

**BHUTTA COLLEGE OF EDUCATION  
KEHARNAM MEMORIAL EDUCATIONAL SOCIETY  
V & P O Bhutta, Dist. Ludhiana**

**Balance Sheet as on 31.03.2023**

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
<b>CAPITAL FUND</b>		22178598.21	<b>FIXED ASSETS</b>		21687595.50
Opening Balance	22178598.21		As per Annexure -D		
<b>FUNDS</b>		14523024.00	<b>CURRENT ASSETS</b>		40481172.29
As per Annexure A			<b>Cash &amp; Bank Balances</b>		
<b>DEPRECIATION FUND</b>		18132322.82	As per Annexure E	7549640.39	
Opening Balance	25121942.19		<b>Loans &amp; Advances</b>		
Less: Loss during the year	7665980.00		As per Annexure F	24489814.49	
Depreciation Provided during the year	676360.63		<b>Sundry Debtors</b>		
<b>GENERAL RESERVE</b>		3881767.76	(Student Fee Recoverable)	8441717.41	
Opening Balance	3646687.68				
Add Amount Tfd From Def Fund	235080.08				
Less Excess of Expenditure over Income					
<b>CURRENT LAIBILITIES</b>		3453055.00			
<b>Other Liabilities</b>					
As per Annexure C	3453055.00				
<b>Total</b>		<b>62168767.79</b>	<b>Total</b>		<b>62168767.79</b>

**AUDITOR'S REPORT**

As per our Report of even date attached  
For Mehendiratta & Co.  
Chartered Accountants



Dated: 30-10-2023  
Place: Ludhiana

Chairman

Secretary

CA Vinita Ase  
(Partner)

**BHUTTA COLLEGE OF EDUCATION**  
V & P O Bhutta, Dist. Ludhiana

Annexure -A

Schedule of FUNDS Attached and forming a part of Balance Sheet as at 31.03.2023

PARTICULARS	Op balance	Addition	Utilisation	Tfd To General		AMOUNT (Rs.)
				Reserve		
Amalgamated Fund	287078.00	0.00	0.00	0.00		287078.00
Def. Fund	0.00	0.00	0.00	0.00		0.00
Identity Card	17986.00	0.00	0.00	0.00		17986.00
Library Development Fund	131160.00	0.00	0.00	0.00		131160.00
Magazine Fund	150478.00	0.00	0.00	0.00		150478.00
Managment Fund	12967859.00	0.00	0.00	0.00		12967859.00
Red Cross Fund	20530.00	0.00	0.00	0.00		20530.00
Student Activity Fund	895088.00	0.00	0.00	0.00		895088.00
Student Aid Fund	52845.00	0.00	0.00	0.00		52845.00
<b>Total</b>	<b>14523024.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>14523024.00</b>

**Annexure - C**

Schedule of " Other Liabilities " attached to and forming a part of Balance Sheet as at 31.03.2023

Particulars	Amount Rs.
Singla Power Zone	12400.00
Esi.Payable	11539.00
Library Security Refundable	450000.00
Provident Fund Payable	406262.00
Salary Payable	1282589.00
Regular Exams Fee	227490.00
Baba Khajan Dass College of Technology	1057775.00
Audit Fees Payable	5000.00
<b>Total</b>	<b>3453055.00</b>



**Annexure - E**

Schedule of " **Cash & Bank Balances** " attached to and forming a part of Balance Sheet as at 31.03.2023

<b>Particulars</b>	<b>Amount Rs.</b>
Cash	108898.88
FD BOB A/C-1305	846259.00
FD BOB A/C-1483	1432693.00
FD BOB A/C-4805	1356097.00
FD BOB A/C-4806	816322.00
FD BOB A/C-4894	1300795.00
FD BOB A/C-4895	812879.00
FD-Indus Ind Bank	220798.48
FD-PNB-205700PU00016503	607630.00
IndusInd Bank-43943	821.02
Kotak Mahindra Bank-9412690328	13930.00
PNB A/c No. 2057002100108336	32024.04
Punab & Sind Bank	492.97
<b>Total</b>	<b>7549640.39</b>

**Annexure - F**

Schedule of " **Loans & Advances** " attached to and forming a part of Balance Sheet as at 31.03.2023

<b>Particulars</b>	<b>Amount Rs.</b>
TDS Receivable (2011-2012)	176409.00
TDS Receivable(2012-13)	50646.00
Tds Receivable 2013-14	54524.00
TDS Receivable(2014-15)	88500.00
Tds Receivable (2015-16)	97246.00
Tds Receivable (2016-17)	70416.00
Tds Recievable(17-18)	72026.00
TDS RECIVABLE (2018-19)	70963.00
TDS RECIVABLE (2019-20)	39198.00
TDS RECIVABLE (2020-21)	28145.00
TDS RECIVABLE (2021-22)	24365.00
TDS RECIVABLE (2022-23)	33026.00
Bhutta Colg. of Engg.& Tech.	20659784.49
Bhutta College of Polytechnic	3024566.00
<b>Total</b>	<b>24489814.49</b>



**BHUTTA COLLEGE OF EDUCATION  
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V & P O Bhutta, Dist. Ludhiana**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2023**

<b>EXPENSES</b>	<b>Amount (Rs.)</b>	<b>INCOME</b>	<b>Amount (Rs.)</b>
To Advertisement	67071.00	By Examination Income	57105.00
To Audit Fees	5000.00	By Interest Received	223790.00
To Bank Charges	4440.36	By Regular Exams Fees	446890.00
To Paint Exp.	14016.00	By Tuition Fees	5046075.00
To Bus Repair & Maintenance	147640.00	By Misc Fees	26475.00
To Refreshment Exp.	9750.00	By Misc Receipt	263232.07
To Student Related Exp.	90000.00	By Intt. On Fdr's	108207.00
To Depreciation	676360.63		
To Discount in Fees	3000.00		
To Office Exp.	69190.00		
To Electricity Exp	356500.00		
To ESI	2715.00		
To Interest	13056.00		
To Inspection Charges	45000.00		
To Labour Expenses	4500.00		
To Misc Exps.	223356.00		
To Newspaper and Periodical	1360.00		
To Pb. Univ. Chd. Fees	1125655.00		
To Printing & Stationery	59500.00		
To Provident Fund	155574.00		
To Salary	2791673.00		
To Repair & Maintenance	45150.00		
To Telephone and Internet Exp	26187.00		
To Excess of income over Expenditure	235080.08		
<b>Total</b>	<b>6171774.07</b>	<b>Total</b>	<b>6171774.07</b>

**AUDITOR'S REPORT**

As per our Report of even date attached

**For Mehendiratta & Co.**

Chartered Accountants

Dated: 30-10-2023  
Place: Ludhiana

Chairman Secretary

CA Vinita Aseeja  
(Partner)



*(Handwritten signature in blue ink)*