



DON BOSCO COLLEGE
Dhodar Ali Road, Railway Gate No 3
P.O. Golaghat – 785 621
Assam

Phone: 9508989780
www.dbcgolaghat.com
dbcgolaghat@gmail.com

TOTAL EXPENDITURE ON INFRASTRUCTURE EXCLUDING SALARY COMPONENT BY DON BOSCO COLLEGE GOLAGHAT					
YEAR	LC (Local Account)	FC (Foreign Account)	Other Building Expenses		TOTAL
2016-2017	3865111	9104240.99	1791470	1314930	16075751.99
2017-2018	2183643	16159736.4			18343379.4
2018-2019		14575873			14575873
2019-2020		10834180		104166	10938346
2020-2021	1135380	975077		529815	2640272
2016-2021	Social Service Society of Sisters of St. John the Baptist				42144551
			Over all total Expenditure		104718173.4

Dr. Policarp Xalxo

Principal

Principal
DON BOSCO COLLEGE
Golaghat - 785621
Assam






On the basis of our examination of the books of account and vouchers of The Salesians of Don Bosco, Dimapur, Nagaland, produced before us, we certify that the following expenditure has been incurred on infrastructural development & running cost by the said society for the period from 01.04.2016 to 31.03.21 on behalf of Don Bosco College Golaghat-

PAYMENTS	AMOUNT(Rs.) 01-04-2016 to 31-03-2017		AMOUNT(Rs.) 01-04-2017 to 31-03-2018		AMOUNT(Rs.) 01-04-2018 to 31-03-2019		AMOUNT(Rs.) 01-04-2019 to 31-03-2020		AMOUNT(Rs.) 01-04-2020 to 31-03-2021	
	LC	FC	LC	FC	LC	FC	LC	FC	LC	FC
Manilo Research Centre										
Building		86,63,224.00		99,05,233.00		38,74,718.00		35,57,917.00		
Equipment		23,175.00		1,45,000.00						
Bore well		16,610.00								
For DB College										
Building	25,75,600.00		11,96,346.00	60,77,295.00		1,06,20,543.00		71,05,876.00	11,35,380.00	2,67,770.00
Water Installation						26,173.00		1,56,254.00		6,97,625.00
Equipment & Machinery	6,04,762.00		1,10,000.00							
Furniture & Fixtures	1,22,930.00		3,42,720.00							
Computer & Accessories	3,82,900.00									
Vehicles			5,34,577.00							
Running Cost										
For Manilo Research Centre		4,01,231.99		30,775.65		10,609.00		285.00		
For DB College	1,78,919.00			1,432.75		43,830.00		13,848.00		9,682.00
	38,65,111.00	91,04,240.99	21,83,643.00	1,61,59,736.40	-	1,45,75,873.00	-	1,08,34,180.00	11,35,380.00	9,75,077.00

For: H.K.Agrawala & Associates
Chartered Accountants
FRN- 319293E


CA. Sudipa Acharjee
Partner

Membership No.- 305209
UDIN: 22305209ADZUFU2183

Place: Guwahati
Date: 03.03.2022





CERTIFICATE

This is to certify that "**SOCIAL SERVICE SOCIETY OF SISTERS OF ST. JOHN THE BAPTIST, MADURAI**" has spent a sum of Rs.4,21,44,155/- till 31.03.2021 towards construction of Buildings and for the infrastructure development of Don Bosco College Golaghat , on the land owned by The Salesian of Don Bosco, Assam.

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants

Place : Madurai

Date : 03.03.2022



P. Arockiasamy
P. Arockiasamy

Partner

Membership No.018348



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 OR INSTITUTIONS

We have examined the Balance Sheet of **DON BOSCO COLLEGE SOCIETY, GOLAGHAT, ASSAM** as at 31st March 2015 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said institution. These financial statements are the responsibility of the management of Don Bosco College Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

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 account have been kept by the above named institution so far as appears from our examination of books.

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

i. In the case of Balance Sheet, of the state of affairs of the above named institution at 31st March 2015.

and


ii In the case of Income and Expenditure Account, of the Surplus of its accounting year ending on 31st March 2015.

The prescribed particulars are annexed hereto.

Place : Guwahati
Date : 27.05.2015



For: H. K. Agrawala & Associates
Chartered Accountants
FRN 319293E


CA. Harish Kumar Agrawala
Partner
Membership No. 054776

ANNEXURE
Statement of Particulars

1 APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of income of the previous year applied to charitable or religious purposes in India during the year	6062
2	Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	NIL
3	Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly* / in part only for such purposes.	NIL
4	Amount of income eligible for exemption under section 11 (1) (C) (Give details)	NIL
5	Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11 (2)	N.A.
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) ? If so, the details thereof	NOT APPLICABLE
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (1B) ? If so, the details thereof	6062
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year-	NOT APPLICABLE
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NOT APPLICABLE
	b) has ceased to remain invested in any security referred to in section 11 (2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or	NOT APPLICABLE
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	NOT APPLICABLE



DON BOSCO COLLEGE SOCIETY

Golaghat
Assam-785621

Balance Sheet as at 31.03.2015

Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
General Fund			Fixed Assets		
Opening Balance	1,047,920.10		(As per Schedule 'B')		81,592.00
Less: Deficit transferred from I & E Account	<u>5,813.00</u>	1,042,107.10	Closing Balance		
Corpus Fund			Fixed Deposits	1,000,000.00	
		300,000.00	Cash at Bank	<u>260,515.10</u>	1,260,515.10
Total		<u>1,342,107.10</u>	Total		<u>1,342,107.10</u>

SCHEDULE : 'A' SIGNIFICANT ACCOUNTIN POLICIES & NOTES ON ACCOUNT

For and on behalf of
Don Bosco College Society

As per our report of even date
For : H.K. Agarwala & Associates
Chartered Accountants
FRN-319293E

Place : Guwahati
Date : 27/05/2015



CA. Harish Kr. Agrawala
Partner
Membership No.-054776

DON BOSCO COLLEGE SOCIETY

Golaghat
Assam-785621

Income & Expenditure Account for the period ended 31.03.2015

Expenditure	Amount (Rs.)		Income	Amount (Rs.)
To Administration Expenses	2,809.00	By	Interest on Savings account	6,062.00
* Depreciation	9,066.00	"	Excess of Expenditure over Income transferred to General Fund Account	5,813.00
Total	<u>11,875.00</u>		Total	<u>11,875.00</u>

For and on behalf of
Don Bosco College Society

As per our report of even date
For : H.K.Agarwala & Associates
Chartered Accountants
FRN-319293E

Place : Guwahati
Date : 27/05/2015



CA. Harish K. Agrawala
Partner
Membership No.-054776

DON BOSCO COLLEGE SOCIETY

Golaghat
Assam-785621

Receipts & Payments Account for the period ended 31.03.2015

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To Opening Balance			By Administration Expenses		2,809.00
* Fixed Deposits	1,000,000.00		" Purchase of Furniture		90,658.00
Cash at Bank	<u>47,920.10</u>	1,047,920.10			
* Donation to Corpus Fund		300,000.00	* Closing Balance		
* Interest on Savings account		6,062.00	Fixed Deposits	1,000,000.00	
			Cash at Bank	<u>260,515.10</u>	1,260,515.10
Total		<u>1,353,982.10</u>	Total		<u>1,353,982.10</u>

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 27/05/2015



As per our report of even date
For : H.K. Agarwala & Associates
Chartered Accountants
FRN-319293E

CA. Harish Chandra Agrawala
Partner
Membership No.-054776

DON BOSCO COLLEGE SOCIETY: GOLAGHAT

**SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH,2015
SCHEDULE - "B" OF FIXED ASSETS AS ON 31ST MARCH' 2015**

DESCRIPTION OF ASSETS	Rate Of Depn.	GROSS VALUE			DEPRECIATION			W.D.V. As On 31.03.2015
		As on 01.04.2014	Additions During the Year	As on 31.03.2015	Upto 31.03.2014	Provided during the year	Total As on 31.03.2015	
Furniture	10%	-	90,658.00	90,658.00	-	9,066.00	9,066.00	81,592.00
TOTAL		-	90,658.00	90,658.00	-	9,066.00	9,066.00	81,592.00



DON BOSCO COLLEGE SOCIETY, GOLAGHAT, ASSAM

**SCHEDULE 'A' OF NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING
POLICIES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT
31ST MARCH 2015**

1. FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion, involving construction, related proportionate expenses from part of the value of assets capitalized. Expenses incurred up to the date of putting the asset in working condition for its intended use are also capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue as incurred.

2. DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of used for whole year on assets if purchased during the year. Further, no depreciation on the asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

3. METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

4. HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

5. CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

6. GENERAL:-

To maintain and record transaction and to prepare and finalize annual accounts on historical cost basis.





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 OR INSTITUTIONS**

We have examined the Balance Sheet of **GOLAGHAT CATHOLIC CHURCH, GOLAGHAT, ASSAM- 785621** as at 31st March 2016 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or 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 account have been kept by the above named trust so far as appears from our examination of books.

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

i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution at 31st March 2016.

And

ii In the case of Income and Expenditure Account, of the Deficit of the year ended 31st March 2016.

The prescribed particulars are annexed hereto.

