

Criterion - 4

Infrastructure and Learning Resources

NAAC- SSR (2nd Cycle)



ETERNAL UNIVERSITY

BARU SAHIB, SIRMOUR-173101
HIMACHAL PRADESH

4.1.2 (1)

Audited Income and Expenditure Statements for Infrastructure Development and Augmentation




ETERNAL UNIVERSITY

BARU SAHIB, SIRMOUR-173101
HIMACHAL PRADESH

Consolidated Report

We have checked & verified the books of accounts & other relevant records of Eternal University, Baru Sahib, Distt. Sirmour (HP)-173101 and certify that below mentioned figures are true & correct to the best of our knowledge and as per record provided to us.

4.1.2.1: Expenditure for infrastructure augmentation excluding salary, during the last five years (INR in lakhs)					
4.2.2.1: Annual expenditure for purchase of books and journals year- wise during the last five years (INR in lakhs)					
4.4.1.1: Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component year-wise during the last five years (INR in lakhs)					
Year	Expenditure for infrastructure development and augmentation (INR in Lakhs)	Expenditure on purchase of books/ebooks and subscription to journals/e-journals (INR in Lakhs)	Expenditure on maintenance of physical facilities and academic support facilities (INR in Lakhs)	Expenditure on Salary component/ wages (INR in Lakhs)	Other expenditures (INR in Lakhs)
2019-20	7.79	6.08	133.82	758.93	541.16
2020-21	113.72	1.60	83.35	770.65	432.96
2021-22	451.03	13.14	109.00	681.90	314.18
2022-23	106.64	13.93	151.21	672.74	530.56
2023-24	42.81	7.80	168.78	736.77	450.72

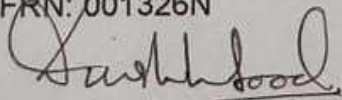

Finance Officer
Eternal University
Baru Sahib (H.P.) - 173101

TO WHOM IT MAY CONCERN

We have checked & verified the books of accounts & other relevant records of Eternal University, Baru Sahib, Distt. Sirmour (HP)-173101 and certify that below mentioned figures are true & correct to the best of our knowledge and as per record provided to us.

4.1.2.1: Expenditure for infrastructure augmentation excluding salary, during the last five years (INR in lakhs)					
4.2.2.1: Annual expenditure for purchase of books and journals year-wise during the last five years (INR in lakhs)					
4.4.1.1: Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component year-wise during the last five years (INR in lakhs)					
Year	Expenditure for infrastructure development and augmentation (INR in Lakhs)	Expenditure on purchase of books/ebooks and subscription to journals/e-journals (INR in Lakhs)	Expenditure on maintenance of physical facilities and academic support facilities (INR in Lakhs)	Expenditure on Salary component/wages (INR in Lakhs)	Other expenditures (INR in Lakhs)
2019-20	7.79	6.08	133.82	758.93	541.16
2020-21	9.25	1.60	83.35	770.65	432.96
2021-22	87.30	13.14	109.00	681.90	314.18
2022-23	33.99	13.93	151.21	672.74	530.56
2023-24	25.03	7.80	168.78	736.77	450.72

For K.N.Chandla & Co.
 Chartered Accountants
 FRN: 001326N


 (CA. Dinesh Kumar Sood)
 M. No. 088343
 Dated: 06/03/2025
 UDIN: 25088343BMLMLZ5176





CA. Dinesh Kumar Sood
B.com (Hons.), FCA DISA, Partner

K.N.Chandla & Co.
Chartered Accountants
169 Block No.6, SDA Complex,
Kasumpti, Shimla-171009
Phone 2620029 Mobile 98160 15000

TO WHOM IT MAY CONCERN

We have checked & verified the books of accounts & other relevant records of Akal Food Safety and Quality Control, Baru Sahib, Distt. Sirmour (HP)-173101 and certify that below mentioned figures are true & correct to the best of our knowledge and as per record provided to us.

Year	Expenditure for infrastructure development and augmentation (INR in Lakhs)	Expenditure on purchase of books/ebooks and subscription to journals/e-journals (INR in Lakhs)	Expenditure on maintenance of physical facilities and academic support facilities (INR in Lakhs)	Expenditure on Salary component/wages (INR in Lakhs)	Other expenditures (INR in Lakhs)
2019-20	-	-	-	-	-
2020-21	104.47	-	-	-	-
2021-22	363.72	-	-	-	-
2022-23	72.66	-	-	-	-
2023-24	17.78	-	-	-	-

For K.N.Chandla & Co.
Chartered Accountants
FRN: 001326N

(CA. Dinesh Kumar Sood)

M. No. 088343

Dated:06.03.2025

UDIN: 25088343BMLMLY6129



**THE KALGIDHAR TRUST: BARU SAHIB
(ETERNAL UNIVERSITY, BARU SAHIB)**

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020.

