COMPUTATION OF ASSESSABLE INCOME

NAME OF CLIENT - BOSCO REACH OUT	**ASSESSMENT YEAR: 2026-27**
ADDRESS- SACRED HEART COLLEGE MAWLAI,	**ACCOUNTING YEAR: 2025-26**
SHILLONG, MEGHALAYA	**PAN: AABTB0525A**

INCOME FROM OTHER SOURCES

Donation Received

Donation Reported in 10BD				
Donation not reported in 10BD			2,50,60,418	
Foreign Contribution Received				
	FC Donation	3,25,72,198		
	FC Interest	3,33,514		
	Other Receipts (Sale of assets, etc)	-	3,29,05,712	
Corpus Donation			-	
Donation in Kind			-	
			5,79,66,130	
Less:	Corpus Donation u/s11(d)		-	**5,79,66,130**

Income other than voluntary contributions derived from property held under the trust

Fee Received			38,20,855	
Interest Income			24,12,108	
Income from Mutual Fund			-	
Sale of vehicle			-	
Other Income			57,92,731	**1,20,25,694**
				6,99,91,824
Less: Disallownce of donation to registered associations @15%				1,87,500 **6,98,04,324**
Less:	Amount of income accumulated or set apart for application to Charitable or religious purposes to the extent of 15% of income			1,04,98,774
	Less: Disallownce of donation to registered associations @15%			1,87,500 **1,03,11,274**
			TOTAL INCOME TO BE APPLIED DURING THE YEAR	**5,94,93,050**
Less:	Income applied towards the Objects			
	a) Revenue Expenditure			6,71,65,071
	b) Donation paid to 12A/10(23C) registered association with similar object		12,50,000	
	Less: 15% of donation to registered associations		1,87,500	10,62,500
	c) Repayment of Loan			-
	d) Capital Expenditure			95,32,960
			TOTAL EXPENDITURE	7,77,60,531
Less:	Disallowances			
	a) TDS deductable but not deducted (30% amount disallowed)		-	
	b) Expenditure above Rs.10000 to a person other than banking mode		-	
	c) Donation paid as Corpus		-	-
				7,77,60,531
	Less: Short application of earlier years			-
			TOTAL ALLOWABLE APPLICATION	**7,77,60,531**
Less:	Excess Amount applied out of accumulation of earlier years amount of income of the previous year applied			1,82,67,481
Add:	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub section (1) of Section 11			-
Add:	Amount deemed to have been applied during the previous year sub section (2) of Section 11			1,82,67,481
				5,94,93,050

TOTAL INCOME	-
TAX PAYABLE	-
TDS Receivable	**5,71,575.00**
Tax Refundable	**5,71,575.00**

SANGIITA AGARWAL & ASSOCIATES
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Phukan Road, Ulubari, Guwahati, Assam-781001
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INDEPENDENT AUDITOR'S REPORT

To,
The Members
BOSCO REACH OUT,
SACRED HEART COLLEGE MAWLAI,
SHILLONG, MEGHALAYA

Opinion

We have audited the financial statements of **BOSCO REACH OUT, SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008**, which comprise the Balance Sheet as at March 31, 2026, 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, 2026, 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.

Sangiita Agarwal & Associates * Chartered Accountants * Guwahati

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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 Sangiita Agarwal & Associates
Chartered Accountants
FRN 327060E

Dated: 27-08-2026
Place: Guwahati

CA. Sangita Agarwal
Partner
Membership No. 061865
UDIN NO: 26061865WPRNSU7831

Sangiita Agarwal & Associates ★ Chartered Accountants ★ Guwahati

BOSCO REACH OUT
SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

BALANCE SHEET AS AT 31.03.2026

LIABILITIES	AMOUNT	ASSETS		AMOUNT
GENERAL FUND	31,25,68,433.59	**FIXED ASSETS**		
(As per schedule "A")		BRO Assets (As per schedule "E")	13,48,92,288.48	
		Social Service Assets(As per schedule "F")	12,88,19,543.38	26,37,11,831.86
PROJECT FUND	1,89,27,450.27	**INVESTMENTS**		
(As per Schedule "B")		Investment in Securities	98,43,171.77	
		Fixed deposits	2,43,53,123.00	3,41,96,294.77
ADVANCE TAKEN	14,83,425.21	**LOANS AND ADVANCES (Sch "G")**		49,83,475.00
(As per Schedule "C")				
		CURRENT ASSETS		
CURRENT LIABILITIES	70,946.00	Cash in Hand	9,288.00	
(As per Schedule "D")		Cash at Bank	3,01,49,365.44	3,01,58,653.44
TOTAL (Rs.)	33,30,50,255.07	TOTAL (Rs.)		33,30,50,255.07
				0.00

SCHEDULE 'H' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT

FOR & ON BEHALF OF
BOSCO REACH OUT

PLACE : GUWAHATI
DATE : 27/08/2026

AS PER OUR REPORT OF EVEN DATE
For : SANGIITA AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 327060E

