



**RAMAMIRTHAM NATARAJAN & ASSOCIATES**

**CA R. NATARAJAN**  
CHARTERED ACCOUNTANT

# 75, 6th Main,  
9th Cross, Malleshwaram,  
BENGALURU - 560 003  
Phone : 080-23348770  
Mobile : 94480 67041  
E-mail : natarajan9@gmail.com

**AUDIT REPORT OF KARNATAK LAW SOCIETY'S VISHWANATHRAO DESHPANDE  
INSTITUTE OF TECHNOLOGY FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2021.**

**TO THE CHAIRMAN**

**KARNATAK LAW SOCIETY**

I have audited the attached Receipts and Payments Account and Income & Expenditure Account for the year ended on 31<sup>st</sup> March 2021 and the Balance Sheet as at 31<sup>st</sup> March 2021 of the Karnatak Law Society's Vishwanathrao Deshpande Institute of Technology, Haliyal. These financial statements are the responsibility of the Management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted the audit in accordance with Auditing Standards generally accepted in India. Those standards require that I 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 the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I report as under:

1. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit.
2. In my opinion, proper books of accounts as required by law have been kept so far as appears from my examination of the books.
3. The Balance Sheet, Income and Expenditure account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
4. In my opinion, and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view:
  - i. In the case of the Balance Sheet, of the state of affairs as on 31<sup>st</sup> March 2021.
  - ii. In the case of the Income and Expenditure account, the Surplus for the year ended on that date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R. Natarajan*

Proprietor  
CA. R. Natarajan  
Chartered Accountant  
M - 025732  
UDIN: 21025732AAAABQ2131



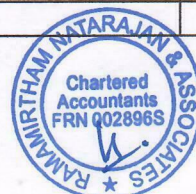
Date: 27.10.2021  
Place: Belgaum

**KARNATAK LAW SOCIETY'S**  
**VISHWANATHRAO DESHPANDE INSTITUTE OF TECHNOLOGY, HALIYAL.**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021**

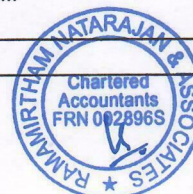
RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>To Opening Balances</b>			<b>By Salary Account</b>		
Corp.Bank SB A/c 520101227312674	5,55,783		Salary	6,34,14,172	
Corp.Bank SB A/c 520101227312712	2,86,537		Encashment of Earned Leave	9,03,081	
Corp. Bank SB A/c 520101227315894	1,64,678		Honorarium/Salary	71,200	
Corp Bank A/c No 520101227355391	93,424		P.F. A/c No. 10	31,43,861	
Corp Bank A/c No 520101255717406	62,460		RIF	2,364	
Corporation A/c No.520101253338481	57,670		Group Gratuity	6,143	
CL SB A/c No.520141001076694	1,678		EDLI	34,322	
CL SB A/c No. 520141001076708	19,098		ESI Employers Contribution	4,08,844	
Canara SB A/c No 1068101084983	11,839		Administrative Charges	2,36,634	<b>6,82,20,621</b>
State Bank of India SB A/c No.11131758714	19,512				
State Bank of India SB A/c No.11131758725	1,271		<b>By Expenses Against Main Fees</b>		
State Bank of India SB A/c No.11131758736	44,313		Sports Expenses	700	
State Bank of India SB A/c No.11131758747	44,078		Internet Lease Line Charges	15,69,417	<b>15,70,117</b>
State Bank of India SB A/c No 32106338748	1,72,314	<b>15,34,654</b>			
<b>To Main Fees</b>			<b>By Other Expenses</b>		
Admission Fees	1,38,100		Miscellaneous Expenses	1,66,583	
Tuition Fees	6,47,52,254		G.C. Meeting Expenses	22,881	
Medical Examination Fees	27,580		Uniform Charges	1,09,158	
Magazine Fees	34,375		Uniform to Staff	54,600	
Gymkhana Fees	4,32,260		Examination Expenses	1,78,445	
Sports Fees	68,850		Vehicle Maintenance	1,97,968	
Reading Room Fees	34,375		Vehicle Hire Charges	7,787	
Identity Card Fees	27,560		Road Tax	75,446	
College Hand Book Fees	68,750		Vehicle Insurance	8,72,447	
General Amenities Fees	30,11,400		Commed-K Testing & Subscription	35,000	
Annual Membership Fees	4,20,460		Zerex Charges	240	
Departmental Activities Fees	2,86,800		Security Guard Charges	10,72,800	
Assoc. & Student Welfare Fees	68,850		VTU Consortium Annual Membership Fee	1,00,000	
Infrastructure Betterment Fees	28,72,000		Water charges	31,744	<b>29,25,099</b>
Tuition Fees Arrears	1,08,19,936	<b>8,30,63,550</b>	<b>By Office Contingencies</b>		
<b>To Other Fees</b>			Advertisement Charges	1,24,740	
Computer Stationery Fees	8,62,200		Publicity Expenses	3,63,430	
Departmental Magazine Fees	4,31,800		AICTE Affiliation Fees	75,000	
Correspondence Charges Fees	4,31,700		Bank Charges (Rs. 12644.30-753.91)	11,890	
One Time Admission Fees	70,850		Consultancy Charges	8,910	
Internet Facility Fee	21,52,500		Hescom Inspection Charges	5,500	
College Exam Fees	2,87,200		Maintenance and Renewal of Software	4,17,395	
Miscellaneous Fees	15,33,310		Conveyance/Traveling Charges	71,903	
Indian Red Cross Fees	55,463		Electricity Charges	4,36,399	
Internet Registration Fees	1,20,000		Faculty Development Expenses	50,500	
NSS	45,173		Library Expenses	4,265	
ERP Fees	5,69,087	<b>65,59,283</b>	Vidya Ganapati Temple Expenses	1,04,009	
<b>To Main Fees (M.Tech)</b>			News Papers & Periodicals	26,314	
Admission Fees	2,400		Placement Cell Expenses	6,823	
Tuition Fees	5,15,428		Postage Expenses	29,518	
Medical Examination Fees	380		Telephone Charges	76,676	
Magazine Fees	475		Printing & Stationary	1,62,734	
Gymkhana Fees	6,000		Printing of College Brochure/Prospectus	47,800	
<b>Balance C/d</b>		<b>9,11,57,488</b>	Professional Tax (Annual Fees)	2,500	
			KEA Document Verification	1,000	
			<b>Balance C/d</b>		<b>7,27,15,837</b>