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Administrative Expenses (EPF)		16,080.00	By Donation		2,27,156.00
To Advertisement		12,61,059.00	By Interest on Fixed Deposits		91,23,933.00
To Accreditation Expenses		1,86,779.00	By Interest on Saving Bank Accounts		1,23,325.44
To Mess Expenses		3,36,12,791.50	By Fees		12,41,58,571.73
To Vehicle Expenses		1,55,069.00	By Recovery From Staff		61,70,737.00
To Bank Charges		11,005.34	By Prospectus		2,74,911.00
To Depreciation		1,24,05,435.00	By Receipt from Kalgidhar Trust		2,20,00,000.00
To Diesel		27,21,041.00			
To Training & Placement Programme		38,99,409.00	By Security Foefieted		-
To Function Expenses		1,47,883.00	By Grant in Aid	15,85,000.00	-
To Lab. Expenses		23,84,857.88		13,73,629.00	2,11,371.00
To Electricity Expenses		31,49,778.00			
To Subscription		1,95,653.00			
To Concession for Needy Students		65,53,200.00			
To Agriculture & Forestry		1,70,688.90			
To Interest		94,00,281.00			
To Medical aid		17,100.50			
To Miscellaneous Expenses		3,255.00			
To Newspaper & Periodicals		1,27,732.00			
To Postage & Telephone		5,32,449.00			
To Printing & Stationery		2,47,559.60			
To Refreshment		1,11,806.00			
To School Bags / Shoes		28,750.00			
To Repair & Maintenance		3,52,775.10			
To Salaries		7,56,43,927.00			
To Provident Fund		2,33,003.00			
To Staff /Students Welfare		20,000.00			
To Sport Exp		90,152.00			
To Rent/ Lease		79,730.00			
To Tolitery		1,58,642.00			
To Travelling		8,09,102.68			
To Examination/Counselling Expenses		6,79,009.00			
To Security & Allied Services		5,85,883.00			
To Excess of Income Over Exp.		62,98,118.67			

Total Rs.:- 16,22,90,005.17

Total Rs.:- 16,22,90,005.17

(President)

(Secretary)

Secretary

The Kalgidhar Trust

Annexure to the Balance Sheet
for K.N.Chandla & Co.

Chartered Accountants

FRN: 001326N

(Dinesh Kumar Sood)

Partner

M.No. 088343

Place: Shimla

Date: 10.Feb.2021



Annexure II Balance Sheet

THE KALGIDHAR TRUST, BARUSAHIB: SIRMOUR
(ETERNAL UNIVERSITY, BARU SAHIB)
CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2020.

PERTICULARS	Rate	Opening		Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.19	During the year					
Building	5%	19,01,60,454.58	-	-	-	19,01,60,454.58	95,08,023.00	18,06,52,431.58
Building Under Const.	0%	-	-	-	-	-	-	-
Beddings	10%	3,23,749.00	-	-	-	3,23,749.00	32,375.00	2,91,374.00
Computer	40%	4,35,273.00	-	-	-	4,35,273.00	1,74,109.00	2,61,164.00
Craft & Art / Sports Material	15%	1,87,724.00	-	-	-	1,87,724.00	28,158.00	1,59,566.00
Electric Fan/Fittings/ Inst.	15%	2,87,337.00	-	-	-	2,87,337.00	43,101.00	2,44,236.00
Electronic/ TV/VCR/Projector Items	15%	6,26,734.00	-	-	-	6,26,734.00	94,011.00	5,32,723.00
EPBAX System	15%	35,162.00	-	-	-	35,162.00	5,274.00	29,888.00
Furniture & Fixture	10%	15,85,867.00	42,480.00	-	-	16,28,347.00	1,62,835.00	14,65,512.00
Internet Equipments (V Sat)	15%	75,749.00	-	-	-	75,749.00	11,362.00	64,387.00
Vehicles	15%	10,79,206.00	-	-	-	10,79,206.00	1,61,880.00	9,17,326.00
Laboratory Equipments	15%	97,20,371.50	7,37,000.00	-	-	1,04,57,371.50	15,68,605.00	88,88,766.50
Library Books	10%	31,35,921.00	4,11,979.00	-	-	35,47,900.00	3,54,790.00	31,93,110.00
Machinery	15%	5,60,409.00	-	-	-	5,60,409.00	84,062.00	4,76,347.00
Music Equipments	15%	44,500.00	-	-	-	44,500.00	6,675.00	37,825.00
Printers/ Photocopiers	15%	2,19,233.90	-	-	-	2,19,233.90	32,885.00	1,86,348.90
Refrigerator	15%	41,137.00	-	-	-	41,137.00	6,171.00	34,966.00
Steam Boiler/Solar System/ Water Boiler	15%	1,44,881.00	-	-	-	1,44,881.00	21,732.00	1,23,149.00
Telephone	15%	6,940.00	-	-	-	6,940.00	1,041.00	5,899.00
UPS/ Inverter	15%	3,43,601.00	-	-	-	3,43,601.00	51,540.00	2,92,061.00
Utensils	10%	1,80,434.00	-	-	-	1,80,434.00	18,043.00	1,62,391.00
Water Filter/ Aquaguards	15%	24,368.00	-	-	-	24,368.00	3,655.00	20,713.00
Water Cooler	15%	35,605.00	-	-	-	35,605.00	5,341.00	30,264.00
Medical Equipments	15%	1,98,449.00	-	-	-	1,98,449.00	29,767.00	1,68,682.00
Live Stock	0%	4,87,877.00	-	-	-	4,87,877.00	-	4,87,877.00
Total Rs.:-		20,99,40,982.98	11,91,459.00	-	-	21,11,32,441.98	1,24,05,435.00	19,87,27,006.98

