

FINANCIAL STATEMENTS

OF

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

Address : B.H Road, Tiptur – 572 202

Period : From 01.04.2024 to 31.03.2025

* * * * *

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, 2025**, 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, 2025**.

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:25018335BMHTIR1988

Date :05.08.2025



BALANCE SHEET AS ON 31.03.2025

LIABILITIES	SCH	Rs.	ASSETS	SCH	Rs.
General Fund	1	26,06,03,347.33	Fixed Assets - At Cost	4	28,32,23,116.49
Depreciation Reserve	2	22,37,53,205.49	Advances & Receivables	5	54,194.00
Curent Liabilities	3	1,22,71,047.00	Fixed Deposits with Banks	6A	8,82,56,562.64
			Other Deposits	6B	3,23,614.00
			Cash at Banks - CA & SB A/cs	7	12,47,70,112.69
TOTAL		49,66,27,599.82	TOTAL		49,66,27,599.82

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

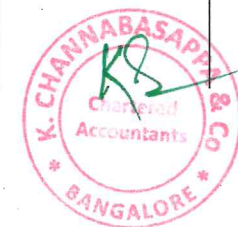
Proprietor (MRN 018335)

Place : Tiptur
Date : 05.08.2025



KALPATARU INSTITUTE OF TECHNOLOGY, B.H. ROAD, TIPTUR
(Managed by Kalpataru Vidya Samsthe)
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025


EXPENDITURE	Rs	Rs	INCOME	Rs	Rs
To <u>Salaries</u>			By <u>Fees from Students</u>		
Teaching	6,29,11,506.00		Admission Fee	18,49,000.00	
Temporary Staff	40,72,090.00		Fee From Students - Placement Cell	68,237.00	
Non Teaching	1,72,63,769.00	8,42,47,365.00	Other Fee	3,57,81,997.00	
" <u>Departmental Expenses (Sub Schedule)</u>			University Exam Fee [VTU]	1,06,25,529.00	
Civil Engineering	11,092.00		University Fee [VTU]	1,09,35,584.04	
Computer Science	63,585.00		Tuition Fee	16,00,63,249.16	
Electronics & Communication (E&C)	1,06,870.00		Tuition Fee - Refund	(21,58,768.00)	21,71,64,828.20
MBA	1,11,677.00		" Cash Back Incentive From Axis Bank		83.60
Mechanical Engineering	1,96,564.00		" Certification Charges From Nirmithi Kendra		48,500.00
Seminar / Workshop Expenses - ISE	98,800.00	5,88,588.00	" Credit Balance Written Off [Sch 3B]		156.00
" <u>Repairs & Maintenance</u>			" KSCST Student Project		11,500.00
Building Repairs & Maintenance	5,85,488.00		" Misc Receipt		6,000.00
Campus Maintenance Expenses	73,086.00		" Receipt from ICT Academy		12,500.00
Computers / Printer / CCTV /Xerox Machine	3,49,146.00		" Regn Fee for ISE Workshop/Seminar		6,500.00
Electrical Repairs & Maintenance	8,65,951.00		" Sports Fee From VTU		3,22,274.00
General Repairs & Maintenance	2,62,773.00		" Travelling Allowance From VTU		69,960.00
Generator Maintenance	3,07,120.00	24,43,564.00	" University Exam Contingency		1,34,860.00
" Electricity Charges [Net]		18,00,535.00	" University Exam Remuneration		6,38,319.00
" Gratuity to Staff		52,30,528.00	" <u>Bank Interest On :</u>		
" Lab Consumables - Chemistry		51,809.00	Fixed Deposits & Recurring Deposits [Sch 6A & 1]	55,73,155.00	
" Accreditation Fee - NBA		4,72,000.00	Savings Bank A/cs	34,17,593.00	89,90,748.00
" Admission Campaign / Advertisement Expenses		3,33,468.00			
" Affiliation Fee - VTU		4,62,000.00			
" Annual College Day/Freshers Day/Graduation Day Exps		12,76,993.00			
" Annual Membership Fee / Contn - VTU & Others		2,36,440.00			
" Audit Fee		44,840.00			
" Bank Charges		3,690.64			
" Consultancy Charges to T S Kiran		1,20,000.00			
" Contribution to Ktk State Teachers Benefit Fund		5,850.00			
" Donation for Social Welfare		2,00,000.00			
" ESI Employer Contribution		2,01,266.00			
" Event / Function / Festival Expenses		3,92,928.00			
" Examination Expenses		99,747.00			
" Exam Remuneration to Staff		4,29,547.00			




