

BRAHMRISHI YOGA TRAINING COLLEGE  
SECTOR 19-A, CHANDIGARH  
BALANCE SHEET AS AT 31st MARCH 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CORPUS FUND</b>		<b>FIXED ASSETS</b>	
- As per Schedule "A"	-1113694.85	- As per Schedule "I"	2650673.85
<b>COLLEGE DEVELOPMENT FUND</b>		<b>CURRENT ASSETS, LOANS AND ADVANCE</b>	
- As per Schedule "B"	3369812.00	- Cash In Hand	37921.58
<b>COMPUTER FUND</b>		- State Bank Of India	148843.44
- As per Schedule "C"	41252.00	- PNB Sec-19, Chd	47427.78
<b>COLLEGE MAGAZINE FUND</b>		- PNB, NSS A/c	38896.00
- As per Schedule "D"	110220.00	- Interest Accured	<u>90296.00</u>
<b>STUDENT SECURITY FUND</b>		<b>ENDOMENT FUND WITH EDUCATION DEPARTMENT</b>	
- As per Schedule "E"	276400.00	- As per list attached	2534410.00
<b>AUDIO VISUAL FUND</b>		<b>LOANS AND ADVANCES</b>	
- As per Schedule "F"	290245.00	- TDS 2015-16	14764.00
<b>LIABRARY FUND</b>		- TDS 2019-20	16080.00
- As per Schedule "G"	16933.00	- TDS 2020-21	<u>14415.00</u>
<b>ALUMNI STUDENT FUND</b>		<b>LOANS &amp; ADVANCES</b>	
- As per Schedule "H"	113600.00	- Fee Recoverable B Ed 1st & 2nd	147565.00
<b>CURRENT LIABILITIES &amp; PROVISION</b>			
<b>OTHER CURRENT LIABILITIES</b>			
- As per list attached	2564855.50		
<b>TOTAL (Rs.)</b>	<u><u>5669622.65</u></u>	<b>TOAL (Rs.)</b>	<u><u>5741292.65</u></u>
<b>NOTES ON ACCOUNTS AND ACCOUNTING POLICIES</b>	Annexure "J"		<u><u>71670.00</u></u>

Manager

*Manish*  
President

DATE :  
PLACE : CHANDIGARH



BRAHMRISHI YOGA TRAINING COLLEGE  
SECTOR 19-A, CHANDIGARH  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration Charges paid to CPF	6000.00	By Fee & Funds Receipt	
To Accounting Charges	12000.00	- B.ED 1st Year	410184.00
To Advertisement Expenses	7938.00	- B.ED 2nd Year	250469.00
To Affiliation Fee	4000.00	- Less: Fund TRF	<u>34200.00</u>
To Bank Charges	2082.96	(As per Annexure)	626453.00
To Cleaning Expenses	2270.00	By Interest on FDR's	139108.00
to Concession for Poor Students	71670.00	By Interest on Bank	2104.00
To Elect. & Water Charges	37204.00	By Donation Received	919600.00
To EPF Employer Contribution	113950.00	By Yoga Fee recd	2300.00
To Examination fee Paid	76545.00	By State AIDS Control Society Recd	4000.00
To Interest 50% Share of NRC NCTE	65381.00	By NIOS Fee Recd	54785.00
To Legal & Professional Charges	14000.00	By Excess Of Expenditure over Income	574595.50
To Park/Ground Maintainence	24400.00		
To Culture Activity Exp	19362.50		
To Inspection Charges	17541.00		
To News Paper Expenses	1045.00		
To NIOS Paid to Teacher	54785.00		
To Lab Expenses	14398.00		
To Office Expenses/ Misc Expenses	11990.00		
To Printing & Stationery	14130.00		
To Property Tax/Lease Money	147002.00		
To Postage Expebses	80.00		
To Repair & Maintance			
- General	96266.00		
To PU Fund	30452.00		
To Salary to staff	1232700.00		
To Sanitary Expenses	1373.00		
To Staff Welfare	5855.00		
To State AIDS Control Exp	4019.00		
To Telephone Expenses	13301.00		
To Travelling/Local Conveyance Expenses	1190.00		
To Web Maintance	9252.00		
To Depreciation	210763.04		
<b>TOTAL(Rs.)</b>	<u><u>2322945.50</u></u>	<b>TOTAL(Rs.)</b>	<u><u>2322945.50</u></u>

