



AUDIT REPORT

DON BOSCO COLLEGE SOCIETY KOHIMA
AUDIT REPORT
F.Y- 2018-19

H.K.AGRAWALA
& ASSOCIATES
CHARTERED ACCOUNTANTS

Second Floor, Above Indian Overseas Bank, Sabitri Lalit Bharali Bhawan, M.N.Road, Panbazar, Guwahati - 781001

Phone: (0361) 9511158 Email: hka@hka.com



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, ZIEKEZOU, KOHIMA, NAGALAND** 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

PLACE: GUWAHATI
DATE: 22.04.2019


CA. HARISH KR. AGRAWALA
PARTNER
MEMBERSHIP NO : 054776

**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

**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>1,06,45,026</u>
2	Whether the institution* has exercised the option under clause (2) of the Explanation to section II (I) ? 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 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 only for such purposes.	<u>18,78,534</u>
4	Amount of income eligible for exemption under section II (I) (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 II (2)	<u>NOT APPLICABLE</u>
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	<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 II (I) in any earlier year is deemed to be income of the previous year under section II (IB) ? 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 II (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 II (2) (b) (i) or deposited in any account referred to in section II (2) (b) (ii) or section II (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 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 part of the income or property of the 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 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 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 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 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: 22.4.2019

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

[Signature]
CA.HARISH K.R. AGRAWALA
PARTNER
MEMBERSHIP NO : 054776



**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

BALANCESHEET AS AT 31st MARCH, 2019


<u>LIABILITIES</u>	<u>AMOUNT (Rs.)</u>	<u>ASSETS</u>	<u>AMOUNT (Rs.)</u>
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	1,31,38,100.55	(As per Schedule 'A')	86,78,467.00
Added: Excess of income over expenditure Transferred from I & E Account	<u>24,86,269.00</u>	<u>INVESTMENTS</u>	
	1,56,24,369.55	Fixed Deposit	45,57,857.00
		TDS Receivable	<u>50,486.00</u>
			46,08,343.00
		<u>CURRENT ASSETS</u>	
		Cash-in-Hand	1,49,438.05
		Cash-at-Bank	<u>21,88,121.50</u>
			23,37,559.55
TOTAL (Rs.)	<u><u>1,56,24,369.55</u></u>	TOTAL (Rs.)	<u><u>1,56,24,369.55</u></u>

SCHEDULE 'B' OF NOTES ON ACCOUNT & SIGNIFICANT ACCOUNTING POLICIES.

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

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

PLACE: GUWAHATI
DATE : 22.04.2019


CA. HARISH K.R. AGRAWALA
PARTNER
MEMBERSHIP NO : 054776



DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Salary and Honorarium	51,79,849.00	By Fees Collection	1,13,49,180.00
" Students Orientation Programme	16,850.00	" Government Grant Received	3,50,000.00
" Courses & Seminars	1,42,000.00	" Donation & Contribution	1,04,610.00
" Fee paid to University/ Councils	5,48,930.00	" Xerox Income	38,690.00
" Examination Expenses	2,41,400.00	" Sale of Canteen items	2,72,294.00
" Advertisement & Publicity	68,433.00	" Other Receipts	28,000.00
" Co-Curricular Activities	2,33,980.00	" Interest Received	
" Travelling & Conveance	71,525.00	Bank Interest	68,890.00
" Audit Fees	21,240.00	FD Interest	3,08,314.00
" Vehicle Running & Maintenance	19,622.00	Interest on TDS Refund	3,582.00
" Sports & Entertainment	66,860.00		
" Printing & Stationery	1,72,434.00		
" Computer Maintenance	42,090.00		
" Medical Expenses	6,957.00		
" Maintenance of Volunteers	2,81,569.00		
" NCC, NSS, Scouts & Guides	32,275.00		
" Affiliation & Registration	20,000.00		
" Repairs & Maintenance	10,46,120.00		
" Canteen Expenses	2,28,145.00		
" Worship Expenses	10,995.00		
" Telephone, Postage & Internet	48,500.00		
" Celebration & Function	3,43,240.00		
" Fee Concession	70,000.00		
" Books & Periodicals	42,409.00		
" Magazine Expenses	1,45,000.00		
" Library Expenses	14,820.00		
" Educational Expenses	95,000.00		
" Quiz competition Programme Expenses	56,650.00		
" E-Management Development Expenses	59,000.00		
" Bank Charges	236.00		
" Contribution to SDB, Dimapur	50,000.00		
" Depreciation	6,61,162.00		
" Excess of Income Over Expenditure Transferred to General Fund Account	24,86,269.00		
TOTAL (Rs.)	1,25,23,560.00	TOTAL (Rs.)	1,25,23,560.00

