

A
Varinder Bhatia
B.Com. F.C.A

JBT - 2021-22

Bhatia Varinder & Co
Chartered Accountants
Badri Nagar, Paonta Sahib
Distt.Sirmour (H.P)-173025
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AUDIT REPORT IN THE CASE OF THE CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS.

We have examined the Balance Sheet of B.K.D. College of Education for Woman (JBT) Paonta Sahib as at March 31,2021 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of accounts maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion proper books of accounts have been kept by the Head Office of the above named institution visited by us, so far as appears from our examination of the books and proper returns adequate for the purpose of the audit have been received. There is no branch of the Institution subject to comment below:

In our opinion and to the best of our information and according to the information and explanation given to us, the said accounts give a true and fair view:-

- i) In the case of the Balance Sheet, of the state of the affairs of the above named institution as at 31.03.2021 and
- ii) In the case of Income and Expenditure account, of the SURPLUS of Income over Expenditure of its accounting year ending on 31.03.2021.

The Attached Balance sheet and Income & Expenditure Account, Receipt and Payment Account alongwith schedule of fixed assets are annexed hereto.

PLACE: PAONTA SAHIB
DATED: October 04, 2021
UDIN: 21088785AAAACW8122

For Bhatia Varinder & Co.,
Chartered Accountants
FRN 010143N



[Varinder Bhatia]
Proprietor
MNO 088785

B.K.D. COLLEGE OF EDUCATION FOR WOMAN, PAONTA SAHIB (JBT)

BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL			FIXED ASSETS		
OPENING BALANCE	2966184.08		As Per Schedule Attached		169670.00
Add Surplus ✓	819775.00	3785959.08	CURRENT ASSETS		
			CASH & BANK		
			State Bank of India-041	2164480.08	2164480.08
CURRENT LIABILITIES			LOAN & ADVANCES(ASSETS)		
Audit Fee Payable	20000.00		Advance to BKD (BED)		1525000.00
Salary Payable	53191.00	73191.00			
TOTALS		3859150.08	TOTALS	0.00	3859150.08

AUDITORS REPORT

In term of our attach report of even date

For Bhatia Varinder & Co
Chartered Accountants
FRN 010143N



Varinder Bhatia
Proprietor
MNO 088785
PLACE: PAONTA SAHIB
DATE: 04/10/2021
UDIN: 21088785AAAACW8122

For B.K.D. College of Education for Woman (JBT)

Principal

B.K.D. COLLEGE OF EDUCATION FOR WOMAN, PAONTA SAHIB (JBT)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH,2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
TO EXPENSES		Admission Fee	180600.00
Salaries	571534.00	Repair Furniture and bOoks	86000.00
		House Exam Fee	8600.00
	571534.00	Identity Card	4300.00
Recurring Expenses		Medical Fund	860.00
Audi Fee	20000.00	Student Aided Fund	12900.00
Bank Charges	649.00	Student Welfare Fund	12900.00
Property Tax	50000.00	Electricity Charges	4300.00
Internet Expenses	1850.00	College Budget Fund	860.00
Repair and Maintenance	241874.00	Society Fund	4300.00
Computer Exp	40350.00	Sports Fund	8600.00
Electricity Exp	37308.00	Cultural Activity Fund	8600.00
HP Board Fee	88175.00	Amalgamation Fund	51600.00
Subscription	3750.00	Liabrary Fund	51600.00
Misc Expenses	4373.00	Practical Exam Fee	51600.00
New Paper	3247.00	Other Student Fund	103200.00
Postage and Telegrams	1000.00	Computer Charges	258000.00
Printing and Stationery	6618.00	Tutution Fee	1271027.00
Telephone	12812.00		
Travelling Expenses	22399.00		
Medical Expenses	430.00		
Office Expenses	5129.00		
Vehicle Expenses	122134.00		
			2119847.00
To Depreciaton			
To Surplus (Excess of Income over Expenses)			
			819775.00
TOTAL		TOTAL	2119847.00

AUDITORS REPORT

In term of our attach report of even date

For Bhatia Varinder & Co

Chartered Accountants

FRN 010143N

Varinder Bhatia

Proprietor

MNO 088785

PLACE: PAONTA SAHIB

DATE: 04/10/2021

UDIN: 21088785AAAACW8122



For B.K.D. College of Educaiton for Woman (JBT)