NOTES ON ACCOUNTS AND ACCOUNTING POLICIES Annexure"J"

Manager

*Kantsha*  
President

DATE :  
PLACE : CHANDIGARH



**BRAHMRISHI YOGA TRAINING COLLEGE  
SECTOR 19-A, CHANDIGARH**

**SCHEDULE OF CORPUS FUND ACCOUNT AS ON 31.03.2023**

<b>PARTICULARS</b>	<b>SCHEDULE "A" AMOUNT (Rs.)</b>
Opening Balance as on 01.04.2022	-562716.35
Less	
Excess of Expenditure over income	574595.50
Add : Received during the year	23617.00
Less : Utilised during the year	0.00
<b>BALANCE AS ON 31.03.2023</b>	<b><u>-1113694.85</u></b>

**SCHEDULE OF COLLEGE DEVELOPMENT FUND ACCOUNT AS ON 31.03.2023**

<b>PARTICULARS</b>	<b>SCHEDULE "B" AMOUNT (Rs.)</b>
Opening Balance as on 01.04.2022	3363812.00
Add:	
Received during the year	6000.00
Less:	
Utilised during the year	0.00
<b>BALANCE AS ON 31.03.2023</b>	<b><u>3369812.00</u></b>

**SCHEDULE OF COMPUTER & EDUCATIONAL TECH. FUND ACCOUNT AS ON 31.03.2023**

<b>PARTICULARS</b>	<b>SCHEDULE "C" AMOUNT (Rs.)</b>
Opening Balance as on 01.04.2022	44505.00
Add:	
Received during the year	10800.00
Less:	
Utilised during the year	14053.00
<b>BALANCE AS ON 31.03.2023</b>	<b><u>41252.00</u></b>

**SCHEDULE OF COLLEGE MAGAZINE FUND ACCOUNT AS ON 31.03.2023**

<b>PARTICULARS</b>	<b>SCHEDULE "D" AMOUNT (Rs.)</b>
Opening Balance as on 01.04.2022	105420.00
Add:	
Received during the year	4800.00
Less:	
Utilised during the year	0.00
<b>BALANCE AS ON 31.03.2023</b>	<b><u>110220.00</u></b>

*Manisha*



SCHEDULE OF STUDENT SECURITY (REFUNDABLE) ACCOUNT AS ON 31.03.2023

SCHEDULE "E"  
AMOUNT (Rs.)

PARTICULARS	AMOUNT (Rs.)
Opening Balance as on 01.04.2022	275400.00
Add:	
Received during the year	6000.00
Less:	
Security Refund during the year	5000.00
<b>BALANCE AS ON 31.03.2023</b>	<b>276400.00</b>

SCHEDULE OF AUDIO VISUAL FUND AS ON 31.03.2023

SCHEDULE "F"  
AMOUNT (Rs.)

PARTICULARS	AMOUNT (Rs.)
Opening Balance as on 01.04.2022	286645.00
Add:	
Received during the year	3600.00
Less:	
Utilised during the year	0.00
<b>BALANCE AS ON 31.03.2023</b>	<b>290245.00</b>

SCHEDULE OF LIABRARY FUND AS ON 31.03.2023

SCHEDULE "G"  
AMOUNT (Rs.)

