

➤ **LATE G.N. SAPKAL COLLEGE OF**
ENGINEERING

KCT's Late. G.N.Sapkal College of Engineering
Balance Sheet
as on 31/03/2020





| Liabilities | Amount (Rs.) | Assets | Amount (Rs.) |
|--------------------------------|-------------------|--|-------------------|
| Capital Account : | | Fixed Assets : | 34,577,074 |
| Kalyani Charitable Trust | (6,767,361) | (As per Annexure I) | |
| Current Liabilities : | | Current Assets : | |
| Provisions | 2,847,451 | Loans & Advances (Asset) | 539,097 |
| Sundry Creditors | 8,918,079 | Sundry Debtors | 25,877,267 |
| Grants | 596,145 | Cash-in-hand | 225,638 |
| Student Caution Money | 2,092,380 | Prepaid Expenses | 270,004 |
| Alumini Fee | 2,778,000 | Prepaid Insurance Premium | 324,390 |
| Exam Fee (Engineering) | 211,481 | Bank Accounts | (50,225,814) |
| Staff Credit Society Deduction | 911,480 | (As per Annexure II) | |
| | | Excess of Expenditure over Income | |
| | | Opening Balance | |
| | | Current Period | 36,991,824 |
| | | Less: Transferred | (35,991,824) |
| Total | 11,587,655 | Total | 11,587,655 |



CA Neha Ramesh Ajmera
 Chartered Accountant
 M. No. 171613
 Date: 20/11/2020
 Place: Nasik

UDFN-
 20171613AAAAAX4683

For Kalyani Charitable Trust


Chairman

Vice Chairperson

Secretary

Principal



KCT's Late. G.N.Sapkal College of Engineering
Income & Expenditure Account
for the year ended 31/03/2020

| Expenditure | Amount (Rs.) | Income | Amount (Rs) |
|--|--------------|----------------------------|--------------|
| To Direct Expenses : | | By Direct Incomes : | |
| Salary Cos: | 72,742,200 | Development Fees | 7,540,762 |
| To Indirect Expenses : | | Tuition Fees | 73,476,896 |
| Advertisement Expenses | 1,542,008 | | |
| Affiliation Charges | 187,700 | | |
| Annual Maintenance Charges | 354,002 | | |
| Annual Subscription & Membership | 575,844 | | |
| Antivirus Exp A/c | 419,009 | | |
| Audit Fees | 236,000 | | |
| Bank Charges | 61,469 | | |
| Call Centre Licence | 45,826 | | |
| Civil Lab Exp | 107,045 | | |
| Computer Repairs and Maintenance | 368,560 | | |
| Depreciation | 4,443,573 | | |
| EAC Camp Exp | 2,106 | | |
| E-Journal Subscription | 1,739,912 | | |
| Electricity Expenses (HT Line) | 4,618,856 | | |
| Exam Conduction Exp (FE to ME) | 866,687 | | |
| Function & Festival exp | 2,873,980 | | |
| Garden Maintenance | 135,567 | | |
| General Expenses | 353,390 | | |
| Gram Panchayat Tax | 21,000 | | |
| Honorarium to Guest & Faculty | 452,000 | | |
| House Keeping Material Exp | 1,279,769 | | |
| Industrial Visit Exp | 1,934,732 | | |
| Insurance Premium | 1,466,012 | | |
| Lab Exp | 1,050,000 | | |
| Library Subscription Exp A/c | 170,000 | | |
| Mech Lab Exp | 839,628 | | |
| Medical Expenses | 15,724 | | |
| Newspaper, Magazine and Periodicals | 375,000 | | |
| NMC Tax | 59,476 | | |
| NSS Camp Exp | 31,012 | | |
| Office Expenses | 343,664 | | |
| Postage & Telegram | 311,293 | | |
| Printing Exp | 1,156,846 | | |
| Prize Distribution Exp | 210,000 | | |
| Processing Fees (Admission Regulating Authority) | 93,909 | | |
| Repairs and Maintenance | 9,699,834 | | |



| Expenditure | Amount (Rs.) | Income | Amount (Rs.) |
|-----------------------------------|--------------------|--------------------------------------|--------------------|
| Security Staff Salary | 319,526 | | |
| Sports Expenses | 270,970 | | |
| Staff Uniform Expenses | 152,440 | | |
| Stationery Exp | 811,965 | | |
| Subscription and Donation Exp A/c | 220,320 | | |
| Tea & Refreshment Expenses | 144,586 | | |
| Telephone Expenses | 621,620 | | |
| Training and Placement Exp A/c | 91,134 | | |
| Travelling Expenses | 556,088 | | |
| Water Charges | 127,223 | | |
| Website Designing Charges | 176,431 | | |
| Welfare Expenses | 1,593,548 | | |
| Workshop Exp | 910,087 | | |
| Xerox Expenses | 421,751 | | |
| | | | |
| | | By Excess of Expenditure over Income | 36,991,824 |
| Total | 118,009,482 | Total | 118,009,482 |



