

FINANCIAL STATEMENTS

OF

Name : KALPATARU INSTITUTE OF
TECHNOLOGY
(Managed by Kalpataru Vidya Samsthe)

Address : B.H Road, Tiptur - 572 202

Period : From 01.04.2023 to 31.03.2024

* * * * *

K. CHANNABASAPPA & CO.,
Chartered Accountants,
"Soundarya Paramount",
No.83/87, II Floor,
5th Cross, Malleswaram,
BANGALORE - 560 003.
Mobile : 94482 00400
Email : kcbfca@gmail.com

AUDIT REPORT

We have examined the annexed Balance Sheet of **Kalpataru Institute Of Technology, (Managed by Kalpataru Vidya Samsthe)** B.H. Road, Tiptur 572 202 as on **31st March, 2024**, the Statement of Income and Expenditure and Receipts & Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the said Institute. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We report that :-

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account, have been kept by the Institute, so far as it appears from our examination of those books.
- 3) The Balance Sheet and the Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the statements are properly drawn up and exhibits a true and fair view :-

I. In the case of **Balance Sheet** of the state of affairs of the Institute as on **31st March, 2024**.

AND

II. In the case of Statement of **Income and Expenditure**, of the Excess of Income over Expenditure, for the year ended on that date.

For, **K. Channabasappa & Co.,**
Chartered Accountants [FRN 0597S]



K.Channabasappa
Proprietor [MRN 018335]

UDIN:24018335BKFSSF6005


Date :20.08.2024



KALPATARU INSTITUTE OF TECHNOLOGY, B.H. ROAD, TIPTUR
(Managed by Kalpataru Vidya Samsthe)

BALANCE SHEET AS ON 31.03.2024

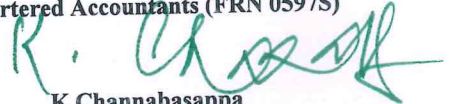
LIABILITIES	SCH	Rs.	ASSETS	SCH	Rs.
General Fund	1	18,70,31,127.23	Fixed Assets - At Cost	4	26,10,12,024.49
Depreciation Reserve	2	20,82,50,198.49	Advances & Receivables	5	5,54,194.00
Curent Liabilities	3	1,22,31,641.00	Fixed Deposits with Banks	6A	8,01,91,780.48
			Other Deposits	6B	3,23,614.00
			Cash at Banks - SB A/cs	7	6,54,31,353.75
TOTAL		40,75,12,966.72	TOTAL		40,75,12,966.72


PRESIDENT
Kalpataru Vidya Samsthe
Tiptur


TREASURER
Kalpataru Vidya Samsthe
Tiptur


PRINCIPAL
Kalpataru Institute of Technology
Tiptur

As per our report of even date
For K.CHANNABASAPPA & Co.,
Chartered Accountants (FRN 0597S)


K.Channabasappa
Proprietor (MRN 018335)

