Placement Expenses	3,39,990.00		
To Internet & Website Expenses	4,23,906.00		
To Skill development expenses	10,000.00		
To OJEE Expenes	98,150.00		
To NBA Expense	4,77,210.00		
To Honarium	13,80,335.00		
To Professional fees	46,400.00		
To Puja & Picnic Expenses	1,73,580.00		
To Student Orientation Program	2,25,000.00		
To Transportation Expenses	16,500.00		
To Bus Fuel Expenses	9,88,139.00		
To Office Expenses	8,76,645.00		
To Canteen Exp	44,24,044.00		
To Advertisement	4,69,636.00		
To Depreciation	1,07,81,569.00		
To Excess of Income over Expenditure	1,69,16,587.00		
<b>TOTAL</b>	<b>7,43,42,596.00</b>	<b>TOTAL</b>	<b>7,43,42,596.00</b>

As per our report of even date attached

Place : Bhubaneswar

Date: 10/09/2022

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

*[Signature]*

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN- 22066308ARRJAN4915



# Einstein Acedemy of Technology & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO Opening Balances:		By Staff Salary & Wages	2,46,40,272.00
Cash in Hand	18,105.00	By Travelling & conveyance	11,35,824.00
Cash at Bank	28,65,427.00	By Rent	29,55,000.00
		By Eletricity Charges	20,85,286.00
		By Telephone & Mobile Charges	27,685.00
		By Printinting & Stationery	4,24,821.00
		By Hostel & mess Expenses	23,155.00
<b>Gross Receipts</b>		By Affilaition Fees	5,10,000.00
To Fees from students	7,36,26,609.00	By Audit Fees	60,000.00
To Other Income	3,95,364.00	By Building& Vehicle Insurance	3,49,585.00
To Interest Received	3,20,623.00	By Student Uniform expenses	18,85,426.00
		By Staff & Student Welfare Exp.	1,63,060.00
		By Repair & Maintenance	20,50,084.00
To Decrease in current Assets	41,73,594.00	By Bank Commission & Charges	3,84,707.00
		By Placement Expenses	3,39,990.00
		By Internet & Website Expenses	4,23,906.00
		By Skill development expenses	10,000.00
		By OJEE Expenes	98,150.00
		By NBA Expense	4,77,210.00
		By Honarium	13,80,335.00
		By Professional fees	46,400.00
		By Puja & Picnic Expenses	1,73,580.00
		By Student Orientation Programme	2,25,000.00
		By Transportation Expenses	16,500.00
		By Bus Fuel Expenses	9,88,139.00
		By Office Expenses	8,76,645.00
		By Canteen Exp	44,24,044.00
		By Advertisement	4,69,636.00
		<b>FIXED ASSETS</b>	
		By Furniture & Fixture	3,11,178.00
		BY Building	75,41,640.00
		By Library Books	1,76,424.00
		By Lab Equipments	1,51,300.00
		By Electrical Equipment	5,99,943.00
		By Computer and peripherals	27,300.00
		By Gym equipment	28,000.00
		By Decrease in loans	1,04,84,414.00
		BY Increase in Current Asset	
		BY Decrease in cu. Liabilities	94,77,436.00
		BY Branch Division	
		EHSS (20,92,036.00)	
		ESE (49,26,645.00)	
		UECT 1,23,69,769.00	53,51,088.00
		By <b>Closing Balances :</b>	
		Cash in hand	19,811.00
		Cash at Bank	5,86,748.00
	<b>8,13,99,722.00</b>		<b>8,13,99,722.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 10/09/2022

FOR BAPS & ASSOCIATES  
Chartered Accountants  
FRN 117119W



*Sattamay*  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN- 22066308ARRJAN4915