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

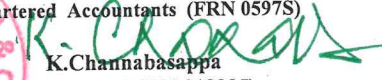
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

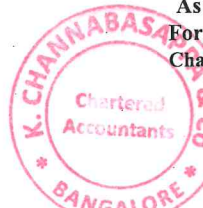
EXPENDITURE	Rs	Rs	INCOME	Rs	Rs
" Extra Curricular/Project/Training/Exh/Conf/Sem Exps		3,71,862.00			
" Fee / Inspection & Processing Fee - AICTE / KEA		2,65,000.00			
" Fee to VTU [Exam, Convo, Appln, Marks Card]		1,22,75,940.00			
" Indian Red Cross Expenses		87,040.00			
" Internet Connection/ Lab Expenses [Dedicated Line]		6,95,916.00			
" KSCST Student Project Program Expenses		10,555.00			
" Library & Reading Room Expenses		21,192.00			
" Meeting Expenses		61,084.00			
" Miscellaneous Expenses		2,64,005.00			
" NAAC Expenses		68,151.00			
" NPTEL Online Certification Course Expenses		1,52,600.00			
" N S S Expenses		3,482.00			
" P F Employer Contribution		33,20,966.00			
" Postage , Telephone & Internet Charges		9,352.00			
" Printing of Blue Books		3,77,413.00			
" Printing & Stationery		5,75,366.00			
" Prizes / Awards / Momentos to Students / Faculty		38,000.00			
" Professional / Legal / Consultancy Charges		61,380.00			
" Rates & Taxes		2,893.00			
" Scholarships		8,000.00			
" Software License & Renewal Charges		20,61,103.00			
" Sports Materials & Expenses		6,47,852.00			
" Staff Welfare Expenses		57,545.00			
" Telephone & Internet Charges		36,767.06			
" Training & Placement Cell Expenses		17,29,269.00			
" Travelling Expenses		5,16,131.00			
" Web Hosting / Email Maintenance Expenses		25,000.00			
Sub Total		12,23,85,022.70			
" Depreciation		1,55,03,007.00			
" Excess of Income over Expenditure for the year		8,95,18,199.10			
TOTAL		22,74,06,228.80	TOTAL		22,74,06,228.80


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 : 05.08.2025

KALPATARU INSTITUTE OF TECHNOLOGY, B.H. ROAD, TIPTUR

(Managed by Kalpataru Vidya Samsthe)

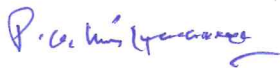
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025