Place : Tiptur
Date : 20.08.2024



KALPATARU INSTITUTE OF TECHNOLOGY, B.H. ROAD, TIPTUR
(Managed by Kalpataru Vidya Samsthe)
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE	Rs	Rs	INCOME	Rs	Rs
To Salaries			By Fees from Students		
Teaching	5,72,82,428.00		Admission Fee	15,59,000.00	
Temporary Staff	27,96,110.00		Fee Coll From Students - Placement Cell	1,17,500.00	
Non Teaching	1,71,85,791.00	7,72,64,329.00	Other Fee	2,46,27,210.00	
" Departmental Expenses (Sub Schedule)			University Exam Fee [VTU]	96,37,493.80	
Civil Engineering	12,000.00		University Fee [VTU]	59,07,820.00	
Computer Science	3,32,487.00		Tuition Fee	13,37,94,352.51	
Electronics & Communication (E&C)	2,85,856.00		Tuition Fee - Refund	(13,41,989.00)	17,43,01,387.31
MBA	1,73,006.00		" Sports Tournament Fee		15,421.00
Mechanical Engineering	1,45,581.00		" Cash Back Incentive From Axis Bank		271.40
Seminar / Workshop Expenses - ISE	32,800.00	9,81,730.00	" Certification Charges From Nirmithi Kendra		1,84,679.00
" Repairs & Maintenance			" Contract Charges from PWD, Tumukur [Sch 1 & 5]		55,300.00
Building Repairs & Maintenance	16,41,379.00		" Credit Balance Written Off [Sch 3B]		10,400.00
Campus Maintenance Expenses	3,73,237.00		" KSCST Student Project Amount Received		28,000.00
Computers / Printer / CCTV / Xerox Machine	1,24,799.00		" Misc Receipt		6,583.00
Electrical Repairs & Maintenance	7,97,548.00		" NSS Remuneration Received		6,000.00
General Repairs & Maintenance	4,71,900.00		" Reg Fee for EC Workshop/Seminar		6,400.00
Generator Maintenance	1,79,178.00	35,88,041.00	" Regn Fee for ISE Workshop/Seminar		15,850.00
" Electricity Charges [Net]		28,64,047.00	" Rental Charges for Computer Usage - NSE IT		14,200.00
" Gratuity to Staff		81,79,653.00	" Sale of E-Waste {Scrap}		66,242.00
" Lab Consumables		97,346.00	" Sports Fee From VTU		30,000.00
" Admission Campaign / Advertisement Expenses		7,46,677.00	" Student Regn Fee for Autocad (Civil Dept)		10,000.00
" Affiliation Fee - VTU		8,40,000.00	" Training Charges From Narayana Training Services		1,01,480.00
" Annual College / Freshers / Graduation Day Exps		15,67,359.00	" Travelling Allowance From VTU		46,950.00
" Annual Membership Fee - Consortium (VTU)		1,00,000.00	" University Exam Contingency Amount		29,480.00
" Annual Membership Fee - VTU & Others		49,720.00	" University Exam Remuneration		5,96,523.00
" Audit Fee		41,300.00	" Bank Interest On:		
" Audit Fee [Green Audit]		17,700.00	Fixed Deposits & Recurring Deposits [Sch 6A & 1]	47,00,132.00	
" Bank Charges		6,257.24	Savings Bank A/cs	17,19,301.00	64,19,433.00
" Consultancy Charges		1,30,000.00			
" Contribution to Ktk State Teachers Benefit Fund		32,300.00			
" ESI Employer Contribution		2,55,186.00			
" Event / Function / Festival Expenses		2,97,922.00			
" Examination Expenses		1,34,245.00			
" Exam Remuneration to Staff		1,25,172.00			
" Extra Curricular / Project / Training Exp / Exh Exps		1,22,342.00			
" Fee / Inspection & Processing Fee - AICTE / KEA		5,28,000.00			



KALPATARU INSTITUTE OF TECHNOLOGY, B.H. ROAD, TIPTUR
(Managed by Kalpataru Vidya Samsthe)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS		Rs.	Rs.	PAYMENTS		Rs.	Rs.
To Opening Balance				By Expenses			
Cash at Banks - SB A/cs	[Sch 7]		4,55,33,022.28	" Department Expenses		9,81,730.00	
" Incomes				" Electricity Charges (Net)		29,51,073.00	
Fee From Students				" Gratuity to Staff		60,87,968.00	
Admission Fee		15,59,000.00		" Lab Consumables		97,346.00	
Fee From Students - Placement Cell		1,17,500.00		" Repairs & Maintenance		35,88,041.00	
Other Fee		2,46,27,210.00		" Salaries		7,72,64,329.00	
Tuition Fee		11,60,94,807.51		" Admission Campaign / Advertisement Expenses		7,46,677.00	
University Exam Fee [VTU]		98,46,368.80		" Affiliation Fee - VTU		8,40,000.00	
University Exam Fee Refund		(2,08,875.00)		" Annual College Day/Freshers Day/Graduation Day Exps		15,67,359.00	
University Fee [VTU]		59,07,820.00		" Annual Membership Fee - Consortium (VTU)		1,00,000.00	
Tuition Fee Refund		(13,41,989.00)		" Annual Membership Fee - VTU & Others		49,720.00	
" Other Income			15,66,01,842.31	" Audit Fee		41,300.00	
Sports Tournament Fee		15,421.00		" Audit Fee [Green Audit]		17,700.00	
Cash Back Incentive From Axis Bank		271.40		" Bank Charges		6,257.24	
Certification Charges From Nirmithi Kendra		1,66,211.00		" Consultancy Charges		1,30,000.00	
KSCST Student Project Amount		28,000.00		" Contribution to Ktk State Teachers Benefit Fund		32,300.00	
Misc Receipt		6,583.00		" ESI Employer Contribution		2,31,460.00	
NSS Remuneration		6,000.00		" Event / Function / Festival Expenses		2,97,922.00	
Reg Fee From EC Workshop/Seminar		6,400.00		" Examination Expenses		1,34,245.00	
Regn Fee From ISE Workshop/Seminar		15,850.00		" Exam Remuneration to Staff		1,25,172.00	
Rental Charges for Computer Usage - NSE IT		14,200.00		" Extra Curricular / Project / Training Exp / Exh Exps		1,22,342.00	
Sale of E-Waste {Scrap}		66,242.00		" Fee / Inspection & Processing Fee - AICTE / KEA		5,28,000.00	
Sports Fee From VTU		30,000.00		" Fee to VTU [Exam, Convo, Appln, Marks Card]		1,65,25,585.00	
Student Regn Fee for Autocad (Civil Dept)		10,000.00		" Indian Red Cross Expenses		9,690.00	
Training Charges From Narayana Training Services		1,01,480.00		" Internet Lab Expenses [Dedicated Line]		5,37,400.00	
Travelling Allowance From VTU		46,950.00		" KSCST Student Project Program Expenses		14,000.00	
University Exam Contingency From VTU		29,480.00		" Library & Reading Room Expenses		20,319.00	
University Exam Remuneration From VTU		5,96,523.00		" Medical Expenses		1,08,000.00	
Bank Interest - SB A/c's		17,19,301.00		" Miscellaneous Expenses		4,25,162.00	
" General Fund - Non Corpus Fund on behalf of KVS	[Sch 1]	20,564.00		" NAAC Expenses		3,86,394.00	
" Current Liabilities	[Sch 3A]	8,21,380.00		" NAAC Fee - Appln / SSR / Accreditation		9,73,500.00	
" Current Liabilities	[Sch 3B]	1,20,84,911.00		" NPTEL Online Certification Course Expenses		30,600.00	
" Advances	[Sch 5]	1,12,067.72		" N S S Expenses		7,500.00	
" Deposits	[Sch 6]	1,27,19,590.00	2,57,58,512.72	" P F Employer Contribution		32,14,376.00	
				" Postage , Telephone & Internet Charges		70,521.00	