**Einstein School of Engineering**  
PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2022**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
		Rs. P.			Rs. P.
To	Staff Salary & Wages	43,55,356.00	By	Fees from students	1,28,16,357.00
To	Travelling & conveyance	3,19,600.00			
To	Electricity Charges	2,64,887.00			
To	STVE & VT Payment	-			
To	Staff & Student Welfare Exp.	65,000.00			
To	Repair & Maintenance	2,28,250.00			
To	Bank Commission & Charges	4,302.00			
To	Internet & Website Expenses	68,170.00			
To	Office Expenses	2,45,375.00			
To	Advertisement expenses	14,250.00			
To	Depreciation	16,91,850.00			
To	Excess of Income over Expenditure	55,59,317.00			
<b>TOTAL</b>		<b>1,28,16,357.00</b>	<b>TOTAL</b>		<b>1,28,16,357.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 10/09/2022

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*

**CA S K PATTANAYAK**  
Partner

M. No. 066308  
UDIN- 22066308ARRJAN4915





# Einstein School of Engineering

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

## RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balances:		By Staff Salary & Wages	43,55,356.00
Cash at Bank	6,76,689.00	By Travelling & conveyance	3,19,600.00
Cash in hand	6,509.00	By Electricity Charges	2,64,887.00
Gross Receipts		By STVE & VT Payment	
To Fees from students	1,28,16,357.00	By Staff & Student Welfare Exp.	65,000.00
To		By Repair & Maintenance	2,28,250.00
" Funds from		By Bank Commission & Charges	4,302.00
Decrease in Current Asset	8,658.00	By Internet & Website Expenses	68,170.00
		By Office Expenses	2,45,375.00
		By Advertisement expenses	14,250.00
		<b>FIXED ASSETS</b>	
		By Building	3,50,840.00
		By Furniture&Fixture	25,000.00
		By Library books	1,76,424.00
		By Electrical equipment	2,51,000.00
		By Decrease in Loan	4,15,04,432.00
		By Decrease in current Liability	4,19,496.00
		By Increase in Current Asset	
		By Branch Division	
		EATM	49,26,645.00
		EHSS	(4,70,000.00)
		UECT	(3,96,56,084.00)
			(3,51,99,439.00)
		By Closing Balances :	
		By Cash in Hand	14,890.00
		By Cash at Bank	4,00,380.00
	<b>1,35,08,213.00</b>		<b>1,35,08,213.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 10/09/2022

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN- 22066308ARRJAN4915



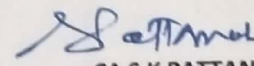
**Einstein Heigher Secondary School**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2022**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
		Rs. P.			Rs. P.
To	Staff Salary & Wages	9,59,542.00	By	Fees from students	36,69,317.00
To	Repair & Maintenance	51,077.00	By	Interest income	21,345.00
To	Bank Commission & Charges	135.00			
To	Electricity Charges	16,479.00			
To	Office Expenses	18,392.00			
To	Depreciation	22,61,364.00			
To	Expenditure	3,83,673.00			
<b>TOTAL</b>		<b>36,90,662.00</b>	<b>TOTAL</b>		<b>36,90,662.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 10/09/2022

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN- 22066308ARRJAN4915



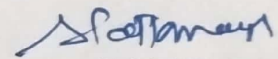
**Einstein Heigher Secondary School**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2022**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<b>Opening Balances:</b>			By Staff Salary & Wages		9,59,542.00
To	Cash In hand	40,100.00	By Repair & Maintenance		51,077.00
To	Cash at Bank	64,496.00	By Bank Commission & Charges		135.00
<b>Gross Receipts</b>			By Electricity Charges		16,479.00
To	Fees from students	36,69,317.00	By Office Expenses		18,392.00
To	Other Income				
To	Interest income	21,345.00			
To	Increase in Current Liability	16,255.00	By Branch Division		
			EATM	20,92,036.00	
			ESE	4,70,000.00	
			UECT	50,000.00	
					26,12,036.00
			<b>Closing Balances :</b>		
			By Cash in Hand		1,43,100.00
			By Cash at Bank		10,752.00
		<b>38,11,513.00</b>			<b>38,11,513.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 10/09/2022

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W



**CA S K PATTANAYAK**  
Partner

M. No. 066308  
UDIN- 22066308ARRJAN4915





**Udaynath Educational & Charitable Trust**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2022**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Interest on Term Loans	37,16,455.00	By Interest income	1,558.00
To Repair & Maintenance	18,579.00		
To Bank Commission & Charges	1,690.00		
To Transportation Expenses	57,000.00		
To Office Expenses	1,17,622.00		
To Depreciation	7,03,202.00		
To Expenditure	(46,12,990.00)		
<b>TOTAL</b>	<b>1,558.00</b>	<b>TOTAL</b>	<b>1,558.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 10/09/2022

