

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the Financial Statements of Vivekananda Kendra College of Teacher Education, Nirjuli run and managed by Vivekananda Kendra Vidyalayas Arunachal Pradesh Trust ("the Institution"), which comprise of the Statement of Grant Account as at 31 March 2025, the statement of Grant Income & Expenditure Account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statements give a true and fair representation in conformity with the accounting principles generally accepted in India, of the state of affairs of the Institution as at 31 March, 2025, and its income and expenses for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements along with the Technical Guide Issued by the ICAI for Not-for-profit organisations. We are independent of the Institution in accordance with the Code of Ethics relevant to our audit of the financial statements in India and we have fulfilled our responsibilities in accordance with those requirements.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For CRS & Co
Chartered Accountants
FRN: 014392S

Aradhita



Chartered Accountant
Membership Number: 240728
UDIN: 25240728BORYDA3661
Place: Dibrugarh
Date: 27.06.2025

VIVEKANANDA KENDRA COLLEGE OF TEACHER EDUCATION, NIRJULI
BALANCE SHEET AS AT 31ST MARCH, 2025

I. SOURCES OF FUNDS :	Schedule	As on 31.03.2025		As on 31.03.2024	
1 H.O. ACCOUNTS			9,98,95,580		9,40,23,871
Opening balance		9,40,23,871		9,20,90,117	
Add : Excess of Income over Expenditures		58,72,833		19,33,754	
		9,98,96,703		9,40,23,871	
Less : Assets Withdrawal		1,123		-	
2 CURRENT LIABILITIES & PROVISIONS :			9,29,900		7,19,200
Student Security Deposit		8,54,900		7,19,200	
Canteen Security Deposit		75,000		-	
Unspent Balance of NSS Activities		16		21,695	
Less : Bank Balance maintained for NSS State Bank of India, Nirjuli S/B.A/e.No. 39202676628		16		21,695	
TOTAL SOURCE OF FUNDS			10,08,25,480		9,47,43,071
II. APPLICATION OF FUNDS :					
1 FIXED ASSETS :	1		6,68,18,045		6,86,18,530
(a) Gross block		7,78,01,979		7,56,96,285	
(b) Less : Depreciation		1,09,83,934		70,77,755	
© Net Block					
2 CURRENT ASSETS, LOANS & ADVANCES :	2		3,40,07,436		2,61,24,541
(a) Loans & Advances		67,20,013		27,36,869	
(b) Cash & Bank Balances		2,72,87,423		2,33,87,672	
TOTAL APPLICATION			10,08,25,480		9,47,43,071

For CRS & Co,
Chartered Accountants
FRN: 014392

[Signature]
Partner

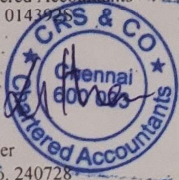
M.No. 240728
UDIN NO. : 25240728BORYDA3661
Place: Dibrugarh
Date: 27.06.2025



[Signature]
SUJATHA NAIYAK
SECRETARY

Schedule		As on 31.03.2025	As on 31.03.2024
2	CURRENT ASSETS, LOANS & ADVANCES :		
	(i) VKVAPT Dibrugarh H.O.	67,20,013	27,36,869
		-	-
		67,20,013	27,36,869
	(b) CASH & BANK BALANCES as on 31/03/2025 :		
	(i) State Bank of India, Nirjuli S/B.A/c.No. 35889320860	4,997	5,001
	(ii)	-	-
	(ii) State Bank of India, Dibrugarh F/D.Account	2,72,82,426	2,33,82,671
		2,72,87,423	2,33,87,672