KALPATARU INSTITUTE OF TECHNOLOGY, B.H. ROAD, TIPTUR
 (Managed by Kalpataru Vidya Samsthe)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
			" Printing of Blue Books	2,19,527.00	
			" Printing & Stationery	4,46,676.00	
			" Professional / Legal / Consultancy Charges	2,75,840.00	
			" Rates & Taxes	2,800.00	
			" Software License & Renewal Charges	10,32,060.00	
			" Sports Materials & Expenses	8,70,013.00	
			" Staff Welfare Expenses	84,712.00	
			" Student Group Insurance	61,641.00	
			" Telephone & Internet Charges	9,500.00	
			" Training & Placement Cell Expenses	12,42,387.00	
			" Transportation Charges	840.00	
			" Travelling Expenses	4,28,652.00	
			" University Exam Remuneration to Staff	8,67,336.00	
			" Web Hosting / Email Maintenance Expenses	85,333.00	
			" General fund - TCS on Computer purchase [Sch 1]		12,38,91,305.24
			" Fixed Assets : [Sch 4]		6,202.00
			Computers & Laptop	66,86,295.00	
			Furniture & Fittings	27,30,484.00	
			Library Books	22,425.00	
			Plant & Machinery	24,51,459.00	
			Toilet Block under construction [CSE & ECE Dept]	3,00,000.00	1,21,90,663.00
			" Current Liabilities [Sch 3A]	3,60,450.00	
			" Current Liabilities [Sch 3B]	94,67,658.00	
			" Advances [Sch 5]	5,85,067.72	
			" Deposits [Sch 6]	1,88,19,590.00	2,92,32,765.72
			" Closing Balance		
			Cash at Banks - SB A/cs [Sch 7]		6,54,31,353.75
TOTAL		23,07,52,289.71	TOTAL		23,07,52,289.71

Prakash Anand
PRESIDENT
 Kalpataru Vidya Samsthe
 Tiptur

[Signature]
TREASURER
 Kalpataru Vidya Samsthe
 Tiptur

[Signature]
PRINCIPAL
 Kalpataru Institute of Technology
 Tiptur

As per our report of even date
 For K.CHANNABASAPPA & Co.,
 Chartered Accountants (FRN 0597S)
[Signature]
K.Channabasappa
 Proprietor (MRN 018335)



