



**Auditors report**

We have audited the attached Financial Statements which comprises of Receipts & Payments, Income & Expenditure Account & Balance Sheet of "KALIABOR COLLEGE OF EDUCATION, NAGAON, (ASSAM)" for the period 31<sup>st</sup> March 2019 from the books of accounts and other information produce before us. These Financial Statement is the Responsibility of the Management of the Organisation.

Our responsibility is to express an opinion on these Financial Statements based on our Audit. We have conducted our audit in accordance with the auditing standard Generally Accepted in India. Those standards require that we plan and perform the audit on test check basis to obtained reasonable assurance about whether the Financial Statement are free from material misstatement. We report that:

Bank Balance and other party Account balances (including Loan A/c) are as per Books only and subject to confirmation.

Subject to the above :-

In our opinion and to the best of our information and according to explanation given to us, the said account give a true and fair view of:-

- 1) In case of the Balance Sheet, of the state of affairs of the organisation as on 31<sup>st</sup> March 2019.
- 2) In case of the Income & Expenditure Accounts of the Excess of Income over Expenditure made by organisation for the year ended 31<sup>st</sup> March 2019.
- 3) In case of the Receipt and Payment Accounts of the Receipt and Payment made by organisation for the year ended 31<sup>st</sup> March 2019.

Date:- 28/6/19  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountant



Samir Das  
Proprietor  
M.No:-054429

**KALIABOR COLLEGE OF EDUCATION  
KUWARTOLI, NAGAON, ASSAM**

**Receipt & Payment Account for the year ended 31st March 2019**

Receipts	Amount	Payments	Amount
To, <b>Opening Balance</b>		By, Co-Curriculum Activity	30000.00
Cash in Hand	5386.00	By, Transfer to Construction committee	2932023.00
Cash at Bank	2713509.50	By, Refreshment	57138.00
To, Fess Collection	8618000.00	By, Electricity	38394.00
To, Interest	130044.00	By, Staff to Salary	3474695.00
		By, Labour	10170.00
		By, Repairing	26982.00
		By, Stationery	80262.00
		By, T.A	159524.00
		By, Inspection	61690.00
		By, Advertisement	29695.00
		By, Cultural meet	20400.00
		By, Transfer to Library	380000.00
		By, Bank charge	178.00
		By, Transfer to CPF Fund	587431.00
		By, Caution money back	24200.00
		By, Misc.	33622.00
		By, Audit Fees	15000.00
		By, Electrical	20000.00
		By, Excursion Exp.	30000.00
		<b><u>Cloing Balance</u></b>	
		Cash in Hand	11231.00
		Cash at Bank	3444304.50
	<b>11466939.50</b>		<b>11466939.50</b>

In terms of our separate report of even date  
For Samir Das & Associates  
Chartered Accountants

Date:-28-06-2019

Place:-Nagaon



Samir Das  
Proprietor  
M.No:-054429

**KALIABOR COLLEGE OF EDUCATION**  
**P.O- KUWARITOL, NAGAON, ASSAM**

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-19**

<b>Expenditure</b>	<b>Amount</b>	<b>Income</b>	<b>Amount</b>
To, Co- Curiculam Activity	30000.00	By, Collection	8618000.00
To, Refreshment	57138.00		
To, Electricity	58394.00	By, Bank interest	130044.00
To, Staff Salary	3474695.00		
To, Lobour	10170.00		
To, Repairing	26982.00		
To, Printing & Stationery	80262.00		
To, T.A	159524.00		
To, Inspection	61690.00		
To, Advertisement	29695.00		
To, Cultural meet	20400.00		
To, Bank Charge	178.00		
To, Caution money back	24200.00		
To, Misc Exps.	33622.00		
To, Audit Fee	15000.00		
To, Excursion Exps.	30000.00		
To, Excess of income over expenditure	4636094.00		
	<b>8748044.00</b>		<b>8748044.00</b>

In terms of our separate report on even date

For Samir Das & Associates  
Chartered Accountant

Place: Nagaon  
Date: 28/06/19



Samir Das  
Proprietor  
M. No. 054429

**KALIABOR COLLEGE OF EDUCATION  
P.O- KUWARITOL, NAGAON, ASSAM**

**BALANCE SHEET AS ON 31-03-2019**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Capital Account</u>		<u>Fixed Assets</u>	
Opening Balance	15123829.00	FD	1200000.00
Add: Excess of income over expenditure	4636094.00	Purchase Books	524940.00
		Furniture	452400.00
	19759923.00	Construction	8991243.50
		Add: This year	2932023.00
			11923266.50
Loan	1121454.00	Fan	20000.00
		Computer	63895.00
		Inverter	7100.00
		Aquaguard	15900.00
		Land	882745.00
		Transfer to exam fund	106100.00
		Transfer to library fund	360000.00
		Add: This year	380000.00
			740000.00
		Transfer to CPF fund	587431.00
		Generator	84300.00
		<u>Loan &amp; Advances</u>	
		Loan to principal	112500.00
		Loan to T. Saikia	30000.00
		Loan to P. Das	7000.00
		Loan to Palash Borah	5000.00
		Loan to R. Phukan	30000.00
		Loan to M. Borah	5000.00
		Loan to N. Borah	20000.00
		Loan to P. Pachanni	34000.00
		Loan to D H	10000.00
		Loan to Secretary	65000.00
		Loan	444264.00
		Adv to Staff	55000.00
		<u>Closing Balance</u>	
		Cash at Bank	3444304.50
		Cash in Hand	11231.00
	20881377.00		20881377.00

In terms of our separate report on even date

For Samir Das & Associates  
Chartered Accountant

Place: Nagaon  
Date: 28/06/19



Samir Das  
Proprietor  
M. No. 054429



## AUDITORS REPORT

We have audited the financial statements of “**Kaliabor College of Education, P.O. :- Kuwaritol, Nagaon (ASSAM)**”, which comprise the Balance Sheet (Revised) as on 31st March 2020 and the Receipts & Payments Account, Income & Expenditure Account (Revised) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position for the period from 1st April 2019 to 31st March 2020, in accordance with the Accounting Standards issued by the ICAI.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion .The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.


- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:-21-04-2023

Place:-Nagaon

UDIN:-23054429BGQLKK1907

For Samir Das & Associates  
Chartered Accountants  
Samir Das  
Proprietor  
M.No:-054429

Annexure A

KALIABOR COLLEGE OF EDUCATION  
P.O. :- KUWARITOL, NAGAON (ASSAM)

FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020

We report the following as observation/ Suggestion/ Comment to our Audit Report:-

1. Receipts & Payments has been prepared following cash system accounting.
2. Fixed Assets are stated at cost less accumulated depreciation.
3. Depreciation on Fixed assets has been charged at the rates decided by the management.



**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOLI, DIST: NAGAON (ASSAM)**

**RECEIPTS & PAYMENT ACCOUNT (REVISED) FOR THE YEAR ENDED 31ST MARCH 2020**


RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance</b>		By Building Construction	2010205.50
Cash in Hand	11,231.00	By Staff Salary	39,46,753.00
Cash at Bank	34,44,304.50	Add:- CPF	7,35,430.00
To Fess Collection	1,25,00,240.00		46,82,183.00
To Bank Interest	2,43,182.00	By T.A/D.A	1,47,000.00
		By Printing & Stationery	95,326.00
		By Newspaper Bill	5,408.00
		By Refreshment Exp.	91,140.00
		By Electricity Bill	21,741.00
		By Telephone Bill	5,680.00
		By House Rent	21,000.00
		By Labour Exp.	26,690.00
		By Misc. Exp.	1,11,430.00
		By Repairing & Maintenance	58,400.00
		By C.C Camera	56,910.00
		By Excursion Exp.	32,000.00
		By Purchase of Computer	38,400.00
		By Fuel Exp.	17,800.00
		By Furniture	6,600.00
		By Affiliation Fee	56,750.00
		By Purchase of Biometric System	30,000.00
		By Inspection Expenses	31,000.00
		By Advertisement Exp	40,128.00
		By Audit Fee	18,000.00
		By QIC online to NCTE	1,90,200.00
		By Cultural Meet Exp.	8,000.00
		By Caution Money Repayment	40,500.00
		By Bank Charges	95.00
		By <b>Closing Balance</b>	
		Cash in Hand	8,945.00
		Cash at Bank	83,47,426.00
	1,61,98,957.50		1,61,98,957.50

In terms of our separate report on even date

Date:21-04-2023  
Place: Nagaon

For Samir Das & Associates  
Chartered Accountants



  
 Samir Das  
 Proprieto  
 M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOLI, DIST: NAGAON (ASSAM)**  
**INCOME & EXPENDITURE ACCOUNT (REVISED) FOR THE YEAR ENDED 31ST MARCH 2020**

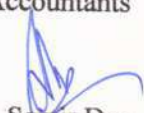
EXPENDITURE	AMOUNT	INCOME	AMOUNT
To, Staff Salary	39,46,753.00	By Fess Collection	1,25,00,240.00
Add:- CPF	7,35,430.00	By Bank Interest	2,43,182.00
	46,82,183.00		
To, CPF (Till 31st March 2019)	5,87,431.00		
To, T.A/D.A	1,47,000.00		
To, Printing & Stationery	95,326.00		
To, Newspaper Bill	5,408.00		
To, Refreshment Exp.	91,140.00		
To, Electricity Bill	21,741.00		
To, Telephone Bill	5,680.00		
To, Labour Exp.	26,690.00		
To, Misc. Exp.	1,11,430.00		
To, Repairing & Maintenance	58,400.00		
To, House Rent	21,000.00		
To, Escursion Exp.	32,000.00		
To, Fuel Exp.	17,800.00		
To, Affiliation Fee	56,750.00		
To, Inspection Expenses	31,000.00		
To, Advertisement Exp	40,128.00		
To, Audit Fee	18,000.00		
To, QIC online to NCTE	1,90,200.00		
To, Cultural Meet Exp.	8,000.00		
To, Caution Money	40,500.00		
To, Bank Charges	95.00		
To, Depreciation	1,18,950.00		
To, Excess of Income Over Expenditure	63,36,570.00		
	1,27,43,422.00		1,27,43,422.00

In terms of our separate report on even date

Date: 21-04-2023  
Place: Nagaon

For Samir Das & Associates  
Chartered Accountants



  
 Samir Das  
 Proprieto  
 M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**