For CRS & Co,
Chartered Accountants
FRN: 014396



Ad

Partner
M.No. 240728

SUJATHA

Sujatha

SECRETARY

VIVEKANANDA KENDRA COLLEGE OF TEACHER EDUCATION, NIRJULI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

INCOME :	2024-2025		2023-2024	
CONTRIBUTION FROM PARENTS:		1,83,57,825		1,70,36,037
Admission Fee	25,31,750		21,85,850	
Other Fee income	1,58,26,075		1,48,50,187	
Bank Interest :		12,40,427		4,16,002
Interest on savings accounts	30,041		22,531	
Interest on fixed deposits	12,10,386		3,93,471	
Contribution received for Students Excursion		-		6,44,800
TOTAL INCOME		1,95,98,252		1,80,96,839
EXPENDITURE :				
Pay & Allowances		72,98,708		94,29,111
Salary				
Contribution to Staff welfare scheme		2,50,450		4,67,706
Employer's Contribution to Provident Fund	81,846		1,01,800	
Employer's Contribution to Family Pension Fund	15,000		35,000	
Employer's Contribution to EDLI	4,035		5,700	
Administrative Charges on PF & EDLI	18,354		26,974	
Gratuity	1,26,679		2,86,640	
Contributions to staff Mediclaim Policy	4,536		11,592	
Administrative Expenses :		4,06,094		4,74,897
Travelling & conveyance	1,25,796		87,145	
Transportation charges	-		2,000	
Postage & Telephone Charges Paid	11,993		15,098	
Advertisement charges	74,849		37,469	
Bank charges	1,998		884	
Rent	-		51,000	
Insurance	68,432		97,126	
Audit fees	13,600		3,500	
Repairs to other Asstes	1,09,426		1,80,675	
College Expenses :		18,34,161		18,64,745
College Affiliation Renewal Fee & Other Charges paid to R	13,19,495		5,19,390	
Other college expenses	5,14,666		13,45,355	
Depreciation		39,36,006		39,26,626
TOTAL APPLICATION		1,37,25,419		1,61,63,085
Excess taken to balance Sheet		58,72,833		19,33,754

For C R S & Co
Chartered Accountants
(Firm Regn No 014392S)
Chennai
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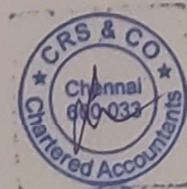
Partner
M.No. 240728
UDIN NO. : 25240728BORYDA3661
Place: Dibrugarh
Date: 27.06.2025

Sujatha
SUJATHA NAYAK
SECRETARY

VIVEKANANDA KENDRA VIDYALAYAS
ARUNACHAL PRADESH TRUST
VIVEKANANDA KENDRA COLLEGE OF TEACHER EDUCATION, NIRJULI

RECEIPTS & PAYMENTS ACCOUNT FOR THE
YEAR ENDED 31ST MARCH, 2025

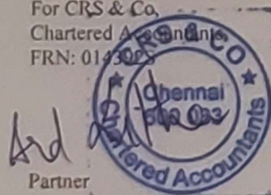
	2024-2025	2023-2024
RECEIPTS :		
<u>Opening balances as on 01.04.2024</u>		
<u>With Bank balances</u>		
State Bank of India, Nirjuli S/B A/c.No. 35889320860	5,001	89,654
State Bank of India, Dibrugarh F/D.Account	2,33,82,671	2,16,54,844
	<u>2,33,87,672</u>	<u>2,17,44,498</u>
CONTRIBUTION FROM PARENTS:		
Admission Fee	25,31,750	21,85,850
Registration & Enrollment Fee	-	3,05,700
Tuition Fee	1,09,06,000	1,01,25,200
Establishment Fee	11,68,500	8,95,200
College Development Fund fee	11,94,300	10,00,350
Resource Center Utilisation Fee	2,92,125	2,48,375
Library & Magazine Fee	3,89,500	3,97,787
Games & Sports / Cultural Fee	3,89,500	3,96,500
Computer Fee	3,89,100	3,96,500
Examination Fee	6,12,650	6,14,550
Field Trip Chrages	2,92,500	2,48,375
Identity Card Fee	-	50,950
Fine	17,000	-
Stationary Charges	1,74,900	1,70,700
	<u>1,83,57,825</u>	<u>1,70,36,037</u>
Other Receipts :		
Students Security Deposit	5,05,000	3,64,000
Canteen Security Deposit	75,000	-
Interest on savings accounts	30,041	22,531
Interest on fixed deposits	12,10,386	3,93,471
Receipt for NSS Activities	21,926	1,27,758
Contribution received for Students Excursion	-	6,44,800
Loans & Advances	-	29,14,450
Vivekananda Kendra Vidyalayas Arunachal Pradesh Trust	85,81,792	95,22,540
	<u>1,04,24,145</u>	<u>1,39,89,550</u>
TOTAL	<u>5,21,69,642</u>	<u>5,27,70,085</u>
PAYMENTS :		
<u>Pay & Allowances</u>		
Salary	72,98,708	94,29,111
Contribution to Staff welfare scheme	-	1,01,800
Employer's Contribution to Provident Fund	81,846	35,000
Employer's Contribution to Family Pension Fund	15,000	5,700
Employer's Contribution to EDLI	4,035	26,974
Administrative Charges on PF & EDLI	18,354	2,86,640
Gratuity	1,26,679	11,592
Contributions to staff Mediclaim Policy	4,536	-
	<u>2,50,450</u>	<u>4,67,706</u>
	<u>75,49,158</u>	<u>98,96,817</u>
Administrative Expenses :		
Travelling & conveyance	1,25,796	87,145
Transportation charges	-	2,000
Postage & Telephone Charges Paid	11,993	15,098
Advertisement charges	74,849	37,469
Bank charges	1,998	884
Rent paid	-	51,000
Insurance	68,432	97,126
Audit fees	13,600	3,500
Repairs to other Asstes	1,09,426	1,80,675
	<u>4,06,094</u>	<u>4,74,897</u>



