

LORD BUDDHA EDUCATIONAL SOCIETY

V.P.O. PURANA BAZAR, TEHSIL SUNDER NAGAR, DISTT. MANDI HP

BALANCE SHEET AS AT 31ST MARCH, 2023

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|--|--------------------|--|--------------------|
| <u>CORPUS FUND</u> | | <u>FIXED ASSETS</u> | |
| Opening Balance | 1017500.00 | Annexure 'A' | 27778692.36 |
| Add: Addition | <u>0.00</u> | | |
| | 1017500.00 | | |
| <u>RESERVE & SURPLUS</u> | | <u>INVESTMENTS & SECURITIES</u> | |
| <u>CAPITAL FUND</u> | | 395600.00 Obc Fdr 486 | 843481.00 |
| | | Obc Fdr 493 | 1181423.00 |
| <u>UNSECURED LOANS</u> | | Obc Fdr 6908 | <u>409520.00</u> |
| Akshay | 100000.00 | | 2434424.00 |
| Narender Chandel | <u>120000.00</u> | | |
| | 220000.00 | <u>CURRENT ASSETS</u> | |
| | | Cash and Bank Balances | |
| <u>REVENUE FUND</u> | | -Cash in Hand | 32986.20 |
| Income & Expenditure A/c | | Cash at Bank | |
| Opening Balance | 33987729.26 | HP CO-OP 719 | 57572.30 |
| Add: Profit During Year | <u>2264941.86</u> | HP CO-OP BANK 296 | 51740.00 |
| | 36252671.12 | OBC 4900 | 1855177.36 |
| | | SBI 5620 | 41149.50 |
| <u>CURRENT LIABILITIES & PROVISIONS</u> | | BOB 3851 | 3815619.40 |
| Electricity Exp Payable | 2152.00 | OBC-106 | <u>500.00</u> |
| Audit Charges Payable | 28440.00 | | 5821758.56 |
| Salary Payable | <u>326400.00</u> | <u>Other Current Assets</u> | |
| | 356992.00 | T.D.S. Refund | 33132.00 |
| | | T.D.S. F.Y 2016-17 | 12301.00 |
| | | T.D.S. F.Y 2017-18 | 13240.00 |
| | | T.D.S. F.Y 2018-19 | 14250.00 |
| | | T.D.S. F.Y 2019-20 | 15328.00 |
| | | T.D.S. F.Y 2020-21 | 7781.00 |
| | | T.D.S. F.Y 2021-22 | 12355.00 |
| | | T.D.S. F.Y 2022-23 | 13831.00 |
| | | Electricity Security | 25039.00 |
| | | Security SPU Mandi | 1024470.00 |
| | | Prepaid Insurance | <u>1003175.00</u> |
| | | | 2174902.00 |
| TOTAL | 38242763.12 | TOTAL | 38242763.12 |

For LORD BUDDHA EDUCATIONAL SOCIETY

AUDITOR'S REPORT

As per our audit report of even date Appended herewith.

Place:Sunder Nagar

Date:31-07-2023

FOR: Rajesh Mehra & Associates

Chartered Accountants

Firm Regn No.009725N



CA Puneet Garg

(FCA, Partner)

M.NO. 501377

LORD BUDDHA EDUCATIONAL SOCIETY

V.P.O. PURANA BAZAR, TEHSIL SUNDER NAGAR, DISTT. MANDI HP

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|-------------------------------|--------------------|-----------------|--------------------|
| Accounting Charges | 60000.00 | Fee Receipts | 10645940.00 |
| Audit Charges | 23600.00 | Bank Interest | 194552.00 |
| Advertisement Exp | 7281.00 | Interest on Fdr | 151727.00 |
| Bank Charges | 5152.54 | Misc | 29041.00 |
| Center Creation Fees | 255849.60 | | |
| Computer Repair & Maintenance | 5800.00 | | |
| Electricity Exp | 33861.00 | | |
| Insurance | 135124.00 | | |
| News Paper Exp | 3685.00 | | |
| Gardning Exp | 10000.00 | | |
| Printing & Stationary | 25009.00 | | |
| Repair & Maintance | 2500.00 | | |
| Salary | 5762700.00 | | |
| Telephone Exp | 11905.00 | | |
| Function Celebration | 2000.00 | | |
| Legal Exp | 38000.00 | | |
| Misc Exp | 15490.00 | | |
| TA Exp | 20920.00 | | |
| Website Exp | 3000.00 | | |
| Surplus Before Dep | 4599382.86 | | |
| | <u>11021260.00</u> | | <u>11021260.00</u> |
| | | Cash Profit B/d | 4599382.86 |
| To Dep. | 2334441.00 | | |
| To Surplus | 2264941.86 | | |
| TOTAL | 4599382.86 | TOTAL | 4599382.86 |

For LORD BUDDHA EDUCATIONAL SOCIETY

AUDITOR'S REPORT

As per our audit report of even date Appended herewith.