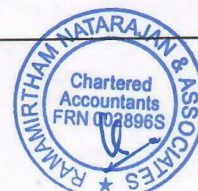
RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>Balance B/f</b>		<b>9,11,57,488</b>	<b>Balance B/f</b>		<b>7,27,15,837</b>
Sports Fees	950		Soft Skill Expenses ✓	1,77,000	
Reading Room Fees	475		Property Tax	1,61,364	
Identity Card Fees	380		Function and Seminar/Workshop Expenses	77,238	
College Hand Book Fees	950		Transport Charges	18,41,858	
General Amenities Fees	38,120		V.T.U Affiliation Fees	1,97,000	
Annual Membership Fees	5,700		CII Fees	5,664	
Departmental Activities Fees	3,800		Social Commitments Obligations	5,000	<b>44,92,430</b>
Assoc. & Student Welfare Fees	950				
Infrastructure Betterment Fees	40,000		<b>By Repairs &amp; Maintenance</b>		
Tuition Fees Arrears (M.Tech)	2,33,354	<b>8,49,362</b>	Repair & Maintenance	3,72,925	
			Campus Development	3,34,336	
<b>To Other Fees (M.Tech)</b>			Campus Maintenance	2,84,592	
Computer Stationery Fees	11,400		Solar Roof Maintenance	1,342	
Departmental Magazine Fees	6,000		Building Maintenance	8,07,368	<b>18,00,563</b>
Correspondence Charges Fees	6,000				
One Time Admission Fees	500		<b>By Audit Fees</b>		<b>10,000</b>
Internet Facility Fee	30,000				
College Exam Fees	4,000		<b>By Lab Consumables A/c</b>		
Miscellaneous Fees	20,330		Chemistry	5,598	
Indian Red Cross Fees	1,045		Civil	29,806	
Internet Registration Fees	1,500		Computer Science	88,595	
NSS	1,000	<b>81,775</b>	E & C	12,687	
			E & E	4,918	
			Mechanical	32,630	
			R & D Mechanical	2,579	<b>1,76,813</b>
<b>To Other Receipts</b>					
Admission Form Fee (B.E.)	2,43,795		<b>To Hostel Receipt</b>		
Admission Form & Prospectus (M.Tech)	4,000		Hostel Fees	4,13,200	
Education Document Verification Fees	4,348		Hostel Form	1,500	<b>4,14,700</b>
Certificate Fee Received from Student	48,823				
ATM Rent	17,794		<b>By College Deposits</b>		
Breakages	2,165		Library & Lab Caution Money Dep.	750	
Electricity Charges Basil D'souza (Girls Mess)	2,036		Hostel Deposit	3,000	
Elect. Chr. Basil D'souza (Kaveri Fast Food)	11,949		Student Lending Library Books Dep.	1,25,000	
Elect. Chr. Maltesh Kulkarni ( Xerox Centre)	1,633		Fees Deposit	16,90,121	<b>18,18,871</b>
Amount received from VTU	1,520				
VTU Tech Ltd.	4,767		<b>By Scholarship Account</b>		
Library Fees	2,80,083		KMDC Scholarship	4,02,710	
ISTE Fees	1,43,496		OBC scholarship	92,09,935	
Fine/Penalty	2,671		SC/ST Scholarship	65,31,686	<b>1,61,44,331</b>
Course Plan	1,42,605				
Loss of Books	620		<b>By V.Tech. University A/c</b>		
Soft Skill Fees	14,23,500		VTU Change of Branch	55,110	
License Fee (Basil D'souza Ladies Mess)	16,000		VTU Convocation Fee	3,52,000	
License Fees (Kaveri FastFood)	22,000		VTU E-Learning Fee (M.Tech)	21,000	
License Fees ( Malatesh)	11,250		VTU E-Learning Fees	5,00,000	
Industrial Tour Visit	35,58,988		VTU Eligibility A/c	2,77,500	
Salary (NAIN Centre)	29,000		VTU Eligibility Fee (M.Tech)	21,000	
Other Fees	1,41,459		VTU E-Resources Consortium	11,39,250	
Water Charges Bazel D'souza (Ladies Mess)	400		VTU E-Resources Consortium Fee (M.Tech)	31,500	
Water Charges (Kaveri Fast Food)	400		VTU Exam Fee	44,84,750	
Collection to Vidya Ganapati Temple	1,58,559		VTU Exam Fee (M.Tech)	45,090	
Library Subscription	10,245				
<b>Balance C/d</b>		<b>9,20,88,625</b>	<b>Balance C/d</b>		<b>9,75,73,545</b>



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT		
<b>Balance B/f</b>		<b>9,20,88,625</b>	<b>Balance B/f</b>		<b>9,75,73,545</b>		
Cancellation of Admission	75,020	<b>64,85,587</b>	VTU Exam Remuneration Dec 19/Jan 2020	3,26,026			
Technical Consultancy Charges	1,16,461		VTU Exam Remuneration Aug/Sept 2020	1,89,473			
Special Lab Exam Fees	10,000		VTU NSS	18,553			
<b>To Interest on SB &amp; FD A/c</b>		<b>31,62,280</b>	VTU Marks Card Fee	1,31,340			
Interest on FD	30,10,127		VTU Marks Card Fee(M.Tech)	3,000			
Interest on SB A/c	1,52,153		VTU Other Fees	13,44,560			
<b>To Hostel Receipt</b>		<b>4,14,700</b>	VTU Penal Fee	3,700			
Hostel Fees	4,13,200		VTU Ph.D Marks Card Fee	100			
Hostel Form	1,500		VTU Processing Charges M.Tech	470			
<b>To College Deposits</b>		<b>20,13,970</b>	VTU Processing Fees	23,730			
Library & Lab Caution Money Dep.	49,000		VTU Re-Admission Fee	30,000			
Library & Lab Caution Money Dep.(M.Tech)	1,500		VTU Registration Fee	3,75,000			
Student Lending Lib.Books Deposit	2,65,972		VTU Registration Fee (M.Tech)	73,500			
Student Lending Lib.Books Deposit(M.Tech)	9,000		VTU RV/RT Fees	4,51,800			
Hostel Deposit	3,000		VTU RV/RT M.Tech	30,000			
Fees Deposit	16,85,498		VTU Women Cell	7,600			
			VTU Exam. Fees (Ph.D)	4,000			
			VTU E-Resource Consortium Fees (Ph.D)	93,000			
				<b>1,00,33,052</b>			
<b>Scholarship Account</b>		<b>56,09,116</b>	<b>By Investment</b>				
MDC Scholarship	3,41,030		CLFD A/c No 006350500467772	692			
SC/ST Scholarship	52,68,086		CLFD A/c No.006350500467985	690			
<b>To V.Tech. University A/c</b>		<b>1,14,91,309</b>	CLFD A/c No 006350500468027	2,416			
VTU Change of Branch	55,110		CLFD A/c No. 006350500468197	7,565			
VTU Convocation Fee	3,56,800		CLFD A/c No.006350500468355	342			
VTU E-Learning Fee (M.Tech)	12,000		CLFD A/c No.006350500468461	2,731			
VTU E-Learning Fees	4,69,500		CLFD A/c No.006350500468595	3,404			
VTU Eligibility A/c	2,54,000		Corp. Bank FD A/c No. 530101347999074	70,00,000			
VTU Eligibility Fee (M.Tech)	6,000		Corp. Bank FD A/c No. 530101347999065	70,00,000			
VTU E-Resources Consortium	10,83,750		Corp.Bank FD A/c No. 006323030000036	50,50,260			
VTU E-Resources Consortium Fee (M.Tech)	37,250		Corp.Bank FD. A/c No.530401018961003	29,756			
VTU Exam Fee	63,39,512		Corp.Bank FD A/C No. 530401018964002	32,678			
VTU Exam Fee (M.Tech)	84,690		Corp.F.D.A/c No. 530101347390237	40,00,000			
VTU Exam Remuneration Dec 19/Jan 20	1,33,350		Corp.F.D.A/c No. 530101347389763	70,00,000			
VTU Exam Remuneration Aug/Sept 2020	2,10,525		Corp.F.D.A/c No. 530101348304699	60,76,185			
VTU NSS	4,661		Corp.F.D.A/c No. 530101348346899	60,00,000			
VTU Marks Card Fee	2,35,590		Corp.F.D.A/c No. 530101348325045	81,59,448			
VTU Marks Card Fee (M.Tech)	4,875		Corp.F.D.A/c No. 530101348388497	10,18,334			
Other Fees	12,57,280		Corp.F.D.A/c No. 530101348388637	20,36,669			
VTU Other Fees (M.Tech)	23,010		Corp.F.D.A/c No. 530101348407765	15,00,000			
VTU Penal Fee	13,700		Corp.F.D.A/c No. 530101348408108	10,19,324			
VTU Per Capita	38,120		Corp.F.D.A/c No. 530401043743480	61,57,075			
VTU Processing Charges M.Tech	790		Corp.F.D.A/c No. 530101348262542	65,00,000			
VTU Processing Fees	37,150		Corp.F.D.A/c No. 530101348304714	61,20,489			
VTU Re-Admission Fee	30,100		Corp.F.D.A/c No. 530101348457885	50,00,000			
VTU Registration Fee	3,61,000		Corp.F.D.A/c No. 530101348515596	40,00,000			
VTU Registration Fee (M.Tech)	45,750		Corp.F.D.A/c No. 530401043702708	76,99,795			
VTU Sports Development Fund	41,500		Vidya Ganapati Temple FD No 530401035456909	5,211			
VTU RV/RT Fees	3,01,840		Vidya Ganapati Temple FD No 530401035457111	5,211			
VTU RV/RT M.Tech	30,000		Vidya Ganapati Temple FD No 530401018960996	25,787			
VTU Women Cell	14,440		Vidya Ganapati Temple FD No 530404035457074	3,474			
VTU Ph.D Remuneration	8,796		Accured Interest on FD	1,56,006			
VTU Women Cell (M.Tech)	220			<b>9,16,13,542</b>			
<b>To Investment</b>			<b>1,14,91,309</b>	<b>By Assets</b>			
Accured Interest on FD	6,23,872			Furnitures		1,07,015	
Corp.F.D.A/c No. 530101347390237	40,00,000	Dead Stock		3,540			
Corp. Bank FD A/c No.530101039429251	1,95,14,719	Library Books		3,37,083			
Corp.Bank F.D. A/c No.530101346376692	1,90,00,000	Constr. Of Civil Engg Block		43,13,317			
		Renovation of GC Room		11,13,336			
<b>Balance C/d</b>		<b>12,12,65,587</b>	<b>Balance C/d</b>		<b>20,50,94,430</b>		