Contd. 2

	<u>2024-2025</u>	<u>2023-2024</u>
<u>College Expenses :</u>		
College Affiliation Renewal Fee & Other Charges paid to RGU & Others	13,19,495	5,19,390
Functions & celebrations	11,057	18,325
Camp & Seminar, Meeting expenses	16,717	6,302
Classroom Expenses	4,639	25,755
Teaching Aids	20,815	-
Examination Expenses	1,13,531	3,68,247
Field Trip / Excursion Expenses	1,09,927	7,08,120
Printing & Office Stationaries	17,975	10,265
Games & Sports	52,927	37,122
Prizes	900	-
Electricity & Lighting Expenses	1,15,589	74,651
Periodicals & Subscriptions	23,830	39,783
College & Office Expenses	26,959	58,785
	<u>18,34,161</u>	<u>18,64,745</u>
<u>Addition to Fixed Assets :</u>		
Building Work in Progress	-	5,00,000
Building	10,37,109	1683700.00
Furniture, Fixture & Office Equipments	6,94,529	163000.00
Computer & Electronic Items	1,55,477	171420.00
Library Books	2,48,406	196431.00
	<u>21,35,521</u>	<u>27,14,551</u>
<u>Loans & Advances :</u>		
Students Security Deposit	3,69,300	3,11,600
NSS Activities	21,985	1,26,694
Loans & Advances	-	17,33,700
Vivekananda Kendra Vidyalayas Arunachal Pradesh Trust	1,25,66,000	1,22,59,409
	<u>1,29,57,285</u>	<u>1,44,31,403</u>
<u>Closing balances as on 31.03.2025</u>		
<u>Bank balances:-</u>		
State Bank of India, Nirjuli S/B.A/c.No. 35889320860	4,997	5,001
State Bank of India, Dibrugarh F/D.Account	2,72,82,426	2,33,82,671
	<u>2,72,87,423</u>	<u>2,33,87,672</u>
TOTAL	<u>5,21,69,642</u>	<u>5,27,70,085</u>

For CRS & Co.
Chartered Accountants
FRN: 014302



Partner
M.No. 240728
UDIN NO. : 25240728BORYDA3661
Place: Dibrugarh
Date: 27.06.2025

Sujatha
SUJATHA NAYAK
SECRETARY

Notes to accounts forming part of the Financial Statements of
Vivekananda Kendra College of Teacher Education, Nirjuli

Significant Accounting Policies:

1.1. Basis of Preparation of Financial Statements:

The accompanying financial statements have been prepared as per the historical cost convention, in accordance with Indian Generally Accepted Accounting Principles and as per the Technical Guide on Accounting for Not -for-Profit Organisations issued by the ICAI. The Income & Expenditure Account have been prepared in a manner consistent with the applicable accounting standards issued by the ICAI.

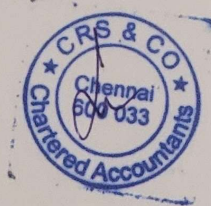
1.2. Revenue Recognition:

The revenue is from fees collected from students which is recognized on receipt basis. All expenses are recognized against the income and the net excess or deficit is taken to the Balance Sheet.

1.3. Property, Plant and Equipment and Intangible Assets & Depreciation/Amortization:

(a) Property, Plant & Equipment

Property, Plant & Equipment are valued at historical cost less accumulated depreciation (including depreciation for the current year). The Institution has provided depreciation on its Property, Plant & Equipment and Intangible assets as per the rates prescribed in the Income Tax Act, 1961.


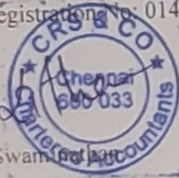


1.4. Other Notes:

The several debit / credit balances included in the Balance Sheet are based on the Books of account regularly maintained and pending confirmation from the parties concerned. However, in the opinion of the Board of Institutionees, the current assets have a value on realization, not less than the value at which they are stated in the Balance Sheet.

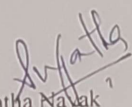
Previous year figures have been regrouped according to current year presentation wherever felt necessary

For CRS & Co
Chartered Accountants
Firm's Registration No: 014392S



Arvind Swami

Partner

Membership No: 240728
UDIN: 25240728BORYDA3661
Place: Dibrugarh
Date: 27.06.2025


Sujatha Nayak
Secretary