



Ankit Raj & Company Chartered Accountants

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AUDITORS' REPORT

We have audited the attached Consolidated Balance Sheet of **DEVI SHAKUNTALAM PRATISTHAN**, a unit of **(SHAKUNTALAM Pvt. I.T.I, SHAKUNTALAM INSTITUTE OF TEACHER'S EDUCATION & SHAKUNTALAM NURSING COLLEGE)**, **RED. OFFICE: HOTEL GOPAL DELUX, OLD G.T ROAD, SASARAM, ROHTAS-821115(BIHAR)** as at 31st March 2024 and also the Income & Expenditure Account, Receipt & Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society Management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit includes examining the books of accounts, vouchers and other records supporting the amounts and disclosures in the financial statements. We report as follows:

- (A) In our opinion, there are no transactions, appear To be contrary to the provisions of the Byelaws of the Society.
- (B) We have verified Cash & Bank Balances by the production of certificate by the Management.
- (C) Fixed assets have been physically verified by the Management. Depreciation to the fixed assets has been provided for.
- (D) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- (E) In our opinion, proper books of accounts as required, subject to cash basis of accounting, have been kept by the Trust so far as appears from our examination of those books.
- (F) The Balance sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of accounts.
- (G) 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:

- (1) In the case of Balance Sheet, of the state of affairs as at 31/03/2024 and
- (2) In the case of Income & Expenditure Account for the year ended on that date.

UDIN: 24313114BKAMTO2899

Patna

Date : 23.09.2024

For Ankit Raj & Company

Chartered Accountants



Proprietor, Mem No-313114



DEVI SHAKUNTALAM PRATISTHAN

a unit of (SHAKUNTALAM Pvt. L.T.I. SHAKUNTALAM INSTITUTE OF TEACHER'S EDUCATION & SHAKUNTALAM NURSING COLLEGE)

RED. OFFICE: HOTEL GOPAL DELUX, OLD G.T. ROAD, SASARAM, ROHTAS-821115(BIHAR)

(Consolidated) Balance Sheet as at March 31, 2024

Funds & Liabilities	Amount	Amount	Assets & Properties	Amount	Amount
<u>Capital Account</u>					
Balance as on April 01, 2023			<u>Fixed Assets</u>		
Add: Excess of Income	20,372,881.92	24,132,680.26	(As per Schedule I)	26,188,235.77	26,188,235.77
over Expenditure	3,759,798.34				
Salary Payable B.Ed & De.Led			<u>Investment</u>		
As per last A/c	3,476,930.00	4,717,230.00	As per last A/c	2,400,000.00	2,534,294.00
During the year	1,240,300.00		During the year	134,294.00	
			<u>TDS</u>	288,171.00	339,898.00
			During the year	51,727.00	
<u>Salary Payable (ITI)</u>					
As per last A/c		500,000.00	<u>Receivable for Nursing Building College</u>		
			During the year		8,083,835.00
<u>Current Liabilities</u>					
Audit Fee		30,000.00			
<u>Loan From</u>			<u>Current Assets</u>		
B.ed & D.ed College			Cash in hand	95,481.00	582,482.49
During the year		8,083,835.00	PNB Bank (Society)	134,513.12	
			PNB Bank (B.ed)	127,228.82	
			Axis Bank I.T.I	225,259.55	
Expense Payable		265,000.00			
TOTAL		37,728,745.26	TOTAL		37,728,745.26

In terms of our separate report of even date

For Ankit Raj & Company

Chartered Accountants



M.No.-313114

PLACE: PATNA

DATE: 23.09.2024

DEVI SHAKUNTALAM PRATISTHAN

a unit of (SHAKUNTALAM Pvt. Ltd., SHAKUNTALAM INSTITUTE OF TEACHER'S EDUCATION & SHAKUNTALAM NURSING COLLEGE)

RED OFFICE: HOTEL GOPAL DELUX, CH DGT ROAD, NASARAM, ROHTAS-821114(BIHAR)

