

AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of **Pub Kamrup College** (a society registered under the Societies Registration Act, 1860) with its registered office at Baihata Chariali, Dist- Kamrup - 781381, Assam as on 31.03.2025 and annexed Income & Expenditure Account for the period 01.04.2024 to 31.03.2025. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.
3. We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit.
4. In our opinion, proper books of accounts have been kept by the Society so far as it appears from our examination of those books.
5. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the Books of Account as produced to us.
6. In our opinion and to the best of our information and according to the explanations given to us, the accounts read with the notes on accounts annexed thereto, give a true and fair view:
 - a. In the case of Balance Sheet, of the state of affairs of the Society as at 31st March 2025;
 - b. In case of Income & Expenditure Account, of the excess of income over expenditure, for the year ended on that date; and

Place: Guwahati
Date: 22-12-2025



For Apurba Banerjee & Co
Chartered Accountants
FRN : 314106E

Dip Jyoti Baishya , Partner
MRN : 304063
UDIN : 26304063VJRYKE3523

PUB KAMRUP COLLEGE
Baihata Chariali, District- Kamrup, Assam

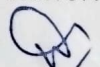
BALANCE SHEET AS AT 31ST MARCH, 2025

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<u>General Fund A/c:</u>		<u>Fixed Assets:</u>	459,973,466.00
Opening Balance	35,660,806.26	As per Annexure "A"	
Add: Fixed Assets taken into account as per Regd Valuer Report	454,387,070.00		
Add: Excess on Income over Expenditure for the year	<u>(4,568,074.87)</u>	<u>Current Assets, Loans & Advances:</u>	60,000.00
	485,479,801.39	Advance to Staff	1,691.00
		Tax deducted at Source	
<u>Current Liabilities:</u>		<u>Bank Balance</u>	
Scooter Distribution Grant	189,892.00	PNB (Add-on Course Fund) 0327010294775	315,923.45
Scholarship Payable	75,207.00	PNB (Building Fund) 0327010102978	1,706,639.07
		PNB (Contingency Fund) 0327010102979	897,778.63
		PNB (CPSMS Fund) 0327010262729	40,603.47
		PNB (Examination Fund) 0327010102977	178,219.56
		PNB (Final Exam Fund) 0327010102776	1,418,382.19
		PNB (Girls' Hostel Fund) 0327010363662	1,060,476.19
		PNB (Library Fund) 0327010102976	1,830,282.48
		PNB (Principal Fund) 0327010100640	312,333.14
		PNB (Professional Courses Fund) 0327010115723	3,120,542.96
		PNB (Scholarship Fund) 0327010265386	288,215.65
		PNB (Secretary Fund) 0327010100148	12,678,019.75
		PNB (Students' Union Fund) 0327010102923	<u>1,862,326.85</u>
			25,709,743.39
	485,744,900.39		485,744,900.39

As per our report of even date annexed,

For, Apurba Banerjee & Co,
Chartered Accountants
FRN : 314106E




Dip Jyoti Baishya
Partner

MRN : 304063

UDIN : 26304063VJRYKE3523

Dated: 22-12-2025
Place : Guwahati

PUB KAMRUP COLLEGE
Balhata Chariali, District- Kamrup, Assam

Income and Expenditure account for the year ended 31st March, 2025

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To ICSSR Seminar Grant (Expenses)	16,000.00	By Income From Admission	11,702,161.24
" Affiliation and Registration Fees (A.S.T.U.)	117,500.00	" Income From Exam Fees	8,140,459.07
" Annual Membership & Subscription Fees	35,084.00	" Income From Hostel Admission	1,290,560.84
" Form Fill-Up Fees (A.H.S.E.C.)	76,050.00	" Income From Outsourced Exam	381,120.00
" Form Fill-Up Fees (A.S.T.U.)	510,300.00	" Exam Centre Fees Received	5,150.00
" Form Fill-Up Fees (G.U.)	3,458,120.00	" Application Fees for Interview	251,902.00
" N.O.C. Fees (G.U.)	36,300.00	" Bank Interest	950,138.26
" Registration & Enrolment Fees (G.U.)	1,240,780.00	" Certificate Fees Received	28,800.00
" Renewal Fees (A.I.C.T.E.)	11,000.00	" FD Interest	600.00
" Advertisement & Publicity	69,289.00	" Income From Printing Works	77,550.00
" Audit & UC Expenses	1,142,930.00	" Miscellaneous Receipts	40,750.00
" Badminton Competition Expenses	56,500.00	" Seminar & Workshop Receipts	85,000.00
" Bank Charges	26,557.78		
" Books & Journals	83,684.00		
" Celebration Expenses of Various Events	517,661.00	Grant-in-Aid	
" Debate & Symposium Expenses	4,220.00	" For Staff Salary (Govt of Assam)	104,255,274.00
" Donation by Students' Union	10,000.00	" Fee Waiver Grant From DHE	13,527,690.00
" Electricity Charges	391,053.00	" ICSSR Seminar Grant	16,000.00
" Execution & Drawing Expenses	54,947.00	" ICT Academy Grant-in-Aid	25,000.00
" Expenses for Conduct of Exams	2,370,176.00	" Receipt From IIIT	18,000.00
" Expenses for Outsourced Exam	453,300.00	" Receipts for Nijut Maina Asoni	24,167.00
" Expenses Related to Staff Selection and Interview	249,500.00		
" Expenses Related to Students' Union	69,230.00		
" Foundation Day Celebration Expenses	24,000.00		
" Freshers' Social Expenses	131,188.00		
" Gardening Expenses	89,907.00		
" General Expenses	439,697.00		
" GST Paid on Reverse Charge Basis	19,228.00		
" Hire Charges	19,250.00		
" Honorarium Paid	10,300.00		
" Internet & Website Expenses	254,571.00		
" Legal Expenses	98,000.00		
" Newspaper & Periodicals Expenses	25,788.00		
" Paint & Varnish	668,037.00		
" Participation Expenses in Various Events	70,371.00		
" POS Machine Rent	36,112.50		
" Postage and Telegram	414.00		
" Power & Fuel	88,370.00		
" Printing Expenses of College Magazine	124,600.00		
" Printing & Stationery	910,102.00		
" Professional Fees	10,000.00		
" Refreshment Expenses	295,980.00		
" Repairs & Maintenance	1,621,238.00		
" Salary & Remuneration (Regular Staff)	104,255,274.00		
" Salary & Remuneration	8,502,250.00		
" Seminar & Workshop Expenses	342,025.00		
" Telephone Expenses	4,770.00		
" Travelling Expenses	616,376.00		
" Youth Festival Expenses	465,297.00		
" Depreciation	15,265,070.00		
To Excess of Income over Expenditure for the year	(4,568,074.87)		
	140,820,322.41		140,820,322.41

