CA INDIA

DEVNAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Ref. No. Date :

AUDIT REPORT OF K.L.E SOCIETY'S
COLLEGE OF EDUCATION (B. Ed Section)

We have audited the attached Balance Sheet of KLE's Society's College of Education (B. Ed Section) as on **31st March 2026** along with Income & Expenditure Account for the year ending **31st March 2026** annexed there to. These finanacial statements are the responsibility of the college. Our responsibility is to express an opinion of these financial statements based on our Audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examinig, on test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also included assessing the accounting principles used in presentation of of the financial statements. We believe thatour audit provides a reasonable basis for our opinion and 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 of our audit.

2 In our opinion proper Books of Accounts as required by the management have been kept by the college, so far as it appears from our examination of those books.

3 Income & Expenditure account and Balance Sheet dealt with by this report are in agreement with the books of account of the college.

4 in our opinion and to the best of information & expenditure given to us, the annexed financial statements exhibit true and fair view of the state of affairs of the college.

5 During the year under audit the college has made a Surplus of **Rs. 26,23,233.68/-** as against last year's Surplus of Rs. 56,20,015.60 /-

6 We have examined the transactions recorded in the books of Accounts with reference to Receipts, Counter Foils of Bank Challans, Payment Vouchers, Bills, Invoices, Bank Pass Sheets, Confirmation Letters, Bank Certificates etc., and are in agreement with the same.

7 In general the maintenance of accounts is satisfactory and other minor irrgularities noticed during the course of audit have been got rectified.

UDIN: 26148093ZBQSOO8750

PLACE: ICHALKARANJI
DATE: 07.07.2026

DEVNAL & ASSOCIATES ICHALKARANJI M.NO.148093 CHARTERED ACCOUNTANTS

DEVNAL & ASSOCIATES
CHARTERED ACCOUNTANTS

CA SUSHANT BALASASAHEB DEVNAL
M. No.148093 FRN No.134220W
PROPRIETOR

CA Sushant Balasaheb Devnal
M.Com., C.A.
12/139, Bunglow Road, Devnal Building, ICHALKARANJI-416 115. Dist. Kolhapur (M.S.)
Ph. 0230-2430949, M. No. 96 73 02 99 49
E-mail : sushant.devnal@gmail.com

Name of Institute: KLE SOCIETY'S COLLEGE OF EDUCATION, NIPANI

BALANCE SHEET AS ON 31ST MACH 2026				
Sl.No	PARTICULARS	NOTE	AS AT 31ST MARCH 2026	AS AT 31ST MARCH 2025
I	SOURCE OF FUNDS			
1	NPO FUNDS			
A	Unrestricted Funds			
a	Corpus Funds	01	-	-
b	General Funds	02	-	-
c	Designated Funds	03	-	-
d	Funds for Capital Assets	04	-	-
e	Earmarked Funds	05	-	-
f	Grants	06	-	-
g	Income & Expenditure	07	3,90,44,874.44	3,64,21,640.76
B	Restricted Funds	08	2,36,755.00	2,36,505.00
C	Loans / Borrowings	09		
	-Secured		-	-
	-Unsecured		-	-
2	CURRENT LIABILITIES			
a	Other Current Liabilities	10	9,73,617.00	5,94,571.00
b	Short Term Provisions	11	-	-
c	Other payables	12	1,76,452.00	1,44,248.00
d	Institutional Balances	13	-	-
e	KLE Society A/c	14	90,00,224.67	-
	GRAND TOTAL Rs.		4,94,31,923.11	3,73,96,964.76
II	APPLICATION OF FUNDS			
1 a	Fixed Assets	15		
	-Tangible Assets			
	a) Immovable Property		2,73,04,102.00	1,85,03,623.00
	b) Movable Property		44,57,663.00	32,06,290.00
	c) Assests Created out of Grants		-	-
	-Intangible assets		-	-
b	Investments	16		
	-Long Term		1,56,76,656.00	1,18,56,754.00
c	Deposits & Advances	17		
	-Long Term		2,45,000.00	2,45,000.00
2	CURRENT ASSETS			
a	Cash & Bank Balances	18	17,48,502.11	23,75,813.43
b	Short Term Loans & Advances	19	-	-
c	Institutional Balances	20	-	-
d	KLE Society	21	-	12,09,484.33
	GRAND TOTAL Rs.		4,94,31,923.11	3,73,96,964.76
	Summary of Significant Accounting Policies			

