



N. C. Mazumder & Co.

CHARTERED ACCOUNTANTS

SHRI N. C. MAZUMDER, M. COM. F.C.A.

G. N. B. ROAD
NEAR BANK OF BARODA
TINKUNIA (1ST FLOOR)
TINSUKIA - 786 125, ASSAM
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AUDIT REPORT

We have examined the attached Income and Expenditure Account of **POLE STAR ACADEMY** of Sonari, Assam for the period from 1st. April, 2022 to 31st. March'2023 and the Balance Sheet as at 31st March 2023, which are in agreement with the books of accounts maintained by the school.

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion proper books of account have been kept by school so far appears from examination of books of accounts.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true institution as at 31st.March' 2023.



Place : Tinsukia
Date : 17.07.2023

For N.C. MAZUMDER & CO.
Chartered Accountants

NARAYAN CH. MAZUMDER
[Proprietor]
Membership No. 016660

For N. C. MAZUMDER & CO.
Chartered Accountants
ICAI Firm Reg. No. 309125E
(Narayan Chandra Mazumder)
Proprietor
Membership No. 016660

POLE STAR ACADEMY

RAIDHAP :: SONARI

FININCIAL YEAR : 2022-2023

RECEIPTS AND PAYMENTS ACCOUNT FROM 1ST APRIL'2022 TO 31ST MARCH'2023

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	<u>OPENING BALANCE</u>		By	SALARY	29,80,798.00
	Cash in hand	55,690.88	"	ACCOUNTING CHARGES	56,000.00
	Cash at bank with AGVB	84,692.78	"	Bank Charges	156.78
	S/B A/C NO.719201 0005802		"	Books & Periodicals	3,270.00
	Cash at bank with AGVB	1,24,019.50	"	Computer Maint. Expenses	899.00
	C/A NO.7192050204255		"	Courier Charges	420.00
	Cash at Bank with HDFC Bank	15,86,254.33	"	CBSE Registration Fee	1,07,850.00
	No. 50100419302332		"	Electric Charges	45,208.00
"	SWEEP A/C	50,000.00	"	Exhibition Expenses	3,500.00
"	FEES COLLECTION	39,50,700.00	"	GAME & SPORTS	885.00
"	INTERNET ON S/B A/C	37,122.00	"	GENERATOR RUNNING EXP.	4,900.00
"	INTEREST ON TERM DEPOSIT	47,635.00	"	Hire Charges of Vehicle	1,700.00
"	E.P.F Employee's contribution a/c	1,03,290.00	"	Insurance Charges	3,496.00
"	SUSPENSE A/C	3,300.00	"	Internet Expenses	7,537.84
"	Miscellaneous Receipts	2.00	"	Lease Rent	30,000.00
"	Advance for building const.(L/Y)	30,000.00	"	Maintenance Expenses	62,989.00
			"	Maintenance of Waterline Installation	3,375.00
			"	Miscellaneous Expenses	6,830.00
			"	Printing & Stationery	63,481.00
			"	Rate & Taxes	34,561.25
			"	Refilling Charges of Fire Extinguisher	6,650.00
			"	Repairs & Maint. Of Building	11,000.00
			"	Repairs & Maint. Of Vehicle	6,330.00
			"	RFID Card	15,075.00
			"	School Beautification Expenses	6,000.00
			"	Teacher's Training Expenses	2,025.00
			"	Telephone Expenses	8,370.00
			"	14B-7Q Damages to EPFO	16,986.00
			"	Vocational Training Course Expenses	4,75,746.00
			"	Staff Advance	5,000.00
			"	BUILDING CONSTRUCTION EXP.	7,78,100.00
			"	Invertor	4,500.00
			"	Sound System	4,500.00
			"	Electric Fittings	23,000.00
			"	Fan	27,875.00
			"	Laboratory Equipment	19,000.00
			"	Attendance Management System	13,475.00
			"	Aradhana Sahoo	1,944.00
			"	I.T.D.S.	5,601.80
			"	<u>EPF Contribution</u>	
				Employee's contribution	1,03,290.00
				Deposit Linked Insurance	6,000.00
				Administrative Charges on P.F.	4,328.00
				Employer's cont. to Pension Fund	63,000.00
				Employer's contribution	31,600.00
					2,08,218.00
			"	ACCRUED INTEREST ON STDR	5,874.00
			"	<u>CLOSING BALANCE</u>	
			"	AGVB S/B 7192010005802	9,672.78
			"	AGVB C/A 7192050204255	30,065.50
			"	CASH AT BANK WITH HDFC BANK	8,28,752.91
			"	CASH IN HAND	1,41,088.63
					60,72,706.49
		60,72,706.49			60,72,706.49

Place : TINSUKIA

Date : 17.07.2023



For N. C. MAZUMDER & CO.