Place : Tiptur
 Date : 20.08.2024

KALPATARU INSTITUTE OF TECHNOLOGY
SCHEDULES TO BALANCE SHEET AS ON 31.03.2024

	Rs	Rs
SCHEDULE 1 - GENERAL FUND - KVS		
Balance as per last Balance Sheet		14,18,40,615.75
Add: Excess of Income over Expenditure for the year		4,57,52,765.48
Add : Non Corpus Fund on behalf of KVS		20,564.00
		18,76,13,945.23
Less: <u>Transferred to KVS</u>		
TCS on Computer purchase	6,202.00	
TDS on Contract Charges	1,106.00	
TDS - Nirmitha Kendra, Tumkur	18,468.00	
TDS on Bank Interest	4,70,016.00	
Electricity Charges from Canara Bank received by KVS	87,026.00	5,82,818.00
TOTAL		18,70,31,127.23

SCHEDULE 2 - DEPRECIATION RESERVE		
Balance as per last Balance Sheet		19,79,78,054.50
Add : Depreciation for the year		1,02,72,143.99
TOTAL		20,82,50,198.49

SCHEDULE 3 - CURRENT LIABILITIES

PARTICULARS	Balance as on 31.03.2023	Payments / Debits during the year	Receipts / Credits during the year	Balance as on 31.03.2024
A - Scholarships Payable				
BCM	96,000.00			96,000.00
Bihar State Welfare Officer Nalanda	75,000.00			75,000.00
DBS Gurusiddappa Ch.Trust	1,90,000.00	4,10,000.00	2,20,000.00	-
Defence	1,000.00			1,000.00
Director Technical Education(DTE)	1,99,530.00			1,99,530.00
Infosys Foundation		25,000.00	25,000.00	-
Karnataka Minorities Corporation	16,89,879.00	4,000.00	1,00,000.00	17,85,879.00
KIMO EDGE Quiz		10,000.00	10,000.00	-
Kittur Rani Chennamma	1,17,770.00			1,17,770.00
Krupa Nidhi Charitable Trust		25,000.00	25,000.00	-
PMSS J&K Students			4,16,380.00	4,16,380.00
Rotary Club		25,000.00	25,000.00	-
SC/ST	1,92,27,713.00	1,75,60,995.00		16,66,718.00
Social Welfare Officer , Tumkur	44,91,422.00			44,91,422.00
Town Municipal- Hassan	6,000.00			6,000.00
Town Municipal Tiptur	90,000.00			90,000.00
Sub Total :	2,61,84,314.00	1,80,59,995.00	8,21,380.00	89,45,699.00
Break up				
Payments / Receipts	-	3,60,450.00	8,21,380.00	-
Debits- JE related to I&E A/c - Tuition Fee		1,76,99,545.00		
Total		1,80,59,995.00	8,21,380.00	
B - Other Liabilities				
ESI Recovery (Includes KCBH & KCGH)		1,55,051.00	1,69,729.00	14,678.00
ESI Employer Contribution Payable	27,925.00	32,406.00	28,207.00	23,726.00
PF Payable	5,52,318.00	43,93,607.00	38,41,289.00	-
EMD - M.S.Mahesh [Contractor]			1,00,000.00	1,00,000.00
GSLIC	44,920.00	7,22,298.00	8,04,716.00	1,27,338.00
LIC Recovery		24,14,625.00	24,14,625.00	-
PT Recovery	30,200.00	2,59,600.00	2,49,600.00	20,200.00
Security Deposit - Mahesh [Contractor]			30,00,000.00	30,00,000.00
TDS Payable on Salary		15,00,471.00	15,00,471.00	-
Sub Total :	6,55,363.00	94,78,058.00	1,21,08,637.00	32,85,942.00
Break up :				
Payments / Receipts	-	94,67,658.00	1,20,84,911.00	
Credits - JE related to I&E A/c - ESI Employer Contribution			23,726.00	
Debit - JE related to I & E A/c -Credit balance W/o Cr		10,400.00		
TOTAL	-	94,78,058.00	1,21,08,637.00	
TOTAL [A + B]	2,68,39,677.00	2,75,38,053.00	1,29,30,017.00	1,22,31,641.00



