



SHARMA & RISHI
CHARTERED ACCOUNTANTS

537- HUDA CITY CENTRE, NEAR LIC OFFICE, BHIWANI-127021
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AUDITOR'S REPORT

We have examined the Balance Sheet of **BRCM COLLEGE OF ENGINEERING AND TECHNOLOGY, BAHAL DISTT. BHIWANI -127028, HARYANA** as at 31.03.2021 and Income and Expenditure Statement for the year ended on that date which is in agreement with the books of accounts maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion, proper books of accounts have been kept by institution at Bahal visited by us so far as appears from our examination of the books of accounts, subject to the comments as under:-

a) That depreciation on fixed assets has been charged on Written Down Value Method.

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

1. In the case of the Balance Sheet, of the State of Affairs of the above named institution as at 31.03.2021 and
2. In the case of the Income and Expenditure Statement, of the excess of **Expenditure over Income** for the year ending on 31.03.2021
3. Previous year's figures have been regrouped / restated wherever necessary.

PLACE : BHIWANI
DATED : 25.11.2021
UDIN: 21017118AAAADN7593

FOR SHARMA AND RISHI
CHARTERED ACCOUNTANTS

(R.K. BHARDWAJ, F.C.A.)

PARTNER
M.No. 017118



BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL
(A unit of Ballaram Hanumandas Charitable Trust)
BALANCE SHEET AS AT 31st MARCH 2021

PARTICULARS	SCHEDULE	As At 31.03.2021 Rs.	As At 31.03.2020 Rs.
<u>SOURCES OF FUND</u>			
<u>FUND BALANCES</u>			
GENERAL FUND	1	(410,272,607)	(405,084,025)
DEVELOPMENT FUND	2	177,441,090	177,441,090
		(232,831,517)	(227,642,935)
SECURED LOANS	3	4,343,141	5,162,058
DEPOSITS & ADVANCES FROM STUDENTS	4	17,848,890	16,409,464
CURRENT ACCOUNT BALANCE	5	442,434,131	441,830,570
	G TOTAL	231,794,645	235,759,157
<u>APPLICATION OF FUND</u>			
FIXED ASSETS	6		
Gross Block		427,224,692	427,214,192
Less : Depreciaton		171,461,620	163,158,745
Net Block		255,763,072	264,055,447
Capital Work in Progress		-	-
		255,763,072	264,055,447
CURRENT ASSETS & ADVANCES			
CURRENT ASSETS	7	19,749,664	8,915,535
LOANS & ADVANCES	8	1,232,937	1,195,493
CASH & BANK BALANCES	9	476,415	226,085
		21,459,016	10,337,113
LESS : CURRENT LIABILITIES & PROVISIONS			
CURRENT LIABILITIES	10	45,427,443	38,633,403
		(23,968,427)	(28,296,290)
	G TOTAL	231,794,645	235,759,157

Schedules 1 to 10 form an integral part of Balance Sheet.


Principal

537-38 City Centre
Near Mini Secretariat
LIC Office Road
Bhiwani -127021
Dated : the 25th Day of Nov, 2021.
Signed in terms of our attached Report of even date.

FOR SHARMA & RISHI
Chartered Accountants


(R.K. BHARDWAJ)
Partner



BRCM COLLEGE OF ENGINEERING & TECHNOLOGY,BAHAL
(A unit of Ballaram Hanumandas Charitable Trust)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

PARTICULARS	SCHEDULE	YEAR ENDED 31.03.2021 Rs.	YEAR ENDED 31.03.2020 Rs.
<u>INCOME</u>			
FEES & CHARGES	11	27,034,213	26,233,080
OTHER RECEIPTS	12	44,390	108,348
SUBSIDY RECEIVED		-	3,510,000
	TOTAL	27,078,603	29,851,428
<u>EXPENDITURE</u>			
PERSONNEL EXPENSES	13	14,126,060	20,197,179
ADMINISTRATIVE EXPENSES	14	5,088,302	8,396,387
EDUCATIONAL EXPENSES	15	4,749,948	4,351,162
LOSS ON SALE OF FIXED ASSETS		-	48,738
DEPRECIATION	6	8,302,875	8,731,176
	TOTAL	32,267,185	41,724,642
(DEFECIT)/SURPLUS AVAILABLE FOR APPROPRIATION		(5,188,582)	(11,873,214)
EXCESS OF INCOME OVER EXPENDITURE		(5,188,582)	(11,873,214)

Schedules 6, 11 to 15 form an integral part of Income & Expenditure Account.


