

B.N.College of Architecture No.42

Trial Balance

1-Apr-22 to 31-Mar-23

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	8,24,28,786.76 Cr	25,26,135.00	1,43,76,607.00	9,42,79,258.76 Cr
Depreciation Fund	8,05,97,970.65 Cr	21,27,927.00	1,41,07,483.00	9,25,77,526.65 Cr
<i>Depreciation Fund on DIK</i>	28,23,399.45 Cr	5,500.00	2,20,568.00	30,38,467.45 Cr
<i>Depreciation Fund on Govt. Grant</i>	7,58,062.90 Cr	56,000.00	22,608.00	7,24,670.90 Cr
<i>Depreciation Fund on Own Asset</i>	7,33,28,218.22 Cr	20,66,427.00	1,37,09,275.00	8,49,71,066.22 Cr
<i>Depreciation Fund Specific Donation</i>	36,88,290.08 Cr		1,55,032.00	38,43,322.08 Cr
Non Current Liabilities	18,30,816.11 Cr	3,98,208.00	2,69,124.00	17,01,732.11 Cr
<i>Non Recurring DIK Utilised</i>	13,22,208.55 Cr	2,20,568.00	84.00	11,01,724.55 Cr
<i>Non Recurring Grants Utilised</i>	53,409.60 Cr	22,608.00		30,801.60 Cr
<i>Non Recurring Specific Donation Utilised</i>	4,55,197.96 Cr	1,55,032.00	2,69,040.00	5,69,205.96 Cr
Current Liabilities	3,73,26,945.36 Cr	7,50,38,411.00	7,11,58,820.64	3,34,47,355.00 Cr
Duties & Taxes	9,92,307.00 Cr	97,92,813.00	98,39,365.00	10,38,859.00 Cr
GST	9,042.00 Cr	9,042.00		
CGST	4,521.00 Cr	4,521.00		
SGST	4,521.00 Cr	4,521.00		
TDS	9,74,923.00 Cr	96,66,165.00	97,30,101.00	10,38,859.00 Cr
<i>TDS on Contractor</i>	20,792.00 Cr	1,25,970.00	1,08,977.00	3,799.00 Cr
<i>TDS on Professional Fees</i>	3,12,242.00 Cr	14,04,736.00	13,06,747.00	2,14,253.00 Cr
<i>TDS on Salary</i>	6,41,889.00 Cr	81,35,459.00	83,14,377.00	8,20,807.00 Cr
<i>TDS on Rent</i>	8,342.00 Cr	1,17,606.00	1,09,264.00	
Deposits From Others	28,828.00 Cr	26,667.00	60,603.00	62,764.00 Cr
<i>Securty Deposit From Suppliers</i>	28,828.00 Cr	26,667.00	60,603.00	62,764.00 Cr
Deposits From Students	27,67,500.00 Cr	1,86,500.00	8,90,000.00	34,71,000.00 Cr
<i>Caution Money Deposit</i>	6,41,500.00 Cr	43,500.00	5,22,500.00	11,20,500.00 Cr
<i>Library Deposit</i>	21,26,000.00 Cr	1,43,000.00	3,67,500.00	23,50,500.00 Cr
Indirect Receipts & Payments	5,96,432.00 Cr	71,25,355.00	70,92,030.00	5,63,107.00 Cr
Salary Deductions	5,96,432.00 Cr	71,25,355.00	70,92,030.00	5,63,107.00 Cr
<i>Credit Co-Op Society</i>	4,37,443.00 Cr	50,05,141.00	49,63,128.00	3,95,430.00 Cr
<i>Electricity Recovery</i>	12,033.00 Cr	1,28,137.00	1,25,498.00	9,394.00 Cr
<i>House Rent Recovery</i>	8,409.00 Cr	90,021.00	88,896.00	7,284.00 Cr
<i>LIC/ Postal RD</i>	10,306.00 Cr	1,19,082.00	1,18,572.00	9,796.00 Cr
<i>Mediclaime</i>		1,59,062.00	1,57,124.00	1,938.00 Dr
<i>Other Deduction</i>	841.00 Cr	10,848.00	12,948.00	2,941.00 Cr
<i>Profession Tax</i>	23,000.00 Cr	2,74,500.00	2,74,700.00	23,200.00 Cr
<i>Provident Fund - Employee's Contri</i>	1,04,400.00 Cr	13,38,564.00	13,51,164.00	1,17,000.00 Cr
Non Recurring Grants Unutilised	217.00 Cr			217.00 Cr
<i>BCUD Grant-Non Recurring Unutilised</i>	217.00 Cr			217.00 Cr
Other Current Liabilities	3,08,37,070.60 Cr	1,90,42,833.00	1,47,75,148.39	2,65,69,385.99 Cr
Alumnae Association	25,185.77 Cr			25,185.77 Cr
Amounts Payable	3,19,674.00 Cr	3,20,901.00	5,31,031.25	5,29,804.25 Cr
Fee Refundable	19,89,165.83 Cr	16,76,429.00	25,34,912.64	28,47,649.47 Cr
Prepaid Fees		1,82,137.00	1,82,137.00	
Provision For Expenses	2,46,22,693.00 Cr	1,27,13,859.00	1,12,54,407.50	2,31,63,241.50 Cr
Provision For Gratuity	28,85,582.00 Cr	28,85,582.00		
Provision For leave Encashment	9,91,365.00 Cr	9,91,365.00		
Staff Contingency Fund	550.00 Cr	7,340.00	7,440.00	650.00 Cr
Stale Cheque	2,855.00 Cr	2,65,220.00	2,65,220.00	2,855.00 Cr
Recurring Grants Unutilised	1,24,734.00 Cr	45,574.00	63,383.00	1,42,543.00 Cr
<i>BCUD Grant- Recurring Unutilised</i>	34,734.00 Cr		1,324.00	36,058.00 Cr
<i>Other Grants-Recurring Unutilised</i>	90,000.00 Cr	45,574.00	62,059.00	1,06,485.00 Cr
Schoarships & Freeships	17,03,113.76 Cr	3,51,55,860.00	3,47,67,713.25	13,14,967.01 Cr
Other Schoarships	27,269.25 Dr		27,272.75	3.50 Cr
EBC Scholarships	27,269.25 Dr		27,272.75	3.50 Cr
Carried Over	11,97,55,732.12 Cr	7,75,64,546.00	8,55,35,427.64	12,77,26,613.76 Cr



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B.N.College of Architecture No.42

Trial Balance : 1-Apr-22 to 31-Mar-23

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	11,97,55,732.12 Cr	7,75,64,546.00	8,55,35,427.64	12,77,26,613.76 Cr
Samaj Kalyan Scholarships & Freeships	17,20,954.01 Cr	3,51,03,024.00	3,46,97,033.50	13,14,963.51 Cr
Samaj Kalyan (Excess Amt Received)	17,20,954.01 Cr	3,51,03,024.00	3,46,97,033.50	13,14,963.51 Cr
Interest on Endowment Scholarship	9,429.00 Cr	52,836.00	43,407.00	
University / Board Payments	57,646.00 Cr	25,12,975.00	25,20,738.00	65,409.00 Cr
Eligibility Fees Payable	37,600.00 Cr	1,46,430.00	1,13,450.00	4,620.00 Cr
Payable Eligibility Fees -UG	37,600.00 Cr	1,46,430.00	1,13,450.00	4,620.00 Cr
Exam Fees Payable	20,046.00 Cr	23,66,545.00	24,07,288.00	60,789.00 Cr
Payable F.Y.Exam Fees	6,477.00 Cr	3,43,130.00	3,46,125.00	9,472.00 Cr
Payable L.Y.Exam Fees	6,334.00 Cr	12,84,260.00	12,92,423.00	14,497.00 Cr
Payable S.Y.Exam Fees	3,715.00 Cr	3,75,180.00	3,83,935.00	12,470.00 Cr
Payable T.Y. Exam Fees	3,520.00 Cr	3,63,975.00	3,84,805.00	24,350.00 Cr
Specific Donation Unutilised-Non Recurring		2,69,040.00	2,69,040.00	
Specific Donation Unutilised-Recurring	2,19,097.00 Cr	8,80,794.00	8,80,800.00	2,19,103.00 Cr
Fixed Assets	10,82,22,598.04 Dr	2,27,80,790.00	31,19,273.00	12,78,84,115.04 Dr
Fixed Assets-DIK	41,45,608.00 Dr	84.00	5,500.00	41,40,192.00 Dr
Computer-DIK	11,92,482.00 Dr		5,500.00	11,86,982.00 Dr
Office / Other Computers (DIK)	11,92,482.00 Dr		5,500.00	11,86,982.00 Dr
Equipment - DIK	17,13,013.00 Dr			17,13,013.00 Dr
Office/ Other Equipments (DIK)	17,13,013.00 Dr			17,13,013.00 Dr
Library Books -DIK	7,58,689.00 Dr	84.00		7,58,773.00 Dr
Library Books General (DIK)	7,18,729.00 Dr	84.00		7,18,813.00 Dr
Library C.D. (DIK)	39,960.00 Dr			39,960.00 Dr
Furniture & Fixtures -(DIK)	4,81,424.00 Dr			4,81,424.00 Dr
Fixed Assets-Grant	8,11,472.00 Dr		56,000.00	7,55,472.00 Dr
Computers- Grant	1,56,000.00 Dr		56,000.00	1,00,000.00 Dr
Computer Lab Computers (Grant)	1,00,000.00 Dr			1,00,000.00 Dr
Office / Other Computers (Grant)	56,000.00 Dr		56,000.00	
Equipment- Grant	3,26,003.00 Dr			3,26,003.00 Dr
Office/ Other Equipments (Grant)	3,26,003.00 Dr			3,26,003.00 Dr
Library Books - Grant	3,29,469.00 Dr			3,29,469.00 Dr
Library Books General (Grant)	3,29,469.00 Dr			3,29,469.00 Dr
Fixed Assets-Own	9,81,71,438.54 Dr	2,24,92,137.00	20,87,652.00	11,85,75,923.54 Dr
Computers-Own	3,15,90,365.60 Dr	1,63,34,222.00	20,05,898.00	4,59,18,689.60 Dr
Computer Lab Computers (Own)	60,69,358.00 Dr	9,55,800.00		70,25,158.00 Dr
Office / Others Computers (Own)	2,55,21,007.60 Dr	1,53,78,422.00	20,05,898.00	3,88,93,531.60 Dr
Equipment -Own	2,31,01,134.05 Dr	38,96,480.00	81,754.00	2,69,15,860.05 Dr
Civil Lab Equipments (Own)	2,11,378.00 Dr			2,11,378.00 Dr
Computer Lab Equipments (Own)	45,94,410.00 Dr			45,94,410.00 Dr
Electrical Lab Equipments (Own)	1,40,222.00 Dr			1,40,222.00 Dr
Office/ Other Equipments(Own)	1,81,55,124.05 Dr	38,96,480.00	81,754.00	2,19,69,850.05 Dr
Library Books -Own	1,02,38,905.24 Dr	7,08,008.00		1,09,46,913.24 Dr
Library Books General (Own)	84,19,510.24 Dr	7,08,008.00		91,27,518.24 Dr
Library Books -P.G. Course (Own)	17,69,348.00 Dr			17,69,348.00 Dr
Library C.D. (Own)	50,047.00 Dr			50,047.00 Dr
Furniture & Fixtures (Own)	3,25,69,455.65 Dr	15,53,427.00		3,41,22,882.65 Dr
Terrace Shed (Own)	6,71,578.00 Dr			6,71,578.00 Dr
Fixed Assets-SD	41,43,487.50 Dr	2,69,040.00		44,12,527.50 Dr
Computers-Specific Donation	21,52,859.00 Dr			21,52,859.00 Dr
Office / Other Computers (SD)	21,52,859.00 Dr			21,52,859.00 Dr
Equipment -Specific Donation	12,27,885.00 Dr	2,69,040.00		14,96,925.00 Dr
Computer Lab Equipments (SD)	3,15,579.00 Dr	2,69,040.00		5,84,619.00 Dr
Office/ Other Equipments (SD)	9,12,306.00 Dr			9,12,306.00 Dr
Carried Over	1,15,33,134.08 Cr	10,03,45,336.00	8,86,54,700.64	1,57,501.28 Dr



