INDEPENDENT AUDITOR'S REPORT

To, The Sole Trustee MahantBachitter Singh Coller

MahantBachitter Singh College of Engineering and Technology, Babliana Jammu Under management of SantManjit Singh Trust.

Opinion

We have audited the financial statements of MahantBachitter Singh College of Engineering and TechnologyBabliana, Jammu J & K under management of (SantManjit Singh Trust Poonch), which comprise the balance sheet as at March 31, 2023, and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with applicable Laws.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with applicable Law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance,

but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'sability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For AroraVohra& Co. Charter Accountants FRN 09487N FRN 09487N

CA.Karanbir Singh Sethi Partner Mno. 091188

Place : Jammu Dated :30/11/2023 UDIN : 23091188BGTMNF1889

MAHANT BACHITTER SINGH COLLEGE OF ENGINE (UNDER MANAGEMENT OF SAM	NT MANJIT SINGH TRUST)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
STATEMENT OF AFFAIRS AS		
STATEMENT OF ALTANO NO	SCH NO.	AMOUNT (Rs.)
PARTICULARS		
LIABILITIES	1	22,933,122.00
CORPUS MONEY	2	141,458,735.62
ACCUMULATED FUND	3	1,420,120.00
LOAN FUNDS	4	52,108,285.00
CURRENT LIABILITIES & PROVISIONS	_	-
TOTAL	=	217,920,262.62
ASSETS	5	37,777,313.45
FIXED ASSETS	6	9,390,000.00
WORK IN PROGRESS	7	9,247,411.90
CURRENT ASSETS, LOANS & ADVANCES		134,094,887.00
SANT MANJIT SINGH JI TRUST	8	27,410,650.27
CASH & BANK BALANCES		217,920,262.62
	9	
NOTES TO ACCOUNTS		•
SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS		
	AS PER OUR UNMODIFIE	D REPORT OF EVEN DATE
FOR & ON BEHALF OF THE ADMINISTRATIVE COUNCIL		
FOR & ON DELIVER STATE	FOR ARORA VOHRA & CO	
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(S. LACHDATSON CHAIRMAN	13 ANNI	L.
ADVISOR	sd/-	
	KARAN BIR SINGH SETHI	
PLACE: JAMMU MBS College of Engg. & Techno	PARTNER	
DATED:30-11-2023 Babliana, Jammu	MNO.091188	
	UDIN:-23091188BGTMNF	1889

	INCOME & EXPENDITORE ACCOUNT	INT FOR THE YEAR ENDED 31ST MARCI	INO.	AMOUNT (Rs.)
PARTICULARS				
NCOME				17,580,30
FEES				1,202,36
INTEREST ON BAN	DEPOSITS		10	980,22
OTHER RECEIPTS				19,762,89
AUDIT FEE				59,00
ADVERTISEMENT				139,9 244,7
ACCT DROFFSSOR				282,0
ACCULATION AND	NSPECTION CHARGES			11,2
BANK CHARGES				743,2
COLLEGE CONTIGE	NCIES			50,3
COMMUNICATION	EXPENSES			3,293,5
DEPRECIATION				28,1
DAILIES & PERIODI	CALS			891,6
ELECTRICITY EXPEN	SES			128,4
ESIC CONTRIBUTIO	N			242,9
GENSETT EXPENSE				100,0
GENSETT EXPENSE GROUND LEVELLIN	3			1,736,0
GROUND LEVELLIN				210,3
BUS HIRE CHARGE				100,6
HOSTEL EXPENSES	NSES			248,3
LABORATORYEXPI				240,3
LAWNS & PARKS N	ALINI.			5,0
	AGAINSTTOR			71,7
EGAL EXPENSES				71,5
IBRARY JOURNAL				
MISC. EXPENSES				50,0
P.F. ADMN. CHARG				368,7
PROFESSIONAL CH	IRGES			1,198,5
REPAIR & MAINTA				7,8
RESEARCH AND DE				285,7 22,6
PRINTING & STATI	NENT			730,0
STAFF WELFARE	D			1,581,7
STAFF SCHOLARSH				1,581,7
STUDENT WELFAR				9,6
STUDENT WELFAR	CEMENT EXPENSES			28,515,9
STAFF SALARY				431,1
VEHICLE REPAIR &	MAINTAINENCE			431,5
WORKSHOP EXPEN	SES .			341,6
TRAVELLING AND (ONVEYANCE			1,226,2
WAGES			-	43,503,7
MAGES				43,503,7
				(23,740,8
EXCESS OF INCOM	OVER EXPENDITURE		-	19,762,8
SEE ACCOMPANY	ING NOTES TO THE FINANCIAL STATEME			
FOR & ON BEHAL	OF THE ADMINISTRATIVE COUNCIL	AS PER OUR UNMO		
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ADVISOR	CHAIRHARMAN	solution Accord	1	
SACETMA		& Technology PARTNER	IHI	
STORAGE AND AND THE PARTY OF TH	Dall' I			
DATED: 30-11-20	Babliana, Jammu	MNO.091188		

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MAHANT BACHITTER SINGH COLLEGE OF ENGINEERING & TECHNOLOGY BABLIANA, JAMMU

