

GOPALAN COLLEGE OF ENGINEERING AND MANAGEMENT
UNIT OF GOPALAN FOUNDATION @
182/1, HOODI VILLAGE, SONNENAHALLI, K.R PURAM, WHITEFIELD, BENGALURU 560048.

BALANCE SHEET AS AT 31ST MARCH, 2023

Unrestricted - General Funds*

Particulars	Schedules	(Amount in ₹.)	
		31.03.2023	31.03.2022
I. LIABILITIES:			
FUNDS EMPLOYED:			
1. Capital Account:			
Income and Expenditure Account:	2	32,51,499	(9,28,505)
2. Corpus Fund:			
3. Building Fund :			
4. Provisions and Other Liabilities:			
<u>Long term Provisions :</u>			
a) Provision for Gratuity		1,70,883	1,70,882
TOTAL		34,22,382	(7,57,623)
II. ASSETS:			
(1) Non-Current Assets			
<u>(a) Fixed Assets</u>			
- Property, Plant and Equipment	9a	11,39,73,677	11,98,60,164
- Capital WIP	9b	-	-
<u>(b) Long Term Loans and Advances</u>			
Deposits	10	8,000	8,000
(2) Current Assets			
a) Other Current Assets	11	1,91,92,968	3,29,35,103
b) Loans and advances	12	(13,01,60,304)	(15,34,71,590)
c) Sundry Debtors	13	-	-
d) Cash and Bank	14	1,92,37,913	36,47,964
LESS: Current Liabilities:			
a) Sundry Creditors	6	(33,39,775)	(4,30,468)
b) Expenses payable	7	(3,27,311)	(8,58,475)
c) Other Liabilities	8	(1,51,62,787)	(24,48,321)
Net Current Assets		(11,05,59,295)	(12,06,25,787)
TOTAL		34,22,382	(7,57,623)
* There are no Designated Funds			
Significant Accounting Policies and Notes to Account annexed to and forming part of Financial Statements	1 & 35-38		

Vide our Report of Even Date

For Ramnarain & Co.,
Chartered Accountants
ICAI FRN : 003021S

CA Ravi R
(Partner)
ICAI MRN : 019898

ICAI UDIN: 23019898BGWDQJ9483

Place : Bengaluru
Date : 31-10-2023

For Gopalan Foundation @

C. Gopalan
(President)

C. Prabhakar
(General Secretary)

Dhanu Pramod
(Treasurer)



Place : Bengaluru
Date : 31-10-2023

GOPALAN COLLEGE OF ENGINEERING AND MANAGEMENT
UNIT OF GOPALAN FOUNDATION ®
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INCOME AND EXPENDITURE STATEMENT
(For the Period 1st April 2022 to 31st March 2023)

Unrestricted - General Funds*

Particulars	Schedules	(Amount in ₹.)	(Amount in ₹.)
		31.03.2023	31.03.2022
INCOME:			
Fees	15	8,89,05,662	7,95,17,636
Other Income	16	7,16,811	2,05,781
TOTAL INCOME		8,96,22,473	7,97,23,417
EXPENDITURE			
Admin & General Expenses	17	88,36,851	49,19,265
Financial Charges	18	2,786	14,721
Repair & Maintenance	19	36,01,608	14,50,590
Salary Expenses	20	5,08,36,315	4,59,89,252
Vehicle Maintenance	21	-	25,472
School Related	22	30,37,156	61,49,140
Depreciation	9	1,91,27,753	1,78,61,832
TOTAL EXPENDITURE		8,54,42,469	7,64,10,271
EXCESS OF INCOME OVER EXPENDITURE		41,80,003	33,13,146

* There are no Designated Funds - Restricted or Unrestricted

Significant Accounting Policies and Notes to Account annexed to and forming part of Financial Statements	1 & 35-38
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Vide our Report of Even Date