Note: The accompanying Notes 1-21 are an intigral part of the Balance Sheet

K.L.E. Society NIPANI College of Education

Principal

Accountant

PRINCIPAL
K. L. E. SOCIETY'S
COLLEGE OF EDUCATION
NIPANI - 591237

DEVNAL & ASSOCIATES ICHALKARANJI M.NO.148093 CHARTERED ACCOUNTANTS

As per our report of Even Date
DEVNAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Chartered Accountants

CA SUSHANT BALASAHEB DEVNAL
M. No.148093 FRN No.134220 W
PROPRIETOR

Place : Nippani
Date : 07.07.2026

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2026

Sl.No.	PARTICULARS		For the Year Ending 31st March 2026			For the Year Ending 31st March 2025		
			Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
I	INCOME							
	Specific Grants	22	-		-	-		-
	Academic Receipts	23	72,79,411.52		72,79,411.52	99,63,349.00		99,63,349.00
	Income from Investments	24	11,28,128.00		11,28,128.00	7,79,098.00		7,79,098.00
	Rental Income	25	-		-	-		-
	Other Income	26	26,750.00		26,750.00	-		-
	TOTAL INCOME Rs.		84,34,289.52	-	84,34,289.52	1,07,42,447.00	-	1,07,42,447.00
II	EXPENSES							
	Employees Benefit Expenses	27	40,53,558.00		40,53,558.00	39,77,881.00		39,77,881.00
	Academic Expenses	28	2,06,945.00		2,06,945.00	2,32,298.00		2,32,298.00
	Administrative Expenses	29	6,89,655.84		6,89,655.84	8,64,223.40		8,64,223.40
	Transportation Expenses	30	-		-	-		-
	Repairs & Maintenance	31	8,60,897.00		8,60,897.00	48,029.00		48,029.00
	Hosptial Current Expenses	32	-		-	-		-
	Finance Cost	33	-		-	-		-
	Depreciation & Amortisation	34	-		-	-		-
	TOTAL EXPENDITURES Rs.		58,11,055.84	-	58,11,055.84	51,22,431.40	-	51,22,431.40
III	Excess of Income Over Exenditure for the year before exceptional and extraordinary items	I - II	26,23,233.68	-	26,23,233.68	56,20,015.60	-	56,20,015.60
IV	Exceptional Items		-	-	-	-	-	-
V	Excess of Income Over Exenditure for the year before Extra Ordinary Items	III-IV	26,23,233.68	-	26,23,233.68	56,20,015.60	-	56,20,015.60
VI	Extraordinary Items		-	-	-	-	-	-
VII	Excess of Income Over Expenditure	V-VI	26,23,233.68	-	26,23,233.68	56,20,015.60	-	56,20,015.60
VIII	Appropriation Transfer of Interest to Designated Funds		-	-	-	-	-	-
IX	Transfer from Funds		-	-	-	-	-	-
X	Balance Transferred to General Reserves		-	-	-	-	-	-
XI	Amount to be transferred to General Reserve	VII -X	26,23,233.68	-	26,23,233.68	56,20,015.60	-	56,20,015.60

Note: The accompanying Notes 21-33 are an intigral part of the Income & Expenditure Account

