

Accounted Audited Statement for year
2023-24
(Assessment Year 2024-25)



P V PHATAK & ASSOCIATES
Chartered Accountants

Head office : 302, 3rd floor, Atharva 4th Dimension, 4th Lane, Rajarampuri, Kolhapur 416008
E-mail : vikramphatak@gmail.com Landline : 0231 3590144

UDIN : 24137548BKFCWD4258

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of DR. BAPUJI SALUNKHE INSTITUTE OF ENGINEERING & TECHNOLOGY (1ST SHIFT), KOLHAPUR [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance sheet as at March 31, 2024 and the Income and Expenditure account and Receipt and Payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence of unutilized grants; the covenants attached to the grants already received; the nature of grants sanctioned; the amount of the grant not received out of the total amount sanctioned; and grants claimed but not sanctioned as on the date of balance sheet.

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2024 –

| | |
|---------------------|--------------------|
| 1. Scholarship | Rs. 3,59,644.00/- |
| 2. Other Accounts | Rs. 1,94,569.00/- |
| 3. Salary Deduction | Rs. 28,92,024.00/- |
| 4. University A/c | Rs. 3,18,215.00/- |

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2024 –

| | |
|---------------------|--------------------|
| 1. Other Accounts | Rs. 19,96,787.00/- |
| 2. Salary Deduction | Rs. 347.00/- |

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number - 136411W



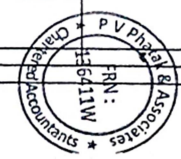
Vrushal Phatak
Partner

Membership number - 137548



Shri Swami Vivekanand Shiksha Sanstha's
Dr. Bapuji Salunkhe Institute of Technology, Kolhapur
 Tal:- Karvir, Dist:- Kolhapur
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2024

