

J.D.S COLLEGE OF EDUCATION, KOT
MANAGED BY JAI DATI SHEELA WANTI, EDUCATION AND WELFARE SOCIETY
VILL. KOT DHARKALAN TEHSIL DHAR

BALANCE SHEET AS ON 31-03-2022

<u>LIABILITIES</u>	<u>SCH</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>SCH</u>	<u>AMOUNT</u>
<u>CORPUS FUND ACCOUNT</u>	"E"	11,230,616.48	<u>FIXED ASSETS</u>	"A"	7,821,776.20
<u>UNSECURED LOAN</u>	"F"	2,100,000.00	<u>INVESTMENTS</u>	"B"	682,739.00
<u>CURRENT LIABILITIES</u>			<u>CURRENT ASSETS &</u>		
<u>PROVISIONS</u>			<u>LOANS & ADVANCES</u>		
Other Payable	"G"	227,000.00	Cash & Bank Balance	"C"	2,668,212.28
			Loans & Advances	"D"	2,384,889.00
TOTAL..		13,557,616.48	TOTAL..		13,557,616.48

Place:- Pathankot
Date:- 22.12.2022

FOR:- MARUT KAPILA & ASSOCIATES
CHARTERED ACCOUNTANTS

(MARUT KAPILA)
(PROP)



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DISTT. PATHANKOT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Salary To Staff	2,692,600.00	By Tuition Fees	5,706,550.00
To Advertisement	31,600.00	By Interest Income	92,890.00
To Annual Function Exp	27,543.00		
To Audit Fees	5,000.00		
To Bank Charges	921.22		
To Building Exp	242,328.00		
To Car Runing Exp.	58,690.00		
To Computer Exp	71,986.00		
To Depriciation Exp	799,496.20		
To Electricals Exp	67,307.00		
To Electricity Bills	29,870.00		
To Furniture Repair	157,825.00		
To Gardening Exp	56,400.00		
To Generator Exp	32,640.00		
To Insurance Exp	10,366.00		
To Laboratory Exp	15,500.00		
To Legal Fees	5,000.00		
To Mise Exp	24,355.46		
To News Paper & Periodicals	6,575.00		
To Postage & Courier Exp	1,950.00		
To Social Activity	50,000.00		
To Sports Activity Exp	28,830.00		
To Staff Welfare	64,350.00		
To Stationery & Printing	48,171.00		
To Telephone Exp	11,352.00		
To Travelling Exp	26,980.00		
To University Fees Charges	478,650.00		
To White Wash Exp	178,270.00		
To Net Profit	574,884.12		
TOTAL	5,799,440.00	TOTAL	5,799,440.00

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SCHEDULE "A" OF FIXED ASSETS AS ON 31-03-2022

SR. NO	PARTICULARS	OP. BAL. 01.04.2021	ADDITION BEFORE	AFTER	TOTAL	RATE OF DEP.	DEP. AMOUNT	SCH-A W.D.V. AS ON 31.03.22
1	Audio Video	16,962.00			16,962.00	10%	1,696.00	15,266.00
2	Books	79,398.00	26,900.00		106,298.00	15%	15,945.00	90,353.00
3	Building A/c	4,045,840.00	1,693,000.00		5,738,840.00	10%	573,840.00	5,165,000.00
4	Car Account	531,914.00			531,914.00	15%	79,787.00	452,127.00
5	Computer	23,067.00		138,000.00	161,067.00	40%	36,827.00	124,240.00
6	Electricals Installation	96,450.00			96,450.00	10%	9,645.00	86,805.00
7	Furniture	619,681.00		169,900.00	789,581.00	10%	40,463.00	749,118.00
8	Generator	3,531.00			3,531.00	15%	531.15	3,000.00
9	Inverter Account	7,414.00			7,414.00	15%	1,112.10	6,301.90
10	Lab Equipment	6,024.00			6,024.00	15%	903.60	5,120.40
11	Land	848,000.00			848,000.00	15%	127,200.00	720,800.00
12	Refrigerator A/c	3,058.00			3,058.00	15%	458.70	2,600.00
13	Scooter A/c	4,939.00			4,939.00	15%	740.85	4,198.15
14	Sports Equipment	14,211.00	18,000.00		32,211.00	15%	4,832.00	27,379.00
15	Tubewell & Water Pump	129,215.00			129,215.00	15%	19,382.00	109,833.00
16	CCTV Camera		32,005.00		32,005.00	15%	4,801.00	27,204.00
TOTAL..		6,429,704.00	1,769,905.00	421,663.20	8,621,272.20		799,496.00	7,821,776.20



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CORPUS FUND A/C AS ON 31-03-2022

		SCH-E	
PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To TDS	5,336.00	By Opening Balance	10,661,068.36
		By Profit & Loss	574,884.12
To Closing Balance	11,230,616.48		
TOTAL	11,235,952.48	TOTAL	11,235,952.48



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DETAIL OF INVESTMENTS AS ON 31-03-2022

		SCH-B
S. NO	PARTICULARS	AMOUNT
1	The Hindu Co-Operative Bank (Share)	325,000.00
2	FDR Account	357,739.00
TOTAL		682,739.00

DETAIL OF CASH & BANK BALANCE AS ON 31-03-2022

		SCH-C
S. NO	PARTICULARS	AMOUNT
1	UBI A/c 19053	127,768.07
2	UBI A/c 19056	1,289,252.95
3	UBI A/c 60490	300,000.00
4	UBI A/c 20592	500,000.00
5	UBI A/c 20596	400,000.00
6	Cash in Hand	51,191.26
TOTAL		2,668,212.28

