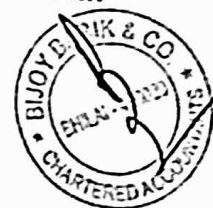


**AUDITOR'S REPORT**

- (1) We have audited the attached Balance Sheet of **BHILAI MAHILA MAHAVIDYALAYA-SELF FINANCING COLLEGE** (A Unit of Bhilai Education Trust), Hospital Sector, Bhilai, District: Durg, Chhattisgarh-490009 as at 31st March 2020 and the related Income and Expenditure Account and Cash Flow Statement for the year ended on that date annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of the College's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
- (2) 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management in the preparation of the financial statements, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- (3) We further report that:-
- (i) 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.
- (ii) In our opinion, the accounts are maintained properly so far as appears from our examination of the books.






- (iii) The Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this report are in agreement with the books of accounts.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the statements *subject to the fact mentioned in paragraph 1 and 2 of "B-Notes on Accounts" of Note-17* and read with the Significant Accounting Policies and other Notes on Accounts forming part of financial statements give a true and fair view:
- (a) In the case of Balance Sheet, of the state of affairs of the College as at 31st March 2020;
- (b) In the case of Income and Expenditure Account, of surplus (excess of income over expenditure) of the College for the year ended on that date and;
- (c) In the case of Cash Flow Statement, of the cash flows of the College for the year ended on that date.

Place : Bhilai

For BIJOY BARIK & CO.  
CHARTERED ACCOUNTANTS  
(Firm Regn No. 014295C)



Date : August 29, 2020

  
(BIJOY KUMAR BARIK)  
Membership No.058565  
Proprietor  
UDIN:20058565AAAAAY4227

**BHILAI MAHILA MAHAVIDYALAYA (SELF FINANCING)**  
(An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2019-20

<b>Note-12 : Staff Payments &amp; Benefits</b>	<b>Current Year Ended on 31st March 2020</b>	<b>Previous Year Ended on 31st March 2019</b>
Particulars	Rupees	Rupees
Administrative & Inspection Charges EPF	55,594	54,177
Administrative & Inspection Charges EDLI	2,400	2,400
Employer's Contribution to EDLI	55,658	48,993
Employer's Contribution to ESIC	1,92,856	2,81,070
Employer's Share of EPF & Pension Fund	11,55,359	11,09,500
Salary to Staff-Hostel	2,16,000	2,16,000
Wages to Non-Teaching Staff	98,746	23,794
Salary Contractual Teaching Staff	6,97,742	5,85,000
Salary Contractual Non-Teaching Staff	4,15,000	-
Salary Adhoc Teaching Staff	11,05,579	12,10,671
Salary Non-Teaching Staff (Regular)	31,61,307	25,41,749
Salary Teaching Staff (Regular)	14,39,679	8,77,860
Salary Non-Teaching Staff (Statue-28)	14,98,857	14,55,293
Salary Teaching Staff (Statue-28)	76,19,664	46,44,779
<b>Total</b>	<b>1,77,14,441</b>	<b>1,30,51,286</b>

<b>Note-13 : Academic Expenses</b>	<b>For Current Year Ended on 31st March 2020</b>	<b>For Previous Year Ended on 31st March 2019</b>
Particulars	Rupees	Rupees
Affiliation Fees	1,36,500	1,22,000
Books and Journals	8,397	7,852
College Exam Expenses	61,814	-
College Union Oath Taking Ceremony Expenses	-	-
Election & Youth Festival Expenses	25,302	3,500
Election of Student Union Cont Paid to University	84	-
Exam Centre Registration Fees	-	-
Lab Expenses	1,65,898	1,75,989
Library Stationery	7,087	-
Marker and Other Board Expenses	-	63,900
Mess Running Expenses	23,96,324	18,65,992
NAAC Expenses	-	-
Physical Welfare & Training Fees Paid to University	74,174	68,750
Sanitary Napkin Expenses	-	4,498
Sports Activities Expenses	90,442	1,29,199
Students Group Insurance Premium paid to University	26,973	15,918
Training, Personality and Skill Development for Student Expenses	86,903	33,875
Workshop for Students Expenses	4,328	-
<b>Total</b>	<b>30,84,226</b>	<b>24,91,473</b>

# BHILAI MAHILA MAHAVIDYALAYA (SELF FINANCING)

(An Unit of Bhilai Education Trust)

## NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2018-19

<b>Note-12 : Staff Payments &amp; Benefits</b>	<b>Current Year Ended on 31st March 2019</b>	<b>Previous Year Ended on 31st March 2018</b>
Particulars	Rupees	Rupees
Administrative & Inspection Charges EPF	54,177	72,059
Administrative & Inspection Charges EDLI	2,400	2,400
Employer's Contribution to EDLI	48,993	47,664
Employer's Contribution to ESIC	2,81,070	2,82,718
Employer's Share of EPF & Pension Fund	11,09,500	11,41,795
Salary to Staff-Hostel	2,16,000	2,16,000
Wages to Non-Teaching Staff	23,794	-
Salary Contractual Teaching Staff	5,85,000	-
Salary Adhoc Teaching Staff	12,10,671	14,93,292
Salary Non-Teaching Staff (Regular)	25,41,749	23,38,231
Salary Teaching Staff (Regular)	8,77,860	12,70,091
Salary Non-Teaching Staff (Statue-28)	14,55,293	13,51,365
Salary Teaching Staff (Statue-28)	46,44,779	35,47,623
<b>Total</b>	<b>1,30,51,286</b>	<b>1,17,63,238</b>

<b>Note-13 : Academic Expenses</b>	<b>For Current Year Ended on 31st March 2019</b>	<b>For Previous Year Ended on 31st March 2018</b>
Particulars	Rupees	Rupees
Affiliation Fees	1,22,000	1,61,500
Books and Journals	7,852	334
College Union Oath Taking Ceremony Expenses	-	1,350
Extension & Youth Festival Expenses	3,500	-
Election of Student Union Cont Paid to University	-	1,184
Exam Centre Registration Fees	-	-
Lab Expenses	1,75,989	2,05,448
Library Stationery	-	-
Marker and Other Board Expenses	63,900	2,495
Mess Running Expenses	18,65,992	15,58,153
NAAC Expenses	-	-
Physical Welfare & Training Fees Paid to University	68,750	59,150
Sanitary Napkin Expenses	4,498	-
Sports Activities Expenses	1,29,199	1,35,848
Students Group Insurance Premium paid to University	15,918	-
Training, Personality and Skill Development for Student Expenses	33,875	690
Workshop for Students Expenses	-	800
<b>Total</b>	<b>24,91,473</b>	<b>21,26,952</b>

# BHILAI MAHILA MAHAVIDYALAYA (SELF FINANCING)

An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2017-18

## Note-12 : Staff Payments & Benefits

Particulars	Current Year Ended on 31st March 2018	Previous Year Ended on 31st March 2017
	Rupees	Rupees
Administrative & Inspection Charges EPF	72,059	77,187
Administrative & Inspection Charges EDLI	2,400	2,228
Employer's Contribution to EDLI	47,664	45,042
Employer's Contribution to ESIC	2,82,718	2,28,409
Employer's Share of EPF & Pension Fund	11,41,795	10,85,173
Salary to Staff-Hostel	2,16,000	1,62,000
Salary Adhoc Teaching Staff	14,93,292	26,44,961
Salary Non-Teaching Staff (Regular)	23,38,231	16,14,416
Salary Teaching Staff (Regular)	12,70,091	22,29,839
Salary Non-Teaching Staff (Statue-28)	13,51,365	11,23,122
Salary Teaching Staff (Statue-28)	35,47,623	59,82,870
<b>Total</b>	<b>1,17,63,238</b>	<b>1,51,95,247</b>

## Note-13 : Academic Expenses

Particulars	For Current Year Ended on 31st March 2018	For Previous Year Ended on 31st March 2017
	Rupees	Rupees
Affiliation Fees	1,61,500	1,54,500
B Ed Excursion & Tour Expenses	-	4,790
Books and Journals	334	14,177
College Union Oath Taking Ceremony Expenses	1,350	1,750
Election & Youth Festival Expenses	-	25,006
Election of Student Union Cont Paid to University	1,184	1,325
Exam Centre Registration Fees	-	5,000
Lab Expenses	2,05,448	1,95,445
Library Stationery	-	4,600
Marker and Other Board Expenses	2,495	-
Mess Running Expenses	15,58,153	16,46,672
NAAC Expenses	-	14,491
Physical Welfare & Training Fees Paid to University	59,150	66,250
Sports Activities Expenses	1,35,848	1,65,356
Students Group Insurance Premium paid to University	-	-
Training, Personality and Skill Development for Student Expenses	690	11,587
Workshop for Students Expenses	800	18,759
<b>Total</b>	<b>21,26,952</b>	<b>23,29,708</b>