FOR: H. K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776

PLACE: GUWAHATI
DATE: 05.09.2016



GOLAGHAT CATHOLIC CHURCH
GOLAGHAT, ASSAM- 785621

COMPUTATION OF ASSESSABLE INCOME

ASSESSMENT YEAR:	2016-17	DOF:	25/09/1991
ACCOUNTING YEAR:	2015-16	PAN:	AABAG2891H
STATUS:	AOP (07)		

INCOME FROM OTHER SOURCES

Donation & Contribution	1,102,822	
Fees Collected	132,100	
Other Income	343,400	
Bank Interest	20,776	1,599,098

Less: Total Amount applied to Charitable
or Religious purposes in India during
the year

- a) Capital Expenditure
- b) Revenue Expenditure

-
1,926,433
<u>1,926,433</u>

But limited to

1,599,098

TAX PAYABLE

NIL

ANNEXURE
Statement of Particulars

1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- 1 Amount of Income of the previous year applied to charitable or religious purposes in India during the year 1,599,098
- 2 Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section II (1) ?
If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. NIL
- 3 Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly* / in part only for such purposes. NIL
- 4 Amount of income eligible for exemption under section II (1) (C) (Give details) NIL
- 5 Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section II (2) NOT APPLICABLE
- 6 Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section II (2) (b) ? If so, the details thereof NOT APPLICABLE
- 7 Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section II (1) in any earlier year is deemed to be income of the previous year under section II (1B) ? section II (2) in any earlier year-
- a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NOT APPLICABLE
- b) has ceased to remain invested in any security referred to in section II (2) (b) (i) or deposited in any account referred to in section II (2) (b) (ii) or section II (2) (b) (iii), or NOT APPLICABLE
- c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof NOT APPLICABLE



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)

- 1 Whether any part of the income or property of the * trust / institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any _____ NO _____
- 2 Whether any land building or other property of the * trust / institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any _____ NO _____
- 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details _____ NO _____
- 4 Whether the service of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any _____ NO _____
- 5 Whether any share, security or other property was purchased by or on behalf of the *trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid _____ NO _____
- 6 Whether any share, security or other property was sold by or on behalf of the *trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received _____ NO _____
- 7 Whether any income or property of the *trust / institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted _____ NO _____
- 8 Whether the income or property of the *trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details _____ NO _____

III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

Sl.No	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
-----NIL-----					
Total					

PLACE : GUWAHATI
Date: 05.09.2016

For: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776



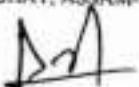
GOLAGHAT CATHOLIC CHURCH
GOLAGHAT, ASSAM- 785621

BALANCE SHEET AS AT 31ST MARCH 2016

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
GENERAL FUND			FIXED ASSETS		
Opening Balance	640,259.90		(As per Schedule 'A')		81,825.25
Less: Excess of Expenditure over Income					
Transferred from I/E A/C	<u>342,772.50</u>	297,487.40			
			CURRENT ASSETS		
			Cash in hand	15,778.50	
			Cash at Bank	<u>198,883.65</u>	215,662.15
		<u>297,487.40</u>			<u>297,487.40</u>

SCHEDULE : 'B' SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT

FOR AND ON BEHALF OF
CATHOLIC CHURCH GOLAGHAT
GOLAGHAT, ASSAM- 785621


PLACE: GUWAHATI
Date: 05.09.2016

AS PER OUR REPORT OF EVEN DATE
FOR : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E


CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP No -054776



GOLAGHAT CATHOLIC CHURCH
GOLAGHAT, ASSAM- 785621

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2016

EXPENDITURE	AMOUNT(Rs)	I N C O M E	AMOUNT(Rs)
To Boarding Expense	398,372.50	By Donation & Contribution	1,097,457.00
* Salary & Wages	247,500.00	* Church Receipt	5,365.00
* Farm Expense	348,722.00	* Fees Collected	132,100.00
* Vehicle Running & Maintenance	385,984.00	* Scrap Sold	5,330.00
* Computer Running & Maintenance	30,100.00	* Farm Income	338,070.00
* Medical Expense	4,488.40	* Saving Bank Interest	20,776.00
* Sports & Entertainment	11,779.00		
* Printing & Stationery	31,224.00	* Excess of Expenditure Over Income transferred to General Fund A/C	342,772.50
* Worship Expense	32,580.00		
* Events & Celebrations	111,249.00		
* Retreat & Seminars	67,465.00		
* Training Programme	15,348.00		
* Electricity & Water	124,462.00		
* Newspaper, Magazines & Periodicals	8,423.00		
* Charity & Donation	4,200.00		
* Travelling & Conveyance	31,063.60		
* Telephone, Postage & Internet	26,519.00		
* Land Revenue Tax	3,328.00		
* Bank Charges	95.00		
* Repair & Maintenance	43,530.00		
* Depreciation	15,438.00		
Total(Rs).	<u>1,941,870.50</u>	Total(Rs).	<u>1,941,870.50</u>

FOR AND ON BEHALF OF
 GOLAGHAT CATHOLIC CHURCH
 GOLAGHAT, ASSAM- 785621



PLACE : GUWAHATI
 Date: 05.09.2016

AS PER OUR REPORT OF EVEN DATE
 FOR : H.K.AGRAWALA & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN 319293E



CA. HARISH KUMAR AGRAWALA
 PARTNER
 MEMBERSHIP No -054776

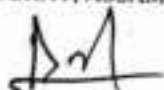


GOLAGHAT CATHOLIC CHURCH
GOLAGHAT, ASSAM- 785621

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

RECEIPTS		AMOUNT(Rs)	PAYMENTS		AMOUNT(Rs)
To	Opening Balances		By	Boarding Expense	398,372.50
	Cash in Hand	109,366.00	*	Salary & Wages	247,500.00
	Cash at Bank	433,630.65		Farm Expense	348,722.00
		542,996.65		Vehicle Running & Maintenance	385,984.00
"	Donation & Contribution			Computer Running & Maintenance	30,100.00
"	Church Receipt	1,097,457.00		Medical Expense	4,488.40
"	Fees Collected	5,365.00		Sports & Entertainment	11,779.00
"	Scrap Sold	132,100.00		Printing & Stationery	31,224.00
"	Farm Income	5,330.00		Worship Expense	32,580.00
"	Saving Bank Interest	338,070.00		Events & Celebrations	111,249.00
		20,776.00		Retreat & Seminars	67,465.00
				Training Programme	15,348.00
				Electricity & Water	124,462.00
				Newspaper, Megazines & Periodicals	8,423.00
				Charity & Donation	4,200.00
				Travelling & Conveyance	31,063.60
				Telephone, Postage & Internet	26,519.00
				Land Revenue Tax	3,328.00
				Bank Charges	95.00
				Repair & Maintenance	43,530.00
				Closing Balance	
				Cash in Hand	16,778.50
				Cash at Bank	198,883.65
Total(Rs.)		2,142,094.65	Total(Rs.)		215,662.15
					2,142,094.65

FOR AND ON BEHALF OF
GOLAGHAT CATHOLIC CHURCH
GOLAGHAT, ASSAM- 785621



PLACE : GUWAHATI
Date: 05.09.2016

AS PER OUR REPORT OF EVEN DATE
FOR : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E



CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO - 054776



GOLAGHAT CATHOLIC CHURCH
GOLAGHAT, ASSAM- 785621

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2016

SCHEDULE 'A' OF FIXED ASSETS

Description of Assets	Rate of Deprn.	Balance as on 01.04.2015	Addition during the year	Total	Depreciation	W.D.V.As on 31.03.2016
Library Books	60%	7,802.50		7,802.50	4,682.00	3,120.50
Computer & Accessories	15%	4,779.75		4,779.75	717.00	4,062.75
Furniture & Fixtures	10%	53,253.70		53,253.70	5,325.00	47,928.70
Machinery & Equipments	15%	4,249.70		4,249.70	637.00	3,612.70
Musical Instrument	15%	2,285.55		2,285.55	343.00	1,942.55
Vehicle	15%	18,924.05		18,924.05	2,839.00	16,085.05
Ceiling Fan	15%	5,968.00		5,968.00	895.00	5,073.00
TOTAL (in Rs)		97,263.25	-	97,263.25	15,438.00	81,825.25





**GOLAGHAT CATHOLIC CHURCH
GOLAGHAT, ASSAM- 785621**

**SCHEDULE 'B' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2016**

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction related incidental expenses form part of the value of assets capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

Contrary to standard accounting practice and accounting standard no. 10 issued by The Institute of Chartered Accountants of India fixed assets are stated at written down value without showing the original cost and accumulated depreciation.

METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of used for whole year on assets if purchased during the year. Further, no depreciation on the asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

GENERAL:-

To maintained and record transaction and to prepare and finalize annual accounts on historical cost basis.





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 OR INSTITUTIONS.

We have examined the Balance Sheet of **DON BOSCO COLLEGE SOCIETY, GOLAGHAT, ASSAM** as at 31st March, 2017 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or 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, the above named institution has kept proper books of account so far as appears from our examination of books.

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

- I. In the case of Balance Sheet of the state of affairs of the above named Trust/Institution at 31st March, 2017.


and

- II. In the case of Income and Expenditure Account, of the Surplus of its accounting year ended 31st March, 2017.

The prescribed particulars are annexed hereto.