| DIRECT RECEIPT | RS. | RS. | DIRECT PAYMENT | RS. | RS. |
|-------------------------------|----------------|-----------------------|-------------------------------------|----------------|-----------------------|
| TO FEES FROM STUDENTS | | 3,33,80,799.50 | BY SALARY EXPENDITURE | | 1,99,45,002.00 |
| Tuition Fees | 2,75,19,075.50 | | TEACHING | | |
| Magazine Fees | 1,17,450.00 | | Basic Pay Teaching | 1,98,73,152.00 | |
| I Card Fee | 29,279.00 | | CHD Salary | 36,950.00 | |
| Sports Fee | 2,34,900.00 | | Guest Lecturer Remuneration | 34,900.00 | |
| College Function Fee | 2,34,900.00 | | | | 73,96,758.00 |
| Expert and Training Fees | 2,35,500.00 | | NON-TEACHING | | |
| Development Fee | 27,49,073.00 | | Basic Pay Non Teaching | 73,96,758.00 | |
| Prior Period Fees | 18,97,096.00 | | | | 8,350.00 |
| L.C. Fees | 18,200.00 | | BY OTHER ALLOWANCES | | |
| Technical Event Fee | 2,67,030.00 | | Washing Allowance | 8,350.00 | |
| Dept Students Association Fee | 78,300.00 | | | | |
| | | | | | |
| TO OTHER RECEIPTS | | 1,90,491.00 | BY FURNITURE & DEADSTOCK | | 31,96,366.00 |
| Consultancy Charges | 6,200.00 | | Library | 3,958.00 | |
| Sale of Forms | 7,870.00 | | Furniture | 7,47,391.00 | |
| Other Competitive Exam Exp | 5,760.00 | | Computer/Printer | 22,30,934.00 | |
| Sale of Stationery | 1,67,072.00 | | Other deadstock | 1,95,967.00 | |
| Zerox | 3,589.00 | | Electronic Dead Stock | 18,116.00 | |
| | | | | | |
| Bank Interest | | 1,55,278.00 | BY LIBRARY EXPENDITURE | | 61,924.00 |
| | | | News Papers | 1,720.00 | |
| | | | Periodicals | 60,204.00 | |
| | | | | | |
| | | | BY GYMKHANA EXPENDITURE | | 2,65,070.00 |
| | | | Gymkhana Current Expenses | 2,65,070.00 | |
| | | | | | |
| | | | BY OTHER EXPENDITURE | | 1,26,89,326.76 |
| | | | Travelling Allowance | 1,42,430.00 | |
| | | | Telephone Expenses | 11,836.00 | |
| | | | Internet Expenses | 68,100.00 | |
| | | | Repairs to Dead Stock | 3,50,953.00 | |
| | | | Electricity Charges | 11,21,990.00 | |
| | | | Postage & Telegram | 2,320.00 | |
| | | | Printing | 1,33,467.00 | |
| | | | Stationery | 2,02,918.00 | |
| | | | Advertisement | 13,23,665.00 | |
| | | | AMC Charges | 1,27,605.00 | |
| | | | Affiliation Fees | 75,000.00 | |
| | | | Misc. Expenses | 4,27,064.76 | |
| | | | Building Insurance | 48,999.00 | |
| | | | Security Remuneration | 88,840.00 | |
| | | | Audit Fee | 50,637.00 | |
| | | | Electric Material Exps | 7,429.00 | |
| | | | College Garden | 1,790.00 | |
| | | | College Exam Exps | 1,00,240.00 | |
| | | | Computer Expenditure | 2,43,729.00 | |
| | | | Uniform to Peon | 40,713.00 | |
| | | | Processing Fee | 3,71,667.00 | |
| | | | Impulse Acc | 25,787.00 | |
| | | | Vehicle Expenses | 1,57,166.00 | |
| | | | Cleaning Charges | 1,68,187.00 | |
| | | | P. F. Sanstha Contribution | 13,58,439.00 | |
| | | | P.F.Managment Expenses | 54,318.00 | |
| | | | Sports Expenses | 1,35,364.00 | |
| | | | Student Alumni | 1,06,794.00 | |
| | | | Building Rent | 50,95,800.00 | |
| | | | Website Expenses | 21,000.00 | |
| | | | Transportation Fees | 10,750.00 | |
| | | | Function Expenses | 1,34,947.00 | |
| | | | Purchase of Identity Cards | 31,759.00 | |
| | | | Technical Event Exp | 33,551.00 | |
| | | | Expert and Training Exp | 55,873.00 | |
| | | | Consultation Fees (PF & TDS) | 21,500.00 | |
| | | | Fuel expenses | 32,926.00 | |
| | | | Civil Consumables | 7,305.00 | |
| | | | Electrical Consumables | 2,19,295.00 | |
| | | | Mechanical Consumables | 69,453.00 | |
| | | | Computer Consumables | 1,750.00 | |
| | | | Chemistry Consumables | 5,970.00 | |
| | | | | | |
| | | | BY Corporation Tax | | 10,35,577.00 |
| | | | BY Supervision Charges | | 3,30,000.00 |
| TOTAL DIRECT RECEIPT | | 3,37,26,568.50 | TOTAL DIRECT PAYMENT | | 4,49,28,373.76 |



