

**RAJESH GOENKA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
 Firm Regn. No. 325239E  
 CA. Rajesh Goenka, B. Com. FCA  
 Membership No. 062107



3-C, Lahkar Commercial Complex  
 1st Floor. Opposite Police Reserve  
 A. T. Road. Guwahati- 781001 (Assam)  
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SIPA JHAR B.ED.COLLEGE  
 SIPAJHAR, DARRANG, ASSAM  
**BALANCESHEET AS ON 31/03/2017**

LIABILITIES	Amount	ASSETS	Amount
<b>Audit Report</b>			
GENERAL FUND		SETS	
(B/F)	10,207,726.36	As per details	8,953,976.00
Add : Surplus	3,952,649.12		
	14,160,375.48		
		Less TDS)	
		CASH & BANK BALANCES	
		Cash at Bank	8,953,976.00
		Cash in hand	117,352.00

We have examined the Balance Sheet of SIPAJHAR B.ED.COLLEGE, SIPAJHAR, DARRANG, (ASSAM), as at 31<sup>st</sup> March,2017 and the Income & Expenditure account for the period from 01-04-2016 to 31-03-2017 which are in agreement with the books of account maintained by the said 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 Institution so far as appears from our examination of the books Accounts.

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 organization as at 31st March, 2017 and
- (ii) In the case of the Income & Expenditure Account, of the excess of Income Over Expenditure of its accounting period from 01-04-2016 to 31-03-2017

PLACE : GUWAHATI  
 DATED : 04-05-2017

PLACE : GUWAHATI  
 DATED : 04-05-2017



In terms of our report of even date  
 For, M/S RAJESH GOENKA & ASSOCIATES  
 CHARTERED ACCOUNTANTS

(RAJESH GOENKA ,FCA)  
 Proprietor  
 ( M. No. 062107)

Secretary  
 Sipahar B. Ed. College  
 Guwahati - 784145

**SIPAJHAR B.ED COLLEGE**  
**SIPAJHAR : DARRANG : ASSAM**  
**BALANCESHEET AS ON 31/03/2017**

LIABILITIES	Amount	ASSETS	Amount
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
(B/F) 10,207,726.36		As per details	8,983,976.00
Add : Surplus 3,952,649.12			
	14,160,375.48	<b>FDR WITH BANK</b>	
		(Including Accured Interest, Less TDS)	1,002,835.00
		<b>CASH &amp; BANK BALANCES</b>	
		Cash at Bank	4,056,512.48
		Cash in hand	117,052.00
	<b>14,160,375.48</b>		<b>14,160,375.48</b>

In terms of our report of even date  
For, M/S RAJESH GOENKA & ASSOCIATES  
**CHARTERED ACCOUNTANTS**

PLACE : GUWAHATI  
DATED : 04-05-2017



*(Signature)*  
**(RAJESH GOENKA, FCA)**  
Proprietor  
(M. No. 062107)

*(Signature)*

**Secretary**  
**Sipajhar B. Ed. College**  
**Sipajhar - 784145**

**SIPAJHAR B. ED COLLEGE**  
**DETAILS OF FIXED ASSETS**

PARTICULARS	Balance as on 1/04/2016	Addition during the year for more than 180 days	Addition during the year for less than 180 days	Sold	Total	Rate of Deprn	Depreciation	Balance as on 31 03-2017
College Building	7,109,470.00	-	2,013,956.00	-	9,123,426.00	10%	811,645.00	8,311,781.00
Type writers	1,431.00	-	-	-	1,431.00	15%	215.00	1,216.00
Furniture	100,350.00	16,000.00	42,600.00	-	158,950.00	10%	13,765.00	145,185.00
Generator (Honda)	43,567.00	-	-	-	43,567.00	15%	6,535.00	37,032.00
Psychological Goods	5,462.00	-	-	-	5,462.00	15%	819.00	4,643.00
T.V. & CD	9,300.00	-	-	-	9,300.00	10%	930.00	8,370.00
Computer & Printer	9,984.00	-	12,800.00	-	22,784.00	60%	9,830.00	12,954.00
Library Books	221,313.00	55,008.00	17,160.00	-	293,481.00	15%	42,735.00	250,746.00
Musical Instrument	2,059.00	-	-	-	2,059.00	15%	309.00	1,750.00
Water Motor	2,786.00	-	-	-	2,786.00	15%	418.00	2,368.00
Electrical Fittings	59,600.00	60,721.00	114,225.00	-	234,546.00	15%	26,615.00	207,931.00
<b>TOTAL</b>	<b>7,565,322.00</b>	<b>131,729.00</b>	<b>2,200,741.00</b>		<b>9,897,792.00</b>		<b>913,816.00</b>	<b>8,983,976.00</b>