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>Balance B/f</b>		<b>12,12,65,587</b>	<b>Balance B/f</b>		<b>20,50,94,430</b>
Corp.Bank F.D. A/c No.530101039429671	1,95,14,719		<b>By Lab Equipments</b>		
Corp.F.D.A/c No. 530101347389763	70,00,000		Civil	50,480	
Corp. Bank FD A/c No. 530101347999065	70,00,000		Computer Science	2,00,338	
Corp. Bank FD A/c No. 530101347999074	70,00,000		Library	58,000	
Corp.F.D.A/c No. 530101348304699	60,76,185		E & E	1,45,494	
Corp.F.D.A/c No. 530101348346899	60,00,000		Chemistry	23,800	
Corp.F.D.A/c No. 530101348407765	15,00,000		Office	25,364	
Corp.Bank F.D.A/c No 530101346990146	30,00,000	<b>10,02,29,495</b>	Research & Development Equipment	26,875	<b>5,30,351</b>
<b>To ADVANCES</b>			<b>By ADVANCES</b>		
Shri Anant Joshi	72,000		Shri Anant Joshi	64,000	
Shri Chandrakanth M T	4,000		Shri Chandrakanth M T	4,000	
Shri G S Yallur	8,000		Shri G S Yallur	8,000	
Shri Harsha Jadhav	10,000		Shri Harsha Jadhav	10,000	
Smt Jyotilaxmi Metri	9,000		Smt Jyotilaxmi Metri	9,000	
Shri Laxman Hangal	3,76,100		Shri Laxman Hangal	3,86,100	
Shri Prasanna Kulkarni	14,500		Shri Prasanna Kulkarni	14,500	
Shri S A Nazare	6,000		Shri S A Nazare	6,000	
Shri S D Kulkarni	20,000		Shri S D Kulkarni	20,000	
Shantkumar Desai	5,000		Sri Shantkumar Desai	5,000	
Shri Shivachalesh S G	4,000		Shri Shivachalesh S G	4,000	
Shri Shivaji Shinde	5,000		Shri Shivaji Shinde	5,000	
Smt Shobha Chavan	29,000		Smt Shobha Chavan	29,000	
Shri Vinod Naik	11,000		Shri Vinod Naik	5,000	<b>5,69,600</b>
Shri Uttam Satapute	4,000				
Shri Vinayak Naik	5,000	<b>5,82,600</b>	<b>Other Parties</b>		
			Festival Advance	3,60,000	
<b>Other Parties</b>			TDS on Interest (Corporation Bank)	2,43,567	
Festival Advance	3,41,750		TDS on Professional Fees	91,722	<b>6,95,289</b>
TDS on Interest (Corporation Bank)	2,43,567				
TDS on Professional Fees	91,722	<b>6,77,039</b>	<b>By Indirect Payments</b>		
<b>To Indirect Receipts</b>			E.P.F. A/c No. 01	33,22,578	
Income Tax	17,86,850		TDS Other Party	66,010	
Professional Tax	2,59,400		Income Tax	17,86,850	
LIC	25,20,008		Professional Tax	2,59,400	
TDS Other Party	66,010		LIC	25,19,243	
VDRIT Co-Operative Society Share	3,95,800		VDRIT Co-Operative Society Share	3,95,800	
VDRIT Co-Operative Society Loan	20,17,998		VDRIT Co-Operative Society Loan	20,17,998	
Other Deductions	1,200		Other Deductions	1,200	
Staff Group Insurance	9,16,898		Staff Group Insurance	9,05,998	
Student Insurance	1,68,504		Student Insurance	118	
Student Insurance (M.Tech)	1,888		ESI Employee Contribution	1,04,910	
ESI Employee Contribution	1,04,333		Petty Cash	85,000	
Petty Cash	85,000		Co-Cube Fees	4,54,000	
E.P.F. A/c No. 01	33,24,765		Covid-19 Relief Fund	1,98,487	
Co-Cube Fees	6,42,001		HRA (Staff)	46,880	
Covid-19 Relief Fund	1,98,487		IEI Membership Fees	1,86,086	<b>1,23,50,558</b>
HRA (Staff)	46,880				
IEI Membership Fees	1,86,086		<b>By Other Liabilities</b>		
Nain Project	5,00,000		Sale of Flag ticket	4,305	
Nain Student Project Fund	10,00,000	<b>1,42,22,108</b>	Unnati Bharat Abhiyan (UBI)	2,920	
			KSCST Project	10,000	
			VDIT Hostel A/c	36,51,156	
			S.D Vasant Muchandikar	13,292	
			Material Testing	1,73,397	
<b>Balance C/d</b>		<b>23,69,76,829</b>	<b>Balance C/d</b>		<b>1,92,40,228</b>



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Balance B/f		23,69,76,829	Balance B/f		21,92,40,228
<b>TO Other Liabilities</b>			CGST	1,56,263	
Material Testing	2,95,526		IGST	3,392	
Sale of Flag ticket	8,815		SGST	1,56,263	41,70,988
Coffee Shop Deposit (M H Krishnamurthy)	50,000				
VDIT Hostel A/c	15,53,724				
Tata consultancy Services	18,848		<b>By Karnatak Law Society (Finance Cost)</b>	25,00,000	25,00,000
S D Chowdeshwari Cement Production	7,500		<b>By Loan From Society (Solar Roof Top)</b>	20,00,000	20,00,000
S D Rajesh Kulkarni (Renovation of GC Room)	25,110		<b>By Karnatak Law Society</b>	20,27,874	20,27,874
S.D Girish Shanbhag (Civil Engg.Block)	2,15,665				
CGST	1,56,263		<b>By Closing Balances</b>		
IGST	3,392		Corp.Bank SB A/c 520101227312674	56,64,792	
SGST	1,56,263		Corp.Bank SB A/c 520101227312712	42,235	
S D Pratap Shetty	7,361		Corp. Bank SB A/c 520101227315894	2,41,304	
S D Rasoolsab Badagi	1,390		Corp Bank SB A/c No 520101227355391	1,49,290	
KSCST Project	12,500	25,12,357	Corp Bank SB A/c No 520101255717406	4,98,037	
			Corp Bank SB A/c No 520101253338481	45,302	
<b>To Karnatak Law Society</b>	3,15,918	3,15,918	Corp Bank SB A/c No 520101255717433	9,87,079	
			CL SB A/c No. 520141001076694	1,709	
			CL SB A/c No. 520141001076708	19,645	
			Canara SB A/c No 1068101084983	12,199	
			State Bank of India SB A/c No.11131758714	20,048	
			State Bank of India SB A/c No.11131758725	1,307	
			State Bank of India SB A/c No.11131758736	45,531	
			State Bank of India SB A/c No.11131758747	45,288	
			State Bank of India SB A/c No 32106338748	20,92,246	98,66,014
<b>TOTAL</b>		23,98,05,104	<b>TOTAL</b>		23,98,05,104

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R Natarajan*  
Proprietor  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732  
IN: 21025732AAAABQ2131  
Date : 27.10.2021  
Place : Belgaum.



*[Signature]*  
Principal  
KLS Vishwanathrao Deshpande  
Institute of Technology  
Haliyal - 581 329 (U.K.)

