

SWAPNASREE

(Behind Tamluk Ghatal Co-Op. Bank)

Bahargram; Panskura R.S.

Purba Medinipur; Pin - 721152

Email-ppmcpku@sancharnet.in

P.P.Mukhopadhyay & Co.

Chartered Accountants

Ph. - 03228 - 253010

To_____

The Governing Body Of

DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA

DHAMAIT,AMDAN,PANSKURA, PURBA MEDINIPUR

Report on the Financial Statement

We Have audited the accompanying finance statements of **DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA** which Comprise the Balance Sheet as at 31st March,2017, the statement of Revenue Account, the Cash Flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statement :

The Governing Body of the Society is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the B.ED. D.El.Ed in accordance with the accounting principles generally accepted in India, including the accounting standards specified by I.C.A.I. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of various regulating Acts in India for safeguarding of the Assets of the School and for preventing and detecting frauds and other irregularities; Selection and application of appropriate accounting policies; Making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.



[Signature]
09.03.17.

Principal

Dhamait Shikshak Shikshan Mahavidyalaya
Dhamait, Amdan, Purba Medinipur (W.B.)

SWAPNASREE**(Behind Tamluk Ghatal Co-Op. Bank)****Bahargram; Panskura R.S.****Purba Medinipur; Pin - 721152****Email-ppmcpku@sancharnet.in****P.P.Mukhopadhyay & Co.****Chartered Accountants****Ph. - 03228 - 253010****Auditor's Responsibility :**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account various provisions of relevant Acts, the accounting & auditing standards and matters which are required to be included in the audit report under various provisions & rules.

We conducted our audit in accordance with the standards on Auditing specified by I.C.A.I. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An Audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and reasonableness of the accounting estimates made as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



09.08.17.
Principal

Dharmat Sikshak Shishan Mahavidyalaya
Dharmat, Andan, Purba Medinipur (W.B.)

SWAPNASREE

(Behind Old Tamruk Ghatal Co-Op. Bank)

Bahargram; Panskura R.S.

Purba Medinipur; Pin - 721152

Email-ppmcpku@sancharnet.in

P.P.Mukhopadhyay & Co.

Chartered Accountants

Ph. - 03228 - 253010

Opinion:

In our opinion and to the best of our information and according to explanations given to us, the aforesaid financial statements give the information as required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the B.E.D. & D.E.E.D. as at 31st March, 2017 and its profit and its cash flows for the year ended on that date.

We report that :

- a) We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c) The Balance Sheet, the statement of Income & Expenditure and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.



Place : Panskura

Date: 28.08.2017

For P.P.MUKHOPADHYAY & CO,
Chartered Accountants
FRN: 322683E

PARTHA PRATIM MUKHOPADHYAY
Proprietor
MRN: 056366

09.09.17.

Principal
Dhamati Sukhanta Mahapatra
Dhamati Andan, Purba Medinipur (W.B.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA
DHAMAIT, AMDAN, PURBA MEDINIPUR

Balance Sheet as at 31st March, 2017

<u>Particulars</u>	<u>Sch. No.</u>	<u>As at 31.03.2017</u>	<u>As at 31.03.2016</u>
<u>Source of Fund</u>			
Own Fund	1	1,93,29,714.14	1,92,79,415.60
Loan Fund	2	3,00,000.00	-
Gross Total Source	Rs.	1,96,29,714.14	1,92,79,415.60
<u>Application of Fund:</u>			
Block-in Fixed Assets	3	1,61,90,594.14	1,64,93,351.60
Block in Investment	4	23,60,200.00	16,05,794.00
Block in Net Current Assets	5	10,78,920.00	11,80,270.00
Miscellaneous Expenditure (To the extent not written off)	6	-	-
Gross Total Application	Rs.	1,96,29,714.14	1,92,79,415.60
Notes forming part of Balance Sheet	6		

