



AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of **Gokhale Education Society's R. H. Sapat College of Engineering, Management Studies and Research, Nashik – 422 005** as at 31st March, 2024 and the Income and Expenditure Account for the year ended on that date annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards required 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the attached Notes on Account.
 - (a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the College so far as appears from our examination of those books;
 - (c) The Balance Sheet and Income and Expenditure Account Statement dealt with by this report are in agreement with the books of account;
 - (d) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements give a true and Fair view in conformity with the accounting principles generally accepted in India:
 - (i) In the case of the Balance Sheet, of the state affairs of the college as at 31st March 2024;
 - (ii) In the case of Income and Expenditure Account, of the Surplus for the year ended on that date.

Nashik :

Date : 12th September, 2024

FOR S. V. GINDE & CO.
CHARTERED ACCOUNTANTS



(Signature)
Proprietor
C.A. Sumant V. Ginde
Membership No. : 031046
UDIN : 24031046BKFDHZ1407

NOTES FORMING INTEGRAL PART OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

Significant Accounting Policies :

1) Accounting Convention

The Financial statements are prepared under the historical cost convention, in accordance with the generally accepted accounting principles in India, and Accounting Standards.

2) Fixed Assets and Depreciation :

(i) Fixed Assets are stated at cost of acquisition or construction, less accumulated depreciation and impairment, if any. Cost includes all expenses related to acquisition and installation of the concerned assets and excludes any duties/taxes recoverable and capital subsidy / grant received. Subsequent expenditure incurred on existing fixed assets is expensed out except where such expenditure increases future economic benefits from the existing assets.

(ii) Depreciation is calculated as per Shikshan Shulk Pradhikaran (FRA) guidelines.

3) Investments :

Current investments if any are stated at Cost.

4) The expenditure incurred on Stationery and furniture and equipments and other assets is as per the instructions by the Government i.e. by demanding quotations and passed by purchase committee and entries in the Dead Stock Register.

5) Building Rent of Rs.50,00,000/- is paid to the Gokhale Education Society.

6) No expenses relating to the Trust or personal expenses have been debited to the Income and Expenditure account.

7) The accounts are maintained on Cash Basis hence no provision is made for outstanding income and expenses. Further, there is no change in accounting policy for the financial year 2023-24.

8) TDS has been properly deducted u/s 194 of Income Tax Act wherever necessary and paid to the Government in time and returns filed accordingly.

9) Previous year's figures have not been shown in accounts as per past practice and there are no regrouping of figures in the accounts.

Nashik :