RECEIPTS		Rs	Rs.	PAYMENTS		Rs.	Rs.
To <u>Opening Balance</u>				By <u>Expenses</u>			
Cash at Banks - SB A/cs	[Sch 7]		6,54,31,353.75	" Department Expenses		5,88,588.00	
" <u>Incomes</u>				" Electricity Charges [Net]		18,82,545.00	
" <u>Fee From Students</u>				" Gratuity to Staff		52,30,528.00	
Admission Fee		18,49,000.00		" Lab Consumables		51,809.00	
Fee From Students - Placement Cell		68,237.00		" Repairs & Maintenance		24,43,564.00	
Tuition Fee		16,00,13,249.16		" Salaries		8,42,47,365.00	
Other Fee		3,57,81,997.00		" Accreditation Fee - NBA		4,72,000.00	
University Exam Fee [VTU]		1,06,25,529.00		" Admission Campaign / Advertisement Expenses		3,33,468.00	
Tuition Fee Refund		(21,58,768.00)		" Affiliation Fee - VTU		4,62,000.00	
University Fee [VTU]		1,09,35,584.04	21,71,14,828.20	" Annual College Day/Freshers Day/Graduation Day Expenses		12,76,993.00	
" <u>Other Income</u>				" Annual Membership Fee / Contn - VTU & Others		2,36,440.00	
Cash Back Incentive From Axis Bank		83.60		" Audit Fee		44,840.00	
Certification Charges From Nirmithi Kendra		43,650.00		" Bank Charges		3,690.64	
KSCST Student Project Amount		11,500.00		" Consultancy Charges to T S Kiran		1,20,000.00	
Misc Receipt		6,000.00		" Contribution to Ktk State Teachers Benefit Fund		5,850.00	
Receipt from ICT Academy		12,500.00		" Donation for Social Welfare		2,00,000.00	
Regn Fee From ISE Workshop/Seminar		6,500.00		" ESI Employer Contribution		1,86,353.00	
Sports Fee From VTU		3,22,274.00		Event / Function / Festival Expenses		3,92,928.00	
Travelling Allowance From VTU		69,960.00		" Examination Expenses		99,747.00	
University Exam Contingency From VTU		1,34,860.00		" Exam Remuneration to Staff		4,29,547.00	
University Exam Remuneration From VTU		6,38,319.00		" Extra Curricular/Project/Training/Exh/Conf/Sem Expenses		3,71,862.00	
Bank Interest - SB A/c's		34,17,593.00	46,63,239.60	" Fee / Inspection & Processing Fee - AICTE / KEA		2,65,000.00	
" Affiliation Fee to TU reimbursed [Group Institutions]			1,32,000.00	" Fee to VTU [Exam, Convo, Appln, Marks Card]		1,22,75,940.00	
" <u>General Fund :</u>				" Indian Red Cross Expenses		87,040.00	
Income Tax Refund on behalf of KVS	[Sch 1]	19,98,200.00		" Internet Connection/ Lab Expenses [Dedicated Line]		6,95,916.00	
" <u>Current Liabilities</u>	[Sch 3A]	90,000.00		" KSCST Student Project Program Expenses		10,555.00	
" <u>Current Liabilities</u>	[Sch 3B]	96,62,770.00		" Library & Reading Room Expenses		21,192.00	
" <u>Deposits</u>	[Sch 6]	75,51,053.84	1,93,02,023.84	" Meeting Expenses		61,084.00	
				" Miscellaneous Expenses		2,64,005.00	
				" NAAC Expenses		68,151.00	
				" NPTEL Online Certification Course Expenses		1,52,600.00	
				" N S S Expenses		3,482.00	
				" P F Employer Contribution		33,20,966.00	





KALPATARU INSTITUTE OF TECHNOLOGY, B.H. ROAD, TIPTUR
(Managed by Kalpataru Vidya Samsthe)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	Rs	Rs.	PAYMENTS	Rs.	Rs.
			" Postage , Telephone & Internet Charges	9,352.00	
			" Printing of Blue Books	3,77,413.00	
			" Printing & Stationery	5,75,366.00	
			" Prizes / Awards / Momentos to Students / Faculty	38,000.00	
			" Professional / Legal / Consultancy Charges	61,380.00	
			" Rates & Taxes	2,893.00	
			" Scholarship Paid	8,000.00	
			" Software License & Renewal Charges	20,61,103.00	
			" Sports Materials & Expenses	6,47,852.00	
			" Staff Welfare Expenses	57,545.00	
			" Telephone & Internet Charges	36,767.06	
			" Training & Placement Cell Expenses	17,29,269.00	
			" Travelling Expenses	5,16,131.00	
			" Web Hosting / Email Maintenance Expenses	25,000.00	12,24,52,119.70
			" Affiliation Fee to TU paid [Group Institutions]		1,32,000.00
			" General Fund - Fund Transfer [Sch 1]	1,70,00,000.00	
			" Current Liabilities [Sch 3A]	42,325.00	
			" Current Liabilities [Sch 3B]	96,35,796.00	
			" Fixed Assets [Sch 4]	2,20,11,092.00	
			" Deposits [Sch 6]	1,06,00,000.00	5,92,89,213.00
			" <u>Closing Balance</u>		
			Cash at Banks - SB A/cs [Sch 7]		12,47,70,112.69
TOTAL		30,66,43,445.39	TOTAL		30,66,43,445.39