Principal

Accountant

Place : Nippani
Date : 07.07.2026

K. L. E. Society's College of Education NIPANI

PRINCIPAL
K. L. E. SOCIETY'S
COLLEGE OF EDUCATION
NIPANI - 591237

DEVNAL & ASSOCIATES ICHALKARANJI M.NO.148093 CHARTERED ACCOUNTANTS

As per our report Of Even Date

DEVNAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Chartered Accountants

CA SUSHANT BALASAHEB DEVNAL
M. No.148093 FRN No.134220 W
PROPRIETOR

Name of Insititute: KLE SOCIETY'S COLLEGE OF EDUCATION, NIPANI

NOTES FORMING PART OF THE BALANCE SHEET AS ON 31-03-2026

	Sl.No.	Particulars	SCH	As on 01.04.2025	Debit	Credit	As on 31t March 2025
	A	UNRESTRICTED FUNDS					
11	a	Corpus Funds	01	-	-	-	-
		Sub Total		-	-	-	-
b2	b	General Funds	02	-	-	-	-
:3	c	Designated Funds	03	-	-	-	-
j4	d	Funds for Capital Assets	04	-	-	-	-
e5	e	Earmarked Funds	05				
e5-1		-Depreciation Reserve Fund		-	-	-	-
f6	f	Grants :	06				
f6-1		-UGC Grants : For Buildings & Play Grounds.		-	-	-	-
f6-2		-UGC Grants : For Furniture,Equipments		-	-	-	-
f6-3		-UGC Grants : For Books		-	-	-	-
f6-4		-UGC Grants : For Computer & Other purpose.		-	-	-	-
f6-5		-Central Govt.for Building,Furniture & Equip.		-	-	-	-
f6-6		-State Govt.for Buidling, Furniture& Equip.		-	-	-	-
		Sub Total		-	-	-	-
g7	g	Income & Expenditure	07	3,64,21,640.76	-	26,23,233.68	3,90,44,874.44
	B	RESTRICTED FUNDS	08				
-1		-Capital Reserve		-	-	-	-
-2		-Scholarship		2,36,505.00	3,750.00	4,000.00	2,36,755.00
-3		-General Grants		-	-	-	-
-4		-Research Grants		-	-	-	-
		Sub Total		2,36,505.00	3,750.00	4,000.00	2,36,755.00
	C	LOANS & BORROWINGS	09				
-1		-Bank Loans		-	-	-	-
-2		-Unsecured		-	-	-	-
		Sub Total		-	-	-	-
		CURRENT LIABILITIES					
10	2	**OTHER CURRENT LIABILITIES**					
10a	a	Other Current Liabilities	10				
10a-1		-Staff Security Deposit		5,94,571.00	-	3,79,046.00	9,73,617.00
10a-2		-Contractor Security Deposits		-	-	-	-
10a-3		-Building Materials		-	-	-	-
10a-4		-Students Deposits (Caution Money)		-	-	-	-
10a-5		-Library Deposits		-	-	-	-
10a-6		-Hostel Deposits		-	-	-	-
10a-7		-Refundable Deposits (E.M.D)		-	-	-	-
		Sub Total		5,94,571.00	-	3,79,046.00	9,73,617.00
11b	b	Short Term Provisions	11				
11b-1		-For Taxation		-	-	-	-
11b-2		-Gratuity		-	1,69,977.00	1,69,977.00	-
11b-3		-Leave Encashment		-	-	-	-
		Sub Total		-	1,69,977.00	1,69,977.00	-
2c	c	Other Payable	12				
2c1	1	Collections to be Remitted					
2c1-1		-GST Payable		-	-	-	-
2c2	2	Recoveries to be Remitted					
2c2-1		-PF		-	3,07,680.00	3,07,680.00	
2c2-2		-ESI		-	71,935.00	71,935.00	
2c2-3		-PT		-	-	-	
2c2-4		-Staff Co-op Society		-	-	-	
2c2-5		-Income Tax (TDS)		-	-	-	
2c2-6		-KLE Pension Scheme		-	-	-	
2c2-7		-LIC		-	-	-	
2c2-8		-Quarters Rent		-	-	-	
2c3	3	Other Payable				-	-
2c3-1		-Sundry Creditors		1,44,248.00	1,93,670.00	2,25,874.00	1,76,452.00
2c3-2		-Salary Payable		-	42,025.00	42,025.00	-
2c3-3		-Advances Fees Received		-	-	-	-
		Sub Total		1,44,248.00	6,15,310.00	6,47,514.00	1,76,452.00
3d	d	INSTITUTIONAL BALANCES	13	-	-	-	-
3e	e	KLE SOCIETY	14	(12,09,484.33)	95,101.00	1,03,04,810.00	90,00,224.67