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B.N.College of Architecture No.42

Trial Balance : 1-Apr-22 to 31-Mar-23

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,15,33,134.08 Cr	10,03,45,336.00	8,86,54,700.64	1,57,501.28 Dr
Library Books -Specific Donation	1,78,280.00 Dr			1,78,280.00 Dr
Library Books General (SD)	1,57,907.00 Dr			1,57,907.00 Dr
Library Books -P.G. Course (SD)	20,373.00 Dr			20,373.00 Dr
Furniture & Fixtures - (SD)	5,84,463.50 Dr			5,84,463.50 Dr
Work in Progress	9,50,592.00 Dr	19,529.00	9,70,121.00	
Current Assets	5,96,59,627.33 Dr	35,59,80,296.39	35,86,86,860.06	5,69,53,063.66 Dr
Deposits (Asset)	18,03,296.00 Dr	15,000.00	15,000.00	18,03,296.00 Dr
Deposits- Electricity	18,370.00 Dr			18,370.00 Dr
Deposits- Telephone	4,926.00 Dr			4,926.00 Dr
Deposits To Others	17,80,000.00 Dr	15,000.00	15,000.00	17,80,000.00 Dr
Loans & Advances (Asset)	1,21,863.00 Dr	13,80,275.00	11,98,555.00	3,03,583.00 Dr
Advance to Staff		77,600.00	77,600.00	
Advance for Expenses to Staff		77,600.00	77,600.00	
Advance to Supplier	1,21,863.00 Dr	13,02,675.00	11,20,955.00	3,03,583.00 Dr
Advance to Supplier	1,21,863.00 Dr	13,02,675.00	11,20,955.00	3,03,583.00 Dr
Cash-in-hand	6,946.00 Dr	3,26,377.00	3,30,393.00	2,930.00 Dr
Cash In Hand	6,896.00 Dr	3,24,960.00	3,28,955.00	2,901.00 Dr
Revenue Stamp	50.00 Dr	1,417.00	1,438.00	29.00 Dr
Bank Accounts	4,08,020.64 Dr	31,59,62,917.39	31,59,12,711.56	4,58,226.47 Dr
Axis Bank A/c No.63167	3,519.99 Dr	14,39,06,239.00	14,36,48,406.50	2,61,352.49 Dr
Bank Of Maha A/c No.23472	1,41,181.06 Dr	2,32,51,682.00	2,33,39,407.08	53,455.98 Dr
Canara Bank A/c No. 53392010015869	62,846.91 Dr	3,52,95,079.50	3,53,15,353.00	42,573.41 Dr
HDFC A/c No.00046	2,00,472.68 Dr	11,35,09,916.89	11,36,09,544.98	1,00,844.59 Dr
Fees Receivable	5,44,48,695.25 Dr	3,66,71,597.00	3,77,72,943.50	5,33,47,348.75 Dr
Fees Receivable From Samaj Kalyan	4,92,26,363.25 Dr	3,59,37,710.00	3,36,72,884.50	5,14,91,188.75 Dr
FY Fees Receivable From Samaj Kalyan	1,57,62,046.00 Dr	96,23,353.00	93,59,938.75	1,60,25,460.25 Dr
IV Fees Receivable From Samaj Kalyan	78,97,077.25 Dr	61,98,511.00	56,47,115.50	84,48,472.75 Dr
LY Fees Receivable From Samaj Kalyan	61,20,460.00 Dr	54,69,778.00	41,40,944.25	74,49,293.75 Dr
SY Fees Receivable From Samaj Kalyan	1,00,75,996.00 Dr	86,80,935.00	69,90,117.00	1,17,66,814.00 Dr
TY Fees Receivable From Samaj Kalyan	93,70,784.00 Dr	59,65,133.00	75,34,769.00	78,01,148.00 Dr
Fees Receivable From Students	52,22,332.00 Dr	7,33,887.00	41,00,059.00	18,56,160.00 Dr
FY Fees Receivable From Students	6,49,566.00 Dr		4,61,062.00	1,88,504.00 Dr
IV Fees Receivable From Student	13,03,895.00 Dr	411.00	11,98,436.00	1,05,870.00 Dr
LY Fees Receivable From Students	15,64,380.00 Dr	2,94,147.00	12,04,882.00	6,53,645.00 Dr
SY Fees Receivable From Students	10,00,687.00 Dr	1,83,121.00	6,24,902.00	5,58,906.00 Dr
TY Fees Receivable From Students	7,03,804.00 Dr	2,56,208.00	6,10,777.00	3,49,235.00 Dr
Other Current Assets	12,93,312.00 Dr	33,096.00	11,15,600.00	2,10,808.00 Dr
Amounts Receivable	12,93,312.00 Dr	33,096.00	11,15,600.00	2,10,808.00 Dr
University/ Board Exam Exps Receivable	68,901.50 Dr	6,91,459.00	8,41,816.00	81,455.50 Cr
Univ. Exam Exp. Receivable: 1st Term Current Yr	23,865.50 Dr	4,09,567.00	3,43,413.00	90,019.50 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	45,036.00 Dr	2,81,892.00	4,98,403.00	1,71,475.00 Cr
Prepaid Expenses	15,08,592.94 Dr	8,99,575.00	14,99,841.00	9,08,326.94 Dr
Branch / Divisions	24,35,33,016.21 Cr	10,94,05,602.94	15,07,06,847.78	28,48,34,261.05 Cr
ITC Claim		2,66,749.00	2,66,749.00	
ITC Claim (CGST)		1,32,322.00	1,32,322.00	
ITC Claim (IGST)		2,105.00	2,105.00	
ITC Claim (SGST)		1,32,322.00	1,32,322.00	
BNCA Consultancy Cell	3,02,476.00 Dr	66,360.00	3,68,836.00	
B.N.College of Architecture, CAID No.43	30,919.00 Dr	5,45,066.00	5,75,985.00	
B.N.College of Architecture, MArch No.135	1,05,07,182.62 Dr	45,13,226.16	1,50,20,408.78	
Inst. of Sustainability and Development Studies No 161		5,548.00	5,548.00	
M.K.S.S.S.	25,43,73,593.83 Cr	10,40,08,653.78	13,44,69,321.00	28,48,34,261.05 Cr
Carried Over	19,54,06,522.96 Cr	56,57,31,235.33	59,80,48,408.48	22,77,23,696.11 Cr



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	19,54,06,522.96 Cr	56,57,31,235.33	59,80,48,408.48	22,77,23,696.11 Cr
Direct Incomes		30,83,527.00	14,65,26,384.75	14,34,42,857.75 Cr
Fees		30,83,527.00	14,65,26,384.75	14,34,42,857.75 Cr
FY Fees		1,64,288.00	3,43,75,929.25	3,42,11,641.25 Cr
F.Y. Development Fund		98,402.00	36,44,771.00	35,46,369.00 Cr
F.Y.Tuition Fees		6,922.00	3,03,18,553.25	3,03,11,631.25 Cr
F.Y.University Fee		58,964.00	4,12,605.00	3,53,641.00 Cr
IV YR. BArch Fees		9,94,350.00	2,57,71,513.00	2,47,77,163.00 Cr
IV.Y. Development Fund (BArch)		1,21,440.00	23,85,629.00	22,64,189.00 Cr
IV.Y. Tuition Fee (BArch)		8,13,427.00	2,30,20,250.00	2,22,06,823.00 Cr
IV.Y. University Fee (BArch)		59,483.00	3,65,634.00	3,06,151.00 Cr
LY Fees		8,69,543.00	2,32,34,295.00	2,23,64,752.00 Cr
L.Y.Development Fund		1,05,178.00	21,13,011.00	20,07,833.00 Cr
L.Y. Tuition Fees		6,93,687.00	2,07,45,360.00	2,00,51,673.00 Cr
L.Y.University Fee		70,678.00	3,75,924.00	3,05,246.00 Cr
SY Fees		6,83,235.00	3,41,22,594.50	3,34,39,359.50 Cr
S.Y.Development Fund		41,478.00	35,04,891.00	34,63,413.00 Cr
S.Y.Tuition Fees		5,85,852.00	3,02,22,059.50	2,96,36,207.50 Cr
S.Y.University Fee		55,905.00	3,95,644.00	3,39,739.00 Cr
TY Fees		3,72,111.00	2,90,22,053.00	2,86,49,942.00 Cr
T.Y.Development Fund		1,08,217.00	30,68,779.00	29,60,562.00 Cr
T.Y.Tuition Fees		2,02,859.00	2,55,70,065.00	2,53,67,206.00 Cr
T.Y.University Fee		61,035.00	3,83,209.00	3,22,174.00 Cr
Direct Expenses		11,01,03,554.00	3,48,509.00	10,97,55,045.00 Dr
Educational Expenses		1,73,36,123.00	83,578.00	1,72,52,545.00 Dr
Departmental Expenses		4,86,946.00	31,164.00	4,55,782.00 Dr
Exam Expenses		9,375.00	78.00	9,297.00 Dr
Laboratory Expenses			360.00	360.00 Cr
Library Expenses		3,494.00	20.00	3,474.00 Dr
Workshop Expenses		4,74,077.00	30,706.00	4,43,371.00 Dr
Direct Expenses For Students		39,02,828.00	5,844.00	38,96,984.00 Dr
Admission Processing Fee Expenses		84,000.00		84,000.00 Dr
Educational Tours Expenses		2,43,036.00	800.00	2,42,236.00 Dr
Education Fair Expenses		11,56,320.00		11,56,320.00 Dr
Gathering Expenses		8,37,155.00	1,742.00	8,35,413.00 Dr
Medical Charges Paid		14,399.00	3,302.00	11,097.00 Dr
Project Expenses		49,560.00		49,560.00 Dr
Sports Expenses		69,998.00		69,998.00 Dr
Student Activity Expenses		4,84,760.00		4,84,760.00 Dr
Student Facility Expenses		9,63,600.00		9,63,600.00 Dr
Professional Charges		1,23,54,249.00	46,570.00	1,23,07,679.00 Dr
Conveyance, Travel & Accom.Exp of Visiting Faculty		2,97,770.00	468.00	2,97,302.00 Dr
Honorarium Paid		1,45,200.00	8,100.00	1,37,100.00 Dr
Professional Charges of Visiting Faculty		1,19,11,279.00	38,002.00	1,18,73,277.00 Dr
University / Board Related		5,92,100.00		5,92,100.00 Dr
Affiliation Fee Paid		5,92,100.00		5,92,100.00 Dr
Other Direct Expenses		1,86,589.00	789.00	1,85,800.00 Dr
Advertiesment Expenses		1,86,589.00	789.00	1,85,800.00 Dr
Salaries & Wages		9,25,80,842.00	2,64,142.00	9,23,16,700.00 Dr
Non Teaching Admin Salary		2,07,08,355.00	2,460.00	2,07,05,895.00 Dr
Non Teaching Admin Salary		2,07,08,355.00	2,460.00	2,07,05,895.00 Dr
Teaching Salary		6,30,55,883.00		6,30,55,883.00 Dr
Teaching Salary		6,30,55,883.00		6,30,55,883.00 Dr
Contract Labour Salary		12,10,822.00		12,10,822.00 Dr
Encashment of Leave Paid		3,55,993.00	2,61,650.00	94,343.00 Dr
Carried Over	19,54,06,522.96 Cr	67,89,18,316.33	74,49,23,302.23	26,14,11,508.86 Cr