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

PLACE : GUWAHATI
DATE : 22.04.2019

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

CA. HARISH K. AGRAWALA
PARTNER
MEMBERSHIP No: 054776



DON BOSCO COLLEGE SOCIETY
ZIEKZEZOU, KOHIMA, NAGALAND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

RECEIPTS	AMOUNT (Rs.)		PAYMENTS	AMOUNT (Rs.)
Opening Balance			By Salary and Honorarium	51,79,849.00
Cash-in-Hand	2,31,710.05		" Students Orientation Programme	16,850.00
Cash-at-Bank	15,20,297.50		" Courses & Seminars	1,42,000.00
Fixed Deposit	34,26,785.00		" Fee paid to University/ Councils	5,48,930.00
TDS Receivable	84,922.00	52,63,714.55	" Examination Expenses	2,41,400.00
			" Advertisement & Publicity	68,433.00
* Fees Collection		1,13,49,180.00	" Co-Curricular Activities	2,33,980.00
* Government Grant Received		3,50,000.00	" Travelling & Conveyance	71,525.00
* Donation & Contribution		1,04,610.00	" Audit Fees	21,240.00
* Xerox Income		38,690.00	" Vehicle Running & Maintenance	19,622.00
* Sale of Canteen items		2,72,294.00	" Sports & Entertainment	66,860.00
* Other Receipts		28,000.00	" Printing & Stationery	1,72,434.00
			" Computer Maintenance	42,090.00
Interest Received			" Medical Expenses	6,957.00
Bank Interest	68,890.00		" Maintenance of Volunteers	2,81,569.00
FD Interest	3,08,314.00		" NCC, NSS, Scouts & Guides	32,275.00
Interest on TDS Refund	3,582.00	3,80,786.00	" Affiliation & Registration	20,000.00
			" Repairs & Maintenance	10,46,120.00
			" Canteen Expenses	2,28,145.00
			" Worship Expenses	10,995.00
			" Telephone, Postage & Internet	48,500.00
			" Celebration & Function	3,43,240.00
			" Fee Concession	70,000.00
			" Books & Periodicals	42,409.00
			" Magazine Expenses	1,45,000.00
			" Library Expenses	14,820.00
			" Educational Expenses	95,000.00
			" Quiz competition Programme Expenses	56,650.00
			" E-Management Development Expenses	59,000.00
			" Bank Charges	236.00
			" Contribution to SDB, Dimapur	50,000.00
			Capital Expenditure	
			Building Construction (WIP)	7,86,950.00
			Audio Visual Equipment	2,31,530.00
			Well & Pump Set	80,460.00
			Furniture & Fixtures	1,49,966.00
			Equipments	56,145.00
			Library Books	1,60,192.00
				14,65,243.00
			Closing Balance	
			Cash-in-Hand	1,49,438.05
			Cash-at-Bank	21,88,121.50
			Fixed Deposit	45,57,857.00
			TDS Receivable	50,486.00
				69,45,902.55
		<u>1,77,87,274.55</u>	TOTAL (Rs.)	<u>1,77,87,274.55</u>

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

PLACE : GUWAHATI
DATE : 22.04.2019

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
ZIEKEZOU, KOHIMA, NAGALAND

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE 'A' OF FIXED ASSETS

PARTICULARS	Rate	GROSS BLOCK			DEPRECIATION			WDV AS ON 31.03.2019
		AS ON 01.04.2018	ADDITIONS	TOTAL	UP TO 31.03.2018	DURING THE YEAR	TOTAL	
BOOKS	15%	8,77,677.00	1,60,192.00	10,37,869.00	2,95,577.00	1,11,344.00	4,06,921.00	6,30,948.00
COMPUTER	60%	7,16,453.00	-	7,16,453.00	6,02,742.00	68,227.00	6,70,969.00	45,484.00
EQU PMENTS	15%	5,28,085.00	2,87,675.00	8,15,760.00	1,25,687.00	1,03,511.00	2,29,198.00	5,86,562.00
WELL & PUMP SET	15%	-	80,460.00	80,460.00	-	12,069.00	12,069.00	68,391.00
BUILDING	5%	72,25,139.00	-	72,25,139.00	6,93,074.00	3,26,603.00	10,19,677.00	62,05,462.00
BUILDING	0%	-	7,86,950.00	7,86,950.00	-	-	-	7,86,950.00
FURNITURE & FIXTURE	10%	2,73,356.00	1,49,966.00	4,23,322.00	29,244.00	39,408.00	68,652.00	3,54,670.00
Total		96,20,710.00	14,65,243.00	1,10,85,953.00	17,46,324.00	6,61,162.00	24,07,486.00	86,78,467.00



DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

SCHEDULE "B" 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.





AUDIT REPORT

DON BOSCO COLLEGE SOCIETY KOHIMA
AUDIT REPORT
F.Y- 2019-20

H.K.AGRAWALA
& ASSOCIATES
CHARTERED ACCOUNTANTS



AUDIT REPORT

DON BOSCO COLLEGE SOCIETY KOHIMA
AUDIT REPORT
F.Y- 2019-20

H.K.AGRAWALA
& ASSOCIATES
CHARTERED ACCOUNTANTS



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, ZIEKEZOU, KOHIMA, NAGALAND** 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



CA. HARISH KR. AGRAWALA
PARTNER
MEMBERSHIP NO : 054776
UDIN 2005-4776AAAA11D5299

PLACE: GUWAHATI
DATE : 01.07.2020

DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

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 1,15,57,685
- 2 Whether the 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 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 only for such purposes. 79,39,591
- 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) 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 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



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 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 part of the income or property of the 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 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 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 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 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: 01.07.2020

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


CA. HARISH K. AGRAWALA
PARTNER
MEMBERSHIP NO: 054776



**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

BALANCE SHEET AS AT 31st MARCH, 2020

<u>LIABILITIES</u>	<u>AMOUNT (Rs.)</u>	<u>ASSETS</u>	<u>AMOUNT (Rs.)</u>
GENERAL FUND		FIXED ASSETS	
Opening Balance	1,56,24,369.55	(As per Schedule 'A')	1,23,19,733.00
Add: Excess of income over expenditure Transferred from I & E Account	29,10,692.08	INVESTMENTS	
	1,85,35,061.63	Fixed Deposit	31,59,656.00
		TDS Receivable	56,294.00
		CURRENT ASSETS	
		Cash-in-Hand	3,07,015.05
		Cash-at-Bank	26,92,763.58
TOTAL (Rs.)	1,85,35,061.63	TOTAL (Rs.)	1,85,35,061.63

SCHEDULE 'B' OF NOTES ON ACCOUNT & SIGNIFICANT ACCOUNTING POLICIES.