ADTICULARS	SCH-1
PARTICULARS OPENING BALANCE AS ON 01.04.2021	AMOUNT
OPENING BALANCE AS ON 01.04.2021	22,933,122.00
	22,933,122.00
DETAILS OF ACCUMULATED FUNDS AS ON 31.03.2023	SCH-2
PARTICULARS	AMOUNT
OPENING BALANCE	165,199,586.21
LESS: INCOME TAX P/Y	
ADD: EXCESS OF INCOME OVER EXPENDITURE	(23,740,850.59)
500 CHARTER AS ON 21 02 2023	141,458,735.62
DETAILS OF LOANS FUNDS AS ON 31.03.2023	SCH-3 AMOUNT
PARTICULARS	Amoon
SECURED LOANS	
LOAN AGAINST FDR	
UNSECURED MMS PUBLIC SCHOOL	1,000,000.00
SANT MELA SINGH COLLEGE OF EDUCATION	420,120.00
TOTAL LOAN FUNDS AS ON 31.03.2022	1,420,120.00
TOTAL LOAN FONDS AS ON SERVICE	
TOTAL LOANS FUNDS AS ON 31-03-2022	1,420,120.00
	SCH-4
DETAILS OF CURRENT LIABILITIES & PROVISIONS AS ON 31.03.2023	AMOUNT
PARTICULARS	/1110,0111
SUNDRY CREDITORS AS ON 31.03.2023	3,291,553.00
AS PER SCH	
OTHER PAYABLE AS ON 31.03.2023	
UNIVERSITY SERVICE CHARGES PAYABLE	10,462,834.00
EXAM FEE	1,502,245.00
AUDIT FEE PAYABLE NEW	50,150.00
AUDIT FEE PAYABLE OLD	37,800.00
CANTEEN RENT RECEIVEABLE	24,000.00
CANTEEN RECEIVE STE	
STAFE SECURITY	1,609,970.00
STAFF SECURITY	1,609,970.00 13,987,660.00
SALARY PAYABLE	1,609,970.00 13,987,660.00 64,413.00
SALARY PAYABLE WAGES PAYABLE	1,609,970.00 13,987,660.00 64,413.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,225.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,225.00 1,168,591.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,225.00 1,168,591.00 80,196.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,225.00 1,168,591.00 80,196.00 8,277.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,225.00 1,168,591.00 80,196.00 8,277.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE 1AWN AND PARK PAYABLE STUDENT DEPOSITS AS ON 31.03.2023	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,168,591.00 80,196.00 8,277.00 32,073,222.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE 1AWN AND PARK PAYABLE STUDENT DEPOSITS AS ON 31.03.2023 STUDENT SECURITY DEPOSITS	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,168,591.00 80,196.00 <u>32,073,222.00</u> 9,013,176.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE LAWN AND PARK PAYABLE STUDENT DEPOSITS AS ON 31.03.2023 STUDENT SECURITY DEPOSITS STUDENT ALUMINI ASSOCIATION FUND	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,168,591.00 80,196.00 8,277.00 32,073,222.00 9,013,176.0 190,832.0
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE 1AWN AND PARK PAYABLE STUDENT DEPOSITS AS ON 31.03.2023 STUDENT SECURITY DEPOSITS	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,168,591.00 80,196.00 8,277.00 32,073,222.00 9,013,176.00 190,832.00 980,444.0
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE LAWN AND PARK PAYABLE STUDENT DEPOSITS AS ON 31.03.2023 STUDENT SECURITY DEPOSITS STUDENT ALUMINI ASSOCIATION FUND GROUP INSURANCE STUDENTS COLLEGE FEST	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,168,591.00 80,196.00 8,277.00 32,073,222.00 9,013,176.00 190,832.00 980,444.00 461,694.0
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE 1AWN AND PARK PAYABLE STUDENT DEPOSITS AS ON 31.03.2023 STUDENT SECURITY DEPOSITS STUDENT ALUMINI ASSOCIATION FUND GROUP INSURANCE STUDENTS COLLEGE FEST SECURITY OF COLLEGE CANTEEN	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,168,591.00 80,196.00 8,277.00 32,073,222.00 9,013,176.00 190,832.00 980,444.00 461,694.00 30,000.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE LAWN AND PARK PAYABLE STUDENT DEPOSITS AS ON 31.03.2023 STUDENT SECURITY DEPOSITS STUDENT ALUMINI ASSOCIATION FUND GROUP INSURANCE STUDENTS COLLEGE FEST	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,168,591.00 80,196.00 8,277.00 32,073,222.00 9,013,176.00 190,832.00 980,444.00 461,694.00 30,000.00 726,237.00
SALARY PAYABLE WAGES PAYABLE P.F. PAYABLE BUSES HIRE CHARGES PAYABLE EXAMINATON FORM ESIC PAYABLE OLD ESIC PAYABLE OLD ESIC PAYABLE GROUP INSURANCE STAFF REFUND TDS PAYABLE 1AWN AND PARK PAYABLE STUDENT DEPOSITS AS ON 31.03.2023 STUDENT SECURITY DEPOSITS STUDENT ALUMINI ASSOCIATION FUND GROUP INSURANCE STUDENTS COLLEGE FEST SECURITY OF COLLEGE CANTEEN	1,609,970.00 13,987,660.00 64,413.00 2,485,749.00 348,870.00 198,205.00 43,037.00 1,225.00 1,168,591.00 80,196.00