For Ramnarain & Co.,
Chartered Accountants
ICAI FRN : 003021S



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UNIT OF GOPALAN FOUNDATION ®
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**NOTES TO ACCOUNT FOR BALANCE SHEET AND STATEMENT OF INCOME & EXPENDITURE AS ON AND FOR THE YEAR
ENDED MARCH 31, 2023**

NOTE 1: FOUNDATION INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

FOUNDATION INFORMATION:

Gopalan College of Engineering and Management: Address- 182/1, Hoodi Village, Sonnenahalli, K.R Puram, Whitefeild, Bengaluru 560048 is a Unit of Gopalan Foundation ®. College is affiliated to Vishveshwaraiah Technical University and has courses in Mechanical, Civil, Electronics and Communication, Aeronautics, Computer Science streams. Also the college facilitates students to complete their P.Hd in engineering streams.

GOPALAN FOUNDATION ® is a Society registered in 2004-05 under Karnataka Societies Registration Act, 1960 with the objective of promotion of education, science, literature, fine arts, charity and sports and to establish educational institutions, management of institutions, take over of educational institutions, etc and to do all activities incidental and ancilliary to the objectives of the Foundation.

SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the college have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The financial statements have been prepared on accrual basis under the historical cost convention and in line with Guidance Note on Accounting for Schools issued by the ICAI on July 21, 2005.

USE OF ESTIMATES:

The preparation of the financial statements in conformity with Indian GAAP requires the Foundation to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

PROVISION AND CONTINGENCIES:

A provision is recognised when the college has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities, if any, are disclosed in the Notes.

RECEIPTS AND INCOME

The Foundation receives income mostly in the nature of fees from various educational and training institutions that the Foundation operates. Such income is accounted for on accrual basis based on fees agreed to be paid by the students of various educational institutions or training institutions.

The Foundation also earns income from investments in the nature of Interest on Fixed Deposits, Savings Bank Interest, other income. These incomes are accounted for in the books when right to receive such income is established.

PAYMENTS AND APPLICATION

The Foundation applies the receipts towards activities engaged in attaining the objects of various educational and training institutions, expenses incurred for running the day to day activities of such institutions, acquiring assets for use in undertaking activities engaged in attaining the objects of the various institutions, etc.

PROPERTY, PLANT & EQUIPMENT

All assets, movable and immovable acquired out of free funds are acquired in the name of the Foundation or Units operated by the Foundation. The asset is capitalised at cost plus all expenses including borrowing cost incurred upto the point the asset is ready to put to use. Assets acquired out of funds with specific instructions to purchase Fixed Assets are shown separately.

The Assets are reported at Written Down Value. The assets are reviewed for impairment in value at the end of each accounting period and if the value is found to be impaired, the carrying values of assets are adjusted for such impairment.

Intangible assets are initially recognised as per the requirements of AS 26: Intangible Assets

Depreciation and amortisation is provided as per the provisions of Income Tax Laws applicable for the time being in force.

BORROWING COST:

All borrowing costs except the ones mentioned under Property, Plant & Equipment are charged to Income and Expenditure Account in the year such expense incurs/accrues.

EMPLOYEE BENEFITS:

a. Short Term Benefits: All employee benefits falling due wholly within 12 months of rendering services are classified as short term employee benefits. The benefits like salaries, wages, short term compensated absences, etc., and incentives, if any are recognised in the period in which the employee renders the service.

b. Post Retirement Benefits:

i. Gratuity: The Foundation has recognised the gratuity payable in the books of account based on the estimation obtained from Actuary.

ii. Leave Encashment: The Foundation has no policy of encashment of earned leave.

iii. Provident Fund: Contributions made by the Foundation towards EPF have been charged to revenue account.

CASH AND CASH EQUIVALENTS:

All borrowing costs except the ones mentioned under Property, Plant & Equipment are charged to Income and Expenditure Account in the year such expense incurs/accrues.

INVESTMENTS:

The Foundation invests its surplus funds in investments as specified in Section 11(5) of the Income Tax Act, 1961 to comply with the requirements of Registration under Section 12A of the Income Tax Act, 1961 and uses such investments for purposes specified there under.