DEVNAL & ASSOCIATES
ICHALKARANJI
M.NO.148093
CHARTERED ACCOUNTANTS

K.L.E. Society's College of Education
NIPANI

Sl.No.	Particulars	SCH	AS on 01.04.2025	Debit	Credit	As on 31t March 2026

b	**INVESTMENTS (Long Term)**	16				
	-Shares with Banks		-	-	-	-
	-Corpus Fund		-	-	-	-
	-Endowment Fund		-	-	-	-
	-Stability Fund		-	-	-	-
	-Long Term Bank FD's		1,18,56,754.00	38,19,902.00	-	1,56,76,656.00
	Sub Total		**1,18,56,754.00**	**38,19,902.00**	-	**1,56,76,656.00**
c	**DEPOSITS & ADVANCES**	17				
	Long Term Loans & Advances					
	-Security Deposits		-	-	-	-
	-Affiliation Deposits		2,35,000.00	-	-	2,35,000.00
	-Advance to Contractors (Above 12 months)		-	-	-	-
	-Building materials		-	-	-	-
	-Electricity Deposit		-	-	-	-
	-Telephone Deposits		10,000.00	-	-	10,000.00
	-L.P.G.Gas Deposits		-	-	-	-
	-Water Supply & Drainge Deposits		-	-	-	-
	Sub Total		**2,45,000.00**	-	-	**2,45,000.00**
2	**CURRENT ASSETS**					
a	**Cash & Bank Balances**	18				
	Cash in Hand		95.00	-	-	95.00
	In Savings Bank		23,75,718.43	1,47,98,473.52	1,54,25,784.84	17,48,407.11
	in Bank FD's (up to 12 months)		-	-	-	-
	Sub Total		**23,75,813.43**	**1,47,98,473.52**	**1,54,25,784.84**	**17,48,502.11**
b	**LOANS & ADVANCES-SHORT TERM**	19				
	Advance to Staff		-	-	-	-
	Advance to Suppliers		-	-	-	-
	TDS Receivable		-	-	-	-
	-Advance to Contractors(up to 12 months)		-	-	-	-
	Interest Accrued		-	-	-	-
	Sub Total		-	-	-	-
c	**INSTITUTIONAL BALANCES**	20	-	-	-	-
d	**KLE SOCIETY**	21	-	-	-	-