Principal

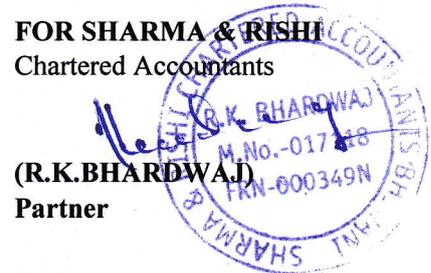
537-38 City Centre
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Dated : the 25th Day of NOV, 2021.

Signed in terms of our attached Report of even date.

FOR SHARMA & RISHI
Chartered Accountants


(R.K.BHARDWAJ)
Partner



BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL
(A unit of Ballaram Hanumandas Charitable Trust)
SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH 2021

PARTICULARS	As at 31.03.2021 Rs.	As at 31.03.2020 Rs.
<u>SCHEDULE -1</u>		
GENERAL FUND		
OPENING BALANCE	(405,084,025)	(393,210,811)
LESS : EXCESS DEP. CHARGED IN EARLIER YEARS	-	-
ADD/(LESS) : TRANSFERRED FROM I&E A/C	(5,188,582)	(11,873,214)
	(410,272,607)	(405,084,025)
 <u>SCHEDULE -2</u>		
DEVELOPMENT FUND		
OPENING BALANCE	177,441,090	177,441,090
	177,441,090	177,441,090
 <u>SCHEDULE -3</u>		
SECURED LOANS		
H.P LOAN	4,343,141	5,162,058
(Secured against Vehicles)	4,343,141	5,162,058
 <u>SCHEDULE -4</u>		
DEPOSITS & ADVANCES FROM STUDENTS		
CAUTION MONEY	5,349,250	5,062,050
HOSTEL & MESS SECURITY	3,775,311	3,672,811
SECURITY BOND FROM STUDENTS	91,000	91,000
STUDENTS PERSONAL MONEY	3,300,231	3,137,380
STUDENTS OLD BOYS ASSOCIATION	581,444	579,044
STUDENT ACTIVITY FUND	430,434	99,089
BOOK BANK	3,819,885	3,584,885
FEE REFUNDABLE	501,335	183,205
	17,848,890	16,409,464
 <u>SCHEDULE -5</u>		
CURRENT ACCOUNT BALANCE		
BRHD CHARITABLE TRUST, BAHAL	442,434,131	441,830,570
(Internal Balance)	442,434,131	441,830,570



BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL

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SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH 2021

PARTICULARS	As at 31.03.2021 Rs.	As at 31.03.2020 Rs.
<u>SCHEDULE-7</u>		
CURRENT ASSETS		
<u>SUNDRY ASSETS</u>		
STORE GOODS IN HAND	6,579	9,382
DIESEL IN HAND	6,682	11,200
FEE RECEIVABLE	18,701,975	7,860,525
(A)	<u>18,715,236</u>	<u>7,881,107</u>
<u>SECURITY DEPOSITS</u>		
DEPOSIT AGAINST LPG GAS	34,000	34,000
HSEB (DHBVNL)	599,678	599,678
MDU SECURITY	100,000	100,000
HSCS SECURITY	300,000	300,000
TELEPHONE	750	750
(B)	<u>1,034,428</u>	<u>1,034,428</u>
TOTAL	<u>19,749,664</u>	<u>8,915,535</u>
<u>SCHEDULE-8</u>		
LOANS & ADVANCES		
ADVANCE TO STAFF	-	-
ADVANCES TO SUPPLIERS	185,000	235,152
TDS RECEIVABLE	9,341	5,758
HIRE PURCHASE A/C	1,008,556	895,949
PREPAID EXPENSES	30,040	58,634
	<u>1,232,937</u>	<u>1,195,493</u>
<u>SCHEDULE-9</u>		
CASH & BANK BALANCE		
PNB BAHAL-SB A/C-1215000100092928	101,099	5,630
PNB BAHAL S.A.F. A/C-1215000100113131	8,163	7,911
ALLAHABAD BANK - SB A/C-50068621687	110,809	27,968
SBI BAHAL A/ C- 36724424909	31,457	722
IOCL XTRAPOWER CARD	577	4,384
CASH IN HAND	224,310	179,470
	<u>476,415</u>	<u>226,085</u>



BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL

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SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH 2021

PARTICULARS	As at	As at
	31.03.2021	31.03.2020
	Rs.	Rs.
<u>SCHEDULE -10</u>		
<u>OTHER CURRENT LIABILITIES</u>		
SUNDRY CREDITORS	2,318,094	3,027,792
AUDIT FEE PAYABLE	12,500	12,500
UNIVERSITY DUES	428,077	94,152
YOUTH RED CROSS FUND	489,747	487,398
STUDENT AID FUND	461,394	387,994
PF PAYABLE	2,957,734	1,464,848
ESI PAYABLE	332,326	212,441
SALARY PAYABLE	22,461,691	14,228,851
PROVISION FOR GRATUITY	11,144,216	12,043,339
PROVISION FOR EARNED LEAVE	3,676,127	4,792,486
OTHER LIABILITIES	500,000	600,000
TDS PAYABLE	151,600	77,506
NSS A/C	188,518	162,288
OUTSTANDING EXPENSES	168,068	909,517
CANTEEN SECURITY	25,000	25,000
STAFF CLUB	112,351	107,291
	<u>45,427,443</u>	<u>38,633,403</u>



BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL

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SCHEDULE TO THE INCOME & EXPENDITURE ACCOUNT AS ON 31st MARCH 2021

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2021	31.03.2020
	Rs.	Rs.
<u>SCHEDULE-11</u>		
FEES & CHARGES		
TUITION FEES	18,598,000	16,345,490
DEVELOPMENT FEES	4,743,000	3,850,281
PROSPECTUS & REGISTRATION	105,200	39,000
LEASED LINE & NETWORKING CHARGES	306,000	326,150
MESS CHARGES FROM STUDENTS	1,858,432	3,418,470
OTHER CHARGES FROM STUDENTS	1,091,753	1,856,898
e-JOURNAL CHARGES	327,400	297,600
FINE FROM STUDENTS	4,428	99,191
TOTAL	27,034,213	26,233,080
<u>SCHEDULE-12</u>		
OTHER INCOME		
INTEREST RECEIVED	34,690	42,998
MISCELLANEOUS RECEIPTS	9,700	65,350
TOTAL	44,390	108,348
<u>SCHEDULE-13</u>		
PERSONNEL EXPENSES		
SALARY & ALLOWANCES	10,555,633	15,001,368
CONTRIBUTION TO EPF	1,116,005	2,011,372
CONTRIBUTION TO ESI	237,910	480,047
GRATUITY & LEAVE ENCASHMENT	2,057,012	1,298,029
SECURITY EXPENSES		712,863
EDUCATION ALLOWANCE	159,500	693,500
TOTAL	14,126,060	20,197,179
<u>SCHEDULE-14</u>		
ADMINISTRATIVE EXPENSES		
ADVERTISEMENT & ADMISSION EXPENSES	1,691,193	899,937
AFFILIATION CONTINUATION & OTHER FEE	146,000	334,240
AUDIT FEES & EXP.	12,500	12,500
BANK CHARGES	6,429	63,900
ELECTRICITY & WATER EXP.	220,686	189,499
GENERAL EXPENSES	7,482	1,292
HEALTH CARE EXPENSES	-	64,000
HIRE PURCHASE EXPENSES	239,933	330,028
INSURANCE EXPENSES	53,969	87,259
PROFESSIONAL & CONSULTANCY CHARGES	6,150	63,900
MEAL EXP. (MESS CHARGES STUDENTS)	1,383,113	3,409,113
POSTAGE & COURIER	5,149	8,238
PRINTING & STATIONERY	51,111	54,970
RECRUITMENT EXP.	161,890	14,000
REFRESHMENT EXPENSES	66,299	102,828
RENT FOR GUEST HOUSE	-	360,000
REPAIR MAINTENANCE & UPKEEPING	233,557	584,704



BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL

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SCHEDULE TO THE INCOME & EXPENDITURE ACCOUNT AS ON 31st MARCH 2021

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2021	31.03.2020
	Rs.	Rs.
GST EXP.	114,748	433,992
STAFF WELFARE	268,594	447,845
TELEPHONE	61,843	79,147
TRAVELLING & CONVEYANCE	2,305	36,073
UNIFORM EXPENSES	-	12,280
UPKEEPING HOSTEL	13,501	27,317
TRANSPORTATION CHARGES (BUS ROUTES)	274,438	491,181
VEHICLE EXPENSES	67,412	288,144
TOTAL	5,088,302	8,396,387

SCHEDULE-15**EDUCATIONAL EXPENSES**

COMPUTER & NETWORKING EXPENSES	12,950	260,000
EXAMINATION EXP.	-	68,399
FACULTY DEVELOPMENT EXP.	-	1,800
FUNCTION, SEMINAR & WORKSHOP	12,818	10,461
LABORATORY EXPENSES	98,000	204,685
LEASED LINE CHARGES	282,592	232,036
NAAC EXPENSES	656,340	-
ERP & WEBSITE	4,286	28,286
LIBRARY/ MAGAZINE EXPENSES	100,125	12,815
SCHOLARSHIPS / FEE CONCESSION	3,560,600	2,995,700
SPORTS & GYM EXP.	-	1,085
TRAINING & PLACEMENT EXPENSES.	22,237	535,895
TOTAL	4,749,948	4,351,162



BRCM COLLEGE OF ENGG. & TECH. , BAHAL
ANNEXURES TO BS FOR THE YEAR ENDED 31st MARCH 2021

S.NO.	PARTICULARS	AMOUNT
ANNEXURE-1		
SUNDRY CREDITORS		
1	5 STAR NETWORK	56,000
2	AG & CO.	5,000
3	ANUJ KUMAR, BHIWANI	71,551
4	ASHISH CHHABRA	49,216
5	BABA PHOTO STUDIO	7,826
6	BAHAL FILLING STATION	1,090,047
7	BAHAL PRINTING PRESS	3,696
8	BAIRASARIA RO OFFICE	7,000
9	BAJAJ ALUMINIUM WORKS	195,135
10	CHAUDHARY NEWS	1,750
11	DHARAMVIR, FABRICATOR	27,488
12	HOSLO KI UDDAN THE BEST SECURITY COMPANY	49,500
13	JAGBIR SINGH	13,840
14	KONEXIONZ	10,500
15	MUKESH SAINI CANTEEN	40,109
16	NORANG BATTERY HOUSE	23,450
17	OM DIESEL PVT. LTD.	45,429
18	POONIA REFRERATION ELECTRIC	6,100
19	PRANAV PRINT SHOP	13,012
20	RAJ FIRE SERVICE	8,620
21	RAJENDRA NEWS AGENCY	11,453
22	RAJESH KUMAR	18,908
23	SANJAY KUMAR FABRICATOR	29,138
24	SHANTI MOTORS	92,636
25	SHARMA & RISHI	16,022
26	SUPREME MOBILE	11,878
27	SURENDRA AGARWAL STORE	51,000
28	SUSHIL KUMAR (KEDIA)	145,434
29	VIKESH NET SOLUTION	72,085
30	XEROXING SERVICE	11,039
31	STALE CHEQUES	133,232
32	BAHAL FILLING STATION	
	TOTAL	<u>2,318,094</u>

ANNEXURE-II

ADVANCE TO PARTIES

1	CSE ACADEMY, DELHI	50,000
2	LILARAM S/O OM PRAKASH	35,000
3	CENTUM WORKSKILL INDIA LTD.	100,000
	TOTAL	<u>185,000</u>

ANNEXURE-III

ADVANCE TO STAFF

1		
	TOTAL	<u>-</u>



BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL
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SCHEDULE-6
FIXED ASSETS AS AT 31st MARCH 2021