*[Signature]*  
CHAIRMAN  
Governing Council  
KLS V.D.I.T., Haliyal

**KARNATAK LAW SOCIETY'S**  
**VISHWANATHRAO DESHPANDE INSTITUTE OF TECHNOLOGY, HALIYAL.**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021**

Year Ending 31.03.2020	Expenditure	Year Ending 31.03.2021	Year Ending 31.03.2020	Income	Year Ending 31.03.2021
8,68,14,504	To Salaries	6,82,20,621	10,28,17,689	By Main Fees (B.E. )	8,30,63,550
20,02,828	To Exps. Against Main Fees	15,70,117	73,29,211	By Other Fees(B.E. )	65,59,283
39,69,490	To Other Expenses	29,25,099	11,72,834	By Main Fees (M.Tech)	8,49,362
1,06,77,445	To Office Contingencies	44,92,430	1,79,950	By Other Fees(M.Tech)	81,775
30,20,270	To Repair & Maintenance	18,00,563	99,46,624	By Other Receipts	64,85,587
10,000	To Audit Fees	10,000	45,46,563	By Interest on SB & FD A/c	31,62,280
-	To K.L.S Contribution	25,00,000			
3,50,504	To Lab Consumables	1,76,813			
1,22,51,093	To Depreciation	1,13,07,727			
68,96,737	To Surplus	71,98,467			
<b>12,59,92,871</b>	<b>GRAND TOTAL</b>	<b>10,02,01,837</b>	<b>12,59,92,871</b>	<b>GRAND TOTAL</b>	<b>10,02,01,837</b>

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R. Natarajan*

Proprietor  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732

UDIN: 21025732AAAABQ2131

Date : 27.10.2021

Place : Belgaum.



*[Signature]*  
Principal  
KLS Vishwanathrao Deshpande  
Institute of Technology  
Haliyal - 581 329 (U.K.)

*[Signature]*  
CHAIRMAN  
Governing Council  
KLS V.D.I.T., Haliyal

**KARNATAK LAW SOCIETY'S**  
**VISHWANATHRAO DESHPANDE INSTITUTE OF TECHNOLOGY, HALIYAL.**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2021**

**(LIABILITIES)**

**SCHEDULE - A : DEPOSITS**

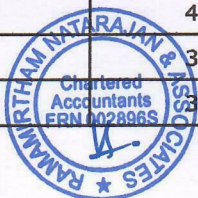
PARTICULARS	BALANCE AS ON 01.04.2020	RECEIPTS DURING THE YEAR	PAYMENTS DURING THE YEAR	BALANCE AS ON 31.03.2021
Library & Lab Caution Money Dep.	1405340.00	49000.00	750.00	1453590.00
Students Lending Library Books Deposit	3062853.05	265972.24	125000.00	3203825.29
Fees Deposit	214772.25	1685498.00	1690121.00	210149.25
Library & Lab Caution Money Dep.(M.Tech)	28750.00	1500.00	0.00	30250.00
Students Lending Library Books Deposit (M.Tech)	144566.00	9000.00	0.00	153566.00
Hostel Deposit	0.00	3000.00	3000.00	0.00
<b>Total</b>	<b>4856281.30</b>	<b>2013970.24</b>	<b>1818871.00</b>	<b>5051380.54</b>

**SCHEDULE - B: KARNATAK LAW SOCIETY ACCOUNT**

PARTICULARS	BALANCE AS ON 01.04.2020	RECEIPTS DURING THE YEAR	PAYMENTS DURING THE YEAR	BALANCE AS ON 31.03.2021
Corpus Fund to KLS	-60000000.00	0.00	0.00	-60000000.00
Karnatak Law Society Account	102128208.43	315918.00	2027874.00	100416252.43
Loan From Society	6200000.00	0.00	2000000.00	4200000.00
<b>TOTAL</b>	<b>48328208.43</b>	<b>315918.00</b>	<b>4027874.00</b>	<b>44616252.43</b>

**SCHEDULE - C: VISVESVARAYA TECHNOLOGICAL UNIVERSITY A/C**

PARTICULARS	BALANCE AS ON 01.04.2020	RECEIPTS DURING THE YEAR	PAYMENTS DURING THE YEAR	BALANCE AS ON 31.03.2021
V T U Other Fees	8530.00	1257280.00	1344560.00	-78750.00
V T U Other Fees(M.Tech)	-790.00	23010.00	0.00	22220.00
V.T.U E-learning Fees	11000.00	469500.00	500000.00	-19500.00
V.T.U E-learning Fees(M.Tech)	1000.00	12000.00	21000.00	-8000.00
V.T.U Eligibility Fees	7500.00	254000.00	277500.00	-16000.00
V.T.U Eligibility Fees(M.Tech)	1000.00	6000.00	21000.00	-14000.00
V.T.U Exam Penal Fees	9250.00	13700.00	3700.00	19250.00
V.T.U. Exam Fees	19148.84	6339512.00	4484750.00	1873910.84
V.T.U. Exam Fees (M.Tech)	19140.00	84690.00	45090.00	58740.00
V.T.U. Exam Fees (Ph.D)	0.00	0.00	4000.00	-4000.00
V.T.U Marks Card Fees (Ph.D)	0.00	0.00	100.00	-100.00
VTU RV/RT	203225.00	301840.00	451800.00	53265.00
VTU RV/RT (M.Tech)	0.00	30000.00	30000.00	0.00
V.T.U. Registration Fees	87000.00	361000.00	375000.00	73000.00
V.T.U. Registration Fees(M.Tech)	3500.00	45750.00	73500.00	-24250.00
V.T.U Exam Remun Dec 2014/Jan 15	13271.00	0.00	0.00	13271.00
V.T.U Exam Remun May/June 2014	2245.00	0.00	0.00	2245.00
V.T.U Exam Remun Nov/Dec 15	39835.00	0.00	0.00	39835.00
V.T.U Exam Remunearction May/June 2015	40656.00	0.00	0.00	40656.00
V.T.U Exam Remunearction May/June 2016	37973.00	0.00	0.00	37973.00
V.T.U Exam Remun Dec 16/Jan 17	36720.00	0.00	0.00	36720.00





**KARNATAK LAW SOCIETY'S**  
**VISHWANATHRAO DESHPANDE INSTITUTE OF TECHNOLOGY, HALIYAL.**  
**BALANCE SHEET AS ON 31ST MARCH 2021**

Year Ending 31.03.2020	LIABILITIES	SCH	Year Ending 31.03.2021	Year Ending 31.03.2020	ASSETS	SCH	Year Ending 31.03.2021
48,56,281	Deposits	A	50,51,381	14,57,52,026	Fixed Assets	G	14,08,48,941
4,83,28,209	K.L.Society Account	B	4,46,16,252	68,43,262	Other Assets	H	89,40,694
16,37,587	VTU Account	C	30,95,844	8,61,62,908	Investments	I	7,75,46,955
21,53,270	Other Liabilities	D	44,63,621	7,08,588	Advances	J	7,13,838
1,29,77,725	Scholarship	E	24,42,510	15,34,655	Cash & Bank Balances	K	98,66,014
17,10,48,367	Income & Expenditure	F	17,82,46,834				
<b>24,10,01,439</b>	<b>TOTAL</b>		<b>23,79,16,442</b>	<b>24,10,01,439</b>	<b>TOTAL</b>		<b>23,79,16,442</b>

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R. Natarajan*  


Proprietor  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732  
UDIN: 21025732AAAABQ2131  
Date : 27.10.2021  
Place : Belgaum.

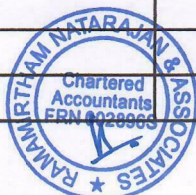
*[Signature]*  
Principal  
KLS Vishwanathrao Deshpande  
Institute of Technology  
Haliyal - 581 329 (U.K.)