Date : 12th September, 2024



FOR S. V. GINDE & CO.
CHARTERED ACCOUNTANTS

Proprietor
C.A. Sumant Vithal Ginde
Membership No. 031046
F.R.N. 103193W

GOKHALE EDUCATION SOCIETY'S

R.H.SAPAT COLLEGE OF ENGINEERING, MANAGEMENT STUDIES & RESEARCH, NASHIK-5

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

| RECEIPTS | Rs. | Rs. | PAYMENTS | Rs. | Rs. |
|-------------------------------------|----------------------|----------------|--------------------------------------|---------------------|---------------|
| TO BALANCE AS ON 1ST APRIL,2023 | | | BY RENT, RATES AND TAXES | | |
| Cash on hand | 3,669.00 | | Building Rent | 5,000,000.00 | |
| In C/A with Bank of Maharashtra | 5,436,001.39 | | Property Tax | <u>516,058.00</u> | 5,516,058.00 |
| In C/A with B.O.M.Hostel A/c | 176,815.60 | | " BUILDING INSURANCE | | 190,767.00 |
| In C/A with B.O.M.Univ.Exam A/c | 1,024,429.52 | | " PLAY FIELD MANAGEMENT CHARGES | | 2,000.00 |
| In C/A with B.O.M.Scholarship A/c | 1,270,969.21 | | " ESTABLISHMENT & MANAGEMENT CHARGES | | 1,045,200.00 |
| State Bank of India Scholarship A/c | 344,936.30 | | " PAYMENTS TO STAFF | | |
| In C/A with B.O.M. NSS A/c | 137,483.28 | | Teaching Staff | 70,375,104.00 | |
| In C/A with N.D.C.C.Bank | 900.00 | | Non-Teaching Staff | <u>9,673,990.00</u> | 80,049,094.00 |
| In ICICI Bank A/c | <u>171,890.50</u> | 8,567,094.80 | " GRATUITY | | 3,618,665.00 |
| " SCHOLARSHIP & FREESHIP GRANTS | | | " MANAGEMENT CONT. TO E.P.F. | | 2,142,297.00 |
| SC Scholarship | 9,414,304.25 | | " HONORARIUM | | 3,295,000.00 |
| ST Scholarship | 4,096,447.50 | | " HONORARIUM FOR V. FACULTY | | 12,000.00 |
| VJ/NT Scholarship | 7,927,365.50 | | " OFFICE CONTINGENCIES | | |
| OBC Scholarship | 18,250,394.00 | | Printing | 723,510.00 | |
| SBC Scholarship | 569,886.00 | | Stationery | 467,454.00 | |
| SC Freeship | 4,550,022.50 | | Travelling & Conveyance | 619,552.00 | |
| ST Freeship | 2,057,745.00 | | Electricity Charges | 2,045,754.00 | |
| VJ/NT Freeship | 4,613,808.75 | | Telephone Expenses | 110,361.00 | |
| OBC Freeship | 7,757,555.00 | | Postage | <u>1,192.00</u> | 3,967,823.00 |
| SBC Freeship | 976,393.50 | | " AUDIT FEES | | 20,000.00 |
| Freeship to EBC A/c | <u>10,349,688.00</u> | 70,563,610.00 | " OFFICE EXPENSES & MISCELLANEOUS | | |
