FINANCIAL YEAR
2025-26

BAPTIST COLLEGE

MISSION COMPOUND
KOHIMA - 797001 : NAGALAND

STATEMENTS OF ACCOUNT
AS ON 31ST MARCH, 2026

LIPOKMEREN & CO
CHARTERED ACCOUNTANTS

959, Middle Colony
NH 29, Purana Bazar
Dimapur-797116 [Nagaland]
Email:lipokmeren_co@yahoo.com

AUDIT REPORT

We have audited the attached Balance Sheet of **Baptist College, Mission Compound, Kohima - 797001 [Nagaland]** as on **31st March, 2026** and the related Income & Expenditure Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

In our opinion and to the best of our information and according to information given to us, the said accounts are in agreement with the books of account.

i) in the case of the Balance Sheet, of the State of Affairs as at 31st March 2026;

ii) in the case of the Income & Expenditure Account, of the Income and Expenditure for the year ended on that date.

iii) in the case of the Receipt & Payment Account, of the Receipts & Payment for the year ended on that date

For LIPOKMEREN & CO
CHARTERED ACCOUNTANTS
FIRM REGD.NO: 328251E

LIPOKMEREN & CO. FIRM REGD. NO. 328251E DIMAPUR CHARTERED ACCOUNTANTS

Lipokmeren
Proprietor
M.No. 126928

Date : 03/07/2026
Place : Dimapur
UDIN : 26126928XIZIUD8800

LIPOKMEREN & CO
CHARTERED ACCOUNTANTS

959, Middle Colony
NH 29, Purana Bazar
Dimapur-797116 [Nagaland]
Email:lipokmeren_co@yahoo.com

BAPTIST COLLEGE

MISSION COMPOUND
KOHIMA - 797001 : NAGALAND
BALANCE SHEET AS ON 31ST MARCH, 2026

LIABILITIES	AMOUNT (₹)	AMOUNT (₹)	ASSETS	AMOUNT (₹)	AMOUNT (₹)
CAPITAL ACCOUNT:			**FIXED ASSETS:**		
As per Last Account	4,84,10,120.00		**[As per Schedule "I"]**		
Less: Excess of			Opening WDV	2,42,06,932.00	
Expenditure over Income	1,02,24,556.00	3,81,85,564.00	Add: Addition	1,42,74,700.00	
			Total	**3,84,81,632.00**	
UNSECURED LOAN:			Less: Depreciation	22,19,445.00	3,62,62,187.00
Temporary Loan (As Per Last A/c)		84,15,742.00	**CURRENT ASSETS:**		
			Closing Balance:		
CURRENT LIABILITIES:			*Cash at Bank*		1,02,44,131.00
Audit Fee Payable		35,000.00	*Cash in Hand*		1,29,988.00
TOTAL		**4,66,36,306.00**	**TOTAL**		**4,66,36,306.00**

As per the Books of Account and other records produced before us.

For LIPOKMEREN & CO
CHARTERED ACCOUNTANTS
FIRM REGD.NO: 328251E

LIPOKMEREN & CO. ★ FIRM REGD. NO. 328251E DIMAPUR ★ CHARTERED ACCOUNTANTS

Lipokmeren
Proprietor
M.No. 126928

For Baptist College
Principal

Date : 03/07/2026
Place : Dimapur
UDIN : 26126928XIZIUD8800

LIPOKMEREN & CO
CHARTERED ACCOUNTANTS

CA INDIA

939, Middle Colony
NH 29, Purana Bazar
Dimapur-797116 [Nagaland]
Email:lipokmeren_co@yahoo.com