B.N.College of Architecture No.42

Trial Balance : 1-Apr-22 to 31-Mar-23

Page 5

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	19,54,06,522.96 Cr	67,89,18,316.33	74,49,23,302.23	26,14,11,508.86 Cr
<i>Gratuity Contribution Paid</i>		47,11,800.00		47,11,800.00 Dr
<i>Mediclaim Policy</i>		6,39,791.00		6,39,791.00 Dr
<i>P.F.Administration Charges</i>		55,774.00		55,774.00 Dr
<i>P.F.Administrative Charges</i>		2,184.00		2,184.00 Dr
<i>P.F.EDLI Contribution</i>		55,774.00		55,774.00 Dr
<i>Provident Fund - Employer's Contribution</i>		13,38,564.00		13,38,564.00 Dr
<i>Staff Improvement/ Welfare Expenses</i>		4,45,902.00	32.00	4,45,870.00 Dr
Indirect Incomes			1,46,902.00	1,46,902.00 Cr
<i>Other Income</i>			1,46,902.00	1,46,902.00 Cr
<i>Admission Cancellation Charged Received</i>			2,000.00	2,000.00 Cr
<i>Bank Interest Received</i>			1,44,902.00	1,44,902.00 Cr
Indirect Expenses		6,97,83,379.90	36,31,492.00	6,61,51,887.90 Dr
<i>Establishment Expenses</i>		5,55,14,779.90	35,00,036.00	5,20,14,743.90 Dr
<i>Office Expenses</i>		4,05,41,809.90	4,85,899.00	4,00,55,910.90 Dr
<i>Audit Fee</i>		4,61,280.00	4,314.00	4,56,966.00 Dr
<i>Bank Charges</i>		1,840.98	59.00	1,781.98 Dr
<i>Courier Expenses</i>		14,252.00	322.00	13,930.00 Dr
<i>Electricity Expenses</i>		32,16,420.00		32,16,420.00 Dr
<i>Entertainment Expenses</i>		4,78,646.00	22.00	4,78,624.00 Dr
<i>Events and Workshop Expenses</i>		5,89,523.00	13,682.00	5,75,841.00 Dr
<i>FRA Processing Fee</i>		92,999.00		92,999.00 Dr
<i>Function Expenses</i>		41,132.00		41,132.00 Dr
<i>Ground Maintenance Expenses</i>		9,63,600.00		9,63,600.00 Dr
<i>Houses Keeping Expenses</i>		14,51,521.00	772.00	14,50,749.00 Dr
<i>Infrastructure Facility Expenses</i>		1,22,70,000.00		1,22,70,000.00 Dr
<i>Insurance Expenses</i>		2,73,192.00	1,45,398.00	1,27,794.00 Dr
<i>Internet Expenses</i>		12,77,657.00	23,500.00	12,54,157.00 Dr
<i>Management Expenses</i>		96,96,060.00		96,96,060.00 Dr
<i>Microsoft License Fee - Expenses</i>		3,87,689.00		3,87,689.00 Dr
<i>News Papers & Periodicals Expenses</i>		23,691.00	14.00	23,677.00 Dr
<i>Office Expenses</i>		69,577.00		69,577.00 Dr
<i>Postage Expenses</i>		4,072.00		4,072.00 Dr
<i>Professional Charges Paid</i>		1,19,497.00	808.00	1,18,689.00 Dr
<i>Professional Membership Expenses</i>		6,900.00	30.00	6,870.00 Dr
<i>Rates/Taxes/Cesses Paid</i>		13,53,631.00		13,53,631.00 Dr
<i>Sanitation Expenses</i>		10,32,649.00	16,729.00	10,15,920.00 Dr
<i>Security Expenses</i>		17,03,084.00		17,03,084.00 Dr
<i>Seminar Expenses</i>		9,62,542.00	35,580.00	9,26,962.00 Dr
<i>Software Expenses</i>		30,11,199.00	2,44,095.00	27,67,104.00 Dr
<i>Subscription for Journal</i>		3,63,470.00		3,63,470.00 Dr
<i>Telephone Expenses</i>		24,974.00	384.00	24,590.00 Dr
<i>Wastage Management Expenses</i>		4,81,800.00		4,81,800.00 Dr
<i>Website Development Expenses</i>		1,68,911.92	190.00	1,68,721.92 Dr
<i>Printing & Stationery</i>		8,27,329.00	7,987.00	8,19,342.00 Dr
<i>Binding Expenses</i>		1,082.00	8.00	1,074.00 Dr
<i>Printing Expenses</i>		6,51,529.00	2,000.00	6,49,529.00 Dr
<i>Stationary Expenses</i>		1,63,147.00	5,917.00	1,57,230.00 Dr
<i>Xeroxing Expenses</i>		11,571.00	62.00	11,509.00 Dr
<i>Repairs & Maintenance</i>		1,35,96,043.00	30,05,402.00	1,05,90,641.00 Dr
<i>Equipment AMC Expenses</i>		3,59,175.00	1,35,847.00	2,23,328.00 Dr
<i>R & M - Building</i>		42,26,471.00	22,28,591.00	19,97,880.00 Dr
<i>R & M - Computer</i>		5,97,364.00	18,554.00	5,78,810.00 Dr
<i>R & M - Electrical</i>		14,41,972.00	3,85,184.00	10,56,788.00 Dr
<i>R & M - Equipment</i>		1,88,055.00	2,016.00	1,86,039.00 Dr
<i>R & M - Furniture & Fixture</i>		35,05,586.00	52,282.00	34,53,304.00 Dr
Carried Over	19,54,06,522.96 Cr	74,87,01,696.23	74,87,01,696.23	19,54,06,522.96 Cr



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B.N.College of Architecture No.42
Income and Expenditure Statement
1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Direct Expenses	10,97,55,045.00	Direct Incomes	14,34,42,857.75
Educational Expenses	1,72,52,545.00	Fees	14,34,42,857.75
Other Direct Expenses	1,85,800.00	Indirect Incomes	1,46,902.00
Salaries & Wages	9,23,16,700.00	Other Income	1,46,902.00
Indirect Expenses	6,61,51,887.90	Excess of expenditure over income	3,23,17,173.15
Establishment Expenses	5,20,14,743.90		
Amounts Written Off	5,38,100.00		
Depreciation Account	1,37,09,275.00		
Loss/Profit on Assets Sold/Written Off	21,225.00		
Prior Period Adjustments A/c	(-)1,31,456.00		
Total	17,59,06,932.90	Total	17,59,06,932.90



Principal
M.K.S.S S Dr. Bhanuben Nanevat
College of Architecture For Women
Karvenagar, Pune-411 052

11 AUG 2023



For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100115W
S. S. Peshwe
Partner
Membership No. 121546

B.N.College of Architecture No.42

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Direct Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Educational Expenses	1,72,52,905.00	360.00
Departmental Expenses	4,56,142.00	360.00
Exam Expenses	9,297.00	
Laboratory Expenses		360.00
Library Expenses	3,474.00	
Workshop Expenses	4,43,371.00	
Direct Expenses For Students	38,96,984.00	
Admission Processing Fee Expenses	84,000.00	
Educational Tours Expenses	2,42,236.00	
Education Fair Expenses	11,56,320.00	
Gathering Expenses	8,35,413.00	
Medical Charges Paid	11,097.00	
Project Expenses	49,560.00	
Sports Expenses	69,998.00	
Student Activity Expenses	4,84,760.00	
Student Facility Expenses	9,63,600.00	
Professional Charges	1,23,07,679.00	
Conveyance, Travel & Accom. Exp of Visiting Faculty	2,97,302.00	
Honorarium Paid	1,37,100.00	
Professional Charges of Visiting Faculty	1,18,73,277.00	
University / Board Related	5,92,100.00	
Affiliation Fee Paid	5,92,100.00	
Other Direct Expenses	1,85,800.00	
Advertiesment Expenses	1,85,800.00	
Salaries & Wages	9,23,16,700.00	
Non Teaching Admin Salary	2,07,05,895.00	
Non Teaching Admin Salary	2,07,05,895.00	
Teaching Salary	6,30,55,883.00	
Teaching Salary	6,30,55,883.00	
Contract Labour Salary	12,10,822.00	
Encashment of Leave Paid	94,343.00	
Gratuity Contribution Paid	47,11,800.00	
Mediclaime Policy	6,39,791.00	
P.F.Administration Charges	55,774.00	
P.F.Administrative Charges	2,184.00	
P.F.EDLI Contribution	55,774.00	
Provident Fund - Employer's Contribution	13,38,564.00	
Staff Improvement/ Welfare Expenses	4,45,870.00	
Grand Total	10,97,55,405.00	360.00



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B.N.College of Architecture No.42

Indirect Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Establishment Expenses	5,20,14,743.90	
Office Expenses	4,00,55,910.90	
<i>Audit Fee</i>	4,56,966.00	
<i>Bank Charges</i>	1,781.98	
<i>Courier Expenses</i>	13,930.00	
<i>Electricity Expenses</i>	32,16,420.00	
<i>Entertainment Expenses</i>	4,78,624.00	
<i>Events and Workshop Expenses</i>	5,75,841.00	
<i>FRA Processing Fee</i>	92,999.00	
<i>Function Expenses</i>	41,132.00	
<i>Ground Maintenance Expenses</i>	9,63,600.00	
<i>Houses Keeping Expenses</i>	14,50,749.00	
<i>Infrastructure Facility Expenses</i>	1,22,70,000.00	
<i>Insurance Expenses</i>	1,27,794.00	
<i>Internet Expenses</i>	12,54,157.00	
<i>Management Expenses</i>	96,96,060.00	
<i>Microsoft License Fee - Expenses</i>	3,87,689.00	
<i>News Papers & Periodicals Expenses</i>	23,677.00	
<i>Office Expenses</i>	69,577.00	
<i>Postage Expenses</i>	4,072.00	
<i>Professional Charges Paid</i>	1,18,689.00	
<i>Professional Membership Expenses</i>	6,870.00	
<i>Rates/Taxes/Cesses Paid</i>	13,53,631.00	
<i>Sanitation Expenses</i>	10,15,920.00	
<i>Security Expenses</i>	17,03,084.00	
<i>Seminar Expenses</i>	9,26,962.00	
<i>Software Expenses</i>	27,67,104.00	
<i>Subscription for Journal</i>	3,63,470.00	
<i>Telephone Expenses</i>	24,590.00	
<i>Wastage Management Expenses</i>	4,81,800.00	
<i>Website Development Expenses</i>	1,68,721.92	
Printing & Stationery	8,19,342.00	
<i>Binding Expenses</i>	1,074.00	
<i>Printing Expenses</i>	6,49,529.00	
<i>Stationary Expenses</i>	1,57,230.00	
<i>Xeroxing Expenses</i>	11,509.00	
Repairs & Maintenance	1,05,90,641.00	
<i>Equipment AMC Expenses</i>	2,23,328.00	
<i>R & M - Building</i>	19,97,880.00	
<i>R & M - Computer</i>	5,78,810.00	
<i>R & M - Electrical</i>	10,56,788.00	
<i>R & M - Equipment</i>	1,86,039.00	
<i>R & M - Furniture & Fixture</i>	34,53,304.00	
<i>R & M - Others</i>	25,75,012.00	
<i>Software AMC Expenses</i>	5,19,480.00	
Travelling & Conveyance	5,47,822.00	
<i>Conveyance Expenses</i>	34,696.00	
<i>Transport & Octroi Expenses</i>	2,000.00	
<i>Travelling Expenses</i>	5,11,126.00	
<i>Green Initiative Expenses</i>	1,028.00	
Amounts Written Off	5,38,100.00	
Depreciation Account	1,37,09,275.00	
Loss/Profit on Assets Sold/Written Off	21,225.00	
Prior Period Adjustments A/c		1,31,456.00
Grand Total	6,62,83,343.90	1,31,456.00