| INDIRECT RECEIPT | | Rs. | Rs. | INDIRECT PAYMENT | | Rs. | Rs. |
|--|--|--------------|----------------|--|--|--------------|----------------|
| TO SECRETARY SSVSS KOLHAPUR | | | 2,18,30,560.00 | BY SECRETARY SSVSS KOLHAPUR | | | 15,20,010.00 |
| TO UGC GRANTS | | | - | BY UGC EXPENDITURE | | 1,653.00 | 1,653.00 |
| Student Welfare Books Grant | | - | | Student Welfare Books Grant | | | |
| TO SALARY DEDUCTIONS | | | 20,01,362.00 | BY SALARY DEDUCTIONS | | | 20,03,637.00 |
| Income Tax | | 1,43,000.00 | | Income Tax | | 1,19,000.00 | |
| Profession Tax | | 1,55,525.00 | | Profession Tax | | 1,55,125.00 | |
| Krutadnyanata Nidhi | | 1,39,903.00 | | Krutadnyanata Nidhi | | 1,28,655.00 | |
| Group Insurance Staff | | 5,340.00 | | Group Insurance Staff | | 5,340.00 | |
| Provi. Fund Ind. Share | | 13,96,574.00 | | Provi. Fund Ind. Share | | 13,96,921.00 | |
| Group Insurance Students | | 1,61,020.00 | | Group Insurance Students | | 1,98,596.00 | |
| TO INTRA BRANCH A/C | | | 90,498.50 | BY INTRA BRANCH A/C | | | 83,57,877.00 |
| Dr. Bapuji Salunkhe Institute of Engineering and Technology B.Tech | | 90,498.50 | | Dr. Bapuji Salunkhe Institute of Engineering and Technology B.Tech | | 83,57,877.00 | |
| TO SCHOLARSHIP A/C | | | 1,33,01,236.00 | BY SCHOLARSHIP A/C | | | 1,45,40,943.00 |
| Raj. Chh. Shahu Maharaj Shikshan Shulk | | 70,01,243.00 | | Raj. Chh. Shahu Maharaj Shikshan Shulk | | 69,67,061.00 | |
| S.C. Scholarship | | 34,63,302.00 | | S.C. Scholarship | | 34,63,302.00 | |
| S.T.Scholarship | | 40,000.00 | | S.T.Scholarship | | 40,000.00 | |
| VJNT Scholaship | | 10,10,310.00 | | VJNT Scholaship | | 10,10,310.00 | |
| OBC Scholarship | | 12,45,467.00 | | OBC Scholarship | | 12,45,467.00 | |
| GOI Sch. Anamat | | 3,02,275.50 | | GOI Sch. Anamat | | - | |
| SBC Scholarship | | 2,38,638.50 | | SBC Scholarship | | 2,16,002.00 | |
| EBC | | - | | EBC | | 19,776.00 | |
| Scholarship 2014-15 | | - | | Scholarship 2014-15 | | 1,36,775.00 | |
| Scholarship 2015-16 | | - | | Scholarship 2015-16 | | 1,18,884.00 | |
| Scholarship 2016-17 | | - | | Scholarship 2016-17 | | 565.00 | |
| Scholarship Received (2009-2013) | | - | | Scholarship Received (2009-2013) | | 13,22,801.00 | |
| TO UNIVERSITY A/C | | | 25,72,500.00 | BY UNIVERSITY A/C | | | 25,54,670.00 |
| Eligibility Fee | | 14,600.00 | | Eligibility Fee | | 14,200.00 | |
| Inter Zone sports | | 52,605.00 | | Inter Zone sports | | 52,605.00 | |
| Photo Copy Ans Book Fee | | 92,800.00 | | Photo Copy Ans Book Fee | | 92,800.00 | |
| Student Welfare Fund | | 39,650.00 | | Student Welfare Fund | | 1,98,060.00 | |
| OTO Fee | | 15,600.00 | | OTO Fee | | 15,600.00 | |
| Exam Remuneration MSBTE | | 2,33,221.00 | | Exam Remuneration MSBTE | | 2,51,831.00 | |
| ISTE Chapter Staff Fee | | 1,180.00 | | ISTE Chapter Staff Fee | | 1,180.00 | |
| ISTE Chapter Student Fee | | 1,98,000.00 | | ISTE Chapter Student Fee | | 92,935.00 | |
| MSBTE Enrollment Fee | | 80,430.00 | | MSBTE Enrollment Fee | | 80,680.00 | |
| MSBTE Board Exam Fee | | 16,06,200.00 | | MSBTE Board Exam Fee | | 16,20,400.00 | |
| Zonal Sports 2015-16 | | 62,662.00 | | Zonal Sports 2015-16 | | - | |
| Zonal Sports 2016-17 | | 33,784.00 | | Zonal Sports 2016-17 | | - | |
| Zonal Sports | | 1,41,768.00 | | Zonal Sports | | 1,34,379.00 | |
| INDIVIDUAL ADVANCE | | | 52,98,305.00 | INDIVIDUAL ADVANCE | | | 53,75,543.00 |
| TO OTHER A/C | | | 40,81,309.00 | By OTHER A/C | | | 47,05,507.00 |
| TDS | | 42,426.00 | | TDS | | 42,796.00 | |
| Anamat | | 14,791.00 | | Anamat | | 4,791.00 | |
| Vivekanand Jayanti Nidhi | | 5,925.00 | | Vivekanand Jayanti Nidhi | | - | |
| IEDSSA B1 Zone Sports | | 2,700.00 | | IEDSSA B1 Zone Sports | | 2,700.00 | |
| Lab Manual 2017-18 | | 48,530.00 | | Lab Manual 2017-18 | | - | |
| LAB MANUAL | | 1,65,902.00 | | LAB MANUAL | | - | |
| MSBTE Eligibility Fee | | - | | MSBTE Eligibility Fee | | 2,080.00 | |
| Fee Anamat | | - | | Fee Anamat | | 59,255.00 | |
| Lab Manuals Stock | | 18,041.00 | | Lab Manuals Stock | | - | |
| Salary Payable 2015-16 | | 12,215.00 | | Salary Payable 2015-16 | | - | |
| MSBTE Reassessment 17-18 | | - | | MSBTE Reassessment 17-18 | | 480.00 | |
| MSBTE Exam Remuneration winter - 17 | | - | | MSBTE Exam Remuneration winter - 17 | | 31,140.00 | |
| Dealers Payable | | - | | Dealers Payable | | 4,12,744.00 | |
| Salary Advance | | 14,74,327.00 | | Salary Advance | | 14,74,327.00 | |
| Salary Payable | | 22,96,452.00 | | Salary Payable | | 26,75,194.00 | |
| TOTAL INDIRECT RECEIPT | | ₹ | 4,91,75,770.50 | TOTAL INDIRECT PAYMENT | | ₹ | 3,90,59,840.00 |
| TO OPENING CASH & BANK BALANCE | | | 47,83,829.14 | BY CLOSING CASH & BANK BALANCE | | | 36,97,954.38 |
| Cash In hand | | 6,759.00 | | Cash In hand | | 838.00 | |
| Bank of Maharashtra A/c 5653 | | 17,32,121.86 | | Bank of Maharashtra A/c 5653 | | 17,80,381.86 | |
| IDBI Bank A/c 5902 | | 1,32,158.90 | | IDBI Bank A/c 5902 | | 1,36,153.90 | |
| Punjab National Bank (sch. 7242) | | 7,182.09 | | Punjab National Bank (sch. 7242) | | 4,20,841.79 | |
| Punjab National bank (Second Shift A/c No. 3944) | | 29,05,607.29 | | Punjab National bank (Second Shift A/c No. 3944) | | 13,59,738.83 | |
| GRAND TOTAL | | ₹ | 8,76,86,168.14 | GRAND TOTAL | | ₹ | 8,76,86,168.14 |