CA SANGITA AGARWAL
PARTNER
MEMBERSHIP NO. 061865

BOSCO REACH OUT * ESTD - 1983 * ULUBARI, GUWAHATI *

Sangiita Agarwal & Associates * Chartered Accountants * Guwahati

BOSCO REACH OUT
SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH,2026
GENERAL FUND

	EXPENDITURE		AMOUNT		INCOME		AMOUNT
To	Relief & Charity		3,10,980.00	By	Contributions Received		5,57,400.00
"	Donations to Registered Institutions		12,50,000.00	"	Mess Fee Received		3,40,500.00
"	Jorapara Centre Running Expense		16,89,436.20	"	Program Receipts		34,80,355.00
"	Programme Activity Expenses		1,35,386.00	"	Joropara Centre Income		56,52,731.00
"	Umransgo Centre Expense		3,50,500.00	"	Umrangso Centre Income		1,40,000.00
"	**Other Expenses**			"	Grant Received from NABARD		16,615.00
	Bank Charges	7,908.44		"	Grant Received from Bindi International		9,800.00
	Salary & Wages	36,75,871.20					
	Boarding Expenses	10,82,650.00					
	Telephone, Postage & Internet	70,978.07					
	Rent, Water & Electricity	4,27,258.00		"	**Interest Received**		
	Repairs & Maintenance	5,30,228.00			Bank Interest	7,62,914.00	
	Vehicle Running & Maintenance	1,57,740.00			FD Interest	19,18,765.00	
	Duty & Taxes	3,27,430.00			Interest on IT Refund	63,943.23	27,45,622.23
	Professional Fees	2,90,457.00					
	Travelling Expenses	2,45,667.74					
	Computer Maintenance	33,950.00		"	Excess of Expenditure over Income		
	Printing & Stationery	36,933.00	68,87,071.45		transferred to General Fund		1,44,07,334.42
"	Advances Written off		3,700.00				
"	Depreciation		1,67,23,284.00				
	TOTAL (RS)		2,73,50,357.65		TOTAL (RS)		2,73,50,357.65

FOR & ON BEHALF OF
BOSCO REACH OUT

PLACE : GUWAHATI
DATE : 27/08/2026

AS PER OUR REPORT OF EVEN DATE
For : SANGIITA AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 327060E

CA SANGITA AGARWAL
PARTNER
MEMBERSHIP NO. 061865

BOSCO REACH OUT
SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

RECEIPTS AND PAYMENTS ACCOUNT FOR THR YEAR ENDED 31st MARCH' 2026

RECEIPTS		Total(Rs)		PAYMENTS		Total(Rs)
To Opening Balance			By	**Project Expenses (As per SCH-A)**		
Cash in Hand	9,288.00			Capital Expenditure (Schedule A)	61,26,185.94	
Cash at Bank:	3,61,88,957.45			Revenue Expenditure (Schedule A)	5,77,91,697.42	6,39,17,883.36
Fixed Deposit	2,64,09,283.00					
Investments in Securities	98,43,171.77		"	Donations to Registered Institutions		12,50,000.00
Advances	48,55,716.77	7,73,06,416.99	"	Relief & Charity		3,10,980.00
			"	Jorapara Centre Running Expense		16,89,436.20
" **Contributions Received**			"	Programme Activity Expenses		1,35,386.00
Project Fund(Schedule 'A')	5,70,48,801.00		"	Umransgo Centre Expense		3,50,500.00
General Purpose	5,57,400.00	5,76,06,201.00				
			"	Advances Written off		3,700.00
" Mess Fee Received		3,40,500.00				
			"	**Other Expenses**		
" Program Receipts		34,80,355.00		Bank Charges	7,908.44	
" Joropara Centre Income		56,52,731.00		Salary & Wages	36,75,871.20	
" Umrangso Centre Income		1,40,000.00		Boarding Expenses	10,82,650.00	
" Grant Received from NABARD		16,615.00		Telephone, Postage & Internet	70,978.07	
" Grant Received from Bindi International		9,800.00		Rent, Water & Electricity	4,27,258.00	
				Repairs & Maintenance	5,30,228.00	
" **Interest Received**				Vehicle Running & Maintenance	1,57,740.00	
Bank Interest	7,62,914.00			Duty & Taxes	3,27,430.00	
FD Interest	19,18,765.00			Professional Fees	2,90,457.00	
Interest on IT Refund	63,943.23	27,45,622.23		Travelling Expenses	2,45,667.74	
				Computer Maintenance	33,950.00	
" Increase in Current Liability		(8,087.00)		Printing & Stationery	36,933.00	68,87,071.45
			"	**Capital Expenditure**		
				Constructions	34,06,774.00	34,06,774.00
			"	**Closing Balance**		
				Cash in Hand	9,288.00	
				Cash at Bank:	3,01,49,365.44	
				Fixed Deposit	2,43,53,123.00	
				Investments in Securities	98,43,171.77	
				Advances	49,83,475.00	6,93,38,423.21
TOTAL (Rs.)		**14,72,90,154.22**	**TOTAL (Rs.)**			**14,72,90,154.22**

