

# **AUDIT REPORT**

**For The A.Y. Year : 2025-2026**

**BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA  
GANGAPUR CITY-322 201  
( Run by " Bhagwati Bal Vidhyalaya Samati, Gangapur City")**

**AUDITORS**

**Hemant Gupta & Company** Chartered Accountants

Ist Floor, Shop No.2, Bajaj Katla, Bharat Mill, Gangapur City - 322 201

**HEMANT GUPTA & COMPANY**

Chartered Accountants

H.O. Bajaj Katla, Bharat Mill Compound,

Gangapur City - 322 201,

Phone : - 07463- 235610 ( O ), 234645 ( R )

e-mail- hemantgupta44@yahoo.co.in

**Branch Office**A-20, Shri Balaji Tower, 1<sup>st</sup> Floor,

Near Triveni Flyover, Gopalpura Bypass Road,

Triveni Nagar, Jaipur – 302 015

e-mail- caskjain87@yahoo.com

Mobile : - 09414394610

**AUDITOR'S REPORT**

- 1 We have examined the annexed Receipt and payment account and the income & expenditure account for the Year ended on 31.03.2025 and the Balance Sheet as on that date of " BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA, GANGAPUR CITY Run by Bhagwati Bal Vidhyalaya Samati, Gangapur City"
- 2 We certify that the annexed the income & expenditure account and the Balance Sheet are in agreement with the books of account maintained at the office at the **GANGAPUR CITY**. These financial statements are the responsibility of the Management . Our responsibility is to express an opinion on these financial statements based on our audit.
- 3 We conducted our audit in accordance with 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 misstatements. An audit include examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and signifcant estimates made by management, as well as evaluating the overall financial statement presentation. We believe reasonable basis for our opinion. We further report that :
  - A 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.
  - B The Receipt and Payment account, Income & Expediture account and the Balance Sheet are in agreement with the books of account maintained by the institution.
  - C In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in schedule -" B " give a true and fair veiw :-
    - (i) In the Case of the Receipt and Payment account of the receipt and payment of "BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA , GANGAPUR CITY" for the year ended on 31.03.2025;
    - (ii) In the case of the Income and Expenditure account of the excess of income over expenditure of " BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA , GANGAPUR CITY " for the year ended on 31.03.2025;
    - (iii) In the case of the Balance Sheet of the state of affairs of " BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA , GANGAPUR CITY " as on 31.03.2025;

Place: Gangapur City

Date : November 17, 2025

UDIN : 25079266BMTDEL3046

For- Hemant Gupta & Company  
Chartered Accountants*(Signature)*  
**(H. K Gupta)**  
Partner

M.No. 079266

**BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA, GANGAPUR CITY**

( Run by " Bhagwati Bal Vidhyalaya Samati, Gangapur City")

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025**

<b>RECEIPT</b>	<b>AMOUNT</b>	<b>PAYMENT</b>	<b>AMOUNT</b>	
To <u>Opening Balances</u>		By Advertisement Exps.	15298.00	
FDR With ICICI	892380.00	" Affiliation & Other Fee	862414.00	
FDR With Axis Bank	3609372.00	" Bank Charges	17016.00	
S.B.I., GGC	650.50	" Computer R. & M.	89489.00	
U.B.I. GGC	52233.52	" Electricity Charges	68686.00	
P.N.B., GGC	98254.96	" Bharat Scoute & Guide	168030.00	
AXIS Bank	506173.08	" Function & Cultural Exps.	158020.00	
Central Bank of India	1119143.65	" Internet and website Exps.	17700.00	
ICICI, GGC	53201.00	" Audit Fee	30000.00	
Cash - In - Hand	<u>145231.00</u>	6476639.71	" Teacher Material Dist.	275250.00
" <u>Fees Recd. From</u>		" Misc. Exps.	276826.00	
From Students & Registrar of Univ.	28718703.00	" Postage Exps.	18835.00	
for Med, Bed STC BA MA & BSC		" Printing & Stationery Exps.	229852.00	
" Bank Interest	291847.00	" Building Repair Exps.	245254.00	
" Exam Center receipts	5055.00	" Reading Room Exps.	82224.00	
" TDS deducted	1250.00	" Salaries	17511680.00	
" Cheque-In-Transit (This Year)	94000.00	" Other Repair & M Exps.	27085.00	
		" Vehicle Exps.	249924.00	
		" Examination Exps.	23911.00	
		" Supw & Games Exps.	260480.00	
		" Studen Material Distribution	157500.00	
		" White wash & paint Exps.	184744.00	
		" Insurance	37167.00	
		" <u>Inter Project Payment /Adj.</u>		
		Bhagwati Bal Vidhyalaya Samiti	2956760.00	
		" <u>Addition To Fixed Assets</u>	2780331.00	
		( Schedule :- "A" )		
		" Advance to staff	40000.00	
		" Rextron Scientific Ind. , GGC	62148.00	
		" Cheque-In-Transit of (Last Year)	143000.00	



**BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA, GANGAPUR CITY**

( Run by " Bhagwati Bal Vidhyalaya Samati, Gangapur City")

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**PART OF RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025**

<b>RECEIPT</b>	<b>AMOUNT</b>	<b>PAYMENT</b>	<b>AMOUNT</b>
		" <u>Closing Balances</u>	
		FDR With ICICI	953205.00
		S.B.I., GGC	814.50
		U.B.I. GGC	53803.52
		P.N.B., GGC	100933.96
		AXIS Bank	1065513.18
		Central Bank of India	6222178.55
		ICICI, GGC	54810.00
		Cash - In - Hand	<u>146612.00</u> 8597870.71
	<u>35587494.71</u>		<u>35587494.71</u>

President

Secretary

In terms of our report of even date annexed.

Place: Gangapur City

Date : November 17, 2025

For- Hemant Gupta & Company  
Chartered Accountants



*(Signature)*  
**(H. K. Gupta)**  
Partner

M.No. 079266

**BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA, GANGAPUR CITY**

( Run by " Bhagwati Bal Vidhyalaya Samati, Gangapur City")

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Advertisement Exps.	15298.00	By Fees Recd. From	
" Affiliation & Other Fee	862414.00	From Students & Registrar of Univ.	
" Bank Charges	17016.00	For Med, Bed & STC	28718703.00
" Computer R. & M.	89489.00	" Exam Center receipts	5055.00
" Electricity Charges	68686.00	" Bank Interest	291847.00
" Bharat Scoute & Guide	168030.00		
" Function & Cultural Exps.	158020.00		
" Internet and website Exps.	17700.00		
" Audit Fee	30000.00		
" Teacher Material Dist.	275250.00		
" Misc. Exps.	276826.00		
" Postage Exps.	18835.00		
" Printing & Stationery Exps.	229852.00		
" Building Repair Exps.	245254.00		
" Reading Room Exps.	82224.00		
" Salaries	17511680.00		
" Other Repair & M Exps.	27085.00		
" Vehicle Exps.	249924.00		
" Examination Exps.	23911.00		
" Supw & Games Exps.	260480.00		
" Studen Material Distribution	157500.00		
" White wash & paint Exps.	184744.00		
" Insurance	37167.00		
" Depreciation	2921011.00		
" Excess of Income Over Expenditure	5087209.00		
	<u>29015605.00</u>		<u>29015605.00</u>

President

Secretary

In terms of our report of even date annexed.

Place: Gangapur City

Date : November 17, 2025

For- Hemant Gupta & Company  
Chartered Accountants



*(Signature)*  
**(H. K Gupta)**  
Partner

M.No. 079266



**BHAGWATI SHIKSHAK PRASHIKSHAN MAHAVIDHAYALAYA, GANGAPUR CI'**

( Run by " Bhagwati Bal Vidhyalaya Samati, Gangapur City")

Schedule - "A"

(Amount in Rs.)

S.N o.	Particulars	Dep. Rate %	W.D.V. as on 01.04.24	Addition/(Deduction)		Total	Depreciation	W.D.V. as on 31.03.25
				Up to 03.10.24	After 03.10.24			
1	Computer & computer Lab.	40%	90420	0	0	90420	36168	54252
2	Electric & Electronic Equipments	15%& 7.5%	1558539	8280.00	55250	1622069	239167	1382902
3	Lab. Equipments	15%	560087	44750.00	0	604837	90727	514110
4	Other Misc. Fixed Assets	15%	255463	123620.00	0	379083	56863	322220
5	School Vehicles	15%	1838982	0	0	1838982	275847	1563135
6	Building	10%	17371345	0	0	17371345	1737135	15634210
7	Building under Cons.	0%	5390622	0	2506700	7897322	0	7897322
8	Solor System	40%	396584	0	0	396584	158634	237950
9	Laptop	40%	4976	0	0	4976	1990	2986
10	Furniture	10%	2561856	0	0	2561856	256186	2305670
11	Land	0%	268210	0	0	268210	0	268210
12	Library Books	40%	129005	41731.00	0	170736	68294	102442
<b>Total</b>			<b>30426089</b>	<b>218381</b>	<b>2561950</b>	<b>33206420</b>	<b>2921011</b>	<b>30285409</b>

Schedule - "B"NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICY

- 1 The books of account has been maintained generally on cash basis of accounting
- 2 Fixed Assets have been valued after depreciation.
- 3 Third party balances are subject to confirmation.

President

Secretary

In terms of our report of even date annexed.

Place: Gangapur City

Date : November 17, 2025

For- Hemant Gupta & Company  
Chartered Accountants(H. K Gupta)  
Partner

M.No. 079266