In terms of our report of even date
UDIN : 241375488KFCWD4258

For P V Phatak & Associates -
Firm registration number: 136411W
Chartered Accountants

Vrushal Phatak
Partner
Membership No: 137548



For and on behalf of management of the college-

Principal/ Authorised Signatory

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Dr. Bapuji Salunkhe Institute of Technology , Kolhapur
 Tal:- Karvir, Dist:- Kolhapur

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2024

| EXPENDITURE | ₹ | INCOME | ₹ |
|-------------------------|-------------------------|-----------------------|-------------------------|
| To Salary Expenses | 2,73,50,110.00 | By Fees From Students | 3,33,80,799.50 |
| To Educational Expenses | 1,27,00,613.76 | By Bank Interest | 1,55,278.00 |
| To Gymkhana Exp. | 2,65,070.00 | By Other Receipt | 1,90,491.00 |
| To Audit Fee | 50,637.00 | | |
| To Corporation Tax | 10,35,577.00 | | |
| To Supervision Charges | 3,30,000.00 | | |
| To Depreciation | 18,97,201.94 | By Deficit | 99,02,641.20 |
| TOTAL | ₹ 4,36,29,209.70 | TOTAL | ₹ 4,36,29,209.70 |

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date

UDIN : 24137548BKFCWD4258

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

For and on behalf of management of the college-

Vrushali Phatak
 Partner
 Membership No: 137548



Principal/ Authorised Signatory

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Dr. Bapuji Salunkhe Institute of Technology , Kolhapur
 Tal:- Karvir, Dist:- Kolhapur

