



**SHARMA & RISHI**  
**CHARTERED ACCOUNTANTS**

537- HUDA CITY CENTRE, NEAR LIC OFFICE, BHIWANI-127021

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**AUDITOR'S REPORT**

We have examined the Balance Sheet of **BRCM COLLEGE OF ENGINEERING AND TECHNOLOGY, BAHAL DISTT. BHIWANI -127028, HARYANA** as at 31.03.2022 and Income and Expenditure Statement for the year ended on that date which is in agreement with the books of accounts maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion, proper books of accounts have been kept by institution at Bahal visited by us so far as appears from our examination of the books of accounts, subject to the comments as under:-

- a) That depreciation on fixed assets has been charged on Written Down Value Method.

In our opinion and the best of our information and according to information given to us the said accounts give a true and fair view:-

1. In the case of the Balance Sheet, of the State of Affairs of the above named institution as at 31.03.2022 and
2. In the case of the Income and Expenditure Statement, of the excess of Expenditure over Income for the year ending on 31.03.2022
3. Previous year's figures have been regrouped / restated wherever necessary.

PLACE : BHIWANI

DATED : 30.08.2022

UDIN: 22017118AXZEGY2078

**FOR SHARMA AND RISHI**  
**CHARTERED ACCOUNTANTS**

(R.K. BHARDWAJ), F.C.A.

**PARTNER**

M.No. 017118

**BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL**  
(A unit of Ballaram Hanumandas Charitable Trust)  
BALANCE SHEET AS AT 31st MARCH 2022

PARTICULARS	SCHEDULE	As At 31.03.2022 Rs.	As At 31.03.2021 Rs.
<b><u>SOURCES OF FUND</u></b>			
<b><u>FUND BALANCES</u></b>			
GENERAL FUND	1	(410,786,802)	(410,272,607)
DEVELOPMENT FUND	2	172,641,640	177,441,090
		<u>(238,145,162)</u>	<u>(232,831,517)</u>
SECURED LOANS	3	2,600,071	4,343,141
DEPOSITS & ADVANCES FROM STUDENTS	4	19,610,986	17,848,890
CURRENT ACCOUNT BALANCE	5	447,450,618	442,434,131
	<b>G TOTAL</b>	<u><b>231,516,513</b></u>	<u><b>231,794,645</b></u>
<b><u>APPLICATION OF FUND</u></b>			
<b><u>FIXED ASSETS</u></b>			
Gross Block	6	426,796,268	427,224,692
Less : Depreciaton		178,996,885	171,461,620
Net Block		<u>247,799,383</u>	<u>255,763,072</u>
Capital Work in Progress		-	-
		<u><b>247,799,383</b></u>	<u><b>255,763,072</b></u>
<b><u>CURRENT ASSETS &amp; ADVANCES</u></b>			
CURRENT ASSETS	7	23,226,647	19,749,664
LOANS & ADVANCES	8	587,494	1,232,937
CASH & BANK BALANCES	9	261,931	476,415
		<u><b>24,076,072</b></u>	<u><b>21,459,016</b></u>
<b><u>LESS : CURRENT LIABILITIES &amp; PROVISIONS</u></b>			
CURRENT LIABILITIES	10	40,358,942	45,427,443
		<u><b>(16,282,870)</b></u>	<u><b>(23,968,427)</b></u>
	<b>G TOTAL</b>	<u><b>231,516,513</b></u>	<u><b>231,794,645</b></u>

Schedules 1 to 10 form an integral part of Balance Sheet.

  
Principal

537-38 City Centre  
Near Mini Secretariat  
LIC Office Road  
Bhiwani -127021

Dated : the 30<sup>th</sup> Day of Aug., 2022.

Signed in terms of our attached Report of even date.