Sd/-
Secretary
The Kalgidhar Trust



**THE KALGIDHAR TRUST: BARU SAHIB
(ETERNAL UNIVERSITY, BARU SAHIB)**

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Advertisement		9,10,225.00	By Donation		11,80,283.00
To Accredition Expenses		4,14,000.00	By Interest on Fixed Deposits		69,16,359.00
To Mess Expenses		1,49,60,197.89	By Interest on Saving Bank Accounts		72,259.00
To Vehicle Expenses		1,70,960.00	By Fees		9,80,36,631.03
To Bank Charges		4,939.90	By Recovery From Staff		65,52,829.00
To Building Maintenance		6,08,340.16	By Receipt from Kalgidhar Trust		2,50,00,000.00
To Depreciation		1,17,45,906.00	By Projects		69,50,282.00
To Diesel		13,50,362.00			
To Seminar & Confrences		3,82,695.00			
To Training & Placement Programme		1,78,933.00			
To Scholarship Exp		39,22,594.50			
To Lab. Expenses		9,24,107.00			
To Electricity Expenses		37,38,598.00			
To Subscription of Library Exp.		1,47,908.00			
To Concession for Needy Students		1,06,35,517.00			
To Agriculture & Forestry		2,47,416.00			
To Interest		90,93,725.00			
To Miscellaneous Expenses		17,000.00			
To Postage & Telephone		5,37,770.00			
To Printing & Stationery		6,46,137.00			
To Legal/Professional Charges		30,100.00			
To Repair & Maintenance		1,98,739.00			
To Salaries		7,67,67,193.00			
To Provident Fund		2,97,604.00			
To Tolitery		4,43,011.00			
To Travelling		2,29,166.00			
To Examination/Counselling Expenses		2,58,521.00			
To Security & Allied Services		17,28,000.00			
To Excess of Income Over Exp.		41,18,977.58			
	Total Rs.:-	14,47,08,643.03		Total Rs.:-	14,47,08,643.03

(President)

(Secretary)

Secretary

The Kalgidhar Trust

Extracted From Consolidate Statement of The Kalgidhar Trust
Annexure to the Balance Sheet
for K.N.Chandla & Co.
Chartered Accountants

Place: Shimla
Dated: 30th Nov. 2021

Annexture II Balance Sheet

(Dinesh Kumar Sood)
Partner



THE KALGIDHAR TRUST, BARUSAHIB: SIRMOUR
(ETERNAL UNIVERSITY, BARU SAHIB)
CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2021.

PERTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.20	During the year		As On 31.03.2021		As On 31.03.2021
Building	5%	18,06,52,431.58	-	-	18,06,52,431.58	90,32,621.00	17,16,19,810.58
Building Under Const.	0%	-	-	-	-	-	-
Beddings	10%	2,91,374.00	-	-	2,91,374.00	29,137.00	2,62,237.00
Computer	40%	2,61,164.00	5,04,415.00	-	7,65,579.00	3,06,232.00	4,59,347.00
Craft & Art / Sports Material	15%	1,59,566.00	-	-	1,59,566.00	23,935.00	1,35,631.00
Electric Fan/Fittings/ Inst.	15%	2,44,236.00	-	-	2,44,236.00	36,635.00	2,07,601.00
Electronic/ TV/VCR/Projector Items	15%	5,32,723.00	28,247.00	-	5,60,970.00	84,146.00	4,76,824.00
EPBAX System	15%	29,888.00	-	-	29,888.00	4,483.00	25,405.00
Furniture & Fixture	10%	14,65,512.00	10,100.00	-	14,75,612.00	1,47,562.00	13,28,050.00
Internet Equipments (V Sat)	15%	64,387.00	-	-	64,387.00	9,658.00	54,729.00
Vehicles	15%	9,17,326.00	-	-	9,17,326.00	1,37,599.00	7,79,727.00
Laboratory Equipments	15%	88,88,766.50	2,99,484.00	-	91,88,250.50	13,78,237.00	78,10,013.50
Library Books	10%	31,93,110.00	12,506.00	-	32,05,616.00	3,20,562.00	28,85,054.00
Machinery	15%	4,76,347.00	-	-	4,76,347.00	71,452.00	4,04,895.00
Music Equipments	15%	37,825.00	-	-	37,825.00	5,674.00	32,151.00
Printers/ Photocopiers	15%	1,86,348.90	73,465.00	-	2,59,813.90	38,972.00	2,20,841.90
Refrigerator	15%	34,966.00	-	-	34,966.00	5,245.00	29,721.00
Steam Boiler/Solar System/ Water Boiler	15%	1,23,149.00	-	-	1,23,149.00	18,472.00	1,04,677.00
Telephone	15%	5,899.00	-	-	5,899.00	885.00	5,014.00
UPS/ Invertor	15%	2,92,061.00	9,347.00	-	3,01,408.00	45,211.00	2,56,197.00
Utensils	10%	1,62,391.00	-	-	1,62,391.00	16,239.00	1,46,152.00
Water Filter/ Aquaguards	15%	20,713.00	-	-	20,713.00	3,107.00	17,606.00
Water Cooler	15%	30,264.00	-	-	30,264.00	4,540.00	25,724.00
Medical Equipments	15%	1,68,682.00	-	-	1,68,682.00	25,302.00	1,43,380.00
Live Stock	0%	4,87,877.00	-	-	4,87,877.00	-	4,87,877.00
Total Rs.:-		19,87,27,006.98	9,37,564.00	-	19,96,64,570.98	1,17,45,906.00	18,79,18,664.98


Secretary
The Kalgidhar Trust



AKAL FOOD SAFETY AND QUALITY CONTROL LABORATORY
SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2021.

PARTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.2020	During the year		As On 31.03.2021		As On 31.03.2021
Building	0%	-	-	-	-	-	-
Building Under Construction	0%	-	17,69,308.00	-	17,69,308.00	-	17,69,308.00
Lab Equipments	0%	-	86,77,471.00	-	86,77,471.00	-	86,77,471.00
		-	-	-	-	-	-
Total Rs.:-		-	1,04,46,779.00	-	1,04,46,779.00	-	1,04,46,779.00



THE KALGIDHAR TRUST, BARUSAHIB: SIRMOUR
(ETERNAL UNIVERSITY, BARU SAHIB)
CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2022

PERTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.21	During the year		As On 31.03.2022		As On 31.03.2022
Building	5%	17,16,19,810.58	-	-	17,16,19,810.58	85,80,991.00	16,30,38,819.58
Building Under Const.	0%	-	-	-	-	-	-
Beddings	10%	2,62,237.00	14,800.00	-	2,77,037.00	27,704.00	2,49,333.00
Computer	40%	4,59,347.00	15,42,866.00	-	20,02,213.00	8,00,885.00	12,01,328.00
Craft & Art / Sports Material	15%	1,35,631.00	-	-	1,35,631.00	20,344.00	1,15,287.00
Electric Fan/Fittings/ Inst.	15%	2,07,601.00	2,582.00	-	2,10,183.00	31,528.00	1,78,655.00
Electronic/ TV/VCR/Projector Items	15%	4,76,824.00	4,48,184.00	-	9,25,008.00	1,38,751.00	7,86,257.00
EPBAX System	15%	25,405.00	-	-	25,405.00	3,811.00	21,594.00
Furniture & Fixture	10%	13,28,050.00	1,03,821.00	-	14,31,871.00	1,43,187.00	12,88,684.00
Internet Equipments (V Sat)	15%	54,729.00	-	-	54,729.00	8,209.00	46,520.00
Vehicles	15%	7,79,727.00	-	-	7,79,727.00	1,16,959.00	6,62,768.00
Laboratory Equipments	15%	78,10,013.50	48,34,257.50	-	1,26,44,271.00	18,96,640.00	1,07,47,631.00
Library Books	10%	28,85,054.00	11,59,678.00	-	40,44,732.00	4,04,474.00	36,40,258.00
Machinery	15%	4,04,895.00	10,78,720.00	-	14,83,615.00	2,22,542.00	12,61,073.00
Mobile/ Phone	15%	-	27,683.00	-	27,683.00	4,152.00	23,531.00
Music Equipments	15%	32,151.00	-	-	32,151.00	4,823.00	27,328.00
Printers/ Photocopiers	15%	2,20,841.90	85,400.00	-	3,06,241.90	45,936.00	2,60,305.90
Refrigerator	15%	29,721.00	25,200.00	-	54,921.00	8,238.00	46,683.00
Steam Boiler/Solar System/ Water Boiler	15%	1,04,677.00	-	-	1,04,677.00	15,702.00	88,975.00
Telephone	15%	5,014.00	78,000.00	-	83,014.00	12,452.00	70,562.00
UPS/ Invertor	15%	2,56,197.00	4,43,826.00	-	7,00,023.00	1,05,003.00	5,95,020.00
Utensils	10%	1,46,152.00	1,850.00	-	1,48,002.00	14,800.00	1,33,202.00
Water Filter/ Aquaguards	15%	17,606.00	42,834.00	-	60,440.00	9,066.00	51,374.00
Water Cooler	15%	25,724.00	-	-	25,724.00	3,859.00	21,865.00
Medical Equipments	15%	1,43,380.00	-	-	1,43,380.00	21,507.00	1,21,873.00
Live Stock	0%	4,87,877.00	-	-	4,87,877.00	-	4,87,877.00
Total Rs.:-		18,79,18,664.98	98,89,701.50	-	19,78,08,366.48	1,26,41,563.00	18,51,66,803.48


President
The Kalgidhar Trust



AKAL FOOD SAFETY AND QUALITY CONTROL LABORATORY
SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2022

PARTICULARS	Rate	Opening		Addition	Sale/Tr.	Total		Depreciation	Net Balance
		As on 01.04.2021	During the year			As On 31.03.2022	As On 31.03.2022		
Building	0%	-	17,69,308.00			17,69,308.00	-	17,69,308.00	
Building Under Construction	0%	17,69,308.00	11,28,972.00		17,69,308.00	11,28,972.00	-	11,28,972.00	
Lab Equipments	0%	86,77,471.00	3,44,97,452.00			4,31,74,923.00	-	4,31,74,923.00	
Furniture & Fixture	0%		1,46,320.00			1,46,320.00	-	1,46,320.00	
Electronic Equipments	0%		3,96,400.00			3,96,400.00	-	3,96,400.00	
Refrigerator	0%		2,03,500.00			2,03,500.00	-	2,03,500.00	
Total Rs.:-		1,04,46,779.00	3,81,41,952.00		17,69,308.00	4,68,19,423.00	-	4,68,19,423.00	

Shilpa



**THE KALGIDHAR TRUST: BARU SAHIB
(ETERNAL UNIVERSITY, BARU SAHIB)**

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Administrative Expenses (EPF)		19,144.00	By Donation		16,501,000.00
To Advertisement		1,578,503.00	By Interest on Fixed Deposits		7,919,349.00
To Accreditation Expenses		259,400.00	By Interest on Saving Bank Accounts		83,793.00
To Kitchen & Mess Expenses		19,005,301.00	By Education Fees Collection		116,877,749.06
To Vehicle Running & Maintenance Expenses		192,761.00	By Grant in Aid		1,497,545.00
To Bank and Finance Charges		9,014.66	By Training & Placement Programme		21,000.00
To Postage & Courier Expenses		40,043.00	By Seminar & Conferences		475,659.00
To Repair & Maintenance Building		131,271.00	By Consultancy Fee		9,900,000.00
To Freight & Cartage Expenses		42,500.00	By Alumni Contribution		1,700,000.00
To Depreciation		12,172,265.00			
To Genset Running & Maintenance Expenses		1,979,440.00			
To Seminar & Conferences		149,103.00			
To Training & Placement Programme		3,513,593.00			
To Scholarship Exp		2,623,473.00			
To Function/Festival Celebration Expenses		202,560.00			
To Lab. Expenses		1,832,945.00			
To Electricity & Water Expenses		4,191,276.00			
To Subscription of Library Exp.		685,579.00			
To Concession for Needy Students		17,489,950.00			
To Agriculture & Forestry		260,803.00			
To Interest		7,633.32			
To Miscellaneous Expenses		8,400.00			
To Newspaper & Periodicals		24,894.00			
To Telephone & Internet Expenses		536,532.00			
To Printing & Stationery		509,362.00			
To Legal/Professional Charges		200,590.00			
To Refreshment		81,708.00			
To Repair & Maintenance Others		1,090,610.00			
To Salary & Wages Expenses		66,161,510.00			
To Employer Contribution to various funds for the welfare of employees		506,816.00			
To Staff /Students Welfare		90,000.00			
To Sports Expenses		116,774.00			
To Rent/ Lease		18,476.00			
To House Keeping Expenses		715,731.00			
To Tour & Travelling Expenses		1,497,110.00			
To Examination/Counselling Expenses		162,120.00			
To Security & Allied Services		1,730,163.00			
To Honorarium to Coaching Staff		586,517.00			
To Donation to Same Clause Society		7,885,000.00			
To Excess of Income Over Exp.		6,667,224.08			
		Total Rs.:-		Total Rs.:-	
		<u>154,976,095.06</u>		<u>154,976,095.06</u>	