FOR & ON BEHALF OF
BOSCO REACH OUT

PLACE : GUWAHATI
DATE : 27/08/2026

AS PER OUR REPORT OF EVEN DATE
For : SANGIITA AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 327060E

CA SANGITA AGARWAL
PARTNER
MEMBERSHIP NO. 061865

BOSCO REACH OUT
SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2026

SCHEDULE "A" OF GENERAL FUND AS ON 31.03.2026

PARTICULARS		AMOUNT(RS.)	PARTICULARS		AMOUNT(RS.)
To Bank Interest transferred to Project Fund		5,48,659.78	By Balance b/d		32,37,55,019.37
" FD Interest transferred to Project Fund		34,345.00	" Addition to Fixed Asset out of Project Fund		61,26,185.94
" Transfer to Project Fund		8,85,173.62			
" Project Fund Advance Written Off		14,37,258.90			
" Excess of Expenditure over Income transferred from Income & Expenditure A/c		1,44,07,334.42			
" Balance c/d		31,25,68,433.59			
TOTAL (RS)		**32,98,81,205.31**	**TOTAL (RS)**		**32,98,81,205.31**



BOSCO REACH OUT

SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2026

SCHEDULE 'B' OF PROJECT FUND

Sl No	Projects	Opening Balances	Contribution Received	Transfer	Interest	FD Interest	Total Receipts	Advance Written off	Capital Expenses	Revenue Expenses	Total Expenses	Closing Balances
1	Bitegrim Project	1,278.00	-	-	33.00	-	1,311.00		-	-	-	1,311.00
2	Bolgrim(PIA)	2,01,632.00	-	-	-	-	2,01,632.00		-	-	-	2,01,632.00
3	Bolgrim(Project Component)	(1,26,475.00)	-	-	-	-	(1,26,475.00)			-	-	(1,26,475.00)
4	Brisoh Project	20,891.00	-	-	542.00	-	21,433.00			-	-	21,433.00
5	Childline	(79,084.00)		-	-	-	(79,084.00)	(79,084.00)	-	-	-	-
6	Credit Linkage to SHG, NABARD, Shillong	(48,300.00)	-	-	-	-	(48,300.00)	(48,300.00)	-	-	-	-
7	DRDA , Shillong	(7,60,100.00)	-	-	-	-	(7,60,100.00)	(7,60,100.00)		-	-	-
8	Dwelling house	16,86,202.00	-	-	2,263.00	-	16,88,465.00		-	2,20,000.00	2,20,000.00	14,68,465.00
9	Family Counselling Centre, FCC	(4,71,974.90)	-	-	-	-	(4,71,974.90)	(4,71,974.90)	-	-	-	-
10	Housing project (NABARD)	44,983.00	-	-	-	-	44,983.00	25,477.00	-	-	-	19,506.00
11	Rilang Shelter home	(1,000.00)	-	-	-	-	(1,000.00)	(1,000.00)	-	-	-	-
12	SHG Micro Credit	10,14,389.39	-	-		-	10,14,389.39		-	-	-	10,14,389.39
13	Social Audit(Garobadha)	12,403.00	-	-	319.00	-	12,722.00		-	-	-	12,722.00
14	SRI(NABARD)	(25,477.00)	-	-	-	-	(25,477.00)	(25,477.00)	-	-	-	-
15	Total Sanitation Campaign (EKH)	(12,000.00)	-	-	-	-	(12,000.00)		-	-	-	(12,000.00)
16	Total Sanitation Campaign(Ribhoi)	8,288.00	-	-	-	-	8,288.00		-	-	-	8,288.00
17	Training Program of VHSC(Mother NGO)	(1,64,049.84)	-	-	-	-	(1,64,049.84)		-	-	-	(1,64,049.84)
18	Vocational Training for Youths, Tezpur	1,413.00	-	-	-	-	1,413.00		-	-	-	1,413.00
19	WSHG(Karbi Anglong)	(16,882.00)	-	-	-	-	(16,882.00)		-	-	-	(16,882.00)
20	WSHG(Kokrajhar)	(54,300.00)	-	-	-	-	(54,300.00)		-	-	-	(54,300.00)
21	Climate Change	(2,20,198.50)		-	-	-	(2,20,198.50)		-		-	(2,20,198.50)
22	Biodiversity & Ecosystem Service	(15,95,096.00)	-	-	412.00	-	(15,94,684.00)		-	-	-	(15,94,684.00)
23	Brinjal Project	(76,800.00)	-	-	-	-	(76,800.00)	(76,800.00)	-	-	-	-
24	TDF Bagan (PIA)	(9,27,166.34)	-	(140.00)	132.00	-	(9,27,174.34)		-	44.00	44.00	(9,27,218.34)
25	TDF Bagan (Project Component)	(4,84,455.00)	-		(290.00)	-	(4,84,745.00)		-	254.00	254.00	(4,84,999.00)
26	SFURTI Project	3,00,124.00	-		-	-	3,00,124.00		-		-	3,00,124.00
27	Don Bosco College , Diphu	3,33,952.00	-	(644.00)	1,669.00		3,34,977.00			1,416.00	1,416.00	3,33,561.00
28	Supporting Human Capital Development in Meg	52,369.00	-	-		-	52,369.00		-	-	-	52,369.00
29	DDU-GKY	6,22,327.00	-	-	-	-	6,22,327.00		-	5,93,600.00	5,93,600.00	28,727.00
30	Green Skill Project	1,57,43,438.21	16,85,911.00	3,40,000.00	2,18,300.00	4,826.00	1,79,92,475.21	54,89,685.94		1,23,47,108.73	1,78,36,794.67	1,55,680.54
31	Community Based Rehabilitation (CBR) 2020	960.00	-	-	-	-	960.00		-	-	-	960.00
32	Jal Jeevan Mission (JJM Project)	3,99,302.32		3,68,672.00	5,484.00	-	7,73,458.32		-	1,72,779.00	1,72,779.00	6,00,679.32