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN- 22066308ARRJAN4915



# Udaynath Educational & Charitable Trust

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

## RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balances:</b>		By Interest on Term Loans	37,16,455.00
To Cash in Hand	93,620.00	By Repair & Maintenance	18,579.00
To Cash at Bank	4,473.00	By Bank Commission & Charges	1,690.00
		By Transportation Expenses	57,000.00
<b>Gross Receipts</b>		By Office Expenses	1,17,622.00
To Interest income	1,558.00		
To Increase in Loan	3,46,54,127.00		
		<b><u>FIXED ASSETS</u></b>	
		By Purchase of Land	17,54,333.00
		By Decrease in Current liability	15,96,344.00
		By Increase in Current Asset	1,91,019.00
		By Branch Division	
		EATM	(1,23,69,768.00)
		EHSS	(50,000.00)
		ESE	3,96,56,083.00
			2,72,36,315.00
		<b>Closing Balances :</b>	
		By Cash in Hand	43,620.00
		By Cash at Bank	20,801.00
	<b>3,47,53,778.00</b>		<b>3,47,53,778.00</b>

As per our report of even date attached

Place : Bhubaneswar  
Date: 10/09/2022

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*[Signature]*

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN- 22066308ARRJAN4915



Acknowledgement Number:483163600100922

Date of filing : 10-Sep-2022

## 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  
2022-23

PAN	AAATU3190K		
Name	UDAYANATH EDUCATIONAL AND CHARITABLE TRUST		
Address	PLOT NO-297/4002 , JAYADEV VIHAR,NAYAPALLI , Regional Research Laboratory S.O , RRL , KHORDA , 24-Odisha , 91-India , 751013		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	483163600100922

Current Year business loss, if any	1	0
Total Income		0
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	47,293
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 47,290
Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (17-18)	14	0

Income Tax Return submitted electronically on 10-Sep-2022 18:32:38 from IP address 49.37.47.189 and verified by BASANTA KUMAR BISOI having PAN AEWPB1568E on 10-Sep-2022 using XBNTCLD2DI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAATU3190K074831636001009223061DA3E972D02BF99F683323C5C5DF473C4DE7A

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Scanned with OKEN Scanner



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

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



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

Acknowledgement Number -146701850090222

We have examined the balance sheet of **UDAYANATH EDUCATIONAL AND CHARITABLE TRUST** **AATU3190K** [name of the trust or institution] as at 31st March 2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: **NO OBSERVATIONS FOUND**

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 at 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021

The prescribed particulars are annexed hereto.

  
SANTH PATTANAYAK

Name

Membership Number

066308

Firm Registration Number

117119W

Date of Audit Report

07-Jan-2022

Place

49.37.41.134

Date

09-Feb-2022

## ANNEXURE

### STATEMENT OF PARTICULARS

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

- |                                                                                                                                                                                                                                                    |               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year                                                                                                                                     | ₹ 7,90,10,867 |
| 2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | No, -         |
| 3. Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.                             | ₹ 37,69,419   |
| 4. Amount of income eligible for exemption under section 11(1)(c) (Give details)                                                                                                                                                                   | No            |



Sl. No.	Details	Amount
	No Records Added	

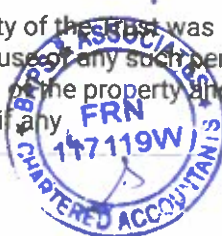
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -, -
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -, -
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

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

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
----	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
----	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----



Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details Yes

Sl. No.	Detail	Amount
1	BASANTA KUMAR BISOI	₹ 8,70,000
2	KRUSHNA CHANDRA BISOI	₹ 5,00,000
3	MANORANJAN BISOI	₹ 2,50,000

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so No







**UDAYANATH EDUCATIONAL & CHARITABLE TRUST**  
297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013  
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES	TOTAL	ASSETS	TOTAL
<b>TRUST FUND:</b>		<b>FIXED ASSETS :</b>	
Opening Balance	10,54,18,262.00	(As per Schedule)	13,98,91,094.00
Add: Excess of Income over Expenditure	1,43,00,267.00		
	11,97,18,529.00	<b>Investment</b>	
<b>SECURED LOAN</b>		Fixed deposit with BPUT	15,91,379.00
Term Loan from PNB[NO - 0700]	4,15,04,432.00	Fixed Deposit (No-30580)	13,86,765.00
OD Loan -0013	20,27,774.00	Fixed Deposit (No-53509)	3,56,991.00
OD Loan -0215(Covid Loan)	84,56,640.00	Fixed Deposit (No-45290)	11,99,089.00
		Diposit With AICTE	15,00,000.00
<b>CURRENT LIABILITIDES &amp; PROVISIONS</b>		<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>	
Sundry Creditor	1,90,12,947.00	Fess Receivable From Students	2,70,56,944.00
		Loan & advance	1,34,91,161.00
		Security Deposits Hostel	84,600.00
		Security Deposits Electricity dept	3,92,880.00
		Branch Division	-
		Cash in Hand	1,58,334.00
		Cash at Bank	36,11,085.00
	<b>19,07,20,322.00</b>		<b>19,07,20,322.00</b>

As per our report of even date attached

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

*S. K. Pattanayak*  
**C A S K PATTANAYAK**

Partner

M. No. 066308

UDIN- 22066308AAAADE5362



UDAYANATH EDUCATIONAL  
AND CHARITABLE TRUST

*Geeta Kumari Mishra*

CHAIRMAN

Place: Bhubaneswar

Date: 07/01/2022

# UDAYANATH EDUCATIONAL & CHARITABLE TRUST

297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013

## CONSOLIDATED RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2021

RECEIPTS		TOTAL	PAYMENTS		TOTAL
To	Opening Balances:		BY	Staff Salary & Wages	2,99,03,672.00
	Cash in Hand	2,66,600.00	BY	Travelling & conveyance	80,504.00
	Cash at Bank	11,21,301.00	BY	Rent	10,88,754.00
			BY	Electricity Charges	17,40,246.00
	<b>Gross Receipts</b>		BY	Telephone & Mobile Charges	6,020.00
To	Fees from students	6,79,03,261.00	BY	Printing & Stationery	35,650.00
To	Other Income	1,19,55,344.00	BY	Hostel & mess Expenses	1,86,852.00
To	Interest Received	1,81,381.00	BY	BPUT Affiliation Fees	1,20,000.00
		-	BY	SCTE & VT Affiliation Fees	1,43,657.00
			BY	Audit Fees	79,380.00
			BY	Building & Vehicle Insurance	3,04,217.00
			BY	Student Uniform expenses	1,67,213.00
To	Increase in current liability	-	BY	Staff & Student Welfare Exp.	3,18,640.00
To	Increase in Loans Liabilities	13,52,399.00	BY	Repair & Maintenance	9,18,357.00
			BY	Bank Commission & Charges	75,280.00
			BY	Placement Expenses	4,42,597.00
			BY	Newspaper & Periodicals	-
			BY	Internet & Website Expenses	3,52,354.00
			BY	Puja & Picnic Expenses	39,700.00
			BY	Annual Sports Function expenses	50,500.00
			BY	Student Orientation Programme	-
			BY	Transportation Expenses	1,26,696.00
			BY	Bus Fuel Expenses	2,33,022.00
			BY	Office Expenses	21,53,830.00
			BY	Canteen Exp	18,29,824.00
			BY	Discount	25,04,870.00
			BY	Advertisement	7,09,541.00
			BY	interest Cost	52,70,260.00
			BY	Architecture Fess	2,70,000.00
			BY	Scholarship	3,89,800.00
				<b>FIXED ASSETS</b>	
			By	Furniture & Fixture	5,58,058.00
			BY	Building	63,96,969.00
			By	Library Books	74,910.00
			By	Lab Equipments	-
			By	Electrical Equipment	12,22,741.00
			By	Land	-
			By	Computer & Accessories	1,31,973.00
			BY	increase in Current Asset	1,64,32,603.00
			BY	Decrease in Current Liabilities	46,52,177.00



