

Annexure- C-4(4.3.2)

AUDIT REPORT OF HEIS



GARG DANBAL AND ASSOCIATES
Chartered Accountants
VIII, Chhianjyot, P.O. Dadhol, Ghumarwin,
Bilaspur (H.P.)
Contact: 826 383 7532, 2606821533; mail: chetankumar55@rediffmail.com,
cdca16@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
HIGHER EDUCATION INSTITUTE SOCIETY
GOVERNMENT DEGREE COLLEGE GHUMARWIN
TEHSIL GHUMARWIN, DISTRICT BILASPUR (H.P.) - 174021

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of *Higher Education Institute Society, Government Degree College Ghumarwin* (the "Society"), which comprise the Balance Sheet as at March 31, 2025, the Income and Expenditure Statement for the year ended March 31, 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Himachal Pradesh Co-operative Societies Act and the rules made thereunder in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2025; b) In the case of the Income and Expenditure Statement, of the excess of income over expenditure 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 (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other



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ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Society's management is responsible for the other information. The other information comprises the information included in the Society's annual report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

The Society's management is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (to the extent applicable) and rules made thereunder with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.



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REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Himachal Pradesh Co-operative Societies Act and rules made thereunder, we report that:

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- The Balance Sheet and Income and Expenditure Statement dealt with by this Report are in agreement with the books of account.
- The financial statements comply with the applicable accounting standards to the extent applicable to the Society.

FINANCIAL ANALYSIS AND OBSERVATIONS

Financial Position Summary (As at March 31, 2025):

- Total Funds: ₹1,54,32,706
- Fixed Assets: ₹21,70,032 (Net of Depreciation)
- Current Assets: ₹1,32,62,674
- Corpus Fund: ₹1,02,75,121 (Unchanged)
- Excess of Income over Expenditure: ₹47,95,847

Performance Analysis (Year ended March 31, 2025):

- Total Income: ₹62,29,543
- Total Expenditure: ₹56,91,313
- Net Surplus: ₹5,38,230
- Growth in Surplus: 86.2% compared to previous year (₹2,89,023)

Key Observations:

Positive Aspects:

- Improved Financial Performance:** The Society has shown significant improvement in financial performance with surplus increasing by 86.2% year-over-year.



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- Strong Liquidity Position:** Current assets of ₹1,32,62,674 indicate strong liquidity with substantial Fixed Deposits (₹95,44,949) and bank balances.
- Fee Income Growth:** Fee income increased from ₹49,53,190 to ₹55,06,898, indicating growing student enrollment or fee revisions.
- Asset Management:** Fixed assets are being systematically depreciated as per prescribed rates, showing proper asset management practices.

Areas of Attention:

- Electricity Expenses:** Significant increase in electricity expenses from ₹3,23,693 to ₹5,01,113 requires monitoring and energy efficiency measures.
- Staff Salary Management:** Salary payable of ₹3,21,058 remains unchanged, indicating pending salary obligations.
- Infrastructure Development:** Continuation & Affiliation fees increased substantially from ₹1,06,200 to ₹3,32,400, indicating expansion activities.

COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with:

- Accounting Standards as applicable to Non-Profit Organizations
- Himachal Pradesh Co-operative Societies Act provisions
- Income Tax Act, 1961 (for tax exemptions applicable to educational institutions)

INTERNAL CONTROL SYSTEMS

Based on our audit procedures, we observed that the Society has:

- Adequate internal control systems for financial reporting
- Proper authorization procedures for expenditure
- Regular bank reconciliations and cash management
- Systematic fixed asset register maintenance

RECOMMENDATIONS



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1. **Energy Management:** Implement energy-efficient measures to control rising electricity costs.
2. **Salary Management:** Clear pending salary obligations to improve staff relations and compliance.
3. **Investment Policy:** Consider diversifying investment portfolio beyond Fixed Deposits for better returns.
4. **Budget Planning:** Develop comprehensive annual budgets for better financial planning and control.
5. **Digital Infrastructure:** Invest in digital learning infrastructure to enhance educational delivery.

Place: Ghumarwin
Date: August 04, 2025
UDIN: 25526316BMIXTG3569

FOR GARG BANSAL AND ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM PAN NO: AAIFR9624D
ICAI REGN NO: 016208N


CA CHETAN KUMAR
PARTNER
MEMBERSHIP NO: 526316

This report is intended solely for the information and use of the management and members of Higher Education Institute Society and is not intended to be and should not be used by anyone other than these specified parties.