PARTICULARS	AMOUNT (Rs.)
Opening Balance as on 01.04.2022	38750.00
Add:	
Received during the year	1800.00
Less:	
Utilised during the year	23617.00
<b>BALANCE AS ON 31.03.2023</b>	<b>16933.00</b>

SCHEDULE OF ALUMNI TO OLD STUDENT AS ON 31.03.2023

SCHEDULE "H"  
AMOUNT (Rs.)

PARTICULARS	AMOUNT (Rs.)
Opening Balance as on 01.04.2022	112400.00
Add:	
Received during the year	1200.00
Less:	
Utilised during the year	0.00
<b>BALANCE AS ON 31.03.2023</b>	<b>113600.00</b>

Kaulsha



LIST OF ENDOWMENT FUND AS ON 31.03.2023  
PARTICULARS

AMOUNT (Rs.)

FDR State Bank of India 530964	28869.00
FDR State Bank of India 836053	105541.00
FDR PNB 1699	700000.00
FDR PNB 1705	700000.00
FDR PNB 1714	500000.00
FDR PNB 1723	500000.00
BALANCE AS ON 31.03.2023	<u>2534410.00</u>

BRAHMRISHI YOGA TRAINING COLLEGE  
SECTOR 19-A, CHANDIGARH

CURRENT LIABILITIES & OTHER PROVISIONS  
EXPENSES PAYABLE

- Chq. Issued but not debited in Bank	95266.50
- Salary Payable	76496.00
- N.S.S	38896.00
- NRC NCTE	427327.00
- Bramrishi Ashram	150000.00
- EPF Payable	18670.00
- Jasbir Singh Bawa	9000.00
- Garg Enterprises	3100.00
- Vishwa Shiksha Niketan Shastan	446100.00
- International Brahmishi Mission	1300000.00
	<u>2564855.50</u>

*Mawisha*



**BRAHMRISHI YOGA TRAINING COLLEGE**  
**SECTOR 19-A, CHANDIGARH**  
**SCHEDULE OF FIXED ASSETS ACCOUNT AS ON 31.03.2023**

Annexure "I"

Particulars	Rate %	WDV as on 01.04.22	Addition before 30.09.2022	Addition After 30.09.2022	Sale	Total	Depr. for the year	WDV as on 31.03.2023
Air Conditioner	15%	11087.84	0.00	0.00	0.00	11087.84	1663.18	9424.66
Audio Visual - Projector	15%	7320.64	0.00	0.00	0.00	7320.64	1098.10	6222.55
Building	10%	768413.66	0.00	0.00	0.00	768413.66	76841.37	691572.29
Camera	15%	15609.06	0.00	0.00	0.00	15609.06	2341.36	13267.70
Car - Old	15%	32254.19	0.00	0.00	0.00	32254.19	4838.13	27416.06
Computer	40%	810.11	0.00	0.00	0.00	810.11	324.05	486.07
Elec.Equipments	15%	31099.20	0.00	0.00	0.00	31099.20	4664.88	26434.32
Fax Machine	15%	609.10	0.00	0.00	0.00	609.10	91.36	517.73
Fire Fitting System	15%	123577.28	0.00	0.00	0.00	123577.28	18536.59	105040.69
Furniture & Fixture	10%	157543.15	0.00	0.00	0.00	157543.15	15754.31	141788.83
Solar Panel	15%	326336.99	0.00	0.00	0.00	326336.99	48950.55	277386.44
Inverter	15%	14771.34	0.00	0.00	0.00	14771.34	2215.70	12555.64
Land & Building	0%	1077657.00	0.00	0.00	0.00	1077657.00	0.00	1077657.00
Library	0.15	51150.94	12011.00	11606.00	0.00	74767.94	10344.74	64423.20
Metaphysical Building	10%	196763.61	0.00	0.00	0.00	196763.61	19676.36	177087.25
Mobile Sets	15%	1238.83	0.00	0.00	0.00	1238.83	185.82	1053.00
OBCM Exercise Yoga Mac	15%	1259.90	0.00	0.00	0.00	1259.90	188.98	1070.91
Office Equipment	15%	6024.44	0.00	0.00	0.00	6024.44	903.67	5120.77
Refreighter	15%	1087.67	0.00	0.00	0.00	1087.67	163.15	924.52
Scientific Equipment	15%	2004.08	0.00	0.00	0.00	2004.08	300.61	1703.47
Water Purifier	15%	3944.50	0.00	0.00	0.00	3944.50	591.67	3352.82
Water Tank for Fire Syster	15%	7256.38	0.00	0.00	0.00	7256.38	1088.46	6167.92
<b>TOTAL(Rs.)</b>		<b>2837819.89</b>	<b>12011.00</b>	<b>11606.00</b>	<b>0.00</b>	<b>2861436.89</b>	<b>210763.04</b>	<b>2650673.85</b>

