

**Murari Lal Rasiwasiya Saraswati College of education**  
**R K Gupta Marg, Charkhi dadri-127306, Haryana**  
**PAN: AABTM3671L, Mail I'd : mlrsc75@gmail.com Mobile No. 9416632366**  
**Consolidated Balance Sheet as at 31st march 2025**



	Particulars	Note	31 March 2025	(Amount in Rs. RS) 31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	1,48,43,182.39	1,60,24,321.06
(b)	Restricted Funds			
			1,48,43,182.39	1,60,24,321.06
2	Non-current liabilities			
(a)	Long-term borrowings			
(b)	Other long-term liabilities			
(c)	Long-term provisions		-	-
3	Current liabilities			
(a)	Short-term borrowings			
(b)	Payables			
(c)	Other current liabilities	4	18,63,894.37	7,29,502.51
(d)	Short-term provisions			
			18,63,894.37	7,29,502.51
	Total		1,67,07,076.76	1,67,53,823.57
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5	37,94,982.81	39,18,928.81
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	25,32,074.37	21,85,942.51
(c)	Long Term Loans and Advances	7	4,76,493.00	4,99,618.00
(d)	Other non-current assets (specify nature)	8	2,419.00	2,419.00
			68,05,969.18	66,06,908.32
2	Current assets			
(a)	Current investments	6	524.49	524.49
(b)	Inventories			
(c)	Receivables			
(d)	Cash and bank balances	9	99,00,583.08	1,01,46,390.72
(e)	Short Term Loans and Advances			
(f)	Other current assets			
			99,01,107.57	1,01,46,915.21
	Total		1,67,07,076.75	1,67,53,823.53
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Signature to notes 1 to 14

As per our report of even date attached

For: Murari Lal Rasiwasiya Sarawati College  
of Education

For N. D. Gupta & co.  
Chartered Accountants

  
Principal  


President/ General Secretary

  
Accountant

CA Narshing Dass Gupta  
Proprietor  
M.No. : 035308

Place : Bhiwani

Date : 20.08.2025



**Murari Lal Rasiwasiya Saraswati College of education**  
**R K Gupta Marg, Charkhi dadri-127306, Haryana**  
**PAN: AABTM3671L, Mail I'd : mlrsc75@gmail.com Mobile No. 9416632366**  
**Consolidated Income and Expenditure for the year ended 31st March 2025**

Particulars		Note	31.March.2025	31.March.2024
I	Income			
(a)	Donations and Grants			
(b)	Fees from Rendering of Services	10	2,99,46,419.20	2,46,97,399.00
(c)	Sale of Goods			
II	Other Income			
III	Total Income (I+II)	11	31,00,476.00	28,04,454.84
IV	Expenses:		3,30,46,895.20	2,75,01,853.84
(a)	Material consumed/distributed			
(b)	Donations/contributions paid			
(c)	Employee benefits expense			
(d)	Depreciation and amortization expense	12	3,27,91,284.00	2,47,58,804.40
(e)	Finance costs	13	2,56,517.00	2,39,834.05
(f)	Other expenses			
(g)	Religion/charitable expenses	14	12,01,932.87	11,26,575.07
(h)	Other Expenses (specify nature)			
	Total expenses		3,42,49,733.87	2,61,25,213.52
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-12,02,838.67	13,76,640.32
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-12,02,838.67	13,76,640.32
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		-12,02,838.67	13,76,640.32
	Appropriations Transfer to funds, e.g., Building fund			
	Transfer from funds			
	Balance transferred to General Fund			
	The accompanying notes are an integral part of the financial statements			

Signature to notes 1 to 14

As per our report of even date attached

For: Murari Lal Rasiwasiya Sarawati College  
of Education

For N. D. Gupta & co.  
Chartered Accountants

*(Signature)*

CA Narshing Dass Gupta  
Proprietor  
M.No. : 035308



*(Signature)*  
President/ General Secretary

*(Signature)*  
Accountant



Place : Bhiwani

Date : 20.08.2025

**Murari Lal Rasiwasiya Saraswati College of education**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Note - 1 Brief about the entity :** Entity is run under the name & style of Murari Lal Rasiwasiya Saraswati College Of Education , R. K.Gupta Marg, Charkhi Dadri. The Financial Statements have been prepared in accordance with the Guidance Notes issued by the ICAI for non- corporate entities applicable for the financial year 2024-25.

**Note - 2 Significant Accounting Policies**

- (i) The Financial Statements are prepared on Cash Method of Accounting.
- (ii) Revenue Recognition based on Cash basis except interest on FDR.
- (iii) Contingent Liabilities are not recognised. A contingent assets is neither recognized nor disclosed in the financial statement.
- (iv) Investments are valued at cost or market value which ever is lower.
- (v) Fixed Assets has been shown at Original Cost.
- (vi) Depreciation has been provided on Fixed Assets.
- (vii) Summary of opening balances, Funds utilised and additions and closing balances of various funds.
- (viii) Income Recognition includes Grants, Donation, Subscription, Interest and other income recognised as per accounting policy.
- (ix) Comparative figures have been regrouped/rearranged wherever necessary.
- (x) All Amounts are presented in Indian Rupees unless otherwise stated.

**Note - 3 NPOs Funds**

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/recei ved during the year	Funds Utilised during the year	Income Over Expenditure	(Amount in Rs.) As at 31st March 2025 (Closing Balance)
(A)	<b>Unrestricted Funds</b>					
1	College Funds					
2	General Funds	1,60,24,321.06	21,700.00		-12,02,838.67	1,48,43,182.39
3	Designated Funds					
(B)	<b>Restricted Funds</b>					
<b>Current Year (CY)</b>		1,60,24,321.06	21,700.00	-	-12,02,838.67	1,48,43,182.39
<b>Previous Year (PY)</b>		1,50,32,713.74	3,23,191.82	7,08,224.82	13,76,640.32	1,60,24,321.06



**Murari Lal Rasiwasiya Saraswati College of education**  
**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

(Amount in Rs.)

		31 March 2025	31 March 2024
<b>4</b>	<b>Other current liabilities</b>		
(a)	Provident Fund Payable	5,26,034.37	2,68,734.51
(b)	Pension Payable	9,18,522.00	-
(c)	TDS payable	-	1,867.00
(d)	Other payables (specify nature)		
	College Security	9,175.00	9,175.00
	Library Security	2,58,350.00	2,58,350.00
	Management Fund Grant For Furniture	40,000.00	40,000.00
	Scholarship Payable	9,600.00	9,600.00
	Rakesh Kumar (Newspaper Agent)	1,448.00	1,448.00
	Indu Malik	11,312.00	-
	College Fund	-	47,875.00
	Smt. Devki Bai(Pension)	71,672.00	71,672.00
	Smt. Chand Ksur (Pension)	1,050.00	1,050.00
	Audit fees		3,000.00
	Manish Gupta	15,000.00	15,000.00
	SH. S.C. Jain	1,731.00	1,731.00
	<b>Total Other current liabilities</b>	<b>18,63,894.37</b>	<b>7,29,502.51</b>

