



**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, as at 31st March'2021 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 March'2021
  - 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: 20-11-2021

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





Partner  
CA DILIP SHARMA  
Membership No: 306358


  
Governing Body  
Silapathar Science College  
Silapathar -787059

  
Principal  
Silapathar Science College  
Silapathar-787059

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

**BALANCE SHEET AS AT 31ST MARCH'2021**

<u>LIABILITIES</u>	<u>SCHEDULE</u>	<u>AMOUNT</u>
CAPITAL ACCOUNT		29,391,785.26
Add: Surplus Transferred from Income & Expenditure A/c		4,438,512.57
LOAN LIABILITY	A	2,184,427.46
CURRENT LIABILITIES & PROVISION	B	1,140,133.00
	<b>TOTAL</b>	<b><u>37,154,858.29</u></b>
<b><u>ASSETS</u></b>		
FIXED ASSETS	C	35,459,393.00
INVESTMENTS	D	229,099.00
CASH AT BANK	E	1,464,618.94
CASH IN HAND	F	1,747.35
	<b>TOTAL</b>	<b><u>37,154,858.29</u></b>
<i>Schedules attached to and be forms part of the Balancesheet</i>		
	For, Silapathar Science College	For AKDS & Co (Chartered Accountants) FRN: 032860E
Place: Silapathar		
Date: 20-11-2021		
	 Sd/- Silapathar Science College (Principal)	 CA DILIP SHARMA (Partner) M.No: 306356

  
President  
Governing Body  
Silapathar Science College  
Silapathar -787059

  
Principal  
Silapathar Science College  
Silapathar-787059

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

**Receipts & Payments A/c for the Period ended on 31-03-2021**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<b>Opening Balance</b>		<b>Loan ( Liability)</b>	
To Cash in Hand	1,341.35	By BUS- 1 Loan 37843090221(Repayment)	434,971.04
To Cash at Bank	151,643.91	By BUS-2 Loan Mohindra Finance (Repayment)	286,200.00
To Fixed Deposits	200,000.00	By Loan From Principal Source (Repayment)	289,700.00
	<b>352,985.26</b>	By Unsecured Loan ( Prosen Gogoi) Repayment	405,400.00
			<b>1,416,271.04</b>
<b>Loan (Liability)</b>		<b>Loan (Current Liabilities)</b>	
To Covid SBI Loan A/C No-39609273378	229,817.00	By Sundry Creditors	1,180,032.00
To BUS- 1 Loan 37843090221(Interest)	118,993.50		
	<b>348,810.50</b>		
<b>Loan ( Current Liability)</b>		<b>Fixed Assets</b>	
To Sundry Creditors	1,016,637.00	By Assets Contribution by Alumini	190700.00
		By Computer & Electronics Assets	17200.00
<b>Incomes</b>		By Construction	891824.00
To PG Course Collection	788900.00	By Furniture Assets	280044.00
To Admission Fee	2143555.00	By Library Assets	324609.00
To AHSEC	20110.00	By Machinaries & Equipments Assets	116800.00
To Alumini Collection	203000.00	By Glowsign Board for College Gate	44000.00
To Bus Fee Collection	40700.00		<b>1,865,177.00</b>
To Exam Fee Collection	3433410.00	<b>Expenses</b>	
To Fire Wood Selling	4000.00	By Academic Expenses	2,545,636.00
To Hostel Admission and Fee Collection	97800.00	By Administrative & General Expenses	1,905,390.00
To ID Card Fee Collection	8400.00	By Bank Charges & Interest	133,761.43
To Interest of FD Account	29099.00	By Staff Salary	5,029,575.00
To Miscellaneous Fee	2170.00		<b>9,614,362.43</b>
To NHPC	46552.00	<b>Closing Balance</b>	
To Online Registration and Admission Fee	4508051.00	By Cash In Hand	1,747.35
To Pass Certificate Collection	4700.00	By Cash At Bank (Sch. "E")	1,464,618.94
To SOS Fund Received From AHSEC	29368.00	By Fixed Deposits (Sch. "D")	229,099.00
To Tuition Fee	2693060.00		<b>1,695,465.29</b>
	<b>14052875.00</b>		
<b>Total</b>	<b>15771307.76</b>	<b>Total</b>	<b>15,771,307.76</b>