**BHILAI MAHILA MAHAVIDYALAYA (SELF FINANCING)**  
(An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2016-17

**Note-12 : Staff Payments & Benefits**

Particulars	Current Year Ended on 31st March 2017	Previous Year Ended on 31st March 2016
	Rupees	Rupees
Administrative & Inspection Charges EPF	77,187	60,850
Administrative & Inspection Charges EDLI	2,228	2,400
Employer's Contribution to EDLI	45,042	35,786
Employer's Share of EPF & Pension Fund	228,409	110,605
Personal Accident Insurance Premium (Staff)	1,085,173	859,052
Salary to Staff-Hostel	-	-
Salary Adhoc Teaching Staff	162,000	54,000
Salary Non-Teaching Staff (Regular)	2,644,961	2,279,789
Salary Teaching Staff (Regular)	1,614,416	1,447,838
Salary Non-Teaching Staff (Statue-28)	2,229,839	2,457,340
Salary Teaching Staff (Statue-28)	1,123,122	1,088,535
<b>Total</b>	<b>15,195,247</b>	<b>14,215,183</b>

**Note-13 : Academic Expenses**

Particulars	For Current Year Ended on 31st March 2017	For Previous Year Ended on 31st March 2016
	Rupees	Rupees
Affiliation Fees	154,500	152,525
B Ed Excursion & Tour Expenses	4,790	-
Books and Journals	14,177	8,214
College Union Oath Taking Ceremony Expenses	1,750	-
Election & Youth Festival Expenses	25,006	-
Election of Student Union Cont Paid to University	1,325	-
Exam Centre Registration Fees	5,000	5,000
Lab Expenses	195,445	140,806
Library Stationery	4,600	3,682
Marker and Other Board Expenses	-	74,497
Mess Running Expenses	1,646,672	1,485,701
NAAC Expenses	14,491	187,543
Physical Welfare & Training Fees Paid to University	66,250	56,350
Sports Activities Expenses	165,356	64,756
Students Group Insurance Premium paid to University	-	29,657
Training, Personality and Skill Development for Student Expenses	11,587	-
Workshop for Students Expenses	18,759	-
<b>Total</b>	<b>2,329,708</b>	<b>2,208,731</b>

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**BHILAI MAHILA MAHAVIDYALAYA (SELF FINANCING)**  
(An Unit of Bhilai Education Trust)

**NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2015-16**

**Note-11 : Staff Payments & Benefits**

Particulars	Current Year Ended on 31st March 2016	Previous Year Ended on 31st March 2015
	Rupees	Rupees
Administrative & Inspection Charges EPF	60,850	70,349
Administrative & Inspection Charges EDLI	2,400	818
Employer's Contribution to EDLI	35,786	24,996
Employer's Contribution to ESIC	1,10,605	1,37,836
Employer's Share of EPF & Pension Fund	8,59,052	6,61,649
Personal Accident Insurance Premium (Staff)	-	12,135
Salary Adhoc Teaching Staff	22,79,789	18,78,320
Salary Non-Teaching Staff (Regular)	14,47,838	11,33,874
Salary Teaching Staff (Regular)	24,57,340	20,55,551
Salary Non-Teaching Staff (Statue-28)	10,88,535	10,14,060
Salary Teaching Staff (Statue-28)	58,18,988	56,21,944
<b>Total</b>	<b>1,41,61,183</b>	<b>1,26,11,532</b>

**Note-12 : Academic Expenses**

Particulars	For Current Year Ended on 31st March 2016	For Previous Year Ended on 31st March 2015
	Rupees	Rupees
Affiliation Fees	1,52,525	1,52,000
Books and Journals	8,214	24,462
College Examination Expenses	-	15,175
Exam Centre Registration Fees	5,000	5,000
Library Stationery	1,40,806	2,14,177
Marker and Other Board Expenses	3,682	4,700
AAC Expenses	74,497	-
CC Expenses	1,87,543	53,671
Physical Welfare & Training Fees Paid to University	-	1,810
Placement & Personality Development Cell Exp	56,350	-
Sports Activities Expenses	-	2,988
Students Group Insurance Premium paid to University	64,756	2,87,073
<b>Total</b>	<b>7,23,030</b>	<b>7,61,056</b>