| " OTHER GRANT | | | Bank Charges | 70,297.22 | |
| Univ. Grant for NSS Activity | | 71,500.00 | College Garden Exps | 218,064.00 | |
| " FEES AND FINES | | | Seminars & Felicitation /Funitons | 612,987.00 | |
| Tuition Fee | 128,896,447.75 | | Sign Board Exps | 69,080.00 | |
| Admission Fees | 95,500.00 | | Fuel for Generator | 58,900.00 | |
| Library Fees | 398,100.00 | | Payment to security Guards | 3,167,067.00 | |
| Fine | <u>1,250.00</u> | 129,391,297.75 | Advertisement | 138,012.00 | |
| " FEES RECD. ON BEHALF OF UNIV. | | | E filing charges | 178,880.00 | |
| Computerisation Fees | 191,300.00 | | Housekeeping & Cleaning Exp | 1,202,491.00 | |
| Eligibility Fee | 466,050.00 | | Gymkhana Exps | 771,226.00 | |
| Registration Fees | 143,350.00 | | I Card Expenses | 10,881.00 | |
| Contribution for Ashwamegh | 56,996.00 | | Annual Social Gathering | 411,918.00 | |
| Disaster Management Fees | 38,210.00 | | ISO Expenses | 21,156.00 | |
| Sport Fund (Fit India) | 382,000.00 | | PNS Admission Regulating Authority | 231,600.00 | |
| Student Activity fee | 1,928,505.00 | | SSS Fees Regulating Authority | 103,436.80 | |
| Student Aid Fund Fees | 42,970.00 | | Staff Approval fee | 800.00 | |
| Student Safety Insurance | 38,269.00 | | Traning & Placement Exps | 69,551.00 | |
| Student Welfare Fund Fees | 226,120.00 | | Fire Extingusher Exps | 9,440.00 | |
| University Development Fees | 477,700.00 | | Univ. Affiliation fee | 710,625.00 | |
| NSS Fees | 19,404.00 | | AICTE - Affilaition fee | 478,000.00 | |
| Medical Test Fees | 19,720.00 | | EPF Service Charges | 178,503.00 | |
| University Examination Fee | <u>10,079,494.00</u> | 14,110,088.00 | Eligibility Remuneration | 309,357.00 | |
| " OTHER FEES | | | Interview Expenses | 28,000.00 | |
| PNS & FRA Fee | 286,121.00 | | Industrial Visit Expenses | 202,256.00 | |
| Insurance Fees | 405,811.00 | | | | |
| Other Fees & T.C. Fees | 337,189.00 | | | | |
| Development Fee | 12,738,282.00 | | | | |
| Gymkhana Fees | 532,605.00 | | | | |
| Physical Education Scheme | 39,950.00 | | | | |
| Certificate Fees | <u>28,715.00</u> | 14,368,673.00 | | | |
| Carried Over | | 237,072,263.55 | Carried Over | 9,252,528.02 | 99,858,904.00 |



