



Saha & Majumder

Chartered Accountants

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 / Institutions.

We have examined the Balance Sheet of **ST. PAUL'S INSTITUTE OF EDUCATION, PHESAMA, NAGALAND** as at 31st March 2023 and the Income and Expenditure Account and the Receipts and Payments Account for the year ended 31.03.2023 which are in agreement with the books of accounts maintained by the said Trust / Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by the head office and the branches of the above named Trust / Institution 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:

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

- i) In the case of the Balance Sheet of the state of affairs of the above named Trust / Institution as at 31.03.2023.
- ii) In the case of the Income and Expenditure Account of the SURPLUS for the year ended 31.03.2023.
- iii) In the case of Receipts and Payments Account of the receipts and payments of the Trust / Institution for the year ended 31.03.2023.

Camp : Jakhama
The 9th May, 2023



For, SAHA & MAJUMDER
Chartered Accountants

(CA. G. Mishra, F.C.A.)
Partner, M.No. 063712
UDIN-23063712BGXYPA1232

ST.PAUL INSTITUTE OF EDUCATION

PHESAMA, NAGALAND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

EXPENDITURE	(C.Y.)		INCOME	(C.Y.)	
	Rs.	Ps		Rs.	Ps
To Institute :			By Institute :		
Staff Salaries	21,46,500.00		Tuition Fees	10,40,000.00	
Remuneration	2,70,000.00		Admission Fees	11,00,100.00	
Stationery Expenses	24,428.00		Students Welfare Fees	12,500.00	
Electricity Charges	20,900.00		Library Fees	16,400.00	
Audio Visual Expenses	649.00		Examination Fees	25,000.00	
Cleanliness & Hygiene	990.00		Games Fees	8,600.00	
Bank Charges	904.90		Stationery Fees	15,900.00	
Repairs & Maintenance	47,166.00		Magazine Fees	12,500.00	
Vehicle Expenses	30,827.00		Work Experience Fees	12,500.00	
Administrative Expenses NJS	24,650.00		Staff Welfare Fees	12,900.00	
Building Fund NJECS	32,550.00		Development Fund Fees	76,600.00	
Vehicle Fund NJECS	14,000.00		Laboratory Fees	12,500.00	
School in Need NJECS	4,650.00		Contingency Fees	8,600.00	
Institute Functions	27,851.00		Audio Visual Fees	12,500.00	
Internet	39,730.29		Building Fund	17,200.00	
Games Expenses	9,155.00		Internet Receipts	36,081.00	
Audit Fees	7,500.00		Grant in Aid	1,00,000.00	
Postage & telephone	3,901.00		Other Income	7,40,500.00	
Students welfare Expenses	4,240.00		Scholarship Utilised	1,60,000.00	
Campus Maintenance	13,957.00		SB Interest	18,925.00	
Computer Maintenance	14,264.00		FD Interest	84,937.00	
Exam Expenses	3,320.00				
Garden Expenses	184.00				
Gift & Donation	5,372.00				
Misc. Expenses	81,204.40				
Admission Expenses	6,656.00				
Medicines	1,811.00				
Newspaper & Periodicals	5,900.00				
Printing Expenses	4,000.00				
Co Curricular Activity	23,268.00				
Travel Expenses	4,000.00				
SURPLUS	6,49,714.41				
	35,24,243.00				
					35,24,243.00

Camp : Jakhama
The 9th May, 2023



For SAHA & MAJUMDER
Chartered Accountants
(CA. G. Mishra, F.C.A.)
Partner, M.No. 063712
UDIN: 23063712BGXYPA1232

ST.PAUL INSTITUTE OF EDUCATION

PHESAMA, NAGALAND.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

RECEIPTS	(C.Y.)		PAYMENTS	(C.Y.)	
	Rs.	Ps		Rs.	Ps
Institute :			By Institute :		
Opening Balance :			Staff Salaries	21,46,500.00	
Cash on Hand	3,72,426.52		Remuneration	2,70,000.00	
Cash at Banks - VB-SB-5201	7,95,798.19		Stationery Expenses	24,428.00	
Fixed Deposits	16,62,805.00		Electricity Charges	20,900.00	
			Audio Visual Expenses	649.00	
			Cleanliness & Hygiene	990.00	
			Bank Charges	904.90	
Fees :			Repairs & Maintenance	47,166.00	
Tuition Fees	10,40,000.00		Vehicle Expenses	30,827.00	
Admission Fees	11,00,100.00		Administrative Expenses NJS	24,650.00	
Students Welfare Fees	12,500.00		Building Fund NJECS	32,550.00	
Library Fees	16,400.00		Vehicle Fund NJECS	14,000.00	
Examination Fees	25,000.00		School in Need NJECS	4,650.00	
Games Fees	8,600.00		Institute Functions	27,851.00	
Stationery Fees	15,900.00		Internet	39,730.29	
Magazine Fees	12,500.00		Games Expenses	9,155.00	
Work Experience Fees	12,500.00		Audit Fees	7,500.00	
Staff Welfare Fees	12,900.00		Postage & telephone	3,901.00	
Development Fund Fees	76,600.00		Students welfare Expenses	4,240.00	
Laboratory Fees	12,500.00		Campus Maintenance	13,957.00	
Contingency Fees	8,600.00		Computer Maintenance	14,264.00	
Audio Visual Fees	12,500.00		Exam Expenses	3,320.00	
Building Fund	17,200.00		Garden Expenses	184.00	
Internet Receipts	36,081.00		Gift & Donation	5,372.00	
Grant in Aid	1,00,000.00		Misc. Expenses	81,204.40	
Other Income	7,40,500.00		Admission Expenses	6,656.00	
Scholarship Utilised	1,60,000.00		Medicines	1,811.00	
			Newspaper & Periodicals	5,900.00	
SB Interest	18,925.00		Printing Expenses	4,000.00	
FD Interest	84,937.00		Co Curricular Activity	23,268.00	
			Travel Expenses	4,000.00	
			Assets :		
			Electrical Fittings	2,603.00	
			Equipment	1,43,360.00	
			Library Books	3,611.00	
			Teaching Aid	499.00	
			Closing Balance :		
			Cash on Hand	6,70,113.87	
			Cash at Banks - BOB-SB-0517	4,16,807.25	
			Fixed Deposits	22,43,750.00	
				<u>63,55,272.71</u>	
				<u>63,55,272.71</u>	

Camp : Jakhama
The 9th May, 2023



For, SAHA & MAJUMDER
Chartered Accountants

(CA. G. Mishra, F.C.A.)
Partner, M.No. 063712
UDIN: 23063712BGXYP A1232