FOR SHARMA & RISHI  
Chartered Accountants

  
(R.K. BHARDWAJ)  
Partner



**BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL**  
(A unit of Ballaram Hanumandas Charitable Trust)  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

PARTICULARS	SCHEDULE	YEAR ENDED 31.03.2022 Rs.	YEAR ENDED 31.03.2021 Rs.
<b><u>INCOME</u></b>			
FEES & CHARGES	11	30,842,589	27,034,213
OTHER RECEIPTS	12	13,753	44,390
SUBSIDY RECEIVED		-	-
<b>TOTAL</b>		<b>30,856,342</b>	<b>27,078,603</b>
<b><u>EXPENDITURE</u></b>			
PERSONNEL EXPENSES	13	11,951,770	14,126,060
ADMINISTRATIVE EXPENSES	14	7,433,511	5,088,302
EDUCATIONAL EXPENSES	15	4,027,291	4,749,948
LOSS ON SALE OF FIXED ASSETS		66,751	-
DEPRECIATION	6	7,891,214	8,302,875
<b>TOTAL</b>		<b>31,370,537</b>	<b>32,267,185</b>
<b>(DEFECIT)/SURPLUS AVAILABLE FOR APPROPRIATION</b>		<b>(514,195)</b>	<b>(5,188,582)</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>(514,195)</b>	<b>(5,188,582)</b>

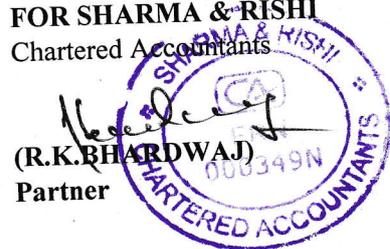
Schedules 6, 11 to 15 form an integral part of Income & Expenditure Account.

  
Principal

537-38 City Centre  
Near Mini Secretariat  
LIC Office Road  
Bhiwani -127021  
Dated : the 3<sup>rd</sup> Day of Aug., 2022.  
Signed in terms of our attached Report of even date.

FOR SHARMA & RISHI  
Chartered Accountants

  
(R.K. BHARDWAJ)  
Partner



**BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL**

(A unit of Ballaram Hanumandas Charitable Trust)

SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH 2022

<b>PARTICULARS</b>	<b>As at 31.03.2022 Rs.</b>	<b>As at 31.03.2021 Rs.</b>
<b><u>SCHEDULE -1</u></b>		
<b>GENERAL FUND</b>		
OPENING BALANCE	(410,272,607)	(405,084,025)
LESS : EXCESS DEP. CHARGED IN EARLIER YEARS	-	-
ADD/(LESS) : TRANSFERRED FROM I&E A/C	(514,195)	(5,188,582)
	<u>(410,786,802)</u>	<u>(410,272,607)</u>
<b><u>SCHEDULE -2</u></b>		
<b>DEVELOPMENT FUND</b>		
OPENING BALANCE	177,441,090	177,441,090
LESS : ADJUST WITH FEE CONCESSION	4,799,450	-
	<u>172,641,640</u>	<u>177,441,090</u>
<b><u>SCHEDULE -3</u></b>		
<b>SECURED LOANS</b>		
H.P LOAN	2,600,071	4,343,141
(Secured against Vehicles)	<u>2,600,071</u>	<u>4,343,141</u>
<b><u>SCHEDULE -4</u></b>		
<b>DEPOSITS &amp; ADVANCES FROM STUDENTS</b>		
CAUTION MONEY	5,655,050	5,349,250
HOSTEL & MESS SECURITY	3,872,811	3,775,311
SECURITY BOND FROM STUDENTS	81,000	91,000
STUDENTS PERSONAL MONEY	3,467,053	3,300,231
STUDENTS OLD BOYS ASSOCIATION	587,644	581,444
STUDENT ACTIVITY FUND	674,910	430,434
BOOK BANK	4,092,885	3,819,885
FEE REFUNDABLE	1,179,633	501,335
	<u>19,610,986</u>	<u>17,848,890</u>
<b><u>SCHEDULE -5</u></b>		
<b>CURRENT ACCOUNT BALANCE</b>		
BRHD CHARITABLE TRUST, BAHAL	447,450,618	442,434,131
(Internal Balance)	<u>447,450,618</u>	<u>442,434,131</u>

**BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL**  
(A unit of Ballaram Hanumandas Charitable Trust)  
SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH 2022

