

Independent Auditor's Report

To the member of

GOVT.PG COLLEGE KHARGONE (ASHASKIYA CASH BOOK) PD

We have audited the accompanying financial statement of GOVT.PG COLLEGE KHARGONE (ASHASKIYA CASH BOOK) PD KHARGONE M.P. 451001 which comprises the Receipt & Payment A/c as at March 31, 2025, the Statement of Receipt & Payment A/c And Balance sheet for the year then ended. Receipt A/c& Payment and balance sheet summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial Statements

Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position, financial performance of the society. This responsibility includes and design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statement give a true and fair view in conformity with the accounting principle generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the S as at March 31,2025 in the case of the Receipt and Payment Account, of the Excess of Income over expenditure for the year ended on that date:

Report on Other Legal and Regulatory Requirements

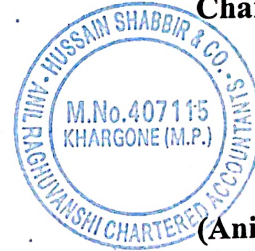
- 1) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion proper book of accounts as required by law have been kept by the Society so far as appear from our examination of those books.
- 3) Receipt and Payment Account is in agreement with the Books of Accounts.

Place: - Khargone

Date: - 10/06/2025

Husain Shabbir & Co.

Chartered Accountants



(Handwritten signature)

Partner

(Anil Raghuvanshi)

M.No. 407115

UDIN NO:- 25407115BMKZHE3225

GOVT.PG COLLEGE KHARGONE (ASHASKIYA CASH BOOK) PD

Balance Sheet as at 31/03/2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Reserves and surplus	1	19,256,831	19,537,290
	Total		19,256,831.00	19,537,290.00
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	2	1,991,095.00	2,307,653.00
(b)	Non-current investments		-	-
(c)	Deferred tax assets (Net)		-	-
(d)	Long Term Loans and Advances	3	2,342,344.00	867,743.00
(e)	Other non-current assets	4	295,158.00	295,158.00
			4,628,597.00	3,470,554.00
2	Current assets			
(a)	Cash and bank balances	5	14,628,234.00	16,066,736.00
			14,628,234.00	16,066,736.00
	Total		19,256,831.00	19,537,290.00

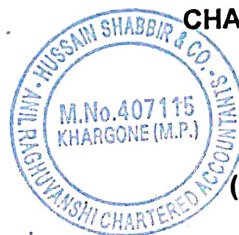
In Terms of Our Attached Report of Even Date

FOR HUSAIN SHABBIR & CO.

CHARTERED ACCOUNTANTS

PLACE:- KHARGONE

DATE:- 10/06/2025



(Signature)
(PARTNER)

(ANIL RAGHUVANSHI)

M.No. 407115

UDIN NO:-25407115BMKZHE3225

GOVT.PG COLLEGE KHARGONE (ASHASKIYA CASH BOOK) PD
Statement of Profit and Loss for the year ended 31/03/2025

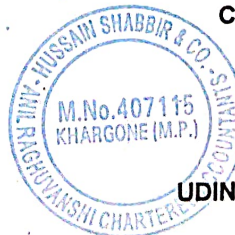
(Amount In Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	6	2,583,750	4,032,012
II	Other Income	7	-	-
III	Total Income (I+II)		2,583,750	4,032,012
IV	Expenses:			
(a)	Caution Money /Exam Fees/Proyagik Exp/Electric Exp	8	968,201	1,903,245
(b)	Employee benefits expense	9	-	456,260
(c)	Sport Exp/Annual Function/Registration Fees /Identity Card	10	1,066,309	931,601
(d)	Depreciation and amortization expense	11	526,980	316,347
(e)	Other expenses	12	302,719	383,831
	Total expenses		2,864,209	3,991,284
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-280,459	40,728
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-280,459	40,728
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Profit before, partners' remuneration and tax (VII-VIII)		-280,459	40,728
X	Profit/(Loss) for the period from continuing operations (IXI-XII)		-280,459	40,728
XI	Profit/(loss) from discontinuing operations		-	-
XII	Tax expense of discontinuing operations		-	-
XIII	Profit/(loss) from discontinuing operations (after tax) (XIV-XVIII)		-	-
XIV	Profit/(Loss) for the year (XIII+XIV)		-280,459	40,728
	The accompanying notes are an integral part of the financial statements			