KALPATARU INSTITUTE OF TECHNOLOGY

SCHEDULE - 4 / FIXED ASSETS

Sl. No.	Particulars	Rate of Depn	At Cost as on 1.4.2023	Additions		At Cost as on 31.03.2024	Depreciation Block			W D V As On	
				Up to 30.09.23	After 30.09.23		Upto 1.4.2023	For the year	Total Upto 31.03.24	31.3.2023	31.3.2024
				A	BUILDINGS						
	Admin. Block	10%	7,34,99,115.28	-	-	7,34,99,115.28	6,08,25,922.28	12,67,319.00	6,20,93,241.28	1,26,73,193.00	1,14,05,874.00
	Admn Building - Auditorium	10%	23,88,047.00	-	-	23,88,047.00	16,38,766.00	74,928.00	17,13,694.00	7,49,281.00	6,74,353.00
	Basket Ball Court	10%	3,64,815.50	-	-	3,64,815.50	3,10,058.50	5,476.00	3,15,534.50	54,757.00	49,281.00
	Canteen Building	10%	43,251.00	-	-	43,251.00	34,791.00	846.00	35,637.00	8,460.00	7,614.00
	Civil Department	10%	4,78,434.00	-	-	4,78,434.00	2,36,888.00	24,155.00	2,61,043.00	2,41,546.00	2,17,391.00
	Computer Science	10%	7,86,780.50	-	-	7,86,780.50	6,68,688.50	11,809.00	6,80,497.50	1,18,092.00	1,06,283.00
	Cycle Stand	10%	1,64,499.00	-	-	1,64,499.00	1,25,101.00	3,940.00	1,29,041.00	39,398.00	35,458.00
	Electronic Block	10%	2,02,207.50	-	-	2,02,207.50	1,71,857.50	3,035.00	1,74,892.50	30,350.00	27,315.00
	KIT Boys Hostel Building (MBA)	10%	56,66,935.00	-	-	56,66,935.00	38,82,955.00	1,78,398.00	40,61,353.00	17,83,980.00	16,05,582.00
	KIT Road	10%	19,72,750.00	-	-	19,72,750.00	16,57,833.00	31,492.00	16,89,325.00	3,14,917.00	2,83,425.00
	KIT Arch	10%	21,16,256.00	-	-	21,16,256.00	14,25,759.00	69,050.00	14,94,809.00	6,90,497.00	6,21,447.00
	Mechanical Department	10%	3,99,312.00	-	-	3,99,312.00	1,97,712.00	20,160.00	2,17,872.00	2,01,600.00	1,81,440.00
	Silver Jubilee Building (Lecture Hall Complex)	10%	4,22,06,839.00	-	-	4,22,06,839.00	2,74,76,313.00	14,73,053.00	2,89,49,366.00	1,47,30,526.00	1,32,57,473.00
	Tennis Court	10%	1,74,596.00	-	-	1,74,596.00	1,48,391.00	2,621.00	1,51,012.00	26,205.00	23,584.00
	Washroom Block Under Construction [CSE & ECE Department]		-	-	3,00,000.00	3,00,000.00	-	-	-	-	3,00,000.00
	Sub Total		13,04,63,837.78	-	3,00,000.00	13,07,63,837.78	9,88,01,035.78	31,66,282.00	10,19,67,317.78	3,16,62,802.00	2,87,96,520.00
B	Furniture & Fittings	10%	1,55,08,366.97	14,60,140.00	12,70,344.00	1,82,38,850.97	1,08,39,837.97	6,76,384.00	1,15,16,221.97	46,68,529.00	67,22,629.00
	Table Tennis	10%	93,605.00	-	-	93,605.00	35,262.00	5,834.00	41,096.00	58,343.00	52,509.00
	Sub Total		1,56,01,971.97	14,60,140.00	12,70,344.00	1,83,32,455.97	1,08,75,099.97	6,82,218.00	1,15,57,317.97	47,26,872.00	67,75,138.00
C	Library Books	40%	1,67,82,703.36	2,080.00	20,345.00	1,68,05,128.36	1,65,10,660.36	1,13,718.00	1,66,24,378.36	2,72,043.00	1,80,750.00
	Library Books - MBA	40%	5,04,530.00	-	-	5,04,530.00	5,04,530.00	-	5,04,530.00	-	-
	Sub Total		1,72,87,233.36	2,080.00	20,345.00	1,73,09,658.36	1,70,15,190.36	1,13,718.00	1,71,28,908.36	2,72,043.00	1,80,750.00
D	Office Equipments	15%	8,60,828.75	-	-	8,60,828.75	7,45,915.75	17,237.00	7,63,152.75	1,14,913.00	97,676.00
E	Plant & Machinery (As per Sub Schedule)	15%	6,16,15,207.63	-	24,51,459.00	6,40,66,666.63	5,30,98,343.64	14,61,388.99	5,45,59,732.63	85,16,863.99	95,06,934.00
F	Computers	40%	2,29,92,282.00	63,70,577.00	3,15,718.00	2,96,78,577.00	1,74,42,469.00	48,31,300.00	2,22,73,769.00	55,49,813.00	74,04,808.00
	GRAND TOTAL		24,88,21,361.49	78,32,797.00	43,57,866.00	26,10,12,024.49	19,79,78,054.50	1,02,72,143.99	20,82,50,198.49	5,08,43,306.99	5,27,61,826.00