B.N.College of Architecture No.42

Indirect Incomes

Group Summary
1-Apr-22 to 31-Mar-23

Particulars	Closing Balance	
	Debit	Credit
Other Income		1,46,902.00
Admission Cancellation Charged Received		2,000.00
Bank Interest Received		1,44,902.00
Grand Total		1,46,902.00



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B.N.College of Architecture No.42

Balance Sheet

1-Apr-22 to 31-Mar-23

Liabilities	as at 31-Mar-23	Assets	as at 31-Mar-23
Capital Account	9,42,79,258.76	Fixed Assets	12,78,84,115.04
Depreciation Fund	9,25,77,526.65	Fixed Assets-DIK	41,40,192.00
Non Current Liabilities	17,01,732.11	Fixed Assets-Grant	7,55,472.00
Loans (Liability)		Fixed Assets-Own	11,85,75,923.54
Current Liabilities	3,34,47,355.00	Fixed Assets-SD	44,12,527.50
Duties & Taxes	10,38,859.00	Current Assets	5,69,53,063.66
Deposits From Others	62,764.00	Deposits (Asset)	18,03,296.00
Deposits From Students	34,71,000.00	Loans & Advances (Asset)	3,03,583.00
Indirect Receipts & Payments	5,63,107.00	Cash-in-hand	2,930.00
Non Recurring Grants Unutilised	217.00	Bank Accounts	4,58,226.47
Other Current Liabilities	2,65,69,385.99	Fees Receivable	5,33,47,348.75
Recurring Grants Unutilised	1,42,543.00	Other Current Assets	2,10,808.00
Schoarships & Freshships	13,14,967.01	University/ Board Exam Exps Receivable	(-)81,455.50
University / Board Payments	65,409.00	Prepaid Expenses	9,08,326.94
Specific Donation Unutilised-Recurring	2,19,103.00	Excess of expenditure over income	22,77,23,696.11
Branch / Divisions	28,48,34,261.05	Opening Balance	19,54,06,522.96
M.K.S.S.S.	28,48,34,261.05	Current Period	3,23,17,173.15
Total	41,25,60,874.81	Total	41,25,60,874.81

Principal

M.K.S.S.S Dr. Bhanuben Nanavat.
College of Architecture For Women
Karvenagar, Pune-411 052

11 AUG 2023



For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100615W

S. S. Peshwe
Partner
Membership No. 121546

B.N.College of Architecture No.42

Capital Account

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Depreciation Fund	8,05,97,970.65 Cr	21,27,927.00	1,41,07,483.00	9,25,77,526.65 Cr
<i>Depreciation Fund on DIK</i>	<i>28,23,399.45 Cr</i>	<i>5,500.00</i>	<i>2,20,568.00</i>	<i>30,38,467.45 Cr</i>
<i>Depreciation Fund on Govt. Grant</i>	<i>7,58,062.90 Cr</i>	<i>56,000.00</i>	<i>22,608.00</i>	<i>7,24,670.90 Cr</i>
<i>Depreciation Fund on Own Asset</i>	<i>7,33,28,218.22 Cr</i>	<i>20,66,427.00</i>	<i>1,37,09,275.00</i>	<i>8,49,71,066.22 Cr</i>
<i>Depreciation Fund Specific Donation</i>	<i>36,88,290.08 Cr</i>		<i>1,55,032.00</i>	<i>38,43,322.08 Cr</i>
Non Current Liabilities	18,30,816.11 Cr	3,98,208.00	2,69,124.00	17,01,732.11 Cr
<i>Non Recurring DIK Utilised</i>	<i>13,22,208.55 Cr</i>	<i>2,20,568.00</i>	<i>84.00</i>	<i>11,01,724.55 Cr</i>
<i>Non Recurring Grants Utilised</i>	<i>53,409.60 Cr</i>	<i>22,608.00</i>		<i>30,801.60 Cr</i>
<i>Non Recurring Specific Donation Utilised</i>	<i>4,55,197.96 Cr</i>	<i>1,55,032.00</i>	<i>2,69,040.00</i>	<i>5,69,205.96 Cr</i>
Grand Total	8,24,28,786.76 Cr	25,26,135.00	1,43,76,607.00	9,42,79,258.76 Cr



B.N.College of Architecture No.42

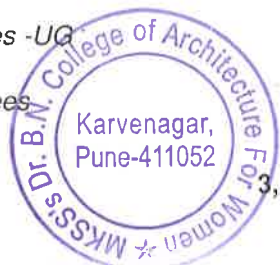
Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Duties & Taxes	9,92,307.00 Cr	97,92,813.00	98,39,365.00	10,38,859.00 Cr
GST	9,042.00 Cr	9,042.00		
CGST	4,521.00 Cr	4,521.00		
SGST	4,521.00 Cr	4,521.00		
TDS	9,74,923.00 Cr	96,66,165.00	97,30,101.00	10,38,859.00 Cr
TDS on Contractor	20,792.00 Cr	1,25,970.00	1,08,977.00	3,799.00 Cr
TDS on Professional Fees	3,12,242.00 Cr	14,04,736.00	13,06,747.00	2,14,253.00 Cr
TDS on Salary	6,41,889.00 Cr	81,35,459.00	83,14,377.00	8,20,807.00 Cr
TDS on Rent	8,342.00 Cr	1,17,606.00	1,09,264.00	
Deposits From Others	28,828.00 Cr	26,667.00	60,603.00	62,764.00 Cr
Security Deposit From Suppliers	28,828.00 Cr	26,667.00	60,603.00	62,764.00 Cr
Deposits From Students	27,67,500.00 Cr	1,86,500.00	8,90,000.00	34,71,000.00 Cr
Caution Money Deposit	6,41,500.00 Cr	43,500.00	5,22,500.00	11,20,500.00 Cr
Library Deposit	21,26,000.00 Cr	1,43,000.00	3,67,500.00	23,50,500.00 Cr
Indirect Receipts & Payments	5,96,432.00 Cr	71,25,355.00	70,92,030.00	5,63,107.00 Cr
Salary Deductions	5,96,432.00 Cr	71,25,355.00	70,92,030.00	5,63,107.00 Cr
Credit Co-Op Society	4,37,443.00 Cr	50,05,141.00	49,63,128.00	3,95,430.00 Cr
Electricity Recovery	12,033.00 Cr	1,28,137.00	1,25,498.00	9,394.00 Cr
House Rent Recovery	8,409.00 Cr	90,021.00	88,896.00	7,284.00 Cr
LIC/ Postal RD	10,306.00 Cr	1,19,082.00	1,18,572.00	9,796.00 Cr
Mediclaime		1,59,062.00	1,57,124.00	1,938.00 Dr
Other Deduction	841.00 Cr	10,848.00	12,948.00	2,941.00 Cr
Profession Tax	23,000.00 Cr	2,74,500.00	2,74,700.00	23,200.00 Cr
Provident Fund - Employee's Contri	1,04,400.00 Cr	13,38,564.00	13,51,164.00	1,17,000.00 Cr
Non Recurring Grants Unutilised	217.00 Cr			217.00 Cr
BCUD Grant-Non Recurring Unutilised	217.00 Cr			217.00 Cr
Other Current Liabilities	3,08,37,070.60 Cr	1,90,42,833.00	1,47,75,148.39	2,65,69,385.99 Cr
Alumnae Association	25,185.77 Cr			25,185.77 Cr
Amounts Payable	3,19,674.00 Cr	3,20,901.00	5,31,031.25	5,29,804.25 Cr
Fee Refundable	19,89,165.83 Cr	16,76,429.00	25,34,912.64	28,47,649.47 Cr
Prepaid Fees		1,82,137.00	1,82,137.00	
Provision For Expenses	2,46,22,693.00 Cr	1,27,13,859.00	1,12,54,407.50	2,31,63,241.50 Cr
Provision For Gratuity	28,85,582.00 Cr	28,85,582.00		
Provision For leave Encashment	9,91,365.00 Cr	9,91,365.00		
Staff Contingency Fund	550.00 Cr	7,340.00	7,440.00	650.00 Cr
Stale Cheque	2,855.00 Cr	2,65,220.00	2,65,220.00	2,855.00 Cr
Recurring Grants Unutilised	1,24,734.00 Cr	45,574.00	63,383.00	1,42,543.00 Cr
BCUD Grant- Recurring Unutilised	34,734.00 Cr		1,324.00	36,058.00 Cr
Other Grants-Recurring Unutilised	90,000.00 Cr	45,574.00	62,059.00	1,06,485.00 Cr
Schoarships & Freeships	17,03,113.76 Cr	3,51,55,860.00	3,47,67,713.25	13,14,967.01 Cr
Other Schoarships	27,269.25 Dr		27,272.75	3.50 Cr
EBC Scholarships	27,269.25 Dr		27,272.75	3.50 Cr
Samaj Kalyan Scholarships & Freeships	17,20,954.01 Cr	3,51,03,024.00	3,46,97,033.50	13,14,963.51 Cr
Samaj Kalyan (Excess Amt Received)	17,20,954.01 Cr	3,51,03,024.00	3,46,97,033.50	13,14,963.51 Cr
Interest on Endowment Scholarship	9,429.00 Cr	52,836.00	43,407.00	
University / Board Payments	57,646.00 Cr	25,12,975.00	25,20,738.00	65,409.00 Cr
Eligibility Fees Payable	37,600.00 Cr	1,46,430.00	1,13,450.00	4,620.00 Cr
Payable Eligibility Fees -UG	37,600.00 Cr	1,46,430.00	1,13,450.00	4,620.00 Cr
Exam Fees Payable	20,046.00 Cr	23,66,545.00	24,07,288.00	60,789.00 Cr
Payable F.Y.Exam Fees	6,477.00 Cr	3,43,130.00	3,46,125.00	9,472.00 Cr
Carried Over	3,71,07,848.36 Cr	7,38,88,577.00	7,00,08,980.64	3,32,28,252.00 Cr



continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	3,71,07,848.36 Cr	7,38,88,577.00	7,00,08,980.64	3,32,28,252.00 Cr
Payable L.Y.Exam Fees	6,334.00 Cr	12,84,260.00	12,92,423.00	14,497.00 Cr
Payable S.Y.Exam Fees	3,715.00 Cr	3,75,180.00	3,83,935.00	12,470.00 Cr
Payable T.Y. Exam Fees	3,520.00 Cr	3,63,975.00	3,84,805.00	24,350.00 Cr
Specific Donation Unutilised-Non Recurring		2,69,040.00	2,69,040.00	
Specific Donation Unutilised-Recurring	2,19,097.00 Cr	8,80,794.00	8,80,800.00	2,19,103.00 Cr
Grand Total	3,73,26,945.36 Cr	7,50,38,411.00	7,11,58,820.64	3,34,47,355.00 Cr