Chartered Accountants

ICAI Firm Reg. No. 309125E.

(Narayan Chandra Mazumder)

Proprietor

Membership No. 016664

In Terms of Report of even date

For M/S N.C. MAZUMDER & CO.

N.C. MAZUMDER

(Proprietor)

POLE STAR ACADEMY

RAJDHAP :: SONARI

FININCIAL YEAR : 2022-2023

INCOME AND EXPENDITURE ACCOUNT FROM 1ST APRIL'2022 TO 31ST MARCH'2023

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	SALARY	27,25,943.00	By	FEES COLLECTION	39,50,700.00
"	Administrative Charges on P.F.	4,328.00	"	INTERNET ON S/B A/C	37,122.00
"	ACCOUNTING CHARGES	56,000.00	"	INTEREST ON TERM DEPOSIT	47,635.00
"	Bank Charges	156.78	"	Miscellaneous Receipts	2.00
"	Books & Periodicals	3,270.00	"	Prior Period Adjustment	14,964.00
"	Computer Maint. Expenses	899.00			
"	Courier Charges	420.00			
"	CBSE Registration Fee	1,07,850.00			
"	Deposit Linked Insurance	6,000.00			
"	Electric Charges	45,208.00			
"	Exhibition Expenses	3,500.00			
"	GAME & SPORTS	885.00			
"	GENERATOR RUNNING EXP.	4,900.00			
"	Hire Charges of Vehicle	1,700.00			
"	Insurance Charges	6,402.00			
"	Internet Expenses	7,537.84			
"	Lease Rent	30,000.00			
"	Maintenance Expenses	62,989.00			
"	Maintenance of Waterline Installation	3,375.00			
"	Miscellaneous Expenses	6,830.00			
"	Printing & Stationery	63,481.00			
"	Rate & Taxes	34,561.25			
"	Refilling Charges of Fire Extinguisher	6,650.00			
"	Repairs & Maint. Of Bulding	11,000.00			
"	Repairs & Maint. Of Vehicle	6,330.00			
"	RFID Card	15,075.00			
"	School Beautification Expenses	6,000.00			
"	Teacher's Training Expenses	2,025.00			
"	Telephone Expenses	8,370.00			
"	14B-7Q Damages to EPFO	16,986.00			
"	Vocational Training Course Expenses	4,75,746.00			
"	Employer's Contribution	31,600.00			
"	Employer's cont. to Pension F	63,000.00			
		94,600.00			
"	DEPRICATION	1,19,908.00			
"	INCOME OVER EXPENDITURE	1,11,497.13			
		40,50,423.00			40,50,423.00

Place : TINSUKIA
Date : 17.07.2023



For N. C. MAZUMDER & CO.
Chartered Accountants
ICAI Firm Reg. No. 3091255
(Narayan Chandra Mazumder)
Proprietor
Membership No. 016660

In Terms of Report of even date
For M/S N.C. MAZUMDER & CO.
N.C. MAZUMDER
(Proprietor)

POLE STAR ACADEMY
RAJDIHAP - SONARI
FINANCIAL YEAR : 2022-2023
BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
ACCUMULATED FUND			FIXED ASSETS		
Opening Balance as per Last Year Balance sheet	81,27,121.49		LAND (O/B + This year)		3,75,000.00
Less: I.T.D.S	5,601.80		FIXED ASSETS		
	81,21,519.69		(as per details annexed)		
Add: Income over expenditure during the year carried from Income & Expenditure a/c	1,11,497.13	82,33,016.82	BLOCK - A	18,668.00	
			BLOCK - B	2,96,701.00	
			BLOCK - C	5,00,345.00	
			LABORATORY EQUIPMENT		8,15,714.00
OTHER CURRENT LIABILITIES			BUILDING CONSTRUCTION A/C (OB + THIS YEAR)		19,000.00
Advance from Secretary	7,512.00				58,19,842.00
Salary Payable	10,00,830.00	10,08,342.00	SECURITY DEPOSIT		
			BSNL (O/B)	500.00	
SUSPENSE		31,700.00	ASEB (O/B)	2,180.00	
					2,680.00
			Staff Advance		5,000.00
			INVESTMENT		
			RIP WITH SBI, SONARI		60,000.00
			A/C NO. 30668631445		
			F.D With HDFC Bank		12,00,000.00
			ACCRUED INTEREST ON STDR		36,243.00
			PREPAID EXPENSES		
			CASH AT BANK		
			HDFC BANK	8,28,752.91	
			AGVB S/B A/C 719201 0005802	9,672.78	
			AGVB C/A NO. 7192050204255	30,065.50	
					8,68,491.19
			CASH IN HAND		1,41,088.63
		92,73,058.82			92,73,058.82