Dain Bil
(President)

(Vice-President)

(Secretary)

**President
The Kalgidhar Trust**

Place: Shimla
Dated: 30th Sept. 2023

UDIN: 23088343BGVYNX1579

Annexure II Balance Sheet



Extracted From Consolidate Statement of The Kalgidhar Trust
Annexure to the Balance Sheet
for K.N.Chandla & Co.
Chartered Accountants

Dinesh Kumar Sood
(Dinesh Kumar Sood)
Chartered Accountants

FRN : 001326N
M.NO. : 088343

THE KALGIDHAR TRUST, BARUSAHIB: SIRMOUR
(ETERNAL UNIVERSITY, BARU SAHIB)
CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2023

PERTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.22	During the year		As On 31.03.2022		As On 31.03.2022
Building	5%	16,30,38,819.58	-	-	16,30,38,819.58	81,51,941.00	15,48,86,878.58
Building Under Const.	0%	-	-	-	-	-	-
Beddings	10%	2,49,333.00	-	-	2,49,333.00	24,933.00	2,24,400.00
Computer	40%	12,01,328.00	6,63,750.00	-	18,65,078.00	7,46,031.00	11,19,047.00
Craft & Art / Sports Material	15%	1,15,287.00	3,25,732.00	-	4,41,019.00	66,153.00	3,74,866.00
Electric Fan/Fittings/ Inst.	15%	1,78,655.00	-	-	1,78,655.00	26,799.00	1,51,856.00
Electronic/ TV/VCR/Projector Items	15%	7,86,257.00	4,92,333.00	-	12,78,590.00	1,91,789.00	10,86,801.00
EPBAX System	15%	21,594.00	-	-	21,594.00	3,239.00	18,355.00
Furniture & Fixture	10%	12,88,684.00	1,38,750.00	-	14,27,434.00	1,42,744.00	12,84,690.00
Internet Equipments (V Sat)	15%	46,520.00	-	-	46,520.00	6,978.00	39,542.00
Vehicles	15%	6,62,768.00	-	-	6,62,768.00	99,415.00	5,63,353.00
Laboratory Equipments	15%	1,07,47,631.00	7,04,980.00	-	1,14,52,611.00	17,17,893.00	97,34,718.00
Library Books	10%	36,40,258.00	7,07,422.00	-	43,47,680.00	4,34,767.00	39,12,913.00
Machinery	15%	12,61,073.00	10,08,900.00	-	22,69,973.00	3,40,496.00	19,29,477.00
Mobile/ Phone	15%	23,531.00	13,000.00	-	36,531.00	5,480.00	31,051.00
Music Equipments	15%	27,328.00	-	-	27,328.00	4,099.00	23,229.00
Printers/ Photocopiers	15%	2,60,305.90	41,800.00	-	3,02,105.90	45,316.00	2,56,789.90
Refrigerator	15%	46,683.00	-	-	46,683.00	7,002.00	39,681.00
Steam Boiler/Solar System/ Water Boiler	15%	88,975.00	-	-	88,975.00	13,347.00	75,628.00
Telephone	15%	70,562.00	4,254.00	-	74,816.00	11,222.00	63,594.00
UPS/ Invertor	15%	5,95,020.00	5,120.00	-	6,00,140.00	90,021.00	5,10,119.00
Utensils	10%	1,33,202.00	130.00	-	1,33,332.00	13,333.00	1,19,999.00
Water Filter/ Aquaguards	15%	51,374.00	-	-	51,374.00	7,706.00	43,668.00
Water Cooler	15%	21,865.00	-	-	21,865.00	3,280.00	18,585.00
Medical Equipments	15%	1,21,873.00	-	-	1,21,873.00	18,281.00	1,03,592.00
Live Stock	0%	4,87,877.00	-	-	4,87,877.00	-	4,87,877.00
Total Rs.:-		18,51,66,803.48	41,06,171.00	-	18,92,72,974.48	1,21,72,265.00	17,71,00,709.48

