

**BHARAT BHARTI VIDHYALAYA**

Narsingapur Road

CHHINDWARA (M.P.) 480001

**AUDIT REPORT**

For the F.Y. 2019-20

A.Y. 2020-2021

**AUDITOR**

**V.K. KHANDELWAL & CO.**  
CHARTERED ACCOUNTANTS  
REG. CL. CHHINDWARA  
NAGPUR ROAD  
CHHINDWARA

Chhinda Pradesh  
Pin 480001

MOB. 97-945-4466666

WWW.CHHINDWARANATIONALSCHOOL.ORG



**PRINCIPAL**  
Bharat Bharti Vidyalaya  
Chhinda (M.P.)

**SHIKAT BHARTI VIDHYALYA**  
 Newseghar Road, Old DOWRYA (DCT) 48001

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED - 31st MARCH 2018

RECEIPTS		PAYMENTS	
<b>To: OPENING BALANCE</b>		<b>By: SALARY &amp; ALLOWANCES</b>	
Cash in Hand	99.00	Salary to Staff	3625,904.00
ORC Crs. No. 2021101000020	26,37,403.32	Stipend to Part Time Teachers	34,12,179.00
		House Rent to KCS	75,000.00
		P.F. Management Share	3131,095.00
		Restoration to Staff	3,80,000.00
		Administrative & Insurance Charge	1,36,795.00
			1,14,17,879.00
<b>* FEE COLLECTION</b>		<b>* CONTINGENCIES</b>	
Tuition Fees (H)	1,42,29,306.00	As per Schedule [A] Attached	21,18,000.00
Tuition Fees (M)	4,91,150.00		
Register Card Fees	65,000.00	<b>* OTHER PAYMENTS</b>	
Administrative Fees (H)	38,800.00	Provident Fund Deposited (Both)	20,22,190.00
Other Misc. Income	18,000.00	Custom Money Returned	8,000.00
	1,47,94,256.00		20,30,190.00
<b>* OTHER INCOME</b>		<b>* VEHICLE EXPENSES (BUS &amp; VAN)</b>	
Interest on Bank PDR	34,500.00	Renting Expenses	12,96,368.00
E.P.F. Dividend	36,305.00	Bus Fare paid to Audit Toldan	9,60,000.00
	70,805.00		22,56,368.00
<b>* INCOME OF BUS &amp; VAN</b>		<b>* CONSTRUCTION OF</b>	
Bus & Van Fees Received	9,85,340.00	School Building	11,38,856.00
		Laboratory Building	1,32,813.00
		Auditorium Building	83,798.00
			13,55,467.00
<b>* OTHER RECEIPTS</b>		<b>* PURCHASE OF</b>	
Custom Money Received	91,500.00	Furniture	7,20,000.00
Provident Fund Received (Both)	20,22,190.00	Solar System	3,05,000.00
	21,13,690.00	CCTV Camera	1,43,300.00
		Computers	98,150.00
<b>* DUES PAYABLE</b>		Play Ground Work	1,17,250.00
Income Tax TDS Payable	39,273.00	Office Equipment	2,950.00
Part Environmental Solutions Pvt. L	3,05,000.00	Smart Class Module	2,14,000.00
Shri Tripathi Construction, Coe.	8,30,400.00	Mahindra Super Mini VAN	6,63,529.00
Shri Hasmid Pathak, (Cons.)	2,43,405.00		20,18,229.00
Shri A.S. International, Coe.	5,90,750.00	<b>* DEPOSIT</b>	
Account Minors (Mini) Vanj Coe.	6,63,529.00	F.D.R. with O.B.C. 27/06/2014	4,327.00
Income Tax TDS Payable (H)	891.00	F.D.R. with O.B.C. 20/06/2015	15,813.00
	25,51,807.00	F.D.R. with O.B.C. 20/09/2014	31,80,000.00
		F.D.R. with O.B.C. 20/09/2015	35,414.00
		Bank's Motor Deposit MPVYS	44,005.00
			1,16,359.00
<b>* DUES PAYABLE</b>		<b>* DUES PAYABLE</b>	
Account Minors (Mini) Vanj Coe.	6,63,529.00	Account Minors (Mini) Vanj Coe.	6,63,529.00
Shri Hasmid Pathak, (Cons.)	2,43,405.00	Shri Hasmid Pathak, (Cons.)	2,43,405.00
Income Tax TDS Payable (Part)	39,273.00	Income Tax TDS Payable (Part)	39,273.00
Part Environmental Solutions Pvt. L	3,05,000.00	Part Environmental Solutions Pvt. L	3,05,000.00
Shri Anil Toldan (Administrators)	1,43,000.00	Shri Anil Toldan (Administrators)	1,43,000.00
Shri Pravin Kaghwarwaha, Coe.	2,70,000.00	Shri Pravin Kaghwarwaha, Coe.	2,70,000.00
	12,71,207.00		12,71,207.00
<b>* CLOSING BALANCE</b>		<b>* CLOSING BALANCE</b>	
Cash in Hand	99.00	Cash in Hand	99.00
ORC Crs. No. 2021101000020	25,78,264.32	ORC Crs. No. 2021101000020	25,78,264.32
	25,78,363.32		25,78,363.32
<b>TOTAL To</b>	<b>25,78,363.32</b>	<b>TOTAL By</b>	<b>25,78,363.32</b>