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

PLACE : GUWAHATI
DATE : 01.07.2020

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
ZIEKEZOU, KOHIMA, NAGALAND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Salary and Honorarium	61,27,790.00	By Fees Collection	1,18,58,900.00
" Students Orientation Programme	19,068.00	" Government Grant Received	1,60,000.00
" Courses & Seminars	1,70,155.00	" NCC/NSS Income	49,750.00
" Fee paid to University/ Councils	1,61,600.00	" Income from National Seminar	4,03,000.00
" Examination Expenses	6,16,880.00	" Sale of Canteen Items	3,48,500.00
" College Activities & Programmes	3,34,300.00	" Other Receipts	
" Travelling & Conveyance	84,215.00	" Interest Received	
" Functions and Celebrations	4,40,777.00	Bank Interest	78,070.00
" Duty, Taxes and Professional Fee	31,640.00	FD Interest	2,54,659.00
" Vehicle Running & Maintenance	2,100.00	Interest on PF Refund	1,372.00
" Sports & Entertainment	28,644.00		
" Printing & Stationery	4,69,964.00		
" Computer Maintenance	6,300.00		
" Medical Expenses	3,827.00		
" Teachers Training Expenses	30,000.00		
" NCC, NSS, Scouts & Guides	55,215.00		
" Affiliation, Registration and Membership	38,000.00		
" Repairs & Maintenance	4,56,652.00		
" Canteen Expenses	3,21,785.00		
" Advertisement and Publicity	6,449.00		
" Telephone, Postage & Internet	13,322.92		
" General Expenses	52,559.00		
" Laboratory Expenses	1,74,423.00		
" Magazine Expenses	8,107.00		
" Library Expenses	1,43,344.00		
" Fee Concession	65,000.00		
" Depreciation	8,24,467.00		
" Excess of Income Over Expenditure Transferred to General Fund Account	29,10,692.08		
TOTAL (Rs.)	1,35,97,276.00		
		TOTAL (Rs.)	1,35,97,276.00

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

PLACE : GUWAHATI
DATE : 01.07.2020

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

FRN: 319293E

(Signature)
CA HARISH K AGRAWALA
PARTNER
MEMBERSHIP No: 054776



**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
to Opening Balance		By Salary and Honorarium	61,27,790.00
Cash-in-Hand	1,49,438.05	- Students Orientation Programme	19,068.00
Cash-at-Bank	21,88,121.50	- Courses & Seminars	1,70,155.00
Fixed Deposit	45,57,857.00	- Fee paid to University/ Councils	1,61,600.00
TDS Receivable	50,486.00	- Examination Expenses	6,16,880.00
		- College Activities & Programmes	3,34,300.00
		- Travelling & Conveyance	84,215.00
* Fees Collection	1,18,58,900.00	- Functions and Celebrations	4,40,777.00
- Government Grant Received	1,60,000.00	- Duty, Taxes and Professional Fee	31,640.00
- NCC/NSS Income	49,750.00	- Vehicle Running & Maintenance	2,100.00
- Seminar Receipts	4,03,000.00	- Sports & Entertainment	78,644.00
- Sale of Canteen items	4,43,025.00	- Printing & Stationery	1,69,984.00
- Other Receipts	3,48,500.00	- Computer Maintenance	6,300.00
		- Medical Expenses	3,827.00
Interest Received		- Teachers Training Expenses	30,000.00
Bank Interest	78,070.00	- NCC, NSS, Scouts & Guides	55,215.00
FD Interest	2,54,659.00	- Affiliation, Registration and Membership Fee	38,000.00
Interest on IT Refund	1,372.00	- Repairs & Maintenance	4,56,652.00
		- Canteen Expenses	3,21,785.00
		- Advertisement and Publicity	6,449.00
		- Telephone, Postage & Internet	13,322.92
		- General Expenses	52,559.00
		- Labrotory Expenses	1,71,423.00
		- Magazine Expenses	8,107.00
		- Library Expenses	1,11,414.00
		- Fee Concession	65,000.00
		Capital Expenditure	
		Building Construction (WIP)	44,15,603.00
		Audio Visual Equipment	18,550.00
		Equipments	31,580.00
			44,65,733.00
		Closing Balance	
		Cash-in-Hand	3,07,015.05
		Cash-at-Bank	26,92,363.58
		Fixed Deposit	31,59,656.00
		TDS Receivable	56,294.00
			67,15,328.63
		TOTAL (Rs.)	2,05,43,178.55
	<u>2,05,43,178.55</u>		

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

PLACE : GUWAHATI
DATE : 01.07.2020

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

CA. HARISHWAR AGRAWALA
PARTNER
MEMBERSHIP No. 054776



DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020

SCHEDULE 'A' OF FIXED ASSETS

PARTICULARS	Rate	GROSS BLOCK			DEPRECIATION			WDV AS ON 31.03.2020
		AS ON 01.04.2019	ADDITIONS	TOTAL	UP TO 31.03.2019	DURING THE YEAR	TOTAL	
BOOKS	15%	10,37,869.00	-	10,37,869.00	4,06,921.00	94,642.00	5,01,563.00	5,36,306.00
COMPUTER	40%	7,16,453.00	-	7,16,453.00	6,70,969.00	18,194.00	6,89,163.00	27,290.00
EQUIPMENTS	15%	8,15,760.00	50,130.00	8,65,890.00	2,29,198.00	95,504.00	3,24,702.00	5,41,188.00
WELL & PUMP SET	15%	80,460.00	-	80,460.00	12,069.00	10,259.00	22,328.00	58,132.00
BUILDING	5%	80,12,089.00	44,15,603.00	1,24,27,692.00	10,19,677.00	5,70,401.00	15,90,078.00	1,08,37,614.00
FURNITURE & FIXTURE	10%	4,23,322.00	-	4,23,322.00	68,652.00	35,467.00	1,04,119.00	3,19,203.00
Total		1,10,85,953.00	44,65,733.00	1,55,51,686.00	24,07,486.00	8,24,467.00	32,31,953.00	1,23,19,733.00