Sanjilla Agarwal & Associates * Chartered Accountants * Guwahati

BOSCO REACH OUT

SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2026

SCHEDULE 'B' OF PROJECT FUND

Sl No	Projects	Opening Balances	Contribution Received	Transfer	Interest	FD Interest	Total Receipts	Advance Written off	Capital Expenses	Revenue Expenses	Total Expenses	Closing Balances
33	LESIO for Poor Migrate Youth (JPN)	(28,000.00)	-	-	-	-	(28,000.00)		-	-	-	(28,000.00)
34	Link Worker Scheme, Cachar	(41,23,955.00)	-		-	-	(41,23,955.00)		-	-	-	(41,23,955.00)
35	TDF Arunachal West Kameng (PIA)	(8,88,196.00)	9,35,200.00		-	-	47,004.00		-	5,67,097.00	5,67,097.00	(5,20,093.00)
36	TDF Arunachal West Kameng (Project Measure)	1,17,441.00	14,71,000.00	-	-	-	15,88,441.00		-	11,65,958.00	11,65,958.00	4,22,483.00
37	TDF Dibrugarh Barbaruah (PIA)	(6,37,156.00)	7,74,000.00	-	1,847.00	-	1,38,691.00		-	5,35,890.00	5,35,890.00	(3,97,199.00)
38	TDF Dibrugarh Barbaruah (Project Measure)	3,55,134.00	35,45,400.00	(900.00)	43,486.00	-	39,43,120.00		-	18,86,490.00	18,86,490.00	20,56,630.00
39	TDF Khowang, Dibrugarh (PIA)	(4,99,187.50)	8,44,800.00	-	2,625.00	-	3,48,237.50		-	8,82,753.50	8,82,753.50	(5,34,516.00)
40	TDF Khowang, Dibrugarh (Project Measure)	18,774.52	81,55,750.00	-	45,403.00	-	82,19,927.52		-	26,42,515.00	26,42,515.00	55,77,412.52
41	TDF Kusdhowa, Goalpara (PIA)	25,622.50		-	687.00	-	26,309.50			6,12,604.00	6,12,604.00	(5,86,294.50)
42	TDF Kusdhowa, Goalpara (Project Measure)	43,62,241.50			85,937.00	-	44,48,178.50		-	29,11,092.00	29,11,092.00	15,37,086.50
43	LEDP (Dibrugarh-Barbaruah Block)	66,270.00	-	-	-	-	66,270.00		-		-	66,270.00
44	MEDP Pig Farming (Goalpara)	99,087.00	-	-	-	-	99,087.00		-	-	-	99,087.00
45	Right to Access Conceptual Education (RACE)	9,600.00	-	-	148.00	-	9,748.00		-		-	9,748.00
46	Reduction of Avoidable Blindness Among C&Y (	-	-	3,81,000.00			3,81,000.00			3,81,000.00	3,81,000.00	-
47	Empowering Rural Farmers(APF)	31,19,998.00	32,64,000.00	(2,952.00)	27,694.00	29,519.00	64,38,259.00		15,000.00	32,62,487.00	32,77,487.00	31,60,772.00
48	Flood Relief (Bosco Net)	2,00,000.00					2,00,000.00			2,00,000.00	2,00,000.00	-
49	JPN	-		48,300.00			48,300.00			48,300.00	48,300.00	-
50	Meghalaya State Skill Dev Society(M.S.S.D.S	2,66,756.00	34,29,876.00	(3,42,987.00)	-	-	33,53,645.00		-	26,19,087.00	26,19,087.00	7,34,558.00
51	Kshamta Kendra (BRO) KK	(5,01,789.19)		-	1,488.00	-	(5,00,301.19)		-		-	(5,00,301.19)
52	CAT Program		2,00,000.00	12,694.00			2,12,694.00			2,12,694.00	2,12,694.00	-
53	TDF NABARD Exposure Vist 005			13,431.00			13,431.00			3,13,431.00	3,13,431.00	(3,00,000.00)
54	Flood Disaster Prepareness(SAVE)		10,58,900.00				10,58,900.00			10,58,900.00	10,58,900.00	-
55	Integrated Sustainable Homestead Farming						-			7,000.00	7,000.00	(7,000.00)
56	Poverty Reduction LC			40,200.00			40,200.00			40,200.00	40,200.00	-
57	Poverty Reduction NEW		6,20,000.00		4,395.00		6,24,395.00			1,00,522.00	1,00,522.00	5,23,873.00
58	Poverty Reduction New (LC)			28,500.00			28,500.00			28,500.00	28,500.00	-
59	MSSDS State Plan		1,77,677.00				1,77,677.00			1,77,677.00	1,77,677.00	-
60	Children Sponsorship (Fratelli)	1,09,860.92	41,61,900.00	-	-	-	42,71,760.92		-	41,94,209.11	41,94,209.11	77,551.81
61	Mobile Eye Ambulance	10,750.00	-	-	-	-	10,750.00		-	-	-	10,750.00
62	Loordippa School (Management) Programme	731.00		-	-	-	731.00		-	-	-	731.00
63	Agriculture Development Umrangso	5,30,091.00		-		-	5,30,091.00		2,69,000.00	2,61,091.00	5,30,091.00	-
64	Promotion of Horticultural Activities	9,591.00	-	-	70.00	-	9,661.00		-		-	9,661.00
65	Children at Risk Education (CARE Project)	8,50,697.85	8,95,894.00	-	10,872.00	-	17,57,463.85			17,35,057.08	17,35,057.08	22,406.77