KALPATARU INSTITUTE OF TECHNOLOGY
SUB SCHEDULE TO FIXED ASSETS

PLANT & MACHINERY -

Sl.No.	Particulars	At Cost as at 1.4.2023	Additions		At Cost as at 31.03.2024
			Up to 30.09.23	After 30.09.23	
1	Air Conditioner	3,81,000.00			3,81,000.00
2	Aqua Guard Water Filter	56,155.00			56,155.00
3	ASI Fatigue Testing Machine	23,212.80			23,212.80
4	ASI Metellurgical Microscope	12,916.80			12,916.80
5	ASI Torsuire Testing Machine	61,776.00			61,776.00
6	Auto Light	1,100.00			1,100.00
7	Auto Start Machine	8,500.00			8,500.00
8	Bar Code Scanner for Library (Honeywell 5145)	8,610.00			8,610.00
9	Benn Alternator	20,000.00			20,000.00
10	Biometric Device	21,712.00			21,712.00
11	C R P Phillips Make	13,750.00			13,750.00
12	CAD CAM Robotica Lab	1,54,443.00			1,54,443.00
13	CCTV & Web Cameras	9,56,139.00		46,111.00	10,02,250.00
14	Civil Lab Equipments	80,21,712.65			80,21,712.65
15	Collapsable Gate	33,235.00			33,235.00
16	Computer Science Lab Equipments	1,34,48,426.10			1,34,48,426.10
17	Conductivity Meter	5,180.00			5,180.00
18	Crompton Grever Fan	60,000.00			60,000.00
19	Cycle Stand	1,65,567.00			1,65,567.00
20	Designed Lab Equipments	79,050.00			79,050.00
21	Digital Library	4,00,000.00			4,00,000.00
22	Drawing Board	1,09,373.00			1,09,373.00
23	Duel Power Supply	5,096.00			5,096.00
24	Edu. Sat.PPP ISRO/VTU	51,000.00			51,000.00
25	Electrical / Electronic Equipment	2,58,640.55			2,58,640.55
26	Electrical Fittings	16,55,413.75			16,55,413.75
27	Electrical Lab Equipment	12,79,681.60			12,79,681.60
28	Electronic Lab Equipment	54,04,145.84			54,04,145.84
29	Elevator (Lift)	6,60,000.00			6,60,000.00
30	Epson Data Projector EBX 03	7,08,058.00			7,08,058.00
31	Fan Pedestal	1,335.00			1,335.00
32	Fax Machine	18,190.00			18,190.00
33	Fire & Safety Engines	86,553.00			86,553.00
34	Gas Light	5,150.00			5,150.00
35	Generator	9,49,219.00			9,49,219.00
36	Glass & Steel Board	8,54,324.00			8,54,324.00
37	Hydraulic Equipments	1,62,598.70			1,62,598.70
38	I C Trainer	14,230.78			14,230.78
39	Induction Motor	5,400.00			5,400.00
40	Instrumentation Technology Lab	3,68,135.43			3,68,135.43
41	Instrumentation Technology Lab Equipments	6,867.01			6,867.01