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| M/S HIGHER EDUCATION INSTITUTE SOCIETY | | | |
|--|---|--------------------|--------------------|
| GOVT DEGREE COLLEGE GHUMARWIN | | | |
| TEH. GHUMARWIN DISTT. BILASPUR HP 174021 | | | |
| Balance Sheet | | | |
| | | as at 31-Mar-24 | as at 31-Mar-25 |
| Sources of Funds: | | | |
| Capital Account | 1 | 10275121.19 | 10275121.19 |
| Loans (Liability) | | | |
| Current Liabilities | 2 | 373898.00 | 359738.00 |
| Suspense A/c | 3 | 1000.00 | 1000.00 |
| Excess of income over expenditure | 4 | 4258616.81 | 4796847.00 |
| Total | | 14908636.00 | 15432706.20 |
| Application of Funds: | | | |
| Fixed Assets | 5 | 2542817.73 | 2170031.90 |
| Current Assets | 6 | 12365818.27 | 13262674.20 |
| Total | | 14908636.00 | 15432706.20 |

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR GARG BANSAL AND ASSOCIATES
CHARTERED ACCOUNTANTS


CA CHETAN KUMAR
PARTNER
M.NO. 526316
FIRM PAN NO. AAIFR9624D
ICAI REGN NO. 016208N

PLACE :- GHUMARWIN
Dated:- 04/08/2025

UDIN:- 25526316BMIXTG3569

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| M/S HIGHER EDUCATION INSTITUTE SOCIETY GOVT DEGREE COLLEGE GHUMARWIN TEH. GHUMARWIN DISTT. BILASPUR HP-174021 Annexure to Balance Sheet | | | | |
|--|--|--------------------|-------------|--------------------|
| | | as at 31-Mar-24 | | as at 31-Mar-25 |
| 1 | Sources of Funds: | | | |
| | Capital Account | | | |
| | CORPUS FUND | 10275121.19 | 10275121.19 | 10275121.19 |
| | Loans (Liability) | | | |
| 2 | Current Liabilities | | | |
| | Sundry Creditors | 373898.00 | | 359738.09 |
| | AUDIT FEES PAYABLE | 31000.00 | 16840.00 | |
| | BOOK WRITING FEES PAYABLE | 21840.00 | 21640.00 | |
| | SALARY PAYABLE | 321058.00 | 321058.00 | |
| 3 | Suspense A/c | | | |
| | SUSPENSE | 1000.00 | 1000.00 | 1000.00 |
| 4 | Excess of income over expenditure | | | |
| | Opening Balance | 3969593.94 | 4259816.81 | 4796547.05 |
| | Current Period | 289022.87 | 538230.24 | |
| | Total | 14908636.06 | | 15432706.24 |
| 5 | Application of Funds: | | | |
| | Fixed Assets | 2542817.73 | | 2170031.97 |
| | AIR- CONDITIONER | 41102.30 | 34036.06 | |
| | BUILDING CONSTRUCTION | 640960.00 | 640960.00 | |
| | CAMERA | 38627.94 | 32833.75 | |
| | CLASS ROOM EQUIPMENTS | 2350.89 | 1998.25 | |
| | COMPUTERS & SMART CLASSES | 499751.49 | 284730.95 | |
| | Computer Server | 37799.85 | 37799.85 | |
| | FURNITURE & FIXTURES | 937614.65 | 843853.18 | |
| | LAB | 22629.49 | 19235.08 | |
| | LIBRARY BOOKS | 113145.72 | 96173.86 | |
| | Microtek ONLINE UPS MAX + 6 KVA | 161865.75 | 137585.89 | |
| | SPORTS EQUIPMENTS | 39168.74 | 33293.43 | |
| | WATER COOLER | 7800.86 | 6630.78 | |
| 6 | Current Assets | 12366818.27 | | 13282674.27 |
| | Closing Stock | 31617.00 | 31617.00 | |
| | Loans & Advances (Asset) | | | |
| | Cash-in-Hand | 3156597.27 | 3406489.27 | |
| | Bank Accounts | 8820738.00 | 9544949.00 | |
| | FDR | 306386.00 | 229139.00 | |
| | ACCRUED INTEREST ON FDR | 500.00 | 500.00 | |
| | ADVANCE | 50900.00 | 50000.00 | |
| | ADVANCE TAX | | | |
| | Total | 14908636.06 | | 15432706.24 |

