



**VATS AND COMPANY**  
**Chartered Accountants**

**PH: NO 221710, 221010**  
**ANAJ MANDI CH. DADRI-127306**

regarding the entity's financial position, financial performance, or owner's equity for the year ended 31.03.2025

Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the matter described in the 'Basis for Qualified Opinion' paragraph, the financial statements present fairly, in all material respects, the financial position of SHRI HARYANA SHEKHAWATI BRAHAMACHARYA ASHRAM SANSKRIT MAHAVIDYALYA as at 31.03.2025, and its financial performance for the year ended, in accordance with applicable financial reporting framework.

- (a) In the case of the Balance Sheet, of the state of affairs of the "PT.SITA RAM SHASTRI B.ED COLLEGE, Meham Gate, Bhiwani as at March 31, 2025 and
- (b) In the case of Income and Expenditure Account, of the Income for the year ended on that date.

Report on Other Legal and Regulatory Requirements.


- 1. We report that:
  - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b. On our opinion proper books of account as required by law have been kept by the "PT.SITA RAM SHASTRI B.ED COLLEGE, Meham Gate, Bhiwani so far appears from our examination of those books;
  - c. The Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account
  - d. In our opinion, the Balance Sheet and Statement of Income and Expenditure comply with the Accounting Standards and principles generally accepted in India.

DATED:28.10.2025  
PLACE: CH. DADRI

UDIN:



VATS AND COMPANY  
CHARTERED ACCOUNTANTS

  
(ASHOK MARHETTA, FCA)  
PARTNER  
M.No.091746





**VATS AND COMPANY**  
**Chartered Accountants**

**PH: NO 221710, 221010**  
**ANAJ MANDI CH. DADRI-127306**

**INDEPENDENT AUDITORS' REPORT**

To  
The President  
Shree Haryana Shekhawati Brahamcharya Ashram Trust  
Meham Gate,  
Bhiwani -127021 (Haryana)

**Report on the Financial Statements**

We have audited the accompanying financial statement of "PT.SITA RAM SHASTRI B.ED COLLEGE, Meham Gate, Bhiwani – 127021 (Haryana) a unit of SHREE HARYANA SHEKHAWATI BRAHAMCHARYA ASHRAM TRUST which comprise the Balance Sheet as at 31<sup>st</sup> March' 2025 and the Statement of Income and Expenditure Account for the period from 01.04.2024 to 31.03.2025 and Receipts & Payment Account for the period.

**Management Responsibility for the financial statements**

Management is Responsible for the preparation of these financial statements that with Public Charitable Trust Act. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards required that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

**Basis of Qualified Opinion**

The financial statements of "PT.SITA RAM SHASTRI B.ED COLLEGE, Meham Gate, Bhiwani i have not been prepared in accordance with the 'Formats of Financial Statements' prescribed in the Guidance Note on Financial Statements of Non-Corporate Entities issued by the Institute of Chartered Accountants of India (ICAI). In our opinion, while this represents a departure from the prescribed presentation framework, it does not materially affect the information presented



PT. SITA RAM SHASTRI B.ED TRAINING COLLEGE, BHIWANI

OWNED & RUN BY: SHREE HARYANA SHEKHAWATI BRAHAMCHARYA ASHRAM TRUST

MEHAM GATE, BHIWANI-127021 (HARYANA)

PERIOD :- 01.04.2024 TO 31.03.2025

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025**

PARTICULARS		YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
<b>INCOME</b>			
Fees Collected From Students		7311450.00	10743322.00
Saving Bank A/c Interest		107605.00	101454.00
Interest on FDR		304400.00	273892.00
Misc. Receipts		24730.00	9944.00
<b>TOTAL RS.</b>	<b>A</b>	<b>7748185.00</b>	<b>11128612.00</b>
<b>EXPENDITURE</b>			
<b>Employee Benefit Expenses</b>			
Salary & Wages		3679546.00	3198676.00
ESI Expenses		30060.00	36020.00
<b>TOTAL RS.</b>	<b>B</b>	<b>3709606.00</b>	<b>3234696.00</b>
<b>Administration Expenses</b>			
Audit Fees		17700.00	-
Telephone and Internet Expenses		9937.00	9877.00
Bank Charges		4957.77	6944.89
Misc. Expenses		43287.00	25333.00
Electricity Expenses		146332.00	89527.00
Computer Repair Exp.		24375.00	11689.00
Gardening Expenses		28610.00	9660.00
Interview /Inspection/Par Exp		149982.00	15849.00
White Wash Exp		120859.00	0.00
Repair and Maintainance		27094.00	3516.00
Legal Expenses		6600.00	4800.00
Printing, Postage and stationary		67824.00	53618.00
Advertisement Expenses		50060.00	22480.00
<b>TOTAL RS.</b>	<b>C</b>	<b>697617.77</b>	<b>253293.89</b>
<b>Education Expenses</b>			
Library Books & Magzines		11237.00	93527.00
University Fees		855662.00	908165.00
Youth Red Cross Camp & Photography Expenses		12668.00	1338.00
Cultural Activity Expenses		121348.00	74346.00
NSS Expenses		11116.00	10188.00
<b>TOTAL RS.</b>	<b>D</b>	<b>1012031.00</b>	<b>1087564.00</b>
<b>Capital Expenditure</b>	<b>E</b>	<b>647847.00</b>	<b>1455061.00</b>
<b>TOTAL RS. (B+C+D+E)</b>	<b>F</b>	<b>6067101.77</b>	<b>6030614.89</b>
<b>EXCESS OF INCOME OVER EXP.</b>		<b>1681083.23</b>	<b>5097997.11</b>
		<b>1681083.23</b>	<b>5097997.11</b>