**BALANCE SHEET (REVISED) AS ON 31-03-2020**

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b>Capital Account</b>		<b>Fixed Assets</b>	
Opening Balance	1,95,68,719.50	Land (OB)	8,32,335.00
Add:- Excess of Income Over Expenditure	63,36,570.00	Building Construction	1,19,64,883.00
	2,59,05,289.50	Add:- This Year	20,10,205.50
Less :- Library, Union & Exam Fund (OB)	3,60,000.00		
	2,55,45,289.50		1,39,75,088.50
		Furniture	4,52,400.00
		Add:- This Year	6,600.00
			4,59,000.00
		Less:- Depreciation	45,900.00
			4,13,100.00
		<b>Equipments :-</b>	
		C.C Camera System	56,910.00
		Less:- Depreciation	8,537.00
			48,373.00
		Computer	63,895.00
		Add:- This Year	38,400.00
			1,02,295.00
		Less:- Depreciation	40,918.00
			61,377.00
		Generator	84,300.00
		Less:- Depreciation	12,645.00
			71,655.00
		Biometric System	30,000.00
		Less:- Depreciation	4,500.00
			25,500.00
		FAN	20,000.00
		Less:- Depreciation	3,000.00
			17,000.00
		Invertor	7,100.00
		Less:- Depreciation	1,065.00
			6,035.00
		Aquaguard	15,900.00
		Less:- Depreciation	2,385.00
			13,515.00
		Books	5,24,940.00
		Fixed Deposit with S.B.I.	12,00,000.00
		<b>Closing Balance</b>	
		Cash in Hand	8,945.00
		Cash at Bank	83,47,426.00
			2,55,45,289.50
	2,55,45,289.50		2,55,45,289.50

In terms of our separate report on even date

Date:21-04-2023  
Place: Nagaon  
UDIN:-23054429BGQLKK1907

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprieto  
M.No. 054429



## AUDITORS REPORT

We have audited the financial statements of "**Kaliabor College of Education, P.O. :- Kuwaritol, Nagaon (ASSAM)**", which comprise the Balance Sheet (Revised) as on 31st March 2021 and the Receipts & Payments Account, Income & Expenditure Account (Revised) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position for the period from 1st April 2020 to 31st March 2021, in accordance with the Accounting Standards issued by the ICAI.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.


- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:-21-04-2023

Place:-Nagaon

UDIN:-23054429BGQLKL3790

For Samir Das & Associates  
Chartered Accountants  
Samir Das  
Proprietor  
M.No:-054429

Annexure A

KALIABOR COLLEGE OF EDUCATION  
P.O. :- KUWARITOL, NAGAON (ASSAM)

FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

We report the following as observation/ Suggestion/ Comment to our Audit Report:-

1. Receipts & Payments has been prepared following cash system accounting.
2. Fixed Assets are stated at cost less accumulated depreciation.
3. Depreciation on Fixed assets has been charged at the rates decided by the management.



**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOLI, DIST: NAGAON (ASSAM)**  
**RECEIPTS & PAYMENT ACCOUNT (REVISED) FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance</b>		By Building Construction	4055190.00
Cash in Hand	8,945.00	By Staff Salary	44,62,636.00
Cash at Bank	83,47,426.00	Add:- CPF	5,49,791.00
To Fess Collection	1,29,13,883.00		50,12,427.00
Less :- Exam Fund	7,94,580.00		
	1,21,19,303.00		
To Bank Interest	1,22,961.00	By T.A/D.A	1,09,751.00
To, FD Interest	1,20,396.00	By Printing & Stationery	1,13,548.00
		By Newspaper Bill	8,986.00
		By Refreshment Exp.	1,28,596.00
		By Electricity Bill	33,408.00
		By Telephone Bill	29,354.00
		By Labour Exp.	14,900.00
		By Misc. Exp.	1,47,703.00
		By House Rent	42,000.00
		By Repairing & Maintenance	20,128.00
		By FD	12,00,029.00
		By TDS	17,757.00
		By Purchase of Computer	6,000.00
		By Fuel Exp.	9,300.00
		By Purchase of Furniture	4,31,800.00
		By Affiliation Fee	12,500.00
		By Purchase of Biometric System	23,100.00
		By Inspection Expenses	6,04,433.00
		By Advertisement Exp	20,000.00
		By QIC online to NCTE	14,92,000.00
		By Cultural Meet Exp.	72,000.00
		By Bank Charges	11,850.00
		By FD Interest Accrued	1,20,396.00
		By <b>Closing Balance</b>	
		Cash in Hand	4,512.00
		Cash at Bank	69,77,363.00
	2,07,19,031.00		2,07,19,031.00

In terms of our separate report on even date

Date:21-04-2023  
Place: Nagaon

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprieto  
M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOLI, DIST: NAGAON (ASSAM)**  
**INCOME & EXPENDITURE ACCOUNT (REVISED) FOR THE YEAR ENDED 31ST MARCH 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To, Staff Salary	44,62,636.00	By, Fess Collection	1,29,13,883.00
Add:- CPF	<u>5,49,791.00</u>	Less :- Exam Fund	<u>7,94,580.00</u>
	50,12,427.00		1,21,19,303.00
To, T.A/D.A	1,09,751.00	By, Bank Interest	1,22,961.00
To, Printing & Stationery	1,13,548.00	By, FD Interest	1,20,396.00
To, Newspaper Bill	8,986.00		
To, Refreshment Exp.	1,28,596.00		
To, Electricity Bill	33,408.00		
To, Telephone Bill	29,354.00		
To, Labour Exp.	14,900.00		
To, Misc. Exp.	1,47,703.00		
To, House Rent	42,000.00		
To, Repairing & Maintenance	20,128.00		
To, Fuel Exp.	9,300.00		
To, Affiliation Fee	12,500.00		
To, Inspection Expenses	6,04,433.00		
To, Advertisement Exp	20,000.00		
To, QIC online to NCTE	14,92,000.00		
To, Cultural Meet Exp.	72,000.00		
To, Bank Charges	11,850.00		
To, Depreciation	1,42,217.00		
To, Excess of Income Over Expenditure	43,37,559.00		
	<u>1,23,62,660.00</u>		<u>1,23,62,660.00</u>