BAPTIST COLLEGE

MISSION COMPOUND

KOHIMA - 797001 : NAGALAND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To,		By,	
Staff Salary & Allowance	2,47,12,426.00	**Grant in Aid:**	
Establishment Expenses	16,76,482.00	Govt. of Nagaland	2,50,000.00
Examination [Internal]	2,77,080.00	Admission Fee & Tuition Fees	3,31,31,375.00
Library Books, Journals, Magazines, Newspapers	6,24,714.00	Sale of Certificates, Prospectus &	1,69,800.00
Year Book	3,54,699.00	Forms	
College Foundation Day	3,95,455.00	Examination Fees	44,68,890.00
Student Welfare Fund	83,520.00	Computer Course Fee	16,200.00
Gospel Camp & College Ministry	5,85,539.00	Guest House & Canteen Rent	1,55,600.00
College Magazine & Progress Report	2,08,065.00	Student Council Fee	13,99,000.00
NU Examination Fee [External]	32,06,227.00	College Uniform	12,71,400.00
NU Enrollment Fee	64,950.00	Library, Xerox & Fine	87,125.00
NU End Term Exam Expenditure [External]	10,43,002.00	Sale of Excess Cement	3,74,850.00
Payment of Affliliation Fees NU & Others	70,500.00	College Building Rental [NPSC,	
Expenditure on NAAC (IQAC)	4,46,694.00	NSSB Exams]	47,000.00
Cultural Study Centre	9,410.00	Indoor Stadium Rental	10,000.00
Publication of Articles in UGC Care List	5,250.00	Boys Hostel Rental	10,000.00
Research & Seminar	5,38,212.00	Income from Hostel	11,69,515.00
Hostel Expenses	10,02,099.00	Income from Bus, Eeco & Truck	2,33,310.00
Identity Card	51,330.00	Contribution to Staff Refreshment	89,130.00
College Uniform	12,10,000.00	Donation	2,35,410.00
Pass Certificate	2,07,059.00	Bank Interest	6,44,098.00
Interview Expenses	60,671.00	Miscellaneous	39,583.00
Security Guard Salary	1,35,000.00		
Campus & Other Contigency Work	1,15,23,974.00		
Contribution to ABCC for 2025	7,00,000.00		
Medical / First Aid	10,450.00		
Refreshment [Staff & Others]	1,77,940.00		
Vehicle Fuel, Parts & Insurance	4,06,178.00		
Student Council Expenditure	13,17,009.00		
Travel Expenses	2,09,522.00		
Leave Encashment	1,09,610.00		
Bank Charges	23,391.00		
Contingency	2,86,239.00		
Audit Fees	74,700.00		
Depreciation	22,19,445.00		
		Excess of Expenditure over Income	**1,02,24,556.00**
TOTAL	**5,40,26,842.00**	**TOTAL**	**5,40,26,842.00**

As per the Books of Account and other records produced before us.

For LIPOKMEREN & CO
CHARTERED ACCOUNTANTS
FIRM REGD.NO: 328251E

For Baptist College
Principal

Lipokmeren
Proprietor
M.No. 126928

LIPOKMEREN & CO. ★ CHARTERED ACCOUNTANTS ★ FIRM REGD. NO. 328251E DIMAPUR

Date : 03/07/2026
Place : Dimapur
UDIN : 26126928XIZIUD8800

OKMEREN & CO
CHARTERED ACCOUNTANTS

NH 29, Purana Bazar
Dimapur-797116 [Nagaland]
Email:lipokmeren_co@yahoo.com

BAPTIST COLLEGE

MISSION COMPOUND

KOHIMA - 797001 : NAGALAND

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
Opening Balance			
Cash & Bank Balance	3,26,53,930.00	Staff Salary & Allowance	2,47,12,426.00
		Establishment Expenses	16,76,482.00
		Examination [Internal]	2,77,080.00
Grant in Aid:		Library Books, Journals, Magazines, Newspapers	6,24,714.00
Govt. of Nagaland	2,50,000.00	Year Book	3,54,699.00
Admission Fee & Tuition Fees	3,31,31,375.00	College Foundation Day	3,95,455.00
Sale of Certificates, Prospectus & Forms	1,69,800.00	Student Welfare Fund	83,520.00
Examination Fees		Gospel Camp & College Ministry	5,85,539.00
Computer Course Fee	44,68,890.00	College Magazine & Progress Report	2,08,065.00
Guest House & Canteen Rent	16,200.00	NU Examination Fee [External]	32,06,227.00
Student Council Fee	1,55,600.00	NU Enrollment Fee	64,950.00
College Uniform	13,99,000.00	NU End Term Exam Expenditure [External]	10,43,002.00
Library, Xerox & Fine	12,71,400.00	Payment of Affiliation Fees NU & Others	70,500.00
Sale of Excess Cement	87,125.00	Expenditure on NAAC (IQAC)	4,46,694.00
College Building Rental [NPSC, NSSB Exams]	3,74,850.00	Cultural Study Centre	9,410.00
Indoor Stadium Rental	47,000.00	Publication of Articles in UGC Care List	5,250.00
Boys Hostel Rental	10,000.00	Research & Seminar	5,38,212.00
Income from Hostel	10,000.00	Hostel Expenses	10,02,099.00
Income from Bus, Eeco & Truck	11,69,515.00	Identity Card	51,330.00
Contribution to Staff Refreshment	2,33,310.00	College Uniform	12,10,000.00
Donation	89,130.00	Pass Certificate	2,07,059.00
Bank Interest	2,35,410.00	Interview Expenses	60,671.00
Miscellaneous	6,44,098.00	Security Guard Salary	1,35,000.00
	39,583.00	Campus & Other Contigency Work	1,15,23,974.00
		Contribution to ABCC for 2025	7,00,000.00
		Medical / First Aid	10,450.00
		Refreshment [Staff & Others]	1,77,940.00
		Vehicle Fuel, Parts & Insurance	4,06,178.00
		Student Council Expenditure	13,17,009.00
		Travel Expenses	2,09,522.00
		Leave Encashment	1,09,610.00
		Bank Charges	23,391.00
		Contingency	2,86,239.00
		Audit Fees	74,700.00
		Purchase of FA	1,42,74,700.00
		Closing Balance:	
		Cash at Bank	1,02,44,131.00
		Cash in Hand	1,29,988.00
TOTAL	**7,64,56,216.00**	**TOTAL**	**7,64,56,216.00**