**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

**SCHEDULE "B" 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.





AUDIT REPORT

DON BOSCO COLLEGE SOCIETY KOHIMA
AUDIT REPORT
F.Y- 2020-21

H.K.AGRAWALA
& ASSOCIATES
CHARTERED ACCOUNTANTS

Second Floor, Above Indian Overseas Bank, Sabitri Lalit Bharali Bhawan, M.N.Road, Panbazar, Guwahati - 781001
Phone: (0361) 2511158 Email: harishkr_ca@yahoo.com



3

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, ZIEKEZOU, KOHIMA, NAGALAND** 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 : 17.06.2021




CA. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO: 305209
UDIN: 21305209AAAADU5300

DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

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	1,13,89,361
2 Whether the 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 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 only for such purposes.	20,09,887
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) ? 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 II (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 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



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 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 part of the income or property of the 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 services 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 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 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 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 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

Sr 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 : 17.06 2021

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

(Signature)
CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO. 305209

DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

BALANCE SHEET AS AT 31st MARCH, 2021

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
GENERAL FUND			FIXED ASSETS		1,51,66,159.00
Opening Balance	1,85,35,061.63		(As per Schedule 'A')		
Add: Excess of income over expenditure Transferred from I & E Account	13,64,442.31	1,98,99,503.94	INVESTMENTS		33,42,693.00
			Fixed Deposit		
			CURRENT ASSETS		
			Cash-in-Hand		1,84,656.05
			Cash-at-Bank		11,17,566.89
			TDS Receivable		88,429.00
					13,90,651.94
			TOTAL (Rs.)		1,98,99,503.94
		1,98,99,503.94			

SCHEDULE 'B' OF NOTES ON ACCOUNT & SIGNIFICANT ACCOUNTING POLICIES.

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

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

PLACE: GUWAHATI
DATE: 17.06.2021


CA. SUDHIRA ACHARJEE
PARTNER
MEMBERSHIP NO: 305209


DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Salary and Honorarium	60,80,455.00	By Fees Collection	1,18,95,629.88
* Books & Study Materials	75,366.00	* Government Grant Received	1,00,000.00
* Courses & Seminars	2,87,050.00	* Seminar & Training Receipts	7,45,201.00
* Fee paid to University / Councils	84,502.00	* Sale of Canteen items	1,11,530.00
* Examination Expenses	2,12,260.80	* Other Receipts	2,74,990.00
* Cocurricular Activities & Programmes	1,57,650.00		
* Travelling & Conveyance	3,900.00		
* Functions and Celebrations	1,55,434.00	* <u>Interest Received</u>	
* Duty, Taxes and Professional Fee	36,292.00	Bank Interest	74,018.00
* Vehicle Running & Maintenance	5,250.00	FD Interest	1,97,879.00
* Sports & Entertainment	1,280.00		2,71,897.00
* Green Campus Expenses	2,22,030.00		
* Printing & Stationery	2,40,874.00		
* Medical Expenses	7,725.00		
* IQAC Expenses	4,55,852.40		
* NCC, NSS, Scouts & Guides	16,546.00		
* Charity And Donation	68,500.00		
* Infrastructure Augmentation	2,54,103.00		
* Canteen Expenses	87,933.00		
* Advertisement and Publicity	8,191.00		
* Electricity & Water	11,147.64		
* Telephone, Postage & Internet	44,629.73		
* Tally Training Programme	1,89,248.00		
* Printing of College Magazine	1,54,300.00		
* Fee Concession to Poor Students	60,000.00		
* Maintenance of Physical and Academic Facilities	21,52,821.00		
* General Expenses	16,852.00		
* Depreciation	9,44,613.00		
* Excess of Income Over Expenditure Transferred to General Fund Account	13,61,442.31		
TOTAL (Rs.)	<u>1,33,99,247.88</u>	TOTAL (Rs.)	<u>1,33,99,247.88</u>

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

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

PLACE : GUWAHATI
DATE : 17.06.2021


C.A. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP No: 305209



**DON BOSCO COLLEGE SOCIETY
ZIFEKZOU, KOHIMA, NAGALAND**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

RECEIPTS	AMOUNT (Rs.)		PAYMENTS	AMOUNT (Rs.)
10 Opening Balance			By Salary and Honorarium	60,80,455.00
Cash-in-Hand	3,07,015.05		Books & Study Materials	73,366.00
Cash-at-Bank	26,92,363.58		Courses & Seminars	2,87,050.00
Fixed Deposit	31,59,656.00		Fee paid to University/ Councils	84,502.00
TDS Receivable	56,294.00	62,15,328.63	Examination Expenses	2,12,260.80
			Cocurricular Activities & Programmes	1,37,650.00
Fees Collection	1,18,95,629.88		Travelling & Conveyance	3,900.00
Government Grant Received	1,00,000.00		Functions and Celebrations	1,53,434.00
Seminar & Training Receipts	7,45,201.00		Duty, Taxes and Professional Fee	36,292.00
Sale of Canteen items	1,11,530.00		Vehicle Running & Maintenance	5,250.00
Other Receipts	2,74,990.00	1,31,27,350.88	Sports & Entertainment	1,280.00
			Green Campus Expenses	2,22,030.00
Interest Received			Printing & Stationery	2,40,874.00
Bank Interest	74,018.00		Medical Expenses	7,725.00
FD Interest	1,97,879.00	2,71,897.00	IQAC Expenses	4,55,852.40
			NCC, NSS, Scouts & Guides	16,546.00
			Charity And Donation	68,500.00
			Infrastructure Augmentation	2,54,103.00
			Canteen Expenses	87,933.00
			Advertisement and Publicity	8,191.00
			Electricity & Water	11,147.64
			Telephone, Postage & Internet	44,629.73
			Tally Training Programme	1,89,248.00
			Printing of College Magazine	1,54,300.00
			Fee Concession to Poor Students	60,000.00
			Maintenance of Physical and Academic Facilities	21,52,821.00
			General Expenses	16,852.00
			Capital Expenditure	
			Building Construction	37,91,039.00
			Closing Balance	
			Cash-in-Hand	1,84,656.05
			Cash-at-Bank	11,17,566.89
			Fixed Deposit	33,42,693.00
			TDS Receivable	88,429.00
			TOTAL (Rs.)	1,96,14,576.51
		<u>1,96,14,576.51</u>		