| RECEIPTS | | Rs. | Rs. | PAYMENTS | | Rs. | Rs. |
|--------------|--------------------------------------------------|---------------|----------------|--------------|-----------------------------------------|---------------|----------------|
| Brought Over | | | 237,072,263.55 | Brought Over | | 9,252,528.02 | 99,858,904.00 |
| " | <u>INTEREST FROM BANK</u> | | 7,790.00 | | First Aid & Medical Expenses | 8,260.00 | |
| " | <u>HOSTEL FEES & MESS CHARGES</u> | | | | NSS Activity Expenses | 88,525.00 | |
| | Hostel Admission Fees | 211,000.00 | | | NAAC Expenses | 429,503.60 | |
| | Hostel Fees | 7,413,500.00 | | | Medical Exam Expenses | 3,272.00 | |
| | Mess Charges | 12,333,242.00 | 19,957,742.00 | | College Exam Expenses | 17,338.00 | |
| " | <u>SUNDRY RECEIPTS</u> | | 26,656.00 | | University Exam Expenses | 2,709,484.00 | |
| " | <u>OTHER RECEIPTS</u> | | | | Physical Education Scheme Exp. | 12,528.00 | |
| | Mah. State AIDS Control Society | 9,000.00 | | | Gratuity paid to Staff | 3,874,602.00 | |
| | University Exam Charges | 3,517,517.00 | | | Sundry Expenses & Misc. Exps. | 151,327.00 | 16,547,367.62 |
| | Other Exam Charges | 20,250.00 | | " | <u>HOSTEL EXPENSES</u> | | |
| | Staff Gratuity | 4,092,027.00 | | | Electricity Bills / Expenses for Hostel | 1,573,690.00 | |
| | Notice pay from Staff | 131,680.00 | 7,770,474.00 | | Mess Expenses | 9,738,288.00 | |
| " | <u>STUDENTS DEPOSITS</u> | | | | Hostel Expensees | 2,018.00 | |
| | Library Deposit | 795,500.00 | | | Housekeeping & Cleaning | 1,000.00 | |
| | Student Bank Loan Deposit | 1,540,519.00 | 2,336,019.00 | | Honorarium to Rector/Hostel Staff | 300,000.00 | 11,614,996.00 |
| " | <u>INDIRECT RECEIPTS</u> | | | " | <u>LABORATORY EXPENSES</u> | | |
| | Income Tax | 5,125,640.00 | | | Lab. Conumables | 157,936.00 | |
| | Profession Tax | 274,800.00 | | | Workshop Conumables | 39,604.00 | |
| | Employee Provident Fund | 2,277,938.00 | | | Lab Expenses | 172,094.00 | |
| | Group Insurance | 45,596.00 | | | Computer Software Charges | 275,500.00 | |
| | Other | 9,497.00 | 7,733,471.00 | | Internet Lease Rent | 557,690.00 | |
| " | <u>T.D.S.</u> | | 390,154.00 | | Website Charges | 19,198.00 | 1,222,022.00 |
| " | <u>REFUND OF LOANS & ADVANCES FROM STAFF</u> | | | " | <u>LIBRARY EXPENSES</u> | | |
| | Against Salary | | 240,500.00 | | Library Books | 14,819.00 | |
| " | <u>ADVANCE FROM G.E. SOCIETY</u> | | 2,496,678.40 | | Journals & Periodicals | 347,819.00 | |
| | | | | | College Magazine | 139,240.00 | 501,878.00 |
| | | | | " | <u>FEES PAID TO UNIVERSITY</u> | | |
| | | | | | Computerisation Fee | 43,650.00 | |
| | | | | | Cont. for Univ. to Local Sport | 15,678.00 | |
| | | | | | Contribution for Ashwamegh | 45,396.00 | |
| | | | | | Corpus Fund | 6,984.00 | |
| | | | | | Disaster Management Fees | 17,460.00 | |
| | | | | | Eligibility Fee | 294,680.00 | |
| | | | | | Gymkhana Fee | 87,300.00 | |
| | | | | | Medical Test Fees | 7,980.00 | |
| | | | | | NSS Fee | 18,060.00 | |
| | | | | | Registration Fees | 42,125.00 | |
| | | | | | Student Safety Insurance | 34,920.00 | |
| | | | | | Student Welfare Activity Fee | 66,620.00 | |
| | | | | | University Development fund Fee | 87,300.00 | |
| | | | | | University Examination Fee | 10,049,125.00 | |
| | | | | | Sport Fund (Fit India) | 87,300.00 | |
| | | | | | Hostel Student Insurance Fee | 3,800.00 | |
| | | | | | Student Insurance- DTE | 403,708.00 | 11,312,086.00 |
| | | | | " | <u>REFUND OF FEES</u> | | |
| | | | | | Tuition Fees | 2,435,055.75 | |
| | | | | | Hostel Fees | 123,250.00 | 2,558,305.75 |
| | | | | " | <u>REPAIRS & MAINTANANCE</u> | | |
| | | | | | Repairs to Equipments | 898,918.00 | |
| | | | | | Repairs to Electrical System | 136,676.00 | |
| | | | | | Repairs to Generals | 49,467.00 | |
| | | | | | Repairs to Building | 2,162,839.00 | |
| | | | | | Repairs to Furniture | 58,000.00 | |
| | | | | | Repairs & Maintanance for Hostel | 3,525,283.00 | |
| | | | | | Repairs & Renovation | 114,475.00 | |
| | | | | | LIFT Expenses | 54,669.00 | 7,000,327.00 |
| Carried Over | | | 278,031,747.95 | Carried Over | | | 150,615,886.37 |



