ASSAM ENGINEERING INSTITUTE

(Chandmari, Guwahati, Assam - 781 003)

LABORATORY DEVELOPMENT 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

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CA INDIA

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 **LABORATORY DEVELOPMENT 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.



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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 : 26153622HSTGZB2655

GUWAHATI :
DATED : 13th October, 2026

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LABORATORY DEVELOPMENT 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 Laboratory Development 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 : 26153622HSTGZB2655

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ASSAM ENGINEERING INSTITUTE

(Chandmari, Guwahati, Assam - 781 003)

LABORATORY DEVELOPMENT 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** :		
With Central Bank of India			Audit Fees	17,700.00	
On Savings Bank Account			Awareness Programmes	6,891.00	
Account No. 1810942137	16,18,000.39		Bank Charges and Commission	1,142.76	
Cash in Hand	669.00	16,18,669.39	Electrical Expenses	4,55,348.00	
			Computer Maintenance	27,591.00	
" **INTEREST REALISED** :			Electricity Charges	990.00	
On Savings Bank Account		23,064.00	Telephone And Communication	918.00	
			Insurance Expenses	14,540.00	
" **OTHER RECEIPTS** :			Workshop and Laboratory Consumables	3,46,392.00	
Fee Collection	23,29,600.00		Remuneration	79,059.45	
Tax Deducted Source	1,080.00	23,30,680.00	Repairs and Maintenance	6,72,986.00	
			Stationery and Printing	54,817.00	
" **LOANS AND ADVANCES** :			Miscellaneous Expenses	16,516.00	
Temporary Advance to Jyotimoni Deka	5,000.00		Function And Festivals	732.00	
Temporary Advance to Mitali Chakraborty	5,091.00		Labour Charges	700.00	16,96,323.21
Temporary Advance to Pallabi Choudhury	1,226.00				
Temporary Advance Parbin Ahmed	5,000.00		" **NON-RECURRING EXPENSES** :		
Temporary Advance Plabita Borbora	1,849.00		Air Conditioner	1,85,596.00	
Temporary Advance Santana Das	5,000.00		Celling Fan	46,800.00	
Temporary Advance to Tapan Kachar	4,448.00	27,614.00	Chairs	39,460.00	
			Equipments	45,194.00	
			Hot Air Oven	26,550.00	
			Printer	65,700.00	
			Projector	2,50,000.00	
			Solar System	41,595.00	
			Sound Systems	36,400.00	
carried forward ...		**40,00,027.39**	**carried forward ...**	**7,37,295.00**	**16,96,323.21**



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brought forward ...	40,00,027.39	**brought forward ...**	7,37,295.00	16,96,323.21
		Computer Expenses	1,37,120.00	8,74,415.00
		" **LOANS AND ADVANCES** :		
		Temporary Advance to Anjan Barman	677.00	
		Temporary Advance to Dipanjali Gogoi	4,657.00	
		Temporary Advance to Jyotismita Das	4,808.00	
		Temporary Advance to Mala Das	3,745.00	
		Temporary Advance to Nobin Daimary	5,482.00	
		Temporary Advance to Shamim Sultana	6,821.00	26,190.00
		" **BALANCE ON 31.03.2026** :		
		With Central Bank of India		
		On Fixed Deposits	10,00,000.00	
		On Savings Bank Account		
		Account No. 1810942137	4,02,430.18	
		Cash in Hand	669.00	14,03,099.18
TOTAL RUPEES ...	**40,00,027.39**	**TOTAL RUPEES ...**		**40,00,027.39**

As per our report of even date.

For Laboratory Development 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 : 26153622HSTGZB2655

Authorised Signatory

GUWAHATI :
DATED : 13th October, 2026

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