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

PLACE : GUWAHATI
DATE : 17.06.2021

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

Sdy
CA. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP No: 305209



DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

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

SCHEDULE 'A' OF FIXED ASSETS

PARTICULARS	Rate	GROSS BLOCK			DEPRECIATION			WDV AS ON 31.03.2021
		AS ON 01.04.2020	ADDITIONS	TOTAL.	UP TO 31.03.2020	DURING THE YEAR	TOTAL	
BUILDING	5%	1,24,27,692.00	37,91,039.00	1,62,18,731.00	15,90,078.00	7,31,433.00	23,21,511.00	1,38,97,220.00
FURNITURE & FIXTURE	10%	4,23,322.00	-	4,23,322.00	1,04,119.00	31,920.00	1,36,039.00	2,87,283.00
BOOKS	15%	10,37,869.00	-	10,37,869.00	5,01,563.00	80,446.00	5,82,009.00	4,55,860.00
EQUIPMENTS	15%	8,65,890.00	-	8,65,890.00	3,24,702.00	81,178.00	4,05,880.00	4,60,010.00
WELL & PUMP SET	15%	80,460.00	-	80,460.00	22,328.00	8,720.00	31,048.00	49,412.00
COMPUTER	40%	7,16,453.00	-	7,16,453.00	6,89,163.00	10,916.00	7,00,079.00	16,374.00
Total		1,55,51,686.00	37,91,039.00	1,93,42,725.00	32,31,953.00	9,44,613.00	41,76,566.00	1,51,66,159.00



DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

SCHEDULE "B" 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.

Sey



AUDIT REPORT

Don Bosco College Society Kohima
Audit Report
F.Y. 2021-2022

H.K.AGRAWALA
& ASSOCIATES
CHARTERED ACCOUNTANTS

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 AACAD1785G [name and PAN of the trust or institution] as at 31/03/2022 and the Profit and loss 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 purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

Responsibilities of Management: Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Accounting Standards, and for such internal control determined necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and also for assessing the entity's ability to continue as a going concern and disclose all applicable related matters.

Auditors Responsibilities: Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Note: The words Profit and Loss A/c should be read is Income and Expenditure A/c.

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

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

For H.K. Agrawala & Associates
Chartered Accountants


(Sudipa Acharjee)
Partner

Membership No: 305209
Registration No: 319293E



Place :Guwahati
Date : 20/08/2022
UDIN : 22305209APKSSM4805

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 that year.	18044817
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	3184379
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
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)	0
6.	Whether the amount of income of 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.	NA
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(B)? If so, the details thereof.	NA
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 :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
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	No
c.	has not been utilised for purpose 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	No

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 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 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



	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 services of the 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 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 institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the 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 and address of the concern	Where 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 capital of the concern during the previous year-say. Yes/No

For H.K. Agrawala & Associates
Chartered Accountants


(Sudipa Acharjee)
Partner

Membership No: 305209
Registration No: 319293E

Place :Guwahati
Date : 20/08/2022
UDIN : 22305209APKSSM4805



**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

BALANCE SHEET AS AT 31st MARCH, 2022


<u>LIABILITIES</u>		<u>AMOUNT (Rs.)</u>	<u>ASSETS</u>		<u>AMOUNT (Rs.)</u>
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Balance		1,98,99,503.94	(As per Schedule 'A')		2,48,44,487.94
Add: Net Surplus transferred from I & E Account		<u>77,51,883.70</u>			
		2,76,51,387.64	<u>INVESTMENTS</u>		
			Fixed Deposit		10,24,003.00
			<u>CURRENT ASSETS</u>		
			Cash-in-Hand	1,17,865.05	
			Cash-at-Bank	16,21,666.65	
			TDS Receivable	<u>43,365.00</u>	17,82,896.70
		<u>TOTAL (Rs.) 2,76,51,387.64</u>			<u>TOTAL (Rs.) 2,76,51,387.64</u>

SCHEDULE 'B' OF NOTES ON ACCOUNT & SIGNIFICANT ACCOUNTING POLICIES.