DEVNAL & ASSOCIATES ICHALKARANJI M.NO.148093 CHARTERED ACCOUNTANTS

K.L.E. Society's College of Education NIPANI

Name of Insitute: KLE SOCIETY'S COLLEGE OF EDUCATION, NIPANI

NOTES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2026

	NOTE	Particulars	SCH NO	AS on 31st March,2026	As on 31st March, 2025
		INCOME			
	A	**RESTRICTED INCOME (Specific Grant)**			
1		Salary Grant			
2		Other Revenue Grant	22		
		Total Rs.		-	-
	B	**UNRESTRICTED INCOME**			
		Academic Receipts	23		
-A		**FEES**			
-A-1		-Admission Fees		55,200.00	80,400.00
-A-2		-Arrears of Fees/RTE Fees		-	
-A-3		-Fees received from USM			
-A-4		-Tution Fees		51,46,415.00	84,63,810.00
-B		**SPECIFIC FEES**			
-B-1		-Academic Fees			1,82,320.00
-B-2		-Academic Teaching Fees			
-B-3		-Association/Union fees/BSD/Scouts & Guides Fees/Red Cross Fees		23,000.00	
-B-4		-Audio Visual Fees			
-B-5		-Betterment fees			
-B-6		-Clinical Fees/Clinical Material Fees			
-B-7		-Computer and other academic fees		5,65,350.00	1,94,000.00
-B-8		-Craft fees			
-B-9		-Curricular Activities Fees		70,800.00	
-B-10		-Developement fees		3,88,000.00	1,60,100.00
3-B-11		-Drawing fees		13,625.00	14,900.00
3-B-12		-Examination fees		55,025.00	64,100.00
3-B-13		-Hostel Room Rent fees			
3-B-14		-Industrial Tours and trip fees			
3-B-15		-Laboratory/Practical fees/Skill Lab		63,840.00	14,900.00
3-B-16		-Legal Aid Programme fees			
3-B-17		-Library fees/Digital Library Fees/PSLL fees		2,14,870.00	3,17,500.00
3-B-18		-Medical fees/Health Insurance Fees		62,650.00	45,100.00
3-B-19		-Moot court fees			
3-B-20		-Other Fees		1,24,956.52	1,17,929.00
3-B-21		-Reading Room/Magazine fees		62,420.00	93,320.00
3-B-22		-RGUHS/SSF/SWF/TWF Fees			
3-B-23		-Sports/Gymkhana Fees		1,13,950.00	1,51,450.00
3-B-24		-Student Amenities Fees/Bus Fees		3,19,310.00	
3-B-25		-Study material (books and journal)			
3-B-26		-Training Development Program Fees			63,520.00
3-B-27		-Transcript/Intership Fees			
		Total Rs.		72,79,411.52	99,63,349.00
4		**INCOME FROM INVESTMENTS**			
4-A		**INTEREST ON BANK ACCOUNTS**	24		
4-A-1		-on SB A/c		53,263.00	47,762.00
4-A-2		-on FD A/c		10,74,865.00	7,31,336.00
4-B		**DIVIDEND**			
4-B-1		-Dividend from Banks			
		Total Rs.		11,28,128.00	7,79,098.00
5		**RENTAL INCOME**	25		
5-1		-Canteen Rent			
5-1		-Bank/ Post Office Rent			
5-1		-Others			
		Total Rs.		-	
6-A		**OTHER INCOME**	26		
6-A-1		- Civil Testing			
6-A-2		-Agricultural/Farm Income			
6-A-3		-Application Form Fees			
6-A-4		-Application/Prospectus Charges			
6-A-5		-Breakages			
6-A-6		-Certificate Fees/TC/LC/Bonafide fees		26,750.00	
6-A-7		-Consultancy Fees		-	

DEVNAL & ASSOCIATES ICHALKARANJI M.NO.148093 CHARTERED ACCOUNTANTS

K.L.E. Society's NIPANI College of Education

-A-8	-Fine & Penalty			
-A-9	-Issue of Publication charges etc			
-A-10	-KLE Bulletin Fees			
-A-11	-Sale of Scrap			
-A-12	-Sale of Solar Energy			
-B	-Hospital Receipts			
-B-1	-IPD Receipts			
-B-2	-OPD Receipts			
	Total Rs.		26,750.00	-
	EXPENSES			
	Employees Benefit Expenses	27		
-1	-Salary to Teaching Staff		36,15,533.00	35,78,969.00
-2	-Salary to Non-Teaching Staff			
-3	-Part Time/Honororaium to Visiting Staff/Retainership Fees		42,765.00	
-4	-Cont to ESI			63,369.00
-5	-Cont to Gratutity		1,69,976.00	1,60,630.00
-6	-Cont to PF		1,53,840.00	1,61,461.00
-7	Deputation /Allowances /HRA			
-8	-Doctor Visitinng & Insturment Charges			
-9	-ESI Administrative Charges		58,435.00	
-10	-PF Administrative Charges		13,009.00	13,452.00
	Total Rs.		40,53,558.00	39,77,881.00
	Academic Expenses	28		
-1	-Academic Teaching Expenses			6,600.00
-2	-Admission promotional expenses			
-3	-AMC			
-4	-Annual Gathering		10,693.00	13,360.00
-5	-Association Expenses/BSD/Scouts and Guides Expenses			
-6	-Campus Maintenance		84,613.00	74,800.00
-7	-Civil Consultancy Cell Exp.			10,200.00
-8	-Department Current Expenses			
-9	-Educational Exhibition Expenses			
-10	-E-Learning			
-11	-Examination Expenses			12,761.00
-12	-Endowment Scholarship			
-13	-Expenses out of grant (Revenue Grant)			
-14	-Faculty Development Expenses			
-15	-Fees Concession/Refund of Fees			
-16	-Function and Festival		46,919.00	29,405.00
-17	-Hand Book/school diary/calendar expenses			
-18	-Identity Card Expenses		-	
-19	-Industrial Visit/Trip			
-20	-Journals/E-journals			
-21	-Laboratory Consumable Expenses		-	23,327.00
-22	'-Legal Aid Programme and Debating Union Expenses			
-23	-Library/Reading Room Expenses		9,276.00	14,717.00
-24	-Medical/Health Insurance Expenses		4,459.00	4,459.00
-25	-Moot Court Expenses			
-26	-Others			
27	-Placement Expenses			
28	-Remittence of fees to Govt/Departments			
29	-Remittence of Krida Nidhi/SWF/TWF			
30	-Royalty			
31	-Seminar & Workshop		27,412.00	17,256.00
32	-Sports Expenses		13,223.00	25,413.00
33	-Student Development Expenses			
34	-Student Events & Activities/Craft Expenses		10,350.00	
35	-Student extra curricular activities			
36	-Student Welfare			
37	-Students Uniform			
38	-Study Material Expenses			
	Total Rs.		2,06,945.00	2,32,298.00
	Administrative Expenses	29		
A	ESTABLISHMENT EXPENSES			