ACCOUNTANT

PRINCIPAL

TREASURER  
TRUSTEE

SECRETARY  
TRUSTEE

PRESIDENT  
TRUSTEE





PT. SITA RAM SHASTRI B.ED TRAINING COLLEGE, BHIWANI  
OWNED & RUN BY: SHREE HARYANA SHEKHAWATI BRAHAMCHARYA ASHRAM TRUST  
MEHAM GATE, BHIWANI-127021 (HARYANA)  
PERIOD :- 01.04.2024 TO 31.03.2025

PARTICULARS As at 31.03.2025    As at 31.03.2024

**SCHEDULE 1**

**GENERAL FUND**

O/Balance	13853385.67	9145952.56
Add: Net Income	1681083.23	5097997.11
Transfer Trust	-5000000.00	-1500000.00
Add: Capital Expenditure	647847.00	1455061.00
Less: TDS on FDR	0.00	27391.00
Less: TDS from CBLU	0.00	664.00
C.B.I., Bhiwani S/B A/c No. 4223 (Principal A/C	24776.68	0.00
C.B.I., Bhiwani S/B A/c No. 4527 (YRC)	403.03	0.00
Less: Depreciation	-419550.00	317570.00
<b>TOTAL RS.</b>	<b>10787945.61</b>	<b>13853385.67</b>

**Schedule 2**

**BRANCH / DIVISION**

Diploma In Education / O.T. Training Institute	0.00	-1050000.00
SHSBA TRUST (HO UNIT)	434147.00	0.00
	<b>434147.00</b>	<b>-1050000.00</b>

**Schedule 3**

**CURRENT LIABILITIES**

Securities	36000.00	36000.00
TDS Payable	240.00	290.00
Audit Fees Payable	17700.00	0.00
<b>TOTAL RS.</b>	<b>53940.00</b>	<b>36290.00</b>

**Schedule 4**

**FIXED ASSETS**

Fixed Assets as per Annexure 'A'	3403854.00	3175557.00
<b>TOTAL RS.</b>	<b>3403854.00</b>	<b>3175557.00</b>

**Schedule 5**

**INVESTMENT**

FDR(s) as per Annexure 'B'	6164368.00	4013186.00
Accrued Interest as per Annexure 'B'	110279.00	322914.00
	<b>6274647.00</b>	<b>4336100.00</b>

**Schedule 6**

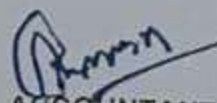
**CURRENT ASSETS**

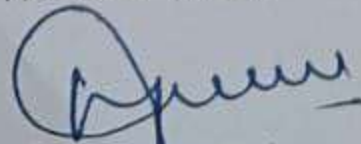
Security with MDU	100000.00	100000.00
Staff advance	140000.00	0.00
<b>TOTAL RS.</b>	<b>240000.00</b>	<b>100000.00</b>

**Schedule 7**

**LIQUID ASSETS**

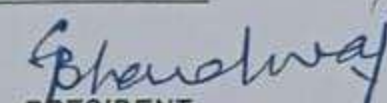
Cash In Hand	2478.15	2129.15
C.B.I., Bhiwani S/B A/c No. 3993	1329162.75	5225889.52
C.B.I., Bhiwani S/B A/c No. 4223 (Principal A/C	25475.68	0.00
C.B.I., Bhiwani S/B A/c No. 4527 (YRC)	415.03	0.00
<b>TOTAL RS.</b>	<b>1357531.61</b>	<b>5228018.67</b>

  
ACCOUNTANT

  
PRINCIPAL

TREASURER

SECRETARY

  
PRESIDENT





PT. SITA RAM SHASTRI B.ED TRAINING COLLEGE, BHIWANI

OWNED & RUN BY: SHREE HARYANA SHEKHAWATI BRAHAMCHARYA ASHRAM TRUST

MEHAM GATE, BHIWANI-127021 (HARYANA)

PERIOD :- 01.04.2024 TO 31.03.2025

BALANCE SHEET AS AT 31.03.2025

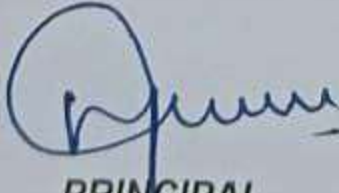
PARTICULARS	SCHEDULE	YEAR ENDED	YEAR ENDED
		31.03.2025	31.03.2024
<u>SOURCES OF FUND</u>			
GENERAL FUND	1	10787945.61	13853385.67
BRANCH / DIVISIONS	2	434147.00	-1050000.00
CURRENT LIABILITIES	3	53940.00	36290.00
TOTAL RS		11276032.61	12839675.67