**BHARAT BHARTI VIDHYALAYA**  
Narsinghpur Road, CHHINDWARA (M.P.) 480001  
AS ON - 31st MARCH, 2020

SCHEDULE [A] : CONTINGENCIES

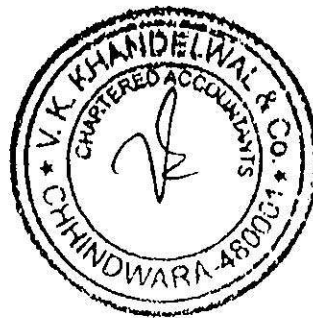
SCHEDULE [A] :

Sr.No.	PARTICULARS	AMOUNT (2019)	AMOUNT (2020)
1	Stationery & Printing	72,196.00	69,550.00
2	Telephone Expenses	16,917.00	16,949.00
3	Electric Expenses	1,83,741.00	1,34,339.00
4	Sports Materials & Expenses	59,227.00	1,32,337.00
5	P.F. Damages	xx.xx	15,494.00
6	Examination Expenses	51,795.00	92,877.00
7	Advertisement Expenses	1,68,169.00	1,51,390.00
8	Interest on Taxes	xx.xx	xx.xx
9	Bank Commission & Charges	6,655.00	4,285.82
10	Misc. Expenses	xx.xx	xx.xx
11	Registration Fees	15,540.00	55,740.00
12	Travelling Expenses	xx.xx	4,815.00
13	Building Repairing	72,931.00	-
14	Audit & Legal Fees	19,000.00	1,100.00
15	Interest on Loan	3,60,000.00	3,60,000.00
16	Office Expenses	62,371.00	87,537.00
17	Insurance of Student	xx.xx	xx.xx
18	Festival Expenses	11,536.00	42,403.00
19	Repairing & Maintainance	1,78,349.00	4,29,214.00
20	Annual Function Expenses	1,37,239.00	1,95,271.00
21	C.M.O (Land Tax)	1,48,107.00	1,48,176.00
22	Revenue Tax	16,431.00	16,431.00
23	TDS on FDR	1,229.00	5,026.00
24	White Wash Expenses	1,14,891.00	3,964.00
25	Medical Expenses	xx.xx	2,000.00
26	Golden Jubilee Function	1,70,171.00	xx.xx
27	Help during COVID-19	xx.xx	50,000.00

Sr.No.	PARTICULARS	AMOUNT (2019)	AMOUNT (2020)
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TOTAL Rs.	18,66,495.00	20,18,898.82
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TOTAL Rs.		
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*[Signature]*  
Bharat Bharti Vidhyalya  
Narsinghpur Road, Chhindwara (M.P.)