OPERATING CYCLE AND CLASSIFICATION INTO CURRENT AND NON-CURRENT:

Operating cycle is basically an academic year for educational institutions.

For the purpose of classification into current and non-current period of 12 months is considered.

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SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH, 2023.

PARTICULARS	Amount in	
	Mar-23	Mar-22
2) INCOME AND EXPENDITURE ACCCOUNT:		
As per last year Balance sheet	(9,28,505)	(42,41,647)
Less: Transferred to Corpus Fund	-	-
	(9,28,505)	(42,41,647)
Add: Excess of Income over expenditure during the year	41,80,003	33,13,143
	32,51,499	(9,28,505)
3) CORPUS FUND:		
As per last year Balance sheet	-	-
Add: Transferred from Income & Exp. Account	-	-
4) BUILDING FUND:		
As per last year Balance Sheet	-	-
Add: Additions during the year	-	-
5) SECURED LOANS:		
Construction loan - 118408501000005 - GNS	-	-
Construction loan - 118408501000006 - GIS	-	-
6) SUNDRY CREDITORS: Other than Associated Enterprises		
Sundry Creditors	33,39,775	4,30,468
TOTAL	33,39,775	4,30,468
7) Expenses payable:		
Provision for Audit Fee	-	-
Professional Charges payable	7,500	7,500
Telephone Charges payable	-	-
Student Scholarship	3,00,286	3,16,501
Salary Payable	-	-
Expenses Payable	19,525	5,34,474
Electricity Charges payable	-	-
Rent Payable	-	-
TOTAL	3,27,311	8,58,475
8) Other Liabilities:		
Advance Fee Collected	10,45,890	5,25,890
Excess Fee Collected (15% advance collected)	(19,000)	(19,000)
ESIC Payable	-	-
PF Payable	-	-
Exam Remuneration payable	59,587	-
TDS on rent payable	-	-
TDS on Salary	3,025	-
TDS Payable	-	-
TDS on Professional Fees	-	-
TDS Paid	-	-
GST payable	-	-
Workers Welfare Fund	-	-
VTU NSS Fund	-	-
Security deposit	21,82,307	19,66,714
Arivu Student Loan	(60,000)	(60,000)
Stale Cheque	34,717	34,717
Other Liabilities	1,19,16,261	-
TOTAL	1,51,62,787	24,48,321

10) Deposits:		
Rental Deposit	-	-
Advance towards purchase of Land	-	-
IndigoCopier Services - Xerox machine Deposit	-	-
Refundable deposit - VITU	-	-
FD with IOB-PU-Board	-	-
Security deposit - Others	8,000	8,000
Security deposit	-	-
Security deposit -BWSSB	-	-
Security deposit -HP Gas	-	-
Security deposit -BESCOM	-	-
Telephone deposit	-	-
Security deposit - At COA	-	-
TOTAL	8,000	8,000
11) Current Assets:		
GST Input	(1,440)	(1,440)
TDS & TCS receivable	-	-
Interest accrued on FD	-	-
Tuition Fee Receivable	1,51,09,581	2,73,07,923
Other Fee Receivable	3,86,265	4,49,000
Grade Applicable Fee Receivable	-	-
College Fee Receivable	20,95,837	40,32,000
University Fee Receivable	2,51,925	4,87,620
Infrastructure Fee Receivable	1,95,000	6,60,000
Transportation Fee Receivable	-	-
Uniform and accessory	2,99,200	-
Fees Receivable 2019-20	-	-
Fees Receivable 2020-21	-	-
Consumables	8,56,601	-
TOTAL	1,91,92,968	3,29,35,103
12) Loans and Advances:		
Advance Salary	-	-
Advance - Peoples Skills India Pvt. Ltd.	-	-
Eranna Trust	-	-
Advance to Vendors	21,15,978	8,50,976
Gopalan Enterprises International Pvt. Ltd.	-	-
Gopalan Center for Excellence	-	-
Gopalan Enterprises	-	-
Gopalan Grand Mercure	-	-
Gopalan and Associates	-	-
Gopalan Advertising	8,43,166	8,43,166
Gopalan Enterprises (Purchase)	9,66,398	9,66,398
GF	2,45,17,950	5,31,931
GIS	(9,32,22,875)	(9,12,83,140)
GIS KG	-	-
GNS	(2,18,51,017)	(2,18,51,017)
GNS KG	-	-
GTTS	55,52,954	55,52,954
GTTS KG	-	-
GNSS	-	-
GNSS KG	-	-
GCEM	-	-
GSAP	(5,40,00,649)	(5,40,00,649)
GCC	(10,000)	(10,000)
GPUC	(10,41,873)	(10,41,873)
GSC	59,69,664	59,69,664
GSA	-	-
TOTAL	(13,01,60,304)	(15,34,71,590)
13) Sundry Debtors: Other than Associated Enterprises		
Debtors of - Gopalan National School	-	-