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

For, Silapathar Science College



CA DILIP SHARMA  
(Partner)  
M.No: 306358

Place: Silapathar  
Date: 20-11-2021

Sd/-  
Silapathar Science College  
(Principal)

*(Signature)*  
President  
Governing Body  
Silapathar Science College  
Silapathar -787059

*(Signature)*  
Principal  
Silapathar Science College  
Silapathar-787059

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

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 1ST JUNE 2020 TO 31ST MARCH'2021**

PARTICULARS		SCH	AMOUNT (RS)	PARTICULARS		SCH	AMOUNT (RS)
To	<b>Establishment Expenses</b>			By	PG Course Collection		788900.00
To	Salary and Staff Payment		5,029,575.00	By	Admission Fee		2143555.00
To	Academic Expenses		2,544,296.00	By	AHSEC		20110.00
To	Administrative & General Expenses		1,905,390.00	By	Alumini Collection		203000.00
To	<b>Finance Cost:</b>			By	Bus Fee Collection		40700.00
To	Bank Charge		133,761.43	By	Exam Fee Collection		3433410.00
To	Excess of Income over Expenditure Transferred to General Fund.		4,439,852.57	By	Fire Wood Selling		4000.00
				By	Hostel Admission and Fee Collection		97800.00
				By	ID Card Fee Collection		8400.00
				By	Interest of FD Account		29099.00
				By	Miscellaneous Fee		2170.00
				By	NHPC		46552.00
				By	Online Registration and Admission		4508051.00
				By	Pass Certificate Collection		4700.00
				By	SOS Fund Received From AHSEC		29368.00
				By	Tuition Fee		2693060.00
			<b>14,052,875.00</b>				<b>14,052,875.00</b>

For, Silapathar Science College

Place: Silapathar  
Date: 20-11-2021

Sd/-

Silapathar Science College  
(Principal)



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

CA DILIP SHARMA  
(Partner)  
M.No: 306358

*[Signature]*  
President  
Governing Body  
Silapathar Science College  
Silapathar - 787059

*[Signature]*  
Principal  
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Silapathar-787059

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

**SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31-3-2021**

**LOAN LIABILITY**

SCHEDULE "A"	AMOUNT (RS.)
BUS-1 Loan 37843090221	842,910.46
BUS-2 Loan Mohindra & Mohindra Finance	891,200.00
Loan From Principal Source	220,500.00
SBI Loan-39609273378 (Covid Loan)	229,817.00
<b>Total</b>	<b>2,184,427.46</b>

**CURRENT LIABILITIES & PROVISION**

SCHEDULE "B"	AMOUNT (RS.)
Assam Store	38,423.00
Electrical Enterprise	54,735.00
M/S Bharali Enterprise, Lakhimpur	491,292.00
Nivedita Book Distributor	494,683.00
Silapathar Hardware Store	61,000.00
<b>Total</b>	<b>1,140,133.00</b>

**FIXED ASSETS**

SCHEDULE "C"	AMOUNT (RS.)		
Particulars	Opening Balance	Additional During the Year	Total
Assets Contribution by Alumini	609060.00	190700.00	799760.00
College Bus	3728727.00		3728727.00
Computer & Electronics Assets	809633.00	17200.00	826833.00
Construction	17501291.00	891824.00	18393115.00
Electrical Goods Assets	289053.00		289053.00
Furniture Assets	2067669.00	280044.00	2347713.00
Laboratory Assets	2683537.00		2683537.00
Library Assets	1987807.00	325949.00	2313756.00
Machineries & Equipments Assets	452305.00	116800.00	569105.00
Office Assets	385134.00		385134.00
Glowsign Board for College Gate		44000.00	44000.00
Land	3080000.00		3080000.00
<b>Grand Total</b>	<b>33594216.00</b>	<b>1866517.00</b>	<b>35460733.00</b>

SCHEDULE "D"	AMOUNT (RS.)
FDR with SBI	229,099.00
<b>CASH AT BANK</b>	

SCHEDULE "E"	AMOUNT (RS.)
Axis-921020008192888 PG	211000.00
Axis-921020009780097 HS	196000.00
SBI-11869161731	814578.97
SBI-11869161913	234370.22
UBI-0586050010542	8669.75
<b>CASH IN HAND</b>	<b>1464618.94</b>