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

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

PLACE : GUWAHATI
DATE : 20-08-2022


CA. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209



DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

<u>EXPENDITURE</u>	<u>AMOUNT (Rs.)</u>	<u>INCOME</u>	<u>AMOUNT (Rs.)</u>
To Salary and Honorarium	84,75,838.00	By Fees Collection	1,74,53,802.00
* Courses & Seminars	77,400.00	* Government Grant Received	1,00,000.00
* Fee paid to University/ Councils	7,47,920.50	* Seminar & Research Receipts	2,03,000.00
* Examination Expenses	1,73,159.00	* Sale of Canteen items	1,94,900.00
* Cocurricular Activities & Programmes	53,550.00	* NCC/NSS Income	30,328.00
* Travelling & Conveyance	12,973.50	* Donation Received	26,70,000.00
* Functions and Celebrations	2,92,880.00	* Other Receipts	3,99,365.00
* Duty, Taxes and Professional Fee	92,752.00		
* Vehicle Running & Maintenance	35,480.00		
* Newspaper, Journals & Periodicals	19,760.00	* <u>Interest Received</u>	
* Green Campus Expenses	5,720.00	Bank Interest	62,964.00
* Printing & Stationery	1,47,620.00	FD Interest	1,12,293.00
* Medical Expenses	25,273.00	Interest on TDS Refund	<u>2,544.00</u>
* IQAC Expenses	1,57,222.91		1,77,801.00
* NCC, NSS, Scouts & Guides	19,418.00		
* Sports & Entertainment	15,000.00		
* Covid-19 Relief Expenses	10,000.00		
* Laboratory Expenses	19,472.00		
* Charity And Donation	65,000.00		
* Computer Maintenance	18,740.00		
* Books & Study Materials	1,01,795.00		
* Canteen Expenses	1,15,088.00		
* Advertisement and Publicity	3,129.00		
* Electricity & Water	22,819.24		
* Telephone, Postage & Internet	62,048.38		
* Tally Training Programme	1,58,120.00		
* Printing of College Magazine	1,45,488.00		
* Fee Concession to Poor Students	75,000.00		
* Research Expenses	2,60,000.00		
* General Expenses	1,12,830.00		
* Repair & Maintenance	17,955.00		
* Bus Service Expenses	3,49,760.00		
* Affiliation & Registration	3,351.00		
* Bank Charges	8,080.77		
* Interest & Charges on Loan	77,779.00		
* Depreciation	14,68,062.00		
* Excess of Income Over Expenditure c/d	77,82,711.70		
TOTAL (Rs.)	<u>2,12,29,196.00</u>	TOTAL (Rs.)	<u>2,12,29,196.00</u>
* TDS Receivable Written off	30,828.00	* Excess of Income Over Expenditure b/d	77,82,711.70
* Net Surplus transferred to General Fund	77,51,883.70		
TOTAL	<u>77,82,711.70</u>	TOTAL	<u>77,82,711.70</u>

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

PLACE : GUWAHATI
DATE : 20-08-2022

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



CA. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP No: 305209

**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

RECEIPTS	AMOUNT (Rs.)	P A Y M E N T S	AMOUNT (Rs.)
To Opening Balance		By Salary and Honorarium	84,75,838.00
Cash-in-Hand	1,84,656.05	" Courses & Seminars	77,400.00
Cash-at-Bank	11,17,566.89	" Fee paid to University/ Councils	7,47,920.50
Fixed Deposit	33,42,693.00	" Examination Expenses	1,73,159.00
TDS Receivable	88,429.00	" Cocurricular Activities & Programmes	53,550.00
	47,33,344.94	" Travelling & Conveyance	12,973.50
" Fees Collection	1,74,53,802.00	" Functions and Celebrations	2,92,880.00
" Government Grant Received	1,00,000.00	" Duty, Taxes and Professional Fee	92,752.00
" Seminar & Research Receipts	2,03,000.00	" Vehicle Running & Maintenance	35,480.00
" Sale of Canteen items	1,94,900.00	" Newspaper, Journals & Periodicals	19,760.00
" NCC/NSS Income	30,328.00	" Green Campus Expenses	5,720.00
" Donation Received	26,70,000.00	" Printing & Stationery	1,47,620.00
" Other Receipts	3,99,365.00	" Medical Expenses	25,273.00
		" IQAC Expenses	1,57,222.91
Interest Received		" NCC, NSS, Scouts & Guides	19,418.00
Bank Interest	62,964.00	" Sports & Entertainment	15,000.00
FD Interest	1,12,293.00	" Covid-19 Relief Expenses	10,000.00
Interest on TDS Refund	2,544.00	" Laboratory Expenses	19,472.00
	1,77,801.00	" Charity And Donation	65,000.00
		" Computer Maintenance	18,740.00
		" Books & Study Materials	1,01,795.00
		" Canteen Expenses	1,15,088.00
		" Advertisement and Publicity	3,129.00
		" Electricity & Water	22,819.24
		" Telephone, Postage & Internet	62,048.38
		" Tally Training Programme	1,58,120.00
		" Printing of College Magazine	1,45,488.00
		" Fee Concession to Poor Students	75,000.00
		" Research Expenses	2,60,000.00
		" General Expenses	1,12,830.00
		" Repair & Maintenance	17,955.00
		" Bus Service Expenses	3,49,760.00
		" Affiliation & Registration	3,351.00
		" Bank Charges	8,080.77
		" Interest & Charges on Loan	77,779.00
		" TDS Receivable Written off	30,828.00
		Capital Expenditure	
		Building Construction	1,07,88,284.00
		Books	2,95,996.94
		Equipments	62,110.00
			1,11,46,390.94
		Closing Balance	
		Cash-in-Hand	1,17,865.05
		Cash-at-Bank	16,21,666.65
		Fixed Deposit	10,24,003.00
		TDS Receivable	43,365.00
			28,06,899.70
	2,59,62,540.94		
		TOTAL (Rs.)	2,59,62,540.94

