



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'2019 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'2019
 - 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: 25-11-2019

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



Partner
CA DILIP SHARMA
Membership No: 306358

Kandari
President
Governing Body
Silapathar Sc. College

Dilip
Principal
Silapathar Science College
Silapathar-787059

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

BALANCE SHEET AS AT 31ST MAY 2019

LIABILITIES	SCHEDULE	AMOUNT
CAPITAL ACCOUNT		23,598,775.26
Add: Surplus Transferred from Income & Expenditure A/c		3,994,550.92
LOAN LIABILITY	A	1,771,500.00
CURRENT LIABILITIES & PROVISION	B	808,651.00
	TOTAL	30,173,477.18
ASSETS		
FIXED ASSETS	C	28,576,473.00
CASH AT BANK	D	1,395,704.83
CASH IN HAND	E	1,299.35
INVESTMENT (FIXED DEPOSITS WITH SBI)	F	200,000.00
	TOTAL	30,173,477.18

Schedules attached to and be forms part of the Balancesheet

For, Silapathar Science College

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

Place: Silapathar
 Date: 25-11-2019



Sd/-
 Silapathar Science College
 (Principal)

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 (Partner)
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Receipts & Payments A/c for the Period ended on 31-05-2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>Opening Balance</u>		<u>Loan (Liability)</u>	
To Cash in Hand	1,354.35	By Loan From Principal Source (Repayment)	256,100.00
To Cash at Bank	231,139.91	By Loan From SHG Fund	259,328.00
	232,494.26	By Bank Loan for BUS (SBI)	360,000.00
			875,428.00
<u>Loan (Current Liability)</u>		<u>Loan (Current Liabilities)</u>	
To Sundry Craditors	1,686,194.00	By Sundry Craditors	1,268,807.00
<u>Loan (Liability)</u>		<u>Fixed Assets</u>	
To Bank Loan for BUS (SBI)	1,500,000.00	By Assets Contribution by Alumini	232,870.00
To Loan From SHG Fund	181,320.00	By Computer & Electronics Assets	163,770.00
	1,681,320.00	By Bus-I Burchase	1,997,513.00
		By Construction	542,810.00
<u>Incomes</u>		By Furniture	197,990.00
To SOS Collection & Received	453692.00	By Library Assets	307,586.00
To Admission Fee	9923015.00	By Electrical Goods Assets	78,062.00
To Alumini Collection	288300.00	By Laboratory Assets	295,519.00
To ASTEC Environment Cell	55000.00	By Machinaries and Equipment	37,200.00
To Bus Fee Collection	20700.00		3,853,320.00
To Examination Fee	4823120.00		
To Hostel Fee Collection	470050.00	<u>Expences</u>	
To IIE WEDP Income	15000.00	By Accademic Exp	5,393,152.10
To Miscellaneous Fee	827500.00	By Administrative & General Expences	1,857,397.00
To Prospectus Collection	52600.00	By Financial Cost	12,499.98
To Tuition Fee Collection	3839875.00	By Staff Salary	9,511,252.00
	20768852.00		16,774,301.08
		<u>Closing Balance</u>	
		Cash in Hand	1,299.35
		Cash At Bank	1,395,704.83
		Fixed Deposits SBI	200,000.00
			1,597,004.18
Total	24,368,860.26	Total	24,368,860.26

For, Silapathar Science College

Place: Silapathar
Date: 25-11-2019

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Silapathar Science College
(Principal)



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

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INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 1ST JUNE 2017 TO 31ST MAY 2019

PARTICULARS		SCH	AMOUNT (RS)	PARTICULARS		SCH	AMOUNT (RS)
	Establishment Expenses			By SOS Collection & Received			453692.00
To	Salary and Staff Payment		9,511,252.00	By Admission Fee			9923015.00
To	Academic Expenses		5,393,152.10	By Alumini Collection			288300.00
To	Administrative & General Expenses		1,857,397.00	By ASTEC Environment Cell			55000.00
				By Bus Fee Collection			20700.00
				By Examination Fee			4823120.00
				By Hostel Fee Collection			470050.00
	Finance Cost:			By IIE WEDP Income			15000.00
To	Bank Charge		12,499.98	By Miscellaneous Fee			827500.00
To	Excess of Income over Expenditure Transferred to General Fund.		3,994,550.92	By Prospectus Collection			52600.00
				By Tuition Fee Collection			3839875.00
			20,768,852.00				20,768,852.00

For, Silapathar Science College

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

Place: Silapathar
Date: 25-11-2019



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SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31-05-2019

LOAN LIABILITY

SCHEDULE "A"	AMOUNT (RS.)
SECURED LOAN	
Bank Loan for Bus	1,140,000.00
Loan From Principal Source	543,000.00
Loan From SHG Fund	88,500.00
Total	1,771,500.00

CURRENT LIABILITIES & PROVISION

SCHEDULE "B"	AMOUNT (RS.)
Assam Book Stall	83,185.00
Sital Jain	107,427.00
Electrical Enterprise	78,407.00
Nibedita Books Distributor, Ghy	49,748.00
Silapathar Hardware Store	118,537.00
Sankardev Laboratory NLP	371,347.00
Total	808,651.00