(Consolidated) Receipt and Payment Accounts for the Year Ended on March 31, 2024

Receipt	Amount	Amount	Payment	Amount	Amount
<u>Balance at 01 April 2023</u>			<u>BY ADMINISTRATIVE EXP:</u>		
Cash in hand	51,990.00		Accounting Charges	90,000.00	
Axix Bank I.T.I	59,298.84		Advertisement Exp.	391,837.00	
PNB Bank (Society)	125,572.12		Bank Charges	51,579.72	
PNB Bank (B.ed)	1,120,743.54	1,357,604.50	Uniform Expenses	124,876.00	
			Fairwell Programme	296,000.00	
<u>Receipt from B.ed College</u>			Electricity Bill	258,246.00	
Receipt from B.ed & D.ed	27,122,605.00		Generator Fuel Exp.	288,235.00	
Income From University Exam	256,839.00		Building Maintenance	39,604.00	
Donation & Subscription	23,000.00	27,402,464.00	Reg. & Exam. Fee Challan	611,737.29	
			Science Lab Expenses	347,298.00	
<u>Receipt from I.T.I</u>			Miscellaneous Exp.	262,596.00	
Tuition Fee Ses 2023-25	3,525,100.00		Printing & Stationery	222,045.00	
Tuition Fee Ses 2022-24	1,186,900.00		Salary to B.Ed Teaching Staff	6,822,923.00	
Tuition Fee Ses 2021-23	844,300.00		Salary to De.Led Teaching Staff	4,466,850.00	
Tuition Fee Ses. 2020-22	229,500.00		Salary to Non-Teaching Staff	3,653,042.00	
Tuition Fee Ses 2019-21	141,000.00		Salary to Teaching Staff	3,382,240.00	
Member'S Contribution	355,600.00		Telephone/ Mobile & Internet Exp.	84,062.00	
Bank Interest	18,157.00	6,300,557.00	Travelling & Conveyance	159,308.00	
			Newspaper & Periodicals	37,033.00	
<u>Receipt from (NURSING)</u>			National Festival & Other Prog.	288,038.00	
Member's Contribution			Electricals Maintenance	522,631.00	
Management by fund for Building		1,580,026.00	Legal Expenses	370,014.00	
<u>Loan From</u>			Vehicle Repair & Maint.	145,528.00	
B ed & D ed College		8,083,835.00	Inspection Expenses	40,000.00	
			Tools Machine Repair & Maint.	23,349.00	
			Rent	132,000.00	
			Computer Repair & Maint.	10,620.00	
			Subscription	18,424.00	
			Wi-Fi Internet	6,000.00	23,146,116.00
			<u>ACTIVITIES EXPENSES:</u>		
			Seminar & Workshop Expense	380,457.00	
			Library Automation & E-Resource	514,705.00	
			Plantation & Green, Energy, Environment	310,480.00	
			Eco-Friendly Infrastructure	635,487.00	
			Research & Training Expense	478,790.00	
			ICT & Automation Expense	625,487.00	2,945,406.00
			Audit fee		8,000.00
			Building (Nursing)		8,083,835.00
			TDS (B.ed)		51,727.00
			<u>BY FIXED ASSETS:</u>		
			Library Books	629,145.00	
			Computer with Accessories	410,650.00	
			Building	8,269,305.00	
			Inventor	33,900.00	
			Practical Equipments	865,920.00	9,906,920.00
			<u>Closing Balance</u>		
			Cash in hand	95,481.00	
			PNB Bank (Society)	134,513.12	
			PNB Bank (B.ed)	127,228.82	
			Axix Bank I.T.I	225,259.55	882,482.49
TOTAL		44,724,486.50	TOTAL		44,724,486.50

In terms of our separate report of even date



PLACE: PATNA
DATE: 23.09.2024

DEVI SHAKUNTALAM PRATISTHAN

a unit of (SHAKUNTALAM PVT. LTD., SHAKUNTALAM INSTITUTE OF TEACHER'S EDUCATION & SHAKUNTALAM NURSING COLLEGE)

RED. OFFICE: HOTEL GOPAL DELUX, OLD G.T. ROAD, SASARAM, ROHTAS-821115(BIHAR)

(Consolidated) Income and Expenditure Account for the Year Ended on March 31, 2024