SCHEDULE "F"	AMOUNT (RS.)
Cash In Hand	1,747.35

Schedules attached to and be forms part of the Balancesheet

For, Silapathar Science College

Sd/-  
Silapathar Science College  
(Principal)

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



CA DILIP SHARMA  
(Partner)  
M.No: 306358

Place: Silapathar  
Date: 20-11-2021

*(Signature)*  
President  
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787059

*(Signature)*  
Principal  
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Silapathar-787059

**Silapathar Science College**  
**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	609060.00	190700.00	799760.00
2	College Bus	3728727.00		3728727.00
3	Computer & Electronics Assets	809633.00	17200.00	826833.00
4	Construction	17501291.00	891824.00	18393115.00
5	Electrical Goods Assets	289053.00		289053.00
6	Furniture Assets	2067669.00	280044.00	2347713.00
7	Laboratory Assets	2683537.00		2683537.00
8	Library Assets	1987807.00	325949.00	2312416.00
9	Machinaries & Equipments Assets	452305.00	116800.00	569105.00
10	Office Assets	385134.00		385134.00
11	Glowsign Board for College Gate		44000.00	44000.00
12	Land	3080000.00		3080000.00
	<b>Grand Total</b>	<b>33594216.00</b>	<b>1866517.00</b>	<b>35459393.00</b>

For, Silapathar Science College

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

Place: Silapathar  
Date: 20-11-2021



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M.No: 306358


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**DETAILS OF ACADEMIC EXPENSES**

Sl. No.	Particulars	Amount
		160500.00
1	AHSEC Reltd Exp	350000.00
2	ASTU	22000.00
3	Award Expenditure	139150.00
4	College Activity Prgm	28940.00
5	Departmental Exp	20600.00
6	Education Tour & Field Study Exp	239844.00
7	Electrical Exp	581440.00
8	Examination Exp	48520.00
9	Festival Exp	103300.00
10	Garden Purpose Expenditure	10500.00
11	Hostel Expenditure	17200.00
12	Library Expenditure	52400.00
13	New Teacher Establishment Exp	18699.00
14	Orchid House General Expenditure	155150.00
15	PG Course Exp	33700.00
16	Printing Expenditure	47721.00
17	Stationary & Consumable Exp	127258.00
18	Students Union Exp	175000.00
19	Website and Internet Cunnectivity Exp	7900.00
20	Accademic Exp-Degree	10484.00
21	Accademic Exp (JR)	5350.00
22	Advertising Exp	35400.00
23	Audit Fee	2200.00
24	Condolance Exp	1400.00
25	Fast Aid Exp	7000.00
26	News Publication Exp	77000.00
27	Plan and Estimate Preparation Exp	65000.00
28	Recharse Project Exp	2000.00
29	Videography Exp	
	<b>Grand Total</b>	<b>2545636.00</b>

  
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**DETAILS OF ADMINISTRATIVE & GENERAL EXPENSES**

Sl. No.	Particulars	Amount
1	College Bus Reltd Exp	332516.00
2	Computer Assoceries Exp	7728.00
3	Computer Related Exp	32550.00
4	Consideration & Refund Fee	69930.00
5	COVID-19 Relt Exp	15011.00
6	Currier Service	5027.00
7	Donation & Contribution Exp	177000.00
8	DTP, Printing, Xerox Etc	23740.00
9	Gift & Momentose Exp	23145.00
10	Labour Work Exp	28500.00
11	Meetting & Seminar Exp	66200.00
12	Mistry Payment (General)	19850.00
13	Office Miscellaneous Exp	26190.00
14	Provincialization Related Expenditure	127000.00
15	Remuneration & Extra Duty	121600.00
16	Services & Maintanance Expenditure	174339.00
17	Tea & Refreshment	52593.00
18	Travelling Exp	529733.00
19	Bamboo Purchase	20150.00
20	Hardware Good General	13388.00
21	Land Purpose Exp	5000.00
22	LPG Gas	2000.00
23	Photography Exp	1700.00
24	Room Rent Ghy	30500.00
<b>Grand Total</b>		<b>1905390.00</b>



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