PRESIDENT
Kalpataru Vidya Samsthe
Tiptur


TREASURER
Kalpataru Vidya Samsthe
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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 : 05.08.2025

KALPATARU INSTITUTE OF TECHNOLOGY
SCHEDULES TO BALANCE SHEET AS ON 31.03.2025

Rs

Rs

SCHEDULE 1 - GENERAL FUND - KVS

Balance as per last Balance Sheet		18,70,31,127.23
Add : Income Tax refund on behalf of KVS	19,98,200.00	
" Excess of Income over Expenditure for the year	8,95,18,199.10	9,15,16,399.10
		<u>27,85,47,526.33</u>
Less: <u>Transferred to KVS</u>		
" Fund Transfer	1,70,00,000.00	
" TDS on Bank Interest	5,57,319.00	
" TDS - Nirmitha Kendra	4,850.00	
" Electricity Charges from Canara Bank received by KVS	82,010.00	
" Wash Room Block under construction [CSE & ECE Dept] [Sch 4]	3,00,000.00	1,79,44,179.00
TOTAL		<u>26,06,03,347.33</u>

SCHEDULE 2 - DEPRECIATION RESERVE

Balance as per last Balance Sheet	20,82,50,198.49
Add : Depreciation for the year	1,55,03,007.00
TOTAL	<u>22,37,53,205.49</u>

SCHEDULE 3 - CURRENT LIABILITIES

PARTICULARS	Balance as on 31.03.2024	Payments / Debits during the year	Receipts / Credits during the year	Balance as on 31.03.2025
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	-	50,000.00	60,000.00	10,000.00
Defence	1,000.00	-	-	1,000.00
Director Technical Education(DTE)	1,99,530.00	-	-	1,99,530.00
Karnataka Minorities Corporation	17,85,879.00	-	-	17,85,879.00
KIMO EDGE Quiz	-	10,000.00	10,000.00	-
Kittur Rani Chennamma	1,17,770.00	-	-	1,17,770.00
PMSS J&K Students	4,16,380.00	-	-	4,16,380.00
SAIL Bokaro Steel Plant	-	20,000.00	20,000.00	-
SC/ST	16,66,718.00	12,325.00	-	16,54,393.00
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 :	89,45,699.00	92,325.00	90,000.00	89,43,374.00
Break up				
Payments / Receipts	-	42,325.00	90,000.00	-
Debits- JE related to I&E A/c - Tuition Fee	-	50,000.00	-	-
Total	-	92,325.00	90,000.00	-
B - Other Liabilities				
ESI Recovery (Includes KCBH & KCGH)	14,678.00	57,309.00	54,216.00	11,585.00
ESI Employer Contribution Payable	23,726.00	1,13,386.00	1,04,573.00	14,913.00
PF Payable	-	41,20,728.00	41,20,728.00	-
EMD - M.S.Mahesh [Contractor]	1,00,000.00	-	-	1,00,000.00
GSLIC	1,27,338.00	5,55,430.00	6,04,967.00	1,76,875.00
LIC Recovery	-	24,03,519.00	24,03,519.00	-
PT Recovery	20,200.00	2,59,800.00	2,63,400.00	23,800.00
Security Deposit - Mahesh [Contractor]	30,00,000.00	-	-	30,00,000.00
TDS Payable on Contracts & Professional Charges	-	4,08,862.00	4,09,362.00	500.00
TDS Payable on Salary	-	17,16,762.00	17,16,762.00	-
Sub Total :	32,85,942.00	96,35,796.00	96,77,527.00	33,27,673.00
Break up :				
Payments / Receipts	-	96,35,796.00	96,62,770.00	-
Credits - JE related to I&E A/c - ESI Employer Contribution	-	-	14,913.00	-
Credits - JE related to I&E A/c - Credit balance w/o	-	-	(156.00)	-
TOTAL	-	96,35,796.00	96,77,527.00	-
TOTAL [A + B]	1,22,31,641.00	97,28,121.00	97,67,527.00	1,22,71,047.00