CA Neha Ramesh Ajmera
Chartered Accountant
M. No. 171613
Date: 20/11/2020
Place: Nasik

UDIN - 20171613AAAAAXL4623




For Kalyani Charitable Trust


Chairman


Vice Chairperson


Secretary


Principal



KCT's Late. G.N.Sapkal College of Engineering
Receipts & Payments Account
for the year ended 31/03/20

| Receipts | | Amount (Rs.) | Payments | | Amount (Rs.) |
|----------|---------------------------------------|--------------|----------|--|--------------|
| To | Bank Accounts | | By | Bank Accounts | |
| " | Cash-in-hand | 4,722,623 | " | Kalyani Charitable Trust. | 42,001,907 |
| " | Bank Interest on SB | 964,651 | " | Eligibility Fees | 22,159,633 |
| " | Kalyani Charitable Trust. | 479 | " | Exam Fee (Engineering) | 62,700 |
| " | Advance | 31,971,194 | " | Duties and Taxes | 2,923,955 |
| " | Eligibility Fees | 1,285,295 | " | University Fee | 100 |
| " | Exam Fee (Engineering) | 62,700 | " | Provisions | 191,822 |
| " | Provident Fund Employees Contribution | 2,876,840 | " | Sundry Creditors | 6,452,237 |
| " | Staff Credit Society Deduction | 1,585,095 | " | Grant | 13,181,092 |
| " | Duties & Taxes | 200 | " | Provident Fund Employees Contribution | 47,380 |
| " | Grant | 1,542,611 | " | Student Caution Money | 420 |
| " | Loans & Advances (Asset) | 2,342,103 | " | Library Books | 44,500 |
| " | Sundry Debtors | 2,883,106 | " | Prepaid Insurance Premium | 1,131 |
| " | LWP | 73,191,958 | " | Loans & Advances (Asset) | 324,390 |
| " | Other Deduction | 2,390,262 | " | Honarium to Guest | 5,028,684 |
| " | Exam and Other Fees SWO | 605,025 | " | LWP | 209,200 |
| " | Miscellaneous Income | 4,313 | " | Other Deduction | 39,959 |
| " | Earn and Learn Scheme Exp 2340 | 108,799 | " | Salary | 19,671 |
| " | Physical Education Exam Fee | 2,340 | " | Advertisement Expenses | 68,142,795 |
| " | Processing Fees (NAAC) | 2,200 | " | AICTE Affiliation Charges | 119,315 |
| " | Provision | 40,591 | " | Annual Subscription & Membership | 77,500 |
| " | Salary | 893,005 | " | Bank Charges | 60,400 |
| " | Annual Subscription & Membership | 299,289 | " | Civil Lab Exp | 57,993 |
| " | Electricity Exp (HT Line) | 29,500.00 | " | Computer Repairs and Maintainance | 7,045 |
| " | Telephone Exp | 318,000 | " | Electricity Expenses (HT Line) | 30,366 |
| " | Grant for NSS Camp | 6,216 | " | Exam Conduction Exp (FE to ME) | 1,980 |
| " | Grant for Sports Equipment | 29,700 | " | EAC Camp Exp | 4,573,320 |
| " | Grant for DTE | 100,000 | " | Library Subscription Exp | 2,620,951 |
| " | Bank Accounts | 18,150 | " | Garden Maintainance | 42,106 |
| | | 50,225,814 | " | Furniture and Fixture | 170,000 |
| | | | " | Office Equipment | 72,833 |
| | | | " | Gram Panchayat Tax | 167,000 |
| | | | " | House Keeping Material Exp | 29,290 |
| | | | " | Industrial Visit Exp | 21,000 |
| | | | " | Insurance Premium | 1,800 |
| | | | " | Mech Lab Exp | 6,572 |
| | | | " | Honarium to Visiting Faculty | 703,832 |
| | | | " | NMC Tax | 5,250 |
| | | | " | NSS Camp Exp | 181,600 |
| | | | " | Office Expenses | 59,476 |
| | | | " | Postage & Telegram | 60,712 |
| | | | " | Printing Exp | 39,711 |
| | | | " | Prize Distribution Exp | 1,293 |
| | | | " | Processing Fees (Admission Regulating Au | 7,036 |
| | | | " | Website Designing Charges | 210,000 |
| | | | " | Sports Expenses | 134,500 |
| | | | " | Staff Uniform Expenses | 9,431 |
| | | | " | Staff Welfare Exp | 14,170 |
| | | | " | Stationery Exp | 52,440 |
| | | | " | Student Welfare Expenses | 29,453 |
| | | | " | Subscription and Donation Exp A/c | 14,270 |
| | | | " | Tea & Refreshment Expenses | 201,911 |
| | | | " | Telephone Expenses | 220,320 |
| | | | " | Training and Placement Exp A/c | 61,062 |
| | | | " | Travelling Expenses | 442,904 |
| | | | " | University Affilation Fees | 5,860 |
| | | | " | Water Charges | 64,018 |
| | | | " | Workshop Exp | 110,200 |
| | | | " | Xerox Expenses | 101,577 |
| | | | " | | 51,653 |
| | | | " | | 308,653 |



