

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.

C-12, 1St. FLOOR, SHELCON PLAZA, SEVOK ROAD, SILIGURI - 734 001, DIST. DARJEELING Mobile : 94343 08147, 94347 57178, E-mail: sahamajumder@gmail.com / E-mail : gmishra11@yahoo.com

ST.PAUL INSTITUTE OF EDUCATION

PHESAMA, NAGALAND.

BALANCE SHEET AS AT 31.03.2023

| LIABILITIES | | (C.Y.) | ASSETS | (C.Y.) | |
|-------------------|--------------|----------------|-----------------------------|----------------|---|
| | | Rs. Ps | | Rs. Ps | |
| Institute : | | | Institute : | | |
| Capital Fund : | | | Fixed Assets : | | |
| Op.Balance | 76,32,866.75 | | Land | 58,249.00 | |
| (+) Additions | 1,50,073.00 | 77,82,939.75 | Ground | 2,74,312.50 | |
| | | | SPIE Buildings | 6,58,439.00 | |
| | | | Retaining Wall | 1,13,783.00 | |
| Reserve Fund : | | | Water Tank Construction | 1,19,227.00 | |
| Op.Balance | 28,31,029.71 | | Teaching Aid | 46,473.00 | |
| (+)Surplus | 6,49,714.41 | | Kitchenware | 3,500.00 | |
| Trf to Cap Fund | 1,50,073.00 | | Vehicle - Jeep & Trailor | 2,65,000.00 | |
| The cap rand | | 33,30,671.12 | Lab Equipments | 75,350.00 | |
| | | | Buildings | 42,30,608.00 | |
| | | | Electrical Fittings | 1,26,399.00 | |
| | | | Furnishing | 55,845.00 | |
| | | | Equipments | 9,42,569.00 | |
| | | | Library Books | 4,26,760.25 | |
| | | | Furniture & Fixture | 3,86,425.00 | |
| | | | Current Assets : | | |
| | | | Closing Balance : | | |
| | | | Cash on Hand - General | 6,70,113.87 | |
| | | | Cash at Banks : | | |
| | | | Cash at Banks - BOB-SB-0517 | 4,16,807.25 | 1 |
| | | | Fixed Deposits | 22,43,750.00 | , |
| | - | 1,11,13,610.87 | _ | 1,11,13,610.87 | _ |
| | = | | | | |
| | | MAL | For SANA & MAJUMDER | - | |
| Camp : Jakhama | AN & | MAJUM | Chartered Accountants | | |
| The 9th May, 2023 | SAS | m O1 | ann | | |
| The Jun May, 2020 | 0 | LIGURI | (CA. G. Mishra, F.C.A.) | | |
| | (* SI | LIGURI | Partner, M.No. 063712 | | |
| | IEI (| 151 | UDIN: 23063712BGXYPA1232 | | |
| | CHARTERE | ACCOUNT |) | | |

the and the state of the state of the state of the

-

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 |
| Fo 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

14.

For SAHA & MAJUMDER & MAJU 5 SILIGURI * PED ACCOUNT

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.) Rs. Ps | PAYMENTS | (C.Y.) 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 | |
| Fees : | | Bank Charges | 904.90 | |
| Tuition Fees | 10,40,000.00 | Repairs & Maintenance | 47,166.00 | |
| Admission Fees | 11,00,100.00 | Vehicle Expenses | 30,827.00 | |
| Students Welfare Fees | 12,500.00 | Administrative Expenses NJS | 24,650.00 | |
| Library Fees | 16,400.00 | Building Fund NJECS | 32,550.00 | |
| Examination Fees | 25,000.00 | Vehicle Fund NJECS | 14,000.00 | |
| Games Fees | 8,600.00 | School in Need NJECS | 4,650.00 | |
| Stationery Fees | 15,900.00 | Institute Functions | 27,851.00 | |
| Magazine Fees | 12,500.00 | Internet | 39,730.29 | |
| Work Experience Fees | 12,500.00 | Games Expenses | 9,155.00 | |
| Staff Welfare Fees | 12,900.00 | Audit Fees | 7,500.00 | |
| Development Fund Fees | 76,600.00 | Postage & telephone | 3,901.00 | |
| Laboratory Fees | 12,500.00 | Students welfare Expenses | 4,240.00 | |
| Contingency Fees | 8,600.00 | Campus Maintenance | 13,957.00 | |
| Audio Visual Fees | 12,500.00 | Computer Maintenance | 14,264.00 | |
| Building Fund | 17,200.00 | Exam Expenses | 3,320.00 | |
| Internet Receipts | 36,081.00 | Garden Expenses | 184.00 | |
| Grant in Aid | 1,00,000.00 | Gift & Donation | 5,372.00 | |
| Other Income | 7,40,500.00 | Misc. Expenses | 81,204.40 | |
| Scholarship Utilised | 1,60,000.00 | Admission Expenses | 6,656.00 | |
| | | 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 : | (70 112 07 | |
| | | Cash on Hand | 6,70,113.87 | |
| | | Cash at Banks - BOB-SB-0517 | 4,16,807.25 | |
| | (2 == 252 == | Fixed Deposits | 22,43,750.00 | |
| | 63,55,272.71 | = | 63,55,272.71 | |
| Camp : Jakhama The 9th May, 2023 | & MAJUMOE QO | or, SAHA & MAJUMDER Chartered Accountants | | |

SILIGURI

ERED ACCOUN

1

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