KALPATARU INSTITUTE OF TECHNOLOGY

SCHEDULE - 4 / FIXED ASSETS

Sl. No.	Particulars	Rate of Depn	At Cost as on 1.4.2024	Additions		Transferred to KVS books	At Cost as on 31.03.2025	Depreciation Block			W D V As On	
				Up to 30.09.24	After 30.09.24			Upto 1.4.2024	For the year	Total Upto 31.03.25	31.3.2024	31.3.2025
A	<u>BUILDINGS</u>											
	Admin. Block	10%	7,34,99,115.28	-	-	-	7,34,99,115.28	6,20,93,241.28	11,40,587.00	6,32,33,828.28	1,14,05,874.00	1,02,65,287.00
	Admn Building - Auditorium	10%	23,88,047.00	-	-	-	23,88,047.00	17,13,694.00	67,435.00	17,81,129.00	6,74,353.00	6,06,918.00
	Basket Ball Court	10%	3,64,815.50	-	-	-	3,64,815.50	3,15,534.50	4,928.00	3,20,462.50	49,281.00	44,353.00
	Canteen Building	10%	43,251.00	-	-	-	43,251.00	35,637.00	761.00	36,398.00	7,614.00	6,853.00
	Civil Department	10%	4,78,434.00	-	-	-	4,78,434.00	2,61,043.00	21,739.00	2,82,782.00	2,17,391.00	1,95,652.00
	Computer Science	10%	7,86,780.50	-	-	-	7,86,780.50	6,80,497.50	10,628.00	6,91,125.50	1,06,283.00	95,655.00
	Cycle Stand	10%	1,64,499.00	-	-	-	1,64,499.00	1,29,041.00	3,546.00	1,32,587.00	35,458.00	31,912.00
	Electronic Block	10%	2,02,207.50	-	-	-	2,02,207.50	1,74,892.50	2,732.00	1,77,624.50	27,315.00	24,583.00
	KIT Boys Hostel Building (MBA)	10%	56,66,935.00	-	-	-	56,66,935.00	40,61,353.00	1,60,558.00	42,21,911.00	16,05,582.00	14,45,024.00
	KIT Road	10%	19,72,750.00	-	-	-	19,72,750.00	16,89,325.00	28,343.00	17,17,668.00	2,83,425.00	2,55,082.00
	KIT Arch	10%	21,16,256.00	-	-	-	21,16,256.00	14,94,809.00	62,145.00	15,56,954.00	6,21,447.00	5,59,302.00
	Mechanical Department	10%	3,99,312.00	-	-	-	3,99,312.00	2,17,872.00	18,144.00	2,36,016.00	1,81,440.00	1,63,296.00
	Silver Jubilee Building (Lecture Hall Complex)	10%	4,22,06,839.00	-	-	-	4,22,06,839.00	2,89,49,366.00	13,25,747.00	3,02,75,113.00	1,32,57,473.00	1,19,31,726.00
	Tennis Court	10%	1,74,596.00	-	-	-	1,74,596.00	1,51,012.00	2,358.00	1,53,370.00	23,584.00	21,226.00
	Washroom Block Under Construction [CSE & ECE Department]		3,00,000.00	-	-	(3,00,000.00)	-	-	-	-	3,00,000.00	-
	Sub Total		13,07,63,837.78	-	-	(3,00,000.00)	13,04,63,837.78	10,19,67,317.78	28,49,651.00	10,48,16,968.78	2,87,96,520.00	2,56,46,869.00
B	Furniture & Fittings	10%	1,82,38,850.97	23,35,634.00	9,15,780.00	-	2,14,90,264.97	1,15,16,221.97	9,51,615.00	1,24,67,836.97	67,22,629.00	90,22,428.00
	Table Tennis	10%	93,605.00	-	-	-	93,605.00	41,096.00	5,251.00	46,347.00	52,509.00	47,258.00
	Sub Total		1,83,32,455.97	23,35,634.00	9,15,780.00		2,15,83,869.97	1,15,57,317.97	9,56,866.00	1,25,14,183.97	67,75,138.00	90,69,686.00
C	Library Books	40%	1,68,05,128.36	1,37,144.00	15,748.00	-	1,69,58,020.36	1,66,24,378.36	1,30,307.00	1,67,54,685.36	1,80,750.00	2,03,335.00
	Library Books - MBA	40%	5,04,530.00	-	-	-	5,04,530.00	5,04,530.00	-	5,04,530.00	-	-
	Sub Total		1,73,09,658.36	1,37,144.00	15,748.00		1,74,62,550.36	1,71,28,908.36	1,30,307.00	1,72,59,215.36	1,80,750.00	2,03,335.00
D	Office Equipments	15%	8,60,828.75	25,370.00	-	-	8,86,198.75	7,63,152.75	18,457.00	7,81,609.75	97,676.00	1,04,589.00
E	Plant & Machinery (As per Sub Schedule)	15%	6,40,66,666.63	2,55,732.00	12,58,064.00	-	6,55,80,462.63	5,45,59,732.63	15,58,755.00	5,61,18,487.63	95,06,934.00	94,61,975.00
F	Computers & Laptops	40%	2,96,78,577.00	1,02,17,620.00	-	-	3,98,96,197.00	2,22,73,769.00	70,48,971.00	2,93,22,740.00	74,04,808.00	1,05,73,457.00
G	Solar Power Grid	40%	-	73,50,000.00	-	-	73,50,000.00	-	29,40,000.00	29,40,000.00	-	44,10,000.00
	GRAND TOTAL		26,10,12,024.49	2,03,21,500.00	21,89,592.00	(3,00,000.00)	28,32,23,116.49	20,82,50,198.49	1,55,03,007.00	22,37,53,205.49	5,27,61,826.00	5,94,69,911.00