| Receipts | Amount (Rs.) | Payments | Amount (Rs.) |
|--------------|--------------------|------------------------------|--------------------|
| | | Annual Day Exp | 401,064 |
| | | Repairs and Maintenance | 5,864,974 |
| | | Exemption Received from MSEB | 25,000 |
| | | Cash in hand | 225,638 |
| Total | 178,502,059 | Total | 178,502,059 |

For Kalyani Charitable Trust

CA Neha Ramesh Ajmera
Chartered Accountant
M. No. 171613
Date: 20/11/2020
Place: Nashik


Chairman


Vice Chairperson


Secretary


Principal



UDIN - 20121613 AAAAAX4683

KCT's Late GN Sapkal College of Engineering
Depreciation for the year FY 2019-20

| Particulars | Opening Gross Block as on 01/04/2019 | Before Sept. 19 | After Sept. 19 | Total additions | Rate of Depreciation | Dep on opening block | Dep on additions | Total Depreciation | Closing Gross Block as on 31/03/2020 | Closing Depreciation as on 31/03/2020 | WDV as on 31/03/2020 |
|---------------------------------|--------------------------------------|-----------------|----------------|-----------------|----------------------|----------------------|------------------|--------------------|--------------------------------------|---------------------------------------|----------------------|
| Furniture & Fixtures | 11,414,919 | 39,898 | 157,600 | 206,898 | 10% | 1,141,492 | 12,349 | 1,153,832 | 11,621,817 | 1,153,832 | 10,467,985 |
| Air Conditioners | 1,520,923 | 16,517 | 15,000 | 31,517 | 10% | 152,092 | 2,402 | 154,494 | 1,552,440 | 151,494 | 1,397,946 |
| Aquaguard | 8,954 | 0 | 0 | 0 | 10% | 895 | 0 | 895 | 8,954 | 895 | 8,059 |
| Calculator | 24,909 | 0 | 0 | 0 | 10% | 2,491 | 0 | 2,491 | 24,909 | 2,491 | 22,418 |
| Chemistry Lab Furniture | 39,601 | 0 | 0 | 0 | 10% | 3,960 | 0 | 3,960 | 39,601 | 3,960 | 35,641 |
| Civil Lab Furniture | 79,566 | 0 | 0 | 0 | 10% | 7,957 | 0 | 7,957 | 79,566 | 7,957 | 71,609 |
| Civil Lab Equipments | 1,512,065 | 0 | 0 | 0 | 10% | 181,307 | 0 | 181,307 | 1,813,065 | 181,307 | 1,631,759 |
| College Bus (Star Bus)-9 | 4,586,031 | 0 | 0 | 0 | 10% | 458,603 | 0 | 458,603 | 4,586,031 | 458,603 | 4,127,428 |
| Computer Peripherals | 1,943,545 | 137,900 | 170,000 | 307,900 | 25% | 460,987 | 55,725 | 516,612 | 2,151,446 | 516,612 | 1,634,835 |
| Computer & Other QIP | 26,826 | 0 | 0 | 0 | 25% | 7,207 | 0 | 7,207 | 26,826 | 7,207 | 21,620 |
| Computer Software | 622,843 | 0 | 0 | 0 | 25% | 155,711 | 0 | 155,711 | 622,843 | 155,711 | 467,132 |
| Electronics Equipments | 1,827,390 | 0 | 1,700 | 1,700 | 10% | 182,739 | 85 | 182,824 | 1,829,090 | 182,824 | 1,646,266 |