Sangita Agarwal & Associates Guwahati Chartered Accountants

BOSCO REACH OUT

SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2026

SCHEDULE 'B' OF PROJECT FUND

Sl No	Projects	Opening Balances	Contribution Received	Transfer	Interest	FD Interest	Total Receipts	Advance Written off	Capital Expenses	Revenue Expenses	Total Expenses	Closing Balances
66	Flood Relief (Bosco Net)	57,180.00					57,180.00				-	57,180.00
67	Community Based Rehabiliation for persons with disabilities in Boko Block of Kamrup Rural District	479.00	-	-		-	479.00		-	-	-	479.00
68	Reduction of avoidable blindness among children and youth through comprehensive eye care programme in Assam	-	18,15,528.00	-	-	-	18,15,528.00		-	18,15,457.88	18,15,457.88	70.12
69	Medical Assistance-Fratelli Projects	94,616.00	-	-	-	-	94,616.00		-		-	94,616.00
70	Focusing Accessible & Concepetual Education (FACE)	2,95,785.76	28,01,842.00		11,127.00	-	31,08,754.76		-	30,25,161.36	30,25,161.36	83,593.40
71	Helping to Increase Rural Literacy	2,42,760.48	36,56,708.00		623.78		39,00,092.26			32,41,214.26	32,41,214.26	6,58,878.00
72	Computer Training for Youth	(2,994.00)					(2,994.00)			-	-	(2,994.00)
73	Flood Relief (Don Bosco Mondo)	6,253.00					6,253.00		-		-	6,253.00
74	Flood Relief (Madrid)	1,345.00					1,345.00		-		-	1,345.00
75	Poverty Eradication	4,08,194.38		(0.38)			4,08,194.00		-	4,08,194.00	4,08,194.00	-
76	Right to Access Conceptual Education (RACE Project - BMZ)	29,32,519.77	1,26,41,352.00		59,156.00		1,56,33,027.77		3,52,500.00	96,73,203.00	1,00,25,703.00	56,07,324.77
77	Vegetable Garden for Agi Training		44,78,363.00		24,237.00		45,02,600.00			14,010.50	14,010.50	44,88,589.50
78	Don Bosco Job Placement Network		4,34,700.00				4,34,700.00			4,34,700.00	4,34,700.00	-
							-				-	-
	Total	**2,28,91,095.33**	**5,70,48,801.00**	**8,85,173.62**	**5,48,659.78**	**34,345.00**	**8,14,08,074.73**	**(14,37,258.90)**	**61,26,185.94**	**5,77,91,697.42**	**6,39,17,883.36**	**1,89,27,450.27**

Sangita Agarwal & Associates * Chartered Accountants * Guwahati

BOSCO REACH OUT

SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

Schedule: C of Loans & Advances Taken as on 31.03.2026

Particulars	*FY-2025-26*	*FY-2024-2025*
	Amount(Rs)	Amount(Rs)
Advances taken		
SFURTI Project (Bank Gurantee)	56,000.00	56,000.00
KK Project Advance Taken	5,07,229.93	5,07,229.93
Advance for Laptops	9,20,195.28	9,20,195.28
TOTAL	14,83,425.21	14,83,425.21

Schedule: D of Current Liabilities as on 31.03.2026

Particulars	*FY 2025-26*	*FY 2024-2025*
	Amount (Rs)	Amount (Rs)
Current Liabilities		
Professional Tax Payable	(2,995.00)	(639.00)
Provident Payable	73,941.00	79,672.00
TOTAL	**70,946.00**	**79,033.00**