Place : GUWAHATI
Date : 21.06.2017

For: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN- 319293E


CA. HARISH KR. AGRAWALA
PARTNER
MEMBERSHIP NO 054776



ANNEXURE
Statement of Particulars

APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of income of the previous year applied to charitable or religious purposes in India during the year	1,02,43,821
2	Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	NIL
3	Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly* / in part only for such purposes.	3,41,915
4	Amount of income eligible for exemption under section 11 (1) (C) (Give details)	NIL
5	Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes, under section 11 (2)	N/A
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) ? If so, the details thereof	NOT APPLICABLE
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (1B) ? If so, the details thereof	NOT APPLICABLE
8	Whether during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year-	NOT APPLICABLE
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NOT APPLICABLE
	b) has ceased to remain invested in any security referred to in section 11 (2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or	NOT APPLICABLE
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	NOT APPLICABLE



**OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS
REFERRED TO IN SECTION 13 (3)**

1. Whether any part of the income or property of the * trust / institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any
2. Whether any land building or other property of the * trust / institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details
4. Whether the service of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any
5. Whether any share, security or other property was purchased by or on behalf of the *trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid
6. Whether any share, security or other property was sold by or on behalf of the *trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received
7. Whether any income or property of the *trust / institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted
8. Whether the income or property of the *trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

NO

NO

NO

NO

NO

NO

NO

NO

**III INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (9) IN CONCERNS
IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST**

Sl No	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col (4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
Total					

PLACE: GUWAHATI
DATE: 21-08-2017

For: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
ERN 319293E

CA. HARISH KUMAR AGRAWALA
PARTNER
Membership No 054775



DON BOSCO COLLEGE SOCIETY

Golaghat

Assam-785621

COMPUTATION OF ASSESSABLE INCOME

ASSESSMENT YEAR	2017-2018	PAN NO :	AABAD6687N
ACCOUNTING YEAR	2016-2017	STATUS	AOP
DATE OF FORMATION	17.12.2013		

INCOME FROM OTHER SOURCES

Voluntary Contribution	74,05,860	
Fee Received	29,25,156	
Other Income	1,31,661	
Bank Interest	<u>1,23,059</u>	1,05,85,736

Less: Amount of Income applied to charitable or religious purpose in India during the year

i) Capital Expenditure	28,84,521
ii) Revenue Expenditure	73,59,300
	<u>1,02,43,821</u>

Less: Amount of income accumulated or set apart for application to Charitable or religious purposes to the extent of 15% of income

<u>3,41,915</u>	1,05,85,736.36
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Total Income	<u><u>Nil</u></u>
Tax Payable	<u><u>Nil</u></u>
Tax Paid	<u><u>10,884</u></u>
Tax Refundable	<u><u>(10,884)</u></u>

DON BOSCO COLLEGE SOCIETY

Golaghat
Assam-785621

Balance Sheet as at 31.03.2017


Liabilities	Amount (Rs.)	Assets	Amount (Rs.)	
General Fund		<u>Fixed Assets</u>	30,28,311.43	
Opening Balance	15,15,940.87	(As per Schedule 'B')		
Add: Surplus transferred from I & E Account	<u>29,51,761.57</u>	TDS (F. Y. 2016-17)	10,884.00	
Corpus Fund	3,00,000.00	<u>Closing Balance</u>		
		Cash in Hand	71,026.97	
		Cash at Bank	3,69,428.29	
		Fixed Deposits	<u>12,88,051.75</u>	17,28,507.01
Total	<u>47,67,702.44</u>	Total	<u>47,67,702.44</u>	

SCHEDULE : 'B' SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 21/06/2017

As per our report of even date
For : H.K. Agrawala & Associates
Chartered Accountants
FRN-319293E


CA. Harish Kr. Agrawala
Partner
Membership No.-054776



DON BOSCO COLLEGE SOCIETY
Golaghat
Assam-785621

Income & Expenditure Account for the period ended 31.03.2017

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Boarding Expenses ✓	9,40,593.55	By Donation & Contribution	74,05,860.36
- Salary & PF ✓	33,59,210.00	" Fee Collection	29,25,156.00
- Travelling & Conveyance ✓	34,809.85	" Board & Lodge	1,12,421.00
- Vehicle Running & Maintenance ✓	2,07,736.00	" Sale of Books & Stationery	19,240.00
- Bank Charges	3,876.19	" Saving's Bank Interest	13,765.00
- Courses & Seminars ✓	16,820.00	" FD Interest	1,08,837.00
- Duties, Taxes & Professional Fees	22,627.00	" Interest on TDS Refund	457.00
- Electricity & Water	4,24,559.39		
- Repairs & Maintenance	2,50,188.00		
- Printing & Stationery	1,30,984.00		
- Telephone, Postage & Internet	1,43,608.00		
- Training Expenses	3,000.00		
- Events & Celebrations	12,900.00		
- Other Expenses	390.00		
- General Expenses	2,200.00		
- Donation & Charity	13,350.00		
- Farm Expenses	29,700.00		
- Fees paid to University/Council	2,77,203.96		
- Smart Class Expenses	740.00		
- Medical Expenses	10,276.72		
- Newspaper & Periodicals	17,965.00		
- Advertisement Expenses	1,540.00		
- Temporary Infrastructure	13,14,930.50		
- Sports & Entertainment	64,211.00		
- Warship Expenses	75,880.63		
- Depreciation	2,74,675.00		
* Excess of Income over Expenditure transferred to General Fund Account	29,51,761.57		
Total	1,05,85,736.36	Total	1,05,85,736.36

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 21/06/2017

As per our report of even date
For : H.K. Agarwala & Associates
Chartered Accountants
FRN-1192931
CA. Harish Agrawala
Partner
Membership No.-054776



DON BOSCO COLLEGE SOCIETY

Golaghat
Assam-785621

Receipts & Payments Account for the period ended 31.03.2017

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To Opening Balance			By Boarding Expenses		9,40,593.55
- Cash in Hand	67,358.00		* Salary & PF		33,59,719.00
- Cash at Bank	1,29,766.32		* Travelling & Conveyance		34,899.83
- Fixed Deposits	11,90,098.75	13,87,222.87	* Vehicle Running & Maintenance		2,07,736.00
			* Bank Charges		5,876.39
- Donation & Contribution	74,05,860.36		* Courses & Seminars		16,879.00
- Fee Collection	29,25,156.00		* Duties, Taxes & Professional Fees		22,627.00
- Board & Lodge	1,12,421.00		* Electricity & Water		1,74,559.30
- Sale of Books & Stationery	19,240.00		* Repairs & Maintenance		2,50,188.00
- TDS Refund from H Deptt.	10,253.00		* Printing & Stationery		1,30,982.00
			* Telephone, Postage & Internet		1,43,608.00
- Savings Bank Interest	13,765.00		* Training Expenses		3,600.00
- FD Interest	1,08,837.00		* Events & Celebrations		17,900.00
- Interest on TDS Refund	457.00		* Other Expenses		300.00
			* General Expenses		2,500.00
			* Donation & Charity		13,350.00
			* Farm Expenses		79,700.00
			* Fees paid to University/Council		2,77,703.00
			* Smart Class Expenses		740.00
			* Medical Expenses		10,276.00
			* Newspaper & Periodicals		17,505.00
			* Advertisement Expenses		1,500.00
			* Temporary Infrastructure		13,14,930.50
			* Sports & Entertainment		64,711.00
			* Worship Expenses		75,800.00
			* TDS on FD		10,883.00
			* Capital Expenditure		
			Library Books	91,265.00	
			Building Construction (WIP)	17,91,470.00	
			Computers	90,000.00	
			Transformer	2,54,436.43	
			Equipments	4,53,350.00	
			Furniture & Fixtures	1,19,000.00	
			Audio Visual Equipments	85,000.00	78,83,571.43
			* Closing Balance		
			Cash in Hand	71,026.97	
			Cash at Bank	3,69,428.29	
			Fixed Deposits	12,88,051.75	17,28,507.01
Total (Rs.)		1,19,83,212.23	Total (Rs.)		1,19,83,212.23

For and on behalf of
Don Bosco College Society

Place: Golaghat
Date: 31/03/2017

As per our report of even date
For: H.K. Agarwala & Associates
Chartered Accountants
FIRN 1105974

CA Harsh Verawala
Partner
Membership No. 094779



DON BOSCO COLLEGE SOCIETY; GOLAGHAT

**SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2017
SCHEDULE - "A" OF FIXED ASSETS AS ON 31ST MARCH' 2017**

DESCRIPTION OF ASSETS	Rate Of Depn.	GROSS VALUE			DEPRECIATION			W.D.V. As On 31.03.2017
		As on 01.04.2016	Additions During the Year	As on 31.03.2017	Upto 31.03.2016	Provided during the year	Total As on 31.03.2017	
Furniture & Fixtures	10%	2,95,179.00	1,19,000.00	4,14,179.00	37,677.00	37,650.00	75,327.00	3,38,852.00
Building Construction	0%	-	17,91,470.00	17,91,470.00	-	-	-	17,91,470.00
Audio Visual Equipment	15%	73,400.00	85,000.00	1,58,400.00	11,010.00	22,109.00	33,119.00	1,25,281.00
Library Books	15%	9,661.00	91,265.00	1,00,926.00	1,449.00	14,922.00	16,371.00	84,555.00
Computers	60%	1,45,960.00	90,000.00	2,35,960.00	87,576.00	89,030.00	1,76,606.00	59,354.00
Machinery	15%	-	2,54,436.43	2,54,436.43	-	38,165.00	38,165.00	2,16,271.43
Equipments	15%	18,700.00	4,53,350.00	4,72,050.00	2,805.00	70,387.00	73,192.00	3,98,858.00
Musical Instrument	15%	18,920.00	-	18,920.00	2,838.00	2,412.00	5,250.00	13,670.00
TOTAL		5,61,820.00	28,84,521.43	34,46,341.43	1,43,355.00	2,74,675.00	4,18,030.00	30,28,311.43



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT, ASSAM**

SCHEDULE 'B' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED
TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2017

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction related incidental expenses form part of the value of assets capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of used for whole year on assets if purchased during the year. Further, no depreciation on the asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

GENERAL:-

To maintained and record transaction and to prepare and finalize annual accounts on historical cost basis.





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 OR INSTITUTIONS.

We have examined the Balance Sheet of **DON BOSCO COLLEGE SOCIETY, GOLAGHAT, ASSAM** as at 31st March, 2018 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or 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, the above named institution has kept proper books of account so far as appears from our examination of books.

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

- I. In the case of Balance Sheet of the state of affairs of the above named Trust/Institution at 31st March, 2018.
- and
- II. In the case of Income and Expenditure Account, of the Surplus of its accounting year ended 31st March, 2018.

The prescribed particulars are annexed hereto.