Expenditure	Amount	Amount	Income	Amount	Amount
Direct Expense			Direct Income		
BY ADMINISTRATIVE EXP:			Receipt from B.ed College		
Accounting Charges	90,000.00		Receipt from B.ed & D.ed	27,122,605.00	
Advertisement Exp.	391,837.00		Income From University Exam	256,859.00	
Bank Charges	51,579.72		Donation & Subscription	23,000.00	27,402,464.00
Uniform Expenses	124,876.00				
Fairwell Programme	296,000.00		Receipt from I.T.I		
Electricity Bill	258,246.00		Tuition Fee Ses.2023-25	3,525,100.00	
Generator Fuel Exp.	288,235.00		Tuition Fee Ses.2022-24	1,186,900.00	
Building Maintenance	39,604.00		Tuition Fee Ses.2021-23	844,300.00	
Reg. & Exam. Fee Challan	611,737.29		Tuition Fee Ses.2020-22	229,500.00	
Science Lab Expenses	347,298.00		Tuition Fee Ses.2019-21	141,000.00	
Miscellaneous Exp.	262,596.00		Member'S Contribution	355,600.00	
Printing & Stationery	222,045.00		Bank Interest	18,157.00	6,300,557.00
Salary to B.Ed Teaching Staff	6,822,923.00				
Salary to De.Led Teaching Staff	4,466,850.00		Receipt from (Nursing)		
Salary to Non-Teaching Staff	3,653,042.00		Member's Contribution		
Salary to Teaching Staff	3,382,240.00		Management by fund for Building		1,580,026.00
Telephone/ Mobile & Internet Exp.	84,062.00				
Travelling & Conveyance	159,308.00		Interest on FD		134,294.00
Newspaper & Periodicals	37,033.00				
National Festival & Other Prog.	288,038.00				
Electricals Maintenance	522,631.00				
Legal Expenses	370,014.00				
Vehicle Repair & Maint.	145,528.00				
Inspection Expenses	40,000.00				
Tools Machine Repair & Maint.	23,349.00				
Rent	132,000.00				
Computer Repair & Maint.	10,620.00				
Subscription	18,424.00				
Wi-Fi Internet	6,000.00	23,146,116.01			
ACTIVITIES EXPENSES:					
Seminar & Workshop Expense	380,457.00				
Library Automation & E-Resource	514,705.00				
Plantation & Green, Energy, Environmen	310,480.00				
Eco-Friendly Infrastructure	635,487.00				
Research & Training Expense	478,790.00				
ICT & Automation Expense	625,487.00	2,945,406.00			
Payable					
Salary to B.Ed & De.Led		1,240,300.00			
Depreciation	4,295,720.65				
Audit Fee	30,000.00	4,325,720.65			
Excess of Income over Expenditure		3,759,798.34			
TOTAL		35,417,341.00	TOTAL		35,417,341.00

In terms of our separate report of even date



PLACE: PATNA
DATE: 23.09.2024

S. No.	Block of Assets	Rate of Dep.	Opening WDV	Additions during the year More than 180 Less than 180	Deletions during the year More than 180 Less than 180	WDV for Depreciation	Depreciation for the period	Closing WDV
1	Furniture	10%	1,098,654.64	-	-	1,098,654.64	1,09,865.46	988,789.18
2	Building	10%	13,407,569.54	185,470.00	-	13,593,039.54	1,359,303.95	12,233,735.59
3	Library Books	60%	285,108.00	-	-	285,108.00	171,064.80	114,043.20
4	Computer with Accessory	40%	1,367,801.12	321,540.00	-	1,689,341.12	675,736.45	1,013,604.67
5	Lab Equipments	15%	5,151.25	-	-	5,151.25	773.14	4,378.11
6	Inverter	15%	127,413.52	-	-	127,413.52	19,112.03	108,301.49
7	C.C. TV Camera	40%	139,231.80	-	-	139,231.80	55,692.72	83,539.08
8	K.O. Water	40%	9,949.20	-	-	9,949.20	3,979.68	5,969.52
9	Air Conditioner	40%	169,179.36	-	-	169,179.36	67,671.74	101,507.62
10	Flower Tub	10%	26,124.50	-	-	26,124.50	2,612.45	23,512.05
11	Machinery Equipments	15%	154,145.10	-	-	154,145.10	23,121.77	131,023.34
12	Printer	40%	177,090.72	-	-	177,090.72	70,836.29	106,254.43
13	Educational Equipments	15%	342,449.00	-	-	342,449.00	51,367.35	291,081.65
14	Fire Extinguisher	40%	12,056.00	-	-	12,056.00	4,822.40	7,233.60
15	Software	40%	136,000.00	-	-	136,000.00	54,400.00	81,600.00
16	Water Cooling	15%	30,600.00	-	-	30,600.00	4,590.00	26,010.00
17	Library Books	50%	-	325,174.00	-	325,174.00	162,587.00	162,587.00
	TOTAL		17,488,526.75	832,134.00	-	18,320,660.75	4,237,559.45	14,083,101.30