DETAILS OF CURRENT ASSETS, LOANS & ADVANCES AS ON 31.03.2023	SCH-7
TICHLARS	AMOUNT
PARTICULARS	
SECURITY DEPOSITS WITH TELEPHONE DEPTT. SECURITY DEPOSITS WITH AICTE (FOR MCA COURSE) SECURITY DEPOSITS WITH SALES TAX DEPTT. SECURITY DEPOSITS WITH JAMMU UNIVERSITY TDS ON CASH WITHDRAWAL TDS ON FDR INTEREST ACCRUED GROUP INSURANCE STAFF SERVICE TAX RECEIVABLE	26,000.00 3,500,000.00 100,000.00 2,867,000.00 44,000.00 43,423.00 . 120,999.00 119,567.10 372,499.00 7,193,488.10
ADVANCES AGAINST EXPENSES AS ON 31.03.2023	9,451.00
ANALOG DIGITAL DEVICES	55,000.00
DIGITAL WORLD	401,200.00
ZVY ENGINEERS	48,500.00
OM Technologies	514,151.00
	514,151.00
SUNDRY DEBTORS AS ON 31.03.2023	1,539,772.80
TOTAL CURRENT ASSETS, LOANS & ADVANCES AS ON 31.03.2023	9,247,411.90

DETAILS OF CASH & BANK BALANCES AS ON 31.03.2023	SCH-8
PARTICULARS	AMOUNT
CASH IN HAND	209,478.22
PUNJAB & SIND BANK, DIGIANA	7,503.17
PUNJAB & SIND BANK, BABLIANA	61,930.63
AXIS BANK	142,753.25
FDR'S	26,988,985.00
	27,410,650.27

DETAILS OF OTHER RECEIPTS AS ON 31.03.2023	SCH-10
PARTICULARS	AMOUNT
COLLEGE REGISTRATION FEE	318,750.00
FINES RECD.	5,270.00
LATE FEE RECD.	21,350.00
MISC. INCOME	72,600.00
SALE OF PROSPECTIVES	123,400.00
WORKSHOP AND SEMINARS	18,000.00
OTHER RECEIPT	420,400.00
	456.00
LIBRARY FINE	980,226.00

SCH DETAIL OF STUDENT DEPOSITS AS ON 31.03.2023 STUDENT SECURITY DEPOSIT	
	9,451,776.00
OP. ADDITION	322,000.00
ADDITION	9,773,776.00
	760,600.00
LESS UTILISED	9,013,176.00
STUDENT ALUMINI ASSOCIATION FUND	
	173,532.00
OP.	17,300.00
ADDITION	190,832.00
LESS UTILISED	190,832.00
GROUP INSURANCE STUDENTS	930,000.00
OP.	120,150.00
ADDITION	1,050,150.00
	69,706.00
LESS UTILISED	980,444.00
PLACEMENT FUND	5,226,656.00
OP.	115,500.00
ADDITION	5,342,156.00
	1,029.00
LESS UTILISED	5,341,127.00
	15,525,579.00
	SCH-6
DETAIL OF WORK IN PROGRESS	AMOUNT RS.
RAJESH DOGRA	1,500,000.00
RAMESH CHANDER LAND	3,350,000.00
ROHIT SHARMA	1,500,000.00
MOHD. RAFIQ	1,040,000.00
DHARAMVIR SINGH	2,000,000.00
	9,390,0 00.00