In terms of our separate report on even date

Date: 21-04-2023  
Place: Nagaon

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprietor  
M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**

**BALANCE SHEET (REVISED) AS ON 31-03-2021**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Capital Account</b>		<b>Fixed Assets</b>	
Opening Balance	2,55,45,289.50	Land (OB)	8,32,335.00
Add:- Excess of Income Over Expenditure	43,37,559.00	Building Construction	1,39,75,088.50
	2,98,82,848.50	Add:- This Year	40,55,190.00
Less :- TDS	29,462.00	Furniture	4,13,100.00
	2,98,53,386.50	Add:- This Year	4,31,800.00
			8,44,900.00
		Less:- Depreciation	84,490.00
			7,60,410.00
		<b>Equipments :-</b>	
		C.C Camera System	48,373.00
		Less:- Depreciation	7,256.00
			41,117.00
		Computer	61,377.00
		Add:- This Year	6,000.00
			67,377.00
		Less:- Depreciation	26,951.00
			40,426.00
		Generator	71,655.00
		Less:- Depreciation	10,748.00
			60,907.00
		Biometric System	25,500.00
		Add:- This Year	23,100.00
			48,600.00
		Less:- Depreciation	7,290.00
			41,310.00
		FAN	17,000.00
		Less:- Depreciation	2,550.00
			14,450.00
		Invertor	6,035.00
		Less:- Depreciation	905.00
			5,130.00
		Aquaguard	13,515.00
		Less:- Depreciation	2,027.00
			11,488.00
		Books	5,24,940.00
		Fixed Deposit with S.B.I.	12,00,000.00
		Add :- This Year	12,00,029.00
		Add :- FD Interest	1,20,396.00
			25,20,425.00
		Less :- TDS	11,705.00
			25,08,720.00
		<b>Closing Balance</b>	
		Cash in Hand	4,512.00
		Cash at Bank	69,77,363.00
	2,98,53,386.50		2,98,53,386.50

In terms of our separate report on even date

Date:21-04-2023  
Place: Nagaon  
UDIN:-23054429BGQLKL3790

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprieto  
M.No. 054429



## AUDITORS REPORT

We have audited the financial statements of **"Kaliabor College of Education, P.O. :- Kuwaritol, Nagaon (ASSAM)"**, which comprise the Balance Sheet as on 31st March 2022 and the Receipts & Payments Account, Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position for the period from 1st April 2021 to 31st March 2022, in accordance with the Accounting Standards issued by the ICAI.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.


- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:-21-04-2023

Place:-Nagaon

UDIN:-23054429BGQLKM9081

For Samir Das & Associates  
Chartered Accountants  
Samir Das  
Proprietor  
M.No:-054429

KALIABOR COLLEGE OF EDUCATION  
P.O. :- KUWARITOL, NAGAON (ASSAM)

FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

We report the following as observation/ Suggestion/ Comment to our Audit Report:-

1. Receipts & Payments has been prepared following cash system accounting.
2. Fixed Assets are stated at cost less accumulated depreciation.
3. Depreciation on Fixed assets has been charged at the rates decided by the management.
4. Amount of Rs. 89847.00 /- Credited into the Account with Assam Gramin Vikas Bank as bill credit has been shown as Misc. Receipts in the Receipts & Payments Account.



**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**  
**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance</b>		By Building Construction	33,40,210.00
Cash in Hand	4,512.00	By Salary & Remuneration	41,68,549.00
Cash at Bank		Add:- CPF	5,38,903.00
A.G.V.Bank (A/c No :- 7254010006402)	27,95,554.00		47,07,452.00
B.S.S.S.L (A/C No :- 101468)	31,99,351.00	By T.A/D.A	1,10,000.00
B.S.S.S.L (A/C No :- 101723)	9,82,458.00	By Printing & Stationery	1,67,979.00
	69,77,363.00	By Papers & Periodicals	5,216.00
To Fess Collection	1,50,05,259.00	By Refreshment Exp.	27,043.00
Less :- Exam Fund	2,00,000.00	By Electricity Charges	42,685.00
Less :- Union Fund	20,000.00	By Telephone Expenses	49,291.00
	1,47,85,259.00	By Official Expenses	10,000.00
To Bank Interest	69,949.00	By House Rent	84,000.00
To, Mise. Receipts (Bill)	89,847.00	By Repairing & Maintenance	3,740.00
To, FD Interest	1,56,019.00	By Purchase of CC Cembra System	1,30,000.00
		By Car Hire Charges	22,560.00
		By Fuel & Gas Exp.	7,000.00
		By Purchase of Electrical Goods	12,600.00
		By Affiliation Fee	3,11,000.00
		By Inspection Expenses	66,670.00
		By Advertisement Exp	15,000.00
		By QIC online to NCTE	11,00,000.00
		By Cultural Meet Exp.	77,498.00
		By Admission Fees Refund	70,000.00
		By Education Course Fee	8,40,000.00
		By B.A. Course Fees	6,000.00
		By Fire Extinguishers Refilling Expenses	19,700.00
		By Donation	10,000.00
		By T.V. Recharge	6,910.00
		By Education Tour Expenses	20,390.00
		By Chief Minister Relief Fund	10,003.00
		By FD Interest Accrued	1,56,019.00
		By <b>Closing Balance</b>	
		Cash in Hand	4,512.00
		Cash at Bank	
		A.G.V.Bank (A/cNo :-06402)	68,81,612.00
		B.S.S.S.L (A/C No :- 101468)	29,37,746.00
		B.S.S.S.L (A/C No :- 101723)	8,30,113.00
			1,06,49,471.00
	2,20,82,949.00		2,20,82,949.00