Fixed Assets

Group Summary

1-Apr-22 to 31-Mar-23

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fixed Assets-DIK	41,45,608.00 Dr	84.00	5,500.00	41,40,192.00 Dr
Computer-DIK	11,92,482.00 Dr		5,500.00	11,86,982.00 Dr
Office / Other Computers (DIK)	11,92,482.00 Dr		5,500.00	11,86,982.00 Dr
Equipment - DIK	17,13,013.00 Dr			17,13,013.00 Dr
Office/ Other Equipments (DIK)	17,13,013.00 Dr			17,13,013.00 Dr
Library Books -DIK	7,58,689.00 Dr	84.00		7,58,773.00 Dr
Library Books General (DIK)	7,18,729.00 Dr	84.00		7,18,813.00 Dr
Library C.D. (DIK)	39,960.00 Dr			39,960.00 Dr
Furniture & Fixtures -(DIK)	4,81,424.00 Dr			4,81,424.00 Dr
Fixed Assets-Grant	8,11,472.00 Dr		56,000.00	7,55,472.00 Dr
Computers- Grant	1,56,000.00 Dr		56,000.00	1,00,000.00 Dr
Computer Lab Computers (Grant)	1,00,000.00 Dr			1,00,000.00 Dr
Office / Other Computers (Grant)	56,000.00 Dr		56,000.00	
Equipment- Grant	3,26,003.00 Dr			3,26,003.00 Dr
Office/ Other Equipments (Grant)	3,26,003.00 Dr			3,26,003.00 Dr
Library Books - Grant	3,29,469.00 Dr			3,29,469.00 Dr
Library Books General (Grant)	3,29,469.00 Dr			3,29,469.00 Dr
Fixed Assets-Own	9,81,71,438.54 Dr	2,24,92,137.00	20,87,652.00	11,85,75,923.54 Dr
Computers-Own	3,15,90,365.60 Dr	1,63,34,222.00	20,05,898.00	4,59,18,689.60 Dr
Computer Lab Computers (Own)	60,69,358.00 Dr	9,55,800.00		70,25,158.00 Dr
Office / Others Computers (Own)	2,55,21,007.60 Dr	1,53,78,422.00	20,05,898.00	3,88,93,531.60 Dr
Equipment -Own	2,31,01,134.05 Dr	38,96,480.00	81,754.00	2,69,15,860.05 Dr
Civil Lab Equipments (Own)	2,11,378.00 Dr			2,11,378.00 Dr
Computer Lab Equipments (Own)	45,94,410.00 Dr			45,94,410.00 Dr
Electrical Lab Equipments (Own)	1,40,222.00 Dr			1,40,222.00 Dr
Office/ Other Equipments(Own)	1,81,55,124.05 Dr	38,96,480.00	81,754.00	2,19,69,850.05 Dr
Library Books -Own	1,02,38,905.24 Dr	7,08,008.00		1,09,46,913.24 Dr
Library Books General (Own)	84,19,510.24 Dr	7,08,008.00		91,27,518.24 Dr
Library Books -P.G. Course (Own)	17,69,348.00 Dr			17,69,348.00 Dr
Library C.D. (Own)	50,047.00 Dr			50,047.00 Dr
Furniture & Fixtures (Own)	3,25,69,455.65 Dr	15,53,427.00		3,41,22,882.65 Dr
Terrace Shed (Own)	6,71,578.00 Dr			6,71,578.00 Dr
Fixed Assets-SD	41,43,487.50 Dr	2,69,040.00		44,12,527.50 Dr
Computers-Specific Donation	21,52,859.00 Dr			21,52,859.00 Dr
Office / Other Computers (SD)	21,52,859.00 Dr			21,52,859.00 Dr
Equipment -Specific Donation	12,27,885.00 Dr	2,69,040.00		14,96,925.00 Dr
Computer Lab Equipments (SD)	3,15,579.00 Dr	2,69,040.00		5,84,619.00 Dr
Office/ Other Equipments (SD)	9,12,306.00 Dr			9,12,306.00 Dr
Library Books -Specific Donation	1,78,280.00 Dr			1,78,280.00 Dr
Library Books General (SD)	1,57,907.00 Dr			1,57,907.00 Dr
Library Books -P.G. Course (SD)	20,373.00 Dr			20,373.00 Dr
Furniture & Fixtures - (SD)	5,84,463.50 Dr			5,84,463.50 Dr
Work in Progress	9,50,592.00 Dr	19,529.00	9,70,121.00	
Grand Total	10,82,22,598.04 Dr	2,27,80,790.00	31,19,273.00	12,78,84,115.04 Dr



B.N.College of Architecture No.42

Current Assets

Group Summary

1-Apr-22 to 31-Mar-23

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)	18,03,296.00 Dr	15,000.00	15,000.00	18,03,296.00 Dr
Deposits- Electricity	18,370.00 Dr			18,370.00 Dr
Deposits- Telephone	4,926.00 Dr			4,926.00 Dr
Deposits To Others	17,80,000.00 Dr	15,000.00	15,000.00	17,80,000.00 Dr
Loans & Advances (Asset)	1,21,863.00 Dr	13,80,275.00	11,98,555.00	3,03,583.00 Dr
Advance to Staff		77,600.00	77,600.00	
Advance for Expenses to Staff		77,600.00	77,600.00	
Advance to Supplier	1,21,863.00 Dr	13,02,675.00	11,20,955.00	3,03,583.00 Dr
Advance to Supplier	1,21,863.00 Dr	13,02,675.00	11,20,955.00	3,03,583.00 Dr
Cash-in-hand	6,946.00 Dr	3,26,377.00	3,30,393.00	2,930.00 Dr
Cash In Hand	6,896.00 Dr	3,24,960.00	3,28,955.00	2,901.00 Dr
Revenue Stamp	50.00 Dr	1,417.00	1,438.00	29.00 Dr
Bank Accounts	4,08,020.64 Dr	31,59,62,917.39	31,59,12,711.56	4,58,226.47 Dr
Axis Bank A/c No.63167	3,519.99 Dr	14,39,06,239.00	14,36,48,406.50	2,61,352.49 Dr
Bank Of Maha A/c No.23472	1,41,181.06 Dr	2,32,51,682.00	2,33,39,407.08	53,455.98 Dr
Canara Bank A/c No. 53392010015869	62,846.91 Dr	3,52,95,079.50	3,53,15,353.00	42,573.41 Dr
HDFC A/c No.00046	2,00,472.68 Dr	11,35,09,916.89	11,36,09,544.98	1,00,844.59 Dr
Fees Receivable	5,44,48,695.25 Dr	3,66,71,597.00	3,77,72,943.50	5,33,47,348.75 Dr
Fees Receivable From Samaj Kalyan	4,92,26,363.25 Dr	3,59,37,710.00	3,36,72,884.50	5,14,91,188.75 Dr
FY Fees Receivable From Samaj Kalyan	1,57,62,046.00 Dr	96,23,353.00	93,59,938.75	1,60,25,460.25 Dr
IV Fees Receivable From Samaj Kalyan	78,97,077.25 Dr	61,98,511.00	56,47,115.50	84,48,472.75 Dr
LY Fees Receivable From Samaj Kalyan	61,20,460.00 Dr	54,69,778.00	41,40,944.25	74,49,293.75 Dr
SY Fees Receivable From Samaj Kalyan	1,00,75,996.00 Dr	86,80,935.00	69,90,117.00	1,17,66,814.00 Dr
TY Fees Receivable From Samaj Kalyan	93,70,784.00 Dr	59,65,133.00	75,34,769.00	78,01,148.00 Dr
Fees Receivable From Students	52,22,332.00 Dr	7,33,887.00	41,00,059.00	18,56,160.00 Dr
FY Fees Receivable From Students	6,49,566.00 Dr		4,61,062.00	1,88,504.00 Dr
IV Fees Receivable From Student	13,03,895.00 Dr	411.00	11,98,436.00	1,05,870.00 Dr
LY Fees Receivable From Students	15,64,380.00 Dr	2,94,147.00	12,04,882.00	6,53,645.00 Dr
SY Fees Receivable From Students	10,00,687.00 Dr	1,83,121.00	6,24,902.00	5,58,906.00 Dr
TY Fees Receivable From Students	7,03,804.00 Dr	2,56,208.00	6,10,777.00	3,49,235.00 Dr
Other Current Assets	12,93,312.00 Dr	33,096.00	11,15,600.00	2,10,808.00 Dr
Amounts Receivable	12,93,312.00 Dr	33,096.00	11,15,600.00	2,10,808.00 Dr
University/ Board Exam Exps Receivable	68,901.50 Dr	6,91,459.00	8,41,816.00	81,455.50 Cr
Univ. Exam Exp. Receivable: 1st Term Current Yr	23,865.50 Dr	4,09,567.00	3,43,413.00	90,019.50 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	45,036.00 Dr	2,81,892.00	4,98,403.00	1,71,475.00 Cr
Prepaid Expenses	15,08,592.94 Dr	8,99,575.00	14,99,841.00	9,08,326.94 Dr
Grand Total	5,96,59,627.33 Dr	35,59,80,296.39	35,86,86,860.06	5,69,53,063.66 Dr



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B.N.College of Architecture No.42

Branch / Divisions

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
ITC Claim		2,66,749.00	2,66,749.00	
<i>ITC Claim (CGST)</i>		1,32,322.00	1,32,322.00	
<i>ITC Claim (IGST)</i>		2,105.00	2,105.00	
<i>ITC Claim (SGST)</i>		1,32,322.00	1,32,322.00	
BNCA Consultancy Cell	3,02,476.00 Dr	66,360.00	3,68,836.00	
B.N.College of Architecture, CAID No.43	30,919.00 Dr	5,45,066.00	5,75,985.00	
B.N.College of Architecture, MArch No.135	1,05,07,182.62 Dr	45,13,226.16	1,50,20,408.78	
Inst. of Sustainability and Development Studies No 161		5,548.00	5,548.00	
M.K.S.S.S.	25,43,73,593.83 Cr	10,40,08,653.78	13,44,69,321.00	28,48,34,261.05 Cr
Grand Total	24,35,33,016.21 Cr	10,94,05,602.94	15,07,06,847.78	28,48,34,261.05 Cr