| RECEIPTS | Rs. | Rs. | PAYMENTS | Rs. | Rs. |
|--------------|-----|-----------------------|--------------------------------------|---------------|-----------------------|
| Brought Over | | 278,031,747.95 | Brought Over | | 150,615,886.33 |
| | | | " REFUND & DISBURSEMENTS TO STUDENTS | | |
| | | | SC Scholarship | 9,414,304.00 | |
| | | | ST Scholarship | 4,096,447.50 | |
| | | | VJ/NT Scholarship | 7,927,365.50 | |
| | | | OBC Scholarship | 18,250,394.00 | |
| | | | SBC Scholarship | 538,967.50 | |
| | | | SC Freeship | 4,550,022.50 | |
| | | | ST Freeship | 2,057,745.00 | |
| | | | VJ/NT Freeship | 4,613,808.75 | |
| | | | OBC Freeship | 7,757,555.00 | |
| | | | SBC Freeship | 976,393.50 | |
| | | | Freeship to EBC A/c | 10,349,688.00 | 70,532,691.25 |
| | | | " REFUND OF STUDENTS DEPOSIT | | |
| | | | Library Deposit | 649,000.00 | |
| | | | Student Bank Loan Deposit | 1,450,890.00 | 2,099,890.00 |
| | | | " FURNITURE | | 817,527.00 |
| | | | " EQUIPMENTS | | 759,799.00 |
| | | | " EQUIPMENTS FOR HOSTEL | | 55,136.00 |
| | | | " LABORATORY EQUIPMENT | | 1,210,728.00 |
| | | | " COMPUTER EQUIPMENTS | | 3,372,018.00 |
| | | | " INDIRECT DISBURSEMENTS | | |
| | | | Income Tax | 5,139,860.00 | |
| | | | Profession Tax | 274,800.00 | |
| | | | Emp. Provident Fund | 2,519,191.00 | |
| | | | Group Insurance | 54,326.00 | 7,988,177.00 |
| | | | " I.D.S. | | 400,584.00 |
| | | | " LOANS AND ADVANCES TO STAFF | | |
| | | | Against Salary | 140,000.00 | |
| | | | To NSS Activity | 32,000.00 | 172,000.00 |
| | | | " ADVANCE TO G.E. SOCIETY | | 25,232,707.90 |
| | | | " BALANCE AS ON 31ST MARCH, 2024 | | |
| | | | Cash on hand | 5,152.00 | |
| | | | In C/A with Bank of Maharashtra | 6,407,470.03 | |
| | | | In C/A with B.O.M.Hostel A/c | 4,518,959.96 | |
| | | | In C/A with B.O.M.Univ.Exam A/c | 1,826,727.36 | |
| | | | In C/A with B.O.M.Scholarship A/c | 1,299,504.36 | |
| | | | State Bank of India Scholarship A/c | 344,936.30 | |
| | | | In C/A with B.O.M. NSS A/c | 181,272.92 | |
| | | | In C/A with N.D.C.C.Bank | 900.00 | |
| | | | ICICI BANK | 179,680.50 | |
| | | | BOM Earn & Learn Scheme A/C | 10,000.00 | |
| | | | State Bank of India NSS A/c | 0.00 | 14,774,603.43 |
| TOTAL RUPEES | | <u>278,031,747.95</u> | TOTAL RUPEES | | <u>278,031,747.95</u> |