PARTICULARS	As at 31.03.2022 Rs.	As at 31.03.2021 Rs.
<b><u>SCHEDULE-7</u></b>		
<b>CURRENT ASSETS</b>		
<b><u>SUNDRY ASSETS</u></b>		
STORE GOODS IN HAND	-	6,579
DIESEL IN HAND	167,689	6,682
FEE RECEIVABLE	22,024,530	18,701,975
(A)	22,192,219	18,715,236
<b><u>SECURITY DEPOSITS</u></b>		
DEPOSIT AGAINST LPG GAS	34,000	34,000
HSEB (DHBVNL)	599,678	599,678
MDU SECURITY	100,000	100,000
HSCS SECURITY	300,000	300,000
TELEPHONE	750	750
(B)	1,034,428	1,034,428
<b>TOTAL</b>	<b>23,226,647</b>	<b>19,749,664</b>
<b><u>SCHEDULE-8</u></b>		
<b>LOANS &amp; ADVANCES</b>		
ADVANCE TO STAFF	-	-
ADVANCES TO SUPPLIERS	100,000	185,000
TDS RECEIVABLE	9,341	9,341
OTHER RECEIVABLE	255,167	-
HIRE PURCHASE A/C	219,264	1,008,556
PREPAID EXPENSES	3,722	30,040
	<b>587,494</b>	<b>1,232,937</b>
<b><u>SCHEDULE-9</u></b>		
<b>CASH &amp; BANK BALANCE</b>		
PNB BAHAL-SB A/C-1215000100092928	110,605	101,099
PNB BAHAL S.A.F. A/C-1215000100113131	8,404	8,163
INDIAN BANK - SB A/C-50068621687	51,103	110,809
SBI BAHAL A/ C- 36724424909	-	31,457
IOCL XTRAPOWER CARD	1,990	577
CASH IN HAND	89,829	224,310
	<b>261,931</b>	<b>476,415</b>

**BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL**  
 (A unit of Ballaram Hanumandas Charitable Trust)  
 SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH 2022

PARTICULARS	As at 31.03.2022 Rs.	As at 31.03.2021 Rs.
<b><u>SCHEDULE -10</u></b>		
<b><u>OTHER CURRENT LIABILITIES</u></b>		
SUNDRY CREDITORS	2,123,997	2,318,094
AUDIT FEE PAYABLE	12,500	12,500
UNIVERSITY DUES	445,964	428,077
YOUTH RED CROSS FUND	490,659	489,747
STUDENT AID FUND	543,354	461,394
PF PAYABLE	2,937,754	2,957,734
ESI PAYABLE	387,802	332,326
SALARY PAYABLE	19,308,457	22,461,691
PROVISION FOR GRATUITY	10,236,570	11,144,216
PROVISION FOR EARNED LEAVE	3,239,181	3,676,127
OTHER LIABILITIES	-	500,000
TDS PAYABLE	43,063	151,600
NSS A/C	218,602	188,518
OUTSTANDING EXPENSES	226,828	168,068
CANTEEN SECURITY	25,000	25,000
STAFF CLUB	119,211	112,351
	<b><u>40,358,942</u></b>	<b><u>45,427,443</u></b>

**BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL**

(A unit of Ballaram Hanumandas Charitable Trust)