Place : TINSUKIA
Date : 17.07.2023



For N. C. MAZUMDER & CO
Chartered Accountants
ICAI Firm Reg. No. 304125E
(Narayan Chandra Mazumder)
Proprietor
Membership No. 016660

In Terms of Report of even date
For M/S N.C. MAZUMDER & CO.

N. C. MAZUMDER
(Proprietor)

POLE STAR ACADEMY
RAJDHAP :: SONARI
FININCIAL YEAR : 2022-2023

SCHUDEL OF ASSETES

BLOCK - A

ASSETS	W.D.V (01.04.2022)	ADDITION before 180days	ADDITION after 180days	TOTAL	RATE	DEP.	W.D.V. (31.03.2023)
Computer	8,113.00	23,000.00	-	31,113.00	40%	12,445.00	18,668.00
	8,113.00	23,000.00	-	31,113.00		12,445.00	18,668.00

BLOCK - B

ASSETS	W.D.V (01.04.2022)	ADDITION before 180days	ADDITION after 180days	TOTAL	RATE	DEP.	W.D.V. (31.03.2023)
Fan	15,400.00	-	-	15,400.00	15%	2,310.00	13,090.00
Invetor	19,057.00	-	4,500.00	23,557.00	15%	3,197.00	20,360.00
Fire Extinguisher	13,291.00	-	-	13,291.00	15%	1,994.00	11,297.00
Red.Leaf Projt.	1,968.00	-	-	1,968.00	15%	295.00	1,673.00
Car	79,891.00	-	-	79,891.00	15%	11,984.00	67,907.00
Generator Set	1,24,903.00	-	-	1,24,903.00	15%	18,735.00	1,06,168.00
Sound System	19,885.00	4,500.00	-	24,385.00	15%	3,658.00	20,727.00
CCTV Camera	32,712.00	-	-	32,712.00	15%	4,907.00	27,805.00
Projector	5,397.00	-	-	5,397.00	15%	810.00	4,587.00
Grill Gate	13,686.00	-	-	13,686.00	15%	2,053.00	11,633.00
Attendance Management System	-	13,475.00	-	13,475.00	15%	2,021.00	11,454.00
	3,26,190.00	17,975.00	4,500.00	3,48,665.00		51,964.00	2,96,701.00

BLOCK - C

ASSETS	W.D.V (01.04.2022)	ADDITION before 180days	ADDITION after 180days	TOTAL	RATE	DEP.	W.D.V. (31.03.2023)
F/Fxture	4,54,814.00	-	-	4,54,814.00	10%	45,481.00	4,09,333.00
E/Fittings	59,344.00	26,190.00	1,685.00	87,219.00	10%	8,637.00	78,582.00
Tubewell	4,811.00	-	-	4,811.00	10%	481.00	4,330.00
WATERLINE INSTALLATION	9,000.00	-	-	9,000.00	10%	900.00	8,100.00
	5,27,969.00	26,190.00	1,685.00	5,55,844.00		55,499.00	5,00,345.00

DETAILS OF DEPRECIATION AND WDV AS ON 31.03.2022

BLOCK	W.D.V (01.04.2022)	ADDITION before 180days	ADDITION after 180days	TOTAL	RATE	DEP.	W.D.V. (31.03.2023)
BLOCK- A	8,113.00	23,000.00	-	31,113.00	40%	12,445.00	18,668.00
BLOCK- B	3,26,190.00	17,975.00	4,500.00	3,48,665.00	15%	51,964.00	2,96,701.00
BLOCK- C	5,27,969.00	26,190.00	1,685.00	5,54,159.00	10%	55,499.00	5,00,345.00
TOTAL	8,62,272.00	67,165.00	6,185.00	9,33,937.00		1,19,908.00	8,15,714.00



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