KALPATARU INSTITUTE OF TECHNOLOGY
SUB SCHEDULE TO FIXED ASSETS

PLANT & MACHINERY -

Sl.No.	Particulars	At Cost as at 1.4.2023	Additions		At Cost as at 31.03.2024
			Up to 30.09.23	After 30.09.23	
42	Iron Safe Locker	29,690.00			29,690.00
43	Kelvin Double Fridge	5,400.00			5,400.00
44	Kent - Water Purifier	1,39,000.00			1,39,000.00
45	KIT Borewell	2,19,902.00		45,500.00	2,65,402.00
46	Komdom (Computer Stand)	23,310.98			23,310.98
47	Komler Made D.G.Set	14,20,000.00			14,20,000.00
48	Lab Equipment duplicating machine	24,580.00			24,580.00
49	Lab Materials - Physics	2,15,150.64			2,15,150.64
50	Lab Materials - Chemistry	6,27,053.42			6,27,053.42
51	Lab Materials - Computer/ Information Science	18,34,263.00			18,34,263.00
52	Lab Telecommunication	35,28,199.47			35,28,199.47
53	Lathe Machine - Mechanical Lab	7,80,598.00			7,80,598.00
54	Lawn Player	23,345.00			23,345.00
55	Mechanical Lab Equipments [VGST - CISEE]	3,48,500.00			3,48,500.00
56	Mechanical Lab Equipments	55,45,357.35			55,45,357.35
57	Motor Generator Sets	48,805.00			48,805.00
58	Office Automation	16,50,642.00			16,50,642.00
59	PC & XT Computers	1,27,500.00			1,27,500.00
60	Pressure Guage Testor	5,400.00			5,400.00
61	Printers / Projectors / Audio Systems / LED TV	16,24,142.00		12,60,168.00	28,84,310.00
62	Rectifier Unit	38,000.00			38,000.00
63	Sanitary Nampkin Machine	56,200.00		30,680.00	86,880.00
64	Sintex Water Tank	19,646.00			19,646.00
65	Siron	11,652.00			11,652.00
66	Sound System	2,79,616.00			2,79,616.00
67	Strength of Material Equipments	1,63,000.00			1,63,000.00
68	Television	45,880.00			45,880.00
69	Transformer	6,44,522.00			6,44,522.00
70	Typewriter	31,654.50			31,654.50
71	Universal Vibration apparatus	33,228.00			33,228.00
72	UPS & Battery	48,32,427.00		9,04,000.00	57,36,427.00
73	Vaccum Cleaner	18,345.00			18,345.00
74	VCD Player	5,500.00			5,500.00
75	Water Cooler	1,12,794.60			1,12,794.60
76	Welding Transformer	7,450.86			7,450.86
77	Wheel Cycle	3,574.00			3,574.00
78	Workshop Materials	17,992.20			17,992.20
79	Xerox Machine	5,36,989.60		1,65,000.00	7,01,989.60
	Total :	6,16,15,207.63	-	24,51,459.00	6,40,66,666.63



**KALPATARU INSTITUTE OF TECHNOLOGY
SCHEDULES TO BALANCE SHEET**

SCHEDULE 5 - ADVANCES & RECEIVABLE

PARTICULARS	Balance as on 31.03.2023	Payments / Debit during the year	Receipts during the year	Balance as on 31.03.2024
Certification Charges Receivable - Nirmithi Kendra	27,000.00	-	27,000.00	-
ANI Infotech Solutions - Solar Project	-	5,00,000.00	-	5,00,000.00
Contract Charges Receivable from PWD, Tumkur	-	54,194.00	-	54,194.00
Wrong debit recoverable	-	85,067.72	85,067.72	-
TOTAL	27,000.00	6,39,261.72	1,12,067.72	5,54,194.00

Break up :

Payments / Receipts		5,85,067.72	1,12,067.72	
Debit - JE related to I & E A/c -Contract Charges		54,194.00		
TOTAL		6,39,261.72	1,12,067.72	

SCHEDULE 6 - DEPOSITS

A. FIXED DEPOSITS & RECCURING DEPOSITS

PARTICULARS	Balance as on 31.03.2023	Deposit / Int accrued during the year	Receipts during the year	Balance as on 31.03.2024
FD - Canara Bank				
FD 140057738515/1	61,58,467.00	3,54,060.00	-	65,12,527.00
FD 140057738515/2	61,55,053.00	3,52,986.00	-	65,08,039.00
FD 140058947641/1	61,70,848.00	1,88,947.00	63,59,795.00	-
FD 140058947641/2	61,67,880.00	1,91,915.00	63,59,795.00	-
FD 140117015543/1[DOM 9.10.24]	-	65,49,887.00	-	65,49,887.00
FD 140117015543/2[DOM 13.10.24]	-	65,45,430.00	-	65,45,430.00
FD 22952	57,83,789.45	3,60,513.00	-	61,44,302.45
FD 23018	49,57,535.96	3,09,011.00	-	52,66,546.96
FD 7035	68,60,930.84	3,32,538.00	-	71,93,468.84
FD 8009	44,67,842.23	2,75,101.00	-	47,42,943.23
FD 140000122952/4	65,26,325.00	4,06,012.00	-	69,32,337.00
FD 140000122952/5	65,18,647.00	4,05,414.00	-	69,24,061.00
FD 140054661656/3	65,08,775.00	4,04,645.00	-	69,13,420.00
FD- 6575/1 [DOM 14.2.25]	-	50,402.00	-	50,402.00
FD- 6575/2 [DOM 14.2.25]	-	50,402.00	-	50,402.00
FD- 6575/3 [DOM 14.2.25]	-	15,12,073.00	-	15,12,073.00
FD- 6575/4 [DOM 14.2.25]	-	15,12,073.00	-	15,12,073.00
Total	6,62,76,093.48	1,98,01,409.00	1,27,19,590.00	7,33,57,912.48
RD - Axis Bank - A/c 92205002181672	35,85,571.00	32,48,297.00	-	68,33,868.00
Total	6,98,61,664.48	2,30,49,706.00	1,27,19,590.00	8,01,91,780.48