**BHILAI MAHILA MAHAVIDYALAYA (AIDED)**  
(An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2015-16

<b>Note-12 : Staff Payments &amp; Benefits</b>	<b>For Current Year Ended on 31st March 2016</b>	<b>For Previous Year Ended on 31st March 2015</b>
Particulars	Rupees	Rupees
Salaries and Wages	3,26,05,667	3,09,32,343
Arrear Salary	9,62,027	16,65,007
<b>Total</b>	<b>3,35,67,694</b>	<b>3,25,97,350</b>

<b>Note-13 : Academic Expenses</b>	<b>For Current Year Ended on 31st March 2016</b>	<b>For Previous Year Ended on 31st March 2015</b>
Particulars	Rupees	Rupees
Affiliation Fees	33,000	33,000
Books and Journals	7,225	14,107
College Examination Expenses	-	6,137
Exam Centre Registration Fees	5,000	-
Lab Expenses	1,40,805	75,880
Library Stationery	3,683	4,700
Marker and Other Board for Class Rooms	74,498	-
IQAC (Plan) Workshop Expenses	44,018	30,000
NAAC Expenses	1,87,542	53,670
NCC Expenses	-	1,810
Physical Training & Welfare Fees paid to University	27,150	-
Placement & Personality Development Cell Exp	-	1,209
Seminar and Conference Expenses (Net of receipts)	4,64,323	-
Sports Activities Expenses	85,150	1,16,108
<b>Total</b>	<b>10,72,394</b>	<b>3,36,621</b>



**BHILAI MAHILA MAHAVIDYALAYA (AIDED)**  
(An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2016-17

<b>Note-13 : Staff Payments &amp; Benefits</b>		
Particulars	For Current Year Ended on 31st March 2017	For Previous Year Ended on 31st March 2016
	Rupees	Rupees
Salaries and Wages	32,242,345	32,605,667
Arrear Salary	1,580,872	962,027
<b>Total</b>	<b>33,823,217</b>	<b>33,567,694</b>

<b>Note-14 : Academic Expenses</b>		
Particulars	For Current Year Ended on 31st March 2017	For Previous Year Ended on 31st March 2016
	Rupees	Rupees
Affiliation Fees to University	33,000	33,000
Affiliation Fees to Comm. Higher Education, Govt of CG	2,500	-
Books and Journals	14,177	7,225
Exam Centre Registration Fees	5,000	5,000
Expenses of External-Examination	23,965	-
Election and Youth Festival	26,757	-
Lab Expenses	195,446	140,805
Library Stationery	4,600	3,683
Marker and Other Board for Class Rooms	-	74,498
IQAC (Plan) Workshop Expenses	-	44,018
NAAC Expenses	14,492	187,542
Training, Personality and Skill Development of Students	3,813	-
Physical Training & Welfare Fees paid to University	21,800	27,150
Students Election Contribution paid to University	436	-
Seminar and Conference Expenses (Net of receipts)	-	464,323
Sports Activities Expenses	54,411	85,150
<b>Total</b>	<b>400,397</b>	<b>1,072,394</b>

**BHILAI MAHILA MAHAVIDYALAYA (AIDED)**  
(An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2017-18

<b>Note-13 : Staff Payments &amp; Benefits</b>	<b>For Current Year Ended on 31st March 2018</b>	<b>For Previous Year Ended on 31st March 2017</b>
Particulars	Rupees	Rupees
Salaries and Wages	4,00,67,373	3,22,42,345
Arrear Salary	12,00,954	15,80,872
<b>Total</b>	<b>4,12,68,327</b>	<b>3,38,23,217</b>

<b>Note-14 : Academic Expenses</b>	<b>For Current Year Ended on 31st March 2018</b>	<b>For Previous Year Ended on 31st March 2017</b>
Particulars	Rupees	Rupees
Affiliation Fees to University	33,000	33,000
Affiliation Fees to Comm. Higher Education, Govt of CG	2,500	2,500
Books and Journals	11,961	14,177
Excess Expenditure-IQAC from College Fund	5,586	-
Exam Centre Registration Fees	-	5,000
Expenses of External-Examination	15,175	23,965
Election and Youth Festival	55,403	26,757
Group Personal Accident Premium Paid-Students	30,887	-
Lab Expenses	2,00,199	1,95,446
Library Stationery	-	4,600
Marker and Other Board for Class Rooms	2,495	-
IQAC (Plan) Workshop Expenses	67,062	-
NAAC Expenses	-	14,492
Training, Personality and Skill Development of Students	450	3,813
Expenses	-	-
Physical Training & Welfare Fees paid to University	26,750	21,800
Students Election Contribution paid to University	535	436
Seminar and Conference Expenses (Net of receipts)	-	-
Sports Activities Expenses	61,436	54,411
<b>Total</b>	<b>5,13,439</b>	<b>4,00,397</b>