UDAYANATH EDUCATIONAL  
AND CHARITABLE TRUST

*Bodhi Kumar*

CHAIRMAN




		BY Branch Division	-
		By Closing Balances :	
		By Cash in Hand	1,58,334.00
		By Cash at Bank	36,11,085.00
	8,27,80,286.00		8,27,80,286.00

Place : Bhubaneswar  
Date: 07/01/2022

As per our report of even date attached

**FOR BAPS & ASSOCIATES**  
Chartered Accountants  
FRN 117119W

*S. K. Pattanayak*  
**CA S K PATTANAYAK**  
Partner  
M. No. 066308  
UDIN- 22066308AAAADE5362

  
UDAYANATH EDUCATIONAL  
AND CHARITABLE TRUST  
*Babji Kumar Mishra*  
CHAIRMAN

**UDAYANATH EDUCATIONAL & CHARITABLE TRUST**

297/4002, JAYADEV VIHAR, NAYAPALLI, BHUBANESWAR-751013

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2020**

EXPENDITURE		TOTAL	INCOME		TOTAL
To	Staff Salary & Wages	2,99,03,672.00	By	Fees from students	6,79,03,261.00
To	Travelling & conveyance	80,504.00	By	Other Income	1,19,55,344.00
To	Rent	10,88,754.00	By	Interest Received	1,81,381.00
To	Electricity Charges	17,40,246.00			
To	Telephone & Mobile Charges	6,020.00			
To	Printinting & Stationery	35,650.00			
To	Hostel & mess Expenses	1,86,852.00			
To	BPUT Affilaition Fees	1,20,000.00			
To	SCTE & VT Affilaition Fees	1,43,657.00			
To	Audit Fees	79,380.00			
To	Building& Vehicle Insurance	3,04,217.00			
To	Student Uniform expenses	1,67,213.00			
To	Staff & Student Welfare Exp.	3,18,640.00			
To	Repair & Maintenance	9,18,357.00			
To	Bank Commission & Charges	75,280.00			
To	Placement Expenses	4,42,597.00			
To	Newspaper & Periodicals	-			
To	Internet & Website Expenses	3,52,354.00			
To	Puja & Picnic Expenses	39,700.00			
To	Annual Sports Function expenses	50,500.00			
To	Student Orientation Programme	-			
To	Transportation Expenses	1,26,696.00			
To	Bus Fuel Expenses	2,33,022.00			
To	Office Expenses	21,53,830.00			
To	Canteen Exp	18,29,824.00			
To	Discount	25,04,870.00			
To	Advertisement	7,09,541.00			
To	interest Cost	52,70,260.00			
To	Architecture Fess	2,70,000.00			
To	Scholarship	3,89,800.00			
To	Depreciation	1,61,98,283.00			
To	Excess of Income over Expenditure	1,43,00,267.00			
		<b>8,00,39,986.00</b>			<b>8,00,39,986.00</b>

As per our report of even date attached

**FOR BAPS & ASSOCIATES**

Chartered Accountants

FRN 117119W

**CA S K PATTANAYAK**

Partner

M. No. 066308

UDIN- 22066308AAAADE5362

Place: Bhubaneswar

Date: 07/01/2022

UDAYANATH EDUCATIONAL  
AND CHARITABLE TRUST**CHAIRMAN**

# Einstein Heigher Secondary School

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

## RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balances:</b>		By Staff Salary & Wages	10,01,506.00
To Cash In hand	2,66,600.00	By Bank Commission & Charges	177.00
To Cash at Bank	3,45,955.00	By Discount Allowed	1,19,495.00
<b>Gross Receipts</b>		By Scholarship	3,89,800.00
To Fees from students	35,24,400.00	By Office Expenses	82,015.00
To Other Income	7,47,100.00	<b>Capital Expenditure:</b>	
To Interest income	20,682.00	<b><u>FIXED ASSETS</u></b>	
To Increase in Current Liability	1,54,621.00	By Building	64,368.00
		By Furniture	43,877.00
		By Electrical Equipment	37,500.00
		By Increase in Current Asset	19,68,629.00
		By Branch Division	12,47,395.00
		<b>Closing Balances :</b>	
		By Cash in Hand	40,100.00
		By Cash at Bank	64,496.00
	<b>50,59,358.00</b>		<b>50,59,358.00</b>