*[Handwritten Signature]*

Secretary  
Sipajhar B. Ed. College  
Sipajhar - 784145

SIPAJHAR B.ED COLLEGE : SIPAJHAR : DARRANG : ASSAM

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2016 TO 31/03/2017

SIPAJHAR B.ED COLLEGE : SIPAJHAR :: DARRANG : ASSAM

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2016 TO 31/03/2017

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Commission	685.88	By Sale Of Admission Form	14,300.00
" Electricity Expenses	14,236.00	" Admission Fees Received	7,685,000.00
" Examination fees & Expenses	436,675.00	" Bank Interest On SB A/C	114,626.00
" Enrolment Fees	44,000.00	" Donation received from Trainees	4,000.00
" Festival Fees	32,184.00	" Examination Fees	420,660.00
" Meeting & Seminar Expenses	4,350.00	" Interest On FDR (Accured)	83,149.00
" College Inspection Charges	17,200.00		
" Miscellaneous Expenses	500.00		
" Magazine & News Paper Expenses	4,609.00		
" Printing & Stationery	23,173.00		
" Refreshment Expenses	9,060.00		
" Repairing & Maintenance	2,350.00		
" Salary to Staff	2,746,700.00		
" Staff Welfare Expenses	1,100.00		
" Trainees Council Expenses	81,047.00		
" Travelling Allowance to staff	27,400.00		
" Depreciation	913,816.00		
" Website Expenses	10,000.00		
To Excess of income over expenditure	3,952,649.12		
	<b>8,321,735.00</b>		<b>8,321,735.00</b>

In terms of our report of even date  
For, M/S RAJESH GOENKA & ASSOCIATES  
CHARTERED ACCOUNTANTS



*(Signature)*  
(RAJESH GOENKA, FCA)  
Proprietor  
( M. No. 062107)

PLACE : GUWAHATI  
DATED : 04-05-2017

*(Signature)*  
Secretary  
Sipajhar B. Ed. College  
Sipajhar - 784145

**SIPAJHAR B.ED COLLEGE : SIPAJHAR :: DARRANG : ASSAM**

**RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2016 TO 31/03/2017**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>			
Cash in hand	5,036.00	By Bank Commission	685.88
Cash at Bank	1,717,682.36	" Building & Construction Expenses	2,013,956.00
		" Printer Purchased	12,800.00
" Admission Fees	7,685,000.00	" Electrical Fitting Expenses	174,946.00
		" Electricity Expenses	14,236.00
" Bank Interest on SB A/C	114,626.00	" Examination fees & Expenses	436,675.00
		" Enrolment Fees	44,000.00
" Donation received from Trainees	4,000.00	" Festival Expenses	32,184.00
		" Furniture Purchased	58,600.00
" Examination Fees	420,660.00	" Meeting & Seminar Expenses	4,350.00
		" College Inspection Charges	17,200.00
" Sale of Admission Form	14,300.00	" Library Books Purchased	72,168.00
		" Miscellaneous Expenses	500.00
		" Magazine & News Paper Expenses	4,609.00
		" Printing & Stationery	23,173.00
		" Refreshment Expenses	9,060.00
		" Repairing & Maintenance	2,350.00
		" Salary to Staff	2,746,700.00
		" Staff Welfare Expenses	1,100.00
		" Trainees Council expenses	81,047.00
		" Travelling Expenses	27,400.00
		" Website Expenses	10,000.00
		<u>By Closing Balance</u>	
		Cash in hand	117,052.00
		Cash at Bank	
		UCO Bank (A/C No. 07220100009961)	2,650,956.48
		UCO Bank (A/C No. 07220100011680)	676,693.00
		UCO Bank (A/C No. 07220110081952)	727,863.00
		CBI Bank (A/C No. 3264634151)	1,000.00
	<b>9,961,304.36</b>		<b>9,961,304.36</b>

In terms of our report of even date  
For, M/S RAJESH GOENKA & ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
(RAJESH GOENKA, FCA)  
Proprietor  
(M. No. 062107)

PLACE : GUWAHATI  
DATED : 04-05-2017



*(Signature)*  
Secretary  
Sipajhar B. Ed. College  
Sipajhar - 784145

**SIPAJHAR B. ED COLLEGE, SIPAJHAR, DARRANG, (ASSAM)**

**NOTES ATTACHED TO & FORMING PART OF THE  
ACCOUNT FOR THE PERIOD FROM 1/04/16 TO 31/03/17**

**SIGNIFICANT ACCOUNTING POLICIES**

**1. System of Accounting**

The Society follows Cash method of accounting.

**2. Fixed Assets & Depreciation**

(a) Fixed Assets have been stated at Cost as on 31-03-2016 addition during the year less depreciation

(b) Depreciation have been charged on the Fixed Assets as per Income Tax Act, 1961.

**NOTES ON ACCOUNTS**

1. Cash in hand has been certified by the secretary of the college.



Secretary  
Sipajhar B. Ed. College  
Sipajhar - 784145