| EPBX | 20,171 | 0 | 0 | 0 | 10% | 2,017 | 0 | 2,017 | 20,171 | 2,017 | 18,153 |
| Fax Machine | 2,160 | 0 | 0 | 0 | 10% | 217 | 0 | 217 | 2,166 | 217 | 1,949 |
| Flag 30.5 Mr | 469,015 | 0 | 0 | 0 | 10% | 46,902 | 0 | 46,902 | 469,015 | 46,902 | 422,114 |
| Fire extinguishers | 7,370 | 0 | 0 | 0 | 10% | 737 | 0 | 737 | 7,370 | 737 | 6,633 |
| Ford Icon | 96,725 | 0 | 0 | 0 | 10% | 9,672 | 0 | 9,672 | 96,725 | 9,672 | 87,052 |
| Godrej Tea Machine | 4,953 | 0 | 0 | 0 | 10% | 495 | 0 | 495 | 4,953 | 495 | 4,458 |
| Lab Equipments & Chemicals | 130,651 | 0 | 0 | 0 | 10% | 13,065 | 0 | 13,065 | 140,651 | 13,065 | 127,585 |
| Lab Equipments QIP | 191,316 | 0 | 0 | 0 | 10% | 19,132 | 0 | 19,132 | 101,316 | 19,132 | 82,184 |
| Library Books | 300,435 | 0 | 1,131 | 1,131 | 25% | 75,109 | 141 | 75,250 | 301,566 | 75,250 | 226,316 |
| Library Software | 32,168 | 0 | 0 | 0 | 25% | 8,042 | 0 | 8,042 | 32,168 | 8,042 | 24,126 |
| MDFC Drawing Board | 25,976 | 0 | 0 | 0 | 10% | 2,598 | 0 | 2,598 | 25,976 | 2,598 | 23,378 |
| Mechanical Lab Equipment | 3,009,599 | 34,527 | 0 | 34,527 | 10% | 300,960 | 3,453 | 304,413 | 3,044,126 | 304,413 | 2,739,713 |
| Mobile Handset | 18,901 | 0 | 0 | 0 | 10% | 1,890 | 0 | 1,890 | 18,901 | 1,890 | 17,011 |
| Neon Sign Board | 222,756 | 0 | 0 | 0 | 10% | 22,276 | 0 | 22,276 | 222,756 | 22,276 | 200,481 |
| Office Equipments | 454,466 | 8,300 | 47,300 | 55,600 | 10% | 46,447 | 3,200 | 49,646 | 520,156 | 49,646 | 470,510 |
| Physics Lab Equipments | 85,002 | 0 | 0 | 0 | 10% | 8,500 | 0 | 8,500 | 85,002 | 8,500 | 76,502 |
| Plant & Machinery | 2,151,479 | 0 | 0 | 0 | 10% | 215,148 | 0 | 215,148 | 2,151,479 | 215,148 | 1,936,332 |
| Telephone Instruments & CCTV | 160,533 | 0 | 6,700 | 6,700 | 10% | 16,053 | 335 | 16,388 | 167,233 | 16,388 | 150,845 |
| Sanitary Napkin Weeding Machine | 11,668 | 0 | 0 | 0 | 10% | 1,167 | 0 | 1,167 | 11,668 | 1,167 | 10,502 |
| Sports Material | 182,179 | 0 | 0 | 0 | 10% | 18,218 | 0 | 18,218 | 182,179 | 18,218 | 163,961 |
| Storage Material QIP | 272,547 | 100,000 | 0 | -100,000 | 10% | 17,255 | 0 | 17,255 | 172,547 | 17,255 | 155,292 |
| Tea Battery | 695,058 | 0 | 0 | 0 | 25% | 173,764 | 0 | 173,764 | 695,058 | 173,764 | 521,293 |
| Water Heater | 23,370 | 0 | 0 | 0 | 10% | 2,337 | 0 | 2,337 | 23,370 | 2,337 | 21,033 |
| Water System | 324,230 | 0 | 0 | 0 | 10% | 32,423 | 0 | 32,423 | 322,236 | 32,423 | 290,812 |
| Water Corder | 454,031 | 13,500 | 0 | 13,500 | 10% | 45,463 | 1,250 | 46,813 | 465,131 | 46,813 | 421,318 |