WAHANT BACHITTER SINGH COLLEGE OF ENGINEERING & TECHNOLOGY, BABLIANA, JAMMU DETAILS OF FIXED ASSETS AS ON 31.03.2023

UNDL SEPT. LESS : SALE TOTAL DEPRECIAT LAND & SITE DEVELOPMENT 0% 10,246,545,43 10,246,545,43 10,246,545,43 10,246,545,43 10,246,545,43 14,942,522,74 1,494,252,74 1,594,252,74 1,594,252,74<	TICULARS	RATE	OP. BAL.	ADDITION: BEFORE	ADDITION: AFTER				SCH. 5
Darko & Shife DeVelopMent 0% 10,246,545,43 DEPRECIAT DEPRECIAT BUILDING 10% 14,942,522,74 10,246,545,43 14,942,522,74 1,494,252,74 1,515,214,214 1,515			UP. BAL.	SEPT.		LESS : SALE	TOTAL		
BUILDING WIP 10% 14,942,522.74 10,246,545.43 FURNTURE & FIXTURES 0% 6,337,832.00 14,942,522.74 1,494,25 FURNTURE & FIXTURES 10% 1,611,517.10 281,000.00 6,337,832.00 1,892,517.10 189,257. OFFICE EQUIPMENTS 15% 316,655.09 163,500.00 1,892,517.10 189,257 A.C. 15% 342,619.41 146,343.55 21,951 WORKSHOP EQUIPMENTS 15% 547,06.31 82,00 COMPUTER EQUIPMENTS 15% 241,170.60 241,170.60 347,921.36 241,170.60 367,921.36 43,188 RECETRION: & COMM. EQUIPMENTS 15% 287,921.36 2,164,157.81 865,663 287,921.36 43,188 RECHRARY BOOKS 15% 512,639.87 2,566.00 244,170.60 342,042 42,188 442,128 42,128 43,128 442,128 442,128 442,128 442,143 442,143 444,143 442,143 442,143 442,143 442,143 442,143 442,143 442,143 442,143 442,143 442,143 442,143 442,143 442,143,143	& SITE DEVELOPMENT	0%	10 246 545 42		1		TOTAL	DEPRECIATION	CL. BAL.
BOILDING WIP 0% 6.337,832.00 14,942,522.74 14,942,522.74 FURNITURE & FIXTURES 10% 1,611,517.10 281,000.00 6.337,832.00 FURNITURE & FIXTURES 15% 316,656.09 163,500.00 1,892,517.10 189,252 A.C. 15% 342,619.41 146,343.55 21,955 146,343.55 21,955 A.C. 15% 342,619.41 342,619.41 342,619.41 13,82,00 342,619.41 13,92,517.10 189,251 MORKSHOP EQUIPMENTS 15% 54,706.31 342,619.41 13,92,517.10 189,251 13,92,517.10 189,251 146,343.55 21,951 13,92,517.10 189,251 146,343.55 21,951 146,343.55 21,951 13,92,517.10 189,251 15,92,21,36 342,619,41 13,92,21,36 24,117,060 36,175 16,327,82,20 24,170,60 36,175 16,327,82,21,36 24,170,60 36,175 18,205 146,343,55 21,921,36 43,188 24,170,60 36,175 18,205 24,170,60 36,175 18,205 24,170,60 36,175 18,205 24,64,157,81 80,615,663 24,64,157,81							10.0.0		
FORMUURE & FIXTURES 10% 1,611,517.10 281,000.00 6,337,832.00 OFFICE EQUIPMENTS 15% 316,665.09 163,500.00 1,892,517.10 189,25 A.C. 15% 342,619.41 146,343.55 21,951 WORKSHOP EQUIPMENTS 15% 342,619.41 342,619.41 82,000 LBORATORY EQUIPMENTS 15% 241,170.60 54,706.31 82,000 COMPUTER EQUIPMENTS 15% 287,921.36 241,170.60 36,157.00 241,170.60 36,157.66.31 COMPUTER EQUIPMENTS 15% 287,921.36 508,615.00 241,170.60 36,173.18 865,663 CECTRONIC & COMM. EQUIPMENTS 15% 533,607.18 2,566.00 287,921.36 43,188 LECTRICAL LABS 15% 512,639.87 2,566.00 284,89 21,239.82 76,895 LECTRICAL LABS 15% 34,008.53 284,89 21,24,641.17 284,89 21,24,641.17 284,89 42,24,641.17 284,89 42,24,644.17 284,89 42,24,644.17 284,89 42,24,644.17 284,89 42,24,644.17 284,29 21,72,285.19 284,89			- 1,542,522.74				10,246,545.43	-	10,246,545.4
OFFICE EQUIPMENTS 15% 146,343,55 281,000.00 1,892,517.10 189,253 ELECTRICAL APPLIANCES 15% 316,665.09 163,500.00 1,892,517.10 189,253 A.C. 15% 342,619.41 146,343.55 21,955 WORKSHOP EQUIPMENTS 15% 54,706.31 342,619.41 51,392 LABORATORY EQUIPMENTS 15% 241,170.60 54,706.31 82,005 COMPUTER EQUIPMENTS 15% 287,921.36 241,170.60 36,173 LIBRARY BOOKS 15% 549,768.63 2,164,157.81 865,663 SEC LAB EQUIPMENTS 15% 512,639.87 2,566.00 287,921.36 43,188 MECHANICAL LABS 15% 512,639.87 2,566.00 549,768.63 82,465 MCHANINE 15% 512,639.87 2,566.00 549,768.63 82,465 MCHANICAL LABS 15% 512,639.87 28,600.00 284,89 42 OSTEL EQUIPMENTS 15% 28,600.00 242,644.17 62,664 PAW ARE <t< td=""><td>ITURE & FIXTURES</td><td></td><td>0,007,002.00</td><td></td><td></td><td></td><td></td><td>1,494,252.27</td><td>13,448,270.4</td></t<>	ITURE & FIXTURES		0,007,002.00					1,494,252.27	13,448,270.4