Place:Sunder Nagar
Date:31-07-2023

FOR: Rajesh Mehra & Associates
Chartered Accountants
Firm Regn No.009725N



CA Puneet Garg
(FCA, Partner)
M.NO. 501377

Annexure 'A'

SCHEDULE OF FIXED ASSETS AS ON 31.03.2023

| PARTICULARS | RATE OF DEP. | W.D.V. | ADDITIONS | ADDITIONS SALE | TOTAL | DEP. | W.D.V. | |
|-----------------------------|--------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
| | | AS ON 01-04-2022 | BEFORE 30-Sep-22 | AFTER 30-Sep-22 | | | AS ON 31-03-2023 | |
| Land | 0.00 | 2041000.00 | 0.00 | 0.00 | 0.00 | 2041000.00 | 0.00 | 2041000.00 |
| Building under Construction | 0.00 | 14053647.70 | 1570095.00 | 1659461.00 | 12000000.00 | 5283203.70 | 0.00 | 5283203.70 |
| Electrical Fitting UC | 0.00 | 155060.00 | 0.00 | 0.00 | 0.00 | 155060.00 | 0.00 | 155060.00 |
| Building | 10.00% | 8513314.00 | 12000000.00 | 0.00 | 0.00 | 20513314.00 | 2051331.00 | 18461983.00 |
| Borewell | 15.00% | 105383.00 | 0.00 | 0.00 | 0.00 | 105383.00 | 15807.00 | 89576.00 |
| Biometric Machine | 15.00% | 18245.00 | 0.00 | 0.00 | 0.00 | 18245.00 | 2737.00 | 15508.00 |
| Computer A/c | 40.00% | 67728.54 | 0.00 | 0.00 | 0.00 | 67728.54 | 27091.00 | 40637.54 |
| CCTV | 15.00% | 195919.00 | 0.00 | 0.00 | 0.00 | 195919.00 | 29388.00 | 166531.00 |
| Electrical Fitting | 15.00% | 176852.25 | 17000.00 | 0.00 | 0.00 | 193852.25 | 29078.00 | 164774.25 |
| Furniture A/c | 10.00% | 498843.86 | 39204.00 | 0.00 | 0.00 | 538047.86 | 53805.00 | 484242.86 |
| Laboratory Instruments | 15.00% | 27708.35 | 0.00 | 0.00 | 0.00 | 27708.35 | 4156.00 | 23552.35 |
| Library Books A/c | 15.00% | 178396.20 | 0.00 | 0.00 | 0.00 | 178396.20 | 26759.00 | 151637.20 |
| Musical Instrument | 15.00% | 17207.00 | 0.00 | 0.00 | 0.00 | 17207.00 | 2581.00 | 14626.00 |
| Mixture Machine | 15.00% | 52200.00 | 0.00 | 0.00 | 0.00 | 52200.00 | 7830.00 | 44370.00 |
| Photostat Machine | 15.00% | 14642.00 | 0.00 | 0.00 | 0.00 | 14642.00 | 2196.00 | 12446.00 |
| Software | 40.00% | 11899.00 | 3000.00 | 0.00 | 0.00 | 14899.00 | 5960.00 | 8939.00 |
| Solar System | 15.00% | 44370.00 | 0.00 | 0.00 | 0.00 | 44370.00 | 6656.00 | 37714.00 |
| Solar Geyser | 15.00% | 21010.00 | 0.00 | 0.00 | 0.00 | 21010.00 | 3152.00 | 17858.00 |
| Office Equipments | 15.00% | 37276.03 | 0.00 | 0.00 | 0.00 | 37276.03 | 5591.00 | 31685.03 |
| Washing Machine | 15.00% | 3614.76 | 0.00 | 0.00 | 0.00 | 3614.76 | 542.00 | 3072.76 |
| Mobile Phone | 15.00% | 11961.63 | 0.00 | 0.00 | 0.00 | 11961.63 | 1794.00 | 10167.63 |
| LED | 15.00% | 13928.50 | 0.00 | 8000.00 | 0.00 | 21928.50 | 2689.00 | 19239.50 |
| Water Pump | 15.00% | 7076.38 | 0.00 | 0.00 | 0.00 | 7076.38 | 1061.00 | 6015.38 |
| Refrigerator | 15.00% | 13065.00 | 0.00 | 0.00 | 0.00 | 13065.00 | 1960.00 | 11105.00 |
| Air Conditioner | 15.00% | 4351.16 | 0.00 | 0.00 | 0.00 | 4351.16 | 653.00 | 3698.16 |
| Misc. Fixed Assets | 15.00% | 36450.00 | 31987.00 | 25000.00 | 0.00 | 93437.00 | 12141.00 | 81296.00 |
| Fire Extingusher | 15.00% | 64823.00 | 15303.00 | 350040.00 | 0.00 | 430166.00 | 38272.00 | 391894.00 |
| Water tank | 15.00% | 8071.00 | 0.00 | 0.00 | 0.00 | 8071.00 | 1211.00 | 6860.00 |
| Total | | 26394043.36 | 13676589.00 | 2042501.00 | 12000000.00 | 30113133.36 | 2334441.00 | 27778692.36 |