*[Signature]*  
CHAIRMAN  
Governing Council  
KLS V.D.I.T., Haliyal

PARTICULARS	BALANCE AS ON 01.04.2020	RECEIPTS DURING THE YEAR	PAYMENTS DURING THE YEAR	BALANCE AS ON 31.03.2021
V.T.U Exam Remun May 2017/June 2017	41337.50	0.00	0.00	41337.50
V.T.U Exam Remun Nov 2017/Dec 2017	31490.00	0.00	0.00	31490.00
V.T.U Exam Remun May/June 2018	25291.00	0.00	0.00	25291.00
V.T.U Exam Remun Dec 2018/Jan 2019	27000.00	0.00	0.00	27000.00
V.T.U Exam Remun May/June 2019	49932.55	0.00	0.00	49932.55
V.T.U Exam Remun Dec 2019/Jan 2020	270404.00	133350.00	326026.00	77728.00
VTU One Time Exit Scheme Remuneration	2227.00	0.00	0.00	2227.00
Wrestling/Gymnastic Fund received from VTU	80350.00	0.00	0.00	80350.00
VTU Per Capita	116261.00	38120.00	0.00	154381.00
VTU Convocation Fee	19663.94	356800.00	352000.00	24463.94
VTU Convocation Fee (M.Tech)	600.00	0.00	0.00	600.00
VTU Processing Fees	308481.58	37150.00	23730.00	321901.58
VTU Processing Fees M.Tech)	2560.00	790.00	470.00	2880.00
VTU Processing Fees(Ph.D)	10.00	0.00	0.00	10.00
VTU E-Resources Consortium Fees	9000.00	1083750.00	1139250.00	-46500.00
VTU E-Resources Consortium Fees(M.Tech)	-3000.00	37250.00	31500.00	2750.00
VTU E-Resources Consortium Fees(Ph.D)	72000.00	0.00	93000.00	-21000.00
VTU Women Cell Fees	43440.00	14440.00	7600.00	50280.00
VTU Women Cell Fees (M.Tech)	335.00	220.00	0.00	555.00
VTU Change of Branch	0.00	55110.00	55110.00	0.00
VTU Exam Remuneration Aug/Sept 2020	0.00	210525.00	189473.00	21052.00
VTU NSS	0.00	4661.00	18553.00	-13892.00
VTU Marks Card Fee	0.00	235590.00	131340.00	104250.00
VTU Marks Card Fee (M.Tech)	0.00	4875.00	3000.00	1875.00
VTU Re-Admission Fee	0.00	30100.00	30000.00	100.00
VTU Sports Development Fund	0.00	41500.00	0.00	41500.00
VTU Ph.D Remuneration	0.00	8796.00	0.00	8796.00
<b>TOTAL</b>	<b>1637587.41</b>	<b>11491309.00</b>	<b>10033052.00</b>	<b>3095844.41</b>

**SCHEDULE - D : OTHER LIABILITY**

PARTICULARS	BALANCE AS ON 01.04.2020	RECEIPTS DURING THE YEAR	PAYMENTS DURING THE YEAR	BALANCE AS ON 31.03.2021
S.D of Indira Bijalee (Electrification to Building)	7138.95	0.00	0.00	7138.95
Mess charges	40720.00	0.00	0.00	40720.00
Shri Bolshetty Deposit	10000.00	0.00	0.00	10000.00
Smt Jayalaxmi Phadnis Deposit	5000.00	0.00	0.00	5000.00
Shri Shridhar Upadyay(Mess Deposit)	30000.00	0.00	0.00	30000.00
Coffee/Tea Stall Deposit	5000.00	0.00	0.00	5000.00
Sale of Flag Ticket	21035.00	8815.00	4305.00	25545.00
Sale of Blind Ticket	715.00	0.00	0.00	715.00
Training Fee	423779.00	0.00	0.00	423779.00
Tata Consultancy Services	49926.50	18848.25	0.00	68774.75
KSCST Project	-2500.00	12500.00	10000.00	0.00
NAIN Project	138189.00	500000.00	0.00	638189.00



PARTICULARS	BALANCE AS ON 01.04.2020	RECEIPTS DURING THE YEAR	PAYMENTS DURING THE YEAR	BALANCE AS ON 31.03.2021
Unnati Bharat Abhiyan (UBA)	44500.00	0.00	2920.00	41580.00
Staff Group Insurance	65497.00	916898.00	905998.00	76397.00
IEE Student Membership Fee	173780.00	0.00	0.00	173780.00
Security Deposit (Girish Shanbhag)	7447.00	0.00	0.00	7447.00
Security Deposit (Pratap Shetty)	12574.00	7361.00	0.00	19935.00
Security Deposit Subhash Korvekar	66694.00	0.00	0.00	66694.00
Security Deposit Raghavendra Bhajantri	64811.00	0.00	0.00	64811.00
Security Deposit PM Shetty( Café Shop Truss)	9136.00	0.00	0.00	9136.00
Security Deposit Imtiyaz Jamadar,(Painting )	50484.00	0.00	0.00	50484.00
Security Deposit Girish Shabhag (Civil Eng Block)	580210.00	215665.00	0.00	795875.00
S D Chowdeshwari Cement Production	0.00	7500.00	0.00	7500.00
S D Rajesh Kulkarni (Renovation of GC Room)	0.00	25110.00	0.00	25110.00
S D Rasoolsab Badagi	0.00	1390.00	0.00	1390.00
Security Deposit Mahaveer Electricals	4980.00	0.00	0.00	4980.00
Security Deposit Vasant Muchandikar	13292.00	0.00	13292.00	0.00
E.P.F. A/c No 01	-2187.00	3324765.00	3322578.00	0.00
LIC	-765.00	2520008.00	2519243.00	0.00
Student Insurance	96946.00	168504.00	118.00	265332.00
Student Insurance (M.Tech)	8694.00	1888.00	0.00	10582.00
ESI Employee Contribution	577.00	104333.00	104910.00	0.00
Stationary/Co-opertive Kit	-8062.00	0.00	0.00	-8062.00
Material Testing	231658.00	295526.00	173397.00	353787.00
Red Ribbon	4000.00	0.00	0.00	4000.00
Co-Cube Fees	0.00	642001.00	454000.00	188001.00
Nain Student Project Fund	0.00	1000000.00	0.00	1000000.00
CGST	0.00	156263.00	156263.00	0.00
IGST	0.00	3392.00	3392.00	0.00
CGST	0.00	156263.00	156263.00	0.00
Coffee Shop Deposit (M H Krishnamurthy)	0.00	50000.00	0.00	50000.00
<b>TOTAL</b>	<b>2153269.45</b>	<b>10137030.25</b>	<b>7826679.00</b>	<b>4463620.70</b>

**SCHEDULE - E: SCHOLARSHIP**

PARTICULARS	BALANCE AS ON 01.04.2020	RECEIPTS DURING THE YEAR	PAYMENTS DURING THE YEAR	BALANCE AS ON 31.03.2021
Backward Minority Scholarship	104000.00	0.00	0.00	104000.00
DTE Scholarship	775410.00	0.00	0.00	775410.00
General Scholarship	1000.00	0.00	0.00	1000.00
SC/ST Scholarship	1301504.20	5268086.00	6531686.00	37904.20
OBC Scholarship	9676555.25	0.00	9209935.00	466620.25
KMDC Scholarship	1119255.39	341030.00	402710.00	1057575.39
<b>TOTAL</b>	<b>12977724.84</b>	<b>5609116.00</b>	<b>16144331.00</b>	<b>2442509.84</b>



**KARNATAK LAW SOCIETY'S**  
**VISHWANATHRAO DESHPANDE INSTITUTE OF TECHNOLOGY, HALIYAL.**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31.03.2021**

**SCHEDULE - F : INCOME AND EXPENDITURE A/C**

Opening Surplus Balance on 01.04.2020	171048367.23
Add: Surplus for the year	7198467.00
Closing Surplus Balance as on 31.03.2021	<b>178246834.23</b>

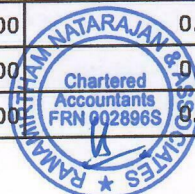
**(ASSETS)**

**SCHEDULE - H: OTHER ASSETS**

PARTICULARS	BALANCE AS ON 01.04.2020	PAYMENTS DURING THE YEAR	RECEIPT DURING THE YEAR	BALANCE AS ON 31.03.2021
Cylinder Deposit	17200.00	0.00	0.00	17200.00
HESCOM Security Deposit	433098.00	0.00	0.00	433098.00
Telephone Deposit	2000.00	0.00	0.00	2000.00
Lakshay Urja Club	3484.00	0.00	0.00	3484.00
AICTE Deposit	1500000.00	0.00	0.00	1500000.00
VDIT(Hostel)	4704099.86	3651156.00	1553724.00	6801531.86
KLS Public School	183380.19	0.00	0.00	183380.19
<b>TOTAL</b>	<b>6843262.05</b>	<b>3651156.00</b>	<b>1553724.00</b>	<b>8940694.05</b>

