

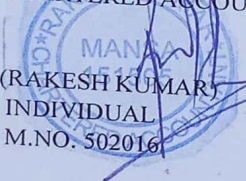
RAKESH KUMAR
CHARTERED ACCOUNTANT

MAIN BAZAR, MANSA
PH. 98151-73739

AUDITORS REPORT

- 1 We have examined the Balance sheet as at 31st March, 2022 and the income & expenditure account for the year ended on that date, attached herewith, of THE ENLIGHTENED SOCIETY, DALELWALA PAN AACTT5817G).
- 2 We certify that the balance sheet and the income & expenditure account are in agreement with the books of account maintained at the head office at DALELWALA and the Branches at NIL.
- 3 (a) We report the following observations / comments / discrepancies / inconsistencies:
Refer to Notes on Accounts
- (b) Subject to above we report that: -
 - (A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
 - (i) in the case of the balance sheet , of the state of the affairs of the assessee as at 31st March, 2022.
 - (ii) in the case of the income & expenditure account of the profit of the assessee for the period ended on that dates respectively.

PLACE: MANSA
DATED: 26.09.2022

RAKESH KUMAR
CHARTERED ACCOUNTANT

(RAKESH KUMAR)
INDIVIDUAL
M.NO. 502016

ACCOUNTANT

THE ENLIGHTENED SOCIETY, DALELWALA

BALANCE SHEET AS ON 31.03.2022

LIABILITIES		AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
Capital Surplus (Members Contribution and Building Fund)		19,944,623.00	FIXED ASSETS <i>As per Annexure 'B'</i>	29,488,438.00
RESERVE & SURPLUS			CURRENT ASSETS	
Opening Surplus	- 1,969,365.86	- 1,108,862.53	DEPOSITS	
Surplus During the Year	<u>860,503.33</u>		F.D. A/c	100,000.00
UNSECURED LOAN <i>As per Annexure 'A'</i>		13,342,955.50	F.D.R. A/c 9195	800,000.00
CURRENT LIABILITY			F.D.R. A/c 9210	200,000.00
Salary A/c Payable		3,339,380.00	University Security & Funds	2,080,000.00
Epf Payable		35,308.00	LOANS & ADVANCES	
			Tds & TCS A/c	80,245.00
			Accrued interest	1,343,212.00
			Preliminary Exp.	590,709.19
			CASH & BANK BALANCE	
			Cash in Hand	89,339.00
			Bank Accounts	781,460.78
TOTAL		<u>35,553,403.97</u>	TOTAL	<u>35,553,403.97</u>

AUDITORS REPORT

Audited in terms of our separate report of even date attached.

For The Enlightened Society Dalelwala

RAKESH KUMAR
CHARTERED ACCOUNTANT

(RAKESH KUMAR)
INDIVIDUAL
M.NO.502016

Gandhiji Singh
Chairman/President

The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

PLACE:MANSA
DATED:26.09.2022

THE ENLIGHTENED SOCIETY, DALELWALA

INCOME & EXPENDITURE A/C
FOR THE YEAR ENDING 31.03.2022

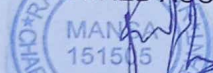
<u>EXPENDITURE</u>	<u>AMOUNT(RS.)</u>	<u>INCOME</u>	<u>AMOUNT(RS.)</u>
To Salary	12,598,188.00	By Fee Receipts	25,599,096.00
To Deprication As per Annexure 'B'	2,715,625.00	By Interest	275,625.00
To Advertiesment Exp			
To Bank Exp	124,960.00		
To Diesel Exp	3,953.48		
To Electricity Exp	240,620.00		
To EPF Exp	382,362.00		
To Exam Fees Pay Exp	203,993.00		
To Function Exp	6,247,830.00		
To Repair & Maintenance	22,000.00		
To Bank Interest	580,000.00		
To Misc . Exp	177,316.00		
To Office Exp.	65,410.00		
To Tea & Refreshment	95,410.00		
To Deffered revenue exp. written off	310,290.00		
To Printing & Stationery	590,709.19		
To Gardening Exp	371,601.00		
To Rent	38,120.00		
To Tour & Traveling	200,000.00		
To Net Profit	45,830.00		
	860,503.33		
TOTAL	<u>25,874,721.00</u>	TOTAL	<u>25,874,721.00</u>

AUDITORS REPORT

Audited in terms of our separate report of even date attached.