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

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

PLACE : GUWAHATI
DATE : 20-08-2022

CA. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP No: 305209



**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE 'A' OF FIXED ASSETS

PARTICULARS	Rate	GROSS BLOCK			DEPRECIATION			WDV AS ON 31.03.2022
		AS ON 01.04.2021	ADDITIONS	TOTAL	UP TO 31.03.2021	DURING THE YEAR	TOTAL	
BUILDING	5%	1,62,18,731.00	1,07,88,284.00	2,70,07,015.00	23,21,511.00	12,34,275.00	35,55,786.00	2,34,51,229.00
FURNITURE & FIXTURE	10%	4,23,322.00	-	4,23,322.00	1,36,039.00	28,728.00	1,64,767.00	2,58,555.00
BOOKS	15%	10,37,869.00	2,95,996.94	13,33,865.94	5,82,009.00	1,12,779.00	6,94,788.00	6,39,077.94
EQUIPMENTS	15%	8,65,890.00	62,110.00	9,28,000.00	4,05,880.00	78,318.00	4,84,198.00	4,43,802.00
WELL & PUMP SET	15%	80,460.00	-	80,460.00	31,048.00	7,412.00	38,460.00	42,000.00
COMPUTER	40%	7,16,453.00	-	7,16,453.00	7,00,079.00	6,550.00	7,06,629.00	9,824.00
Total		1,93,42,725.00	1,11,46,390.94	3,04,89,115.94	41,76,566.00	14,68,062.00	56,44,628.00	2,48,44,487.94



DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

SCHEDULE "B" OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST
MARCH, 2022

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.





AUDIT REPORT

DON BOSCO COLLEGE SOCIETY KOHIMA
AUDIT REPORT
F.Y- 2022-23

H.K.AGRAWALA
& ASSOCIATES
CHARTERED ACCOUNTANTS

Second Floor, Above Indian Overseas Bank, Sabitri Lalit Bharali Bhawan, M.N.Road, Panbazar, Guwahati - 781001
Phone: (0361) 2511158 Email: harishkr_ca@yahoo.com

INDEPENDENT AUDITOR'S REPORT

To,
The Members
DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND -797001

Opinion

We have audited the financial statements of DON BOSCO COLLEGE SOCIETY, ZIEKEZOU, KOHIMA, NAGALAND which comprise the Balance Sheet as at March 31, 2023, Income & Expenditure Account and Receipt and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report,

provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For, M/s H.K. Agrawala and Associates
Chartered Accountants
FRN 319293E

Dated: 28.07.2023
Place: Guwahati



CA. HARISH KR. AGRAWALA
Partner
Membership No. 054776
UDIN:- 23054776BGYWEZ4643

**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
GENERAL FUND			FIXED ASSETS		
Opening Balance	2,76,51,387.64		(As per Schedule 'A')		5,45,85,204.26
Add: Net Surplus transferred from I & E Account	<u>1,45,92,762.06</u>	4,22,44,149.70	INVESTMENTS		
			Fixed Deposit		10,76,706.00
Secured Loan with SIB		1,88,48,525.00	CURRENT ASSETS		
(A/c No:- 686652000000279)			Cash-in-Hand		1,38,909.05
			Cash-at-Bank		52,74,769.39
			TDS Receivable		<u>17,086.00</u>
					54,30,764.44
			TOTAL (Rs.)		<u>6,10,92,674.70</u>
		<u>6,10,92,674.70</u>			

SCHEDULE 'B' OF NOTES ON ACCOUNT & SIGNIFICANT ACCOUNTING POLICIES .

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

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

PLACE : GUWAHATI
DATE : 28.07.2023

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO : 305209



**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

EXPENDITURE		AMOUNT (Rs.)	INCOME		AMOUNT (Rs.)
To	Salary and Honorarium	1,30,11,245.00	By	Fees Collection	2,55,24,893.22
"	Fee paid to University/ Councils	11,53,304.50	"	Government Grant Received	2,00,000.00
"	Examination Expenses	3,14,285.00	"	Canteen Receipts	73,260.00
"	Cocurricular Activities & Programmes	2,54,159.00	"	Donation Received	1,34,09,871.00
"	Travelling & Conveyance	1,09,211.14	"	Other Receipts	3,25,452.00
"	Functions and Celebrations	9,29,090.00	"	Sale of Admission Forms	1,48,850.00
"	Duty, Taxes and Professional Fee	1,83,330.00			
"	Vehicle Running & Maintenance	3,582.00			
"	Newspaper, Journals & Periodicals	55,399.92	"	Interest Received	
"	Green Campus Expenses	41,320.00		Bank Interest	1,52,344.00
"	Printing & Stationery	5,39,820.50		FD Interest	58,559.00
"	Medical Expenses	3,516.00		Interest on TDS Refund	<u>1,593.00</u>
"	IQAC Expenses	1,50,608.99			2,12,496.00
"	Courier & Transportation charges	81,282.00			
"	NCC, NSS, Scouts & Guides	56,100.00			
"	Sports & Entertainment	1,300.00			
"	General Expenses	1,48,477.10			
"	Charity And Donation	7,58,220.00			
"	Canteen Expenses	72,040.00			
"	Advertisement and Publicity	1,04,299.00			
"	Electricity & Water	1,37,566.04			
"	Telephone, Postage & Internet	80,599.22			
"	Tally Training Programme	1,51,748.00			
"	Computer Running & Maintenance	33,794.00			
"	Research Expenses	14,000.00			
"	Bank Charges	552.75			
"	Worship Expenses	2,300.00			
"	Interest & Charges on Loan	15,07,622.00			
"	Laboratory Expenses	7,07,020.00			
"	Software Renewal charges	1,38,099.00			
"	Students welfare expenses	13,900.00			
"	Infrastructure Augmentation & Maintenance				
	Repair & Maintenance	9,59,193.00			
	Electrical Repairing	26,480.00			
"	Depreciation	35,46,368.00			
"	Excess of Income Over Expenditure c/d	1,46,04,990.06			
	TOTAL (Rs.)	<u>3,98,94,822.22</u>		TOTAL (Rs.)	<u>3,98,94,822.22</u>
"	TDS Receivable Written off	12,228.00	"	Excess of Income Over Expenditure b/d	1,46,04,990.06
"	Net Surplus transferred to General Fund	1,45,92,762.06			
	TOTAL	<u>1,46,04,990.06</u>		TOTAL	<u>1,46,04,990.06</u>