**SCHEDULE - I : INVESTMENTS**

PARTICULARS	BALANCE AS ON 01.04.2020	PAYMENTS DURING THE YEAR	RECEIPT DURING THE YEAR	BALANCE AS ON 31.03.2021
CLFD A/c No 006350500467772	10397.00	692.00	0.00	11089.00
CLFD A/c No.006350500467985	10366.00	690.00	0.00	11056.00
CLFD A/c No 006350500468027	36270.00	2416.00	0.00	38686.00
CLFD A/c No. 006350500468197	113582.00	7565.00	0.00	121147.00
FD A/c No.006350500468355	5139.00	342.00	0.00	5481.00
CLFD A/c No.006350500468461	41008.00	2731.00	0.00	43739.00
CLFD A/c No.006350500468595	51123.00	3404.00	0.00	54527.00
Corp. Bank F.D. A/c No. 530101347390237	0.00	4000000.00	4000000.00	0.00
Corp. Bank F.D. A/c No. 530101039429251	19514719.00	0.00	19514719.00	0.00
Corp.Bank F.D. A/c No.530101346376692	19000000.00	0.00	19000000.00	0.00
Corp.Bank F.D. A/c No.530101039429671	19514719.00	0.00	19514719.00	0.00
Corp.F.D.A/c No. 530101347389763	0.00	7000000.00	7000000.00	0.00
Corp. Bank FD A/c No. 530101347999065	0.00	7000000.00	7000000.00	0.00
Corp. Bank FD A/c No. 530101347999074	0.00	7000000.00	7000000.00	0.00
Corp.F.D.A/c No. 530101348304699	0.00	6076185.00	6076185.00	0.00
Corp.F.D.A/c No. 530101348346899	0.00	6000000.00	6000000.00	0.00
Corp.F.D.A/c No. 530101348407765	0.00	1500000.00	1500000.00	0.00
Corp.Bank F.D.A/c No 530101346990146	3000000.00	0.00	3000000.00	0.00
Corporation Bank FD A/c 530401018964002	570931.00	32678.00	0.00	603609.00
Corporation Bank FD A/c No 530401018961003	530267.00	29756.00	0.00	560023.00
Vidya Ganapati FD No 53010108960996	424869.00	25787.00	0.00	450656.00



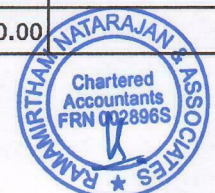
PARTICULARS	BALANCE AS ON 01.04.2020	PAYMENTS DURING THE YEAR	RECEIPT DURING THE YEAR	BALANCE AS ON 31.03.2021
Vidya Ganapati Temple FD 530401035457111	80867.00	5211.00	0.00	86078.00
Vidya Ganapati Temple FD No. 530401035456909	80867.00	5211.00	0.00	86078.00
Vidya Ganapati Temple FD No. 530401035457074	53912.00	3474.00	0.00	57386.00
Corp.Bank F.D. A/c No.530101346376461	19000000.00	0.00	0.00	19000000.00
Corp.Bank F.D.A/c No.53010346991880	3500000.00	0.00	0.00	3500000.00
Corporation Bank FD A/c No 006323030000036	0.00	5050260.00	0.00	5050260.00
Corp.F.D.A/c No. 530101348325045	0.00	8159448.00	0.00	8159448.00
Corp.F.D.A/c No. 530101348388497	0.00	1018334.00	0.00	1018334.00
Corp.F.D.A/c No. 530101348388637	0.00	2036669.00	0.00	2036669.00
Corp.F.D.A/c No. 530101348408108	0.00	1019324.00	0.00	1019324.00
Corp.F.D.A/c No. 530401043743480	0.00	6157075.00	0.00	6157075.00
Corp.F.D.A/c No. 530101348262542	0.00	6500000.00	0.00	6500000.00
Corp.F.D.A/c No. 530101348304714	0.00	6120489.00	0.00	6120489.00
Corp.F.D.A/c No. 530101348457885	0.00	5000000.00	0.00	5000000.00
Corp.F.D.A/c No. 530101348515596	0.00	4000000.00	0.00	4000000.00
Corp.F.D.A/c No. 530401043702708	0.00	7699795.00	0.00	7699795.00
Accrued Interest on FD	623872.00	156006.00	623872.00	156006.00
<b>TOTAL</b>	<b>86162908.00</b>	<b>91613542.00</b>	<b>100229495.00</b>	<b>77546955.00</b>

**SCHEDULE - J : ADVANCES**

PARTICULARS	BALANCE AS ON 01.04.2020	PAYMENTS DURING THE YEAR	RECEIPT DURING THE YEAR	BALANCE AS ON 31.03.2021
<b>Teaching Staff Advance</b>				
Sri Manjunath	0.00	0.00	0.00	0.00
Sri Ranganath Patil	0.00	0.00	0.00	0.00
Sri Vinod Naik	6000.00	5000.00	11000.00	0.00
Shri Uttam Satpute	4000.00	0.00	4000.00	0.00
Shri Anant Joshi	8000.00	64000.00	72000.00	0.00
Shri Chandrakanth M T	0.00	4000.00	4000.00	0.00
Shri Harsha Jadhav	0.00	10000.00	10000.00	0.00
Shri Prasanna Kulkarni	0.00	14500.00	14500.00	0.00
Shri S D Kulkarni	0.00	20000.00	20000.00	0.00
Shri Shivachalesh S G	0.00	4000.00	4000.00	0.00

**Non-Teaching Staff Advance**

Shri S A Nazare	0.00	6000.00	6000.00	0.00
Shri Vinayak Naik	5000.00	0.00	5000.00	0.00
Shri G S Yallur	0.00	8000.00	8000.00	0.00
Smt Jyotilaxmi Metri	0.00	9000.00	9000.00	0.00
Shri Laxman Hangal	0.00	386100.00	376100.00	10000.00
Sri Shantkumar Desai	0.00	5000.00	5000.00	0.00
Smt Shobha Chavan	0.00	29000.00	29000.00	0.00
Shri Shivaji Shinde	0.00	5000.00	5000.00	0.00



PARTICULARS	BALANCE AS ON 01.04.2020	PAYMENTS DURING THE YEAR	RECEIPT DURING THE YEAR	BALANCE AS ON 31.03.2021
<b>Other Party Advances</b>				
Festival Advance	141500.00	360000.00	341750.00	159750.00
Imtiyaz Jamadar	544088.00	0.00	0.00	544088.00
TDS on FD Corporation Bank	0.00	243567.00	243567.00	0.00
TDS on Professional Fees	0.00	91722.00	91722.00	0.00
<b>TOTAL</b>	<b>708588.00</b>	<b>1264889.00</b>	<b>1259639.00</b>	<b>713838.00</b>

**SCHEDULE - K : CASH AND BANK BALANCES AS ON 31.03.2021**

Cash in Hand	0.00
Corp.Bank SB A/c 520101227312674	5664791.83
Corp.Bank SB A/c 520101227312712	42235.11
Corp. Bank SB A/c 520101227315894	241303.52
Corp Bank SB A/c No 520101227355391	149289.90
Corp Bank SB A/c No 520101255717406	498037.30
Corp Bank SB A/c No 520101253338481	45302.40
Corp Bank SB A/c No 520101255717433	987079.30
CL SB A/c No. 520141001076694	1709.30
CL SB A/c No. 520141001076708	19645.00
Canara SB A/c No 1068101084983	12199.00
SBI SB A/c No 32106338748	2092246.41
SBI SB A/c No 11131758714	20048.40
SBI SB A/c No 11131758725	1306.60
SBI SB A/c No 11131758736	45531.34
SBI SB A/c No 11131758747	45288.23
<b>TOTAL</b>	<b>9866013.64</b>