NASHIK :

DATE : 15th July, 2024

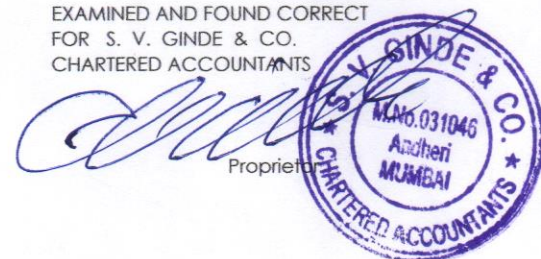


Principal

PRINCIPAL

G.E.S's R.H. Sapat College of Engg.
Mgt. Studies & Research
Prin. T.A. Kulkarni Vidya Nagar, Nashik

EXAMINED AND FOUND CORRECT
FOR S. V. GINDE & CO.
CHARTERED ACCOUNTANTS



GOKHALE EDUCATION SOCIETY'S

R.H.SAPAT COLLEGE OF ENGINEERING, MANAGEMENT STUDIES & RESEARCH, NASHIK - 5

BALANCE SHEET AS AT 31ST MARCH, 2024

| LIABILITIES | Rs. | ASSETS | Rs. | Rs. |
|--------------------------------------|-----------------------------|----------------------------------------|-----------------------------|---------------|
| <u>TRUST FUND (SURPLUS)</u> | | <u>FIXED ASSETS (Refer Schedule)</u> | | |
| Balance as per last Balance Sheet | 36,614,982.80 | Balance as per last Balance Sheet | 20,903,912.00 | |
| Add : Surplus during the year | <u>30,646,632.13</u> | Addition during the year | 6,230,027.00 | |
| | 67,261,614.93 | | <u>27,133,939.00</u> | |
| <u>EARMARKED GRANTS</u> | | Less : Depreciation | <u>4,222,304.00</u> | 22,911,635.00 |
| University QIP Grant | 222,500.00 | | | |
| Univ. Grant for Solar System Project | <u>250,000.00</u> | <u>LOANS AND ADVANCES</u> | | |
| | 472,500.00 | Advance to Staff | | 843,228.00 |
| <u>STUDENTS DEPOSITS</u> | | <u>INTERNAL LOANS AND ADVANCES</u> | | |
| Balance as per last Balance Sheet | 1,074,830.00 | To G. E. Society | | 37,954,767.50 |
| Addition during the year (Net) | <u>236,129.00</u> | | | |
| | 1,310,959.00 | <u>CASH AND BANK BALANCES</u> | | |
| <u>STUDENTS WELFARE FUND</u> | | Cash on Hand | 5,152.00 | |
| Balance as per last Balance Sheet | 6,747,718.00 | Cash at Bank of Maharashtra | <u>14,769,451.43</u> | 14,774,603.43 |
| <u>OTHER DEPOSITS</u> | | | | |
| Staff Quarters Rent | 60,900.00 | | | |
| Accounts Payable | <u>630,542.00</u> | | | |
| | 691,442.00 | | | |
| TOTAL RUPEES | <u><u>76,484,233.93</u></u> | TOTAL RUPEES | <u><u>76,484,233.93</u></u> | |

NASHIK :

DATE : 12th September, 2024

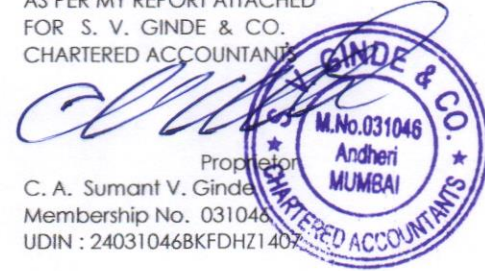


Principal

PRINCIPAL

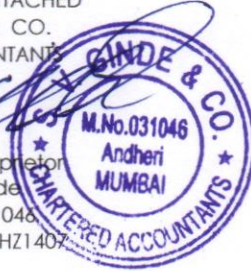
**G.E.S's R.H. Sapat College of Engg.
Mgt. Studies & Research
Prin. T.A. Kulkarni Vidya Nagar, Nashik**

