

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 2026, 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, 2026, 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




Chartered Accountant
Membership Number: 240728
UDIN: 26240728XSQDMY5566
Place: Dibrugarh
Date: 03.06.2026

VIVEKANANDA KENDRA COLLEGE OF TEACHER EDUCATION, NIRJULI
BALANCE SHEET AS AT 31ST MARCH, 2026

I. <u>SOURCES OF FUNDS :</u>	Schedule	As on 31.03.2026		As on 31.03.2025	
1 CAPITAL FUND			10,44,50,829		9,98,95,580
Opening balance		9,98,95,580		9,40,23,870	
Add : Excess of Income over Expenditures		45,55,249		58,72,833	
		10,44,50,829		9,98,96,703	
Less : Assets Withdrawal		-		1,123	
2 CURRENT LIABILITIES & PROVISIONS :			10,36,400		9,29,900
Student Security Deposit		10,36,400		8,54,900	
Canteen Security Deposit		-		75,000	
Unspent Balance of NSS Activities		-		16	
Less : Bank Balance maintained for NSS State Bank		-		16	
TOTAL SOURCE OF FUNDS			10,54,87,229		10,08,25,480
II. <u>APPLICATION OF FUNDS :</u>					
1 FIXED ASSETS :	1		6,37,29,260		6,68,18,045
(a) Gross block		7,85,20,773		7,78,01,979	
(b) Less : Depreciation		1,47,91,513		1,09,83,934	
2 CURRENT ASSETS, LOANS & ADVANCES :	2		4,17,57,970		3,40,07,436
(a) Loans & Advances		1,48,58,417		67,20,013	
(b) Bank Balances		2,68,99,553		2,72,87,423	
TOTAL APPLICATION			10,54,87,229		10,08,25,480

For CRS & Co,
Chartered Accountants
FRN: 014392S




Partner
M.No. 240728
UDIN NO. : 26240728XSODMY5566
Place: Dibrugarh
Date: 03.06.2026


SUJATHA NAYAK
SECRETARY (ADMINISTRATION)

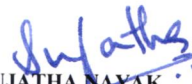
VIVEKANANDA KENDRA COLLEGE OF TEACHER EDUCATION, NIRJULI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

INCOME :	2025-2026		2024-2025	
CONTRIBUTION FROM PARENTS:		1,87,14,110		1,83,57,825
Admission Fee	25,39,550		25,31,750	
Other Fee income	1,61,74,560		1,58,26,075	
Bank Interest :		15,44,969		12,40,427
Interest on savings accounts	49,754		30,041	
Interest on fixed deposits	14,95,215		12,10,386	
TOTAL INCOME		2,02,59,079		1,95,98,252
EXPENDITURE :				
<u>Pay & Allowances</u>				
Salary		83,84,347		72,98,708
<u>Contribution to Staff welfare scheme</u>		3,44,399		2,50,450
Employer's Contribution to Provident Fund	1,04,300		81,846	
Employer's Contribution to Family Pension Fund	32,500		15,000	
Employer's Contribution to EDLI	5,700		4,035	
Administrative Charges on PF & EDLI	23,911		18,354	
Gratuity	1,68,281		1,26,679	
Contributions to staff Mediclaim Policy	9,707		4,536	
<u>Administrative Expenses :</u>		15,16,265		4,06,094
Travelling & conveyance	83,479		1,25,796	
Transportation charges	1,830		-	
Postage & Telephone Charges Paid	12,230		11,993	
Advertisement charges	64,575		74,849	
Bank charges	1,713		1,998	
Insurance	74,774		68,432	
Audit fees	11,800		13,600	
Repairs to other Asstes	12,65,864		1,09,426	
<u>College Expenses :</u>		16,51,240		18,34,161
College Affiliation Renewal Fee & Other Charges paid to R	8,23,940		13,19,495	
Other college expenses	8,27,300		5,14,666	
Depreciation		38,07,579		39,36,006
TOTAL APPLICATION		1,57,03,830		1,37,25,419
Excess taken to balance Sheet		45,55,249		58,72,833

For CRS & Co,
Chartered Accountants
(Firm Regn No: 01439258)


Partner
M.No. 240728
UDIN NO. : 26240728XSODMY5566
Place: Dibrugarh
Date: 03.06.2026




SUJATHA NAYAK
SECRETARY (ADMINISTRATION)

Schedule -1

VIVEKANANDA KENDRA COLLEGE OF TEACHER EDUCATION, NIRJULI										
PARTICULARS	%	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		COST AS	ADDITIONS		TOTAL	UPTO LAST		TOTAL	AS ON	AS ON
		ON 1.4.2025	Up to September	After September	COST	ACCOUNT	THIS YEAR		31.03.2026	31.03.2025
Building work in progress		5,00,000	-	-	5,00,000	-	-	-	5,00,000	5,00,000
Building	5	7,15,86,372	-	-	7,15,86,372	84,83,995	31,55,119	1,16,39,114	5,99,47,258	6,31,02,377
Furniture & Fixtures	10	39,16,953	-	51,500	39,68,453	13,52,898	2,58,981	16,11,879	23,56,574	25,64,055
Computer & Electronic items	40	10,03,603	-	-	10,03,603	6,89,661	1,25,577	8,15,238	1,88,365	3,13,942
Library Books	40	7,86,621	-	6,67,294	14,53,915	4,51,450	2,67,527	7,18,977	7,34,938	3,35,171
Machinery	15	8,430	-	-	8,430	5,930	375	6,305	2,125	2,500
Total		7,78,01,979	-	7,18,794	7,85,20,773	1,09,83,934	38,07,579	1,47,91,513	6,37,29,260	6,68,18,045