KARNATAK LAW SOCIETY'S  
VISHWANATHRAO DESHPANDE INSTITUTE OF TECHNOLOGY, HALIYAL  
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31.03.2021

(Calculation of Depreciation Chart)

SCHEDULE -G : FIXED ASSETS

SI.No	Particulars	Opening Balance as on 01.4.2020	Additions upto September 2020	TOTAL	%	Depreciation upto September 2020	Additions After September 2020	%	Depreciation after Sept 2020	Total Additions (4+7)	Total (3+4+7)	TOTAL Depreciation (6+9)	Closing Balance as on 31.3.2021 (11-12)
1	2	3	4	(3+4)	5	6	7	8	9	10	11	12	13
47	Land A/c	3312733.00	0.00	3312733.00	0.00	0.00	0.00	0.00	0.00	0.00	3312733.00	0.00	3312733.00
1	Building Construction A/c	899785.14	0.00	899785.14	5.00	44989.26	0.00	2.50	0.00	0.00	899785.14	44989.26	854795.89
2	Buildings	61170.65	0.00	61170.65	5.00	3058.53	0.00	2.50	0.00	0.00	61170.65	3058.53	58112.11
3	Canteen/Mess	17392.60	0.00	17392.60	5.00	869.63	0.00	2.50	0.00	0.00	17392.60	869.63	16522.97
12	Constr.Compound Wall	2061671.42	0.00	2061671.42	5.00	103083.57	0.00	2.50	0.00	0.00	2061671.42	103083.57	1958587.84
14	Const of Qtrs, Hostel & Canteen	24132885.53	0.00	24132885.53	5.00	1206644.28	0.00	2.50	0.00	0.00	24132885.53	1206644.28	22926241.26
15	Constr.of Forging Lab (Mech, Dept)	331197.32	0.00	331197.32	5.00	16559.87	0.00	2.50	0.00	0.00	331197.32	16559.87	314637.45
16	Constr.of Coffee stall	46126.19	0.00	46126.19	5.00	2306.31	0.00	2.50	0.00	0.00	46126.19	2306.31	43819.88
17	Constr.of Library Bldg	10414960.57	0.00	10414960.57	5.00	520748.03	0.00	2.50	0.00	0.00	10414960.57	520748.03	9894212.55
18	Const of Workshop Building	7705472.26	0.00	7705472.26	5.00	385273.61	0.00	2.50	0.00	0.00	7705472.26	385273.61	7320198.65
19	Constr of Gutter	90676.94	0.00	90676.94	5.00	4533.85	0.00	2.50	0.00	0.00	90676.94	4533.85	86143.10
20	Constr of ATM	105132.46	0.00	105132.46	5.00	5256.62	0.00	2.50	0.00	0.00	105132.46	5256.62	99875.84
21	Constr of Security Post	45193.84	0.00	45193.84	5.00	2259.69	0.00	2.50	0.00	0.00	45193.84	2259.69	42934.15
22	Construction of Main building	21185235.80	0.00	21185235.80	5.00	1059261.79	0.00	2.50	0.00	0.00	21185235.80	1059261.79	20125974.01
23	Construction of Mech Block	1652056.01	0.00	1652056.01	5.00	82602.80	0.00	2.50	0.00	0.00	1652056.01	82602.80	1569453.21
24	Constr of Vidya Ganapati Temple	1960472.35	0.00	1960472.35	5.00	98023.62	0.00	2.50	0.00	0.00	1960472.35	98023.62	1862448.73
25	Constr.of Drain & CD Work	1782005.26	0.00	1782005.26	5.00	89100.26	0.00	2.50	0.00	0.00	1782005.26	89100.26	1692905.00
26	Constr.of Underground Sumps	293733.90	0.00	293733.90	5.00	14686.69	0.00	2.50	0.00	0.00	293733.90	14686.69	279047.20
27	Constr.of Vidya Ganapati Temple Gopuram	367545.94	0.00	367545.94	5.00	18377.30	0.00	2.50	0.00	0.00	367545.94	18377.30	349168.64
28	Constr. Of Modular Kitchen	489869.55	0.00	489869.55	5.00	24493.48	0.00	2.50	0.00	0.00	489869.55	24493.48	465376.07
29	Constr. Of Café Shop Truss	209183.07	0.00	209183.07	5.00	10459.15	0.00	2.50	0.00	0.00	209183.07	10459.15	198723.92
30	Constr. Of Parking Facilities	667224.38	0.00	667224.38	5.00	33361.22	0.00	2.50	0.00	0.00	667224.38	33361.22	633863.16
31	Constr.Compound Wall (2 Acre)	841925.32	0.00	841925.32	5.00	42096.27	0.00	2.50	0.00	0.00	841925.32	42096.27	799829.05
35	Electrification of Building	377829.25	0.00	377829.25	5.00	18891.46	0.00	2.50	0.00	0.00	377829.25	18891.46	358937.79
37	Electrification of Main Building	1746012.92	0.00	1746012.92	5.00	87300.65	0.00	2.50	0.00	0.00	1746012.92	87300.65	1658712.27
36	Electrification of College Campus	15198.65	0.00	15198.65	5.00	759.93	0.00	2.50	0.00	0.00	15198.65	759.93	14438.72
38	Electrification of Vidya Ganapati temple	9023.01	0.00	9023.01	5.00	451.15	0.00	2.50	0.00	0.00	9023.01	451.15	8571.86
39	Elect of Work Shop Build	183055.13	0.00	183055.13	5.00	9152.76	0.00	2.50	0.00	0.00	183055.13	9152.76	173902.37
40	Electrification of Library Building	632747.22	0.00	632747.22	5.00	31637.36	0.00	2.50	0.00	0.00	632747.22	31637.36	601109.86
48	Land Scaping	1306791.00	0.00	1306791.00	0.00	0.00	0.00	0.00	0.00	0.00	1306791.00	0.00	1306791.00
51	Road Work at VDRIT Campus	507841.22	0.00	507841.22	5.00	25392.06	0.00	2.50	0.00	0.00	507841.22	25392.06	482449.16
52	Sewage Treatment Plant	3713850.00	0.00	3713850.00	10.00	371385.00	0.00	5.00	0.00	0.00	3713850.00	371385.00	3342465.00
62	Plinth Protection	578912.86	0.00	578912.86	5.00	28945.64	0.00	2.50	0.00	0.00	578912.86	28945.64	549967.21
63	Pavers	3014116.61	0.00	3014116.61	5.00	150705.83	0.00	2.50	0.00	0.00	3014116.61	150705.83	2863410.78
64	Roof Top Solar	6146576.25	0.00	6146576.25	15.00	921986.44	0.00	7.50	0.00	0.00	6146576.25	921986.44	5224589.81
42	Fixing of Boundary stones	4137.19	0.00	4137.19	5.00	206.86	0.00	2.50	0.00	0.00	4137.19	206.86	3930.33
32	Constr. Of Kitchen at Café Shop	77112.14	0.00	77112.14	5.00	3855.61	0.00	2.50	0.00	0.00	77112.14	3855.61	73256.53
33	Constr. Of Civil Engg Block (WIP)	11659611.00	1768408.00	13428019.00	0.00	0.00	2544909.00	0.00	0.00	4313317.00	15972928.00	0.00	15972928.00
	<b>Balance C/d</b>	<b>108646463.93</b>	<b>1768408.00</b>	<b>110414871.93</b>		<b>5418716.57</b>	<b>2544909.00</b>		<b>0.00</b>	<b>4313317.00</b>	<b>112959780.93</b>	<b>5418716.57</b>	<b>107541064.36</b>