*Manisha*



**BRAHMRISHI YOGA TRAINING COLLEGE**  
**SECTOR 19-A, CHANDIGARH**  
**FEES DETAIL FOR THE YEAR 2022-2023**

PARTICULARS	B.ED 1st Year	B.ED 2nd Year	TOTAL
Additional Staff Activity Fund	155544.00	69769.00	225313.00
Admission Fee	3500.00	2500.00	6000.00
Amalgated Fund	29400.00	21000.00	50400.00
Book & Genral Fund	2800.00	2000.00	4800.00
Book Replacement	3500.00	2500.00	6000.00
Building Fund	2800.00	2000.00	4800.00
College Maintence	3150.00	2250.00	5400.00
College Security	3500.00	2500.00	6000.00
College Sports Fund	1050.00	750.00	1800.00
Computer Admn.Fee	2800.00	2000.00	4800.00
Convocation Fund	2100.00	1500.00	3600.00
Correspondance Fund	2100.00	1500.00	3600.00
Craft Fund	700.00	500.00	1200.00
DilapaidationFund	2100.00	1500.00	3600.00
Education Tech.	2100.00	1500.00	3600.00
Examination fees Recd	39690.00	28350.00	68040.00
Elect. & Water Fund	16800.00	12000.00	28800.00
Function	5600.00	4000.00	9600.00
G.I. Fund	910.00	650.00	1560.00
Generator	4200.00	3000.00	7200.00
Hobbies & Club	8400.00	6000.00	14400.00
House Examination Fund	3500.00	2500.00	6000.00
Identity Card	525.00	375.00	900.00
Intel	4200.00	3000.00	7200.00
Internet Browsing	1400.00	1000.00	2400.00
Lab Charging Fund	2800.00	2000.00	4800.00
Medical Fund	700.00	500.00	1200.00
Migration Fee(Registered Fee400)	1660.00	0.00	1660.00
Pracitcal(Py. & GD.Fund)	1400.00	1000.00	2400.00
Red Coross Fund	140.00	100.00	240.00
Science	2100.00	1500.00	3600.00
PU Charges	6790.00	4850.00	11640.00
Seminar With Workshop	2800.00	2000.00	4800.00
Students Aid Fund	700.00	500.00	1200.00
Tution Fee	67200.00	48000.00	115200.00
Work Experience	1575.00	1125.00	2700.00
Concession Fee	0.00	0.00	71670.00
<b>Total Fees Received</b>	<b>390234.00</b>	<b>236219.00</b>	<b>698123.00</b>
Audio Visual Fund	2100.00	1500.00	3600.00
Alumni Fund	700.00	500.00	1200.00
Library Dev Fund	1050.00	750.00	1800.00
Computer Fund	6300.00	4500.00	10800.00
Development Fund	3500.00	2500.00	6000.00
Library Security Fund	3500.00	2500.00	6000.00
Magazine Fund	2800.00	2000.00	4800.00
<b>Total Fund Received</b>	<b>19950.00</b>	<b>14250.00</b>	<b>34200.00</b>
<b>Total</b>	<b>410184.00</b>	<b>250469.00</b>	<b>660653.00</b>

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*M. Anisha*