B.N.College of Architecture, MArch No.135

Trial Balance

1-Apr-22 to 31-Mar-23

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	1,09,95,212.50 Cr	4,12,814.00	13,51,507.00	1,19,33,905.50 Cr
Depreciation Fund	1,05,23,330.10 Cr	3,07,000.00	13,51,507.00	1,15,67,837.10 Cr
<i>Depreciation Fund on Govt. Grant</i>	2,25,693.00 Cr		50,979.00	2,76,672.00 Cr
<i>Depreciation Fund on Own Asset</i>	99,16,695.30 Cr	3,07,000.00	12,45,693.00	1,08,55,388.30 Cr
<i>Depreciation Fund Specific Donation</i>	3,80,941.80 Cr		54,835.00	4,35,776.80 Cr
Non Current Liabilities	4,71,882.40 Cr	1,05,814.00		3,66,068.40 Cr
<i>Non Recurring Grants Utilised</i>	2,84,098.20 Cr	50,979.00		2,33,119.20 Cr
<i>Non Recurring Specific Donation Utilised</i>	1,87,784.20 Cr	54,835.00		1,32,949.20 Cr
Current Liabilities	47,31,199.00 Cr	63,33,763.00	62,01,610.28	45,99,046.28 Cr
Duties & Taxes	2,13,847.00 Cr	23,13,408.00	23,55,307.00	2,55,746.00 Cr
GST	32,768.00 Cr	54,406.00	80,017.00	58,379.00 Cr
CGST	16,384.00 Cr	16,384.00		
IGST		21,638.00	80,017.00	58,379.00 Cr
SGST	16,384.00 Cr	16,384.00		
TDS	1,81,079.00 Cr	22,59,002.00	22,75,290.00	1,97,367.00 Cr
<i>TDS on Contractor</i>	1,170.00 Cr	6,143.00	5,138.00	165.00 Cr
<i>TDS on Non Resident Indians</i>		52,754.00	52,754.00	
<i>TDS on Professional Fees</i>	54,188.00 Cr	3,16,202.00	2,82,338.00	20,324.00 Cr
<i>TDS on Salary</i>	1,25,721.00 Cr	18,83,903.00	19,35,060.00	1,76,878.00 Cr
Deposits From Students	14,98,000.00 Cr	83,000.00	1,03,000.00	15,18,000.00 Cr
<i>Caution Money Deposit</i>	14,53,000.00 Cr	79,000.00	63,000.00	14,37,000.00 Cr
<i>Library Deposit</i>	45,000.00 Cr	4,000.00	40,000.00	81,000.00 Cr
Indirect Receipts & Payments	1,00,026.00 Cr	10,84,132.00	10,75,536.00	91,430.00 Cr
Salary Deductions	1,00,026.00 Cr	10,84,132.00	10,75,536.00	91,430.00 Cr
<i>Credit Co-Op Society</i>	73,521.00 Cr	7,37,940.00	7,28,134.00	63,715.00 Cr
<i>Electricity Recovery</i>	105.00 Cr	1,302.00	1,302.00	105.00 Cr
<i>House Rent Recovery</i>	285.00 Cr	3,420.00	3,420.00	285.00 Cr
<i>LIC/ Postal RD</i>	784.00 Cr	9,408.00	9,408.00	784.00 Cr
<i>Mediclaim</i>		23,852.00	23,852.00	
<i>Other Deduction</i>	131.00 Cr	2,010.00	2,420.00	541.00 Cr
<i>Profession Tax</i>	3,600.00 Cr	47,000.00	47,800.00	4,400.00 Cr
<i>Provident Fund - Employee's Contri</i>	21,600.00 Cr	2,59,200.00	2,59,200.00	21,600.00 Cr
Other Current Liabilities	23,26,693.00 Cr	25,84,759.00	21,90,175.28	19,32,109.28 Cr
<i>Amounts Payable</i>	6,104.00 Cr	3,15,062.00	3,15,081.28	6,123.28 Cr
<i>Fee Refundable</i>	62,064.00 Cr	2,25,056.00	2,87,401.00	1,24,409.00 Cr
<i>Provision For Expenses</i>	16,78,815.00 Cr	15,55,112.00	15,86,093.00	17,09,796.00 Cr
<i>Provision For Gratuity</i>	4,28,897.00 Cr	4,28,897.00		
<i>Provision For leave Encashment</i>	1,50,693.00 Cr	59,062.00		91,631.00 Cr
<i>Staff Contingency Fund</i>	120.00 Cr	1,570.00	1,600.00	150.00 Cr
Recurring Grants Unutilised	13,125.00 Cr			13,125.00 Cr
<i>Univ. Grant-Recurring Unutilised</i>	13,125.00 Cr			13,125.00 Cr
University / Board Payments	5,79,508.00 Cr	2,68,464.00	4,77,592.00	7,88,636.00 Cr
Eligibility Fees Payable		26,050.00	23,300.00	2,750.00 Dr
<i>Payable Eligibility Fees-PG</i>		22,150.00	13,500.00	8,650.00 Dr
<i>Payable Eligibility Fees-PHD</i>		3,900.00	9,800.00	5,900.00 Cr
Exam Fees Payable	5,65,008.00 Cr	1,83,530.00	4,44,292.00	8,25,770.00 Cr
<i>Payable F.Y.Exam Fees</i>	2,65,801.00 Cr	70,653.00	1,51,932.00	3,47,080.00 Cr
<i>Payable S.Y.Exam Fees</i>	2,99,207.00 Cr	1,12,877.00	2,92,360.00	4,78,690.00 Cr
<i>University Fee-PHD (Liability)</i>	14,500.00 Cr	58,884.00	10,000.00	34,384.00 Dr
Fixed Assets	1,39,43,947.50 Dr	20,85,004.00	3,07,000.00	1,57,21,951.50 Dr
Fixed Assets-Grant	5,09,792.00 Dr			5,09,792.00 Dr
Equipment- Grant	5,09,792.00 Dr			5,09,792.00 Dr
Office/ Other Equipments (Grant)	5,09,792.00 Dr			5,09,792.00 Dr
Carried Over	17,82,464.00 Cr	88,31,581.00	78,60,117.28	8,11,000.28 Cr



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	17,82,464.00 Cr	88,31,581.00	78,60,117.28	8,11,000.28 Cr
Fixed Assets-Own	1,28,65,429.50 Dr	20,85,004.00	3,07,000.00	1,46,43,433.50 Dr
Computers-Own	23,51,757.00 Dr	9,48,779.00	2,07,000.00	30,93,536.00 Dr
Computer Lab Computers (Own)	8,50,088.00 Dr			8,50,088.00 Dr
Office / Others Computers (Own)	15,01,669.00 Dr	9,48,779.00	2,07,000.00	22,43,448.00 Dr
Equipment -Own	66,20,419.00 Dr	9,42,962.00	1,00,000.00	74,63,381.00 Dr
Office/ Other Equipments(Own)	66,20,419.00 Dr	9,42,962.00	1,00,000.00	74,63,381.00 Dr
Library Books -Own	27,93,423.00 Dr	1,93,263.00		29,86,686.00 Dr
Library Books General (Own)	27,93,423.00 Dr	1,93,263.00		29,86,686.00 Dr
Furniture & Fixtures (Own)	10,99,830.50 Dr			10,99,830.50 Dr
Fixed Assets-SD	5,68,726.00 Dr			5,68,726.00 Dr
Equipment -Specific Donation	5,48,353.00 Dr			5,48,353.00 Dr
Office/ Other Equipments (SD)	5,48,353.00 Dr			5,48,353.00 Dr
Library Books -Specific Donation	20,373.00 Dr			20,373.00 Dr
Library Books General (SD)	20,373.00 Dr			20,373.00 Dr
Current Assets	25,86,774.97 Dr	3,76,78,311.26	3,86,66,996.00	15,98,090.23 Dr
Deposits (Asset)	20,000.00 Dr			20,000.00 Dr
Deposits To Others	20,000.00 Dr			20,000.00 Dr
Loans & Advances (Asset)		59,550.00	59,550.00	
Advance to Staff		59,550.00	59,550.00	
Advance for Expenses to Staff		59,550.00	59,550.00	
Cash-in-hand	5,581.00 Dr	1,57,870.00	1,60,481.00	2,970.00 Dr
Cash In Hand	5,553.00 Dr	1,57,270.00	1,60,241.00	2,582.00 Dr
Revenue Stamp	28.00 Dr	600.00	240.00	388.00 Dr
Bank Accounts	2,46,459.97 Dr	3,60,50,178.28	3,62,49,331.00	47,307.25 Dr
Axis Bank A/C No:- 921010044733868	26,431.50 Dr	802.00		27,233.50 Dr
Canara Bank A/c No. 53392010045312	2,20,028.47 Dr	3,60,49,376.28	3,62,49,331.00	20,073.75 Dr
Fees Receivable	21,12,869.00 Dr	1,65,000.00	17,37,425.00	5,40,444.00 Dr
Fees Receivable From Samaj Kalyan	6,85,111.00 Dr		6,79,469.00	5,642.00 Dr
FY Fees Receivable From Samaj Kalyan	1,06,539.00 Dr		1,00,897.00	5,642.00 Dr
SY Fees Receivable From Samaj Kalyan	5,78,572.00 Dr		5,78,572.00	
Fees Receivable From Students	14,27,758.00 Dr	1,65,000.00	10,57,956.00	5,34,802.00 Dr
Fees Receivable from PHD Students	4,95,000.00 Dr	1,15,000.00	4,55,000.00	1,55,000.00 Dr
FY Fees Receivable From Students	2,25,485.00 Dr		1,77,518.00	47,967.00 Dr
SY Fees Receivable From Students	7,07,273.00 Dr	50,000.00	4,25,438.00	3,31,835.00 Dr
Other Current Assets	2,01,865.00 Dr	12,45,712.98	4,60,209.00	9,87,368.98 Dr
Amounts Receivable	2,176.00 Dr	20.00	20.00	2,176.00 Dr
Prepaid Expenses	1,99,689.00 Dr	12,45,692.98	4,60,189.00	9,85,192.98 Dr
Branch / Divisions	2,62,73,476.55 Cr	1,99,58,067.78	3,40,96,100.94	4,04,11,509.71 Cr
ITC Claim	2.00 Cr	30,539.00	30,537.00	
ITC Claim (CGST)		7,289.00	7,289.00	
ITC Claim (IGST)		15,959.00	15,959.00	
ITC Claim (SGST)	2.00 Cr	7,291.00	7,289.00	
BNCA Consultancy Cell		35,500.00	35,500.00	
B.N.College of Architecture No.42	1,05,07,182.62 Cr	1,50,06,201.78	44,99,019.16	
M.K.S.S.S.	1,57,66,291.93 Cr	48,85,827.00	2,95,31,044.78	4,04,11,509.71 Cr
Direct Incomes		2,96,327.00	1,43,17,050.00	1,40,20,723.00 Cr
Fees		2,96,327.00	1,43,17,050.00	1,40,20,723.00 Cr
FY Fees		2,24,891.00	43,89,900.00	41,65,009.00 Cr
F.Y. Development Fund		23,596.00	4,71,920.00	4,48,324.00 Cr
F.Y.Tuition Fees		1,93,404.00	38,68,080.00	36,74,676.00 Cr
F.Y.University Fee		7,891.00	49,900.00	42,009.00 Cr
PHD Fees			6,50,000.00	6,50,000.00 Cr
PHD Tuition Fees			6,50,000.00	6,50,000.00 Cr
Carried Over	2,54,69,165.58 Cr	6,67,64,287.04	9,49,40,264.22	5,36,45,142.76 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,54,69,165.58 Cr	6,67,64,287.04	9,49,40,264.22	5,36,45,142.76 Cr
SY Fees		71,436.00	92,77,150.00	92,05,714.00 Cr
S.Y.Development Fund			9,91,032.00	9,91,032.00 Cr
S.Y.Tuition Fees		60,040.00	81,83,008.00	81,22,968.00 Cr
S.Y.University Fee		11,396.00	1,03,110.00	91,714.00 Cr
Direct Expenses		2,12,97,498.00	66,849.00	2,12,30,649.00 Dr
Educational Expenses		36,67,514.00	66,769.00	36,00,745.00 Dr
Departmental Expenses		3,85,238.00	16,142.00	3,69,096.00 Dr
Exam Expenses		1,45,674.00	8,629.00	1,37,045.00 Dr
Laboratory Expenses		6,823.00	36.00	6,787.00 Dr
Workshop Expenses		2,32,741.00	7,477.00	2,25,264.00 Dr
Direct Expenses For Students		5,15,644.00	328.00	5,15,316.00 Dr
Admission Processing Fee Expenses		44,000.00		44,000.00 Dr
Educational Tours Expenses		45,487.00	166.00	45,321.00 Dr
Education Fair Expenses		1,72,800.00		1,72,800.00 Dr
Gathering Expenses		72,757.00	162.00	72,595.00 Dr
Student Activity Expenses		36,600.00		36,600.00 Dr
Student Facility Expenses		1,44,000.00		1,44,000.00 Dr
Professional Charges		24,27,132.00	50,299.00	23,76,833.00 Dr
Conveyance, Travel & Accom.Exp of Visiting Faculty		96,807.00	4,624.00	92,183.00 Dr
Honorarium Paid		2,37,400.00	5,400.00	2,32,000.00 Dr
Professional Charges of Visiting Faculty		20,92,925.00	40,275.00	20,52,650.00 Dr
University / Board Related		3,39,500.00		3,39,500.00 Dr
Affiliation Fee Paid		3,39,500.00		3,39,500.00 Dr
Other Direct Expenses		31,716.00	80.00	31,636.00 Dr
Advertiesment Expenses		31,716.00	80.00	31,636.00 Dr
Salaries & Wages		1,75,98,268.00		1,75,98,268.00 Dr
Non Teaching Admin Salary		32,56,637.00		32,56,637.00 Dr
Non Teaching Admin Salary		32,56,637.00		32,56,637.00 Dr
Teaching Salary		1,26,92,935.00		1,26,92,935.00 Dr
Teaching Salary		1,26,92,935.00		1,26,92,935.00 Dr
Encashment of Leave Paid		13,847.00		13,847.00 Dr
Gratuity Contribution Paid		12,91,700.00		12,91,700.00 Dr
Mediclaime Policy		58,133.00		58,133.00 Dr
P.F.Administration Charges		10,800.00		10,800.00 Dr
P.F.Administrative Charges		216.00		216.00 Dr
P.F.EDLI Contribution		10,800.00		10,800.00 Dr
Provident Fund - Employer's Contribution		2,59,200.00		2,59,200.00 Dr
Staff Improvement/ Welfare Expenses		4,000.00		4,000.00 Dr
Indirect Incomes			1.00	21,083.00
Other Income			1.00	21,083.00
Admission Cancellation Charged Received				1,000.00
Bank Interest Received				20,081.00
Rounding Off A/c			1.00	2.00
Indirect Expenses		70,19,485.18	53,075.00	69,66,410.18 Dr
Establishment Expenses		57,73,792.18	53,075.00	57,20,717.18 Dr
Office Expenses		44,48,362.18	31,285.00	44,17,077.18 Dr
Audit Fee		83,050.00	962.00	82,088.00 Dr
Bank Charges		12,609.00		12,609.00 Dr
Entertainment Expenses		70,311.00	450.00	69,861.00 Dr
FRA Processing Fee		15,000.00		15,000.00 Dr
Function Expenses		11,116.00		11,116.00 Dr
Ground Maintenance Expenses		1,44,000.00		1,44,000.00 Dr
Houses Keeping Expenses		8,334.00		8,334.00 Dr
Infrastructure Facility Expenses		15,00,000.00		15,00,000.00 Dr
Carried Over	2,54,69,165.58 Cr	9,50,81,271.22	9,50,81,271.22	2,54,69,165.58 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,54,69,165.58 Cr	9,50,81,271.22	9,50,81,271.22	2,54,69,165.58 Cr
Insurance Expenses		16,341.00	4,872.00	11,469.00 Dr
Internet Expenses		14,843.18		14,843.18 Dr
Management Expenses		14,70,980.00		14,70,980.00 Dr
News Papers & Periodicals Expenses		3,220.00		3,220.00 Dr
Office Expenses		3,575.00		3,575.00 Dr
Postage Expenses		143.00		143.00 Dr
Professional Charges Paid		3,540.00		3,540.00 Dr
Professional Membership Expenses		5,900.00	2,950.00	2,950.00 Dr
Sanitation Expenses		2,08,080.00		2,08,080.00 Dr
Seminar Expenses		93,610.00		93,610.00 Dr
Software Expenses		5,66,692.00	21,887.00	5,44,805.00 Dr
Subscription for Journal		1,34,328.00		1,34,328.00 Dr
Telephone Expenses		10,690.00	164.00	10,526.00 Dr
Wastage Management Expenses		72,000.00		72,000.00 Dr
Printing & Stationery		1,46,413.00	660.00	1,45,753.00 Dr
Binding Expenses		600.00		600.00 Dr
Printing Expenses		1,20,081.00	644.00	1,19,437.00 Dr
Stationary Expenses		22,330.00	14.00	22,316.00 Dr
Xeroxing Expenses		3,402.00	2.00	3,400.00 Dr
Repairs & Maintenance		11,30,064.00	20,958.00	11,09,106.00 Dr
R & M - Building		4,26,144.00	32.00	4,26,112.00 Dr
R & M - Computer		5,994.00	30.00	5,964.00 Dr
R & M - Electrical		2,74,503.00	1,374.00	2,73,129.00 Dr
R & M - Equipment		1,73,169.00	18,998.00	1,54,171.00 Dr
R & M - Furniture & Fixture		2,40,610.00	48.00	2,40,562.00 Dr
R & M - Others		9,644.00	476.00	9,168.00 Dr
Travelling & Conveyance		48,953.00	172.00	48,781.00 Dr
Conveyance Expenses		35,122.00		35,122.00 Dr
Travelling Expenses		13,831.00	172.00	13,659.00 Dr
Depreciation Account		12,45,693.00		12,45,693.00 Dr
Profit & Loss A/c	2,54,69,165.58 Dr			2,54,69,165.58 Dr
Grand Total		9,50,81,271.22	9,50,81,271.22	