SCHEDULE TO THE INCOME & EXPENDITURE ACCOUNT AS ON 31st MARCH 2022

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2022	31.03.2021
	Rs.	Rs.
<b><u>SCHEDULE-11</u></b>		
<b>FEES &amp; CHARGES</b>		
TUITION FEES	19,214,250	18,598,000
DEVELOPMENT FEES	4,863,500	4,743,000
PROSPECTUS & REGISTRATION	83,500	105,200
LEASED LINE & NETWORKING CHARGES	453,395	306,000
MESS CHARGES FROM STUDENTS	4,319,640	1,858,432
OTHER CHARGES FROM STUDENTS	1,553,327	1,091,753
e-JOURNAL CHARGES	341,500	327,400
FINE FROM STUDENTS	13,477	4,428
<b>TOTAL</b>	<b>30,842,589</b>	<b>27,034,213</b>
<b><u>SCHEDULE-12</u></b>		
<b>OTHER INCOME</b>		
INTEREST RECEIVED	10,543	34,690
MISCELLANEOUS RECEIPTS	3,210	9,700
<b>TOTAL</b>	<b>13,753</b>	<b>44,390</b>
<b><u>SCHEDULE-13</u></b>		
<b>PERSONNEL EXPENSES</b>		
SALARY & ALLOWANCES	10,222,630	10,555,633
CONTRIBUTION TO EPF	815,126	1,116,005
CONTRIBUTION TO ESI	74,460	237,910
GRATUITY & LEAVE ENCASHMENT	-	2,057,012
SECURITY EXPENSES	181,854	-
EDUCATION ALLOWANCE	657,700	159,500
<b>TOTAL</b>	<b>11,951,770</b>	<b>14,126,060</b>
<b><u>SCHEDULE-14</u></b>		
<b>ADMINISTRATIVE EXPENSES</b>		
ADVERTISMENT & ADMISSION EXPENSES	2,429,406	1,691,193
AFFILIATION CONTINUATION & OTHER FEE	206,150	146,000
AUDIT FEES & EXP.	12,500	12,500
BANK CHARGES	3,441	6,429
INTEREST ON SHORT TERM LOAN	28,303	-
ELECTRICITY & WATER EXP.	785,458	220,686
GENERAL EXPENSES	2,150	7,482
HEALTH CARE EXPENSES	-	-
HIRE PURCHASE EXPENSES	867,622	239,933
INSURANCE EXPENSES	30,526	53,969
PROFESSIONAL & CONSULTANCY CHARGES	-	6,150
MEAL EXP. (MESS CHARGES STUDENTS)	2,071,445	1,383,113
POSTAGE & COURIER	5,823	5,149
PRINTING & STATIONERY	67,869	51,111
RECRUITMENT EXP.	34,232	161,890
REFRESHMENT EXPENSES	90,792	66,299

**BRCM COLLEGE OF ENGINEERING & TECHNOLOGY, BAHAL**

(A unit of Ballaram Hanumandas Charitable Trust)

SCHEDULE TO THE INCOME &amp; EXPENDITURE ACCOUNT AS ON 31st MARCH 2022

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2022	31.03.2021
	Rs.	Rs.
REPAIR MAINTENANCE & UPKEEPING	311,528	233,557
GST EXP.	44,210	114,748
STAFF WELFARE	172,031	268,594
TELEPHONE	47,660	61,843
TRAVELLING & CONVEYANCE	17,985	2,305
UNIFORM EXPENSES	3,780	-
UPKEEPING HOSTEL	-	13,501
TRANSPORTATION CHARGES (BUS ROUTES)	181,433	274,438
VEHICLE EXPENSES	19,167	67,412
<b>TOTAL</b>	<b>7,433,511</b>	<b>5,088,302</b>

**SCHEDULE-15****EDUCATIONAL EXPENSES**

COMPUTER & NETWORKING EXPENSES		12,950
EXAMINATION EXP.	158,092	-
FACULTY DEVELOPMENT EXP.	-	-
FUNCTION, SEMINAR & WORKSHOP	29,151	12,818
LABORATORY EXPENSES	150,012	98,000
LEASED LINE CHARGES	199,992	282,592
NAAC EXPENSES	182,004	656,340
ERP & WEBSITE	31,000	4,286
LIBRARY/ MAGAZINE EXPENSES	12,400	100,125
SCHOLARSHIPS / FEE CONCESSION	3,257,200	3,560,600
SPORTS & GYM EXP.	-	-
TRAINING & PLACEMENT EXPENSES.	7,440	22,237
<b>TOTAL</b>	<b>4,027,291</b>	<b>4,749,948</b>