FIXED ASSETS

SCHEDULE "C"	Opening Balance	Additional During the Year	Total
Assets Contribution by Alumini	301,290.00	232,870.00	534,160.00
Bus Purchase		1,997,513.00	1,997,513.00
Computer & Electronic Assets	597,963.00	163,770.00	761,733.00
Construction	14,836,953.00	542,810.00	15,379,763.00
Furniture	1,687,472.00	197,990.00	1,885,462.00
Library Assets	1,315,592.00	307,586.00	1,623,178.00
Machinaries & Equipments	259,685.00	37,200.00	296,885.00
Electrical Goods Assets	210,991.00	78,062.00	289,053.00
Laboratory Goods	2,048,073.00	295,519.00	2,343,592.00
Land	3,080,000.00		3,080,000.00
Office Assets	385,134.00		385,134.00
	24,723,153.00	3,853,320.00	28,576,473.00

CASH AT BANK

SCHEDULE "D"	AMOUNT (RS.)
SBI-11869161731	1,333,505.92
SBI-11869161913	52,010.16
UBI-0586050010542	10,188.75
Total	1,395,704.83

SCHEDULE "E"	AMOUNT (RS.)
Cash in Hand	1,299.35

SCHEDULE "F"	AMOUNT (RS.)
INVESTMENT (FIXED DEPOSITS WITH SBI)	200,000.00

Schedules attached to and be forms part of the Balancesheet

For, Silapathar Science College

Place: Silapathar
Date: 25-11-2019

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Silapathar Science College
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ANNEXURE :: DETAILS OF FIXED ASSETS

Sl.No	Particulars	Opening Balance	Additional During the Year	Closing Balance
1	Assets Contribution by Alumini	301,290.00	232,870.00	534,160.00
2	Bus Purchase		1,997,513.00	1,997,513.00
3	Computer & Electronic Assets	597,963.00	163,770.00	761,733.00
4	Construction	14,836,953.00	542,810.00	15,379,763.00
5	Furniture	1,687,472.00	197,990.00	1,885,462.00
6	Library Assets	1,315,592.00	307,586.00	1,623,178.00
7	Machinaries & Equipments	259,685.00	37,200.00	296,885.00
8	Electrical Goods Assets	210,991.00	78,062.00	289,053.00
9	Laboratory Goods	2,048,073.00	295,519.00	2,343,592.00
10	Land	3,080,000.00		3,080,000.00
11	Office Assets	385,134.00		385,134.00
	Total	24,723,153.00	3,853,320.00	28,576,473.00

Place: Silapathar
 Date: 25-11-2019

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DETAILS OF ADMINISTRATIVE & GENERAL EXPENSES

SL No.	Particulars	Amount
1	Auditor Fee Expenditure	20000.00
2	Bus Exp General	240150.00
3	Carring & Transportation Exp	26280.00
4	Contingency Expenditure	110300.00
5	Contribution Expenses	26800.00
6	Electronic Media Exp	18800.00
7	Fuel Expenditure	26865.00
8	Meeting Exp	71185.00
9	Mistry Payment	115807.00
10	Printing, Xerox, DTP Etc	156337.00
11	Service & Maintanance Expenditure	18995.00
12	Tea and Refreshment Expenditure	98712.00
13	Travelling Expenditure	368050.00
14	Bamboo Purchase	6220.00
15	Cloth Purchase	10770.00
16	College Canteen Satelment Payment	20000.00
17	Flower Pot Purchase	2000.00
18	Gas Connection HP Exp	5550.00
19	Glow Sign Board of College	25000.00
20	Hardware Goods	129762.00
21	Land Purpose Exp.	2600.00
22	Medical Purpose Exp	22300.00
23	Provincialization Relt Exp	14724.00
24	Room Rent of Ghy	7000.00
25	T-Shirt Purchase	113190.00
Grand Total		1857397.00

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DETAILS OF ACADEMIC EXPENSES

Sl. No.	Particulars	Amount
1	Activities & Programme Expenditure	622160.00
2	AHSEC Expenditure	311700.00
3	Award Exp	16000.00
4	Charity Expenditure	77500.00
5	Departmental Exp	22375.00
6	Dibrugarh University Fee Expenditure	55360.00
7	DU Exam & Registration Exp	1466975.00
8	Educational Study & Tour Expenses	40000.00
9	Electrical Expenditure	121146.00
10	Examination Exp	715700.00
11	Festival Exp	50600.00
12	FA Support for Conference	13700.00
13	Hostel Related Expenditure	599340.00
14	Library General Expenditure	15661.00
15	Office General Expenditure	49281.00
16	Refund Money to Student	23900.00
17	Registration Fee	151750.00
18	SOS Related Expenditure	392433.10
19	Stationary Goods	53442.00
20	Students Union Expenditure	418405.00
21	Accademic Exp.	13250.00
22	Alumni Association Exp	2150.00
23	Botanical Garden Exp	36660.00
24	College Webside Renewal Fee	17000.00
25	Girls Common Room Exp	4000.00
26	MPDC Programme Exp.	1600.00
27	Orchid House Exp (General)	71064.00
28	Plan & Estimate Preparation	10000.00
29	Social Welfare Fund Exp	20000.00
Grand Total		5393152.10

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