Daini
President
The Kalgidhar Trust



AKAL FOOD SAFETY AND QUALITY CONTROL LABORATORY
SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2023

PARTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.2022	During the year		As On 31.03.2023		As On 31.03.2023
Building	0%	17,69,308.00	11,28,972.00		28,98,280.00	-	28,98,280.00
Building Under Construction	0%	11,28,972.00	-	11,28,972.00	-	-	-
Lab Equipments	0%	4,31,74,923.00	72,65,627.00		5,04,40,550.00	-	5,04,40,550.00
Furniture & Fixture	0%	1,46,320.00	-		1,46,320.00	-	1,46,320.00
Electronic Equipments	0%	3,96,400.00	-		3,96,400.00	-	3,96,400.00
Refrigerator	0%	2,03,500.00	-		2,03,500.00	-	2,03,500.00
Total Rs.:-		4,68,19,423.00	83,94,599.00	11,28,972.00	5,40,85,050.00	-	5,40,85,050.00

Dr. K. S. I.



**THE KALGIDHAR TRUST: BARU SAHIB
(ETERNAL UNIVERSITY, BARU SAHIB)**

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

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Administrative Expenses (EPF)		21,021.00	By Donation		14,57,300.00
To Advertisement		38,32,365.00	By Interest on Fixed Deposits		1,18,64,582.00
To Accredition Expenses		2,38,010.00	By Interest on Saving Bank Accounts		13,684.00
To Kitchen & Mess Expenses		1,79,35,492.00	By Education Fees Collection		11,20,78,817.66
To Vehicle Running & Maintenance Expenses		1,36,540.00	By Grant in Aid		3,52,500.00
To Bank and Finance Charges		7,378.54	By Seminar & Confrences		3,12,000.00
To Postage & Courier Expenses		52,330.00	By Receipt From Kalgidhar Trust		90,00,000.00
To Repair & Maintenance Building		76,726.00	By Consultancy Fee		99,00,000.00
To Freight & Cartage Expenses		6,500.00	By Alumni Contribution		86,40,000.00
To Depreciation		1,16,52,391.00			
To Genset Running & Maintenance Expenses		25,34,984.50			
To Seminar & Confrences		92,155.00			
To Training & Placement Programme		35,46,858.00			
To Scholarship Exp		18,61,890.00			
To Function/Festival Celebration Expenses		2,19,989.00			
To Lab. Expenses		35,74,659.00			-
To Electricity & Water Expenses		34,37,779.00			-
To Subscription of Library Exp.		3,71,944.00			-
To Concession for Needy Students		1,79,10,660.40			-
To Agriculture & Forestry		5,56,714.00			
To Medical aid		10,839.00			
To Miscellaneous Expenses		879.00			
To Newspaper & Periodicals		20,651.00			
To Telephone & Internet Expenses		8,41,212.00			
To Printing & Stationery		5,88,539.00			
To Legal/Professional Charges		13,500.00			
To Refreshment		62,864.00			
To Free Distribution of Books, Uniform & Stationery		8,932.00			
To Repair & Maintenance Others		4,33,293.00			
To Salary & Wages Expenses		7,22,12,380.00			
To Employer Contribution to various funds for the welfare of employees		5,67,438.00			
To Staff /Students Welfare		2,10,460.00			
To Sports Expenses		42,375.00			
To Rent/ Lease		75,150.00			
To House Keeping Expenses		7,61,220.00			
To Tour & Travelling Expenses		8,79,140.00			
To Examination/Counselling Expenses		1,46,882.00			
To Security & Allied Services		18,32,847.00			
To Honorarium to Coaching Staff		8,75,856.00			
To Excess of Income Over Exp.		59,68,040.22			
		Total Rs.:-		Total Rs.:-	
		<u>15,36,18,883.66</u>		<u>15,36,18,883.66</u>	

(Handwritten Signature)

(President)

**President
The Kalgidhar Trust**

(Handwritten Signature)

(Vice-President)

**Vice President
The Kalgidhar Trust**

(Secretary)

Extracted From Consolidate Statement of The Kalgidhar Trust
Annexure to the Balance Sheet
for K.N.Chandla & Co.
Chartered Accountants