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| Fixed Assets Depreciation Schedule as on 31-03-2025 | | | | | | | | | |
|---|---------------------|-------------------------|-------------|-------------------|-------------------|---------------------|--------------------------|---------------------|--|
| Fixed Assets Depreciation Schedule as on 31-03-2025 | | | | | | | | | |
| M/S HEIS GOVT DEGREE COLLEGE GHUMARWIN | | | | | | | | | |
| Particulars | Balance | Additional before 30/10 | after 30/10 | DEPRECIATION RATE | AN/QUOT | BALANCE | BALANCE AS ON 31.03.2025 | | |
| AIR- CONDITIONER | 41,102.30 | - | - | 15% | 6,165.35 | 41,102.30 | | 34,936.95 | |
| BUILDING CONSTRUCTION | 640,960.00 | - | - | 0% | - | 640,960.00 | | 640,960.00 | |
| CAMERA | 38,627.94 | - | - | 15% | 5,794.19 | 38,627.94 | | 32,833.75 | |
| CLASS ROOM EQUIPMENTS | 2,350.89 | - | - | 15% | 352.63 | 2,350.89 | | 1,998.25 | |
| COMPUTERS & SMART CLASSES | 537,551.34 | - | - | 40% | 215,020.54 | 537,551.34 | | 322,530.80 | |
| FURNITURE & FIXTURES | 937,614.70 | - | - | 10% | 93,761.47 | 937,614.70 | | 843,853.08 | |
| Microtek ONLINE UPS MAX + 6 KVA | 161,865.75 | - | - | 15% | 24,279.86 | 161,865.75 | | 137,585.89 | |
| LAB | 22,629.49 | - | - | 15% | 3,394.42 | 22,629.49 | | 19,235.07 | |
| LIBRARY BOOKS | 113,145.72 | - | - | 15% | 16,971.86 | 113,145.72 | | 96,173.86 | |
| SPORTS EQUIPMENTS | 39,168.74 | - | - | 15% | 5,875.31 | 39,168.74 | | 33,293.43 | |
| WATER COOLER | 7,800.86 | - | - | 15% | 1,170.13 | 7,800.86 | | 6,630.73 | |
| Grand Total | 2,542,817.73 | - | - | | 372,785.76 | 2,542,817.73 | | 2,170,031.97 | |
| FDR detail | | | | | | | | | |
| FDR ACCOUNT NO | 11230600301 | 5173496 | 2/27/2023 | 5550710 | 7.1 | 12 month | | | |
| FDR ACCOUNT NO | 11230301638 | 3647242 | 1/29/2023 | 3913205 | 7.1 | 12 month | | | |
| TOTAL | | 8820738 | | | | | | | |

AUDIT REPORT OF PTA



Rajesh Ramesh & Associates
Chartered Accountants

To
The President, Management Committee
Swami Vivekanand Govt. Degree College (P.T.A. A/c) - Ghumarwin
Teh.- Ghumarwin, Distt.- Bilaspur (H.P.).

RE : AUDIT REPORT FOR THE YEAR 2024-25

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of "Swami Vivekanand Govt. Degree College (P.T.A. A/c) - Ghumarwin, Teh.- Ghumarwin, Distt.- Bilaspur (H.P.). as at 31st March 2025 which comprises the Balance Sheet as at 31st March 2025 and the Income and Expenditure Account for the year ended on 31st March 2025.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the requirements of society registration act, includes the design, implementation and maintenance of internal controls and risk management systems relevant to the preparation of the financial statements that are free from material mis-statement, 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 have 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 misstatements. An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the company's preparation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the 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 basis for our audit opinion.



Office: - Near Bachat Bhawan Ghumarwin, Distt- Bilaspur (H.P), Ph.01978-264213 @ , Mobile No. 98164 31813, Email:- rajeshsoni_2002@yahoo.com

OPINION

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view of , subject to: - Receipts and Payments accounts are subject to confirmation from the parties concerned, FDR Physically verified by the management. Some expenses are supported with internal evidences.

- (i) In the case of the Balance Sheet, of the state of affairs of the above named trust/institution as at 31st March 2025.
- (ii) In the case of the Income & Expenditure account, of the Excess of Income over Expenditure for accounting period ending on 31st March 2025.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that:-

A) We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purposes of the Audit.

B) In Our opinion, proper books of account have been kept by the Institute of the so far as appears from my/our examination of the books.

C) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.

accepted in India.

