

BHUTAN POST
Trial Balance
1-Jan-2024 to 30-Jun-2024

Particulars	BHUTAN POST 1-Jan-2024 to 30-Jun-2024			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
EQUITY	211,782,614.84	3,767.25	7,756.46	211,786,604.05
SHARE CAPITAL Note No. 11	23,595,200.00			23,595,200.00
RETAINED EARNING Note No. 12A	134,099,288.38	3,767.25	7,756.46	134,103,277.59
GENERAL & CAPITAL RESERVE Note No. 12B	54,088,126.46			54,088,126.46
Loans (Liability)	3,474,574.84	282,821,843.01	280,981,204.26	1,633,936.09
Bank OD A/c	3,474,574.84	282,821,843.01	280,981,204.26	1,633,936.09
Bank OD A/c (WU) Note No. 16	3,474,574.84	282,821,843.01	280,981,204.26	1,633,936.09
NON CURRENT LIABILITIES	250,782,774.14	4,354,915.32	8,266,094.88	254,693,953.70
DEFERRED CAPITAL GRANT Note No. 13A	22,127,966.75			22,127,966.75
LONG TERM BORROWINGS Note No. 14A	170,015,450.37	2,220,000.00	5,692,242.72	173,487,693.09
PROVISION GRATUITATY Note No. 14B	45,340,733.54			45,340,733.54
OTHER NON CURRENT LIABILITIES	13,298,623.48	2,134,915.32	2,573,852.16	13,737,560.32
NON CURRENT ASSETS	356,774,225.35	49,424,405.32	23,161,024.54	383,037,606.13
CAPITAL WORK IN PROGRESS Note No. 1	188,648,871.81	31,999,293.36	5,244,892.99	215,403,272.18
PROPERTY, PLANT & EQUIPMENT Note No. 1	107,681,205.08	3,051,876.84	4,415,077.52	106,318,004.40
INTANGIBLE ASSETS Note No. 2	808,812.57		227,136.67	581,675.90
FINANCIAL INVESTMENTS Note No. 3	54,867,977.24	14,373,235.12	13,000,000.00	56,241,212.36
OTHER NON CURRENT ASSETS Note No. 4	4,767,358.65		273,917.36	4,493,441.29
Branch / Divisions		295,134,987.66	295,134,987.66	
INTER UNIT (ACITIVITY)		295,134,987.66	295,134,987.66	
INCOME		10,282,405.50	115,752,429.78	105,470,024.28
POSTAL INCOME Note No. 18		9,966,963.50	19,705,349.29	9,738,385.79
SCI Note No. 3 Transport Income			659,726.00	659,726.00
REAL ESTATE & INVESTMENT Note No. 21		142,935.00	12,928,227.49	12,785,292.49
SCI Note No. 2 Philately Income		128,061.00	8,022,441.19	7,894,380.19
SCI Note No. 6 Grant Income			1,491,333.78	1,491,333.78
SCI Note No. 5 Remittance Income			6,407,033.74	6,407,033.74
SCI Note No. 1 Postal Income		44,446.00	66,538,318.29	66,493,872.29
EXPENDITURE		102,278,897.88	5,542,194.62	96,736,703.26
<i>Purchase Bills to Come</i>		20,300.00		20,300.00
EMPLOYEE BENEFIT EXPENSES Note No. 25		47,511,389.00	10,986.00	47,500,403.00
SCE Note No. 10 Motor Vehicle Costs		152,198.26		152,198.26
SCE Note No. 11 Depreciation & Amortisation Expenses		2,224,501.40	7,911.80	2,216,589.60
SCE Note No. 12 Information Technology Expenses		42,450.00		42,450.00
SCE Note No. 13 Repair & Maintenance Expenses		84,970.00	580.00	84,390.00
SCE Note No. 14 Security Services Costs		279,000.00		279,000.00
SCE Note No. 15 Traveling Expenses		71,002.00	1,500.00	69,502.00
SCE Note No. 16 Meeting Expenses		12,643.00		12,643.00