Sangita Agarwal & Associates ★ Chartered Accountants ★ Guwahati

BOSCO REACH OUT

SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

SCHEDULE : E : OF FIXED ASSETS (BRO ASSETS) as on 31.03.2026

PARTICULARS	RATE OF DEPRECIATION	OPENING BALANCE AS ON 01.04.2025	ADDITION	TOTAL	DEPRECIATION DURING THE YEAR	BALANCE AS ON 31.03.2026
LAND	0%	17,95,000.00		17,95,000.00	-	17,95,000.00
BUILDING	5%	11,64,24,921.42	34,06,774.00	11,98,31,695.42	59,91,586.00	11,38,40,109.42
FURNITURES	10%	30,36,329.96	10,43,525.00	40,79,854.96	4,07,985.00	36,71,869.96
FITTINGS AND FURNISHIINGS	10%	3,01,428.84	-	3,01,428.84	30,143.00	2,71,285.84
LIVESTOCK	10%	40,185.05	-	40,185.05	4,019.00	36,166.05
EQUIPMENTS	15%	85,49,063.12	35,43,800.94	1,20,92,864.06	18,13,930.00	1,02,78,934.06
AUDIO VISUAL EQUIPMENT	15%	1,66,864.00	-	1,66,864.00	25,030.00	1,41,834.00
LIBRARY BOOKS	15%	73.03	-	73.03	11.00	62.03
VEHICLE	15%	40,11,194.94	-	40,11,194.94	6,01,679.00	34,09,515.94
WATER INSTALLATION	15%	1,087.00	-	1,087.00	163.00	924.00
COMPUTER & ITS ACCESSORIES	40%	6,48,419.18	-	6,48,419.18	2,59,368.00	3,89,051.18
TRANSFORMER	15%	57,800.00	11,86,360.00	12,44,160.00	1,86,624.00	10,57,536.00
TOTAL (Rs.)		**13,50,32,366.54**	**91,80,459.94**	**14,42,12,826.48**	**93,20,538.00**	**13,48,92,288.48**