ELECTRICAL APPLIANCES 15% 146,343.55 163,500.00 163,500.00 163,500.00 189,25: A.C. 15% 342,619.41 146,343.55 21,951.10 189,25: LABORATORY EQUIPMENTS 15% 342,619.41 342,619.41 51,392 LABORATORY EQUIPMENTS 15% 241,170.60 54,706.31 8,205 COMPUTER EQUIPMENTS 15% 247,921.36 241,170.60 241,170.60 SELECTRONIC & COMM. EQUIPMENTS 15% 287,921.36 21,64,157.81 865,663 RECLAB EQUIPMENTS 15% 549,768.63 287,921.36 43,188 RECLABS 15% 533,607.18 2,566.00 247,921.36 43,188 AC LABS 15% 153,23.82 536,173.18 80,425 CA LABORATORY EQUIPMENTS 15% 34,008.53 512,639.87 76,895 CA LABORATORY EQUIPMENTS 15% 34,008.53 512,639.87 76,895 CA LABORATORY EQUIPMENTS 15% 34,008.53 510,132.82 17,285 CA LABORATORY EQUIPMENTS 15% 34,008.53 510,132.67 82,600.00 34,008.53	E EQUIPMENTS		1,011,017.10	281,000.00				-	6,337,832.00
A.C. 15% 146,343.55 480,165.09 72,024 WORKSHOP EQUIPMENTS 15% 342,619.41 146,343.55 21,951 MORATORY EQUIPMENTS 15% 241,170.60 342,619.41 82,005 COMPUTER EQUIPMENTS 15% 241,170.60 342,619.41 82,005 COMPUTER EQUIPMENTS 15% 241,170.60 36,175 82,005 COMPUTER EQUIPMENTS 15% 287,921.36 21,64,157.81 865,663 SELECTRONIC & COMM. EQUIPMENTS 15% 549,768.63 22,164,157.81 865,663 SEL CHABS 15% 512,639.87 287,921.36 287,921.36 43,188 LECTRICAL LABS 15% 512,639.87 76,895 76,895 76,895 AX MACHINE 15% 284.89 115,239.82 17,285 76,895 OSTEL EQUIPMENTS 15% 34,008.53 244,000.00 242,644.17 62,646. CIA LABORATORY EQUIPMENTS 15% 592,644.17 82,600.00 350,000.00 242,644.17 62,646. CURITY GADGETS 15% 592,644.17 82,600.00 350,000.00 242,644	RICAL APPLIANCES		510,065.09	163,500.00				189,251.71	1,703,265.39
WORKSHOP EQUIPMENTS 15% 54,053,41 146,343,55 21,951 ABORATORY EQUIPMENTS 15% 241,170,60 342,619,41 51,302 JLECTRONIC & COMM. EQUIPMENTS 15% 241,170,60 54,706,31 8,205 JLECTRONIC & COMM. EQUIPMENTS 15% 287,921,36 241,170,60 342,619,41 365,663 JLECTRONIC & COMM. EQUIPMENTS 15% 549,768,63 287,921,36 43,188 KC LAB EQUIPMENTS 15% 549,768,63 287,921,36 43,188 KC LAB EQUIPMENTS 15% 549,768,63 82,465 536,173,18 80,425 SC LAB EQUIPMENTS 15% 512,639,87 76,895 76,895 76,895 76,895 76,893 76,893 76,893 76,893 76,893 76,895 <td< td=""><td></td><td></td><td></td><td>· · ·</td><td></td><td></td><td></td><td>72,024.76</td><td>408,140.33</td></td<>				· · ·				72,024.76	408,140.33
AABORATORY EQUIPMENTS 15% 54,706.31 342,619.41 51,392 COMPUTER EQUIPMENTS 40% 1,655,542.81 508,615.00 241,170.60 36,175 SILECTRONIC & COMM. EQUIPMENTS 15% 287,921.36 2164,157.81 865,663 BRARY BOOKS 15% 549,768.63 287,921.36 43,188 RC LAB EQUIPMENTS 15% 533,607.18 2,566.00 549,768.63 82,465 RC LABS 15% 512,639.87 536,173.18 80,425 536,173.18 80,425 AM ACHINE 15% 284.89 115,239.82 512,639.87 76,895 OSTEL EQUIPMENTS 15% 34,008.53 284.89 42. OSTEL EQUIPMENTS 15% 340,008.53 284.89 42. OSTEL EQUIPMENTS 15% 34,008.53 510,000 242,644.17 62,646. CA LABORATORY EQUIPMENTS 15% 592,644.17 82,600.00 242,644.17 62,646. SNSET EQUIPMENTS 15% 532,610.29 78,545.68 11,781. 62,646. 109,082.40 109,082.40 163,622. 109,082.40 109,082.40 <td>SHOP EQUIPMENTS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>21,951.53</td> <td>124,392.02</td>	SHOP EQUIPMENTS							21,951.53	124,392.02