**BHARAT BHARTI VIDYALAYA**  
 Namdhari Road, CHANDIGARH (P.F.) 160001

INCOME & EXPENDITURE A/c FOR THE YEAR ENDED - 31st MARCH, 2022

TO		BY	
AMOUNT	PAID	AMOUNT	RECEIVED
<b>TO SALARY &amp; ALLOWANCES</b>		<b>By FEE COLLECTION</b>	
Salary to Staff	94,20,000.00	Tuition Fee Ed	1,62,20,000.00
Salary to Part Time Teachers	34,12,175.00	Tuition Fee Hd	67,13,000.00
House Rent to Eds	72,000.00	Report Card Fees	60,000.00
P.T. Management Share	33,11,000.00	Admission Fees Eds	36,000.00
Remuneration to Staff	3,65,000.00	Other Misc. Income	18,000.00
Administrative & Insurance Charge	1,36,300.00		
	1,54,37,375.00		1,87,49,000.00
<b>CONTINGENCIES</b>		<b>OTHER INCOME</b>	
As per Schedule (D) Attached	20,38,000.00	Interest on Bank FDR	24,500.00
		E.P.F. Dividend	30,300.00
			1,54,800.00
<b>VEHICLE EXPENSE (BUS &amp; VAN)</b>		<b>INCOME OF BUS &amp; VAN</b>	
Running Expenses	22,46,300.00	Bus & Van Fees Received	4,85,000.00
Bus Fuel paid to Asset Taxation	3,40,000.00		
	25,86,300.00		
<b>DEPRECIATION</b>			
As per Schedule (A) Attached	22,67,000.00		
<b>EXCESS OF INCOME OVER EXPENSES/LOSS</b>			
Treatment to Balance Sheet		78,50,725.00	
<b>TOTAL TO</b>	<b>1,88,86,675.00</b>	<b>TOTAL BY</b>	<b>1,88,86,675.00</b>

As per Report of above date attached  
 FOR V. K. SHARMA & CO.  
 CHARTERED ACCOUNTANTS

*[Signature]*  
**PRINCIPAL**  
 Bharat Bharti Vidyalaya  
 Namdhari Road, Chandigarh



*[Signature]*  
 (V. K. Sharma)

*[Signature]*  
 (V. K. Sharma)



**SHARAT BHARTI VIDYALAYA**  
Nehru Road, CHENNAI (NP) 2000

**SCHEDULE (A) - FIXED ASSETS & DEPRECIATION**

QS ON 31st MARCH 2011

Sl. No.	DESCRIPTION OF ASSETS	DATE OF ACQUISITION	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE	NET BOOK VALUE	NET BOOK VALUE
<b>(I) COMPUTER &amp; PRINTER</b>							
(i)	Computer	0%	1,19,702.75	-	1,19,702.75	-	1,19,702.75
(ii)	CCDY Camera	0%	1,68,140.00	-	1,68,140.00	-	1,68,140.00
(iii)	Scanned Classmate	0%	2,14,000.00	-	2,14,000.00	-	2,14,000.00
			<b>5,01,842.75</b>	<b>-</b>	<b>5,01,842.75</b>	<b>-</b>	<b>5,01,842.75</b>

**(II) PLANT & MACHINERY**

(i)	Science Equipment	10%	3,92,876.11	-	3,92,876.11	-	3,92,876.11
(ii)	Water Tap & Fitting/Asp Co.	10%	5,342.90	-	5,342.90	-	5,342.90
(iii)	Electric Fitting	10%	320.43	-	320.43	-	320.43
(iv)	Medical / Office Equipments	10%	67,478.00	-	67,478.00	-	67,478.00
(v)	Photocopy Machine	10%	39,007.00	-	39,007.00	-	39,007.00
(vi)	Library Books	10%	45,006.71	-	45,006.71	-	45,006.71
(vii)	School Bus (I)	10%	16,17,298.00	-	16,17,298.00	-	16,17,298.00
(viii)	School Van	10%	4,93,076.00	-	4,93,076.00	-	4,93,076.00
(ix)	Solar System	10%	5,20,000.00	-	5,20,000.00	-	5,20,000.00
(x)	Car (School Bus)	10%	7,04,537.00	-	7,04,537.00	-	7,04,537.00
			<b>14,82,540.15</b>	<b>-</b>	<b>14,82,540.15</b>	<b>-</b>	<b>14,82,540.15</b>

**(III) FURNITURE & FIXTURE**

(i)	Furniture & Fixtures	10%	1,19,525.00	-	1,19,525.00	-	1,19,525.00
			<b>1,19,525.00</b>	<b>-</b>	<b>1,19,525.00</b>	<b>-</b>	<b>1,19,525.00</b>

**(IV) BUILDING**

(i)	Land & Building	0%	63,33,054.00	-	63,33,054.00	-	63,33,054.00
(ii)	School Building	10%	1,24,32,440.00	9,22,600.00	1,15,09,840.00	-	1,15,09,840.00
(iii)	Auditorium Building	10%	69,27,625.00	-	69,27,625.00	-	69,27,625.00
(iv)	Play Ground West	10%	77,01,700.00	-	77,01,700.00	-	77,01,700.00
(v)	Laboratory Building	10%	22,61,307.00	-	22,61,307.00	-	22,61,307.00
(vi)	Staff Room Construction	10%	36,83,000.00	-	36,83,000.00	-	36,83,000.00
			<b>2,04,39,126.00</b>	<b>9,22,600.00</b>	<b>1,95,16,526.00</b>	<b>-</b>	<b>1,95,16,526.00</b>