**BRCM COLLEGE OF ENGG. & TECH. , BAHAL**  
ANNEXURES TO BS FOR THE YEAR ENDED 31st MARCH 2022

S.NO.	PARTICULARS	AMOUNT
<b>ANNEXURE-I</b>		
<b>SUNDRY CREDITORS</b>		
1	AG & CO.	5,000
2	ANUJ KUMAR, BHIWANI	71,551
3	ASHISH CHHABRA	22,872
4	BABA PHOTO STUDIO	19,276
5	BAHAL FILLING STATION	841,375
6	BAHAL PRINTING PRESS	12,231
7	BAJAJ ALUMINIUM WORKS	86,120
8	BALAJI FLEX	10,853
9	BARASARIA RO	10,000
10	BEHAL ELECTRICAL WORKS	13,720
11	CHAUDHARY COMPUTER & LAPTOP	6,850
12	CHAUDHARY NEWS	1,750
13	DHARAMVIR, FABRICATOR	27,488
14	JAGBIR SINGH	5,340
15	KIRTI PRAKASHAN	44,613
16	KONEXIONZ	21,874
17	MUKESH SAINI CANTEEN	50,039
18	NORANG BATTERY HOUSE	10,750
19	OM DIESEL PVT. LTD.	45,429
20	POONIA REFRERATION ELECTRIC	12,700
21	PRANAV PRINT SHOP	36,468
22	RAJENDRA NEWS AGENCY	1,690
23	RAJESH KUMAR	34,023
24	SAGARMAL PANSARI	12,730
25	SANJAY KUMAR FABRICATOR	29,138
26	SBS SECURITY SERVICE & MANPOWER	81,292
27	SHANTI MOTORS	50,346
28	SHARMA & RISHI	12,500
29	SHREE BALAJI MANUFACTURERS	30,464
30	SIYA RAM CHAT BHANDAR	1,500
31	SURENDER TENT HOUSE	106,450
32	SURENDRA AGARWAL STORE	18,000
33	SUSHIL KUMAR (KEDIA )	143,934
34	VASTRA VATIKA	6,150
35	VIKESH NET SOLUTION	30,085
36	XEROXING SERVICE	6,664
37	LILA RAM S/O OM PRAKASH	35,000
38	ROSEMINE EDUCATIONAL & CHARITABLE TRUST	34,500
39	STALE CHEQUES	133,232
	<b>TOTAL</b>	<b><u>2,123,997</u></b>
<b>ANNEXURE-II</b>		
<b>ADVANCE TO PARTIES</b>		
1	CENTUM WORKSKILL INDIA LTD.	100,000
	<b>TOTAL</b>	<b><u>100,000</u></b>
<b>ANNEXURE-III</b>		
<b>ADVANCE TO STAFF</b>		
1		
	<b>TOTAL</b>	<b><u>-</u></b>