APPLICATION OF FUND

FIXED ASSETS	4	3403854.00	3175557.00
INVESTMENT	5	6274647.00	4336100.00
CURRENT ASSETS	6	240000.00	100000.00
CASH & BANK BALANCES	7	1357531.61	5228018.67
TOTAL RS		11276032.61	12839675.67

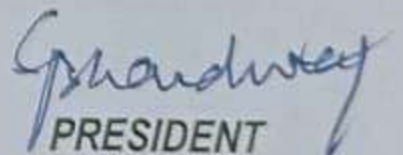
0.00

  
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MEHAM GATE, BHIWANI-127021 (HARYANA)

PERIOD :- 01.04.2024 TO 31.03.2025

ANNEXURE-'A' FIXED ASSETS

S. NO.	NATURE OF ASSET	RATE OF DEP.	WDV AS ON 01.04.2024	ADDITION	TOTAL	DEPRECIATION FOR THE YEAR	WDV ON 31.03.2025
1	Building	10%	1973331.00	292582.00	2265913.00	226591.00	2039322.00
2	BOOKS	10%	3327.00	41049.00	44376.00	4438.00	39938.00
3	Furniture	10%	644232.00	133866.00	778098.00	77810.00	700288.00
4	Airconditioner	15%	184861.00	144000.00	328861.00	49329.00	279532.00
5	Electric Fittings	10%	31062.00	0.00	31062.00	3106.00	27956.00
6	Generator	15%	7343.00	0.00	7343.00	1101.00	6242.00
7	Photostate Machine	15%	9106.00	0.00	9106.00	1366.00	7740.00
8	Electronic Equipment	15%	78011.00	36350.00	114361.00	17154.00	97207.00
9	Equipments	15%	54325.00	0.00	54325.00	8149.00	46176.00
10	Computer	40%	9280.00	0.00	9280.00	3712.00	5568.00
11	Lecture Stand	15%	30710.00	0.00	30710.00	4607.00	26103.00
12	Invertor & Battery	15%	41894.00	0.00	41894.00	6284.00	35610.00
13	CCTV Cameras	15%	12395.00	0.00	12395.00	1859.00	10536.00
14	Aluminium Ladder	10%	6175.00	0.00	6175.00	618.00	5557.00
15	Water Cooler	15%	89505.00	0.00	89505.00	13426.00	76079.00
				0.00			
	TOTAL(RS.)		3175557.00	647847.00	3823404.00	419550.00	3403854.00

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PT. SITA RAM SHASTRI B.ED TRAINING COLLEGE, BHIWANI  
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**Schedule 3**

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**Schedule 6**

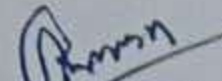
**CURRENT ASSETS**

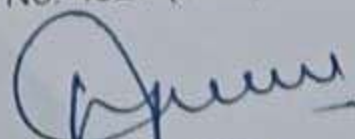
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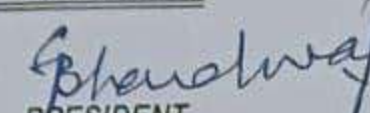
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SHREE HARYANA SHEKHAWATI BRAHAMCHARYA ASHRAM TRUST(HO)  
MEHAM GATE, BHIWANI-127021 (HARYANA)

ANNEXURE : DETAIL OF FDR 2024-25

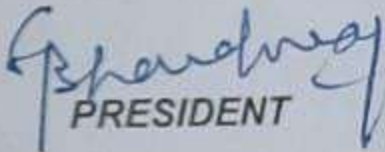
S. NO.	FDR DETAIL	Date of Creation	Date of Maturity	PRINCIPAL AMOUNT(RS.)	MATURITY AMOUNT(RS.)	OPENING ACC. INTEREST	INTEREST INCOME DURING THE YEAR	TDS	INT. RECD. IN YEAR	CLOSING ACCRUED INT.
1	CBI- 3496530383	23.10.2024	23.10.2025	677668.00	725294.00	50890.00	45549.00	4555.00	72053.00	19831.00
2	CBI- 3864660804	12.11.2024	12.11.2025	1235260.00	1322074.00	98864.00	82647.00	8265.00	137149.00	36097.00
3	CBI-3826760938	15.06.2024	15.06.2025	1355304.00	1450554.00	86779.00	93700.00	9371.00	148232.00	22876.00
4	CBI-3875486854	01.01.2025	01.01.2026	1243851.00	1331269.00	86381.00	82504.00	8251.00	141463.00	19171.00
5	CBI-3322824284 (NCT)	17.02.2025	17.02.2026	619605.00	663151.00	0.00	4614.00	0.00	0.00	4614.00
6	CBI-3322824091(NCT)	17.02.2025	17.02.2026	1032680.00	1105257.00	0.00	7690.00	0.00	0.00	7690.00
TOTAL A			0.00	6164368.00	6597599.00	322914.00	316704.00	30442.00	498897.00	110279.00

  
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