SHAKUNTALAM PRIVATE INDUSTRIAL TRAINING INSTITUTE

a unit of (DEV) SHAKUNTALAM PRATISTHAN

RED. OFFICE: DAWANPUR, TOLA, DAYAL BHIGA, ADAMPUR, SARANI, ROHTAS (BILHARI-931115)

Depreciation as on 31-03-2024

S. No.	Block of Assets	Rate of Dep.	Opening WDV	Additions during the year More than 180 Less than 180	Deletions during the year More than 180 Less than 180	WDV for Depreciation	Depreciation for the period	Closing WDV
1	Furniture	10%	223,706.26	-	-	223,706.26	22,370.63	201,335.63
2	Building	10%	2,314,621.24	232,189.00	-	2,546,810.24	254,681.02	2,292,129.22
3	Library Books	60%	65,045.90	-	-	65,045.90	39,027.54	26,018.36
4	Machinery Equipments	15%	158,327.52	-	-	158,327.52	23,749.13	134,578.39
5	Other Assets	15%	10,543.69	-	-	10,543.69	1,581.55	8,962.14
6	Computer	40%	14,919.26	13,290.00	-	28,209.26	11,283.70	16,925.56
7	Educational Equipment	15%	3,370.95	-	-	3,370.95	505.64	2,865.31
8	Air Conditioner	15%	109,709.50	-	-	109,709.50	16,456.43	93,253.07
9	C.C. Tv Camera	40%	146,556.00	-	-	146,556.00	58,622.40	87,933.60
10	Fire Extinguisher	15%	25,840.00	-	-	25,840.00	3,876.00	21,964.00
11	Freeze	15%	10,004.50	-	-	10,004.50	1,500.68	8,503.82
12	Projector	40%	5,664.00	-	-	5,664.00	2,265.60	3,398.40
13	Inverter	15%	-	33,900.00	-	33,900.00	5,085.00	28,815.00
	TOTAL		3,088,508.83	279,379.00	-	3,367,887.83	557,130.32	2,810,757.51

SHAKUNTALAM NURSING COLLEGE

a unit of (SHAKUNTALAM P.M.L.I.) & SHAKUNTALAM INSTITUTE OF TEACHER'S EDUCATION

Depreciation as on 31-03-2024

S. No.	Block of Assets	Rate of Dep.	Opening WDV	Additions during the year More than 180 Less than 180	Deletions during the year More than 180 Less than 180	WDV for Depreciation	Depreciation for the period	Closing WDV
1	Library Books	50%	-	71,782.00	-	71,782.00	35,891.00	35,891.00
2	Computer & Printer	40%	-	75,820.00	-	75,820.00	30,328.00	45,492.00
3	Practical Equipments	15%	-	563,930.00	-	563,930.00	84,589.50	479,340.50
4	Building	10%	-	6,921,087.00	1,162,748.00	8,083,835.00	750,246.10	7,333,588.90
	TOTAL		-	7,652,609.00	1,162,748.00	6,489,861.00	901,253.10	5,588,607.90

Grand Total
in terms of our separate report of even date

PLACE: PATNA
DATE: 23.09.2024