DEVNAL & ASSOCIATES ICHALKARANJI M.NO.146093 CHARTERED ACCOUNTANTS

K.L.E. Society's College of Education NIPANI

9A-1		-Advertisement			
9A-2		-Affiliation Fees/Renewal and Recognition/Regn./Inspection Fees		1,57,720.00	2,92,902.00
9A-3		-Agricultural/Farm Expenses			
9A-4		-Audit Fees		9,400.00	10,360.00
9A-5		-Bank Charges		8,584.84	14,344.40
9A-6		-Building Insurance			
9A-7		-Cloth to servants/staff welfare			
9A-8		-Electricity and Water Charges			
9A-9		-Fees & Charges			
9A-10		-Fest and cultural events			
9A-11		-Fire safety and renewal charges		22,000.00	5,100.00
9A-12		-House Keeping Services/Garden Expenses			
9A-13		-Legal and Professional Fees		10,200.00	
9A-14		-Lingaraj Jayanti contribution			
9A-15		-Meeting Expenses			
9A-16		-Mess Expenses			
9A-17		-Miscellaneous expenses		42,544.00	71,770.00
9A-18		-NAAC/LIC/NBH/NBA/VTU and other visitation Expenses		1,61,150.00	2,20,389.00
9A-19		-News Paper & Periodicals			
9A-20		-Postage & Courier		3,641.00	4,200.00
9A-21		-Printing & Stationery		1,95,829.00	1,69,448.00
9A-22		-Professional Tax		2,500.00	2,500.00
9A-23		-Property Tax		54,417.00	
9A-24		-Rent, Rate & Taxes			
9A-25		-Research & Development Expenses			
9A-26		-Sanitory Expenses			
29A-27		-Security Charges			
29A-28		-Software Renewal/Tally Subscription Expenses			
29A-29		-Student amenities/food expenses/day boarding			34,632.00
29A-30		-Telephone & Internet Charges/Website expenses		12,265.00	15,888.00
29A-31		-Travelling/Conveyance/TA/DA		9,405.00	22,690.00
		Total Rs.		6,89,655.84	8,64,223.40
30		**Transportation Expenses**	30		
30-1		-Fuel (Diesel & Petrol)			
30-2		-Road Taxes			
30-3		-Vehicle Insurance			
30-4		-Vehicle Repair & Maintenance			-
		Total Rs.		-	-
31		**Repairs & Maintenance**	31		
31-1		- Hospital Cleaning & Maintenance			
31-2		- Maintainance of Generator and RO system			
31-3		- Medical Equipment & Machinery Maintainance			
31-4		-Garden Maintainance			
31-5		-Network Maintenance			
31-6		-Repairs to Building		3,54,678.00	
31-7		-Repairs to Computers		28,830.00	35,280.00
31-8		-Repairs to Electricals		4,77,389.00	11,409.00
31-9		-Repairs to Equipments			1,340.00
31-10		-Repairs to Hostel Building			
31-11		-Software Maintenance			
		Total Rs.		8,60,897.00	48,029.00
2		**Hosptial Current Expenses**	32		
2-1		-Consumable Medical			
2-1		-consumable Non Medical			
		Total Rs.		-	-
33-1		**Finance Cost**			
33-1		-Interest on Loan	33		
		Total Rs.		-	
34-1		Depreciation	34	-	-
		Total Rs.		-	-