In terms of our separate report on even date

Date:21-04-2023

Place: Nagaon

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprietor  
M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To, Salary & Remuneration	41,68,549.00		By, Fess Collection	1,50,05,259.00	
Add:- CPF	5,38,903.00		Paid to Exam Fund	2,00,000.00	
Add:-Arrear Salary Payal	60,00,000.00		Paid to Union	20,000.00	
		1,07,07,452.00			1,47,85,259.00
To, T.A/D.A		1,10,000.00			
To, Printing & Stationery		1,67,979.00			
To, Papers & Periodicals		5,216.00	By, Bank Interest		69,949.00
To, Refreshment Exp.		27,043.00			
To, Electricity Charges		42,685.00	By, Bill Received		89,847.00
To, Telephone Expenses		49,291.00			
To, Official Expenses		10,000.00	By, FD Interest		1,56,019.00
To, House Rent		84,000.00			
To, Repairing & Maintenance		3,740.00			
To, Car Hire Charges		22,560.00			
To, Fuel & Gas Exp.		7,000.00			
To, Affiliation Fee		3,11,000.00			
To, Inspection Expenses		66,670.00			
To, Advertisement Exp		15,000.00			
To, QIC online to NCTE		11,00,000.00			
To, Cultural Meet Exp.		77,498.00			
To, Admission Fees Refund		70,000.00			
To, Education Course fee		8,40,000.00			
To, B.A. Course Fees		6,000.00			
To, Fire Extinguishers Refilling Expenses		19,700.00			
To, Donation		10,000.00			
To, T.V. Recharge		6,910.00			
To, Education Tour Expenses		20,390.00			
To, Chief Minister Relief Fund		10,003.00			
To, Depreciation		1,39,763.00			
To, Excess of Income Over Expenditure		11,71,174.00			
		1,51,01,074.00			1,51,01,074.00

In terms of our separate report on even date  
For Samir Das & Associates  
Chartered Accountants

Date: 21-04-2023  
Place: Nagaon



Samir Das  
Proprietor  
M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**

**BALANCE SHEET AS ON 31-03-2022**

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b>Capital Account</b>		<b>Fixed Assets</b>	
Opening Balance	2,98,53,386.50	Land (OB)	8,32,335.00
Add:- Excess of Income Over Expenditure	11,71,174.00	Building Construction	1,80,30,278.50
	3,10,24,560.50	Add:- This Year	33,40,210.00
Less :- TDS	15,604.00		2,13,70,488.50
	3,10,08,956.50	Furniture	7,60,410.00
		Less:- Depreciation	76,041.00
			6,84,369.00
		<b>Equipments :-</b>	
		C.C Camera System	41,117.00
		Add:- This Year	1,30,000.00
Arrear Salary Payable	60,00,000.00		1,71,117.00
		Less:- Depreciation	25,668.00
			1,45,449.00
		Computer	40,426.00
		Less:- Depreciation	16,170.00
			24,256.00
		Purchase of Electrical Goods	12,600.00
		Less:- Depreciation	1,890.00
			10,710.00
		Generator	60,907.00
		Less:- Depreciation	9,136.00
			51,771.00
		Biometric System	41,310.00
		Less:- Depreciation	6,197.00
			35,113.00
		FAN	14,450.00
		Less:- Depreciation	2,168.00
			12,282.00
		Invertor	5,130.00
		Less:- Depreciation	770.00
			4,360.00
		Aquaguard	11,488.00
		Less:- Depreciation	1,723.00
			9,765.00
		Books	5,24,940.00
		Fixed Deposit with S.B.I.	25,08,720.00
		Add :- FD Interest	1,56,019.00
			26,64,739.00
		Less :- TDS	15,604.00
			26,49,135.00
		<b>Closing Balance</b>	
		Cash in Hand	4,512.00
		Cash at Bank	
		A.G.V.Bank (A/c No. 06402)	68,81,612.00
		B.S.S.S.L (A/C No :- 101468)	29,37,746.00
		B.S.S.S.L (A/C No :- 101723)	8,30,113.00
			1,06,49,471.00
	3,70,08,956.50		3,70,08,956.50

In terms of our separate report on even date

Date:21-04-2023  
Place: Nagaon  
UDIN:-23054429BGQLKM9081

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprieto  
M.No. 054429



## AUDITORS REPORT

We have audited the financial statements of “**Kaliabor College of Education, P.O. :- Kuwaritol, Nagaon (ASSAM)**”, which comprise the Balance Sheet as on 31st March 2023 and the Receipts & Payments Account, Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position for the period from 1st April 2022 to 31st March 2023, in accordance with the Accounting Standards issued by the ICAI.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:- 04/01/2024