SCE Note No. 17 Human Resource Development / Training Costs		975,102.48	135,763.50	839,338.98
SCE Note No. 18 Staff Welfare and Engagement Expenses		153,395.00	2,090.00	151,305.00
SCE Note No. 19 Audit Engagement Expenses		88,700.00		88,700.00
SCE Note No. 20 Printing & Stationery Costs		4,920,831.55	3,926,669.75	994,161.80
SCE Note No. 21 Board of Directors' Expenses		58,035.00		58,035.00
SCE Note No. 22 Foreign Exchange Losses		1,100.81		1,100.81
SCE Note No. 25 Hospitality and Entertainment		203,073.76		203,073.76
SCE Note No. 28 Statutory Fees		487,726.82	27,792.50	459,934.32
SCE Note No. 2 Philately Expenses		1,505,422.49	382,400.00	1,123,022.49
SCE Note No. 3 Transport Expenses		2,116,543.94	27,997.80	2,088,546.14
SCE Note No. 4 Estate Management & Investment Expenses		2,870,240.42	690.68	2,869,549.74
SCE Note No. 6 Grant Expenses		1,491,333.78		1,491,333.78
SCE Note No. 7 Selling & Distribution Expenses		39,380.00		39,380.00
SCE Note No. 9 Premises Expense		989,394.54		989,394.54
SCE Note No. 26 Other General & Admin Expenses		1,402,999.02	132,580.17	1,270,418.85
PHILATELY EXPENSES Note No. 28		382,400.00	382,400.00	
SCE Note No. 5 Remittance Expenses		1,239,706.44	7,777.45	1,231,928.99
OPERATING EXPENSES Note No. 24 NEW		3,157.35		3,157.35
SCE Note No. 1 Postal Expenses		33,354,600.82	877,454.97	32,477,145.85
Indirect Expenses			13,500.00	13,500.00
BELOW THE LINE EXPENSES			13,500.00	13,500.00
CURRENT ASSETS	205,550,145.75	2,543,309,303.98	2,587,585,117.42	161,274,332.31
Cash-in-Hand	4,575,249.00	398,035,568.00	395,686,044.00	6,924,773.00
OTHER CURRENT ASSETS Note No. 10	2,759,754.81	2,602,171.82	758,494.87	4,603,431.76
OTHER CURRENT ASSETS Note No. 10A		128.66		128.66
<i>Opening Stock</i>				
INVENTORY Note No. 5	42,098,056.17	2,072,924.92	2,220,190.43	41,950,790.66
BANK ACCOUNTS Note No. 7A	43,381,957.43	1,578,025,732.30	1,546,848,777.19	74,558,912.54
LOANS & ADVANCES Note No. 8	8,107,342.20	12,104,132.63	13,010,184.40	7,201,290.43
OTHER FINANCIAL ASSETS Note No. 9	7,298,080.29	15,774,315.64	17,367,543.70	5,704,852.23
TRADE & OTHER RECEIVABLE Note No. 6	97,277,415.85	478,825,965.47	555,860,140.29	20,243,241.03
CASH-IN-HAND Note No. 7B	4,627,539.00	453,903,932.54	451,519,786.54	7,011,685.00
CURRENT LIABILITIES	96,291,317.28	200,313,871.50	171,480,087.80	67,457,533.58
<i>Deferred Tax Liabilities</i>	<i>384,071.42</i>			<i>384,071.42</i>
<i>Lease Liability</i>	<i>458,882.64</i>			<i>458,882.64</i>
TRADE & OTHER PAYABLE Note No. 15	40,098,215.72	136,128,263.68	132,905,029.19	36,874,981.23
OTHER CURRENT LIABILITIES Note No. 16	9,521,144.19	34,019,084.34	32,685,440.61	8,187,500.46
PROVISIONS Note No. 17	45,829,003.31	30,166,523.48	5,889,618.00	21,552,097.83
Profit & Loss A/c	6,910.00			6,056.28
Grand Total		3,487,924,397.42	3,487,924,397.42	853.72