BALANCE SHEET AS ON 31.03.2024

| LIABILITIES | ₹ | ₹ | ASSETS | ₹ | ₹ |
|---|--------------|-----------------|---|----------------|-----------------|
| S.S.V.S.S. | | 11,22,71,997.00 | Fixed assets (As per Schedule) | | 96,16,062.30 |
| Scholarships A/c Raj. Chh. Shahu Maharaj Shikshan Shulk | 34,182.00 | 3,59,644.00 | Individual accounts | | 2,10,724.00 |
| S.C. Scholarship | 550.00 | | Deposits | | 78,029.00 |
| GOI Sch. Anamat | 3,02,275.50 | | Telephone Deposit | 17,888.00 | |
| SBC Scholarship | 22,636.50 | | Laboratory Deposit | 18,041.00 | |
| University A/C | | 3,18,215.00 | Gas Deposit | 5,100.00 | |
| Eligibility Fee | 400.00 | | MSEB Deposit | 33,500.00 | |
| Student Welfare Fund | 39,200.00 | | Work Shops Deposit | 3,500.00 | |
| Exam Remuneration MSBTE | 1,27,710.00 | | TO INTRA BRANCH A/C | | 82,67,378.50 |
| ISTE Chapter Student Fee | 1,05,065.00 | | Dr. Bapuji Salunkhe Institute of Engineering and Technology B.Tech | 82,67,378.50 | |
| MSBTE Enrollment Fee | 840.00 | | Salary Deduction | | 347.00 |
| MSBTE Board Exam Fee | 45,000.00 | | Provl. Fund Ind. Share | 347.00 | |
| TO SALARY DEDUCTIONS | | 28,92,024.00 | TO OTHER A/C | | 19,96,787.00 |
| P.F. Individuals | 1,06,916.00 | | Salary Advance Teaching & Non- Teaching | 15,69,515.00 | |
| Income Tax | 24,000.00 | | Salary Payable | 3,78,742.00 | |
| Profession Tax | 11,500.00 | | Lab Manual 2017-18 | 48,530.00 | |
| SSVSS Path Sanstha | 1,11,269.00 | | Cash and bank balances | | 36,97,954.38 |
| Krutadnyanata Nidhi | 12,548.00 | | Cash In hand | 838.00 | |
| Salary Payable | 26,22,171.00 | | Bank of Maharashtra A/c 5653 | 17,80,381.86 | |
| Group Insurance Students | 3,620.00 | | IDBI Bank A/c 5902 | 1,36,153.90 | |
| TO OTHER A/C | | 1,94,569.00 | Punjab National Bank (sch. 7242) | 4,20,841.79 | |
| TDS | 671.00 | | Punjab National Bank A/c No. 3944 | 13,59,738.83 | |
| Anamat | 14,608.00 | | Income and expenditure a/c | | 9,21,69,166.82 |
| Vivekanand Jayanti Nidhi | 5,925.00 | | Balance b/d | 8,22,66,525.62 | |
| Lab Manual 2017-18 | 48,530.00 | | (+)/(-): Deficit/ (Surplus) | 99,02,641.20 | |
| Lab Manuals Stock | 18,041.00 | | | | |
| Student Alumini | 1,06,794.00 | | | | |
| TOTAL | ₹ | 11,60,36,449.00 | TOTAL | ₹ | 11,60,36,449.00 |

In terms of our report of even date
 UDIN : 24137548BKFCWD4258

For P V Phatak & Associates
 Firm registration number : 136411W
 Chartered Accountants