COMPUTER EQUIPMENTS 40% 1,655,542.81 508,615.00 241,170.60 36,175 ELECTRONIC & COMM. EQUIPMENTS 15% 287,921.36 241,170.60 36,175 JBRARY BOOKS 15% 549,768.63 287,921.36 43,188 JBRARY BOOKS 15% 549,768.63 287,921.36 43,188 ASC LAB EQUIPMENTS 15% 533,607.18 2,566.00 549,768.63 82,465 LECTRICAL LABS 15% 512,639.87 536,173.18 80,425 512,639.87 76,895 CA LABORATORY EQUIPMENTS 15% 284.89 115,239.82 17,285 284.89 42 OFTWARE 15% 34,008.53 284.89 42 44,176 62,664 OFTWARE 15% 34,008.53 284,89 42 44,172,85 44,172,85 550,432,67 82,600.00 34,008,53 5,101,523,982 17,285 156,239,87 76,895 550,432,67 82,664,17 62,644,17 62,644,17 62,644,17 62,644,17 62,644,17 62,644,17 62,644,17	RATORY EQUIPMENTS							51,392.91	291,226.50
LECTRICAL LABS 15% 287,921.36 241,170.60 36,175 JBRARY BOOKS 15% 549,768.63 287,921.36 287,921.36 287,921.36 43,188 JBRARY BOOKS 15% 549,768.63 287,921.36 287,921.36 43,188 ACCHAB EQUIPMENTS 15% 533,607.18 2,566.00 549,768.63 82,465 AKECHANICAL LABS 15% 512,639.87 536,173.18 80,425 512,639.87 76,895 LECTRICAL LABS 15% 115,239.82 512,639.87 76,895 76,995 76,895 76,995 <	UTER EQUIPMENTS							8,205.95	46,500.36
JBRARY BOOKS 15% 207,921.36 21,63,157.81 865,663 18C LAB EQUIPMENTS 15% 549,768.63 287,921.36 43,188 AECHANICAL LABS 15% 512,639,87 536,173.18 80,425 IECTRICAL LABS 15% 512,639,87 536,173.18 80,425 AX MACHINE 15% 115,239.82 512,639,87 76,895 IOSTEL EQUIPMENTS 15% 284,89 42,248,9 42,248,9 OFTWARE 15% 34,008.53 284,89 42,248,9 42,248,9 OFTWARE 15% 592,644.17 82,600.00 34,008.53 510,432.67 PBAX SYSTEM 15% 524,610.29 78,545.68 11,781. SCURITY GADGETS 15% 109,082.40 232,610.29 34,009,02.0 SITIZED LANGUAGE LAB. 40% 109,082.40 232,610.29 34,032.67 ND 0% 700,000.00 272,885.29 272,885.29 20,272,885.29 20,272,885.29 20,272,885.29 20,272,885.29 40,932.700,000,00 700,000.00 700,000.00 700,000.00 700,000.00 700,000.00 700,000.00<	RONIC & COMM. EQUIPMENTS			508,615.00		-	241,170.60	36,175.59	204,995.01
BAC LAB EQUIPMENTS 15% 549,/68.63 287,921.36 43,188 MECHANICAL LABS 15% 533,607.18 2,566.00 549,768.63 82,455 LECTRICAL LABS 15% 512,639.87 536,173.18 80,425 AX MACHINE 15% 284.89 512,639.87 76,895 OSTEL EQUIPMENTS 15% 284.89 115,239.82 17,285 ICA LABORATORY EQUIPMENTS 15% 34,008.53 284.89 42. OFTWARE 15% 592,644.17 82,600.00 242,644.17 82,664.17 OFTWARE 15% 78,545.68 350,000.00 242,644.17 62,646. CURITY GADGETS 15% 232,610.29 78,545.68 11,781. CURITY GADGETS 15% 109,082.40 232,610.29 34,892. IND 0% 700,000.00 272,885.29 40,932. ND 0% 700,000.00 272,885.29 40,932.	RY BOOKS							865,663.12	1,298,494.69
MECHANICAL LABS 15% 533,607.18 2,566.00 549,768.63 82,465 LECTRICAL LABS 15% 512,639.87 536,173.18 80,425 AX MACHINE 15% 115,239.82 512,639.87 512,639.87 OSTEL EQUIPMENTS 15% 284.89 115,239.82 17,285 OSTEL EQUIPMENTS 15% 34,008.53 284.89 42. OFTWARE 15% 467,832.67 82,600.00 34,008.53 550,432.67 82,564. OFTWARE 15% 467,832.67 82,600.00 242,644.17 62,646. OFTWARE 15% 78,545.68 350,000.00 242,644.17 62,646. CURITY GADGETS 15% 232,610.29 78,545.68 109,082.40 163,632.67 82,864.99 CURITY GADGETS 15% 109,082.40 232,610.29 34,891. 134,891. 19,082.40 163,632.67 82,644.17 62,646. 19,082.40 163,632.67 82,664.99 163,622.67 163,622.67 163,622.67 163,622.67 163,642.67 163,642.67 163,642.67 163,642.67 163,642.67 163,642.67 1	AB EQUIPMENTS		549,768.63	-		-		43,188.20	244,733.16
LECTRICAL LABS 15% 512,639,87 536,173.18 80,425 AX MACHINE 15% 115,239.82 512,639,87 76,895 IOSTEL EQUIPMENTS 15% 284.89 115,239.82 17,285 IOSTEL EQUIPMENTS 15% 34,008.53 284.89 42, OFTWARE 15% 467,832.67 82,600.00 34,008.53 510,432.67 82,564. AR & JEEP 15% 592,644.17 550,432.67 82,564. 350,000.00 242,644.17 62,646. CRUITY GADGETS 15% 232,610.29 78,545.68 11,781. 84,891. IOSTUZE LANGUAGE LAB. 40% 109,082.40 232,610.29 34,891. ND 0% 700,000.00 272,885.29 700,000.00 722,885.29 700,000.00	ANICAL LABS			2,566.00		•		82,465.29	467,303.34