As per the Books of Account and other records produced before us.

For LIPOKMEREN & CO
CHARTERED ACCOUNTANTS
FIRM REGD.NO: 328251E

Lipokmeren
Proprietor
M.No. 126928

LIPOKMEREN & CO. ★ CHARTERED ACCOUNTANTS ★ FIRM REGD. NO. 328251E DIMAPUR

For Baptist College
Principal

Date : 03/07/2026
Place : Dimapur
UDIN : 26126928XIZIUD8800

BAPTIST COLLEGE

MISSION COMPOUND

KOHIMA - 797001 : NAGALAND

SCHEDULE - I

FIXED ASSETS AND DEPRECIATION AS ON 31ST MARCH 2026

AMOUNT IN ₹

Sl. No	Description	Rate of DEP	As on 01/04/2025	Addition during the Year	Disposed/Sold	As on 31/03/2026	Depreciation for the Year	WDV as on 31/03/2026
1	*Land*	0%	50,00,000.00	-	-	50,00,000.00	-	50,00,000.00
2	*Building*	5%	1,36,35,313.00	1,42,74,700.00	-	2,79,10,013.00	13,95,501.00	2,65,14,512.00
3	*Generator*	15%	1,13,255.00	-	-	1,13,255.00	16,988.00	96,267.00
4	*Vehicles*							
	Bus	15%	12,19,138.00	-	-	12,19,138.00	1,82,871.00	10,36,267.00
	Tripper Truck	15%	30,04,082.00			30,04,082.00	4,50,612.00	25,53,470.00
	Eeco 5 STR AC	15%	5,53,366.00			5,53,366.00	83,005.00	4,70,361.00
5	*Computer Sets*	40%	5,807.00	-	-	5,807.00	2,323.00	3,484.00
6	*Xerox Machine*	15%	45,090.00	-	-	45,090.00	6,764.00	38,326.00
7	*CCTV*	15%	24,678.00	-	-	24,678.00	3,702.00	20,976.00
8	*Printer*	15%	38,911.00	-	-	38,911.00	5,837.00	33,074.00
9	*Inverter*	15%	33,947.00	-	-	33,947.00	5,092.00	28,855.00
10	*Electrical Fitting*	15%	86,250.00	-	-	86,250.00	12,938.00	73,312.00
11	*Furniture & Fixtures*	10%	2,65,051.00	-	-	2,65,051.00	26,505.00	2,38,546.00
12	*Library Books*	15%	68,584.00	-	-	68,584.00	10,288.00	58,296.00
13	*Miscellaneous Assets*	15%	1,13,460.00	-	-	1,13,460.00	17,019.00	96,441.00
	TOTAL		**2,42,06,932.00**	**1,42,74,700.00**	**-**	**3,84,81,632.00**	**22,19,445.00**	**3,62,62,187.00**

For LIPOKMEREN & CO
CHARTERED ACCOUNTANTS
FIRM REGD.NO: 328251E

Lipokmeren
Proprietor
M.No. 126928

LIPOKMEREN & CO. ★ FIRM REGD. NO 328251E DIMAPUR ★ CHARTERED ACCOUNTANTS

For Baptist College
Principal

Date : 03/07/2026
Place : Dimapur
UDIN : 26126928XIZIUD8800