



**AKDS & CO.**  
Chartered Accountants  
Firm Registration No. 328640E

30B, D Neog Path, ABC,  
Guwahati, Assam-781005

### Audit Report

We have audited the attached Balance Sheet of SILAPATHAR SCIENCE COLLEGE, asat 31st May'2018 and also the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date, annexed thereto and report as follows:

- 1) 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 accounts have been kept by the institution, so far as appears from examination of such accounts.
- 2) The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the books of accounts;
- 3) In our opinion and to the best of our information and according to the explanations given to us, the accounts give a true and fair view:
  - a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st May'2018;
  - b. In the case of the Income & Expenditure Accounts, of the surplus of the Society for the year ended on that date; and,
  - c. In the case of the Receipts & Payment Account, of the receipts and payments of the Society during the year ended on that date.

Place: Guwahati  
Dated: 10-12-2018

For, AKDS & Co.  
(CHARTERED ACCOUNTANTS)  
FRN.No.328640E



Partner  
CA DILIP SHARMA  
Membership No: 306358

*Kandari*  
President  
Governing Body  
Silapathar Sc. College

*D.P.*  
Principal  
Silapathar Science College  
Silapathar-787059

**Silapathar Science College**  
**Silapathar-787059, Dist: Dhemaji (Assam)**

**BALANCE SHEET AS AT 31ST MAY 2018**

<u>LIABILITIES</u>	<u>SCHEDULE</u>	<u>AMOUNT</u>
CAPITAL ACCOUNT		20,278,357.00
Add: Surplus Transferred from Income & Expenditure A/c		3,320,418.26
LOAN LIABILITY	A	965,608.00
CURRENT LIABILITIES & PROVISION	B	391,264.00
	<b>TOTAL</b>	<b>24,955,647.26</b>
<b><u>ASSETS</u></b>		
FIXED ASSETS	C	24,723,153.00
CASH AT BANK	D	231,139.91
CASH IN HAND	E	1,354.35
	<b>TOTAL</b>	<b>24,955,647.26</b>

*Schedules attached to and be forms part of the Balancesheet*

For, Silapathar Science College

For AKDS & Co  
 (Chartered Accountants)  
 FRN: 032860E

Place: Silapathar  
 Date: 10-12-2018



Sd/-  
 Silapathar Science College  
 (Principal)

CA DILIP SHARMA  
 (Partner)  
 M.No: 306358

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**Receipts & Payments A/c for the Period ended on 31-05-2018**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<b>Opening Balance</b>		<b>Loan ( Liability)</b>	
To Cash in Hand	7,033.35	By Loan From Principal Source (Repayment)	384,500.00
To Cash at Bank	630,130.65	<b>Current Liabilities</b>	
	<b>637,164.00</b>	By Sundry Craditors	1,545,465.00
<b>Loan (Liability)</b>		<b>Fixed Assets</b>	
To Loan from SHG	166,508.00	By Assets Contribution by Alumini	301,290.00
<b>Loan ( Current Liability)</b>		By Computer & Electronics Assets	19,800.00
To Sundry Craditors	1,265,998.00	By Construction	2,219,423.00
<b>Incomes</b>		By Furniture	299,198.00
To IIE WEDP Programme (IIE Guwahati)	97615.00	By Library Assets	264,418.00
To Admission Fee	9500730.00	By Machinaries and Equipment	123,500.00
To Alumini Collection	354035.00		<b>3,227,629.00</b>
To Examination Fee Collection	4213330.00	<b>Expences</b>	
To Miscellaneous Fee Collection	1146260.00	By Accademic Exp	5,679,620.00
To NHPC Toilet Fund	230784.00	By Administrative & General Expences	1,204,795.00
To NSS DU	40773.00	By Financial Cost	17,669.74
To Theater Surjya Income	36290.00	By Staff Salary	9,321,704.00
To Tution Fee	3924390.00		<b>16,223,788.74</b>
	<b>19544207.00</b>	By <b>Closing Balance</b>	
		By Cash In Hand	1,354.35
		By Cash At Bank	231,139.91
			<b>232,494.26</b>
	<b>21,613,877.00</b>		<b>21,613,877.00</b>

For, Silapathar Science College

Place: Silapathar  
Date: 10-12-2018

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**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 1ST JUNE 2017 TO 31ST MAY 2018**

	<u>PARTICULARS</u>	<u>SCH</u>	<u>AMOUNT (RS)</u>		<u>PARTICULARS</u>	<u>SCH</u>	<u>AMOUNT (RS)</u>
	<u>Establishment Expenses</u>			By	IIE WEDP Programme		97615.00
To	Salary and Staff Payment		9,321,704.00		(IIE Guwahati)		
To	Academic Expenses		5,679,620.00	By	Admission Fee		9500730.00
To	Administrative & General Expenses		1,204,795.00	By	Alumini Collection		354035.00
				By	Examination Fee Collection		4213330.00
				By	Miscellaneous Fee Collection		1146260.00
				By	NHPC Toilet Fund		230784.00
	<u>Finance Cost:</u>			By	NSS DU		40773.00
To	Bank Charge		17,669.74	By	Theater Surjya Income		36290.00
To	Excess of Income over Expenditure Transferred to General Fund.		3,320,418.26	By	Tution Fee		3924390.00
			<b>19,544,207.00</b>				<b>19,544,207.00</b>

For, Silapathar Science College

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Place: Silapathar  
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**Silapathar Science College**  
**Silapathar-787059, Dist: Dhemaji (Assam)**

**SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31-05-2018**

**LOAN LIABILITY**

SCHEDULE "A"	AMOUNT (RS.)
<b>SECURED LOAN</b>	
Loan From Principal Source	799,100.00
Loan From SHG Fund	166,508.00
<b>Total</b>	<b>965,608.00</b>

**CURRENT LIABILITIES & PROVISION**

SCHEDULE "B"	AMOUNT (RS.)
Jai Guru Hardware	17,000.00
Sital Jain	107,427.00
Electrical Enterprise	61,009.00
Sankardev Laboratory NLP	205,828.00
<b>Total</b>	<b>391,264.00</b>

**FIXED ASSETS**

SCHEDULE "C"	AMOUNT (RS.)		
<b>Particulars</b>	<b>Opening Balance</b>	<b>Additional During the Year</b>	<b>Total</b>
Assets Contribution by Alumini		301,290.00	301,290.00
Computer & Electronic Assets	578,163.00	19,800.00	597,963.00
Construction	12,617,530.00	2,219,423.00	14,836,953.00
Furniture	1,388,274.00	299,198.00	1,687,472.00
Library Assets	1,051,174.00	264,418.00	1,315,592.00
Machinaries & Equipments	136,185.00	123,500.00	259,685.00
Electrical Goods Assets	210,991.00		210,991.00
Laboratory Goods	2,048,073.00		2,048,073.00
Land	3,080,000.00		3,080,000.00
Office Assets	385,134.00		385,134.00
	<b>21,495,524.00</b>	<b>3,227,629.00</b>	<b>24,723,153.00</b>

**CASH AT BANK**

SCHEDULE "D"	AMOUNT (RS.)
SBI-11869161731	78,508.90
SBI-11869161913	119,763.76
UBI-0586050010542	32,867.25
<b>Total</b>	<b>231,139.91</b>

**CASH AT HAND**

SCHEDULE "E"	AMOUNT (RS.)
Cash in Hand	1,354.35

*Schedules attached to and be forms part of the Balancesheet*

For, Silapathar Science College

Place: Silapathar  
Date: 10-12-2018

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**Silapathar-787059, Dist: Dhemaji (Assam)**

**ANNEXURE :: DETAILS OF FIXED ASSETS**

Sl.No	Particulars	Opening Balance	Additional During the Year	Closing Balance
1	Assets Contribution by Alumini		301,290.00	301,290.00
2	Computer & Electronic Assets	578,163.00	19,800.00	597,963.00
3	Construction	12,617,530.00	2,219,423.00	14,836,953.00
4	Furniture	1,388,274.00	299,198.00	1,687,472.00
5	Library Assets	1,051,174.00	264,418.00	1,315,592.00
6	Machinaries & Equipments	136,185.00	123,500.00	259,685.00
7	Electrical Goods Assets	210,991.00		210,991.00
8	Laboratory Goods	2,048,073.00		2,048,073.00
9	Land	3,080,000.00		3,080,000.00
10	Office Assets	385,134.00		385,134.00
	<b>Total</b>	<b>21,495,524.00</b>	<b>3,227,629.00</b>	<b>24,723,153.00</b>

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**DETAILS OF ACADEMIC EXPENSES**

Sl. No.	Particulars	Amount
		492578.00
1	Activities & Programme Expenditure	34230.00
2	AHSEC Expenditure	71470.00
3	Botanical Garden Expenditure	29790.00
4	Departmental Expenditure	140060.00
5	Dibrugarh University Expenditure	135390.00
6	Electrical Expenditure	2240669.00
7	Examination Expenditure	519770.00
8	Hostel-II Expenditure	85197.00
9	Inspection Expenditure	82432.00
10	Printing Expenditure	1048138.00
11	SOS Related Expenditure	26211.00
12	Stationary Expenditure	438299.00
13	Students Union Expenditure	95700.00
14	College Megazine Expenditure	18000.00
15	College Website Renewal Fee (E-governance)	30000.00
16	Field Study Exp	16800.00
17	Interview (Librarian) Exp	13000.00
18	IQAC Expenditure	5736.00
19	News Paper Bill (Library General Exp)	9500.00
20	News Publication and Others	69000.00
21	Prospectus Related Expenditure	73800.00
22	Remuneration Expenditure	3850.00
23	Return to Student	<b><u>5679620.00</u></b>

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**ADMINISTRATIVE & GENERAL EXPENSES**

Sl. No.	Particulars	Amount
		48300.00
1	Charity Expenditure	16190.00
2	Computer and Electronics Expenditure	4680.00
3	Stationary and Consumable Expenditure	54400.00
4	FA Support for conference	40000.00
5	Festival Related Expenditure	13800.00
6	Fuel Expenditure	38260.00
7	Gift Items	50170.00
8	Labour and Wages Expenditure	15000.00
9	Legal Expenses	48500.00
10	Metting & Workshop Expenses	40027.00
11	Office Miscellaneous Expenditure	95459.00
12	Tea & Refreshment Expenditure	38200.00
13	Rent Expenditure	151616.00
14	Service & Maintanance Expenditure	369688.00
15	Travelling Expenditure	51000.00
16	Audit fee and other Expenditure	50000.00
17	Blazer for Student Union	22800.00
18	Hardware General Exp	13700.00
19	MP College Visiting Prgm Expenditure	7420.00
20	Postage & Telegram	30585.00
21	Rice Bank Related Expenditure	5000.00
22	Videography Expenditure	1204795.00



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