



**VIPAN K. RAJPOOT & CO.**  
**CHARTERED ACCOUNTANTS**

OFF: Shop No. 504, Huda City Centre, LIC Road, Bhiwani, Haryana-127021  
M.NO.9911416701

**Audit Report**

We have audited the Balance Sheet of **SHRI KRISHNA COLLEGE OF EDUCATION, V.P.O. PALI (DISTT. MAHENDERGARH) RUN SHRI KRISHNA EDUCATION & WELFARE TRUST, CH. DADRI** as at 31<sup>st</sup> March 2021 and also the Income and Expenditure Account for the year ended on that date.

We 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 statement is free from material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statement. An audit includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides responsible basis for our opinion.

We report that:

- A. 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.
- B. In our opinion proper books of accounts as required by the law have been kept, so far as it appear for our examination of such books
- C. The balance sheet and The income and Expenditure Account dealt by this report are in agreement with the books of accounts
- D. In our opinion and to the best of our information and according to the explanation given to us, the said accounts gives the information required in the manner so required and give a true and fair view in conformity with accounting principle generally accepted in India:
  - a) In the case of the Balance Sheet of the state of affairs of the College as at 31<sup>st</sup>march 2021 and
  - b) In the case of the Income and Expenditure account for the period 01-04-2020 to 31.03.2021 of the College.

For Vipin K Rajpoot & Co

Chartered Accountants

FRN: 013504N

Dinesh Kumar

M.N.-541955

(Partner)

Date: 14.01.2022



**Audit Report**

# SHRI KRISHNA COLLEGE OF EDUCATION, V.P.O. PALI (MAHENDERGARH)

## BALANCE SHEET

as on 31.03.2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	21,00,107.94	(As per Annexure "A" attached)	32,99,042.38
Less: Excess of Expenditure Over Income	(9,55,288.93)	<b>Current Assets</b>	
Add: Assets Tr. From S. K. Art & Craft College	60,122.07	Electricity Security	20,360.00
		Psychological Test	13,824.00
		T.D.S. (F.Y.-2020-21)	1,32,671.00
			1,66,855.00
Add: Trf. to S.K.E.W.Trust	11,00,000.00	<b>CASH &amp; BANK BALANCE</b>	
	23,04,941.08	Cash in Hand	57,480.00
<b>Loan Liabilities</b>		P.N.B.M/Garh(825)	61,922.68
PNB Vahical Loan	14,72,826.00	P.N.B.M/Garh(760)	1,22,014.84
		P.N.B.M/Garh(9992)	81,800.14
		P.N.B.M/Garh	1,693.04
			3,24,910.70
<b>Current Assets</b>			
EPF Payable	13,041.00		
	<u>37,90,808.08</u>		<u>37,90,808.08</u>

PRESIDENT

Manager  
Shri Krishna Education & Welfare Tr. Co.  
CHARKHI DADRI (BHIWANI)

PRINCIPAL

PRINCIPAL,  
Shri Krishna College of Edu.  
PALI (MAHENDER GARH)

ACCOUNTANT

As per our report of even date attached  
For Vipin K. Rajpoot & Co.  
Chartered Accountants



(C.A. Dinesh Kumar)  
Partner  
M. NO. 541955

Date : 14-01-2022  
Place : Bhiwani

**SHRI KRISHNA COLLEGE OF EDUCATION, V.P.O. PALI (MAHENDERGARH)**

**INCOME & EXPENDITURE ACCOUNT**  
for the year ended on 31-03-2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement Exp.	14,020.00	By B.Ed Fees	85,08,169.40
To Bank Charges	21,815.15	By J.B.T. Fees	23,90,794.00
To Continuation Fees	1,95,940.00	By Bank Interest	7,296.00
To Diesel Exp.	86,420.00	By Excess of Expenditure	9,55,288.93
To Electricity Exp.	39,905.00	Over Income	
To Examination Fees	41,600.00		
To Fastival & Function Exp.	18,642.00		
To Int. on Loan	1,31,864.00		
To Newspaper & Journals	5,805.00		
To Misc. Expenses	16,850.00		
To Printing & Stationery	27,067.00		
To Tea & Refreshment	72,476.00		
To Repair & Maintenance Exp.	98,275.00		
To R.R. Fees	19,18,485.00		
To Salary	85,75,583.58		
To Telephone internet Exp.	30,669.60		
To Travelling & Dally Allowance	19,490.00		
To Water Exp.	15,100.00		
To Website Desineing Exp.	5,050.00		
To Depreciation	5,26,491.00		
	<b>1,18,61,548.33</b>		<b>1,18,61,548.33</b>