Place : Ghumarwin

Dated : 22-08-2025

UDIN :
25503310BMII2V5169

For Rajesh Ramesh & Associates ;
Chartered Accountants



PROP. PCA, M.NO. 503310

Office: - Near Bachat Bhawan Ghumarwin, Distt- Bilaspur (H.P), Ph.01978-264213 @ , Mobile No. 98164 31813, Email:- rajeshsoni_2002@yahoo.com

| SWAMI VIVEKANAND GOVT. DEGREE COLLEGE-GHUMARWIN,DISTT,BILASPUR(H.P.) | | | |
|--|-------------------|---|-------------------|
| Balance Sheet as at 31-03-2025 (P.T.A.A.C.) | | | |
| UDIN : 25503310BMIIZV5169 | | | |
| (Amount in Rs.) | | | |
| Particulars | Note | 31 March 2024 | 31 March 2025 |
| Sources of Funds | | | |
| Capital Funds | (As per Schedule) | 3002345.00 | 3352835.00 |
| | Total | 3002345.00 | 3352835.00 |
| Total of Source of Funds | | 3002345.00 | 3352835.00 |
| Application of Funds | | | |
| Non-current assets | | | |
| Property, Plant and Equipment | (As per Schedule) | 1387058.00 | 1493504.00 |
| | | 1387058.00 | 1493504.00 |
| Current assets | | | |
| Cash and bank balances | (As per List) | 1553687.00 | 1797731.00 |
| Other Current Assets | (As per List) | 61600.00 | 61600.00 |
| | | 1615287.00 | 1859331.00 |
| Total | | 3002345.00 | 3352835.00 |
| REPORT : AS PER SEPRATE REPORT OF EVEN DATE. | | | |
| PLACE : GHUMARWIN | | | |
| DATED : 22/08/2025 | | | |
| PRESIDENT | | FOR RAJESH RAMESH & ASSOCIATES : CHARTERED ACCOUNTANTS  (RAJESH KUMAR) F.C.A. M.No. 503310 | |

| SWAMI VIVEKANAND GOVT. DEGREE COLLEGE-GHUMARWIN,DISTT,BILASPUR(H.P.) | | | | | |
|--|---|--|-----------------------------------|--------------------------------|---|
| Capital Funds | | | | | |
| Sr. No. | Particulars | As at 1st April 2024 (Opening Balance) | Excess of Income over Expenditure | Funds Utilised during the year | (Amount in Rs.) As at 31st March 2025 (Closing Balance) |
| | General Funds | 3002345.00 | 3,50,490.00 | - | 3352835.00 |
| Previous Year (PY) | | 2973001.00 | 29,344.00 | - | 30,02,345.00 |
| Cash & Bank Balances | | | | | |
| | | | | 31 March 2024 | 31 March 2025 |
| | Cash In Hand | | | NIL | NIL |
| | With H.P. State Co-operative Bank A/c | | | 553687.00 | 7,97,731.00 |
| | With H.P. State Co-operative Bank A/c FDR | | | 1000000.00 | 10,00,000.00 |
| | | | | 15,53,687.00 | 17,97,731.00 |
| Loan & Advances | | | | | |
| | | | | 31 March 2024 | 31 March 2025 |
| | Advance to Ashok Kumar | | | 1600.00 | 1,600.00 |
| | Advance to NAAC | | | 60000.00 | 60,000.00 |
| | | | | 61,600.00 | 61,600.00 |

| SWAMI VIVEKANAND GOVT. DEGREE COLLEGE-GHUMARWIN,DISTT,BILASPUR(H.P.) | | | |
|--|------------|---------------|------------------|
| THE H.P.STATE CO-OPERATIVE BANK A/C -0599 | | | |
| Reconciliation Statement as on 31-03-2025 | | | |
| Balance as per cash book | | | 797731.00 |
| Cheques not Persented for payment | | | |
| Cheque Date & Party Name | Cheque No. | Amounts (Rs.) | |
| 28/02/2025 Vaishnavi Sharma | 292570 | 3100.00 | 3100.00 |
| Balance as per Pass Book | | | 800831.00 |