AX MACHINE 13% 115,239,82 512,639,87 76,895 IOSTEL EQUIPMENTS 15% 284.89 115,239,82 17,285 IOSTEL EQUIPMENTS 15% 34,008.53 284.89 42, ICA LABORATORY EQUIPMENTS 40% 34,008.53 284.89 42, OFTWARE 15% 467,832.67 82,600.00 34,008.53 51,01 AR & JEEP 15% 592,644.17 550,432.67 82,564. OSTWARE 15% 78,545.68 350,000.00 242,644.17 62,646. CRUITY GADGETS 15% 232,610.29 78,545.68 11,781. SISET EQUIPMENTS 15% 109,082.40 232,610.29 34,891. ND 0% 700,000.00 272,885.29 700,000.00 700,000.00	NCAL LABS						536,173.18	80,425.98	455,747.20
USTEL EQUIPMENTS 15% 34,008.53 113,239.82 17,285 ICA LABORATORY EQUIPMENTS 40% 34,008.53 34,008.53 34,008.53 5,101. OFTWARE 15% 467,832.67 82,600.00 350,000.00 242,644.17 62,664. OFTWARE 15% 78,545.68 350,000.00 242,644.17 62,664. CURITY GADGETS 15% 232,610.29 78,545.68 11,781. SISTE EQUIPMENTS 15% 109,082.40 232,610.29 34,891. GITIZED LANGUAGE LAB. 40% 109,082.40 16,362. ND 0% 700,000.00 272,885.29 700,000.00								76,895.98	435,743.89
ICA LABORATORY EQUIPMENTS 13% 34,008.53 284.89 42. OFTWARE 15% 467,832.67 34,008.53 34,008.53 51,01 AR & JEEP 15% 467,832.67 82,600.00 550,432.67 82,664.17 PBAX SYSTEM 15% 592,644.17 550,432.67 82,664.17 62,646.17 CURITY GADGETS 15% 232,610.29 78,545.68 11,781. SISET EQUIPMENTS 15% 109,082.40 232,610.29 34,891. GITIZED LANGUAGE LAB. 40% 109,082.40 16,362. ND 0% 700,000.00 272,885.29 700,000.00	L EQUIPMENTS						115,239.82	17,285.97	97,953.85
OFTWARE 15% 467,832.67 82,600.00 34,008.33 5,101. AR & JEEP 15% 592,644.17 550,432.67 82,564. 350,000.00 242,644.17 62,646. 2BAX SYSTEM 15% 78,545.68 350,000.00 242,644.17 62,646. CURITY GADGETS 15% 232,610.29 78,545.68 11,781. SISET EQUIPMENTS 15% 109,082.40 232,610.29 34,891. GITIZED LANGUAGE LAB. 40% 109,082.40 16,362. 16,362. ND 0% 700,000.00 272,885.29 700,000.00 700,000.00	BORATORY EQUIPMENTS		34,008.53				284.89	42.73	242.16
AR & JEEP 15% 467,832.67 82,600.00 550,432.67 82,564. PBAX SYSTEM 15% 592,644.17 350,000.00 242,644.17 62,646. CURITY GADGETS 15% 232,610.29 78,545.68 11,781. SINSET EQUIPMENTS 15% 109,082.40 232,610.29 34,891. GITIZED LANGUAGE LAB. 40% 109,082.40 16,362. ND 0% 700,000.00 272,885.29 40,932. OW 700,000.00 272,885.29 40,932.	ARE		-				34,008.53	5,101.28	28,907.25
2BAX SYSTEM 15% 592,644,17 550,432,67 82,564 CURITY GADGETS 15% 78,545,68 350,000,00 242,644,17 62,646. CURITY GADGETS 15% 232,610,29 78,545,68 11,781. ENSET EQUIPMENTS 15% 109,082,40 232,610,29 34,891. ISM LAB. EQUIPMENTS 15% 272,885,29 109,082,40 16,362. ND 0% 700,000,00 272,885,29 40,932.				82,600.00				-	20,907.25
ISW 78,545.68 350,000.00 242,644.17 62,646. ISW 15% 232,610.29 78,545.68 11,781. ENSET EQUIPMENTS 15% 109,082.40 232,610.29 34,891. ISW LAB. EQUIPMENTS 15% 272,885.29 16,362. ND 0% 700,000.00 272,885.29 40,932.	SYSTEM		592,644.17		-		550,432.67	82,564.90	467,867.77
ENSET EQUIPMENTS 15% 232,610.29 78,545.68 11,781. GITIZED LANGUAGE LAB. 40% 109,082.40 232,610.29 34,891. & I. LAB. EQUIPMENTS 15% 272,885.29 16,362. ND 0% 700,000.00 272,885.29 40,932. 700,000.00 700,000.00			78,545.68		-	350,000.00	242,644.17	62,646.63	179,997.54
GITIZED LANGUAGE LAB. 40% 232,610.29 34,891. & I. LAB. EQUIPMENTS 15% 272,885.29 ND 0% 700,000.00 272,885.29 40,932. 700,000.00 700,000.00	FOLIIPMENTS		232,610.29				78,545.68		
8 I. LAB. EQUIPMENTS 15% 272,885.29 16,362. ND 0% 700,000.00 272,885.29 40,932.	ED LANGUACE LAD	15%	109,082.40				232,610.29		66,763.83
ND 0% 700,000.00 272,885.29 40,932. 700,000.00	AR FOLUDA GELAB.	40%	-		-				197,718.75
0% 700,000.00 272,885.29 40,932. 700,000.00	AB. EQUIPMENTS	15%	272,885.29						92,720.04
700,000.00		0%					272,885.29		224 055
10 200				-	-			40,332.79	231,952.50
		_	40,382,535.82	1,038,281.00			-		700,000.00
- 350,000,00 - 11,000		-	,	1,030,281.00	-	350,000.00	41,070,816.82	3,293,503.37	37,777,313.45