Place:-Nagaon

UDIN:-24054429BKKWSA1498

For Samir Das & Associates  
Chartered Accountants  
Samir Das  
Proprietor  
M.No:-054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**  
**GENERAL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance</b>		By Building Construction	44,26,087.00
Cash in Hand	4,512.00	By Salary & Remuneration	57,57,711.00
<b>Cash at Bank</b>		Add:- EPF Contribution	4,98,504.00
A.G.V.Bank			62,56,215.00
(A/c No :- 7254010006402)	68,81,612.00	By T.A/D.A	70,687.00
B.S.S.S.L (A/C No :- 101468)	29,37,746.00	By Printing & Stationery	1,20,440.00
B.S.S.S.L (A/C No :- 101723)	8,30,113.00	By Furniture	85,783.00
SBI (A/c NO:- 34419390957)	5,68,735.50	By Electricity Charges	51,327.00
	1,12,18,206.50	By Telephone Expenses	56,894.00
To Fess Collection	1,69,86,422.00	By Library union	3,60,000.00
To Bank Interest	2,79,398.00	By House Rent	88,000.00
To Opening balance adjusted	83,532.00	By Repairing & Maintenance	1,04,490.00
To, TDS Refund	4,93,754.00	By Fare	28,530.00
To, Donation	6,60,000.00	By Fuel & Gas Exp.	29,120.00
		By Purchase of Electrical Goods	3,32,880.00
		By Paper bill	6,942.00
		By Advertisement Exp	41,203.00
		By Hardware Exp	1,69,960.00
		By Cultural Programe	40,635.00
		By Education Course Fee	74,000.00
		By Games & Sports	24,700.00
		By Magazine	89,441.00
		By Bank Charge	1,121.00
		By Work Shop	31,515.00
		By Audit fees	31,860.00
		By Computer Purchase	32,400.00
		By Festival	57,898.00
		By Misc. exp	50,551.00
		By Fees Refund	90,000.00
		By NCTE	7,00,000.00
		By Donation paid	18,000.00
		By Fire Refilling	20,900.00
		By T. V. Recharge	1,920.00
		By Website Renewal	10,000.00
		By Labour Charge	3,67,858.00
		By Hardware exp	3,04,300.00
		By Material Purchase	4,90,000.00
		By FD, Fire certificate & Admission list submitted	1,00,000.00
		By TDS	4,95,815.00
		By B.Ed Effiliation Fees	2,11,405.00
		By Fees Refund to Student	17,000.00
		By <b>Closing Balance</b>	
		Cash in Hand	58,818.00
		<b>Cash at Bank</b>	
		A.G.V.Bank (A/cNo :-7254010006402)	1,01,48,633.00
		B.S.S.S.L (A/C No :- 101468)	14,32,218.00
		SBI (A/c NO:- 34419390957)	1,82,181.50
		B.S.S.S.L (A/C No :- 101723)	24,14,097.00
			1,41,77,129.50
	<b>2,97,25,824.50</b>		<b>2,97,25,824.50</b>

In terms of our separate report on even date

Date: 02/01/24  
 Place: Nagaon  
 UDIN:-

For Samir Das & Associates  
 Chartered Accountants



Samir Das  
 Proprieto  
 M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To, Salary & Remuneration	57,57,711.00		By, Fess Collection	1,69,86,422.00	
Add:- EPF Contribution	4,98,504.00		By, Bank Interest	2,79,398.00	
		62,56,215.00	By, Opening balance adjusted	83,532.00	
To, T.A/D.A		70,687.00	By, Donation	6,60,000.00	
To, Printing & Stationery		1,20,440.00			
To, Electricity Charges		51,327.00			
To, Telephone Expenses		56,894.00			
To, Library union		3,60,000.00			
To, House Rent		88,000.00			
To, Repairing & Maintenance		1,04,490.00			
To, Fare		28,530.00			
To, Fuel & Gas Exp.		29,120.00			
To, Paper bill		6,942.00			
To, Advertisement Exp		41,203.00			
To, Hardware Exp		1,69,960.00			
To, Cultural Programme		40,635.00			
To, Education Course Fee		74,000.00			
To, Games & Sports		24,700.00			
To, Magazine		89,441.00			
To, Work Shop		31,515.00			
To, Audit fees		31,860.00			
To, Festival		57,898.00			
To, Misc. exp		50,551.00			
To, Fees Refund		90,000.00			
To, NCTE		7,00,000.00			
To, Donation paid		18,000.00			
To, Fire Refilling		20,900.00			
To, T.V. Recharge		1,920.00			
To, Website Renewal		10,000.00			
To, Labour Charge		3,67,858.00			
To, Hardware exp		3,04,300.00			
To, FD, Fire certificate & Admission list submitted		1,00,000.00			
To, Bank Charge		1,121.00			
To, B.Ed Effiliation Fees		2,11,405.00			
To, Fees Refund to Student		17,000.00			
To, Depreciation		1,90,027.10			
To, Excess of Income Over Expenditure		81,92,412.90			
		<b>1,80,09,352.00</b>			<b>1,80,09,352.00</b>

In terms of our separate report on even date  
For Samir Das & Associates  
Chartered Accountants

Date: 01/01/24  
Place: Nagaon



Samir Das  
Proprietor  
M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**