BOSCO REACH OUT

SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

ANNEXURE : F : OF FIXED ASSETS (SOCIAL SERVICE ASSETS) AS ON 31.03.2026

Sl.No.	Name of the Centre/Place	Particulars	%	Amount in Rs.			Less Depreciation	W.D.V. on 31-03-2026
				As on 01-04-2025	Add/(Less)	As on 31-03-2026		
1	NBS, North Lakhimpur	Computer	40%	409.82		409.82	164.00	245.82
2	DB Tech Comide	Computer & Accesories	40%	25.00		25.00	10.00	15.00
3	VT Centre Tezpur	Computer	40%	2,123.00		2,123.00	849.00	1,274.00
4	Set up of Computers In Remedial Education Centre	Computer	40%	68,429.00		68,429.00	27,372.00	41,057.00
5	Kshamta Kendra (BRO) KK	Computer	40%	18,259.00		18,259.00	7,304.00	10,955.00
	Sub-Total			**89,245.82**	**-**	**89,245.82**	**35,699.00**	**53,546.82**
6	Jirikyndeng	Comm. Health Centre	15%	9,442.75		9,442.75	1,416.00	8,026.75
7	Jirikyndeng	Community Water Project	15%	45,530.70		45,530.70	6,830.00	38,700.70
8	Jirikyndeng	Integrated Income	15%	9,324.34		9,324.34	1,399.00	7,925.34
9	Jirikyndeng	Mobile Health Project	15%	53,819.13		53,819.13	8,073.00	45,746.13
10	Umden	Fish Farmers Cooperative	15%	27,910.60		27,910.60	4,187.00	23,723.60
11	Mariam Nagar	Income Generation	15%	24,090.99		24,090.99	3,614.00	20,476.99
12	Gojapara	Hostel Equipment	15%	7,578.37		7,578.37	1,137.00	6,441.37
13	Snehalaya	Equipment	15%	3,628.74		3,628.74	544.00	3,084.74
14	Snehalaya	Vehicles	15%	20,623.93		20,623.93	3,094.00	17,529.93
15	Strengthening Community Based Initiatives of SHGs	Com. Mushroom Units	15%	18,908.58		18,908.58	2,836.00	16,072.58
16	Strengthening Community Based Initiatives of SHGs	Comm. Apiculture Units	15%	44,214.74		44,214.74	6,632.00	37,582.74
17	Strengthening Community Based Initiatives of SHGs	Com. Mushroom Processing Units	15%	16,538.02		16,538.02	2,481.00	14,057.02
18	Strengthening Community Based Initiatives of SHGs	Com. Mushroom Production Units	15%	18,501.99		18,501.99	2,775.00	15,726.99
19	Strengthening Community Based	Spawn lab at Umran	15%	4,933.73		4,933.73	740.00	4,193.73
20	PAJHRA	Equipments	15%	8,272.65		8,272.65	1,241.00	7,031.65
21	Bosco Pnar Jowai	Equipment	15%	19,347.01		19,347.01	2,902.00	16,445.01
22	Promotion of Women SHGs(PAD)	Motor Cycle	15%	1,500.95		1,500.95	225.00	1,275.95
23	Promotion of Women SHGs(PAD)	Bi-Cycle	15%	263.30		263.30	39.00	224.30
24	F.I.W.D.C. Aizawl (General)	Vehicles	15%	20,621.32		20,621.32	3,093.00	17,528.32
25	F.I.W.D.C. Aizawl (Mizoram Health Project)	Equipments	15%	56,403.12		56,403.12	8,460.00	47,943.12
26	F.I.W.D.C. Aizawl (Mizoram Health Project)	Vehicles	15%	53,554.12		53,554.12	8,033.00	45,521.12
27	Children Assistance Booth	Cycle	15%	728.87		728.87	109.00	619.87
28	I-Card (Jugend)	Equipment	15%	3,427.85		3,427.85	514.00	2,913.85
29	I-Card (Aurora)	Equipment	15%	2,100.51		2,100.51	315.00	1,785.51
30	Children Sponsorship	Equipment	15%	1,156.86		1,156.86	174.00	982.86
31	DB Tech Comide	Equipment	15%	1,97,341.60		1,97,341.60	29,601.00	1,67,740.60
32	Quality School Nongpoh	Printer	15%	1,465.00		1,465.00	220.00	1,245.00
33	Evening School	Equipments (Solar Lamp)	15%	1,70,388.00		1,70,388.00	25,558.00	1,44,830.00
34	CFG, Maligaon	Equipment	15%	8,85,821.00		8,85,821.00	1,32,873.00	7,52,948.00
35	CFG, Maligaon	Vehicles	15%	1,33,016.00		1,33,016.00	19,952.00	1,13,064.00
36	Tea Plantation (Pilot Phase) in Udalguri District	Vehicles	15%	9,577.00		9,577.00	1,437.00	8,140.00
37	VT Centre Tezpur	Equipment	15%	1,84,678.00		1,84,678.00	27,702.00	1,56,976.00
38	Comprehensive Eye Care Project	Vehicles	15%	2,16,561.00		2,16,561.00	32,484.00	1,84,077.00
39	SFURTI Project	Equipment	15%	20,58,082.00		20,58,082.00	3,08,712.00	17,49,370.00
40	Computer System For Educational Institution	Projector	15%	3,17,902.00		3,17,902.00	47,685.00	2,70,217.00
41	Set up of Computers In Remedial Education Centre	Projector	15%	30,537.00		30,537.00	4,581.00	25,956.00
43	TDF Arunachal West Kameng (PIA)	Vehicles	15%	73,695.00		73,695.00	11,054.00	62,641.00
44	Promotion of Horticultural Activities	Equipments	15%	2,25,525.00		2,25,525.00	33,829.00	1,91,696.00
45	RACE	Audio Visual Equipments	15%		2,05,000.00	2,05,000.00	30,750.00	1,74,250.00
46	RACE	Equipments	15%		47,000.00	47,000.00	7,050.00	39,950.00
	Sub-Total			**49,77,011.77**	**2,52,000.00**	**52,29,011.77**	**7,84,351.00**	**44,44,660.77**