AS PER MY REPORT ATTACHED
FOR S. V. GINDE & CO.
CHARTERED ACCOUNTANTS



Proprietor

C. A. Sumant V. Ginde
Membership No. 031046
UDIN : 24031046BKFDHZ1407



GOKHALE EDUCATION SOCIETY'S

R.H.SAPAT COLLEGE OF ENGINEERING, MANAGEMENT STUDIES & RESEARCH, NASHIK - 5

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

| EXPENDITURE | Rs. | INCOME | Rs. |
|----------------------------------------------------------|------------------------------|---------------------------------------------|------------------------------|
| TO <u>RATES & TAXES</u> | 516,058.00 | BY <u>GOVERNMENT GRANTS</u> | |
| " <u>BUILDING INSURANCE</u> | 190,767.00 | Scholarship & Freeship Grants | 70,563,610.00 |
| " <u>BUILDING RENT</u> | 5,000,000.00 | University Grant | <u>71,500.00</u> |
| " <u>PLAYFIELD MANAGEMENT CHARGES</u> | 2,000.00 | " <u>FEES AND FINES</u> | 126,832,992.00 |
| " <u>PAYMENTS TO STAFF</u> | 89,359,762.00 | " <u>OTHER FEES</u> | 14,368,673.00 |
| " <u>OFFICE CONTINGENCIES</u> | 3,967,823.00 | " <u>FEES RECD. ON BEHALF OF UNIVERSITY</u> | 14,110,088.00 |
| " <u>AUDIT FEES</u> | 20,000.00 | " <u>INTEREST FROM BANK</u> | 7,790.00 |
| " <u>OFFICE EXPS. & MISCELLANEOUS</u> | 17,056,856.62 | " <u>HOSTEL RECEIPTS</u> | 19,957,742.00 |
| " <u>LABORATORY EXPENSES</u> | 1,222,022.00 | " <u>SUNDRY RECEIPTS</u> | 26,656.00 |
| " <u>HOSTEL EXPENSES</u> | 11,614,996.00 | " <u>OTHER RECEIPTS</u> | 7,770,474.00 |
| " <u>REPAIRS AND MAINTENANCE</u> | 7,000,327.00 | | |
| " <u>FEES PAID TO UNIVERSITY</u> | 11,312,086.00 | | |
| " <u>REFUND & DISBURSEMENTS</u> | 70,532,691.25 | | |
| " <u>ESTABLISHMENT & MAINTENANCE CHARGES</u> | 1,045,200.00 | | |
| " <u>DEPRECIATION</u> | 4,222,304.00 | | |
| " <u>SURPLUS BEING EXCESS OF INCOME OVER EXPENDITURE</u> | 30,646,632.13 | | |
| TOTAL RUPEES | <u><u>253,709,525.00</u></u> | TOTAL RUPEES | <u><u>253,709,525.00</u></u> |

NASHIK :

DATE : 12th September, 2024





Principal

PRINCIPAL

**G.E.S's R.H. Sapat College of Engg.
Mgt. Studies & Research
Prin. T.A. Kulkarni Vidya Nagar, Nashik**

AS PER MY REPORT ATTACHED
FOR S. V. GINDE & CO.
CHARTERED ACCOUNTANTS

Proprietor

C. A. Sumant V. Ginde
Membership No. 031046
UDIN : 24031046BKFDHZ1407

GOKHALE EDUCATION SOCIETY'S

R.H. SAPAT COLLEGE OF ENGINEERING, MANAGEMENT STUDIES & RESEARCH, NASHIK - 5

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2024

| SL. NO. | PARTICULARS | RATE OF DEPRECIATION | W.D.V. AS ON 01/04/2023 | ADDITION FOR THE PERIOD OF MORE THAN 180 DAYS | ADDITION FOR THE PERIOD OF LESS THAN 180 DAYS | DELETION | COST AS ON 31-03-2024 | DEPRECIATION AT FULL RATE | DEPRECIATION AT HALF RATE | TOTAL DEPRECIATION | W.D.V. AS ON 31/03/2024 |
|--------------|---------------------|----------------------|-------------------------|-----------------------------------------------|-----------------------------------------------|----------|-----------------------|---------------------------|---------------------------|--------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | (4+5+6-7) = 8 | (4+5-7)X3 = 9 | {(6X3)/2} = 10 | (9+10) = 11 | (8-11) = 12 |
| 1 | FURNITURE & FIXTURE | 15% | 6,836,761 | 201,308 | 616,219 | 0 | 7,654,288 | 1,055,710 | 46,216 | 1,101,927 | 6,552,361 |
| 2 | TOOLS & EQUIPMENTS | 15% | 11,446,288 | 1,469,414 | 556,249 | 0 | 13,471,951 | 1,937,355 | 41,719 | 1,979,074 | 11,492,877 |
| 3 | LIBRARY BOOKS | 25% | 658,374 | 11,929 | 2,890 | 0 | 673,193 | 167,575 | 361 | 167,936 | 505,256 |
| 4 | COMPUTER EQUIPMENTS | 25% | 1,962,489 | 489,930 | 2,882,088 | 0 | 5,334,507 | 613,105 | 360,261 | 973,367 | 4,361,140 |
| TOTAL RUPEES | | | 20,903,912 | 2,172,581 | 4,057,446 | 0 | 27,133,939 | 3,773,745 | 448,557 | 4,222,304 | 22,911,636 |



(Handwritten signature)