For The Enlightened Society Dalelwala

RAKESH KUMAR
CHARTERED ACCOUNTANT



(RAKESH KUMAR)
INDIVIDUAL
M.NO.502016

Gurpreet Singh
Chairman
President

The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

PLACE:MANSA
DATED:26.09.2022

THE ENLIGHTENED SOCIETY, DALELWALA

SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

ANNEXURE 'B'

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEP.	OPENING BALANCE	ADDITIONS		DELETIONS	TOTAL	DEPRECIATION ALLOWABLE	W.D.V. AS ON 31.03.2022
				1st HALF	2nd HALF				
1	Land	0%	4,669,500.00	600,000.00	400,000.00	-	5,669,500.00	-	5,669,500.00
2	Building A/c	10%	23,259,693.00	-	-	-	23,259,693.00	2,325,969.00	20,933,724.00
3	Electricity Equipment	15%	119,711.00	-	-	-	119,711.00	17,957.00	101,754.00
4	Furniture A/c	10%	1,793,759.00	-	-	-	1,793,759.00	179,376.00	1,614,383.00
5	Library A/c	10%	581,676.00	-	-	-	581,676.00	58,168.00	523,508.00
6	Sports Material A/c	10%	190,039.00	-	-	-	190,039.00	19,004.00	171,035.00
7	Marking Machine	15%	1,535.00	-	-	-	1,535.00	230.00	1,305.00
8	Computer A/c	40%	94,195.00	-	-	-	94,195.00	37,678.00	56,517.00
9	Fashion Desginer Lab	15%	57,438.00	-	-	-	57,438.00	8,616.00	48,822.00
10	Mobile A/c	15%	1,087.00	-	-	-	1,087.00	163.00	924.00
11	Music Instrument	15%	12,468.00	-	-	-	12,468.00	1,870.00	10,598.00
12	Other Fixed Assets	15%	40,103.00	-	-	-	40,103.00	6,015.00	34,088.00
13	Grass Cuter Machine	15%	51,428.00	-	-	-	51,428.00	7,714.00	43,714.00
14	Water cooler	15%	102,836.00	-	-	-	102,836.00	15,425.00	87,411.00
15	CCTV Camera	15%	53,519.00	-	-	-	53,519.00	8,028.00	45,491.00
16	Transformer A/c	15%	97,897.00	-	-	-	97,897.00	14,685.00	83,212.00
17	A.C. A/c	15%	24,565.00	-	-	-	24,565.00	3,685.00	20,880.00
18	Computer software A/c	40%	12,600.00	-	-	-	12,600.00	5,040.00	7,560.00
19	LED A/C	15%	19,146.00	-	-	-	19,146.00	2,872.00	16,274.00
20	Printer A/C	15%	20,868.00	-	-	-	20,868.00	3,130.00	17,738.00
TOTAL			31,204,063.00	600,000.00	400,000.00	-	32,204,063.00	2,715,625.00	29,488,438.00

NOTE: (1) There were no adjustments made on account of Modified Value Added Tax, change in rate of Exchange of Currency and Subsidy or Grant or Reimbursement.

DETAILS OF FIXED ASSETS ADDITION

Sr No.	PARTICULARS	AMOUNT	DATE
1	Land	600,000.00	31.08.2021
2	Land	400,000.00	11.10.2021
TOTAL		1,000,000.00	



Charan Singh

Chairman
The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

THE ENLIGHTENED SOCIETY, DALELWALA

SCHEDULE OF UNSECURED LOAN DETAILS AS ON 31.03.2022 *Annexure 'A'*

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS.)</u>
1	Ajit Inder Singh	199,985.00
2	Didar Singh	1,095,000.00
3	Beant Singh	1,220,000.00
4	Gurdeep Singh	100,000.00
5	Gurpal Singh Chahalanwali	300,000.00
6	Gurpreet Singh	1,423,000.00
7	Hardeep Singh	1,410,000.00
8	Harjinder Singh	300,000.00
9	Rural Education dev. Society	1,094,970.50
10	Sukhmander Singh	100,000.00
11	Satpal Singh	300,000.00
12	Jaspal Singh	100,000.00
13	Lakwinder Singh	500,000.00
14	Amandep Singh	200,000.00
15	Gurpreet Kaur W/o Jaswant Singh	700,000.00
16	Gurvinder Singh	800,000.00
17	Joginder Singh	700,000.00
18	Kuldeep Kaur	700,000.00
19	Prakash Kaur W/o Joginder Singh	700,000.00
20	Sonal Khurana	700,000.00
21	Surinder Kaur	700,000.00
		<u>13,342,955.50</u>

TOTAL



Gurpreet Singh

Chairman

The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

THE ENLIGHTENED SOCIETY, DALELWALA

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES
FORMING PART OF BALANCE SHEET
FOR THE YEAR ENDING 31.03.2022

1 **ACCOUNTING CONVENTIONS**

The Accounts are made on mercantile basis of accounting as per Historical Cost

2 **CONTINGENT LIABILITIES**

There are no Contingent Liabilities on 31.03.2022.

3 **BALANCE CONFIRMATION**

Debit or Credit Balance on whatever account are subject to confirmation from the
Expenses and Income are accounted on accrual basis.

4 Based on the information available with the Assessee, there is no balance due on
5
6 The accounting policies not specifically stated here are generally complied with

FOR RAKESH KUMAR
CHARTERED ACCOUNTANT



(RAKESH KUMAR)
INDIVIDUAL
M.NO. 502016

For The Enlightened Society Dalelwala

Chairman

The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

PLACE: MANSA
DATED: 26.09.2022