For CRS & Co,
Chartered Accountants
(Firm Regn No: 014392S)

Adithyan
Partner
M.No. 240728
UDIN NO. : 26240728XSQDMY3566
Place: Dibrugarh
Date: 03.06.2026



Sujatha
SUJATHA NAYAK
SECRETARY (ADMINISTRATION)

Schedule		As on 31.03.2026	As on 31.03.2025
2	(a) CURRENT ASSETS, LOANS & ADVANCES :		
	(i) VKVAPT Dibrugarh H.O.	1,48,58,417	67,20,013
		1,48,58,417	67,20,013
	(b) BANK BALANCES :		
	(i) State Bank of India, Nirjuli S/B.A/c.No. 35889320860	4,544	4,997
	(ii) State Bank of India, Dibrugarh F/D.Account	2,68,95,009	2,72,82,426
		2,68,99,553	2,72,87,423

For CRS & Co,
Chartered Accountants
FRN: 0143928



Sujatha
Sujatha Nayak
SECRETARY (ADMINISTRATION)

VIVEKANANDA KENDRA VIDYALAYAS ARUNACHAL PRADESH TRUST VIVEKANANDA KENDRA COLLEGE OF TEACHER EDUCATION, NIRJULI		RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026		
PARTICULARS	2025-2026		2024-2025	
RECEIPTS :				
Opening balance as on 01.04.2025				
Bank balances:-		2,72,87,423		2,33,87,672
(i) State Bank of India, Nirjuli S/B.A/c.No. 35889320860	4,997		5,001	
(ii) State Bank of India, Dibrugarh F/D.Account	2,72,82,426		2,33,82,671	
CONTRIBUTION FROM PARENTS:		1,87,14,110		1,83,57,825
Admission Fee	25,39,550		25,31,750	
Other Fee income	1,61,74,560		1,58,26,075	
Bank Interest :		15,44,969		12,40,427
Interest on savings accounts	49,754		30,041	
Interest on fixed deposits	14,95,215		12,10,386	
Loans & Advances :		88,39,110		91,83,718
Student Security Deposit	5,45,000		5,05,000	
Canteen Security Deposit	-		75,000	
Receipts for NSS Activities	44,364		21,926	
Vivekananda Kendra Vidyalayas Arunachal Pradesh Trust	82,49,746		85,81,792	
TOTAL RECEIPTS		5,63,85,612		5,21,69,642
PAYMENTS :				
Pay & Allowances				
Salary		83,84,347		72,98,708
Contribution to Staff welfare scheme		3,44,399		2,50,450
Employer's Contribution to Provident Fund	1,04,300		81,846	
Employer's Contribution to Family Pension Fund	32,500		15,000	
Employer's Contribution to EDLI	5,700		4,035	
Administrative Charges on PF & EDLI	23,911		18,354	
Gratuity	1,68,281		1,26,679	
Contributions to staff Mediclaim Policy	9,707		4,536	
Administrative Expenses :		15,16,265		4,06,094
Travelling & conveyance	83,479		1,25,796	
Transportation charges	1,830		-	
Postage & Telephone Charges Paid	12,230		11,993	
Advertisement charges	64,575		74,849	
Bank charges	1,713		1,998	
Insurance	74,774		68,432	
Audit fees	11,800		13,600	
Repairs to other Asstes	12,65,864		1,09,426	
College Expenses :		16,51,240		18,34,161
College Affiliation Renewal Fee & Other Charges paid to R	8,23,940		13,19,495	
Other college expenses	8,27,300		5,14,666	
Addition to Fixed Assets :		7,18,794		21,35,521
Building	-		10,37,109	
Furniture, Fixture & office Equipments	51,500		6,94,529	
Computer & Electronic Items	-		1,55,477	
Library Books	6,67,294		2,48,406	
Loans & Advances :		1,68,71,014		1,29,57,285



Student Security Deposit	3,63,500		3,69,300	
Canteen Security Deposit Refunded	75,000		21,985	
Receipts for NSS Activities	44,364		-	
Vivekananda Kendra Vidyalayas Arunachal Pradesh Trust	1,63,88,150		1,25,66,000	
Closing Balances as on 31.03.2026 :		2,68,99,553		2,72,87,423
State Bank of India, Nirjuli S/B.A/c.No. 35889320860	4,544		4,997	
State Bank of India, Dibrugarh F/D.Account	2,68,95,009		2,72,82,426	
TOTAL PAYMENTS		5,63,85,612		5,21,69,642

For C R S & Co,
Chartered Accountants
(Firm Regn No: 014392S)



Partner
M.No. 240728
UDIN NO. : 26240728XSQDMY5566
Place: Dibrugarh
Date: 03.06.2026


SUJATHA NAYAK
SECRETARY (ADMINISTRATION)

**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.

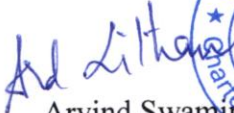


1.4. Other Notes:

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 Swaminathan

Partner

Membership No: 240728
UDIN: 26240728XSQDMY5566
Place: Dibrugarh
Date: 03.06.2026


Sujatha Nayak
Secretary (Administration)