42	Kshamta Kendra (BRO) KK	Furniture	10%	9,174.00		9,174.00	917.00	8,257.00
47	Dalia	Furniture & Books	10%	21,350.30		21,350.30	2,135.00	19,215.30
48	Gojapara	Hostel Furniture	10%	3,451.14		3,451.14	345.00	3,106.14
49	Snehalaya	Furnishing	10%	4,132.87		4,132.87	413.00	3,719.87
50	Snehalaya	Furniture	10%	18,508.01		18,508.01	1,851.00	16,657.01
51	PAJHRA	Furniture	10%	10,566.54		10,566.54	1,057.00	9,509.54
52	Bosco Pnar Jowai	Office Furniture	10%	12,947.56		12,947.56	1,295.00	11,652.56
53	F.I.W.D.C. Aizawl (Mizoram Health Project)	Furniture	10%	1,08,933.92		1,08,933.92	10,893.00	98,040.92
54	F.I.W.D.C. Aizawl (Mizoram Health Project)	Furnishing	10%	28,818.67		28,818.67	2,882.00	25,936.67
55	NBS, North Lakhimpur	Furniture	10%	1,111.51		1,111.51	111.00	1,000.51
56	Loordippa School, Jharkhand	Furniture	10%	20,870.21		20,870.21	2,087.00	18,783.21
57	I-Card (Aurora)	Furniture	10%	1,018.55		1,018.55	102.00	916.55
58	Children Sponsorship	Furniture	10%	5,790.13		5,790.13	579.00	5,211.13
59	DB Tech Comide	Furniture	10%	35,732.71		35,732.71	3,573.00	32,159.71
60	Tangla School	Furniture	10%	13,012.80		13,012.80	1,301.00	11,711.80
61	CFG, Maligaon	Furniture	10%	94,225.00		94,225.00	9,423.00	84,802.00
62	VT Centre Tezpur	Furniture	10%	2,59,717.00		2,59,717.00	25,972.00	2,33,745.00
63	RACE	Furniture	10%		1,00,500.00	1,00,500.00	10,050.00	90,450.00
	Sub-Total			**6,49,360.92**	**1,00,500.00**	**7,49,860.92**	**74,986.00**	**6,74,874.92**
64	Dalia	Training School Shed	5%	32,376.00		32,376.00	1,619.00	30,757.00
65	Mariam Nagar	School Construction	5%	1,82,629.37		1,82,629.37	9,131.00	1,73,498.37
66	Gojapara	Community Hall	5%	1,25,434.04		1,25,434.04	6,272.00	1,19,162.04
67	Gojapara	Safe Drinking Water	5%	97,129.13		97,129.13	4,856.00	92,273.13
68	Gojapara	Hostel Construction	5%	18,58,899.40		18,58,899.40	92,945.00	17,65,954.40
69	Snehalaya	Construction	5%	26,75,618.60		26,75,618.60	1,33,781.00	25,41,837.60
70	Rongjeng	School & Hostel	5%	13,34,731.05		13,34,731.05	66,737.00	12,67,994.05
71	F.I.W.D.C. Aizawl (General)	Construction	5%	1,84,309.34		1,84,309.34	9,215.00	1,75,094.34
72	F.I.W.D.C. Aizawl (Mizoram Health	Constructions	5%	36,56,043.15		36,56,043.15	1,82,802.00	34,73,241.15
73	Flood Relief Cordaid	Constructions	5%	2,89,554.64		2,89,554.64	14,478.00	2,75,076.64
74	Loordippa School, Jharkhand	Constructions	5%	93,62,066.85		93,62,066.85	4,68,103.00	88,93,963.85
75	I-Card (Farm Rebuilt)	Constructions	5%	2,00,513.39		2,00,513.39	10,026.00	1,90,487.39
76	I-Card (Aurora)	Constructions	5%	60,404.10		60,404.10	3,020.00	57,384.10
77	Rain Water harvesting	Constructions	5%	1,60,131.27		1,60,131.27	8,007.00	1,52,124.27
78	Help & Assistance for repairing the	Constructions	5%	2,46,600.76		2,46,600.76	12,330.00	2,34,270.76
79	Tangla School	Constructions	5%	8,21,208.49		8,21,208.49	41,060.00	7,80,148.49
80	Hostel, Garobada	Constructions	5%	6,44,648.65		6,44,648.65	32,232.00	6,12,416.65
81	CFG, Maligaon	Constructions	5%	8,76,099.00		8,76,099.00	43,805.00	8,32,294.00
82	Don Bosco Centre , Bongaigaon	Construction	5%	85,68,231.00		85,68,231.00	4,28,412.00	81,39,819.00
83	VT Centre Tezpur	Construction	5%	28,27,304.64		28,27,304.64	1,41,365.00	26,85,939.64
84	Housing Project(SHIRE)	Construction	5%	56,96,147.00		56,96,147.00	2,84,807.00	54,11,340.00
85	Community Hall at Goalpara	Construction	5%	13,61,179.00		13,61,179.00	68,059.00	12,93,120.00
86	DB College Diphu	Construction	5%	8,50,72,484.00		8,50,72,484.00	42,53,626.00	8,08,18,858.00
87	Promotion of Horticultural Activities	Construction	5%	16,32,273.00		16,32,273.00	81,614.00	15,50,659.00
88	Low Cost Housing Project	Construction	5%	21,88,155.00		21,88,155.00	1,09,408.00	20,78,747.00
	Sub-Total			**13,01,54,170.87**	**-**	**13,01,54,170.87**	**65,07,710.00**	**12,36,46,460.87**
	Total			**13,58,69,789.38**	**3,52,500.00**	**13,62,22,289.38**	**74,02,746.00**	**12,88,19,543.38**

Sangita Agarwal & Associates
Chartered Accountants
Guwahati

BOSCO REACH OUT
SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA- 793008

Schedule: G of Other Loans & Advances as on 31.03.2026

Particulars		*Amount*
Advance for Land	1,20,000.00	
Micro Credit Loans	14,88,924.00	
Housing Loans	14,03,580.00	
Development Loans	11,03,395.00	41,15,899.00
TDS Receivable	5,71,575.00	5,71,575.00
Advances to Project Managers		
Biodiversity & Ecosystem Service		54,733.00
LEDP (Dibrugarh-Barbaruah Block)		84,270.00
MEDP Pig Farming (Goalpara)		99,087.00
Other Advances		
Flood Relief (Bosco Net)		57,180.00
Loordippa School (Management) Programme		731.00
TOTAL		49,83,475.00

Sangilla, Agarwal & Associates * Chartered Accountants * Guwahati

BOSCO REACH OUT
SACRED HEART COLLEGE MAWLAI, SHILLONG, MEGHALAYA

SCHEDULE 'H' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

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 expanses 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. Expanses 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.

INVESTMENTS:-
To value investments 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.

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.

