



AUDITORS' REPORT

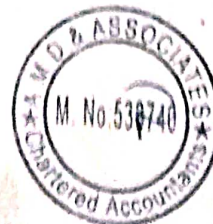
To  
The Principal,  
Bihpuria P.G.T. College,  
Ward No. 1, Bihpuria, Lakhimpur - 784161

1. We have audited the attached Balance Sheet of Bihpuria P.G.T. College, Ward No. 1, Bihpuria, Assam - 784161 as at 31st March 2016 and the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have 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, evidences 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We report that :

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- ii) In our opinion, proper books of account as required by law have been kept by the college office so far as appears from our examination of those books;
- iii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of account;
- iv) The transactions which have come to our notice have been along the accepted and prescribed lines;



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v) In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view :-

a) In the case of the Balance Sheet, of the state of affairs of the mission as at 31<sup>st</sup> March, 2016.

b) In the case of the Income & Expenditure Account, of the excess of Income over expenditure of the mission for the year ended on 31<sup>st</sup> March, 2016.

c) In the case of Receipts & Payments Account, of the transactions entered into during the year ended on 31<sup>st</sup> March, 2016.

For A M D & ASSOCIATES  
Chartered Accountants  
FRN. 318191E

Place: Assam  
Date: 11/11/2016



CA. Navajyoti Lahan  
Partner  
M.No. 533740

**Bihpuria P.G.T. College ( Previously Bihpuria B.Ed. College)  
Ward No. 1, Bihpuria, Lakhimpur, Assam - 784161**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MAR,2016**

(In Rs.)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance:</b>		<b>Staff Salary:</b>	
Cash in Hand	5,520.00	Teachers	12,81,100.00
Cash at Bank	15,59,740.00	Office Staff	7,92,200.00
			20,73,300.00
<b>Receipts:</b>		Repair & Maintenance	54,135.00
Fees Collected	15,00,000.00		
Fees from Certificate issue	23,000.00	<b>Closing Balance:</b>	
Bank Interest	42,273.00	Cash in Hand	3,150.00
Misc. Receipts	83,165.00	Cash at Bank	10,83,113.00
	16,48,438.00		10,86,263.00
<b>TOTAL</b>	<b>32,13,698.00</b>	<b>TOTAL</b>	<b>32,13,698.00</b>

As per our report of even date Annexed

For Bihpuria P.G.T. College

*S. Anshu*  
12/11/16  
Authorized Signatory  
**Principal**

**Bihpuria P.G.T. College**  
**Bihpuria Lakhimpur**  
Date: 11/11/2016  
Place: Assam

For A M D & ASSOCIATES  
Chartered Accountants  
FRN. 318191E



CA. Navajyoti Lahan  
Partner  
M.No. 533740

**Bihpuria P.G.T. College ( Previously Bihpuria B.Ed. College)  
Ward No. 1, Bihpuria, Lakhimpur, Assam - 784161**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MAR,2016**

(In Rs.)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>Staff Salary:</b>		Fees Collected	15,00,000.00
Teachers 12,81,100.00		Fees from Certificate issue	23,000.00
Office Staff 7,92,200.00	20,73,300.00	Bank Interest	42,273.00
		Misc. Receipts	83,165.00
Repair & Maintenance	54,135.00		
Depreciation	1,60,000.38	Excess of expenditure over income	6,38,997.38
<b>TOTAL</b>	<b>22,87,435.38</b>	<b>TOTAL</b>	<b>22,87,435.38</b>

As per our report of even date Annexed

For Bihpuria P.G.T. College

*S. S. Chh.*  
12/11/16  
Authorised Signatory

**Principal**  
**Bihpuria P.G.T. College**  
**Bihpuria Lakhimpur**

Date: 11/11/2016

Place: Assam

For A M D & ASSOCIATES  
Chartered Accountants  
FRN. 318191E



*Navajyoti Lahan*  
CA. Navajyoti Lahan  
Partner  
M.No. 533740

**Bihpuria P.G.T. College ( Previously Bihpuria B.Ed. College)  
Ward No. 1, Bihpuria, Lakhimpur, Assam - 784161**

**BALANCE SHEET AS AT 31ST MAR,2016**

(In Rs.)

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Account: Opening Balance 39,64,919.93 Less: Excess of expenditure over income 6,38,997.38	33,25,922.55	Fixed Assets (Net) (Schedule "A")	10,39,659.55
Current Liabilities	-	Investments: Term Deposit at SBI Bongalmora	12,00,000.00
		Current Assets: Cash in Hand 3,150.00 Cash at Bank 10,83,113.00	10,86,263.00
<b>Total</b>	<b>33,25,922.55</b>	<b>Total</b>	<b>33,25,922.55</b>

For Bihpuria P.G.T. College

Authorised Signatory

**Principal**

**Bihpuria P.G.T. College**

**Bihpuria Lakhimpur**

Date: 11/11/2016

Place: Assam

As per our report of even date Annexed

For A M D & ASSOCIATES

Chartered Accountants

FRN. 318191E



CA. Navajyoti Lahan

Partner

M.No. 533740

Bihpuria P.G.T. College ( Previously Bihpuria B.Ed. College)

Ward No. 1, Bihpuria, Lakhimpur, Assam - 784161

Schedule "A"

Schedule of Fixed Assets for the FY 2015-16

(In Rs.)

Particulars	Opening Balance	Additions	Deletions	Gross Block	Rate of Depreciation	Depreciation	Net Block
Land & Building	8,89,292.11	-	-	8,89,292.11	10%	88,929.21	8,00,362.90
Computers & Accessories	54,480.00	-	-	54,480.00	60%	32,688.00	21,792.00
Furniture & Fixtures	1,68,010.15	-	-	1,68,010.15	15%	25,201.52	1,42,808.63
Office Equipments	87,877.68	-	-	87,877.68	15%	13,181.65	74,696.02
<b>Total</b>	<b>11,99,659.93</b>	<b>-</b>	<b>-</b>	<b>11,99,659.93</b>		<b>1,60,000.38</b>	<b>10,39,659.55</b>

As per our report of even date Annexed

For Bihpuria P.G.T. College

Authorised Signatory

Principal

Bihpuria P.G.T. College

Bihpuria, Lakhimpur

Date: 11/11/2016

Place: Assam

For A M D & ASSOCIATES

Chartered Accountants

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CA. Navajyoti Lahan  
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M.No. 533740