DETAIL OF LOANS & ADVANCES AS ON 31-03-2022

		SCH-D
S. NO	PARTICULARS	AMOUNT
1	Monika Mahajan	1,550,000.00
2	TDS A/c	9,289.00
3	Fees Recoverable	825,600.00
TOTAL		2,384,889.00

DETAIL OF UNSECURED LOAN AS ON 31-03-2022

		SCH-F
S. NO	PARTICULARS	AMOUNT
1	JRM Bed College, Ganganth	2,100,000.00
TOTAL		2,100,000.00

DETAIL OF OTHER PAYABLE AS ON 31-03-2022

		SCH-G
S. NO	PARTICULARS	AMOUNT
1	Audit Fees Payable	5,000.00
2	Legal Fees Payable	5,000.00
3	Salary Payable	217,000.00
TOTAL		227,000.00



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BALANCE SHEET AS ON 31-03-2023

<u>LIABILITIES</u>	<u>SCH</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>SCH</u>	<u>AMOUNT</u>
<u>CORPUS FUND ACCOUNT</u>	"E"	1,18,18,033.17	<u>FIXED ASSETS</u>	"A"	72,28,537.00
<u>UNSECURED LOAN</u>	"F"	3,00,000.00	<u>INVESTMENTS</u>	"B"	7,06,717.00
<u>CURRENT LIABILITIES & PROVISIONS</u>			<u>CURRENT ASSETS & LOANS & ADVANCES</u>		
Other Payable	"G"	1,75,800.00	Cash & Bank Balance	"C"	15,08,945.17
Advance Fees		18,50,000.00	Loans & Advances	"D"	46,99,634.00
TOTAL..		1,41,43,833.17	TOTAL..		1,41,43,833.17

Place:- Pathankot
Date:- 28.11.2023

FOR:- MARUT KAPILA & ASSOCIATES
CHARTERED ACCOUNTANTS



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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Salary To Staff	24,26,100.00	By Tuition Fees	59,90,000.00
To Advertisement	31,550.00	By Interest Income	90,348.00
To Annual Function Exp	31,300.00	By Other Income	8.00
To Audit Fees	5,000.00		
To Bank Charges	525.48		
To Building Exp	3,65,752.00		
To Car Runing Exp.	25,670.00		
To Computer Exp	1,36,220.00		
To Depreciation Exp	8,38,039.00		
To Electricals Exp	97,332.04		
To Electricity Bills	62,823.81		
To Furniture Repair	1,84,140.00		
To Gardening Exp	1,01,961.00		
To Generator Exp	36,896.10		
To Insurance Exp	10,765.00		
To Laboratory Exp	17,560.00		
To Legal Fees	5,000.00		
To Mise Exp	30,044.88		
To News Paper & Periodicals	6,640.00		
To Postage & Courier Exp	1,670.00		
To Social Activity	31,860.00		
To Sports Activity Exp	31,510.00		
To Staff Welfare	75,391.00		
To Stationery & Printing	51,404.00		
To Telephone Exp	11,965.00		
To Travelling Exp	85,091.00		
To University Fees Charges	5,84,400.00		
To White Wash Exp	1,97,040.00		
	5,96,705.69		
To Net Profit			
TOTAL	60,80,356.00	TOTAL	60,80,356.00

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SCHEDULE "A" OF FIXED ASSETS AS ON 31-03-2023

SR. NO	PARTICULARS	OP. BAL. 01.04.2022	ADDITION		TOTAL	RATE OF DEP.	DEP. AMOUNT	SCH-A	
			BEFORE	AFTER				W.D.V. AS ON	31.03.23
1	Audio Video	15,266.00			15,266.00	10%	1,527.00	13,739.00	
2	Books	90,353.00			90,353.00	15%	13,553.00	76,800.00	
3	Building A/c	51,65,000.00			51,65,000.00	10%	5,16,500.00	46,48,500.00	
4	Car Account	4,52,127.00			4,52,127.00	15%	67,819.00	3,84,308.00	
5	Computer	1,24,240.00			2,24,240.00	40%	89,696.00	1,34,544.00	
6	Electricals Installation	86,805.00	1,00,000.00		86,805.00	10%	8,681.00	78,124.00	
7	Furniture	7,49,118.00			7,49,118.00	10%	74,912.00	6,74,206.00	
8	Generator	70,307.00			70,307.00	15%	10,546.00	59,761.00	
9	Inverter Account	25,727.00			25,727.00	15%	3,859.00	21,868.00	
10	Lab Equipment	23,620.00			23,620.00	15%	3,543.00	20,077.00	
11	Land	8,48,000.00			8,48,000.00		-	8,48,000.00	
12	Refrigerator A/c	2,599.00			2,599.00	15%	390.00	2,209.00	
13	Scooter A/c	4,198.00			4,198.00	15%	630.00	3,568.00	
14	Sports Equipment	27,379.00			27,379.00	15%	4,107.00	23,272.00	
15	Tubewell & Water Pump	1,09,833.00			1,09,833.00	15%	16,475.00	93,358.00	
16	CCTV Camera	27,204.00			27,204.00	15%	4,081.00	23,123.00	
17	Fire Protection System		1,44,800.00		1,44,800.00	15%	21,720.00	1,23,080.00	
TOTAL..		78,21,776.00	2,44,800.00	-	80,66,576.00		8,38,039.00	72,28,537.00	