Principal

B.K.D. COLLEGE OF EDUCATION FOR WOMAN, PAONTA SAHIB (JBT)
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

RECEIPTS	AMT RS	TOTAL RS	PAYMENTS	AMT RS	TOTAL RS
OPENING BALANCE			Staff Expenses		
Cash in hand			Salaries	571534.00	
State Bank of India-041	1818152.08	1818152.08	Add Previous Salary Paid	43882.00	
			Less Current Payable	53191.00	562225.00
FEE & OTHER RECEIPTS			Recurring Expenses		
Admission Fee	180600.00		Audti Fee	20000.00	
Repair Furniture and bOoks	86000.00		Bank Charges	649.00	
House Exam Fee	8600.00		Property Tax	50000.00	
Identity Card	4300.00		Internet Expenses	1850.00	
Medical Fund	860.00		Repair and Maintenance	241874.00	
Student Aided Fund	12900.00		Computer Exp	40350.00	
Student Welfare Fund	12900.00		Electricity Exp	37308.00	
Electricity Charges	4300.00		HP Board Fee	88175.00	
College Budget Fund	860.00		Subscription	3750.00	
Society Fund	4300.00		Misc Expenses	4373.00	
Sports Fund	8600.00		New Paper	3247.00	
Cultural Activity Fund	8600.00		Postage and Telegram	1000.00	
Amalgamation Fund	51600.00		Printing and Stationery	6618.00	
Liabrary Fund	51600.00		Telephone	12812.00	
Practical Exam Fee	51600.00		Travelling Expenses	22399.00	
Other Student Fund	103200.00		Medical Expenses	430.00	
Computer Charges	258000.00		Office Expenses	5129.00	
Tutution Fee	1271027.00	2119847.00	Vehicle Expenses	122134.00	662098.00
			Load Given to Bed		500000.00
			Fixed Assets		49196.00
			Total Payments		1773519.00
			Cash in hand		0.00
			State Bank of India-041		2164480.08
Grand Total		3937999.08	Grand Total		3937999.08

AUDITORS REPORT

In term of our attach report of even date

For Bhatia Varinder & Co

Chartered Accountants

FRN 010143N



Varinder Bhatia

Proprietor

MNO 088785

PLACE: PAONTA SAHIB

DATE: 04/10/2021

UDIN: 21088785AAAACW8122

For B.K.D. College of Education for Woman (JBT)

Principal

B.K.D. COLLEGE OF EDUCATION FOR WOMAN, PAONTA SAHIB (JBT)
SCHEDULE OF FIXED ASSETS AS ON MARCH 31, 2021

PARTICULARS	RATE	WDV AS ON 01/04/2020	ADDITION		DED	TOTAL	DEP FOR T YEAR	WDV AS ON 31/03/2021
			more than 180 Days	less than 180 Days				
			RUPEES	RUPEES				
COMPUTER	40%	140165.00	0	0.00	0	140165.00	56066.00	84099.00
BOOKS	10%	13123.00	0.00	0.00	0.00	13123.00	1312.00	11811.00
MUSIC SYSTEM	10%	7600.00	0.00	0.00	0.00	7600.00	760.00	6840.00
LED TFT-28-11-20	15%	0.00	0.00	22400.00	0.00	22400.00	1680.00	20720.00
FIRE EQUIPMENTS	15%	0.00	26796.00	0.00	0.00	26796.00	4019.00	22777.00
FURNITURE	10%	26026.00	0.00	0.00	0.00	26026.00	2603.00	23423.00
TOTAL		186914.00	26796.00	22400.00	0.00	236110.00	66440.00	169670.00

AUDITORS REPORT

In term of our attach report of even date

Bhatia Varinder & Co
 Chartered Accountants
 FRN 010143N

For B.K.D. College of Education for Woman (JBT)

Varinder Bhatia

Proprietor

MNO 088785

PLACE: PAONTA SAHIB

DATE: 04/10/2021

UDIN: 21088785AAAACW8122



Principal

B.K.D COLLEGE OF EDUCATION FOR WOMAN (JBT) PAONTA SAHIB

SIGNIFICANT ACCOUNTING POLICY FOR THE YEAR 31.03.2021

1. The Accounts of the Society are prepared under the Historical Cost Convention using the cash Method of accounting
2. Fixed Assets are stated at Cost less Depreciation.
3. Current Assets are carried at lower of cost and fair value..
4. Depreciation has been provided as per the rate prescribed under the Income Tax Act, 1961.
5. Provisions of Payment of Gratuity Act, 1972 are not applicable to the Trust/Institution.
6. There are no contingent liabilities due on the Trust/Institution.
7. In the opinion of the Managing Committee, the aggregate value of current assets, Loans and Advances on realization in ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
8. Previous Year figures are re-casted or readjusted as per requirement from Capital Funds

Auditors Report

As per our report of even date attached

For Bhatia Varinder & Co.
Chartered Accountants
FRN 010143N


Varinder Bhatia
Proprietor
MNO. 088785



Principal

Place: Paonta Sahib
Dated: October 04, 2021
UDIN: 21088785AAAACW8122