5,27,61,826.00 5,94,69,911.00

Note : Additions during the year :

Payments during the year as above 2,20,11,092.00

Advance to Solar Projects [Sch 5] 5,00,000.00

Total Additions as above 2,25,11,092.00



KALPATARU INSTITUTE OF TECHNOLOGY
SCHEDULES TO BALANCE SHEET

SCHEDULE 5 - ADVANCES & RECEIVABLE

PARTICULARS	Balance as on 31.03.2024	Payments / Debit during the year	Receipts / Credit during the year	Balance as on 31.03.2025
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
TOTAL	5,54,194.00	-	5,00,000.00	54,194.00

Break up :

Payments / Receipts	-	-	-	-
Credit- JE related to Fixed Assets	-	-	5,00,000.00	-
TOTAL	-	-	5,00,000.00	-

SCHEDULE 6 - DEPOSITS

A. FIXED DEPOSITS & RECCURING DEPOSITS

PARTICULARS	Balance as on 31.03.2024	Deposit / Int accrued during the year	Receipts during the year	Balance as on 31.03.2025
FD - Canara Bank				
FD 140057738515/1	65,12,527.00	4,12,333.00	-	69,24,860.00
FD 140057738515/2	65,08,039.00	4,12,083.00	-	69,20,122.00
FD 140117015543/1	65,49,887.00	4,14,842.00	-	69,64,729.00
FD 140117015543/2	65,45,430.00	4,14,595.00	-	69,60,025.00
FD 22952	61,44,302.45	3,87,644.00	-	65,31,946.45
FD 23018	52,66,546.96	3,32,267.00	-	55,98,813.96
FD 2406	-	76,05,434.00	-	76,05,434.00
FD 7035	71,93,468.84	3,57,585.00	75,51,053.84	-
FD 8009	47,42,943.23	3,00,411.00	-	50,43,354.23
FD 140000122952/4	69,32,337.00	4,37,361.00	-	73,69,698.00
FD 140000122952/5	69,24,061.00	4,36,839.00	-	73,60,900.00
FD 140054661656/3	69,13,420.00	4,36,168.00	-	73,49,588.00
FD- 6575/1	50,402.00	3,178.00	-	53,580.00
FD- 6575/2	50,402.00	3,178.00	-	53,580.00
FD- 6575/3	15,12,073.00	95,396.00	-	16,07,469.00
FD- 6575/4	15,12,073.00	95,396.00	-	16,07,469.00
Total	7,33,57,912.48	1,21,44,710.00	75,51,053.84	7,79,51,568.64
RD - Axis Bank - A/c 92205002181672	68,33,868.00	34,71,126.00	-	1,03,04,994.00
Total	8,01,91,780.48	1,56,15,836.00	75,51,053.84	8,82,56,562.64

