

AGRAWAL MOHIT & ASSOCIATES
Chartered Accountants

Audit Report

FY - 2024-25

AY - 2025-26

M/s. SWARGIYA GULAB BAI YADAV
SMRITI TRUST

VILLAGE - BORAWAN

KHARGONE - MP

Prepared by: CA Mohit Agrawal

M. No.: 426887

Firm Reg. No: 0025168C

**Address: 272, Radha kunj, Near Bus Stand, Dhamnod
454552, MP**

**GULABBAI YADAV SMRITI SHIKSHA MAHAVIDHYALAY BORAWAN
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.3.2025
ASSESSMENT YEAR 2025-2026**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Advertisement Exp	19,740	Tuition Fees	63,65,500
Affiliation Fee Exp	2,40,900	Other Income	13,779
Bank Comission Exp	3,962	Interest Income	1,67,419
Computer Exp	13,960		
Legal Fee/ Consulting Exp	2,13,500		
Electricity Charges	59,588		
Exam Expenses	2,16,242		
Audit Fees Exp.	35,400		
Internet Service Exp.	50,150		
Cultural Activity Exp.	19,500		
Gardan Maintance Exp	3,15,170		
General Charges	4,97,505		
House Keeping Exp	6,41,075		
Insurance Exp	57,997		
Interest on TDS	1,070		
Interest on Vehicle Loan	62,606		
Library Exp	15,940		
Printing & Stationery Exp	1,91,797		
Repairing & Maintance Exp	1,95,198		
Salary Exp	57,57,661		
Seminar Exp	13,000		
Staff Ta & Da Exp	1,09,206	Deficit	
Telephone Exp	22,713	(Excess of Expenditure Over Income)	50,93,993
Training Expenses	1,80,000		
Vehicle Exp	6,09,477		
Website Development Exp	35,720		
Depreciation	20,61,614		
TOTAL	1,16,40,691	TOTAL	1,16,40,691

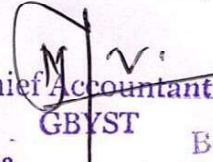
For Agrawal Mohit & Associates
Chartered Accountants


Date- 26-09-2025
Place- Khargone


CA Mohit Agrawal
M. No. 426887
UDIN - 25426887BMJJHP2845




Principal
Gulab Bai Yada Smriti Shiksha
Mahavidyalaya, Borawan (Khargone)


Chief Accountant
GBYST


Accountant
B. Ed. Mahavidhalaya
Borawan-Khargone

GULABBAI YADAV SMRITI SHIKSHA MAHAVIDHYALAY BORAWAN
BALANCE SHEET AS ON 31ST MARCH 2025
ASSESSMENT YEAR 2025-2026


LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
INSTITUTIONAL FUND					
Fund	(2,13,460)		FIXED ASSETS		
Less - Deficit 2024-25	<u>(50,93,993)</u>	(53,07,453)	(Schedule)		1,61,84,841
Loans (Liability)					
Sundaram Finance Ltd		5,59,790			
ADVANCES			DEPOSIT & SECURITIES		
GBYST Borawan		2,67,07,900	JSKB (FD) & DAVV	5,54,729	
			JSKB (FD)	22,50,000	
			Security Deposit MPEB	<u>4,450</u>	28,09,179
CURRENT LIABILITIES					
Sundry Creditors		2,50,686			
OTHER LIABILITIES & PROVISIONS			LOANS & ADVANCE		
Caution Fees	7,28,298		Staff & Others		2,25,932
Professional Tax Payable	13,500				
Salary Payable	3,92,080		CURRENT ASSETS		
TDS Payable	<u>52,092</u>	11,85,970	Sundry Debtors	37,04,527	
			TDS Receivable	<u>23,942</u>	37,28,469
			CASH & BANK BALANCE		
			HDFC Bank A/c	2,95,264	
			JSKB, Borawan 0885	32,621	
			SBI A/c 360	12,677	
			SBI OBC	20,475	
			SBI SC	17,898	
			SBI ST	15,580	
			SBI Borawan	<u>53,957</u>	4,48,472
TOTAL		2,33,96,893	TOTAL		2,33,96,893

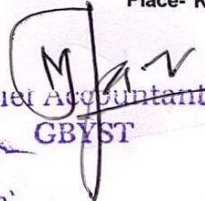
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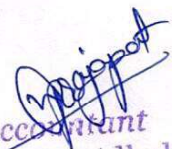
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GULABBAI YADAV SMRITI SHIKSHA MAHAVIDHYALAY BORAWAN
DEPRECIATION CHART FOR THE PERIOD 01.04.2024 TO 31.03.2025

Schedule : Fixed Assets -

ASSETS	W.D.V. 01.04.2024	PURCHASE		SALES (DED.)	TOTAL	DEP. RATE (IN %)	DEP. AMOUNT	CLOSSING WDV AS ON 31.03.2025
		01.04.2024 TO 30.09.2024	01.10.2024 TO 31.03.2025					
Building	1,32,04,431	-	-	-	1,32,04,431	10%	13,20,443	1,18,83,988
Dead Stock	24,17,667	-	-	-	24,17,667	10%	2,41,767	21,75,900
15% Block								
Lab.Eqp.	6,21,864	-	-	-	6,21,864	15%	93,280	5,28,584
Library	2,26,521	-	-	-	2,26,521	15%	33,978	1,92,543
Vehicle	1,10,673	12,33,095	-	-	13,43,768	15%	2,01,565	11,42,203
40% Block								
Compuor a/c	3,95,361	-	11,500	-	4,06,861	40%	1,60,444	2,46,417
Solar Plant	25,343	-	-	-	25,343	40%	10,137	15,206
GRAND TOTAL	1,70,01,860	12,33,095	11,500	-	1,82,46,455		20,61,614	1,61,84,841

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Principal

**Gulab Bai Yadav Smriti Shiksha
Mahavidyalaya, Borawan (Khargone)**

[Handwritten Signature]
Chief Accountant
GBYST

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Accountant
B.Ed. Mahavidhalaya
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