**BALANCE SHEET AS ON 31-03-2023**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Capital Account</b>		<b>Fixed Assets</b>	
Opening Balance	3,10,08,956.50	Land (OB)	8,32,335.00
Add:- Excess of Income Over Expenditure	81,92,412.90	Building Construction	2,13,70,488.50
	3,92,01,369.40	Add:- This Year	
		Building Construction	44,26,087.00
Arrear Salary Payable	60,00,000.00	Material Purchase	4,90,000.00
			2,62,86,575.50
SBI Fund (A/c NO:- 34419390957)	5,68,735.50	Furniture	6,84,369.00
		Add:- This Year	85,783.00
			7,70,152.00
		Less:- Depreciation	77,015.20
			6,93,136.80
		<b>Equipments :-</b>	
		C.C Camera System	1,45,449.00
		Less:- Depreciation	21,817.35
			1,23,631.65
		Computer	24,256.00
		Add:- This Year	32,400.00
			56,656.00
		Less:- Depreciation	22,662.40
			33,993.60
		Purchase of Electrical Goods	10,710.00
		Add:- This Year	3,32,880.00
			3,43,590.00
		Less:- Depreciation	51,538.50
			2,92,051.50
		Generator	51,771.00
		Less:- Depreciation	7,765.65
			44,005.35
		Biometric System	35,113.00
		Less:- Depreciation	5,266.95
			29,846.05
		FAN	12,282.00
		Less:- Depreciation	1,842.30
			10,439.70
		Inverter	4,360.00
		Less:- Depreciation	654.00
			3,706.00
		Aquaguard	9,765.00
		Less:- Depreciation	1,464.75
			8,300.25
		Books	5,24,940.00
		Fixed Deposit with S.B.I.	26,49,135.00
		TDS receivable	2,061.00
		<b>Closing Balance</b>	58,818.00
		Cash in Hand	
		<b>Cash at Bank</b>	
		A.G.V.Bank (A/c No. 06402)	1,01,48,633.00
		B.S.S.S.L (A/C No :- 101468)	14,32,218.00
		SBI (A/c NO:- 34419390957)	1,82,181.50
		B.S.S.S.L (A/C No :- 101723)	24,14,097.00
			1,41,77,129.50
	<b>4,57,70,104.90</b>		<b>4,57,70,104.90</b>

In terms of our separate report on even date

For Samir Das & Associates  
Chartered Accountants

Date:04/01/2024  
Place: Nagaon



Samir Das  
Proprietor  
M.No. 054429



## AUDITORS REPORT

We have audited the financial statements of “**Kaliabor College of Education, P.O. :- Kuwaritol, Nagaon (ASSAM)**”, which comprise the Balance Sheet as on 31st March 2024 and the Receipts & Payments Account, Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position for the period from 1st April 2023 to 31st March 2024, in accordance with the Accounting Standards issued by the ICAI.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.





### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:-20-08-2024

Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprietor  
M.No:-054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**  
**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance</b>		By, Building Construction	59,76,852.00
Cash in Hand	58,818.00	By, Salary & Remuneration	46,59,685.00
Cash at Bank		Add:- CPF	3,78,454.00
A.G.V.Bank			50,38,139.00
(A/c No :- 7254010006402)	1,01,48,633.00	By, T.A/D.A	14,975.00
B.S.S.S.L (A/C No :- 101468)	14,32,218.00	By, Printing & Stationery	1,36,735.00
B.S.S.S.L (A/C No :- 101723)	24,14,097.00	By, Newspaper Bill	5,667.00
SBI (A/c No :-34419390957)	1,82,181.50	By, Refreshment Exp.	48,899.00
	1,41,77,129.50	By, Electricity Charges	47,438.00
To, Fess Collection	1,84,32,502.00	By, Telephone Expenses	51,896.00
To, Donation	4,60,000.00	By, Labour Charge	2,05,250.00
To Bank Interest	4,92,675.00	By, A.C. Purchase	77,170.00
To TDS Receipts	2,61,422.00	By, Furniture	3,42,000.00
To, Mise. Receipts	10.00	By, Plantation	600.00
To, Received from Education Loan	98,000.00	By, House Rent	67,500.00
		By, Repairing & Maintenance	23,106.00
		By, Car Hire Charges	5,000.00
		By, Fuel & Gas Exp.	6,400.00
		By, Purchase of Electrical Goods	74,040.00
		By, G.U. Affiliation Fee	60,500.00
		By, Inspection Expenses & Intigrated Course	90,000.00
		By, Advertisement Exp	25,468.00
		By, QIC online to NCTE	5,00,000.00
		By, Admission Fees Refund	98,000.00
		By, Exam Fees for D.EL.ED.	20,100.00
		By, Exam Fees	1,06,600.00
		By, Enrolments Fees	2,97,278.00
		By, Fire Extinguishers Refilling Expenses	20,900.00
		By, Donation	20,000.00
		By, T.V. Recharge	633.00
		By, Revenue of Land	780.00
		By, Society Registration & Renewal	4,200.00
		By, Web Side Renewal	15,719.00
		By, Carring Charges	6,200.00
		By, Fare Exp.	5,990.00
		By, TDS Payments	3,26,467.00
		By, Online Commission	75.00
		By, Bank Commision	59.00
		By, Bank Charge	649.00
		By, Audit Fees	11,000.00
		By, <b>Fund Transfer :-</b>	
		Union Fund,Games Fund & Internal Exam Fund	3,20,000.00
		By <b>Closing Balance</b>	
		Cash in Hand	24,246.00
		Cash at Bank	
		A.G.V.Bank	
		(A/c No :- 7254010006402)	1,11,31,741.00
		B.S.S.S.L (A/C No :- 101468)	38,12,442.00
		B.S.S.S.L (A/C No :- 101723)	39,45,820.00
		SBI (A/c No :-34419390957)	10,14,022.50
			1,99,04,025.50
	3,39,80,556.50		3,39,80,556.50