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

PLACE : GUWAHATI
DATE : 28.07.2023

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

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP No: 054776



**DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

RECEIPTS		AMOUNT (Rs.)	PAYMENTS		AMOUNT (Rs.)
To Opening Balance			By	Salary and Honorarium	1,30,11,245.00
Cash-in-Hand	1,17,865.05		"	Fee paid to University/ Councils	11,53,304.50
Cash-at-Bank	16,21,666.65		"	Examination Expenses	3,14,285.00
Fixed Deposit	10,24,003.00		"	Cocurricular Activities & Programmes	2,54,159.00
TDS Receivable	43,365.00	28,06,899.70	"	Travelling & Conveyance	1,09,211.14
			"	Functions and Celebrations	9,29,090.00
" Fees Collection	2,59,00,913.22		"	Duty, Taxes and Professional Fee	1,83,330.00
Less:- Fee Refund	1,35,520.00		"	Vehicle Running & Maintenance	3,582.00
Less:- Fee Concession	2,40,500.00	2,55,24,893.22	"	Newspaper, Journals & Periodicals	55,399.92
			"	Green Campus Expenses	41,320.00
" Government Grant Received		2,00,000.00	"	Printing & Stationery	5,39,820.50
" Canteen Receipts		73,260.00	"	Medical Expenses	3,516.00
" Donation Received		1,34,09,871.00	"	IQAC Expenses	1,50,608.99
" Other Receipts		3,25,452.00	"	Courier & Transportation charges	81,282.00
" Sale of Admission Forms		1,48,850.00	"	NCC, NSS, Scouts & Guides	56,100.00
			"	Sports & Entertainment	1,300.00
			"	General Expenses	1,48,477.10
			"	Charity And Donation	7,58,220.00
" Interest Received			"	Canteen Expenses	72,040.00
Bank Interest	1,52,344.00		"	Advertisement and Publicity	1,04,299.00
FD Interest	58,559.00		"	Electricity & Water	1,37,566.04
Interest on TDS Refund	1,593.00	2,12,496.00	"	Telephone, Postage & Internet	80,599.22
			"	Tally Training Programme	1,51,748.00
" Secured Loan taken from bank		2,00,00,000.00	"	Computer Running & Maintenance	33,794.00
			"	Research Expenses	14,000.00
			"	Bank Charges	552.75
			"	Worship Expenses	2,300.00
			"	Interest & Charges on Loan	15,07,622.00
			"	TDS Receivable Written off	12,228.00
			"	Laboratory Expenses	7,07,020.00
			"	Software Renewal charges	1,38,099.00
			"	Students welfare expenses	13,900.00
			"	Infrastructure Augmentation & Maintenance	
				Repair & Maintenance	9,59,193.00
				Electrical Repairing	26,480.00
			"	Loan Repaid	11,51,475.00
			"	Capital Expenditure	
				Building Construction	3,05,33,814.00
				Library Books	4,47,617.32
				Furniture & Fixures	5,04,057.00
				Computer & Accessories	10,43,246.00
				Laboratory Equipment	7,20,340.00
				Equipments	38,010.00
					3,32,87,084.32
			"	Closing Balance	
				Cash-in-Hand	1,38,909.05
				Cash-at-Bank	52,74,769.39
				Fixed Deposit	10,76,706.00
				TDS Receivable	17,086.00
					65,07,470.44
				TOTAL (Rs.)	6,27,01,721.92
		6,27,01,721.92			

FOR AND ON BEHALF OF
DON BOSCO COLLEGE SOCIETY
KOHIMA, NAGALAND

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

PLACE : GUWAHATI
DATE : 28.07.2023



CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP No: 054776

DON BOSCO COLLEGE SOCIETY
ZIEKEZOU, KOHIMA, NAGALAND

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

SCHEDULE 'A' OF FIXED ASSETS

PARTICULARS	Rate	GROSS BLOCK			DEPRECIATION			WDV AS ON 31.03.2023
		AS ON 01.04.2022	ADDITIONS	TOTAL	UP TO 31.03.2022	DURING THE YEAR	TOTAL	
BUILDING	5%	2,70,07,015.00	3,05,33,814.00	5,75,40,829.00	35,55,786.00	26,99,252.00	62,55,038.00	5,12,85,791.00
FURNITURE & FIXTURE	10%	4,23,322.00	5,04,057.00	9,27,379.00	1,64,767.00	76,261.00	2,41,028.00	6,86,351.00
LIBRARY BOOKS	15%	13,33,865.94	4,47,617.32	17,81,483.26	6,94,788.00	1,63,004.00	8,57,792.00	9,23,691.26
EQUIPMENTS	15%	9,28,000.00	38,010.00	9,66,010.00	4,84,198.00	72,272.00	5,56,470.00	4,09,540.00
LABORATORY EQUIPEMENT	15%	-	7,20,340.00	7,20,340.00	-	1,08,051.00	1,08,051.00	6,12,289.00
WELL & PUMP SET	15%	80,460.00	-	80,460.00	38,460.00	6,300.00	44,760.00	35,700.00
COMPUTER & ACCESSORIES	40%	7,16,453.00	10,43,246.00	17,59,699.00	7,06,629.00	4,21,228.00	11,27,857.00	6,31,842.00
Total		3,04,89,115.94	3,32,87,084.32	6,37,76,200.26	56,44,628.00	35,46,368.00	91,90,996.00	5,45,85,204.26



DON BOSCO COLLEGE SOCIETY

ZIEKEZOU, KOHIMA, NAGALAND

**SCHEDULE 'B' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

FIXED ASSETS:-

(a) 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.

(b) 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.

INVESTMENTS:-

To value investment at cost. Cost includes all direct expenses related to acquisition including cost of acquisition.

GENERAL:-

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

