

Criteria: 7
Sr. No. A

Sh. Arun for record in the audit file
29/9/25

BHANOT SAPAN & ASSOCIATES **CHARTERED ACCOUNTANTS**

Head Office:- NEAR KHADI GRAM UDYOG, NAGROTA BAGWAN, DISTT KANGRA (H.P) Pin 176047
PH. 01892-249101 (O), CELL. 94181-01925, 9736865055

To

The Managing Committee

We have examined and compiled the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of NESPA (Nagrota Education Society for Professional Advancement, Regd Office: Govt Degree College, Nagrota Bagwan, Dist Kangra (H.P.) 176047 for the year 2024-25 on that date annexed thereto.

These Financial statement are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on the data provided to us. Subject to the notes on accounts we report that

1) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose this Purpose.

2) In our opinion, proper books of account have been kept so far appears far as our examination books.

3) In our opinion and to the best of our information and according to the explanation given to me, the said accounts given a true and fair view-

a) In the case of the balance sheet, of the state of affairs of the above named institution as on 31.03.2025 and.

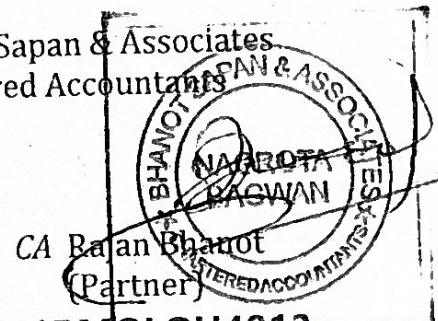
b) In the case of the income and expenditure account, of the surplus or deficit of its accounting year ending on 01/4/2024 to 31/3/2025

c) In case of Receipt & payment account, the receipt & payment for the year

For Bhanot Sapan & Associates
Chartered Accountants

Date - 12/09/2025

Place:- Nagrota Bagwan



UDIN 25099141BMOLQH4013

• **Bhanot Sapan & Associates(Chartered Accountants)**

NOTES ON ACCOUNTS :

1)The balance confirmation of bank balance has been obtained and found correct with bank reconciliation statement.

2)According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, Goods & Service Tax ,sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as on 31/03/2025 for a period of more than six months from the date they became payable.

3) The previous year Figure has been regrouped and rearranged to have accurate presentation of Financial statements.

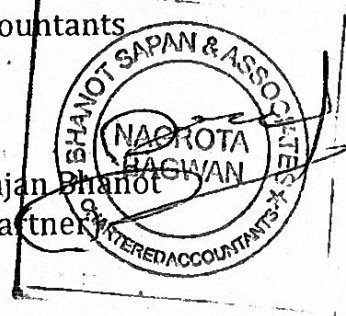
4) The Society has to Maintain the proper records showing full particulars, including quantitative details and situation of fixed assets fixed .These Fixed Assets have been physically verified by management at Reasonable intervals , whether any material discrepancies were notice on such Verification and if so, whether the same have been properly dealt with in the books of Accounts .

Date - 12/09/2025

Place:- Nagrota Bagwan

For Bhanot Sapan & Associates
Chartered Accountants

CA Rajan Bhanot
(Partner)



NESPA
NAGROTA EDUCATION SOCIETY FOR PROFESSIONAL ADVANCEMENT
 REGD OFFICE:- AT GOVT. DEGREE COLLEGE, NAGROTA BAGWAN, DISTT KANGRA H.P.176047

BALANCE SHEET AS ON 31.03.2025

Liabilities	Amount (RS.)	Assets	Amount (RS.)
CAPITAL FUND		FIXED ASSETS	
Opening Balance	26,81,024.80	(As per Schedule-1)	9,59,850.00
Add: Net Surplus for the Year	15,42,923.07		
Less :- TDS on FDR	12,562.00	INVESTMENT	
Closing Balance	42,11,385.87	FDR PNB	22,00,000.00
		INTEREST ACCRUED	1,13,054.00
CURRENT LIABILITIES & PROVISION		CURRENT ASSETS, LOAN	
AUDIT FEE PAYBLE	23,600.00	& ADVANCES	
		Cash in Hand	9,62,081.87
		Cash at Bank -PNB	
Total	42,34,985.87	Total	42,34,985.87

Complied from the basis of Data Provided by Collage
 For Bhanot Sapan & Associates
 Chartered Accountants

