

SAMIR GARWE & CO.,
Chartered Accountants
WARD NO -14
MAIN ROAD HOLI CHOWK
NAGPUR-SAONER-441107

AUDITOR'S REPORT

To,
The Principal,
SHEELADEVI COLLEGE OF EDUCATION (B.ED), WADI
NAGPUR, (M.H.).

We have audited the balance sheet of **SHEELADEVI COLLEGE OF EDUCATION (B.ED), WADI, NAGPUR, (M.H.)** as at **31-03-2025** , and also the income and expenditure account for the year ended on that date annexed thereto Preparation of these financial statements are the responsibility of the management , our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the 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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

We report that,

- (1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
 - (2) Proper books of account as required by law have been kept.
 - (3) The Balance Sheet and Income & Expenditure Account referred to in this report are in agreement with the books of accounts.
 - (4) In our opinion and to the best of our information & according to the explanation given to us , the said Financial Accounts give a true and fair view.
- a] In so far as it relates to Balance Sheet of the state of affairs of the College as at **31st March 2025**.
- b] In case of Income & Expenditure Account of Deficit for the year ended on **31st March 2025**.

NAGPUR
DATE :21/08/2025

FOR SAMIR GARWE & CO
CHARTERED ACCOUNTANTS




PROPRIETOR
MEM. NO. 158610

SHEELADEVI COLLEGE OF EDUCATION, (B.ED. COLLEGE) WADI-NAGPUR
MANAGED BY : SHEELA MULTIPURPOSE SOCIETY, WADI - NAGPUR
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2025

EXPENDITURE	AMOUNT		INCOME	AMOUNT
TO. EDUCATIONAL EXPENDITURE			BY. EDUCATIONAL INCOME	
Salaries And Allowances	2,085,320.00		Fees And Fines	3,293,678.00
Building Rent	240,000.00			
Contingencies	<u>1,844,626.00</u>	4,169,946.00	BY. University Fees	465,800.00
TO. DEPRECIATION (ANN "A")	126,041.00		BY. OTHER INCOME	<u>3,654.00</u>
			BY. DEFICIT	3,763,132.00
			(Carried Over to B/Sheet)	532,855.00
TOTAL RS: 4,295,987.00			TOTAL RS: 4,295,987.00	

BALANCE SHEET AS ON 31ST MARCH 2025

FUNDS AND LIABILITIES	AMOUNT		PROPERTIES AND ASSETS	AMOUNT
DEPRECIATION FUND (Annexure "AA")	1,418,150.00		MOVABLE PROPERTIES (ANNEXUR "AA")	2,148,028.00
OTHER LIABILITIES			DEPOSITS & INVESTMENTS	
P.Tax	8,300.00		Fixed Deposit	1,616,550.00
Scholarship	<u>851,144.20</u>	859,444.20	Reserve Fund	<u>75,000.00</u>
				1,691,550.00
SUNDRY CREDITORS			LOANS AND ADVANCES	
Adishakti Trading	26,114.00		Office Advance	330,195.00
Development Fund A/c	37,915.00		Development Fund A/c	163,536.00
Anushka Glass Work	33,000.00		Sr. College A/c	180,000.00
Automation Software	25,000.00		M.Ed. College	216,535.00
Digitrons	104,260.00		D.Ed. College	<u>62,140.00</u>
Shiv Krupa Scientific Lab. Solution	20,734.00			952,406.00
Vishal Industries	78,000.00		TDS	15,283.00
Yash Carpets	<u>22,596.00</u>	347,619.00		
			CLOSING BALANCES	
LOANS AND ADVANCES			Cash In Hand	10,253.60
Sheela Multipurpose Society, Wadi	1,839,098.88		Canara Bank A/c 52563070001118	124,570.35
			Canara Bank A/c 5256220000224	325,642.71
INCOME AND EXPENDITURE ACCOUNT			SBI Bank A/c No.30714473589	<u>10,000.00</u>
As Per Last B/Sheet	1,346,276.58			470,466.66
Less: Deficit During the year	<u>532,855.00</u>	813,421.58		
TOTAL RS: 5,277,733.66			TOTAL RS: 5,277,733.66	