As per our report of even date annexed,

For, Apurba Banerjee & Co,
Chartered Accountants
FRN : 314106E



Dip Jyoti Baishya
Partner

MRN : 304063

UDIN : 26304063VJRYKE3523

Dated: 22-12-2025
Place : Guwahati

PUB KAMRUP COLLEGE
Baihata Chariali, District- Kamrup, Assam

Annexure-A

Details Fixed Assets and Depreciation Schedule as at 31st. March, 2025

Items	Opening Balance	Addition before 30 Sept.	Addition after 30 Sept.	Gross Total	Rate of Depreciation	Depreciation Amount	Net Block
						-	273,150,000.00
1 Land	-	273,150,000.00		273,150,000.00	0%		
2 Building	-	149,043,771.00	4,640,053.00	153,683,824.00	5%	7,568,190.00	146,115,634.00
3 Air Conditioner	-	123,060.00	20,000.00	143,060.00	15%	19,959.00	123,101.00
4 Approach Road	-	-	752,867.00	752,867.00	5%	18,822.00	734,045.00
5 Bio-Metric Machine	-	14,000.00		14,000.00	5%	2,100.00	11,900.00
6 CCTV Camera & Accessories	-	489,596.00	34,797.00	524,393.00	15%	76,049.00	448,344.00
7 Computer & Accessories	-	4,934,155.00	591,750.00	5,525,905.00	15%	784,505.00	4,741,400.00
8 Electrical Fan & Accessories	-	24,100.00		24,100.00	15%	3,615.00	20,485.00
9 Fire Safety Equipments	-	55,250.00	611,298.00	666,548.00	15%	54,135.00	612,413.00
10 Furniture & Fixtures	-	8,976,651.00	1,530,185.00	10,506,836.00	10%	974,174.00	9,532,662.00
11 Gym Equipments	-	32,640.00		32,640.00	15%	4,896.00	27,744.00
12 Inverter	-	44,395.00		44,395.00	15%	6,659.00	37,736.00
13 Laboratory Equipment	-	2,941,516.00	440,665.00	3,382,181.00	15%	474,277.00	2,907,904.00
14 LED Display Smart Panel	-	730,990.00	141,600.00	872,590.00	15%	120,269.00	752,321.00
15 Library Books	-	3,584,000.00		3,584,000.00	40%	1,433,600.00	2,150,400.00
16 Mini Auditorium	-	2,105,051.00	993,116.00	3,098,167.00	40%	1,040,644.00	2,057,523.00
17 Selfie Point	-	-	97,000.00	97,000.00	5%	2,425.00	94,575.00
18 Solar Power Systems	-	17,000,000.00		17,000,000.00	15%	2,550,000.00	14,450,000.00
19 Sound System	-	110,500.00		110,500.00	15%	16,575.00	93,925.00
20 Sports Equipments for Indoor Stadium	-	265,200.00		265,200.00	15%	39,780.00	225,420.00
21 Boundary Wall	-	-	1,367,360.00	1,367,360.00	5%	34,184.00	1,333,176.00
22 Tower Wall Clock	-	-	149,870.00	149,870.00	5%	3,747.00	146,123.00
23 Water Purifiers & Coolers	-	217,600.00		217,600.00	15%	32,640.00	184,960.00
24 WiFi Routers & Switches	-	25,500.00		25,500.00	15%	3,825.00	21,675.00
Total:	-	463,867,975.00	11,370,561.00	475,238,536.00		15,265,070.00	459,973,466.00