| SWAMI VIVEKANAND GOVT. DEGREE COLLEGE-GHUMARWIN, DISTT. BILASPUR (H.P.) | | | | | | | |
|---|-------------------------------|---|---|-------------------|--------------|------------------|-------------------------------|
| SCHEDULE OF FIXED ASSETS AS ON 31-03-2025 | | | | | | | |
| Name of Assets | W.D.V. As on on 01-04-2024 | Additions (put to use) up to 04-Oct 2024 | Additions (put to use) after 04-Oct 2024 | TOTALS | Depreciation | | W.D.V. As on on 31-03-2025 |
| | | | | | Rate | W/Ofr | |
| Electricals Goods/Fitting/Mess Fittings | 20504.00 | | | 20504.00 | 10% | 2050.00 | 18454.00 |
| Aimrah | 7135.00 | | | 7135.00 | 10% | 714.00 | 6421.00 |
| Computer | 192.00 | | | 192.00 | 40% | 77.00 | 115.00 |
| Printer & U.P.S | 3335.00 | | | 3335.00 | 15% | 500.00 | 2835.00 |
| Chairs | 34420.00 | | | 34420.00 | 10% | 3442.00 | 30978.00 |
| Furniture & Fixture | 45547.00 | | | 45547.00 | 10% | 4555.00 | 40992.00 |
| Wi-Fi Router | 15815.00 | | | 15815.00 | 15% | 2372.00 | 13443.00 |
| Railing/Drain Construction | 37550.00 | | | 37550.00 | 10% | 3755.00 | 33795.00 |
| Sumersible Pump & Pipe Fittings | 35226.00 | | | 35226.00 | 15% | 5284.00 | 29942.00 |
| RCC Benches Constructions Under | | | | | | | |
| Umbralla | 84402.00 | | | 84402.00 | 10% | 8440.00 | 75962.00 |
| Water Cooler | 104560.00 | 10000.00 | | 114560.00 | 15% | 17184.00 | 97376.00 |
| Steel Benches | 109131.00 | | | 109131.00 | 10% | 10913.00 | 98218.00 |
| CC TV Camera | 5086.00 | | | 5086.00 | 15% | 913.00 | 4173.00 |
| D-Link DGS-1008 P | 8180.00 | | | 8180.00 | 15% | 1227.00 | 6953.00 |
| B-Voc Lab | 172615.00 | | | 172615.00 | 10% | 17262.00 | 155353.00 |
| Utensils | 12312.00 | | | 12312.00 | 10% | 1231.00 | 11081.00 |
| Computer Lab. | 252720.00 | | | 252720.00 | 10% | 25272.00 | 227448.00 |
| Toilet Construction | | | 212250.00 | 212250.00 | 10% | 10613.00 | 201637.00 |
| Canteen Building Contribution | 72500.00 | | | 72500.00 | | | 72500.00 |
| Collage Stage/Platform Construction | 364828.00 | | | 364828.00 | | | 364828.00 |
| TOTALS: | 1387058.00 | 10000.00 | 212250.00 | 1609308.00 | | 115804.00 | 1493504.00 |



| SWAMI VIVEKANAND GOVT. DEGREE COLLEGE-GHUMARWIN, DISTT. BILASPUR (H.P.) | | | | |
|---|---------------|------------------|--|------------------|
| Income and Expenditure for the year ended 31-03-2025 | | | | |
| Particulars | Note | 31 March 2024 | | 31 March 2025 |
| Fees from Rendering of Services | | | | |
| Daily Collection | | 535200.00 | | 965900.00 |
| Other Income | (As per List) | 11327.00 | | 11073.00 |
| Total Income (I+II) | | 546527.00 | | 976973.00 |
| Expenses: | | | | |
| Employee benefits expense | | 368880.00 | | 403200.00 |
| Depreciation and amortization expense | | 116953.00 | | 115804.00 |
| Other expenses | (As per List) | 31350.00 | | 107479.00 |
| Total expenses | | 517183.00 | | 626483.00 |
| Excess of Income over Expenditure for the year (VII-VIII) | | 29344.00 | | 350490.00 |

REPORT : AS PER SEPRATE REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 22/08/2025

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

(RAJESH KUMAR)
F.C.A. M.No. 403310

PRESIDENT

| SWAMI VIVEKANAND GOVT. DEGREE COLLEGE-GHUMARWIN,DISTT,BILASPUR(H.P.) | | |
|--|------------------|--------------------|
| Notes forming part of the Financial Statements for the year ended 31st March, 2025 | | |
| | (Amount in Rs.) | |
| <u>Other income</u> | 31-Mar-24 | 31-Mar-25 |
| Bank Interest | 11327.00 | 11073.00 |
| Totals | 11,327.00 | 11073.00 |
| <u>Employee benefits expense</u> | | |
| Salary to Staff | 271280.00 | 289200.00 |
| Sanitation Expenses | 97600.00 | 114000.00 |
| Totals of Employee benefits expense | 368880.00 | 403200.00 |
| <u>Other Expenses</u> | 31-Mar-24 | 31-Mar-25 |
| Audit Fee | 2500.00 | 2500.00 |
| Magzines Expenses | | 55440.00 |
| Repair & Maintance | | 24900.00 |
| Meeting Expenses | 8550.00 | 5139.00 |
| Legal Fee | 1200.00 | 1200.00 |
| Blazzer-CSCA Members Expenses | 9600.00 | 4400.00 |
| Function Expenses | 2200.00 | 3500.00 |
| Award Expenses | 7300.00 | 10400.00 |
| Total of other Expenses | 31,350.00 | 1,07,479.00 |

