

INDEPENDENT AUDITOR'S REPORT

To

The Members of Managing Committee of **KALIABOR COLLEGE OF EDUCATION**

We have examined the attached statement of accounts of **KALIABOR COLLEGE OF EDUCATION, P.O. KUWARITOL, NAGAON (ASSAM)**, which comprise the Balance Sheet as at 31st March 2025, Receipts and Payments Account and Income & Expenditure account for the year ended on that date, with the books of accounts and relevant vouchers and documents as produced before us. And notes to the financial statement, including a summary of significant accounting policies

In our opinion, the accompanying financial statement of the entity are prepared, in all material respects, in accordance with the Manual in Financial Management and give a true and fair view in conformity with the accounting principles generally accepted in India. Subject to following observations:

BASIS FOR OPINION

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. 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 STATEMENT

Management is responsible for the preparation of the financial statement in accordance with provisions laid down in income tax Act, 1961 and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, 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.


Principal
Kaliabor College of Education
Kuwaritol, Nagaon (Assam)



AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENT

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 of, 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 statement.

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

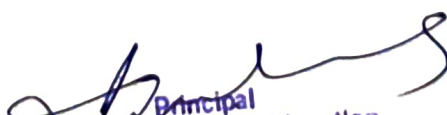
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting 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.

Place:- Nagaon
Date:-16-12-2025


Principal
Kaliabor College of Education
Kuwaritol : Nagaon (Assam)
Pin-782127



For Samir Das & Associates
Chartered Accountants


(Samir Das)
Sole-Proprietor
Membership No.054429
UDIN : 25054429BMHYVB9510

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, <u>Opening Balance:-</u>		By, Salary & Remuneration	63,57,894.00
Cash in Hand	24,246.00	Add:- CPP	2,54,464.00
<u>Cash at Bank:-</u>			66,12,358.00
B.S.S.S.L(A/c No-101468)	38,12,442.00	By, Electricity Bill	1,88,084.00
SBI(A/c No-34419390957)	10,14,022.50	By, Printing & Stationary	10,80,853.00
AGV(A/c No-7254010006402)	1,11,31,741.00	By, Hardware Exp.	2,21,070.00
B.S.S.S.L(A/c NO-101723)	39,45,820.00	By, Refreshment	5,26,094.00
B.S.S.S.L(A/c No-102294)	3,72,654.00	By, Bank Charge	2,320.00
		By, TDS	4,79,364.00
To, D.EL.Ed Fees Collection	46,61,018.00	By, Labour Exp.	9,88,350.00
To, B.ED Admission Fees	1,89,81,302.00	By, TA/DA	2,26,605.00
To, Bank Interest	2,85,760.00	By, Repairing & Maintenance	1,89,230.00
To, Misc Receipts	1.00	By, Fuel & Gas Exp.	1,14,620.00
To, Loan Received	24,50,000.00	By, Festival	1,29,955.00
To, Advance Return from Principal	50,000.00	By, Water Materials Exp.	35,570.00
		By, Building Construction	1,61,37,547.00
		By, Newspaper Bill	6,390.00
		By, Fare exp.	2,32,900.00
		By, House Rent	72,000.00
		By, Telephone Exp.	78,641.00
		By, Remuneration	5,10,898.00
		By, NAAC Fees	6,60,813.00
		By, Equipment	9,41,134.00
		By, Fire Safty	2,54,500.00
		By, Work Shop	3,32,761.00
		By, Facility Interview	46,253.00
		By, Donation	18,750.00
		By, Instrument of Purchase	2,256.00
		By, Furniture	89,84,751.00
		By, Tant House	43,830.00
		By, G.U. Affiliation Fees	2,60,387.00
		By, Web Side Renewal	20,000.00
		By, Computer Purchase	2,46,300.00
		By, Transportation	1,00,400.00
		By, Audit Fees	73,000.00
		By, Solar System Purchase	2,40,000.00
		By, Language Lab	4,00,763.00
		By, E.Resource For Library	19,470.00
		By, UPS(ICT) Room	2,19,120.00
		By, Notary Fees	6,700.00
		By, Car Purchase	13,80,131.00
		By, Interior Design Exp.	22,03,535.00
		By, Security Deposit APDCL	43,514.00
		By, Registration Fees	1,03,116.00
		By, A.C Purchase	25,500.00
		By, Parking Stand	28,000.00
		By, Bio-Matric Machine Purchase	61,100.00
		By, Programme Exps.	1,64,880.00
		By, Advance Paid to Principal	50,000.00
		By, Library Automation	6,07,680.00
		By, Kaliabor College as center fees	
		By, Land Fees	63,175.00
		By, <u>Closing Balance:-</u>	
		Cash in Hand	7,20,422.00
		<u>Cash at Bank:-</u>	
		B.S.S.S.L(A/c No-101468)	19,373.00
		SBI(A/c No-34419390957)	30,567.50
		AGV(A/c No-7254010006402)	4,93,147.00
		B.S.S.S.L(A/c NO-101723)	9,410.00
		B.S.S.S.L(A/c No-102294)	1,419.00
	4,67,29,006.50		4,67,29,006.50