Date:-20-08-2024  
Place:- Nagaon

In terms of our separate report on even date  
For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprieto  
M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

EXPENDITURE		AMOUNT	INCOME	AMOUNT
To, Salary & Remuneration	46,59,685.00		By, Fess Collection	1,84,32,502.00
Add:- CPF	3,78,454.00			
		50,38,139.00	By, Donation	4,60,000.00
To, T.A/D.A		14,975.00		
To, Printing & Stationery		1,36,735.00	By, Bank Interest	4,92,675.00
To, Newspaper Bill		5,667.00		
To, Refreshment Exp.		48,899.00	By, Mise. Receipts	10.00
To, Electricity Charges		47,438.00		
To, Telephone Expenses		51,896.00	By, Received from Education Loan	98,000.00
To, Labour Charge		2,05,250.00		
To, Plantation		600.00		
To, House Rent		67,500.00		
To, Repairing & Maintenance		23,106.00		
To, Car Hire Charges		5,000.00		
To, Fuel & Gas Exp.		6,400.00		
To, G.U. Affiliation Fee		60,500.00		
To, Inspection Expenses & Intigrated Course		90,000.00		
To, Advertisement Exp		25,468.00		
To, QIC online to NCTE		5,00,000.00		
To, Admission Fees Refund		98,000.00		
To, Exam Fees for D.EL.ED.		20,100.00		
To, Exam Fees		1,06,600.00		
To, Enrolments Fees		2,97,278.00		
To, Fire Extinguishers Refilling Expenses		20,900.00		
To, Donation		20,000.00		
To, T.V. Recharge		633.00		
To, Revenue of Land		780.00		
To, Society Registration & Renewal		4,200.00		
To, Web Side Renewal		15,719.00		
To, Carring Charges		6,200.00		
To, Fare Exp.		5,990.00		
To, Online Commission		75.00		
To, Bank Commision		59.00		
To, Bank Charge		649.00		
To, Audit Fees		11,000.00		
To, Depreciation		2,16,590.00		
To, Excess of Income Over Expenditure		1,23,30,841.00		
		1,94,83,187.00		1,94,83,187.00

In terms of our separate report on even date  
For Samir Das & Associates  
Chartered Accountants

Date:-20-08-2024  
Place:- Nagaon



Samir Das  
Proprieto  
M.No. 054429

**KALIABOR COLLEGE OF EDUCATION**  
**PO: KUWARITOL, DIST: NAGAON (ASSAM)**

**BALANCE SHEET AS ON 31-03-2024**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Capital Account</b>		<b>Fixed Assets</b>	
Opening Balance	3,92,01,369.40	Land (OB)	8,32,335.00
Add:- Excess of Income Over Expenditure	1,23,30,841.00	Building Construction	2,62,86,575.50
	5,15,32,210.40	Add:- This Year	59,76,852.00
			3,22,63,427.50
Arrear Salary Payable	60,00,000.00	Furniture	6,93,136.80
S.B.I. Fund ( A/c No :-34419390957)	5,68,735.50	Add:- This Year	3,42,000.00
			10,35,136.80
		Less:- Depreciation	1,03,514.00
			9,31,622.80
		<b>Equipments :-</b>	
		C.C Camera System	1,23,631.65
		Less:- Depreciation	18,545.00
			1,05,086.65
		Computer	33,993.60
		Less:- Depreciation	13,597.00
			20,396.60
		Purchase of Electrical Goods	2,92,051.50
		Add :- This Year	74,040.00
		Add:- A.C. Purchase	77,170.00
			4,43,261.50
		Less:- Depreciation	66,489.00
			3,76,772.50
		Generator	44,005.35
		Less:- Depreciation	6,601.00
			37,404.35
		Biometric System	29,846.05
		Less:- Depreciation	4,477.00
			25,369.05
		FAN	10,439.70
		Less:- Depreciation	1,566.00
			8,873.70
		Invertor	3,706.00
		Less:- Depreciation	556.00
			3,150.00
		Aquaguard	8,300.25
		Less:- Depreciation	1,245.00
			7,055.25
		<b>Fund Transfer :-</b>	
		Union Fund, Games Fund & Internal Exam Fund	3,20,000.00
		Books	5,24,940.00
		Fixed Deposit with S.B.I.	26,49,135.00
		TDS Receivable	2,061.00
		Add :- This Year	3,26,467.00
			3,28,528.00
		Less :- Received	2,61,422.00
			67,106.00
		<b>Closing Balance :-</b>	
		Cash in Hand	24,246.00
		Cash at Bank	
		A.G.V.Bank	
		(A/c No :- 7254010006402)	1,11,31,741.00
		B.S.S.S.L (A/C No :- 101468)	38,12,442.00
		B.S.S.S.L (A/C No :- 101723)	39,45,820.00
		SBI (A/c No :-34419390957)	10,14,022.50
			1,99,04,025.50
	5,81,00,945.90		5,81,00,945.90

In terms of our separate report on even date  
For Samir Das & Associates  
Chartered Accountants

Date:-20-08-2024  
Place: Nagaon



Samir Das  
Proprietor  
M.No. 054429