**BHILAI MAHILA MAHAVIDYALAYA (AIDED)**  
(An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2018-19

<b>Note-14 : Staff Payments &amp; Benefits</b>	<b>For Current Year Ended on 31st March 2019</b>	<b>For Previous Year Ended on 31st March 2018</b>
Particulars	Rupees	Rupees
Salaries and Wages	4,25,69,988	4,00,67,373
Arrear Salary	4,41,301	12,00,954
<b>Total</b>	<b>4,30,11,289</b>	<b>4,12,68,327</b>

<b>Note-15 : Academic Expenses</b>	<b>For Current Year Ended on 31st March 2019</b>	<b>For Previous Year Ended on 31st March 2018</b>
Particulars	Rupees	Rupees
Affiliation Fees to University	24,000	33,000
Affiliation Fees to Comm. Higher Education, Govt of CG	-	2,500
Books and Journals	6,774	11,961
Excess Expenditure-IQAC from College Fund	4,860	5,586
Exam Centre Registration Fees	-	-
Expenses of External-Examination	-	15,175
Election and Youth Festival	14,030	55,403
Group Personal Accident Premium Paid-Students	15,919	30,887
Lab Expenses	1,75,984	2,00,199
Library Stationery	-	-
Marker and Other Board for Class Rooms	63,900	2,495
IQAC (Plan) Workshop Expenses	-	67,062
Sanitary Napkin Expenses	902	-
Training, Personality and Skill Development of Students	33,875	450
Expenses	-	-
Physical Training & Welfare Fees paid to University	14,950	26,750
Students Election Contribution paid to University	-	535
Seminar and Conference Expenses (Net of receipts)	-	-
Sports Activities Expenses	25,909	61,436
<b>Total</b>	<b>3,81,103</b>	<b>5,13,439</b>

**BHILAI MAHILA MAHAVIDYALAYA (AIDED)**  
(An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2019-20

<b>Note-14 : Staff Payments &amp; Benefits</b>	<b>For Current Year Ended on 31st March 2020</b>	<b>For Previous Year Ended on 31st March 2019</b>
Particulars	Rupees	Rupees
Salaries and Wages	3,45,21,112	4,25,69,988
Arrear Salary	3,05,037	4,41,301
<b>Total</b>	<b>3,48,26,149</b>	<b>4,30,11,289</b>

<b>Note-15 : Academic Expenses</b>	<b>For Current Year Ended on 31st March 2020</b>	<b>For Previous Year Ended on 31st March 2019</b>
Particulars	Rupees	Rupees
Affiliation Fees to University	18,000	24,000
Books and Journals	8,398	6,774
Excess Expenditure-IQAC from College Fund	2,924	4,860
Expenses of External-Examination	11,272	-
Election and Youth Festival	4,614	14,030
Group Personal Accident Premium Paid-Students	4,919	15,919
Lab Expenses	1,65,899	1,75,984
Library Stationery	7,088	-
Marker and Other Board for Class Rooms	-	63,900
Sanitary Napkin Expenses	-	902
Training, Personality and Skill Development of Students	55,080	33,875
Expenses		
Physical Training & Welfare Fees paid to University	13,526	14,950
Sports Activities Expenses	15,916	25,909
<b>Total</b>	<b>3,07,636</b>	<b>3,81,103</b>



**AUDITOR'S REPORT**

- (1) We have audited the attached Balance Sheet of **BHILAI MAHILA MAHAVIDYALAYA-AIDED COLLEGE** (A Unit of Bhilai Education Trust), Hospital Sector, Bhilai, District: Durg, Chhattisgarh-490009 as at 31st March 2021 and the related Income and Expenditure Account and Cash Flow Statement for the year ended on that date annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of the College's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
- (2) 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management in the preparation of the financial statements, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- (3) We further report that:-
- (i) 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.
- (ii) In our opinion, the accounts are maintained properly so far as appears from our examination of the books.