For NESPA

Principal Accountant
 Date- 12-09-2025
 Place- Nagrota Bagwan

UDIN 25099141BMOLON4013



NESPA

NAGROTA EDUCATION SOCIETY FOR PROFESSIONAL ADVANCEMENT

REGD OFFICE:- AT GOVT. DEGREE COLLEGE, NAGROTA BAGWAN, DISTT KANGRA H.P.176047

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

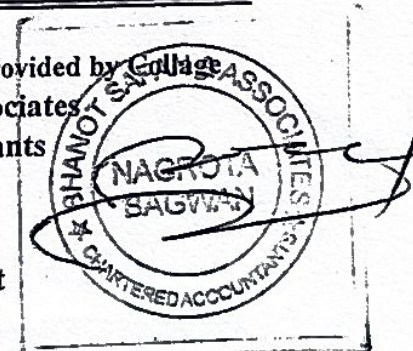
EXPENDITURE	Amount (RS.)	INCOME	Amount (RS.)
To Salary - BBA/BCA Staff	27,09,316.00	By Student Fee	47,21,407.00
To Student Fee Refunded	91,365.00	By Bank Interest	32,367.00
To Orientation Programme Expenses	15,025.00		
To Advertisement Expenses	19,266.00	By FDR Interest	1,25,616.00
To Affiliation Registration Fees	35,400.00		
To Audit Fees	11,800.00		
To Security Refunded	3,000.00		
To Internet Expenses	46,205.00		
To TA Bill Expenses (Travel Allowance)	15,306.00		
To Printing & Stationery Expenses	23,022.00		
To Repair & Maintenance Expenses	17,573.00		
To Guest Lecture Expenses	15,250.00		
To RTI Expenses	3,500.00		
To Bank Charges	2,652.93		
To Laboratory Expenses	9,703.00		
To Office Expenses	6,150.00		
To Examination Expenses	1,41,372.00		
To Depreciation	1,70,561.00		
To Total Expenses	33,36,466.93		
To Net Surplus	15,42,923.07		
	48,79,390.00	Total	48,79,390.00

For NESPA

Principal Accountant
Date- 12-09-2025
Place- Nagrota Bagwan

Complied from the basis of Data Provided by College
For Bhanot Sapan & Associates
Chartered Accountants

Rajan Bhanot
(Partner)



NESPA
NAGROTA EDUCATION SOCIETY FOR PROFESSIONAL ADVANCEMENT
 REGD OFFICE:- AT GOVT. DEGREE COLLEGE, NAGROTA BAGWAN, DISTT KANGRA H.P.176047
RECEIPT & PAYMENT ACCOUNT FOR THE ENDED 31ST MARCH 2025

RECIEPTS	AMOUNT	PAYMENTS	AMOUNT
<u>CASH & BANK BALANCE 01.04.2024</u>			27,09,316.00
CASH IN HAND	15,69,597.80	To Salary - BBA/BCA Staff	91,365.00
BANK BALANCE-PNB		To Student Fee Refunded	15,025.00
STUDENT FEES	47,21,407.00	To Orientation Programme Expenses	19,266.00
		To Advertisement Expenses	35,400.00
BANK INTT.	32,367.00	To Affiliation Registration Fees	11,800.00
FDR INTEREST	1,25,616.00	To Audit Fees	3,000.00
INCREASE IN CURRENT LIABILTIES		To Security Refunded	46,205.00
AUDIT FEE PAYBLE	11,800.00	To Internet Expenses	15,306.00
		To TA Bill Expenses (Travel Allowance)	23,022.00
		To Printing & Stationery Expenses	17,573.00
		To Repair & Maintenance Expenses	15,250.00
		To Guest Lecture Expenses	3,500.00
		To RTI Expenses	2,652.93
		To Bank Charges	9,703.00
		To Laboratory Expenses	6,150.00
		To Office Expenses	1,41,372.00
		To Examination Expenses	7,184.00
		PURCHASE OF FIXED ASSES	23,13,054.00
		INCREASE IN INVESTMENT- FDR & Interest	12,562.00
		DECREASE IN CAPITAL - TDS	
		<u>CASH & BANK BALANCE 31.03.2025</u>	
		CASH IN HAND	9,62,081.87
		BANK BALANCE -PNB	
TOTAL	64,60,787.80	TOTAL	64,60,787.80

For NESPA

Principal

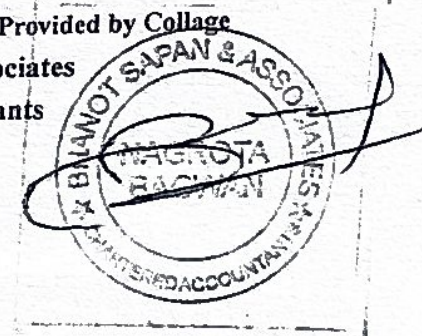
Accountant

Date- 12-9-2025

Place- Nagrota Bagwan

Complied from the basis of Data Provided by Collage
 For Bhanot Sapan & Associates
 Chartered Accountants

Rajan Bhanot
 (Partner)



ANNEXURE - 1

FIXED ASSETS

Particulars	Rate of Dep.	Open.W.D.V 1.4.2024	Additions Before 30.09.2024	After 30.09.2024	Assets Sold	Total W.D.V	Depreciation for the Year	Clog. W.D.V 31.03.2025
LED	15%	2,54,979.00	-	-	-	2,54,979.00	38,247.00	2,16,732.00
BOOKS	40%	28,578.00	2,784.00	-	-	31,362.00	12,545.00	18,817.00
FURNITURE	10%	7,01,980.00	-	-	-	7,01,980.00	70,198.00	6,31,782.00
COMPUTER	40%	1,18,241.00	-	-	-	1,18,241.00	47,296.00	70,945.00
CURTAIN	10%	19,449.00	-	-	-	19,449.00	1,945.00	17,504.00
HEATER	15%	-	-	4,400.00	-	4,400.00	330.00	4,070.00
TOTAL		11,23,227.00	2,784.00	4,400.00	-	11,30,411.00	1,70,561.00	9,59,850.00

For NESPA

Principal

Accountant

Date- 12-09-2025

Place- Nagrota Bagwan

Complied from the basis of Data Provided by Collage
For Bhanot Sapan & Associates
Chartered Accountants