| | | | | | | | | | | | |
|--------------------------|-------------------|----------------|----------------|----------------|----------|------------------|-------------------|------------------|------------------|------------------|-------------------|
| White Board | 121,204 | 0 | 0 | 0 | 10% | 12,120 | 121,204 | 12,120 | 121,204 | 12,120 | 109,884 |
| Xerox Machine | 838,152 | 0 | 0 | 0 | 10% | 83,815 | 838,152 | 83,815 | 838,152 | 83,815 | 754,337 |
| Xerox Machine New | 26,945 | 0 | 0 | 0 | 10% | 2,694 | 26,945 | 2,694 | 26,945 | 2,694 | 24,250 |
| HP Server | 7,546 | 0 | 0 | 0 | 10% | 765 | 7,646 | 765 | 7,646 | 765 | 6,882 |
| Construction WIP | 223,373 | 0 | 0 | 0 | 10% | 22,337 | 223,373 | 22,337 | 223,373 | 22,337 | 201,036 |
| E & TC Lab Equipment | 1,530,118 | 0 | 0 | 0 | 10% | 163,012 | 1,630,118 | 163,012 | 1,630,118 | 163,012 | 1,467,106 |
| Electrical Lab equipment | 1,872,639 | 0 | 0 | 0 | 10% | 189,264 | 1,892,639 | 189,264 | 1,892,639 | 189,264 | 1,703,375 |
| Parking Shed | 358,766 | 0 | 0 | 0 | 10% | 35,877 | 358,766 | 35,877 | 358,766 | 35,877 | 322,889 |
| Samsung Television set | 126,799 | 80,000 | 0 | 80,000 | 10% | 12,680 | 206,799 | 20,680 | 206,799 | 20,680 | 186,119 |
| Refridgerator | 0 | 79,500 | 0 | 79,500 | 10% | 7,950 | 79,500 | 7,950 | 79,500 | 7,950 | 71,550 |
| Total | 38,301,584 | 310,142 | 403,921 | 719,063 | 5 | 4,348,590 | 39,030,647 | 4,443,570 | 4,443,570 | 4,443,570 | 34,577,077 |

For Kalyani Charitable Trust



CA Neha Ramesh Ajmera
Chartered Accountant

M. No. 171613
Date: 20/11/2020
Place: Nasik

[Signature]
Chairman

[Signature]
Vice Chairperson

[Signature]
Secretary

[Signature]
Principal



UDEN-20/71613AAAAAX4683



KCT's Late G.N.Sapkal College of Engineering

**Annexure II
Bank Accounts**

| Sr. No. | Particulars | Amount (Rs.) |
|---------|---|---------------------|
| 1 | Andhra Bank A/c No. 113711100001848 | (55,552,733) |
| 2 | Andhra Bank- Earn & Learn A/c - 2050 | 0.50 |
| 3 | BOM - 60037314225 (Earn & Learn) | 86,978 |
| 4 | Bom- 60248205114 (BE Cap Director) | (2,684) |
| 5 | BOM (Exam Fees)- 60037313572 | 4,906,858 |
| 6 | IDBI Bank Ltd A/c No. 103104000135566 | 13,795 |
| 7 | NDCC Bank Ltd | 5,000 |
| 8 | State Bank of India-32942323081 | 6,914 |
| 9 | State Bank of Travankore-67233017569 | 5,100 |
| 10 | Union Bank of India A/c No. 499201010035738 | 174,862 |
| 11 | Vishwas Bank Ltd A/c No. 2002100001193 | 1,323 |
| 12 | BOM-60037314407 | 96,639 |
| 13 | BOM (NSS New A/c) 60141709031 | 32,080 |
| 14 | Andhra Bank- Earn & Learn A/c - 2078 | 54 |
| | Total | (50,225,814) |

For Kalyani Charitable Trust



CA Neha Ramesh Ajmera
Chartered Accountant

M. No. 171613

Date: 20/11/2020

Place: Nasik

UDFN-20171613AAAAAX21633

[Signature]
Chairman

[Signature]
Vice Chairperson

[Signature]
Secretary

[Signature]
Principal