DEVNAL & ASSOCIATES ICHALKARANJI M.NO.148093 CHARTERED ACCOUNTANTS

K.L.E. Society NIPANI College of Education

SCHEDULE OF TANGIBLE & INTANGIBLE ASSETS AS ON 31ST MARCH, 2025

SCH NO: 15 & 34

Sl.No.	PARTICULARS	Rate	GROSS BLOCK					DEPRECIATION BLOCK				NET BLOCK	
			As on 01.04.2026	Addition Upto 30/09	Addition After 01/10	Sale / Adjustments	Cost as on 31.03.2026	As on 01.04.2025	Addition Upto 30/09	Addition After 01/10	Total Depreciaiton 31.03.2025	WDV AS ON 31.03.2026	WDV AS ON 31.03.2025
		B	C	D	E	F	G	H	I	J	K	L	M
A	TANGIBLE ASSETS											-	
	a) IMMOVABLE PROPERTY											-	
1	Land						-				-	-	
2	Building		1,85,03,623.00	56,76,457.00	31,24,022.00		2,73,04,102.00					2,73,04,102.00	1,85,03,623.00
3	Compound Wall						-					-	
4	Borewel						-					-	
5	Swimming Pool						-					-	
			1,85,03,623.00	56,76,457.00	31,24,022.00	-	2,73,04,102.00					2,73,04,102.00	1,85,03,623.00
	b) MOVABLE PROPERTY											-	
6	Computer Laptops & printers		3,15,815.00				3,15,815.00					3,15,815.00	3,15,815.00
7	Display Sign Boards						-					-	
8	Electrification		32,824.00		6,53,546.00		6,86,370.00					6,86,370.00	31,174.00
9	Equipments		3,29,483.00	9,750.00			3,39,233.00					3,39,233.00	1,25,155.00
10	Medical Equipment and Instruments						-					-	
11	Furniture & Fixtures		16,70,767.00	1,01,244.00	4,79,080.00		22,51,091.00					22,51,091.00	12,60,862.00
12	Library Books		8,57,401.00	7,753.00			8,65,154.00					8,65,154.00	7,74,324.00
13	Vehicles						-					-	
14	Water Purifier						-					-	
15	Dead Stock						-					-	
			32,06,290.00	1,18,747.00	11,32,626.00	-	44,57,663.00					44,57,663.00	25,07,330.00
	C) Assests Created out of Grant											-	
16	Buildings						-					-	
17	Swimming pol						-					-	
18	Open air Theatre						-					-	
19	Short Shooting Range						-					-	
20	Student Amenities						-					-	
21	Furiniture & Equipments						-					-	
22	Computer						-					-	
23	Cosip (U.G.C)						-					-	
24	Apparatus & Science Equipment						-					-	
25	Library Books		-	-			-					-	
			-	-	-	-	-					-	
B	INTANGIBLE ASSETS											-	
26	-Computer Softwares						-					-	
												-	
												-	
	Total		2,17,09,913.00	57,95,204.00	42,56,648.00	-	3,17,61,765.00	-	-	-	-	3,17,61,765.00	2,10,10,953.00

DEWAL & ASSOCIATES ICHALKARANJI M.NO 148093 CHARTERED ACCOUNTANTS

K.L.E. Society's College of Education NIPANI