Vrushali Phatak
 Partner
 Membership No: 137548



For and on behalf of management of the college-

Principal/ Authorised Signatory

Swami Vivekanand Shikshan Sanstha's
 Dr. Bapuji Salunkhe Institute of Technology & Engineering, Kolhapur (First Shift)
 2130, E Ward, Tarabal Park, Kolhapur - 416003
 DEPRECIATION CHART (WRITTEN DOWN VALUE METHOD) AS ON 31/03/2024

| S. N. | NAME OF ASSET | Rate of Depreciaton | Opening as on 1.4.2023 | C1 Addition up to 30 th sept. | C2 additlon from 1 st Oct. | Less deduction | Net vaule | Depreciatlon | Closing WDV as on 31.3.2024 |
|-------|-------------------------------|---------------------|------------------------|-------------------------------|----------------------------|----------------|-----------------------|---------------------|-----------------------------|
| 1 | Furniture | 15.00% | 10,07,907.87 | 5,71,226.00 | 1,76,165.00 | - | 17,55,298.87 | 2,50,082.46 | 15,05,216.42 |
| 2 | Computer | 25.00% | 16,23,677.88 | 3,35,398.00 | 18,59,120.00 | - | 38,18,195.88 | 7,22,158.97 | 30,96,036.91 |
| 3 | Physics Deadstock | 15.00% | 61,792.94 | - | - | - | 61,792.94 | 9,268.94 | 52,524.00 |
| 4 | Library Books | 25.00% | 2,67,956.45 | - | 3,958.00 | - | 2,71,914.45 | 67,483.86 | 2,04,430.59 |
| 5 | Other Deadstock | 15.00% | 6,07,904.84 | - | 15,345.00 | - | 6,23,249.84 | 92,336.60 | 5,30,913.24 |
| 6 | Electronics Deadstock | 15.00% | 7,33,734.24 | - | - | - | 7,33,734.24 | 1,10,060.14 | 6,23,674.10 |
| 7 | Educational Equipments | 15.00% | 1,177.16 | - | - | - | 1,177.16 | 176.57 | 1,000.59 |
| 8 | Chemistry Deadstock | 15.00% | 2,31,173.19 | - | - | - | 2,31,173.19 | 34,675.98 | 1,96,497.21 |
| 9 | Mechanical Science Equipments | 15.00% | 2,27,455.33 | - | - | - | 2,27,455.33 | 34,118.30 | 1,93,337.03 |
| 10 | Workshop Deadstock | 15.00% | 3,28,442.56 | - | 11,027.00 | - | 3,39,469.56 | 50,093.41 | 2,89,376.15 |
| 11 | Machine Shop Deadstock | 15.00% | 4,21,684.74 | - | - | - | 4,21,684.74 | 63,252.71 | 3,58,432.03 |
| 12 | Automobile Engg. Deadstock | 15.00% | 4,91,743.01 | - | - | - | 4,91,743.01 | 73,761.45 | 4,17,981.56 |
| 13 | Civil Engg. Deadstock | 15.00% | 5,06,347.09 | 3,392.00 | 3,363.00 | - | 5,13,102.09 | 76,713.09 | 4,36,389.00 |
| 14 | Electrical Deadstock | 15.00% | 8,20,669.83 | 1,80,956.00 | - | - | 10,01,625.83 | 1,50,243.87 | 8,51,381.96 |
| 15 | Vehicle Dead stock | 15.00% | 5,15,828.27 | - | - | - | 5,15,828.27 | 77,374.24 | 4,38,454.03 |
| 16 | Server | 25.00% | 166.85 | - | - | - | 166.85 | 41.71 | 125.14 |
| 17 | Tally - Software | 25.00% | 6,487.32 | - | - | - | 6,487.32 | 1,621.83 | 4,865.49 |
| 18 | Water Purifier | 15.00% | 31,470.84 | - | - | - | 31,470.84 | 4,720.63 | 26,750.21 |
| 19 | Mechanical Deadstock | 15.00% | 3,77,292.82 | - | - | - | 3,77,292.82 | 56,593.92 | 3,20,698.90 |
| 20 | Software Facility | 25.00% | 53985.00 | 35,000.00 | 1,416.00 | - | 90,401.00 | 22,423.25 | 67,977.75 |
| | Total | | 83,16,898.24 | 11,25,972.00 | 20,70,394.00 | | 1,15,13,264.24 | 18,97,201.94 | 96,16,062.30 |

Note :

The depriciation has been calculated as per the rate prescribe by Fee Regulating Authority as per Written Down Value (WDV) method.