Place : Bhubaneswar

Date: 20/10/2021

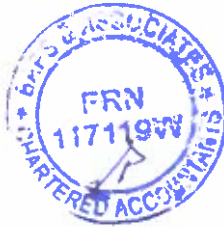




**Einstein Heigher Secondary School**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2021**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
		Rs. P.			Rs. P.
To	Staff Salary & Wages	10,01,506.00	By	Fees from students	35,24,400.00
To	Bank Commission & Charges	177.00	By	Other Income	7,47,100.00
To	Discount Allowed	1,19,495.00	By	Interest income	20,682.00
To	Scholarship	3,89,800.00			
To	Office Expenses	82,015.00			
To	Depreciation	25,30,849.00			
To	Excess of Income over Expenditure	1,68,340.00			
<b>TOTAL</b>		<b>42,92,182.00</b>	<b>TOTAL</b>		<b>42,92,182.00</b>

Place : Bhubaneswar  
Date: 20/10/2021



# Einstein School of Engineering

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

## RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2021

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	Opening Balances:		By	Staff Salary & Wages	24,54,127.00
	Cash at Bank	29,428.00	By	Travelling & conveyance	34,000.00
	<b>Gross Receipts</b>		By	STVE &VT Payment	91,693.00
To	Fees from students	1,32,51,400.00	By	Staff & Student Welfare Exp.	12,290.00
To	Other Income	38,81,568.00	By	Bank Commission & Charges	9,161.00
To	Increase in current liability	18,38,380.00	By	Internet & Website Expenses	12,300.00
To	Increase in Loan	8,01,455.00	By	Discount Allowed	98,500.00
			By	Fooding allowance	15,000.00
			By	Office Expenses	50,790.00
			By	interest Expense	35,66,596.00
				<b><u>FIXED ASSETS</u></b>	
			By	Building	2,79,164.00
			By	Furniture&Fixture	1,20,727.00
			By	Increase in Current Asset	61,37,995.00
			By	Branch Division	62,36,690.00
			By	<b>Closing Balances :</b>	
			By	Cash in Hand	6,509.00
			By	Cash at Bank	6,76,689.00
		<b>1,98,02,231.00</b>			<b>1,98,02,231.00</b>



**Einstein School of Engineering**  
**PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015**  
**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2021**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
		Rs. P.			Rs. P.
To	Staff Salary & Wages	24,54,127.00	By	Fees from students	1,32,51,400.00
To	Travelling & conveyance	34,000.00	By	Other Income	38,81,568.00
To	STVE &VT Payment	91,693.00			
To	Staff & Student Welfare Exp.	12,290.00			
To	Bank Commission & Charges	9,161.00			
To	Internet & Website Expenses	12,300.00			
To	Discount Allowed	98,500.00			
To	Fooding allowance	15,000.00			
To	Office Expenses	50,790.00			
To	interest Expense	35,66,596.00			
To	Depreciation	17,39,247.00			
To	Excess of Income over Expenditure	90,49,264.00			
<b>TOTAL</b>		<b>1,71,32,968.00</b>	<b>TOTAL</b>		<b>1,71,32,968.00</b>