(Handwritten Signature)
(Dinesh Kumar Sood)
Partner
K.N.CHANDLA & CO.
SHIMLA
CHARTERED ACCOUNTANTS

Place: Shimla

Dated: 30th Sept. 2024

Annexure II Balance Sheet

THE KALGIDHAR TRUST, BARUSAHIB: SIRMOUR
(ETERNAL UNIVERSITY, BARU SAHIB)
CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2024

PERTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.23	During the year		As On 31.03.2024		
Building	5%	15,48,86,878.58	-	-	15,48,86,878.58	77,44,343.00	14,71,42,535.58
Building Under Const.	0%	-	-	-	-	-	-
Beddings	10%	2,24,400.00	-	-	2,24,400.00	22,440.00	2,01,960.00
Computer	40%	11,19,047.00	9,47,721.00	-	20,66,768.00	8,26,708.00	12,40,060.00
Craft & Art / Sports Material	15%	3,74,866.00	-	-	3,74,866.00	56,230.00	3,18,636.00
Electric Fan/Fittings/ Inst.	15%	1,51,856.00	-	-	1,51,856.00	22,779.00	1,29,077.00
Electronic/ TV/VCR/Projector Items	15%	10,86,801.00	12,98,567.00	-	23,85,368.00	3,57,806.00	20,27,562.00
EPBAX System	15%	18,355.00	-	-	18,355.00	2,753.00	15,602.00
Furniture & Fixture	10%	12,84,690.00	1,32,855.00	-	14,17,545.00	1,41,755.00	12,75,790.00
Internet Equipments (V Sat)	15%	39,542.00	-	-	39,542.00	5,931.00	33,611.00
Vehicles	15%	5,63,353.00	-	-	5,63,353.00	84,503.00	4,78,850.00
Laboratory Equipments	15%	97,34,718.00	-	-	97,34,718.00	14,60,207.00	82,74,511.00
Library Books	10%	39,12,913.00	4,08,148.00	-	43,21,061.00	4,32,107.00	38,88,954.00
Machinery	15%	19,29,477.00	-	-	19,29,477.00	2,89,422.00	16,40,055.00
Mobile/ Phone	15%	31,051.00	-	-	31,051.00	4,658.00	26,393.00
Music Equipments	15%	23,229.00	31,000.00	-	54,229.00	8,134.00	46,095.00
Printers/ Photocopiers	15%	2,56,789.90	92,434.00	-	3,49,223.90	52,384.00	2,96,839.90
Refrigerator	15%	39,681.00	-	-	39,681.00	5,952.00	33,729.00
Steam Boiler/Solar System/ Water Boiler	15%	75,628.00	-	-	75,628.00	11,345.00	64,283.00
Telephone	15%	63,594.00	-	-	63,594.00	9,539.00	54,055.00
UPS/ Invertor	15%	5,10,119.00	-	-	5,10,119.00	76,518.00	4,33,601.00
Utensils	10%	1,19,999.00	-	-	1,19,999.00	12,000.00	1,07,999.00
Water Filter/ Aquaguards	15%	43,668.00	-	-	43,668.00	6,550.00	37,118.00
Water Cooler	15%	18,585.00	-	-	18,585.00	2,788.00	15,797.00
Medical Equipments	15%	1,03,592.00	-	-	1,03,592.00	15,539.00	88,053.00
Live Stock	0%	4,87,877.00	-	-	4,87,877.00	-	4,87,877.00
Total Rs.:-		17,71,00,709.48	29,10,725.00	-	18,00,11,434.48	1,16,52,391.00	16,83,59,043.48

Sain bil

**President
The Kalgidhar Trust**

[Signature]

**Vice President
The Kalgidhar Trust**



AKAL FOOD SAFETY AND QUALITY CONTROL LABORATORY

SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2024

PARTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.2023	During the year		As On 31.03.2024		As On 31.03.2024
Building	0%	28,98,280.00	-		28,98,280.00	-	28,98,280.00
Building Under Construction	0%	-	-	-	-	-	-
Lab Equipments	0%	5,04,40,550.00	17,78,533.00		5,22,19,083.00	-	5,22,19,083.00
Furniture & Fixture	0%	1,46,320.00	-		1,46,320.00	-	1,46,320.00
Electronic Equipments	0%	3,96,400.00	-		3,96,400.00	-	3,96,400.00
Refrigerator	0%	2,03,500.00	-		2,03,500.00	-	2,03,500.00
					-	-	
Total Rs.:-		5,40,85,050.00	17,78,533.00	-	5,58,63,583.00	-	5,58,63,583.00