In terms of our separate audit report on even date

Date:-16-12-2025
Place:-Nagaon

Principal
Kaliabor College of Education
Kuwaritol : Nagaon (Assam)
Pin- 782137



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 2025

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To, Salary & Remuneration	63,57,894.00		By, D.EL.Ed Fees Collection		46,61,018.00
Add:-CPF	2,54,464.00		By, B.ED Admission Fees		1,89,81,302.00
		66,12,358.00	By, Bank Interest		2,85,760.00
To, Electricity Bill		1,88,084.00	By, Misc Receipts		1.00
To, Printing & Stationary		10,80,853.00			
To, Refreshment		5,26,094.00			
To, Bank Charge		2,320.00			
To, TDS		4,79,364.00			
To, TA/DA		2,26,605.00			
To, Repairing & Maintenance		1,89,230.00			
To, Fuel & Gas Exp.		1,14,620.00			
To, Festival		1,29,955.00			
To, Newspaper Bill		6,390.00			
To, Fare exp.		2,32,900.00			
To, House Rent		72,000.00			
To, Telephone Exp.		78,641.00			
To, Remuneration		5,10,898.00			
To, NAAC Fees		6,60,813.00			
To, Equipment		9,41,134.00			
To, Fire Saffty		2,54,500.00			
To, Work Shop		3,32,761.00			
To, Facility Interview		46,253.00			
To, Donation		18,750.00			
To, Tant House		43,830.00			
To, G.U. Affiliation Fees		2,60,387.00			
To, Web Side Renewal		20,000.00			
To, Transportation		1,00,400.00			
To, Audit Fees		73,000.00			
To, Language Lab		4,00,763.00			
To, E.Resource For Library		19,470.00			
To, Notary Fees		6,700.00			
To, Registration Fees		1,03,116.00			
To, Parking Stand		28,000.00			
To, Programme Exps.		1,64,880.00			
To, Land Fees		63,175.00			
To, Depreciation		13,28,096.00			
To, Excess of Income over Exp.		86,11,741.00			
		2,39,28,081.00			2,39,28,081.00

In terms of our separate audit report on even date

Date:-16-12-2025
Place:-Nagaon


Principal
Kaliabor College of Education
Kuwaritol : Nagaon (Assam)
Pin- 782137



Samir Das & Associates
Chartered Accountants


Samir Das
Proprietor
M. No.054429

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

BALANCE SHEET AS ON 31-03-2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Account		Fixed Assets (As Per List)	6,46,36,307.40
Opening Balance	5,21,00,945.90		
Add:- B.S.S.S.L(A/c No-102294)	3,72,654.00		
Add:- Excess of Income Over Expenditure	86,11,741.00		
	6,10,85,340.90	Fund Transfer to:-	
		Union Fund, Games Fund & Internal Exam Fund	3,20,000.00
Arrear Salary Payable	60,00,000.00	Books	5,24,940.00
Loan Received	24,50,000.00	Fixed Deposit With S.B.I.	26,49,135.00
		TDS Receivable	67,106.00
		Security Deposit APDCL	43,514.00
Advance Return from Principal	50,000.00		
Less:- This Year	50,000.00		
	-		
		Closing Balance:-	
		Cash in Hand	7,20,422.00
		Cash at Bank:-	
		B.S.S.S.L(A/c No-101468)	19,373.00
		SBI(A/c No-34419390957)	50,567.50
		AGVB(A/c No-7254010006402)	4,93,147.00
		B.S.S.S.L(A/c No-101723)	9,410.00
		B.S.S.S.L(A/c No-102294)	1,419.00
			12,94,338.50
	6,95,35,340.90		6,95,35,340.90

In terms of our separate audit report on even date

Date:-16-12-2025
Place:-Nagaon

Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No.054429

[Signature]
Principal
Kallabor College of Education
Kuwaritol : Nagaon (Assam)
Pin- 782137

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

FIXED ASSETS (AS PER LIST)

Particulars	WDV as 01/04/2024	Addition	Sale	WDV as on 31/03/2025	Depriciation	WDV as on 31/03/2025
Land (OB)	8,32,335.00	-	-	8,32,335.00	-	8,32,335.00
Building Contruction	3,22,63,427.50	2,01,58,182.00	-	5,24,21,609.50	-	5,24,21,609.50
Furniture	9,31,622.80	89,84,751.00	-	99,16,373.80	9,08,984.00	90,07,389.80
C.C. Camara System	1,05,086.65	-	-	1,05,086.65	15,763.00	89,323.65
Computer	20,396.60	2,46,300.00	-	2,66,696.60	40,004.00	2,26,692.60
Equipment Purchase	3,76,772.50	4,86,876.00	-	8,63,648.50	1,29,547.00	7,34,101.50
Generator	37,404.35	-	-	37,404.35	5,611.00	31,793.35
Biometric System	25,369.05	61,100.00	-	86,469.05	12,970.00	73,499.05
Fan	8,873.70	-	-	8,873.70	1,331.00	7,542.70
Invertor	3,150.00	-	-	3,150.00	472.00	2,678.00
Aquaguard	7,055.25	35,570.00	-	42,625.25	6,394.00	36,231.25
Car Purchase	-	13,80,131.00	-	13,80,131.00	2,07,020.00	11,73,111.00
	3,46,11,493.40	3,13,52,910.00	-	6,59,64,403.40	13,28,096.00	6,46,36,307.40

Date:-16-12-2025

Place:-Nagaon



(Signature)
Principal
Kaliabor College of Education
Kuwaritol : Nagaon (Assam)
Pin- 782137