# Einstein Academy of Technology & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

RECEIPT & PAYMENT ACCOUNT TILL THE PERIOD 31ST MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>TO Opening Balances:</b>		By Staff Salary & Wages	2,64,48,039.00
Cash in Hand	-	By Travelling & conveyance	46,504.00
Cash at Bank	7,45,293.00	By Rent	10,88,754.00
		By Electricity Charges	17,40,246.00
<b>Gross Receipts</b>		By Telephone & Mobile Charges	6,020.00
To Fees from students	5,11,27,461.00	By Printinting & Stationery	35,650.00
To Other Income	63,15,956.00	By Hostel & mess Expenses	1,86,852.00
To Interest Received	88,668.00	By BPUT Affilaition Fees	1,20,000.00
To Current Liabilities	22,72,244.00	By SCTE & VT Affilaition Fees	51,964.00
To Loans Liabilities	22,24,865.00	By Audit Fees	79,380.00
		By Building& Vehicle Insurance	3,04,217.00
		By Student Uniform expenses	1,67,213.00
		By Staff & Student Welfare Exp.	2,42,375.00
		By Repair & Maintenance	9,08,209.00
		By Bank Commission & Charges	56,594.00
		By Placement Expenses	4,42,597.00
		By Internet & Website Expenses	3,40,054.00
		By Puja & Picnic Expenses	39,700.00
		By Annual Sports Function expenses	50,500.00
		By Transportation Expenses	1,23,906.00
		By Bus Fuel Expenses	2,33,022.00
		By Office Expenses	17,89,614.00
		By Canteen Exp	18,14,824.00
		By Discount	22,86,875.00
		By Advertisement	7,09,541.00
		By interest Cost	13,00,749.00
		By Architecture Fess	2,70,000.00
		<b><u>FIXED ASSETS</u></b>	
		By Furniture & Fixture	1,95,819.00
		BY Building	3,86,975.00
		By Library Books	74,910.00
		By Electrical Equipment	11,85,241.00
		By Computer and peripherals	1,31,973.00
		BY Increase in Current Asset	68,64,907.00
		BY Branch Division	1,01,67,731.00
		By <b>Closing Balances :</b>	
		Cash in hand	18,105.00
		Cash at Bank	28,65,427.00
	<b>6,27,74,487.00</b>		<b>6,27,74,487.00</b>

Place : Bhubaneswar

Date: 07/01/2022



# Einstein Academy of Technology & Management

PLOT NO - N-4/2,IRC Village,Bhubaneswar-751015

**INCOME & EXPENDITURE ACCOUNT TILL THE PERIOD 31ST MARCH 2021**

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Staff Salary & Wages	2,64,48,039.00	By Fees from students	5,11,27,461.00
To Travelling & conveyance	46,504.00	By Other Income	63,15,956.00
To Rent	10,88,754.00	By Interest Received	88,668.00
To Eletricity Charges	17,40,246.00		
To Telephone & Mobile Charges	6,020.00		
To Printinting & Stationery	35,650.00		
To Hostel & mess Expenses	1,86,852.00		
To BPUT Affilaition Fees	1,20,000.00		
To SCTE & VT Affilaition Fees	51,964.00		
To Audit Fees	79,380.00		
To Building& Vehicle Insurance	3,04,217.00		
To Student Uniform expenses	1,67,213.00		
To Staff & Student Welfare Exp.	2,42,375.00		
To Repair & Maintenance	9,08,209.00		
To Bank Commission & Charges	56,594.00		
To Placement Expenses	4,42,597.00		
To Internet & Website Expenses	3,40,054.00		
To Puja & Picnic Expenses	39,700.00		
To Annual Sports Function exper	50,500.00		
To Transportation Expenses	1,23,906.00		
To Bus Fuel Expenses	2,33,022.00		
To Office Expenses	17,89,614.00		
To Canteen Exp	18,14,824.00		
To Discount	22,86,875.00		
To Advertisement	7,09,541.00		
To interest Cost	13,00,749.00		
To Architecture Fess	2,70,000.00		
To Depreciation	1,13,41,776.00		
To Excess of Income over Expenditure	53,06,910.00		
<b>TOTAL</b>	<b>5,75,32,085.00</b>	<b>TOTAL</b>	<b>5,75,32,085.00</b>

Place : Bhubaneswar

Date: 07/01/2022



# 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

146701850090222

Date of e-Filing

09-Feb-2022

Name	:	UDAYANATH EDUCATIONAL AND CHARITABLE TRUST
PAN/TAN	:	AAATU3190K
Address	:	PLOT NO-297/4002,JAYADEV VIHAR,NAYAPALLI,RRL,Regional Research Laboratory S.O,KHORDA,Odisha,INDIA,751013
Form No.	:	Form 10B
Form Description	:	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions
Assessment Year	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	066308

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