Break up :

Payments / Receipts	-	1,06,00,000.00	75,51,053.84	-
Debits - JE related to I&E A/c - Bank Interest on FD	-	50,15,836.00	-	-
TOTAL	-	1,56,15,836.00	75,51,053.84	

B. OTHER DEPOSITS

PARTICULARS	Balance 31.03.2024	Payments during the year	Credits during the Year	Balance as on 31.03.2025
Electricity Deposit	3,19,204.00	-	-	3,19,204.00
Telephone Deposit	4,410.00	-	-	4,410.00
Total	3,23,614.00	-	-	3,23,614.00



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

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

PARTICULARS	As On	
	31.03.2024	31.03.2025
Axis Bank - SB 5361	4,38,466.00	24,65,857.00
do SB- 55545952	3,69,36,969.17	3,90,11,161.17
Canara Bank - SB - 1100389500567	1,17,616.00	1,21,605.00
-do- SB - 220 / 221	1,33,62,821.32	3,99,89,191.16
-do- SB - 220 / 29	99,02,990.46	4,10,80,067.46
-do- SB - 220 / 6613	42,817.66	50,270.66
-do- SB - 5289	3,14,018.00	3,24,663.00
State Bank of India - C/A 37783493750	2,00,027.07	1,97,608.07
-do- SB - 230430	11,18,178.31	11,48,611.31
-do- SB - 5342	29,97,449.76	3,81,077.86
TOTAL	6,54,31,353.75	12,47,70,112.69



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

K. Channabasappa
K.Channabasappa

Proprietor (MRN 018335)

KALPATARU INSTITUTE OF TECHNOLOGY

SUB SCHEDULE TO FIXED ASSETS

PLANT & MACHINERY -

Sl.No.	Particulars	At Cost as at 1.4.2024	Additions		At Cost as at 31.03.2025
			Up to 30.09.24	After 30.09.24	
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 Phills Make	13,750.00	-	-	13,750.00
12	CAD CAM Robotica Lab	1,54,443.00	-	-	1,54,443.00
13	CCTV & Web Cameras	10,02,250.00	1,33,792.00	2,75,584.00	14,11,626.00
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 1.4.2024	Additions		At Cost as at 31.03.2025
			Up to 30.09.24	After 30.09.24	
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	2,65,402.00	-	-	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	28,84,310.00	1,12,500.00	27,350.00	30,24,160.00
62	Rectifier Unit	38,000.00	-	-	38,000.00
63	Sanitory Nampkin Machine	86,880.00	-	-	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	-	1,18,630.00	3,98,246.00
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	57,36,427.00	9,440.00	8,36,500.00	65,82,367.00
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	7,01,989.60	-	-	7,01,989.60
Total :		6,40,66,666.63	2,55,732.00	12,58,064.00	6,55,80,462.63



KALPATARU INSTITUTE OF TECHNOLOGY

Sub Schedule to Departmental Expenses for the year ended 31.03.2025

	Rs	Rs
A <u>Civil Engineering</u>		
Repairs & Maintenance		11,092.00
B <u>Computer Science</u>		
Faculty Development Programme	6,000.00	
Repairs & Maintenance	33,970.00	
Seminar / Workshop Expenses	23,615.00	63,585.00
C <u>Electronics & Engineering (E&C)</u>		
Faculty Development Programme	9,240.00	
Lab Consumables Electronics	59,535.00	
Repair & Maintenance	12,695.00	
Seminar / Workshop / Publication Expenses	25,400.00	1,06,870.00
D <u>Mechanical Engineering</u>		
Event / Seminar / Workshop / Training Expenses	35,527.00	
Faculty Development Programme	7,410.00	
Lab Consumables	54,500.00	
Repair & Maintenance	99,127.00	1,96,564.00
E <u>MBA Dept Expenses</u>		
Faculty Development Programme	3,500.00	
Repair and Maintenance	4,706.00	
Seminar / Workshop / Training Exp / uniform	1,03,471.00	1,11,677.00
F Seminar / Workshop Expenses - ISE		98,800.00
TOTAL		5,88,588.00

