ASSAM ENGINEERING INSTITUTE

(Chandmari, Guwahati, Assam - 781 003)

GENERAL FUND

31ST MARCH, 2026

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Branch Office : 3rd Floor, Peace Centre, G.N.B. Road, Ambari, Guwahati - 781 001.

Head Office : 2nd Floor, NDTA Shopping Complex, Opp. Liberty Cinema, Residency Road, Sadar, Nagpur - 440 001.

Phone : +91 361 - 2730417

Scanned with OKEN Scanner

L. D'SOUZA & CO.
CHARTERED ACCOUNTANTS

H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the attached Receipts and Payments of **GENERAL FUND, ASSAM ENGINEERING INSTITUTE, CHANDMARI, GUWAHATI, ASSAM** as at 31st March, 2026.

Organisation's Responsibility for Financial Statements

2. The Management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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.

4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.

L. D. SOUZA & CO. GUWAHATI CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

7. **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto give true and fair view subject to the management letter in accordance with significant accounting policy adopted by the management.

(i) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

L. D. SOUZA & CO. GUWAHATI CHARTERED ACCOUNTANTS

DIPSHA MARY D' SOUZA
PARTNER
MEMBERSHIP NO. 153622
UDIN : 26153622DXSAGV1456

GUWAHATI :
DATED : 13th October, 2026

Scanned with OKEN Scanner

GENERAL FUND
ASSAM ENGINEERING INSTITUTE, CHANDMARI, GUWAHATI, ASSAM

Accounting Policies and Notes Forming Part of Accounts for the year ended 31st March, 2026

SIGNIFICANT ACCOUNTING POLICIES :

1. **Method of Accounting :**
   Accounts are maintained on cash basis i.e. Income and Expenditure are recognised and accounted when they are actually received or paid and not when they are earned or incurred.

NOTES TO ACCOUNTS :

2. Physical verification of cash was not carried out.

For General Fund

Authorized Signatory

GUWAHATI :
DATED : 13th October, 2026

L. D. SOUZA & CO. GUWAHATI CHARTERED ACCOUNTANTS

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

DIPSHA MARY D' SOUZA
PARTNER
MEMBERSHIP NO. 153622
UDIN : 26153622DXSAGV1456

Scanned with OKEN Scanner

ASSAM ENGINEERING INSTITUTE

(Chandmari, Guwahati, Assam - 781 003)

GENERAL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

RECEIPTS	RUPEES	RUPEES	PAYMENTS	RUPEES	RUPEES
To **BALANCE ON 01.04.2025** :			By **RECURRING EXPENSES** :		
On Savings Bank Account			**Celebration Expenses :**		
With Central Bank of India			Bishwakarma Puja Observation	45,000.00	
Account No. 1810930709	3,75,061.36		Functions and Celebrations	26,474.00	
With IDBI Bank Ltd			Independence Day Expenses	13,200.00	
Account No. 12071040000559459	0.00		Orientation Programme	40,714.00	
With State Bank of India			Republic Day Celebration	5,880.00	
Account No. 42522150564	40,787.68		Saraswati Puja Observation	41,018.00	
Cash in Hand	29,721.42	4,45,570.46	Yoga Day Celebration	5,200.00	1,77,486.00
			Library Expenses :		
" **INTEREST REALISED** :			Computer and Accessories	29,170.00	
On Savings Bank Account		35,353.00	Chairs	1,26,960.00	
			Library Expenses	1,05,217.00	2,61,347.00
" **FEE COLLECTION** :			**Medical Expenses**		
Government Receipts :			Medical Equipment and Medicine		80,976.00
Government Fees	1,700.00		**Sports and Extra Curricular Activity**		
Laboratory Development Fees (Govt)	2,800.00		**Expenses :**		
Institute Receipts :			Sports and Cultural Program		11,180.00
Celebration Fees	1,61,200.00		**Training and Placement Expenses :**		
Electricity Fees	1,61,200.00		Training Cum Placement Expenses		11,953.00
Identity Card Fees	40,300.00		**Upgradation Fees :**		
Library Fees	80,600.00		Upgradation Fees Paid		13,860.00
Magazine Fees	80,600.00		**Student Union Expenses**		
Medical Fees	80,600.00		Students Union Expenses	39,178.00	
Sports and Extra Curricular Activity Fees	4,03,000.00		Furniture and Equipment Insurance	16,326.00	
carried forward ...	**10,12,000.00**	**4,80,923.46**	**carried forward ...**	**55,504.00**	**5,56,802.00**

L. D. SOUZA & CO. • CHARTERED ACCOUNTANTS • GUWAHATI

Scanned with OKEN Scanner

brought forward ...	10,12,000.00	4,80,923.46	**brought forward ...**	55,504.00	5,56,802.00
Student Aid and Activity Fees	1,61,200.00		Institute Week	3,48,540.00	
Student Insurance Fees	80,600.00		Student Body Uniform	96,884.00	
Training and Placement Fees	60,000.00		Audit Fees	18,880.00	5,19,808.00
Upgradation Fees	2,06,840.00		**Other Expenses :**		
Fines	1,520.00		Bank Charges and Commission	1,752.30	
Miscellaneous Income	900.00	15,23,060.00	Electrical Expenses	1,469.00	
			Legal and Professional Fees	1,500.00	
" **OTHER RECEIPTS** :			Membership Fees	16,500.00	
Library Caution Money	16,200.00		Repair and Maintenance	85,324.00	
Science and Workshop Caution Fees	21,600.00	37,800.00	Stationery and Printing	1,03,097.00	
			Miscellaneous Expenses	22,380.00	2,32,022.30
			" **BALANCE ON 31.03.2026** :		
			On Savings Bank Account		
			With Central Bank of India		
			Account No. 1810930709	6,17,479.56	
			With IDBI Bank Ltd		
			Account No. 1207104000059459	0.00	
			With State Bank of India		
			Account No. 42522150564	1,01,923.18	
			Cash in Hand	13,748.42	7,33,151.16
TOTAL RUPEES ...		**20,41,783.46**	**TOTAL RUPEES ...**		**20,41,783.46**

As per our report of even date.

For General Fund

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

L. D. SOUZA & CO. • GUWAHATI • CHARTERED ACCOUNTANTS

DIPSHA MARY D' SOUZA
PARTNER
MEMBERSHIP NO. 153622
UDIN : 26153622DXSAGV1456

Authorised Signatory

GUWAHATI :
DATED : 13th October, 2026

Scanned with OKEN Scanner