Place : GUWAHATI
Date : 12.06.2018

For: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN- 319293E


CA. HARISHKR.AGRAWALA
PARTNER
MEMBERSHIP NO. 054776



ANNEXURE
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year	<u>93,30,416</u>
2	Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	<u>NIL</u>
3	Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly* / in part only for such purposes.	<u>16,46,544</u>
4	Amount of income eligible for exemption under section 11 (1) (C) (Give details)	<u>NIL</u>
5	Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11 (2).	<u>N.A.</u>
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) ? If so, the details thereof	<u>NOT APPLICABLE</u>
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (1B) ? If so, the details thereof	<u>NOT APPLICABLE</u>
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year-	<u>NOT APPLICABLE</u>
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<u>NOT APPLICABLE</u>
	b) has ceased to remain invested in any security referred to in section 11 (2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or	<u>NOT APPLICABLE</u>
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	<u>NOT APPLICABLE</u>



DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

Balance Sheet as at 31.03.2018

Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
General Fund			Fixed Assets		
Opening Balance	44,67,702.44		(As per Schedule 'B')		40,37,232.43
Add: Surplus transferred from I & E Account	<u>15,93,606.33</u>	60,61,308.77	TDS (A. Y. 2017-18)		10,884.00
Corpus Fund		3,00,000.00	TDS (A. Y. 2018-19)		12,924.00
			Closing Balance		
			Cash in Hand	18,721.01	
			Cash at Bank (Sch 'B')	7,40,542.58	
			Fixed Deposits	<u>15,41,004.75</u>	23,00,268.34
Total		<u><u>63,61,308.77</u></u>	Total		<u><u>63,61,308.77</u></u>

SCHEDULE : 'C' SIGNIFICANT ACCOUNTIN POLICIES & NOTES ON ACCOUNT

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 12/06/2018

As per our report of even date
For : H.K.Agarwala & Associates
Chartered Accountants
FRN-319293E

CA. Harish K. Agrawala
Partner
Membership No.-054776



DON BOSCO COLLEGE SOCIETY

Golaghat, Assam-785621

Income & Expenditure Account for the period ended 31.03.2018

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
To	Boarding Expenses	12,29,231.50	By	Donation & Contribution	48,29,513.00
*	Salary & PF	47,31,190.00	*	Fee Collection	58,62,264.00
*	Travelling & Conveyance	78,236.00	*	Other Income	1,32,098.00
*	Vehicle Running & Maintenance	3,49,530.00	*	Saving's Bank Interest	25,485.00
*	Bank Charges	3,496.52	*	FD Interest	1,27,600.00
*	Courses & Seminars	3,08,518.00			
*	Duties, Taxes & Professional Fees	1,04,801.00			
*	Electricity & Water	4,04,569.00			
*	Repairs & Maintenance	5,54,954.50			
*	Printing & Stationery	1,39,784.00			
*	Telephone, Postage & Internet	85,874.30			
*	Training Expenses	12,523.00			
*	Events & Celebrations	42,295.00			
*	General Expenses	16,290.00			
*	Donation & Charity	13,625.00			
*	Computer Repairs & Maintenance	1,17,535.00			
*	Farm/ Gardening Expenses	60,220.00			
*	Fees paid to University/Council	6,31,150.05			
*	Canteen Expenses	48,814.00			
*	Medical Expenses	7,049.80			
*	Fee Concession	11,050.00			
*	Newspaper & Periodicals	15,559.00			
*	Sports & Entertainment	30,841.00			
*	Worship Expenses	11,647.00			
*	Depreciation	3,74,570.00			
*	Excess of Income over Expenditure transferred to General Fund Account	15,93,606.33			
	Total	<u>1,09,76,960.00</u>		Total	<u>1,09,76,960.00</u>

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 12/06/2018

As per our report of even date
For : H.K. Agarwala & Associates
Chartered Accountants
FRN-B19293E

CA. Harish K. Agrawala
Partner
Membership No.-054776



DON BOSCO COLLEGE SOCIETY: GOLAGHAT

**SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018
SCHEDULE - "A" OF FIXED ASSETS AS ON 31ST MARCH' 2018**

DESCRIPTION OF ASSETS	Rate Of Depn.	GROSS VALUE			DEPRECIATION			W.D.V. As On 31.03.2018
		As on 01.04.2017	Additions During the Year	As on 31.03.2018	Upto 31.03.2017	Provided during the year	Total As on 31.03.2018	
Furniture & Fixtures	10%	4,14,179.00	6,81,854.00	10,96,033.00	75,327.00	1,02,071.00	1,77,398.00	9,18,635.00
Building Construction	0%	17,91,470.00	-	17,91,470.00	-	-	-	17,91,470.00
Audio Visual Equipment	15%	1,58,400.00	15,000.00	1,73,400.00	33,119.00	21,042.00	54,161.00	1,19,239.00
Library Books	15%	1,00,926.00	11,562.00	1,12,488.00	16,371.00	14,418.00	30,789.00	81,699.00
Computers	60%	2,35,960.00	12,990.00	2,48,950.00	1,76,606.00	43,406.00	2,20,012.00	28,938.00
Machinery	15%	2,54,436.43	-	2,54,436.43	38,165.00	32,441.00	70,606.00	1,83,830.43
Equipments	15%	4,72,050.00	3,82,085.00	8,54,135.00	73,192.00	1,17,141.00	1,90,333.00	6,63,802.00
Musical Instrument	15%	18,920.00	-	18,920.00	5,250.00	2,051.00	7,301.00	11,619.00
Vehicle	15%	-	2,80,000.00	2,80,000.00	-	42,000.00	42,000.00	2,38,000.00
TOTAL		34,46,341.43	13,83,491.00	48,29,832.43	4,18,030.00	3,74,570.00	7,92,600.00	40,37,232.43



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT**

SCHEDULE 'B' OF BANK BALANCES

SL. NO.	BANK NAME	ACCOUNT NUMBER	BALANCE AS ON 31.03.2017	BALANCE AS ON 31.03.2018
1	Bank of India	503710110000359	21,513.05	14,865.17
2	Bank of India	503710110001938	28,999.00	30,110.00
3	Bank of India	503710110002876	2,37,306.00	6,47,817.30
4	Bank of India	503710110002992	81,610.24	28,515.11
5	Bank of India	503710310000189	-	19,235.00
TOTAL			3,69,428.29	7,40,542.58



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT, ASSAM**

**SCHEDULE 'C' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED
TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2018**

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction related incidental expenses form part of the value of assets capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of used for whole year on assets if purchased during the year. Further, no depreciation on the asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

GENERAL:-

To maintained and record transaction and to prepare and finalize annual accounts on historical cost basis.



DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

COMPUTATION OF ASSESSABLE INCOME

ASSESSMENT YEAR	2019-20	GIR NO	
ACCOUNTING YEAR	2018-19	P.A.N	
STATUS		D.O.F	

INCOME FROM OTHER SOURCES

Donation	49,29,056.00	
Fee Received	76,98,117.00	
Bank & FD Interest	1,71,142.00	
	1,27,98,315.00	
Less: Amount of income set apart for application to charitable and religious purposes to the extent of 15% of the total income	19,19,747	
TOTAL INCOME TO BE APPLIED DURING THE YEAR		1,08,78,568
Less: Amount of Income applied to charitable or religious purpose in India during the year		
(i) Capital Expenditure	12,56,743	
(ii) Revenue Expenditure	1,08,21,125	
TOTAL EXPENDITURE	1,20,77,868	
Less: Excess Amount applied out of accumulation of earlier years amount of income of the previous year applied	11,99,300	1,08,78,568

Assessable Income		NIL
Tax Payable		NIL
Tax Paid		14,635
Refundable		(14,635)



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 OR INSTITUTIONS

We have examined the Balance Sheet of **DON BOSCO COLLEGE SOCIETY, GOLAGHAT, ASSAM** as at 31st March 2019 and the Income and Expenditure Account for the year ended on those dates which are in agreement with the books of account maintained by the said trust/institution. These financial statements are the responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

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, the above named institution has kept proper books of account, so far as appears from our examination of books.

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

i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution as at 31st March 2019.

And

ii. In the case of Income and Expenditure Account, of the surplus of its accounting year ended 31st March 2019.

The prescribed particulars are annexed hereto.

FOR: H. K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

CA. HARISH Kr. AGRAWALA
PARTNER
MEMBERSHIP NO : 054776

PLACE: GUWAHATI
DATE: 11.07.2019

UDIN NO. 19054776AAA BP4413



DON BOSCO COLLEGE SOCIETY

Golaghat, Assam-785621

ANNEXURE

Statement of Particulars

1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during the year	<u>1,08,78,568</u>
2. Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	<u>NIL</u>
3. Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly* in part only for such purposes.	<u>19,19,747</u>
4. Amount of income eligible for exemption under section 11 (1) (C) (Give details)	<u>NIL</u>
5. Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11 (2)	<u>N.A.</u>
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) ? If so, the details thereof	<u>NOT APPLICABLE</u>
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (1B) ? If so, the details thereof	<u>NOT APPLICABLE</u>
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year-	<u>NOT APPLICABLE</u>
a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<u>NOT APPLICABLE</u>
b) has ceased to remain invested in any security referred to in section 11 (2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or	<u>NOT APPLICABLE</u>
c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	<u>NOT APPLICABLE</u>



ii. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)

- 1 Whether any part of the income or property of the * trust / institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any _____ NO _____
- 2 Whether any land building or other property of the * trust / institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any _____ NO _____
- 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details _____ NO _____
- 4 Whether the service of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any _____ NO _____
- 5 Whether any share, security or other property was purchased by or on behalf of the *trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid _____ NO _____
- 6 Whether any share, security or other property was sold by or on behalf of the *trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received _____ NO _____
- 7 Whether any income or property of the *trust / institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted _____ NO _____
- 8 Whether the income or property of the *trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details _____ NO _____

iii INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (5) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