Break up :

Payments / Receipts	-	1,88,19,590.00	1,27,19,590.00	-
Debits - JE related to I&E A/c - Interest on FD	-	42,30,116.00	-	-
TOTAL	-	2,30,49,706.00	1,27,19,590.00	-

B. OTHER DEPOSITS

PARTICULARS	Balance 31.03.2023	Payments during the year	Credits during the Year	Balance as on 31.03.2024
Gratuity Deposit under Appeal	20,91,685.00	-	20,91,685.00	-
Electricity Deposit	3,19,204.00	-	-	3,19,204.00
Telephone Deposit	4,410.00	-	-	4,410.00
Total	24,15,299.00	-	20,91,685.00	3,23,614.00

Break up :

Credit - JE related to I & E A/c - Gratuity to Staff	-	-	20,91,685.00	-
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**KALPATARU INSTITUTE OF TECHNOLOGY
SCHEDULES TO BALANCE SHEET**

SCHEDULE 7 - CASH AT BANKS - SB & C/A

PARTICULARS	As On	
	31.03.2023	31.03.2024
Axis Bank - 5361	4,26,126.00	4,38,466.00
do SB- 55545952	2,99,19,260.61	3,69,36,969.17
Canara Bank - SB - 1100389500567	1,28,710.00	1,17,616.00
-do- SB - 220 / 221	2,61,184.31	1,33,62,821.32
-do- SB - 220 / 29	91,40,797.46	99,02,990.46
-do- SB - 220 / 6613	35,757.66	42,817.66
-do- SB - 5289	3,05,074.00	3,14,018.00
State Bank of India C/A 37783493750	2,00,676.07	2,00,027.07
-do- SB - 230430	10,88,428.31	11,18,178.31
-do- SB - 5342	40,27,007.86	29,97,449.76
TOTAL	4,55,33,022.28	6,54,31,353.75

For K.CHANNABASAPPA & Co.,
Chartered Accountants (FRN 0597S)

K. Channabasappa
K.Channabasappa

Proprietor (MRN 018335)



KALPATARU INSTITUTE OF TECHNOLOGY

Sub Schedule to Departmental Expenses for the year ended 31.03.2024

	Rs	Rs
A <u>Civil Engineering</u>		12,000.00
Survey Camp Expenses		
B <u>Computer Science</u>		
Faculty Development Programme	35,000.00	
Lab Consumables	30,000.00	
Repairs & Maintenance	2,07,478.00	
Seminar / Workshop Expenses	60,009.00	3,32,487.00
C <u>Electronics & Engineering (E&C)</u>		
Faculty Development Programme	40,260.00	
Lab Consumables Electronics	52,071.00	
Repair & Maintenance	1,57,039.00	
Seminar / Workshop / Publication Expenses	34,986.00	
Travelling Expenses	1,500.00	2,85,856.00
D <u>Mechanical Engineering</u>		
Event / Seminar / Workshop / Training Expenses	24,500.00	
Faculty Development Programme	2,000.00	
Lab Consumables	20,000.00	
Repair & Maintenance	96,881.00	
Seminar / Project Expenses	1,000.00	
Travelling Expenses	1,200.00	1,45,581.00
E <u>MBA Dept Expenses</u>		
Faculty Development Programme	7,236.00	
Repair and Maintenance	4,257.00	
Seminar / Workshop / Training Exp / uniform	1,61,513.00	1,73,006.00
F Seminar / Workshop Expenses - ISE		32,800.00
TOTAL		9,81,730.00