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MAHANT BACHITTER SINGH COLLEGE OF ENGINEERING & TECHNOLOGY, BABLIANA, JAMMU RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPT				
OPENING BALANCES	A	MOUNT PAYMENT		AMOUNT
CASH IN HAND				
	2,776,739.22	EXPENSES	139,990.00	
PUNJAB & SIND BANK, DIGIANA	7,309.17	ADVERTISEMENT	244,794.00	
PUNJAB & SIND BANK, BABLIANA	152,527.65	ASST. PROFESSORS AFFILIATION AND INSPECTION CHARGES	282,000.00	
AXIS BANK	27,458.45		11,275.22	
FDR'S	28,151,768.00	BANK CHARGES	743,204.00	
	20,151,708.00	COLLEGE CONTIGENCIES 31,115,802.49 COMMUNICATION EXPENSES	50,356.00	
		31,115,802.49 COMMUNICATION EXPENSES	28,125.00	
ADMISSION FEES	17,580,300.00	DAILIES & PERIODICALS	891,634.00	
NTEREST ON BANK DEPOSITS		ELECTRICITY EXPENSES	128,439.00	
THER RECEIPTS	1,202,365.00	ESIC CONTRIBUTION	242,919.00	
	980,226.00	GENSETT EXPENSES	100,000.00	
IXED ASSETS SALE		19,762,891.00 GROUND LEVELLING	1,736,000.00	
USES & JEEP		BUS HIRE CHARGES	210,340.00	
	350,000.00	HOSTEL EXPENSES	100,625.00	
		350,000.00 LABORATORY EXPENSES	248,303.00	
UNDRY DEBTOR		LAWNS & PARKS MAINT.	990.00	
		941,491.00 INTEREST ON LOAN AGAINST FDR	5,000.00	
		399,095.00 LEGAL EXPENSES	71,795.00	
HER PAYABLE		3.063.257.00 LIBRARY JOURNALS	77,016.00	
OUP INSURANCE		14,938.00 MISC. EXPENSES	50,013.00	
NT MANJIT SINGH TRUST		13,733,000,00 P.F. ADMN. CHARGES	368,772.00	
NT MELA COLLEGE		120 120 00 PROFESSIONAL CHARGES	1,198,551.00	
		REPAIR & MAINTAINENCE OTHERS	7,891.00	
		RESEARCH AND DEVELOPMENT	285,731.00	
		PRINTING & STATIONERY	22,661.00	
		STAFF WELFARE		
		STAFF SCHOLARSHIP	730,000.00	
		STAFF GRATUITY	1,581,798.00	
		STUDENT WELFARE	60,630.00	
		TRAINING AND PLACEMENT EXPENSES	9,642.00	
		STAFF SALARY	28,515,960.00	
		VEHICLE REPAIR & MAINTAINENCE	431,117.00	
		WORKSHOP EXPENSES	7,690.00	
		TRAVELLING AND CONVEYANCE	341,698_00	
		WAGES	1,226,279.00	
				40,151,23
		FIXED ASSETS ADDITION	163,500.00	
		OFFICE EQUIPMENTS	281,000.00	
		FURNITURE AND FIXTURE		
		COMPUTER EQUIPMENTS	508,615.00	
		SOFTWARE	82,600.00	
		LABORATORY EQUIPMENTS	2,566.00	1,038,281
		LOANS & ADVANCES		
		SECURITY DEPOSIT JAMMU UNIVERSITY		117,000
		ADVANCES AGAINST EXP		17,000
		INTT. ACCRUED		120,999
		TDS		59,423
		SUNDRY CREDITOR PAID		124,557.
		LOAN AGAINST FDR PAID		461,446.
				401,440.
		CLOSING BALANCES		
		CASH IN HAND	209,478.22	
		PUNJAB & SIND BANK, DIGIANA	7,503.17	
		PUNJAB & SIND BANK, BABLIANA	61,930.63	
		AXIS BANK	142,753.25	
		FDR'S	26,988,985.00	
				27,410,650.2

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

FOR & ON BEHALF OF THE ADMINISTRATIVE COUNCIL

sd/-(S. LAKHBIR SINGH)

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ADVISOR ADVISOR MBACE JAMMH MBATED: 30-1 JARMAP.

CHAIRMAN N

MBS College of Engg. & Technology Babliana. Jammu