Principal
M.K.S.S S Dr. Bhanuben Nanavat.
College of Architecture For Women
Karvenagar, Pune-411 052

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B.N.College of Architecture, MArch No.135

Income and Expenditure Statement

1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Direct Expenses	2,12,30,649.00	Direct Incomes	1,40,20,723.00
Educational Expenses	36,00,745.00	Fees	1,40,20,723.00
Other Direct Expenses	31,636.00	Indirect Incomes	21,082.00
Salaries & Wages	1,75,98,268.00	Other Income	21,082.00
Indirect Expenses	69,66,410.18	Excess of expenditure over income	1,41,55,254.18
Establishment Expenses	57,20,717.18		
Depreciation Account	12,45,693.00		
Total	2,81,97,059.18	Total	2,81,97,059.18

Principal
M.K.S.S S Dr. Bhanuben Manevat
College of Architecture For Women
Karvenagar, Pune-411 052

11 AUG 2023



For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100511W

S. S. Desai
Partner
Membership No. 121546

Direct Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Particulars	Closing Balance	
	Debit	Credit
Educational Expenses	36,00,745.00	
Departmental Expenses	3,69,096.00	
<i>Exam Expenses</i>	1,37,045.00	
<i>Laboratory Expenses</i>	6,787.00	
<i>Workshop Expenses</i>	2,25,264.00	
Direct Expenses For Students	5,15,316.00	
<i>Admission Processing Fee Expenses</i>	44,000.00	
<i>Educational Tours Expenses</i>	45,321.00	
<i>Education Fair Expenses</i>	1,72,800.00	
<i>Gathering Expenses</i>	72,595.00	
<i>Student Activity Expenses</i>	36,600.00	
<i>Student Facility Expenses</i>	1,44,000.00	
Professional Charges	23,76,833.00	
<i>Conveyance, Travel & Accom. Exp of Visiting Faculty</i>	92,183.00	
<i>Honorarium Paid</i>	2,32,000.00	
<i>Professional Charges of Visiting Faculty</i>	20,52,650.00	
University / Board Related	3,39,500.00	
<i>Affiliation Fee Paid</i>	3,39,500.00	
Other Direct Expenses	31,636.00	
<i>Advertisement Expenses</i>	31,636.00	
Salaries & Wages	1,75,98,268.00	
Non Teaching Admin Salary	32,56,637.00	
<i>Non Teaching Admin Salary</i>	32,56,637.00	
Teaching Salary	1,26,92,935.00	
<i>Teaching Salary</i>	1,26,92,935.00	
<i>Encashment of Leave Paid</i>	13,847.00	
<i>Gratuity Contribution Paid</i>	12,91,700.00	
<i>Mediclaime Policy</i>	58,133.00	
<i>P.F.Administration Charges</i>	10,800.00	
<i>P.F.Administrative Charges</i>	216.00	
<i>P.F.EDLI Contribution</i>	10,800.00	
<i>Provident Fund - Employer's Contribution</i>	2,59,200.00	
<i>Staff Improvement/ Welfare Expenses</i>	4,000.00	
Grand Total	2,12,30,649.00	



Indirect Expenses

Group Summary

1-Apr-22 to 31-Mar 23

Particulars	Closing Balance	
	Debit	Credit
Establishment Expenses	57,20,717.18	
Office Expenses	44,17,077.18	
<i>Audit Fee</i>	82,088.00	
<i>Bank Charges</i>	12,609.00	
<i>Entertainment Expenses</i>	69,861.00	
<i>FRA Processing Fee</i>	15,000.00	
<i>Function Expenses</i>	11,116.00	
<i>Ground Maintenance Expenses</i>	1,44,000.00	
<i>Houses Keeping Expenses</i>	8,334.00	
<i>Infrastructure Facility Expenses</i>	15,00,000.00	
<i>Insurance Expenses</i>	11,469.00	
<i>Internet Expenses</i>	14,843.18	
<i>Management Expenses</i>	14,70,980.00	
<i>News Papers & Periodicals Expenses</i>	3,220.00	
<i>Office Expenses</i>	3,575.00	
<i>Postage Expenses</i>	143.00	
<i>Professional Charges Paid</i>	3,540.00	
<i>Professional Membership Expenses</i>	2,950.00	
<i>Sanitation Expenses</i>	2,08,080.00	
<i>Seminar Expenses</i>	93,610.00	
<i>Software Expenses</i>	5,44,805.00	
<i>Subscription for Journal</i>	1,34,328.00	
<i>Telephone Expenses</i>	10,526.00	
<i>Wastage Management Expenses</i>	72,000.00	
Printing & Stationery	1,45,753.00	
<i>Binding Expenses</i>	600.00	
<i>Printing Expenses</i>	1,19,437.00	
<i>Stationary Expenses</i>	22,316.00	
<i>Xeroxing Expenses</i>	3,400.00	
Repairs & Maintenance	11,09,106.00	
<i>R & M - Building</i>	4,26,112.00	
<i>R & M - Computer</i>	5,964.00	
<i>R & M - Electrical</i>	2,73,129.00	
<i>R & M - Equipment</i>	1,54,171.00	
<i>R & M - Furniture & Fixture</i>	2,40,562.00	
<i>R & M - Others</i>	9,168.00	
Travelling & Conveyance	48,781.00	
<i>Conveyance Expenses</i>	35,122.00	
<i>Travelling Expenses</i>	13,659.00	
Depreciation Account	12,45,693.00	
Grand Total	69,66,410.18	



Direct Incomes

Group Summary

1-Apr-22 to 31-Mar-23

Particulars	Closing Balance	
	Debit	Credit
Fees		1,40,20,723.00
FY Fees		41,65,009.00
<i>F.Y. Development Fund</i>		4,48,324.00
<i>F.Y. Tuition Fees</i>		36,74,676.00
<i>F.Y. University Fee</i>		42,009.00
PHD Fees		6,50,000.00
<i>PHD Tuition Fees</i>		6,50,000.00
SY Fees		92,05,714.00
<i>S.Y. Development Fund</i>		9,91,032.00
<i>S.Y. Tuition Fees</i>		81,22,968.00
<i>S.Y. University Fee</i>		91,714.00
Grand Total		1,40,20,723.00



Indirect Incomes

Group Summary

1-Apr-22 to 31-Mar-23

Particulars	Closing Balance	
	Debit	Credit
Other Income		21,082.00
Admission Cancellation Charged Received		1,000.00
Bank Interest Received		20,081.00
Rounding Off A/c		1.00
Grand Total		21,082.00



B.N.College of Architecture, MArch No.135

Balance Sheet

1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Capital Account		1,19,33,905.50	Fixed Assets		1,57,21,951.50
Depreciation Fund	1,15,67,837.10		Fixed Assets-Grant	5,09,792.00	
Non Current Liabilities	3,66,068.40		Fixed Assets-Own	1,46,43,433.50	
			Fixed Assets-SD	5,68,726.00	
Loans (Liability)			Current Assets		15,98,090.23
Current Liabilities		45,99,046.28	Deposits (Asset)	20,000.00	
Duties & Taxes	2,55,746.00		Cash-in-hand	2,970.00	
Deposits From Students	15,18,000.00		Bank Accounts	47,307.25	
Indirect Receipts & Payments	91,430.00		Fees Receivable	5,40,444.00	
Other Current Liabilities	19,32,109.28		Other Current Assets	9,87,368.98	
Recurring Grants Unutilised	13,125.00				
University / Board Payments	7,88,636.00		Excess of expenditure over income		3,96,24,419.76
			Opening Balance	2,54,69,165.58	
Branch / Divisions		4,04,11,509.71	Current Period	1,41,55,254.18	
M.K.S.S.S.	4,04,11,509.71				
Total		5,69,44,461.49	Total		5,69,44,461.49