Sl.No	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
Total					

PLACE : GUWAHATI
Date : 11.07.2019

For: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

CA. HARISH KUMAR AGRAWALA
PARTNER
Membership No 054776

UBIN NO. 19054776AAAA BP4413



DON BOSCO COLLEGE SOCIETY

Golaghat, Assam-785621

Balance Sheet as at 31.03.2019

Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
General Fund			Fixed Assets		46,67,180.43
Opening Balance	60,61,308.77		(As per Schedule 'B')		
Add: Surplus transferred from I & E Account	13,50,395.40	74,11,704.17	Current Assets		
Corpus Fund	3,00,000.00		TDS (A. Y. 2017-18)	10,884.00	
			TDS (A. Y. 2018-19)	12,924.00	
			TDS (A. Y. 2019-20)	14,635.00	
			Cash in Hand	23,379.01	
			Cash at Bank (Sch 'B')	2,49,342.98	
			Fixed Deposits	27,33,358.75	30,44,523.74
Total		<u>77,11,704.17</u>	Total		<u>77,11,704.17</u>

SCHEDULE : 'C' SIGNIFICANT ACCOUNTIN POLICIES & NOTES ON ACCOUNT

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 11.07.2019

As per our report of even date
For : H.K.Agarwala & Associates
Chartered Accountants
FRN-319293E

CA. Harish Kr. Agrawala
Partner
Membership No.-054776



DON BOSCO COLLEGE SOCIETY

Golaghat, Assam-785621

Income & Expenditure Account for the period ended 31.03.2019

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
To	Boarding Expenses	15,54,839.00	By	Donation & Contribution	49,29,056.00
*	Salary & PF	59,76,509.00	*	Fee Collection	76,98,117.00
*	Travelling & Conveyance	1,64,614.00	*	Saving's Bank Interest	42,294.00
*	Vehicle Running & Maintenance	4,30,755.26	*	FD Interest	1,28,848.00
*	Bank Charges	8,573.04			
*	Courses & Seminars	1,36,857.00			
*	Duties, Taxes & Professional Fees	1,57,246.00			
*	Electricity & Generator	4,59,748.50			
*	Repairs & Maintenance	2,88,437.00			
*	Printing & Stationery	1,25,257.00			
*	Telephone, Postage & Internet	1,07,829.00			
*	Donation & Charity	57,499.00			
*	Computer Repairs & Maintenance	38,466.00			
*	Farm/ Gardening Expenses	29,238.00			
*	Fees paid to University/Council	7,78,841.80			
*	Medical Expenses	1,08,862.00			
*	Newspaper & Periodicals	15,344.00			
*	Sports & Entertainment	31,898.00			
*	Worship Expenses	43,590.00			
*	Cleaning & Hygiene	6,940.00			
*	NCC Expenses	63,748.00			
*	Refreshments	18,383.00			
*	Scholarship	21,300.00			
*	Entertainment Expenses	3,000.00			
*	Advertisements & Promotions	1,000.00			
*	Examination Expenses	1,89,000.00			
*	Functions & Celebrations	3,350.00			
*	Depreciation	6,26,795.00			
*	Excess of Income over Expenditure transferred to General Fund Account	13,50,395.40			
	Total	<u>1,27,98,315.00</u>		Total	<u>1,27,98,315.00</u>

For and on behalf of
Don Bosco College SocietyPlace : Guwahati
Date : 11.07.2019As per our report of even date
For : H.K. Agrawala & Associates
Chartered Accountants
FRN-319293ECA. Harish K. Agrawala
Partner
Membership No. -054776

DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

Receipts & Payments Account for the period ended 31.03.2019

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
Opening Balance			By	Boarding Expenses	15,54,839.00
Cash in Hand	18,721.01		"	Salary & PF	59,76,509.00
Cash at Bank (Sch 'B')	7,40,542.58		"	Travelling & Conveyance	1,64,614.00
Fixed Deposits	15,41,004.75	23,00,268.34	"	Vehicle Running & Maintenance	4,30,755.26
			"	Bank Charges	8,573.04
Donation & Contribution		49,29,056.00	"	Courses & Seminars	1,36,857.00
Fee Collection		76,98,117.00	"	Duties, Taxes & Professional Fees	1,57,246.00
Saving's Bank Interest		42,294.00	"	Electricity & Generator	4,59,748.50
FD Interest		1,28,848.00	"	Repairs & Maintenance	2,88,437.00
			"	Printing & Stationery	1,25,257.00
			"	Telephone, Postage & Internet	1,07,829.00
			"	Donation & Charity	57,499.00
			"	Computer Repairs & Maintenance	38,466.00
			"	Farm/ Gardening Expenses	29,238.00
			"	Fees paid to University/Council	7,78,841.80
			"	Medical Expenses	1,08,862.00
			"	Newspaper & Periodicals	15,344.00
			"	Sports & Entertainment	31,898.00
			"	Worship Expenses	43,590.00
			"	Cleaning & Hygiene	6,940.00
			"	NCC Expenses	63,748.00
			"	Refreshments	18,383.00
			"	Scholarship	21,300.00
			"	Entertainment Expenses	3,000.00
			"	Advertisements & Promotions	1,000.00
			"	Examination Expenses	1,89,000.00
			"	Functions & Celebrations	3,350.00
			"	TDS Receivable	14,635.00
			"	Capital Expenditure	
				Computer	2,28,275.00
				Library Books	1,76,958.00
				Vehicle	3,72,000.00
				Equipments	23,983.00
				Furniture & Fixtures	1,30,539.00
				Audio Visual Equipments	3,15,188.00
				Musical Instrument	5,000.00
				Cycle	4,800.00
					12,56,743.00
			"	Closing Balance	
				Cash in Hand	23,379.01
				Cash at Bank (Sch 'B')	2,49,342.98
				Fixed Deposits	27,33,358.75
					30,06,080.74
Total (Rs.)		1,50,98,583.34	Total (Rs.)		1,50,98,583.34

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 11.07.2019

As per our report of even date
For : H.K. Agarwala & Associates
Chartered Accountants
FRN 319293E

CA. Harihar Kr. Agrawala
Partner

Membership No.-054776



DON BOSCO COLLEGE SOCIETY: GOLAGHAT

**SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019
SCHEDULE - "A" OF FIXED ASSETS AS ON 31ST MARCH' 2019**

DESCRIPTION OF ASSETS	Rate Of Depn.	GROSS VALUE			DEPRECIATION			W.D.V. As On 31.03.2019
		As on 01.04.2018	Additions During the Year	As on 31.03.2019	Upto 31.03.2018	Provided during the year	Total As on 31.03.2019	
Furniture & Fixtures	10%	10,96,033.00	1,30,539.00	12,26,572.00	1,77,398.00	1,04,917.00	2,82,315.00	9,44,257.00
Building Construction	5%	17,91,470.00	-	17,91,470.00	-	89,574.00	89,574.00	17,01,896.00
Audio Visual Equipment	15%	1,73,400.00	3,15,188.00	4,88,588.00	54,161.00	65,164.00	1,19,325.00	3,69,263.00
Library Books	15%	1,12,488.00	1,76,958.00	2,89,446.00	30,789.00	38,799.00	69,588.00	2,19,858.00
Computers	40%	2,48,950.00	2,28,275.00	4,77,225.00	2,20,012.00	1,02,885.00	3,22,897.00	1,54,328.00
Machinery	15%	2,54,436.43	-	2,54,436.43	70,606.00	27,575.00	98,181.00	1,56,255.43
Equipments	15%	8,54,135.00	23,983.00	8,78,118.00	1,90,333.00	1,03,168.00	2,93,501.00	5,84,617.00
Musical Instrument	15%	18,920.00	5,000.00	23,920.00	7,301.00	2,493.00	9,794.00	14,126.00
Vehicle	15%	2,80,000.00	3,72,000.00	6,52,000.00	42,000.00	91,500.00	1,33,500.00	5,18,500.00
Cycle	15%	-	4,800.00	4,800.00	-	720.00	720.00	4,080.00
TOTAL		48,29,832.43	12,56,743.00	60,86,575.43	7,92,600.00	6,26,795.00	14,19,395.00	46,67,180.43



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT**

SCHEDULE 'B' OF BANK BALANCES

SL. NO.	BANK NAME	ACCOUNT NUMBER	BALANCE AS ON 31.03.2018	BALANCE AS ON 31.03.2019
1	Bank of India	503710110000359 ✓	14,865.17	45,364.65 ✓
2	Bank of India	503710110001938 ✓	30,110.00	Closed
3	Bank of India	503710110002876 ✓	6,47,817.30	46,064.30 ✓
4	Bank of India	503710110002992 ✓	28,515.11	1,25,813.73 ✓
5	Bank of India	503710310000189 ✓	19,235.00	32,100.30 ✓
TOTAL			7,40,542.58	2,49,342.98



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT, ASSAM**

**SCHEDULE "C" OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST
MARCH, 2019**

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction, related incidental expenses form part of the value of assets capitalised. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalised with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

METHOD OF ACCOUNTING:-

To recognize revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year. Further, no depreciation on an asset is provided in the year in which it is sold /discarded irrespective of the period of its use during the year.

GENERAL:-

To maintain and record transaction and to prepare and finalize annual accounts on historical cost basis.





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 OR INSTITUTIONS

We have examined the Balance Sheet of **DON BOSCO COLLEGE SOCIETY, GOLAGHAT, ASSAM** as at 31st March 2020 and the Income and Expenditure Account for the year ended on those dates which are in agreement with the books of account maintained by the said trust/institution. These financial statements are the responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

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, the above named institution has kept proper books of account, so far as appears from our examination of books.

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

i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution as at 31st March 2020.

And

ii. In the case of Income and Expenditure Account, of the **surplus** of its accounting year ended 31st March 2020.

The prescribed particulars are annexed hereto.