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**PRESIDENT**  
V. President  
Shri Krishna Education & Welfare  
CHARKHI DADRI (BHIWANI)

**PRINCIPAL**  
PRINCIPAL  
Shri Krishna College of  
PALI (MAHENDERGARH)

**ACCOUNTANT**

As per our Report of even date attached  
For Vipin K. Rajpoot & Co.  
Chartered Accountants



(C.A. Dinesh Kumar)  
Partner  
M. NO. 541955

Date : 14-01-2022  
Place : Bhiwani



# SHRI KRISHNA COLLEGE OF EDUCATION, V.P.O. PALI (MAHENDERGARH)

ANNEXURE-"A"

## DETAIL OF FIXED ASSETS AS ON 31-03-2021

PARTICULARS	Rate of	W.D.V. as on	Rate of	W.D.V. as on	Rate of	W.D.V. as on	Rate of	W.D.V. as on	Depre.	Balance as on 31-03-2021	W.D.V. as on 31-03-2021
	Depre.	01.04.2020	Depre.	01.04.2020	Depre.	01.04.2020	Depre.	01.04.2020			
Air Conditioner	15%	34,320.00	0.00	0.00	0.00	0.00	0.00	0.00	5,148.00	34,320.00	29,172.00
Black Board	15%	32,784.00	0.00	0.00	0.00	0.00	0.00	0.00	4,918.00	32,784.00	27,866.00
Building	10%	8,09,827.00	0.00	0.00	0.00	0.00	0.00	0.00	80,983.00	8,09,827.00	7,28,844.00
Computer	40%	55,842.80	0.00	0.00	0.00	0.00	0.00	0.00	22,337.00	55,842.80	33,505.80
C.C. TV Camera	15%	0.00	0.00	0.00	19,650.00	0.00	0.00	0.00	1,474.00	19,650.00	18,176.00
Electrical Equipments	15%	73,216.23	0.00	0.00	0.00	0.00	0.00	0.00	10,982.00	73,216.23	62,234.23
Equipments	15%	7,658.70	16,268.60	0.00	0.00	0.00	0.00	0.00	3,589.00	23,927.30	20,338.30
Fingerprint Machine	15%	3,915.00	0.00	0.00	0.00	0.00	0.00	0.00	587.00	3,915.00	3,328.00
Fire Extinguisher	15%	3,428.00	0.00	0.00	0.00	0.00	0.00	0.00	514.00	3,428.00	2,914.00
Furniture & Fixtures	10%	3,50,944.00	34,741.00	0.00	0.00	0.00	0.00	0.00	38,569.00	3,85,685.00	3,47,116.00
Language Lab	15%	13,111.00	0.00	0.00	0.00	0.00	0.00	0.00	1,967.00	13,111.00	11,144.00
Library Books	15%	2,61,586.62	3,043.75	0.00	0.00	0.00	0.00	0.00	39,695.00	2,64,630.37	2,24,935.37
R.O.	15%	21,344.00	0.00	0.00	0.00	0.00	0.00	0.00	3,202.00	21,344.00	18,142.00
Refrigerator	15%	9,428.00	0.00	0.00	0.00	0.00	0.00	0.00	1,414.00	9,428.00	8,014.00
Sign Board(Flex Board)	10%	1,032.00	0.00	0.00	0.00	0.00	0.00	0.00	103.00	1,032.00	929.00
Veihcal	15%	20,69,017.00	0.00	0.00	0.00	0.00	0.00	0.00	3,10,353.00	20,69,017.00	17,58,664.00
Art & Craft Wooden Equipments	15%	0.00	3,074.48	0.00	0.00	0.00	0.00	0.00	461.00	3,074.48	2,613.48
Dark & Carpets	15%	0.00	1,301.20	0.00	0.00	0.00	0.00	0.00	195.00	1,301.20	1,106.20
<b>TOTAL</b>		<b>37,47,454.35</b>	<b>58,429.03</b>	<b>3,38</b>	<b>19,650.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,26,491.00</b>	<b>38,25,533.38</b>	<b>32,99,042.38</b>



V. President  
**PRESIDENT** & Welfare  
 CHARKHI DADRI (BHW-14)

**PRINCIPAL,**  
 Shri Krishna College of Edu  
 PALI (MAHENDER GARH)

ACCOUNTANT