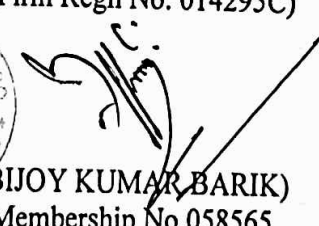
- (iii) The Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this report are in agreement with the books of accounts.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the statements *subject to the fact mentioned in paragraph 1 to 3 of "B-Notes on Accounts" of Note-19* and read with the Significant Accounting Policies and other Notes on Accounts forming part of financial statements give a true and fair view:
- (a) In the case of Balance Sheet, of the state of affairs of the College as at 31st March 2021;
- (b) In the case of Income and Expenditure Account, of surplus (excess of income over expenditure) of the College for the year ended on that date and;
- (c) In the case of Cash Flow Statement, of the cash flows of the College for the year ended on that date.

Place : Bhilai

Date : September 25, 2021  
UDIN:21058565AAAABR6517

For BIJOY BARIK & CO.  
CHARTERED ACCOUNTANTS  
(Firm Regn No. 014295C)



  
(BIJOY KUMAR BARIK)  
Membership No.058565  
Proprietor

**BHILAI MAHILA MAHAVIDYALAYA (AIDED)**  
(An Unit of Bhilai Education Trust)

**NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2020-21**

**Note-6 : Fixed Assets**

Description of Assets	Rate of Depn as Per IT Act	WDV as on 01.04.2020	Addition upto 03.10.2020	Addition after 03.10.2020	Total	Depn for the Year	As at 31.03.2021	As at 31.03.2020
<b>Tangible Fixed Assets:</b>		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Land-leasehold	0%	90,000	-	-	90,000	-	90,000	90,000
Buildings-On Leasehold Land	10%	1,45,66,266	82,83,503	-	2,28,49,769	22,84,979	2,05,64,790	1,45,66,266
Furniture & Fixture	10%	8,22,813	-	-	8,22,813	82,282	7,40,531	8,22,813
Plants, Machinery & Equipment	15%	15,13,015	-	-	15,13,015	2,26,953	12,86,062	15,13,015
Office Equipment	15%	2,23,315	-	-	2,23,315	33,498	1,89,817	2,23,315
Computer and Peripherals	40%	1,29,022	-	-	1,29,022	51,610	77,412	1,29,022
Library Books	15%	6,21,068	28,442	-	6,49,510	97,428	5,52,082	6,21,068
Science Equipments	15%	10,94,521	35,24,089	-	70,94,521	8,78,485	62,16,036	10,94,521
Sports Equipments	15%	59,224	-	-	59,224	8,884	50,340	59,224
Tubewells and Water Supply	15%	1,697	-	-	1,697	255	1,442	1,697
<b>Total of Current Year</b>		<b>1,91,20,941</b>	<b>1,18,36,034</b>	<b>24,75,911</b>	<b>3,34,32,886</b>	<b>36,64,374</b>	<b>2,97,68,512</b>	<b>1,91,20,941</b>
<b>Total of Previous Year</b>		<b>2,14,82,185</b>	<b>-</b>	<b>50,159</b>	<b>2,15,32,344</b>	<b>24,11,403</b>	<b>1,91,20,941</b>	<b>2,14,82,185</b>
<b>Capital Work in Progress:</b>								
Capital Work in Progress-Current Year							-	-
Capital Work in Progress-Previous Year							82,83,503	82,83,503



**BHILAI MAHILA MAHAVIDYALAYA (AIDED)**  
(An Unit of Bhilai Education Trust)

**NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2020-21**

<b>Note-14 : Staff Payments &amp; Benefits</b>	<b>For Current Year Ended on 31st March 2021</b>	<b>For Current Year Ended on 31st March 2020</b>
Particulars	Rupees	Rupees
Salaries and Wages	3,19,57,304	3,45,21,112
Arrear Salary	2,42,53,316	3,05,037
<b>Total</b>	<b>5,62,10,620</b>	<b>3,48,26,149</b>

<b>Note-15 : Academic Expenses</b>	<b>For Current Year Ended on 31st March 2021</b>	<b>For Current Year Ended on 31st March 2020</b>
Particulars	Rupees	Rupees
Affiliation Fees to University	72,371	18,000
Books and Journals	5,900	8,398
Excess Expenditure-IQAC from College Fund	-	2,924
Expenses of External-Examination	-	11,272
Election and Youth Festival	-	4,614
Group Personal Accident Premium Paid-Students	3,947	4,919
Lab Expenses	3,364	1,65,899
Library Stationery	-	7,088
Research Centre Application Fees	4,767	-
Training, Personality and Skill Development of Students	-	55,080
Expenses	-	-
Physical Training & Welfare Fees paid to University	11,685	13,526
Sports Activities Expenses	-	15,916
<b>Total</b>	<b>1,02,034</b>	<b>3,07,636</b>