FOR: H. K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E



PLACE: GUWAHATI
DATE: 30.06.2020

CA. HARISH Kr. AGRAWALA
PARTNER
MEMBERSHIP NO : 054776
UDIN 20054776AAAAHC8781

DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

ANNEXURE
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year	<u>1,08,94,741</u>
2	Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	<u>NIL</u>
3	Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly* / in part only for such purposes.	<u>19,22,601</u>
4	Amount of income eligible for exemption under section 11 (1) (C) (Give details)	<u>NIL</u>
5	Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11 (2)	<u>N.A.</u>
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) ? If so, the details thereof	<u>NOT APPLICABLE</u>
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (1B) ? If so, the details thereof	<u>NOT APPLICABLE</u>
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year-	<u>NOT APPLICABLE</u>
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<u>NOT APPLICABLE</u>
	b) has ceased to remain invested in any security referred to in section 11 (2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or	<u>NOT APPLICABLE</u>
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	<u>NOT APPLICABLE</u>



APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)

1. Whether any part of the income or property of the * trust / institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any NO
2. Whether any land building or other property of the * trust / institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any NO
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details NO
4. Whether the service of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any NO
5. Whether any share, security or other property was purchased by or on behalf of the *trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid NO
6. Whether any share, security or other property was sold by or on behalf of the *trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received NO
7. Whether any income or property of the *trust / institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted NO
8. Whether the income or property of the *trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details NO

III INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (5) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

Sl.No	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col (4) exceed 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
Total					

PLACE : GUWAHATI
Date : 30.06.2020

For: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E
CA. HARISH KUMAR AGRAWALA
PARTNER
Membership No 054776



DON BOSCO COLLEGE SOCIETY

Golaghat, Assam-785621

Balance Sheet as at 31.03.2020

Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
General Fund			Fixed Assets		50,41,092.43
Opening Balance	74,11,704.17		(As per Schedule 'B')		
Add: Surplus transferred from I & E Account	9,50,702.44	83,62,406.61	Current Assets		
Corpus Fund		3,00,000.00	Interest Accrued	43,778.00	
			TDS (A. Y. 2017-18)	10,884.00	
			TDS (A. Y. 2019-20)	14,635.00	
			TDS (A. Y. 2020-21)	15,950.00	
			Cash in Hand	19,738.01	
			Cash at Bank (Sch 'B')	9,84,847.17	
			Fixed Deposits	25,31,482.00	36,21,314.18
Total		86,62,406.61	Total		86,62,406.61

SCHEDULE : 'C' SIGNIFICANT ACCOUNTIN POLICIES & NOTES ON ACCOUNT

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 30.06.2020

As per our report of even date
For : H.K.Agarwala & Associates
Chartered Accountants
FRN-819293E

CA. Harish Kr. Agrawala
Partner
Membership No.-054776



DON BOSCO COLLEGE SOCIETY

Golaghat, Assam-785621

Income & Expenditure Account for the period ended 31.03.2020

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
To	Boarding Expenses	13,95,811.00	By	Donation & Contribution	44,91,489.00
"	Salary & PF	67,80,500.00	"	Fee Collection	79,64,748.35
"	Travelling & Conveyance	2,23,691.50	"	Other Income	1,57,260.00
"	Vehicle Running & Maintenance	1,89,444.00	"	Saving's Bank Interest	28,293.00
"	Bank Charges	60,169.30	"	FD Interest	1,74,646.00
"	Courses & Seminars	52,370.00	"	Interest on IT Refund	906.00
"	Duties, Taxes & Professional Fees	1,98,507.00			
"	Electricity & Generator	5,45,877.00			
"	Repairs & Maintenance	2,22,009.00			
"	Printing & Stationery	1,32,716.00			
"	Telephone, Postage & Internet	71,096.11			
"	Donation & Charity	10,900.00			
"	Affiliation & registration	34,230.00			
"	Computer Repairs & Maintenance	34,537.00			
"	Farm/ Gardening Expenses	44,229.00			
"	Fees paid to University/Council	4,47,760.00			
"	Medical Expenses	12,129.00			
"	Newspaper & Periodicals	14,076.00			
"	Sports & Entertainment	22,574.00			
"	Worship Expenses	26,850.00			
"	College Expense	2,02,456.00			
"	NCC Expenses	68,965.00			
"	Refreshments	20,085.00			
"	Scholarship	34,950.00			
"	Education & Updating	17,100.00			
"	Advertisements & Promotions	10,000.00			
"	Examination Expenses	1,54,500.00			
"	Functions & Celebrations	1,26,410.00			
"	Depreciation	7,12,698.00			
"	Excess of Income over Expenditure transferred to General Fund Account	9,50,702.44			
	Total	<u>1,28,17,342.35</u>	Total		<u>1,28,17,342.35</u>

For and on behalf of
Don Bosco College SocietyPlace : Guwahati
Date : 30.06.2020As per our report of even date
For : H.K.Agarwala & Associates
Chartered Accountants
FRN-319293E
CA. Harish K. Agrawala
Partner
Membership No.-054776

DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

Receipts & Payments Account for the period ended 31.03.2020

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To Opening Balance			By Boarding Expenses		13,95,811.00
- Cash in Hand	23,379.01		- Salary & PF		67,80,500.00
- Cash at Bank (Sch 'B')	2,49,342.98		- Travelling & Conveyance		2,23,691.50
- Fixed Deposits	27,33,358.75	30,06,080.74	- Vehicle Running & Maintenance		1,89,444.00
			- Bank Charges		60,169.30
- Donation & Contribution	44,91,489.00		- Courses & Seminars		52,370.00
- Fee Collection	79,64,748.35		- Duties, Taxes & Professional Fees		1,98,507.00
- Other Income	1,57,260.00		- Electricity & Generator		5,45,877.00
- Saving's Bank Interest	28,293.00		- Repairs & Maintenance		2,22,009.00
- FD Interest	1,74,646.00		- Printing & Stationery		1,32,716.00
- Interest on IT Refund	906.00		- Telephone, Postage & Internet		71,096.11
- IT Refund	12,924.00		- Donation & Charity		10,900.00
			- Affiliation & registration		34,230.00
			- Computer Repairs & Maintenance		34,537.00
			- Farm/ Gardening Expenses		44,229.00
			- Fees paid to University/Council		4,47,760.00
			- Medical Expenses		12,129.00
			- Newspaper & Periodicals		14,076.00
			- Sports & Entertainment		22,574.00
			- Worship Expenses		26,850.00
			- College Expense		2,02,456.00
			- NCC Expenses		68,965.00
			- Refreshments		20,085.00
			- Scholarship		34,950.00
			- Education & Updating		17,100.00
			- Advertisements & Promotions		10,000.00
			- Examination Expenses		1,54,500.00
			- Functions & Celebrations		1,26,410.00
			- TDS Receivable		15,950.00
			- Interest Accrued		43,778.00
			- Capital Expenditure		
			Computer & Software	2,36,506.00	
			Library Books	48,644.00	
			Building	1,04,166.00	
			Equipments	12,120.00	
			Furniture & Fixtures	4,05,212.00	
			Audio Visual Equipments	2,10,128.00	
			CCTV	42,834.00	
			Musical Instruments	27,000.00	10,86,610.00
			- Closing Balance		
			Cash in Hand	19,738.01	
			Cash at Bank (Sch 'B')	9,84,847.17	
			Fixed Deposits	25,31,482.00	35,36,067.18
Total (Rs.)		1,58,36,347.09	Total (Rs.)		1,58,36,347.09

For and on behalf of
Don Bosco College Society

Place: Guwahati
Date: 30.06.2020

As per our report of even date
For: H.K. Agarwala & Associates
Chartered Accountants
FRN-319293E

CA. Harsh Agrawala
Partner
Membership No.-054776



DON BOSCO COLLEGE SOCIETY: GOLAGHAT

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2020
SCHEDULE - "A" OF FIXED ASSETS AS ON 31ST MARCH' 2020

DESCRIPTION OF ASSETS	Rate Of Depn.	GROSS VALUE			DEPRECIATION			W.D.V. As On 31.03.2020
		As on 01.04.2019	Additions During the Year	As on 31.03.2020	Upto 31.03.2019	Provided during the	Total As on	
Furniture & Fixtures	10%	12,26,572.00	4,05,212.00	16,31,784.00	2,82,315.00	1,34,947.00	4,17,262.00	12,14,522.00
Building Construction	5%	17,91,470.00	1,04,166.00	18,95,636.00	89,574.00	90,303.00	1,79,877.00	17,15,759.00
Audio Visual Equipment	15%	4,88,588.00	2,10,128.00	6,98,716.00	1,19,325.00	86,909.00	2,06,234.00	4,92,482.00
Library Books	15%	2,89,446.00	48,644.00	3,38,090.00	69,588.00	40,275.00	1,09,863.00	2,28,227.00
Computers	40%	4,77,225.00	2,36,506.00	7,13,731.00	3,22,897.00	1,56,334.00	4,79,231.00	2,34,500.00
Machinery	15%	2,54,436.43	-	2,54,436.43	98,181.00	23,438.00	1,21,619.00	1,32,817.43
Equipments	15%	8,78,118.00	54,954.00	9,33,072.00	2,93,501.00	95,936.00	3,89,437.00	5,43,635.00
Musical Instrument	15%	23,920.00	27,000.00	50,920.00	9,794.00	6,169.00	15,963.00	34,957.00
Vehicle	15%	6,52,000.00	-	6,52,000.00	1,33,500.00	77,775.00	2,11,275.00	4,40,725.00
Cycle	15%	4,800.00	-	4,800.00	720.00	612.00	1,332.00	3,468.00
TOTAL		60,86,575.43	10,86,610.00	71,73,185.43	14,19,395.00	7,12,698.00	21,32,093.00	50,41,092.43



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT**

SCHEDULE 'B' OF BANK BALANCES

S. NO.	BANK NAME	ACCOUNT NUMBER	BALANCE AS ON 31.03.2019	BALANCE AS ON 31.03.2020
1	Bank of India	503710110000359	45,364.65	16984.62
2	Bank of India	503710110002876	46,064.30	156742.60
3	Bank of India	503710110002992	1,25,813.73	126776.32
4	Bank of India	503710310000189	32,100.30	30188.30
5	Bank of India	503710110004980	-	4709.00
6	HDFC	50100317323165	-	602756.54
7	HDFC	50100317323293	-	46689.79
TOTAL			2,49,342.98	9,84,847.17



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT, ASSAM**

SCHEDULE "C" OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST
MARCH, 2020

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction, related incidental expenses form part of the value of assets capitalised. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalised with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

METHOD OF ACCOUNTING:-

To recognize revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year. Further, no depreciation on an asset is provided in the year in which it is sold /discarded irrespective of the period of its use during the year.