Sn.	Particulars	Rate Of Dep. %	Gross Block			Depreciation			Net Block as on 31-03-21	
			Op. Bal as on 01-04-20	Addition during the year	Sale/Adj. during the year	Cl. Bal as on 31-03-21	Op. Bal as on 01-04-20	Addition during the Period		on Sale/Adj. during the year
1	AIR CONDITIONERS	4.75	1,436,332			1,436,332	711,002	34,453	745,455	690,877
2	AUDIO & VISUAL EQP.	4.75	695,812			695,812	335,531	17,113	352,646	343,166
3	BIO-GAS PLANT	4.75	252,477			252,477	132,221	5,712	137,933	114,544
4	BUILDINGS	1.63	194,766,985			194,766,985	35,110,117	2,602,407	37,712,524	157,054,461
5	CC TV CAMERA & SECURITY SYSTEM	4.75	1,378,596			1,378,596	512,399	41,144	553,543	825,053
6	COMPUTERS	16.21	4,814,053			4,814,053	3,058,859	284,517	3,343,376	1,470,677
7	CONSTRUCTION MACHINERY	4.75	3,733,401			3,733,401	1,681,880	97,447	1,779,327	1,954,074
8	ELECRIC SUB STATION	4.75	8,015,454			8,015,454	4,984,652	143,963	5,128,615	2,886,839
9	ELECTRIC INSTALLATION	4.75	3,730,418			3,730,418	1,802,728	91,365	1,894,293	1,836,125
10	ELECTRICAL EQP./WATER METERS	4.75	638,488			638,488	356,909	13,375	370,284	268,204
11	LAB EQUIPMENTS	4.75	89,675,459			89,675,459	48,350,102	1,962,954	50,313,056	39,362,403
12	FAX MACHINE/OFFICE EQUIPMENTS	4.75	44,635	10,500		55,135	28,190	1,280	29,470	25,665
13	FIRE FIGHTING ERQP.	4.75	207,855			207,855	93,973	5,409	99,382	108,473
14	FRANKING MACHINE	4.75	139,750			139,750	55,118	4,020	59,138	80,612
15	FURNITURE & FIXTURES	9.50	30,544,911			30,544,911	26,006,879	431,113	26,437,992	4,106,919
16	HORTICULTURE EQP.	4.75	3,350,041			3,350,041	2,292,933	50,213	2,343,146	1,006,895
17	I.D. CARD PRINTING MACHINE	4.75	89,997			89,997	51,009	1,852	52,861	37,136
18	LIBRARY BOOKS	4.75	2,025,675			2,025,675	1,478,471	25,992	1,504,463	521,212
19	M.S. HOLOPIPE SHED	4.75	1,291,896			1,291,896	565,205	34,518	599,723	692,173
20	NETWORKING INSTALLATION	4.75	15,239,879			15,239,879	6,691,355	406,055	7,097,410	8,142,469
21	NOTE COUNTING MACHINE	4.75	30,375			30,375	14,599	749	15,348	15,027
22	PROJECTOR LCD	16.21	626,036			626,036	560,732	10,586	571,318	54,718
23	S.T.PLANT	4.75	6,909,358			6,909,358	4,355,294	121,318	4,476,612	2,432,746
24	SOLAR POWER PLANT	4.75	27,833,641			27,833,641	7,686,748	956,977	8,643,725	19,189,916
25	SOLAR WATER HEATING SYSTEM	4.75	7,986,559			7,986,559	4,413,021	169,743	4,582,764	3,403,795
26	STREET LIGHTING	4.75	264,851			264,851	216,814	2,282	219,096	45,755
27	TELE COMMUNICATION EQP.	4.75	482,928			482,928	170,702	14,831	185,533	297,395
28	TUBEWELL	1.63	142,770			142,770	13,623	2,105	15,728	127,042
29	VEHICLES	9.50	15,014,001			15,014,001	8,258,566	641,766	8,900,332	6,113,669
30	WI-FI SYSTEMS	4.75	2,453,623			2,453,623	1,204,265	59,345	1,263,610	1,190,013
31	WATER COOLER & FREEZER	4.75	988,550			988,550	435,153	26,286	461,439	527,111
32	WATER FILTRATION PLANT	4.75	2,215,080			2,215,080	1,417,736	37,874	1,455,610	759,470
31	WATER METERS	4.75	92,180			92,180	27,667	3,064	30,731	61,449
32	XEROX MACHINE	4.75	102,126			102,126	84,290	847	85,137	16,989
	Total		427,214,192	10,500		427,224,692	163,158,745	8,302,875	171,461,620	255,763,072
	TOTAL		427,214,192	10,500		427,224,692	163,158,745	8,302,875	171,461,620	255,763,072
	G Total		427,214,192	10,500		427,224,692	163,158,745	8,302,875	171,461,620	255,763,072