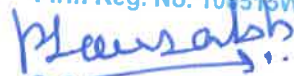

Principal

M.K.S.S S Dr. Bhanuben Nanavat.
College of Architecture For Women
Karvenagar, Pune-411 052

11 AUG 2023



For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 103515W



S. Peshwe
Partner
Membership No. 121546

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B.N.College of Architecture, MArch No.135

Capital Account

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Depreciation Fund	1,05,23,330.10 Cr	3,07,000.00	13,51,507.00	1,15,67,837.10 Cr
<i>Depreciation Fund on Govt. Grant</i>	<i>2,25,693.00 Cr</i>		<i>50,979.00</i>	<i>2,76,672.00 Cr</i>
<i>Depreciation Fund on Own Asset</i>	<i>99,16,695.30 Cr</i>	<i>3,07,000.00</i>	<i>12,45,693.00</i>	<i>1,08,55,388.30 Cr</i>
<i>Depreciation Fund Specific Donation</i>	<i>3,80,941.80 Cr</i>		<i>54,835.00</i>	<i>4,35,776.80 Cr</i>
Non Current Liabilities	4,71,882.40 Cr	1,05,814.00		3,66,068.40 Cr
<i>Non Recurring Grants Utilised</i>	<i>2,84,098.20 Cr</i>	<i>50,979.00</i>		<i>2,33,119.20 Cr</i>
<i>Non Recurring Specific Donation Utilised</i>	<i>1,87,784.20 Cr</i>	<i>54,835.00</i>		<i>1,32,949.20 Cr</i>
Grand Total	1,09,95,212.50 Cr	4,12,814.00	13,51,507.00	1,19,33,905.50 Cr



B.N.College of Architecture, MArch No.135

Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Duties & Taxes	2,13,847.00 Cr	<i>23,13,408.00</i>	<i>23,55,307.00</i>	2,55,746.00 Cr
GST	32,768.00 Cr	54,406.00	80,017.00	58,379.00 Cr
CGST	16,384.00 Cr	16,384.00		
IGST		21,638.00	80,017.00	58,379.00 Cr
SGST	16,384.00 Cr	16,384.00		
TDS	1,81,079.00 Cr	22,59,002.00	22,75,290.00	1,97,367.00 Cr
TDS on Contractor	1,170.00 Cr	6,143.00	5,138.00	165.00 Cr
TDS on Non Resident Indians		52,754.00	52,754.00	
TDS on Professional Fees	54,188.00 Cr	3,16,202.00	2,82,338.00	20,324.00 Cr
TDS on Salary	1,25,721.00 Cr	18,83,903.00	19,35,060.00	1,76,878.00 Cr
Deposits From Students	14,98,000.00 Cr	<i>83,000.00</i>	<i>1,03,000.00</i>	15,18,000.00 Cr
Caution Money Deposit	14,53,000.00 Cr	79,000.00	63,000.00	14,37,000.00 Cr
Library Deposit	45,000.00 Cr	4,000.00	40,000.00	81,000.00 Cr
Indirect Receipts & Payments	1,00,026.00 Cr	<i>10,84,132.00</i>	<i>10,75,536.00</i>	91,430.00 Cr
Salary Deductions	1,00,026.00 Cr	10,84,132.00	10,75,536.00	91,430.00 Cr
Credit Co-Op Society	73,521.00 Cr	7,37,940.00	7,28,134.00	63,715.00 Cr
Electricity Recovery	105.00 Cr	1,302.00	1,302.00	105.00 Cr
House Rent Recovery	285.00 Cr	3,420.00	3,420.00	285.00 Cr
LIC/ Postal RD	784.00 Cr	9,408.00	9,408.00	784.00 Cr
Mediclaime		23,852.00	23,852.00	
Other Deduction	131.00 Cr	2,010.00	2,420.00	541.00 Cr
Profession Tax	3,600.00 Cr	47,000.00	47,800.00	4,400.00 Cr
Provident Fund - Employee's Contri	21,600.00 Cr	2,59,200.00	2,59,200.00	21,600.00 Cr
Other Current Liabilities	23,26,693.00 Cr	<i>25,84,759.00</i>	<i>21,90,175.28</i>	19,32,109.28 Cr
Amounts Payable	6,104.00 Cr	3,15,062.00	3,15,081.28	6,123.28 Cr
Fee Refundable	62,064.00 Cr	2,25,056.00	2,87,401.00	1,24,409.00 Cr
Provision For Expenses	16,78,815.00 Cr	15,55,112.00	15,86,093.00	17,09,796.00 Cr
Provision For Gratuity	4,28,897.00 Cr	4,28,897.00		
Provision For leave Encashment	1,50,693.00 Cr	59,062.00		91,631.00 Cr
Staff Contingency Fund	120.00 Cr	1,570.00	1,600.00	150.00 Cr
Recurring Grants Unutilised	13,125.00 Cr			13,125.00 Cr
Univ. Grant-Recurring Unutilised	13,125.00 Cr			13,125.00 Cr
University / Board Payments	5,79,508.00 Cr	<i>2,68,464.00</i>	<i>4,77,592.00</i>	7,88,636.00 Cr
Eligibility Fees Payable		26,050.00	23,300.00	2,750.00 Dr
Payable Eligibility Fees-PG		22,150.00	13,500.00	8,650.00 Dr
Payable Eligibility Fees-PHD		3,900.00	9,800.00	5,900.00 Cr
Exam Fees Payable	5,65,008.00 Cr	1,83,530.00	4,44,292.00	8,25,770.00 Cr
Payable F.Y.Exam Fees	2,65,801.00 Cr	70,653.00	1,51,932.00	3,47,080.00 Cr
Payable S.Y.Exam Fees	2,99,207.00 Cr	1,12,877.00	2,92,360.00	4,78,690.00 Cr
University Fee-PHD (Liability)	14,500.00 Cr	58,884.00	10,000.00	34,384.00 Dr
Grand Total	47,31,199.00 Cr	63,33,763.00	62,01,610.28	45,99,046.28 Cr



B.N.College of Architecture, MArch No.135

Fixed Assets
Group Summary
1-Apr-22 to 31-Mar-23

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fixed Assets-Grant	5,09,792.00 Dr			5,09,792.00 Dr
Equipment- Grant	5,09,792.00 Dr			5,09,792.00 Dr
Office/ Other Equipments (Grant)	5,09,792.00 Dr			5,09,792.00 Dr
Fixed Assets-Own	1,28,65,429.50 Dr	20,85,004.00	3,07,000.00	1,46,43,433.50 Dr
Computers-Own	23,51,757.00 Dr	9,48,779.00	2,07,000.00	30,93,536.00 Dr
Computer Lab Computers (Own)	8,50,088.00 Dr			8,50,088.00 Dr
Office / Others Computers (Own)	15,01,669.00 Dr	9,48,779.00	2,07,000.00	22,43,448.00 Dr
Equipment -Own	66,20,419.00 Dr	9,42,962.00	1,00,000.00	74,63,381.00 Dr
Office/ Other Equipments(Own)	66,20,419.00 Dr	9,42,962.00	1,00,000.00	74,63,381.00 Dr
Library Books -Own	27,93,423.00 Dr	1,93,263.00		29,86,686.00 Dr
Library Books General (Own)	27,93,423.00 Dr	1,93,263.00		29,86,686.00 Dr
Furniture & Fixtures (Own)	10,99,830.50 Dr			10,99,830.50 Dr
Fixed Assets-SD	5,68,726.00 Dr			5,68,726.00 Dr
Equipment -Specific Donation	5,48,353.00 Dr			5,48,353.00 Dr
Office/ Other Equipments (SD)	5,48,353.00 Dr			5,48,353.00 Dr
Library Books -Specific Donation	20,373.00 Dr			20,373.00 Dr
Library Books General (SD)	20,373.00 Dr			20,373.00 Dr
Grand Total	1,39,43,947.50 Dr	20,85,004.00	3,07,000.00	1,57,21,951.50 Dr



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B.N.College of Architecture, MArch No.135

Current Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)	20,000.00 Dr			20,000.00 Dr
<i>Deposits To Others</i>	20,000.00 Dr			20,000.00 Dr
Loans & Advances (Asset)		59,550.00	59,550.00	
Advance to Staff		59,550.00	59,550.00	
<i>Advance for Expenses to Staff</i>		59,550.00	59,550.00	
Cash-in-hand	5,581.00 Dr	1,57,870.00	1,60,481.00	2,970.00 Dr
<i>Cash In Hand</i>	5,553.00 Dr	1,57,270.00	1,60,241.00	2,582.00 Dr
<i>Revenue Stamp</i>	28.00 Dr	600.00	240.00	388.00 Dr
Bank Accounts	2,46,459.97 Dr	3,60,50,178.28	3,62,49,331.00	47,307.25 Dr
<i>Axis Bank A/C No:- 921010044733868</i>	26,431.50 Dr	802.00		27,233.50 Dr
<i>Canara Bank A/c No. 53392010045312</i>	2,20,028.47 Dr	3,60,49,376.28	3,62,49,331.00	20,073.75 Dr
Fees Receivable	21,12,869.00 Dr	1,65,000.00	17,37,425.00	5,40,444.00 Dr
Fees Receivable From Samaj Kalyan	6,85,111.00 Dr		6,79,469.00	5,642.00 Dr
<i>FY Fees Receivable From Samaj Kalyan</i>	1,06,539.00 Dr		1,00,897.00	5,642.00 Dr
<i>SY Fees Receivable From Samaj Kalyan</i>	5,78,572.00 Dr		5,78,572.00	
Fees Receivable From Students	14,27,758.00 Dr	1,65,000.00	10,57,956.00	5,34,802.00 Dr
<i>Fees Receivable from PHD Students</i>	4,95,000.00 Dr	1,15,000.00	4,55,000.00	1,55,000.00 Dr
<i>FY Fees Receivable From Students</i>	2,25,485.00 Dr		1,77,518.00	47,967.00 Dr
<i>SY Fees Receivable From Students</i>	7,07,273.00 Dr	50,000.00	4,25,438.00	3,31,835.00 Dr
Other Current Assets	2,01,865.00 Dr	12,45,712.98	4,60,209.00	9,87,368.98 Dr
<i>Amounts Receivable</i>	2,176.00 Dr	20.00	20.00	2,176.00 Dr
<i>Prepaid Expenses</i>	1,99,689.00 Dr	12,45,692.98	4,60,189.00	9,85,192.98 Dr
Grand Total	25,86,774.97 Dr	3,76,78,311.26	3,86,66,996.00	15,98,090.23 Dr



B.N.College of Architecture, MArch No.135

Branch / Divisions

Group Summary

1-Apr-22 to 31-Mar-23

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
ITC Claim	2.00 Cr	30,539.00	30,537.00	
<i>ITC Claim (CGST)</i>		7,289.00	7,289.00	
<i>ITC Claim (IGST)</i>		15,959.00	15,959.00	
<i>ITC Claim (SGST)</i>	2.00 Cr	7,291.00	7,289.00	
BNCA Consultancy Cell		35,500.00	35,500.00	
B.N.College of Architecture No.42	1,05,07,182.62 Cr	1,50,06,201.78	44,99,019.16	
M.K.S.S.S.	1,57,66,291.93 Cr	48,85,827.00	2,95,31,044.78	4,04,11,509.71 Cr
Grand Total	2,62,73,476.55 Cr	1,99,58,067.78	3,40,96,100.94	4,04,11,509.71 Cr