Sub Total: 2,70,41,290.90 (5,01,842.75) (14,82,540.15) (1,19,525.00) 2,64,37,383.00

TOTAL: 2,70,41,290.90 (5,01,842.75) (14,82,540.15) (1,19,525.00) 2,64,37,383.00

*[Signature]*  
PRINCIPAL



**FORWARD**

(Per vide 278)

**AUGUST 2020**

We have examined the annexed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of -



for the year ending on 31st MARCH, 2020 which are in agreement with the books of account maintained by the said institution at Naraina Road, CHANDIGARH (M.P.) 40002.

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the Head Office and the branches of above - named trust / institution, as appears from our examination of the books and proper returns adequate for the purpose of audit have been received from branches, subject to the comments given below:

1. Nil

2. Nil

3. Nil

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

- (i) In the case of Balance Sheet, of the State of affairs of the above named institution as at 31st MARCH, 2020; and
- (ii) In the case of Income & Expenditure A/c, of the Surplus of its accounting year ending on 31st MARCH, 2020

The Prescribed particulars are annexed hereto.

Place: CHANDIGARH  
Date: 04/Jan/2021  
AUGUST 2020



S/O V.K. KHANDEWAL & Co.  
CHARTERED ACCOUNTANTS

*[Signature]*  
V.K. Khandewal  
Proprietor

PRINCIPAL  
Bharat Bharat Vidyalaya

## BEARAT BHARTI VIDHYALAYA

### INVESTMENT STATEMENT

STATEMENT OF INVESTMENTS  
31st MARCH, 2020

1. **Application of Income for charitable or religious purposes :-**
1. Amount of the income of the previous year applied to charitable or religious purposes in India during that year. **Rs. 1,91,14,80.82**
2. Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(2) ? If so, the detail of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. **- Nil -**
3. Amount of income accumulated or set apart / finally set out for application to charitable or religious purposes, to the extent it does not exceed 10 per cent of the income derived from property held under trust wholly/in part only for such purposes. **Rs. 3,19,30.18**
4. Amount of income eligible for exemption under section 11 (1) (C) (Give Details). **- Nil -**
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11 (2). **- Nil -**
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in manner laid down in section 11 (2) (b) ? If so, the details thereof. **- Nil -**
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (2) in any earlier year is deemed to be income of the previous year under section 11(2)? If so, the details thereof. **- Nil -**
8. Whether during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-
- (a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereof, or **- Nil -**
  - (b) has ceased to remain invested in any security referred to in section 11(2) (b) (i) or deposited in any account referred to in section 11(2) (b) (ii) or section 11(2) (b) (iii), or **- Nil -**
  - (c) has not been utilized for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry if so, details thereof. **- Nil -**
9. **Application or use of income or property for the benefit of persons referred to in section 11 (2) :-**
1. Whether any part of the income or property of the trust/institution was lent, or continued to be lent, in the previous year to any person referred to in section 11 (2) (charitable referred to in this sentence in such person) ? If so, give detail of the amount, rate of interest charged and the nature of security, if any. **- Nil -**
2. Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year ? If so give details of the property and the amount of rent or compensation charged, if any. **- Nil -**



**PRINCIPAL**  
Bharat Bharti Vidyalaya  
Bharat Bharti Vidyalaya (18) D1



3. Whether any payment was made to any such person during the previous year by way of salary, allowances or otherwise? If so, give details.
4. Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.
5. Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.
6. Whether any share, security or other property was sold by or on behalf of the trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received.
7. Whether any income or property of the trust / institution was diverted during the previous year in favour of any such person? If so - give details thereof together with the amount of income or value of property so diverted.
8. Whether the income or property of the trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.

LAURENCE Paul is Administrative Representative for the Trust Tables

-Nil-

-Nil-

-Nil-

-Nil-

-Nil-

20. Statement of Assets and Liabilities of the Trust / Institution as at the end of the previous year.

Particulars	Assets	Liabilities	Assets	Liabilities
	- Nil -	- Nil -	- Nil -	- Nil -
Total	-	-	-	-

For CHANDERNALA  
 Date: 14/01/2021  
 UDIN: 1401202100000000



FOR V.K. KHANDESHWAL & CO.  
 CHARTERED ACCOUNTANTS

(V.K. Khandeshwal)  
 Proprietor

PRINCIPAL  
 Bharat Filari Vidyalya  
 Mumbai - 400 001