In terms of our report of even date

For P.P. Mukhopadhyay & Co.
Chartered Accountants
FRN-122683E

Partha Pratim Mukhopadhyay
Proprietor
MRN 056366

For

Authorised Signatory

Place: Panskura

Date: 28.08.2017



09.09.17
Principal
Dhamait Sikshak Shikshan Mahavidyalaya
Dhamait, Andan, Purba Medinipur (W.B.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA
DHAMAIT, AMDAN, PURBA MEDINIPUR

Revenue Account for the year ended 31st March, 2017

<u>Particulars</u>	<u>Ann. No.</u>	<u>As at 31.03.2017</u>	<u>As at 31.03.2016</u>
A. <u>Income</u>			
Net Sale Effectuated	1	-	-
Net Receipts	2	91,04,852.00	66,97,906.00
Net Commission	3	-	-
Net Interest	4	-	-
Miscellaneous Receipts	5	-	-
Gross Income Generated	Rs.	91,04,852.00	66,97,906.00
B. <u>Expenditure</u>			
Cost of Goods Sold	6	-	-
Net Payments	7	-	-
Commission Paid	8	-	-
Interest Paid	9	-	-
Administrative Expenses	10	60,66,045.00	44,72,733.00
Overhead Expenses	11	29,88,508.46	21,78,071.40
Depreciation	12	-	-
Gross Expenditure Made	Rs.	90,54,553.46	66,50,804.40
C. Net Revenue from Operation	(A-B)	50,298.54	47,101.60
D. Provision for Tax	13		
E. Appropriation of Revenue	14		
F. Profit After Tax	(C-D-E)	50,298.54	47,101.60
G. Note forming part of Revenue A/c	15		

In terms of our respect of even date
For P.P. Mukhopadhyay & Co.
Chartered Accountants
FRN - 322683E

Partha Pratim Mukhopadhyay
Proprietor
MRN - 056366



Place: Panskura

Date: 28.08.2017

09.08.17
Principal
Dhamait Sikshak Shikshan Mahavidyalaya
Dhamait, Andan, Purba Medinipur (WB.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA
DHAMAIT, AMDAN, PURBA MEDINIPUR

Schedules forming part of Balance Sheet:

Particulars	Sub. Sch. No.	As at 31.03.2017	As at 31.03.2016
1 Own Fund			
Capital / Share Capital	1A	1,92,79,415.60	1,92,32,314.00
Reserves	1B	-	-
Profit & Loss Account	1C	50,298.54	47,101.60
Total	Rs.	1,93,29,714.14	1,92,79,415.60
2 Loan Fund			
1. Secured Loan (T.L. / D.L.) (Bank)	2A	-	-
2. Secured Loan (T.L. / D.L.) (Others)	2B	-	-
3. Deposits	2C	3,00,000.00	-
Total	Rs.	3,00,000.00	-
5 Block-in- Net Current Assets:			
Current Assets	5A	10,85,370.00	12,26,080.00
Less:			
Current liabilities	5B	6,450.00	45,810.00
Net Block	Rs.	10,78,920.00	11,80,270.00
4 Investments:			
a. Fixed Deposit in Bank	4A	23,60,000.00	16,05,794.00
b. Fixed Deposit in Others	4B		
c. Share (Listed)	4C		
d. Share (Unlisted)	4D		
e. N.S.C.	4E		
f. K.V.P.	4F		
g. Bonus	4G		
h. L.I.C.	4H		
i. Other life Insurances	4I		
j. Mutual Funds	4J		
k. Provident Fund / Public Provident Fund	4K		
l. Recurring Deposits	4L		
m. Daily Deposits	4M		
n. Others	4N		
Total	Rs.	23,60,000.00	16,05,794.00
6 Miscellaneous Expenditure			
Opening Balances			0
Written Off / Adjusted			0
Closing Balances			0



09.09.17.
Principal

Dhamait Shikshak Sikshan Mahavidyalaya
Dhamait, Amdan, Purba Medinipur (W.B.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA
DHAMAIT, AMDAN, PURBA MEDINIPUR

Subs-schedules forming part of Balance Sheet:

<u>Particulars</u>	<u>As at 31.03.2017</u>	<u>As at 31.03.2016</u>
1 A: Capital / Share Capital		
Opening Balance	1,92,32,314.00	1,92,32,314.00
Add: Fresh / Introduced	-	-
Less: Withdrawn / Paid off	-	-
Closing Balance	<u>1,92,32,314.00</u>	<u>1,92,32,314.00</u>
1 B: Reserves:		
General Reserve	1B-1	-
Revoluation Reserve	1B-2	-
Capital Reserve	1B-3	-
Share Application Money	1B-4	-
Other Reserves	1B-5	-
Total	Rs	Rs
1 C: Profit & Loss Account:		
Opening Balance	-	-
Add: Current Result	-	-
Less: Transfer to Reserve	-	-
Add: Transfer from Reserve	-	-
Closing Balance	<u>Rs</u>	<u>Rs</u>
2 A: Secured Loan from Bank (T/L, D/L, Mortgage etc.)		
Opening Balance	-	-
Add: Interest Accrued	-	-
Less: Total Payment	-	-
Closing Balance	<u>Rs</u>	<u>Rs</u>
2 B: Secured Loan from Others (T/L, D/L, Mortgage etc.)		
Opening Balance	-	-
Add: Interest Accrued	-	-
Less: Repayment	-	-
Closing Balance	<u>Rs</u>	<u>Rs</u>
2 C: Deposits (in any form)		
Opening Balance	3,00,000.00	-
Add: Interest Accrued	-	-
Less: Repaid	-	-
Closing Balance	<u>Rs 3,00,000.00</u>	<u>Rs</u>



09-05-17.

Principal

Dhamait Shikshak Shikshan Mahavidyalaya
Dhamait, Andan, Purba Medinipur (W.B.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA
DHAMAIT, AMDAN, PURBA MEDINIPUR

Subs-schedules forming part of Schedules to Balance Sheet:

<u>Particulars</u>	<u>Annexure</u>	<u>As at 31.03.2017</u>	<u>As at 31.03.2016</u>
5 A <u>Current Assets:</u>			
<u>Cash & Cash Equivalents:</u>			
Cash in Hand	5A - 1	78,147.00	4,09,329.00
Cheques in Hand	5A - 2	-	-
Cash in Transit	5A - 3	-	-
Cash at Bank	5A - 4	1,01,942.00	6,470.00
Stock of Raw Materials	5A - 5	-	-
Stock of Finished Goods	5A - 6	-	-
Work-on-Progres	5A - 7	-	-
Stock-of-Stores	5A - 8	-	-
Sundry Debtors	5A - 9	-	-
ITC Carry Forward	5A - 10	-	-
Advances	5A - 11	-	-
Deposits	5A - 12	-	-
Others	5A - 13	9,05,281.00	8,10,281.00
Total	Rs	10,85,370.00	12,26,080.00
5 B <u>Current Liabilities</u>			
Sundry Creditors	5B - 1	-	-
Cash-Credit Loans	5B - 2	-	-
Trade Payables	5B - 3	-	-
Provisions	5B - 4	-	-
Expenses Payable	5B - 5	-	-
Tax, Duty, Payable	5B - 6	6,450.00	45,810.00
Total	Rs	6,450.00	45,810.00



03-09-17

Principal

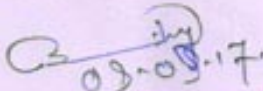
Dhamait Sikshak Shikshan Mahavidyalaya
Dhamait, Amdan, Purba Medinipur (W.B.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA
DHAMAIT, AMDAN, PURBA MEDINIPUR