**BRCM COLLEGE OF ENGINEERING & TECHNOLOGY,BAHAL**  
(A unit of Ballaram Hanumandas Charitable Trust)

**SCHEDULE-6**  
**FIXED ASSETS AS AT 31st MARCH 2022**

S.No.	Particulars	Rate Of Dep. %	Gross Block			Depreciation			Net Block as on 31-03-22	
			Op. Bal as on 01-04-21	Addition during the year	Sale/Adj. during the year	Cl. Bal as on 31-03-22	Op. Bal as on 01-04-21	Addition during the Period		on Sale/Adj. during the year
1	AIR CONDITIONERS	4.75	1,436,332			1,436,332	745,455	32,817	778,272	658,060
2	AUDIO & VISUAL EQP.	4.75	695,812			695,812	352,646	16,300	368,946	326,866
3	BIO-GAS PLANT	4.75	252,477			252,477	137,933	5,441	143,374	109,103
4	BUILDINGS	1.63	194,766,985			194,766,985	37,712,524	2,559,988	40,272,512	154,494,473
5	CC TV CAMERA & SECURITY SYSTEM	4.75	1,378,596			1,378,596	553,543	39,190	592,733	785,863
6	COMPUTERS	16.21	4,814,053			4,814,053	3,343,376	238,397	3,581,773	1,232,280
7	CONSTRUCTION MACHINERY	4.75	3,733,401			3,733,401	1,779,327	92,819	1,872,146	1,861,255
8	ELECTRIC SUB STATION	4.75	8,015,454			8,015,454	5,128,615	137,125	5,265,740	2,749,714
9	ELECTRIC INSTALLATION	4.75	3,730,418			3,730,418	1,894,293	87,216	1,981,509	1,748,909
10	ELECTRICAL EQP./WATER METERS	4.75	638,488			638,488	370,284	12,740	383,024	255,464
11	LAB EQUIPMENTS	4.75	89,675,459	86,700		89,762,159	50,313,056	1,873,832	52,186,888	37,575,271
12	FAX MACHINE/OFFICE EQUIPMENTS	4.75	55,135			55,135	29,470	1,219	30,689	24,446
13	FIRE FIGHTING EQP.	4.75	207,855			207,855	99,382	5,152	104,534	103,321
14	FRANKING MACHINE	4.75	139,750			139,750	59,138	3,829	62,967	76,783
15	FURNITURE & FIXTURES	9.50	30,544,911	9,576		30,554,487	26,437,992	391,067	26,829,059	3,725,428
16	HORTICULTURE EQP.	4.75	3,350,041			3,350,041	2,343,146	47,828	2,390,974	959,067
17	I.D. CARD PRINTING MACHINE	4.75	89,997			89,997	52,861	1,764	54,625	35,372
18	LIBRARY BOOKS	4.75	2,025,675	58,000		2,083,675	1,504,463	27,513	1,531,976	551,699
19	M.S. HOLOPIPE SHED	4.75	1,291,896			1,291,896	599,723	32,878	632,601	659,295
20	NETWORKING INSTALLATION	4.75	15,239,879			15,239,879	7,097,410	386,767	7,484,177	7,755,702
21	NOTE COUNTING MACHINE	4.75	30,375			30,375	15,348	714	16,062	14,313
22	PROJECTOR LCD	16.21	626,036			626,036	571,318	8,870	580,188	45,848
23	S.T.PLANT	4.75	6,909,358			6,909,358	4,476,612	115,555	4,592,167	2,317,191
24	SOLAR POWER PLANT	4.75	27,833,641			27,833,641	8,643,725	911,521	9,555,246	18,278,395
25	SOLAR WATER HEATING SYSTEM	4.75	7,986,559			7,986,559	4,582,764	161,680	4,744,444	3,242,115
26	STREET LIGHTING	4.75	264,851			264,851	219,096	2,173	221,269	43,582
27	TELE COMMUNICATION EQP.	4.75	482,928			482,928	185,533	14,126	199,659	283,269
28	TUBEWELL	1.63	142,770			142,770	15,728	2,071	17,799	124,971
29	VEHICLES	9.50	15,014,001	582,700		14,431,301	8,900,332	559,257	355,949	9,103,640
30	WI-FI SYSTEMS	4.75	2,453,623			2,453,623	1,263,610	56,526	1,320,136	1,133,487
31	WATER COOLER & FREEZER	4.75	988,550			988,550	461,459	25,038	486,477	502,073
32	WATER FILTRATION PLANT	4.75	2,215,080			2,215,080	1,455,610	36,075	1,491,685	723,395
33	WATER METERS	4.75	92,180			92,180	30,731	2,919	33,650	58,530
34	XEROX MACHINE	4.75	102,126			102,126	85,137	807	85,944	16,182
	<b>Total</b>		<b>427,224,692</b>	<b>154,276</b>		<b>426,796,268</b>	<b>171,461,620</b>	<b>7,891,214</b>	<b>355,949</b>	<b>178,996,885</b>
	<b>Total</b>		<b>427,224,692</b>	<b>154,276</b>		<b>426,796,268</b>	<b>171,461,620</b>	<b>7,891,214</b>	<b>355,949</b>	<b>178,996,885</b>
	<b>G Total</b>		<b>427,224,692</b>	<b>154,276</b>		<b>426,796,268</b>	<b>171,461,620</b>	<b>7,891,214</b>	<b>355,949</b>	<b>178,996,885</b>
	<b>G Total</b>		<b>427,224,692</b>	<b>154,276</b>		<b>426,796,268</b>	<b>171,461,620</b>	<b>7,891,214</b>	<b>355,949</b>	<b>178,996,885</b>