GENERAL:-

To maintain and record transaction and to prepare and finalize annual accounts on historical cost basis.





DON BOSCO COLLEGE SOCIETY GOLAGHAT
PROJECT TITLE : 60 Laptop Project
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD
FROM 1ST APRIL, 2020 TO 31ST MARCH, 2021

RECEIPTS	AMOUNT (Rs.)
<u>Contribution Received From</u>	
Anma Integrated Development Association : Dimapur	22,22,116.00
Own Contribution	2,00,271.00
TOTAL (Rs.)	24,22,387.00


PAYMENTS	AMOUNT (Rs.)
<u>Project Expenses</u>	
Computer & Software	22,40,949.00
Furniture & Fixtures	1,65,261.00
Electrical Fitings	16,177.00
TOTAL (Rs.)	24,22,387.00

We have audited the above Project Account with the records that were shown to us and have, as per explanations received, found that to be correct.

Date : 11.06.2021
Place : Guwahati



As per our report of even date
For : H.K.Agarwala & Associates
Chartered Accountants
FRN-319293E


CA. Harish Kr. Agrawala
Partner
Membership No.-054776
UDIN:21054776AAAACR3355

DON BOSCO COLLEGE SOCIETY

Golaghat, Assam-785621

COMPUTATION OF ASSESSABLE INCOME

ASSESSMENT YEAR	: 2021-22	GIR NO	:
ACCOUNTING YEAR	: 2020-21	P.A.N	AABAD6687N
STATUS	:	D.O.F	

INCOME FROM OTHER SOURCES

Donation & Contribution	57,44,075.00
Fee Collection	52,02,214.00
Miscellaneous Income	62.00
Saving's Bank Interest	27,691.00
FD Interest	88,827.00
Interest on IT Refund	1,025.00
	<u>1,10,63,894.00</u>

Less: Amount of income set apart for application
to charitable and religious purposes to
the extent of 15% of the total income

16,59,584

TOTAL INCOME TO BE APPLIED DURING THE YEAR

94,04,310

Less:- Amount of Income applied to charitable or
religious purpose in India during the year

(i) Capital Expenditure

36,42,003

(ii) Revenue Expenditure

84,20,655

TOTAL EXPENDITURE

1,20,62,658

Less: Excess Amount applied out of accumulation of earlier
years amount of income of the previous year applied

26,58,348

94,04,310

Assessable Income

NIL

Tax Payable

NIL

Tax Paid

4,481

Refundable

(4,481)

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 OR INSTITUTIONS

We have examined the Balance Sheet of **DON BOSCO COLLEGE SOCIETY, GOLAGHAT, ASSAM** as at 31st March 2021 and the Income and Expenditure Account for the year ended on those dates which are in agreement with the books of account maintained by the said trust/institution. These financial statements are the responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

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, the above named institution has kept proper books of account, so far as appears from our examination of books.

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

i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution as at 31st March 2021.

And


ii. In the case of Income and Expenditure Account, of the **surplus** of its accounting year ended 31st March 2021.

The prescribed particulars are annexed hereto.

FOR: H. K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

PLACE: GUWAHATI
DATE: 11.06.2021




CA. HARISH Kr. AGRAWALA
PARTNER
MEMBERSHIP NO : 054776
UDIN 21054776AAAACQ1182

DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

ANNEXURE

Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1 Amount of Income of the previous year applied to charitable or religious purposes in India during the year	<u>94,04,310</u>
2 Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	<u>NIL</u>
3 Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly* / in part only for such purposes.	<u>16,59,584</u>
4 Amount of income eligible for exemption under section 11 (1) (C) (Give details)	<u>NIL</u>
5 Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11 (2)	<u>N.A.</u>
6 Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) ? If so, the details thereof	<u>NOT APPLICABLE</u>
7 Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (1B) ? If so, the details thereof	<u>NOT APPLICABLE</u>
8 Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year-	<u>NOT APPLICABLE</u>
a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<u>NOT APPLICABLE</u>
b) has ceased to remain invested in any security referred to in section 11 (2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or	<u>NOT APPLICABLE</u>
c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	<u>NOT APPLICABLE</u>



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)

- 1 Whether any part of the income or property of the * trust / institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any NO
- 2 Whether any land building or other property of the * trust / institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any NO
- 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details NO
- 4 Whether the service of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any NO
- 5 Whether any share, security or other property was purchased by or on behalf of the *trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid NO
- 6 Whether any share, security or other property was sold by or on behalf of the *trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received NO
- 7 Whether any income or property of the *trust / institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted NO
- 8 Whether the income or property of the *trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details NO

III INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

Sl.No	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6

Total

PLACE : GUWAHATI

Date : 11.06.2021



For: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

CA. HARISH KUMAR AGRAWALA
PARTNER
Membership No 054776

DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

Balance Sheet as at 31.03.2021

Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
General Fund			Fixed Assets		69,65,503.42
Opening Balance	83,62,406.61		(As per Schedule 'B')		
Add: Surplus transferred from I & E Account	<u>9,14,763.31</u>	92,77,169.92	Current Assets		
			TDS (A/Y. 2020-21)	15,950.00	
			TDS (A/Y. 2021-22)	4,481.34	
Corpus Fund		3,00,000.00	Cash in Hand	1,41,979.01	
			Cash at Bank (Sch 'B')	14,51,953.78	
			Fixed Deposits	<u>9,97,302.37</u>	26,11,666.50
Total (Rs.)		<u>95,77,169.92</u>	Total (Rs.)		<u>95,77,169.92</u>

SCHEDULE : 'C' SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT

For and on behalf of
Don Bosco College Society

As per our report of even date
For : H.K.Agarwala & Associates
Chartered Accountants
FRN-319293E

Place : Guwahati
Date : 11.06.2021



CA. Harish Kr. Agrawala
Partner
Membership No.-054776

DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

Income & Expenditure Account for the period ended 31.03.2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Boarding Expenses	5,83,418.00	By Donation & Contribution	57,44,075.00
" Salary & PF	60,38,582.00	" Fee Collection	52,02,214.00
" Travelling & Conveyance	10,044.86	" Miscellaneous Income	62.00
" Vehicle Running & Maintenance	1,15,332.00	" Saving's Bank Interest	27,691.00
" Bank Charges	5,496.77	" FD Interest	88,827.00
" Duties & Taxes	1,13,626.00	" Interest on IT Refund	1,025.00
" Electricity Charges	4,09,873.00		
" Repairs & Maintenance	51,327.00		
" Printing & Stationery	78,603.00		
" Telephone, Postage & Internet	1,11,775.06		
" Donation & Charity	1,28,600.00		
" Computer Repairs & Maintenance	68,053.00		
" Seminar & Workshop	12,000.00		
" Farm/ Gardening Expenses	45,231.00		
" Affiliation & Registration	2,21,212.00		
" Medical Expenses	12,392.00		
" Newspaper & Periodicals	3,822.00		
" Worship Expenses	4,890.00		
" College Expenses	1,15,613.00		
" Remuneration & Honorarium	48,700.00		
" NCC Expenses	16,622.00		
" Wages to Casual Labour	1,88,620.00		
" Education & Updating	1,500.00		
" Advertisements & Promotions	1,750.00		
" Functions & Celebrations	14,266.00		
" Professional Fee	30,190.00		
" Depreciation	17,17,592.00		
" Excess of Income over Expenditure transferred to General Fund Account	9,14,763.31		
Total (Rs.)	<u>1,10,63,894.00</u>	Total (Rs.)	<u>1,10,63,894.00</u>

For and on behalf of
Don Bosco College Society

Place : Guwahati
Date : 11.06.2021



As per our report of even date
For : H.K. Agarwala & Associates
Chartered Accountants
FRN-319293E

CA. Harish K. Agrawala
Partner
Membership No.-054776

DON BOSCO COLLEGE SOCIETY
Golaghat, Assam-785621

Receipts & Payments Account for the period ended 31.03.2021

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To Opening Balance			By Boarding Expenses		5,83,418.00
Cash in Hand	19,738.01		" Salary & PF		60,38,582.00
Cash at Bank (Sch 'B')	9,84,847.17		" Travelling & Conveyance		10,044.86
Fixed Deposits	<u>25,31,482.00</u>	35,36,067.18	" Vehicle Running & Maintenance		1,15,332.00
			" Bank Charges		5,496.77
Donation & Contribution	57,44,075.00		" Duties & Taxes		1,02,742.00
Fee Collection	52,02,214.00		" Electricity Charges		4,09,873.00
Miscellaneous Income	62.00		" Repairs & Maintenance		51,327.00
Saving's Bank Interest	27,691.00		" Printing & Stationery		78,603.00
FD Interest	88,827.00		" Telephone, Postage & Internet		1,11,775.06
Interest on IT Refund	1,025.00		" Donation & Charity		1,28,600.00
Income Tax Refund (A/Y - 2019-20)	14,635.00		" Computer Repairs & Maintenance		68,053.00
Interest Accrued	43,778.00		" Seminar & Workshop		12,000.00
			" Farm/ Gardening Expenses		45,231.00
			" Affiliation & Registration		2,21,212.00
			" Medical Expenses		12,392.00
			" Newspaper & Periodicals		3,822.00
			" Worship Expenses		4,890.00
			" College Expenses		1,15,613.00
			" Remuneration & Honorarium		48,700.00
			" NCC Expenses		16,622.00
			" Wages to Casual Labour		1,88,620.00
			" Education & Updating		1,500.00
			" Advertisements & Promotions		1,750.00
			" Functions & Celebrations		14,266.00
			" Professional Fee		30,190.00
			" TDS		4,481.34
			" Capital Expenditure		
			Computer & Software	26,51,394.99	
			Electrical Fittings	1,65,515.00	
			Library Books	39,520.00	
			Building	5,29,815.00	
			Furniture & Fixtures	<u>2,55,758.00</u>	36,42,002.99
			" Closing Balance		
			Cash in Hand	1,41,979.01	
			Cash at Bank (Sch 'B')	14,51,953.78	
			Fixed Deposits	<u>9,97,302.37</u>	25,91,235.16
Total (Rs.)		<u>1,46,58,374.18</u>	Total (Rs.)		<u>1,46,58,374.18</u>