Annexures forming part of Revenue Account

Particulars	As at 31.03.2017	As at 31.03.2016
1 Net Sale Effected:		
Gross Sale	-	-
Less: Return	-	-
a. Net Sale	-	-
Tax on Sale	-	-
Less: Tax on Sale Return	-	-
b. Net Tax on Sale	-	-
Net Sale Effected - (a+b)	Rs. -	-
2 Net Receipts:		
Gross Receipts	91,04,852.00	66,97,906.00
Less: Receipts on Account of Deposit etc.	-	-
Less: Receipts on Account of Others	-	-
a. Net Receipts	91,04,852.00	66,97,906.00
Tax on Gross Receipts	-	-
Less: Tax on Other Receipts	-	-
b. Net Tax on Receipts	-	-
Net Receipts (a+b)	Rs 91,04,852.00	66,97,906.00
3 Net Commission:		
Gross Commission Received	-	-
Less: Charges	-	-
Net Commission	Rs -	-
5 Cost of Goods Sold:		
Op. Balance (Raw Materials)	-	-
Op. Stock (W-I-P)	-	-
Op. Stock (Finished Goods)	-	-
Add: Purchase of Raw Materials & Finished Goods	-	-
Add: Labour Charges	-	-
Add: Expenses Related to goods / Input Tax	-	-
Less: Closing Stock (Raw Materials)	-	-
Less: Closing Stock (W-I-P)	-	-
Less: Closing Stock (Finished Goods)	-	-
Cost of Goods Sold	Rs -	-




 09.09.17
 Principal
 Dhamait Shikshak Sikshan Mahavidyalaya
 Dhamait, Andam, Purba Medinipur (W.B.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA
DHAMAIT, AMDAN, PURBA MEDINIPUR

Annexures forming part of Revenue Account

	<u>Particulars</u>	<u>As at 31.03.2017</u>	<u>As at 31.03.2016</u>
10	Administrative Cost:		
	Salary to Staff	60,28,000.00	44,39,700.00
	Bonus to Staff	-	-
	Employer Contribution to P.F.	-	-
	Employer Contribution to E.S.I.	-	-
	Employer Contribution to Other	-	-
	Rent	-	-
	Electricity	38,045.00	33,033.00
	Trade Licence & Fees	-	-
	Prof. Tax & Trade Tax	-	-
	Telephone Expenses	-	-
	Total	Rs 60,66,045.00	44,72,733.00
11	Overhead Expenses		
	Affiliation Fees	2,00,000.00	3,00,000.00
	Charitable & Social Exp.	2,14,205.00	1,92,215.00
	Advertisement Expenses	12,475.00	10,260.00
	Bank Charges & Commission	2,743.00	2,460.00
	Cleaning & sweeping	48,700.00	52,610.00
	Cultural Activities	21,044.00	17,854.00
	Exam Fees	55,775.00	59,680.00
	Generator Exp.	78,040.00	72,302.00
	Other fees paid	2,89,500.00	2,310.00
	Laboratory Exp.	41,025.00	45,226.00
	Registration Fees	1,22,845.00	16,160.00
	Others	72,480.00	46,632.00
	Printing & Stationery	23,090.00	17,856.00
	Sports Exp.	4,022.00	2,000.00
	Repair & Maintenance	4,28,502.00	61,362.00
	Tours & Travel	2,06,400.00	1,95,758.00
	Seminar Exp.	4,500.00	2,000.00
	Depreciation	10,88,957.46	10,27,187.40
	Travelling Expenses	74,205.00	54,199.00
	Total	Rs 29,88,508.46	21,78,071.40



08.08.17.

Principal

Dhamait Shikshak Sikshan Mahavidyalaya
Dhamait, Andan, Purba Medinipur (WB.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA
DHAMAIT, AMDAN, PURBA MEDINIPUR