In Terms of Our Attached Report of Even Date

LACE:- KHARGONE
DATE:- 10/06/2025

FOR HUSAIN SHABBIR & CO.
CHARTERED ACCOUNTANTS



(PARTNER)
(ANIL RAGHUVANSHI)
M.No. 407115

UDIN NO:-25407115BMKZHE3225

GOVT.PG COLLEGE KHARGONE (ASHASKIYA CASH BOOK) PD
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		31 March 2025	31 March 2024
1	Reserves and surplus		
(a)	fund	10,523,603	10,523,603
(b)	Other Reserve (Please specify)	9,013,687	8,972,959
(c)	Undistributed Surplus (Balance from statement of profit and loss)	-280,459	40,728
	Total	19,256,831	19,537,290



GOVT.LAW COLLEGE KHARGONE BISTAN ROAD, KHARGONE M.P.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

2 Property, Plant and Equipment and Intangible Assets (owned assets)

Depreciation Chart

01/04/2024 To 31/03/2025

Particulars	Rate	Opening 1/04/2024	More than 180 Days Before 30.09.2024	More than 180 Days After 30.09.2024	Deduction	Total	Depreciation	Closing 31/03/2025
Computer	40%	742722.00	0.00	0	0	742722.00	297089.00	445633.00
Upkaran								0.00
Biometric	20%	9920.00	0.00	0	0	9920.00	1984.00	7936.00
CCTV	20%	27526.00	0.00	0	0	27526.00	5505.00	22021.00
LED TV	20%	38800.00	0.00	0	0	38800.00	7760.00	31040.00
Furniture	10%	626189.00	178285.00			804474.00	80447.00	724027.00
Sports Material	15%	862496.00	32137.00			894633.00	134195.00	760438.00
		2307653.00	210422.00	0	0	2518075.00	526980.00	1991095.00



GOVT.PG COLLEGE KHARGONE (ASHASKIYA CASH BOOK) PD
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		Long Term		Short Term	
		3/31/2025	3/31/2024	3/31/2025	3/31/2024
3	Loans and advances				
a	Loan & Advance	2,342,344	867,743	-	-
	Total (A + B)	2,342,344	867,743	-	-
4	Other non-current assets			3/31/2025	3/31/2024
(a)	Fdr			295,158	295,158
	Total other non-current other assets			295,158	295,158
5	Cash and Bank Balances			3/31/2025	3/31/2024
A	<u>Cash and cash equivalents</u>				
(a)	M.P.G.B 4630			14,627,841	16,063,506
(e)	Cash on hand			393	3,230
	Total			14,628,234	16,066,736
	Total Cash and bank balances			14,628,234	16,066,736



GOVT.PG COLLEGE KHARGONE (ASHASKIYA CASH BOOK) PD
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
		31 March 2025	31 March 2024
6	Revenue from operations		
(a)	Fees Receipt		
	Revenue from operations (Gross)	2,583,750	4,032,012
	Less: Excise duty	2,583,750	4,032,012
	Revenue from operations (Net)	-	-
		2,583,750	4,032,012
7	Other Income		
(a)	Interest income	31-Mar-25	31 March 2024
	Total other income	-	-
		-	-
8	Caution Money /Exam Fees/Electric Exp		
(A)	Caution Money	31-Mar-25	31 March 2024
(i)	Caution Money	-	738,020
(ii)	Exam Fees	909,051	571,205
(iii)	Prayogik Exp	-	477,418
(iv)	Electric Exp	59,150	116,602
	Total Renewal Fees (A)	968,201	1,903,245
9	Employee benefits expense		
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	-	456,260
	Total Employee benefits expense	-	456,260
10	Sport Exp/Annual Function/Registration Fees /Identity Card		
(a)	Sport Exp	58,715	384,928
(b)	Annual Function	-	224,270
(c)	Registration Fees	888,594	126,903
(d)	Prospectus /Identity Card	119,000	195,500
	Total Cleaning Exp.	1,066,309	931,601
11	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 11)	31 March 2025	31 March 2024
(b)	on intangible assets (Refer note 11)	526,980	316,347
	Total Depreciation and amortization expense	-	-
		526,980	316,347
12	Other Expenses		
(a)	Agrshah Shulk	-	29,380
(b)	Library Exp.	38,071	59,874
(c)	NSS Exp	103,298	61,303
(d)	Office Exp	61,606	43,827
(e)	Postage Exp	11,010	20,230
(f)	Repair And Maintance	20,945	85,880
(g)	Telephone And Interenet Exp	-	16,500
(h)	Yuva Uthsav Program	-	55,847
(i)	Stationery Exp	37,699	-
(j)	Garden Exp	25,190	-
(k)	Computer Exp	4,900	10,990
	Total	302,719	383,831