AS PER OUR REPORT OF EVEN DATE,
FOR SAMIR KIRAN GARWE
CHARTERED ACCOUNTANTS



PROPRIETOR
MEM. NO. 158610

NAGPUR
DATE :- 21/08/2025

SHEELADEVI COLLEGE OF EDUCATION,(B.ED. COLLEGE) WADI-NAGPUR

MANAGED BY : SHEELA MULTIPURPOSE SOCIETY, WADI - NAGPUR

ANNEXURE "AA"

LIST OF MOVABLE PROPERTIES AS ON 31ST MARCH, 2025

PARTICULARS	OPENING BAL. 01/04/2024	ADD. DURING THE YEAR 2024-25	TOTAL COST AS ON 31/03/2025	Dep. Rate %	Accu. Dep.Fund as on 31/03/2024	ADD. DURING THE YEAR 2024- 25	Total Dep. Fund As On 31/03/2025
Library Books	450,746.00		450,746.00	15%	367,392.00	12,503.00	379,895.00
Furniture & Fixture	840,024.00		840,024.00	10%	364,505.00	47,552.00	412,057.00
Computer & Printer	380,835.00		380,835.00	40%	295,118.00	34,287.00	329,405.00
Science Material	162,025.00		162,025.00	15%	149,995.00	1,805.00	151,800.00
Computer & Science Lab	106,696.00		106,696.00	15%	66,455.00	6,036.00	72,491.00
Office Equipment	182,702.00		182,702.00	15%	41,706.00	21,149.00	62,855.00
Library Automation Software	25,000.00		25,000.00	15%	6,938.00	2,709.00	9,647.00
TOTAL RS.	2,148,028.00	-	2,148,028.00	-	1,292,109.00	126,041.00	1,418,150.00

NAGPUR
DATE :- 21/08/2025



FOR SAMIR KIRAN GARWE
CHARTERED ACCOUNTANTS

[Signature]
PROPRIETOR
MEM. NO. 158610

SHEELADEVI COLLEGE OF EDUCATION,(B.ED. COLLEGE) WADI-NAGPUR
MANAGED BY : SHEELA MULTIPURPOSE SOCIETY, WADI - NAGPUR
ANNEXURE "A"
LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2025

PARTICULARS	AMOUNT
<u>Office & General Expenses</u>	
Advertisement Expenses	5,428.00
Bank Commission	2,458.00
Building Maintenance Exp.	264,580.00
Committee Expenses	5,240.00
Computer Maintenance Expenses	45,403.00
Educational & Cultural Exp.	386,465.00
Electricity Expenses	28,659.00
Fees & Taxes	614.00
Telephone & Internet, Wbsite Expenses	15,483.00
Laboratory Material Expenses	72,543.00
Misc. Expenses	3,256.00
News Paper	2,254.00
Office Exp.	176,580.00
Postage Exp.	325.00
Practical Exam Expenses	38,690.00
Printing & Stationery Exp.	62,450.00
Programme Expenses	36,590.00
Repair & Maintenance (Building & Equip)	145,620.00
Registration Fees	1,540.00
Seminar & Conference Exp.	12,546.00
Student Uniform Expenses	20,000.00
University Fees Paid	452,360.00
Tour & Travelling	5,425.00
Water Tax	1,472.00
Typing and Xerox Exp.	18,645.00
University Affiliation Fees	40,000.00
	1,844,626.00
TOTAL RS.	1,844,626.00

NAGPUR
DATE :- 21/08/2025



FOR SAMIR KIRAN GARWE
CHARTERED ACCOUNTANTS

PROPRIETOR
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