Sl.No	Particulars	Opening Balance as on 01.4.2020	Additions upto September	TOTAL	%	Depreciation upto September 2020	Additions After September 2020	%	Depreciation after	Total Additions (4+7)	Total (3+4+7)	TOTAL Depreciation (6+9)	Closing Balance as on 31.3.2021 (11-12)
	<b>Balance B/f</b>	<b>108646463.93</b>	<b>1768408.00</b>	<b>110414871.93</b>		<b>5418716.57</b>	<b>2544909.00</b>		<b>0.00</b>	<b>4313317.00</b>	<b>112959780.93</b>	<b>5418716.57</b>	<b>107541064.36</b>
43	Fixtures & Fittings	323876.90	0.00	323876.90	10.00	32387.69	0.00	5.00	0.00	0.00	323876.90	32387.69	291489.21
44	Furnitures	4933183.18	0.00	4933183.18	10.00	493318.32	107015.00	5.00	5350.75	107015.00	5040198.18	498669.07	4541529.11
34	Dead Stock	3239089.94	0.00	3239089.94	10.00	323908.99	3540.00	5.00	177.00	3540.00	3242629.94	324085.99	2918543.95
41	EPABX Intercom	15382.68	0.00	15382.68	15.00	2307.40	0.00	7.50	0.00	0.00	15382.68	2307.40	13075.28
4	College Bus 07	332260.51	0.00	332260.51	15.00	49839.08	0.00	7.50	0.00	0.00	332260.51	49839.08	282421.43
5	College Bus (Swarajmazdar)	264523.51	0.00	264523.51	15.00	39678.53	0.00	7.50	0.00	0.00	264523.51	39678.53	224844.99
6	College Bus 08	412181.99	0.00	412181.99	15.00	61827.30	0.00	7.50	0.00	0.00	412181.99	61827.30	350354.69
7	College Bus (Tata)	244362.56	0.00	244362.56	15.00	36654.38	0.00	7.50	0.00	0.00	244362.56	36654.38	207708.18
8	College Bus 09	619079.56	0.00	619079.56	15.00	92861.93	0.00	7.50	0.00	0.00	619079.56	92861.93	526217.62
9	College Bus No.KA65408(16-17)	895831.34	0.00	895831.34	15.00	134374.70	0.00	7.50	0.00	0.00	895831.34	134374.70	761456.64
10	College Bus No.KA65409(16-17)	863032.93	0.00	863032.93	15.00	129454.94	0.00	7.50	0.00	0.00	863032.93	129454.94	733577.99
11	College Bus No.(17-18)	1416799.11	0.00	1416799.11	15.00	212519.87	0.00	7.50	0.00	0.00	1416799.11	212519.87	1204279.24
46	Generator A/c	120437.05	0.00	120437.05	15.00	18065.56	0.00	7.50	0.00	0.00	120437.05	18065.56	102371.50
50	Public Address System	112719.15	0.00	112719.15	10.00	11271.91	0.00	5.00	0.00	0.00	112719.15	11271.91	101447.23
53	Solar Lighting System	96922.96	0.00	96922.96	15.00	14538.44	0.00	7.50	0.00	0.00	96922.96	14538.44	82384.51
54	Solar Inverter	7703.85	0.00	7703.85	15.00	1155.58	0.00	7.50	0.00	0.00	7703.85	1155.58	6548.27
55	Vehicle (College Bus)	248569.57	0.00	248569.57	15.00	37285.44	0.00	7.50	0.00	0.00	248569.57	37285.44	211284.13
56	Vehicle (College Bus 06)	385599.37	0.00	385599.37	15.00	57839.90	0.00	7.50	0.00	0.00	385599.37	57839.90	327759.46
57	Water Cooler (Library)	13011.43	0.00	13011.43	15.00	1951.71	0.00	7.50	0.00	0.00	13011.43	1951.71	11059.72
58	Vehicle Innova	642630.42	0.00	642630.42	15.00	96394.56	0.00	7.50	0.00	0.00	642630.42	96394.56	546235.86
59	Vehicle Tata Gold	380888.95	0.00	380888.95	15.00	57133.34	0.00	7.50	0.00	0.00	380888.95	57133.34	323755.61
60	Vehicle (College Bus 10)	739905.41	0.00	739905.41	15.00	110985.81	0.00	7.50	0.00	0.00	739905.41	110985.81	628919.60
61	College Bus 2015-16	946397.33	0.00	946397.33	15.00	141959.60	0.00	7.50	0.00	0.00	946397.33	141959.60	804437.73
65	Renovation of GC Room (WIP)	0.00	1113336.00	1113336.00	0.00	0.00	0.00	0.00	0.00	1113336.00	1113336.00	0.00	1113336.00
45	Library Books	3957455.75	322785.00	4280240.75	15.00	642036.11	14298.00	7.50	1072.35	337083.00	4294538.75	643108.46	3651430.29
49	Lending Library Books	788257.10	0.00	788257.10	15.00	118238.56	0.00	7.50	0.00	0.00	788257.10	118238.56	670018.53
	<b>TOTAL</b>	<b>130646566.48</b>	<b>3204529.00</b>	<b>133851095.48</b>		<b>8336706.25</b>	<b>2669762.00</b>		<b>6600.10</b>	<b>5874291.00</b>	<b>136520857.48</b>	<b>8343306.35</b>	<b>128177551.14</b>

Note: Depreciation is charged at half the rate on the Assets purchased after 30-09-2020

#### FIXED ASSETS (LAB EQUIPMENT)

1	Mechanical	2882091.49	0.00	2882091.49	15.00	432313.72	0.00	7.50	0.00	0.00	2882091.49	432313.72	2449777.76
2	Mechanical (M.Tech)	218239.26	0.00	218239.26	15.00	32735.89	0.00	7.50	0.00	0.00	218239.26	32735.89	185503.37
3	Chemistry	179143.95	23800.00	202943.95	15.00	30441.59	0.00	7.50	0.00	23800.00	202943.95	30441.59	172502.36
4	Physics	140516.10	0.00	140516.10	15.00	21077.42	0.00	7.50	0.00	0.00	140516.10	21077.42	119438.69
5	Computer Science	2484214.94	21766.00	2505980.94	40.00	1002392.38	178572.00	20.00	35714.40	200338.00	2684552.94	1038106.78	1646446.17
6	Electrical & Electronics Engg	993941.25	0.00	993941.25	15.00	149091.19	145494.00	7.50	10912.05	145494.00	1139435.25	160003.24	979432.01
7	Electronics & Comm	2310643.18	0.00	2310643.18	15.00	346596.48	0.00	7.50	0.00	0.00	2310643.18	346596.48	1964046.71
8	Civil	3054967.18	50480.00	3105447.18	15.00	465817.08	0.00	7.50	0.00	50480.00	3105447.18	465817.08	2639630.10
9	R & D	2478386.03	26875.00	2505261.03	15.00	375789.15	0.00	7.50	0.00	26875.00	2505261.03	375789.15	2129471.87
10	Networking Charges	12833.36	0.00	12833.36	15.00	1925.00	0.00	7.50	0.00	0.00	12833.36	1925.00	10908.36
13	Computer Networking	8.04	0.00	8.04	40.00	3.22	0.00	20.00	0.00	0.00	8.04	3.22	4.82
11	Office Equipment	193695.50	10500.00	204195.50	15.00	30629.33	14864.00	7.50	1114.80	25364.00	219059.50	31744.13	187315.38
12	Library Equipment	44010.76	0.00	44010.76	15.00	6601.61	58000.00	7.50	4350.00	58000.00	102010.76	10951.61	91059.15
13	Sports Equipment	102924.73	0.00	102924.73	15.00	15438.71	0.00	7.50	0.00	0.00	102924.73	15438.71	87486.02
14	Placement Equipment	9844.09	0.00	9844.09	15.00	1476.61	0.00	7.50	0.00	0.00	9844.09	1476.61	8367.47
	<b>TOTAL</b>	<b>15105459.87</b>	<b>133421.00</b>	<b>15238880.87</b>		<b>2912329.38</b>	<b>396930.00</b>		<b>52091.25</b>	<b>530351.00</b>	<b>15635810.87</b>	<b>2964420.63</b>	<b>12671390.24</b>
	<b>GRAND TOTAL</b>	<b>145752026.35</b>	<b>3337950.00</b>	<b>149089976.35</b>		<b>11249035.62</b>	<b>3066692.00</b>		<b>58691.35</b>	<b>6404642.00</b>	<b>152156686.35</b>	<b>11307726.97</b>	<b>140848941.38</b>