For and on behalf of
Don Bosco College Society

As per our report of even date
For : H.K. Agarwala & Associates
Chartered Accountants
FRN/319293E

Guwahati
11.06.2021



CA. Harish Kr. Agrawala
Partner
Membership No.-054776

DON BOSCO COLLEGE SOCIETY: GOLAGHAT

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH,2021

SCHEDULE - "A" OF FIXED ASSETS AS ON 31ST MARCH' 2021

DESCRIPTION OF ASSETS	Rate Of Depn.	GROSS VALUE		As on 31.03.2021	DEPRECIATION		W.D.V. As On 31.03.2021
		As on 31.03.2020	Additions During the Year		Upto 31.03.2020	Provided during the year	
Furniture & Fixtures	10%	16,31,784.00	2,55,758.00	18,87,542.00	4,17,262.00	1,47,028.00	13,23,252.00
Electrical Fittings	10%	-	1,65,515.00	1,65,515.00	-	16,552.00	1,48,963.00
Building Construction	5%	18,95,636.00	5,29,815.00	24,25,451.00	1,79,877.00	1,12,279.00	21,33,295.00
Audio Visual Equipment	15%	6,98,716.00	-	6,98,716.00	2,06,234.00	73,872.00	4,18,610.00
Library Books	15%	3,38,090.00	39,520.00	3,77,610.00	1,09,863.00	40,162.00	2,27,585.00
Computers	40%	7,13,731.00	26,51,394.99	33,65,125.99	4,79,231.00	11,54,358.00	17,31,536.99
Machinery	15%	2,54,436.43	-	2,54,436.43	1,21,619.00	19,923.00	1,12,894.43
Equipments	15%	9,33,072.00	-	9,33,072.00	3,89,437.00	81,545.00	4,62,090.00
Musical Instrument	15%	50,920.00	-	50,920.00	15,963.00	5,244.00	29,713.00
Vehicle	15%	6,52,000.00	-	6,52,000.00	2,11,275.00	66,109.00	3,74,616.00
Cycle	15%	4,800.00	-	4,800.00	1,332.00	520.00	2,948.00
TOTAL		71,73,185.43	36,42,002.99	1,08,15,188.42	21,32,093.00	17,17,592.00	69,65,503.42



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT**

SCHEDULE 'B' OF BANK BALANCES

SL. NO.	BANK NAME	ACCOUNT NUMBER	BALANCE AS ON 01.04.2020	BALANCE AS ON 31.03.2021
1	Bank of India	503710110000359	16,984.62	428342.2
2	Bank of India	503710110002876	1,56,742.60	242745.38
3	Bank of India	503710110002992	1,26,776.32	332841.88
4	Bank of India	503710310000189	30,188.30	71628.30
5	Bank of India	503710110004980	4,709.00	4846.00
6	HDFC	50100317323165	6,02,756.54	367715.2
7	HDFC	50100317323293	46,689.79	3834.82
TOTAL			9,84,847.17	14,51,953.78



**DON BOSCO COLLEGE SOCIETY
GOLAGHAT, ASSAM**

SCHEDULE "C" OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST
MARCH, 2021

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction, related incidental expenses form part of the value of assets capitalised. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalised with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

METHOD OF ACCOUNTING:-

To recognize revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year. Further, no depreciation on an asset is provided in the year in which it is sold /discarded irrespective of the period of its use during the year.

GENERAL:-

To maintain and record transaction and to prepare and finalize annual accounts on historical cost basis.





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4.4.1 Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, as a percentage during the last five years (INR in lakhs)

Accounting Year 2020-2021

Particulars	Academic Exp.	Physical Exp.
Boarding expenses	583418	
Travel and Conveyance	10044.86	
Vehicle Running and Maintenance		115332
Bank charges	5496.77	
Duties and taxes	102742	
Electricity charges	409873	
Repairs and maintenance		51327
Printing and stationary		78603
Telephone, postage & internet	111775.06	
Computer repairs & maintenance		68053
Seminars & workshops	12000	
Farm/gardening expenses		45231
Affiliation and registration	221212	
Medical Expenses	13392	
Newspapers and Periodicals	3822	
College Expenses	115613	
NCC Expenses	16622	
Education and updating	1500	
Functions and celebrations	14266	
Computer and software	2651394.99	
Electrical fittings		165515
Library books	39520	
Furniture and Fixtures		255758
Building	529815	
Advertisement and Promotions	1750	
Professional Fee	30190	
Remuneration and Honorarium	48700	
	4923146.66	717819
Depreciation on fixed assets		1717592



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Accounting Year 2019-20

Particulars	Academic Exp.	Physical Exp.
Boarding expenses	1395811	
Travel and Conveyance	223691.50	
Vehicle Running and Maintenance		189444
Bank charges	60169.30	
Duties and taxes, Professional Fee	198507	
Electricity and Generator	545877	
Repairs and maintenance		222009
Printing and stationary		132716
Telephone, postage & internet	71096	
Computer repairs & maintenance		34537
Scholarships	34950	
Farm/gardening expenses		44229
Affiliation and registration	34230	
Medical Expenses	12129	
Newspapers and Periodicals	14076	
College Expenses	202456	
NCC Expenses	68965	
Education and Updating	17100	
Functions and celebrations	126410	
Computer and software	236506	
Library books	48644	
Furniture and Fixtures		405212
Building	104166	
Advertisement and Promotions	10000	
Refreshment	20085	
CCTV		42834
Fees paid to University/Council	447760	
Examination Expenses	154500	
Sports and Entertainment	22574	
Audio Visual Equipment	210128	
Musical Instruments	27000	
Courses and seminars	52370	
	4339200.8	1070981
Depreciation on fixed assets		712698



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Accounting Year 2018-19

Particulars	Academic Exp.	Physical Exp.
Boarding expenses	1554839	
Travel and Conveyance	164614	
Vehicle Running and Maintenance		430755.26
Bank charges	8573.04	
Duties and taxes, Professional Fee	157246	
Electricity and Generator	459748.50	
Repairs and maintenance		288437
Printing and stationary		125257
Telephone, postage & internet	107829	
Computer repairs & maintenance		38466
Scholarships	21300	
Farm/gardening expenses		29238
Medical Expenses	1108862	
Newspapers and Periodicals	15344	
NCC Expenses	63748	
Functions and celebrations	3350	
Computer	228275	
Library books	176958	
Furniture and Fixtures		130539
Entertainment Expenses	3000	
Advertisement and Promotions	1000	
Refreshment	18383	
Cycle		4800
Fees paid to University/Council	778841.80	
Examination Expenses	189000	
Sports and Entertainment	31898	
Audio Visual Equipment	315188	
Musical Instruments	5000	
Courses and Seminars	136857	
Vehicle	372000	
Equipment		23983
Cleaning and Hygiene		6940
	5921854.34	1078415.26
Depreciation on fixed assets	626795	



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Accounting Year 2017-18

Particulars	Academic Exp.	Physical Exp.
Boarding expenses	1229231.50	
Travel and Conveyance	78236	
Vehicle Running and Maintenance		349530
Bank charges	3496.52	
Duties and taxes, Professional Fee	104801	
Electricity and water	404569	
Repairs and maintenance		554954.50
Printing and stationary		139784
Telephone, postage & internet	85874.30	
Computer repairs & maintenance		117535
Farm/gardening expenses		60220
Medical Expenses	7049.80	
Newspapers and Periodicals	15559	
Training Expenses	12523	
Events and celebrations	42295	
Computer	12990	
Library books	11562	
Furniture and Fixtures		681854
Canteen Expenses	48814	
Fees paid to University/Council	631150.05	
Fees Concession	11050	
Sports and Entertainment	30841	
Audio Visual Equipment	15000	
Courses and Seminars	308518	
Vehicle	280000	
Equipment		382085
General Expenses		16290
	3333560.17	2302252.5
Depreciation on fixed assets		374570




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Accounting Year 2016-17

Particulars	Academic Exp.	Physical Exp.
Boarding expenses	940593.55	
Travel and Conveyance	34809.85	
Vehicle Running and Maintenance		207736
Bank charges	3876.19	
Duties and taxes, Professional Fee	22627	
Electricity and water	424559.39	
Repairs and maintenance		250188
Printing and stationary		130984
Telephone, postage & internet	143608	
Farm/gardening expenses		29700
Medical Expenses	10276.72	
Newspapers and Periodicals	17965	
Training Expenses	3000	
Events and celebrations	12900	
Computer	90000	
Library books	91265	
Furniture and Fixtures		119000
Transformer		254436.43
Fees paid to University/Council	277203.96	
Advertisement	1540	
Sports and Entertainment	64211	
Audio Visual Equipment	85000	
Courses and Seminars	16820	
Temporary Infrastructure		1314930.50
Building Construction (WIP)	1791470	
Equipment		453350
General Expenses		2200
Other Expenses		390
Smart Class Expenses		740
	4031725.66	2763654.93
Depreciation on fixed assets		274675



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