Cash Flow Statement for the year ended 31st March, 2017

<u>Particulars</u>	<u>As at 31.03.2017</u>	<u>As at 31.03.2016</u>
A. A. Cash Flow from Operating Activities		
Net Profit/(Loss) Before Tax and Extraordinary items	50,298.54	47,101.60
Adjusted for:		
Depreciation	10,88,957.46	10,27,187.40
Operating Profit before working Capital Changes	11,39,256.00	10,74,289.00
Adjusted for:		
Trade and Other Receivables	-95,000.00	-
Trade and other payables	-39,360.00	-
Direct Taxes paid (net of refund)	-	-
Cash Flow before extraordinary items	10,04,896.00	10,74,289.00
Extraordinary items	-	-
Cash Generated from Operation Activities	10,04,896.00	10,74,289.00
Net cash from Operating	10,04,896.00	10,74,289.00
B. B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets	-7,86,200.00	-9,10,500.00
Purchase of Investment	-7,54,406.00	-5,14,182.00
Sale of Investment	-	-
Share Application	-	-
Net Cash used in Investing Activity	-15,40,606.00	-14,24,682.00
C. C. Cash Flow from Financial Activities		
Loans and Advances	3,00,000.00	-
Net Cash used in Financing Activities	3,00,000.00	-
Net Increase in Cash and Cash Equivalents	-2,35,710.00	2,21,284.00
Opening Balance Cash and Cash Equivalents	4,15,799.00	6,37,083.00
Closing Balance of Cash and Cash Equivalents	1,80,089.00	4,15,799.00

Notes:

i) The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard - 3 Cash Flow Statement issued by the Institute of Chartered Accountants of India

ii) Figures in brackets represent outflow

iii) Cash & Cash Equivalent at the end of the year consists of

Cash in Hand	78,147.00	4,09,329.00
Balances with Bank	1,01,942.00	6,470.00
Closing Balance of Cash and Cash Equivalents	1,80,089.00	4,15,799.00

As per our report of even date

For P.P. Mukhopadhyay & Co.
Chartered Accountants
FRN - 302683E

Partha Pratim Mukhopadhyay
Proprietor
MRN - 056366

Place: Panskura

Date: 28.08.2017

For and on behalf of

Authorised Signatory



Principal
Dhamait Shikshak Sikshan Mahavidyalaya
Dhamait, Andan, Purba Medinipur (W.B.)

M/S DHAMAIT SHIKSHAK SIKSHAN MAHAVIDYALAYA

DHAMAIT, AMDAN, PURBA MEDINIPUR

3. Schedule to Balance Sheet

Fixed Assets

Particulars	Rate of Dep.	Op. Balance	Cost Addition	Cl. Balance	Depreciation	As at 31.03.2017	W.D.V. As at 31.03.2016
1. Art & Craft	15	35,402.50	50,000.00	85,402.50	12,810.38	72,592.13	35,402.50
2. Building	5	1,49,39,922.77	70,000.00	1,50,09,922.77	7,50,496.14	1,42,59,426.63	1,49,39,922.77
3. Computer	60	36,160.00	1,05,000.00	1,41,160.00	84,696.00	56,464.00	36,160.00
4. Furniture & Fixtures	10	8,99,100.00	-	8,99,100.00	89,910.00	8,09,190.00	8,99,100.00
5. Lab Equipment	15	45,517.50	34,200.00	79,717.50	11,967.83	67,759.88	45,517.50
6. Tools & Science Equipment	15	1,95,631.33	-	1,95,631.33	29,344.70	1,66,286.93	1,95,631.33
7. Electrical Equipment	5	1,61,117.50	-	1,61,117.50	24,167.63	1,36,949.88	1,61,117.50
8. Library Books	15	1,80,500.00	25,000.00	2,05,500.00	10,275.00	1,95,225.00	1,80,500.00
9. Health & physical Education	15	-	85,000.00	85,000.00	12,750.00	72,250.00	-
10. Science & Social Science	15	-	2,68,000.00	2,68,000.00	40,200.00	2,27,800.00	-
11. Mathematics Equip.	15	-	42,000.00	42,000.00	6,300.00	35,700.00	-
12. Language Equip.	15	-	1,07,000.00	1,07,000.00	16,050.00	90,950.00	-
		1,64,93,351.60	7,86,200.00	1,72,79,551.60	10,88,957.46	1,61,90,594.14	1,64,93,351.60



09-09-17

Principal
Dhamait Shiksha Sikshan Mahavidyalaya
Dhamait, Amdan, Purba Medinipur (W.B.)