14) Cash in hand and at Bank:		
Imprest Cash	-	-
Petty Cash	-	-
Main Cash	51,872	
Indian overseas bank	3,09,369	1,42,700
Axis Bank	1,87,56,643	34,35,234
Bank of Baroda	1,20,030	70,030
Balance with Banks	-	-
TOTAL	1,92,37,913	36,47,965
15) Fees:		
Fees-Tuition (REFER NOTE 35)	5,95,93,886	5,37,78,524
Fees- Application Forms	81,500	99,800
Fees- University	17,76,680	16,77,940
Fees- College	1,89,61,370	1,65,49,565
Infrastructure Development Fee	12,50,000	15,40,000
Fees- Examination	3,20,199	17,43,691
Grade Applicable Fee	-	-
Fees- Transportation	1,74,870	7,500
Fees- Hostel	48,68,690	24,27,100
Sports Centre Fees	-	-
Fees- Books	-	-
Fees- Registration	-	-
Fees- RTE	-	-
Fees- Eligibility	-	-
Fees- Others	7,46,297	5,21,876
Fees- Revaluation	1,52,170	3,19,140
Scholarship Fee	-	-
Sponsorship & Training Fees	5,000	49,500
Fees- Pupilpod	-	-
Inter School Activity Fee	-	-
Exam Remuneration, Exam Centre & NSS Program	35,000	28,000
Admission Cancellation Fee	9,40,000	7,75,000
Graduation Day Fees	-	-
TOTAL	8,89,05,662	7,95,17,636
16) Other Income:		
Pantry Income	-	-
Penalties & Fines	35,000	1,027
Interest on SB	6,54,125	58,090
Interest on FD	-	-
Interest on IT Refund	-	-
Miscellaneous Income	27,686	1,46,664
Recovery from staff	-	-
Interest on Others	-	-
Balance Written Off	-	-
TOTAL	7,16,811	2,05,781
17) Admin & General Expenses :		
Advertisement Charges	10,59,659	12,60,584
Building Rent	-	-
Audit Fee	-	75,000
Courier Charges	-	8,300
Electricity Charges	4,28,773	2,04,513
House Keeping Expenses	3,75,445	4,14,863
Transport charges	27,887	-
Local Conveyance	43,056	15,553
Medical Expenses	-	17,550
Milk Expenses	1,52,436	89,756
Misc Expenses	1,806	3,530
Mobile Allowance	9,488	6,636
Newspapers & Periodicals	11,519	12,881
Office Expenses	40,534	5,055
Pantry Expenses	13,47,535	91,405
Pooja Expenses	23,795	5,395

Printing & Stationery	6,37,210	5,92,999
Property Tax	6,000	-
Staff Uniform and dress expenses	(11,000)	2,050
Staff Welfare Expenses	20,483	5,549
Telephone & Internet Charges	14,500	5,46,868
Water Charges	8,97,705	3,96,200
Civil materials consumption charges	1,39,381	-
Interiors consumption charges	7,23,371	-

Membership, Renewal & Subscription	45,000	3,00,867
Training & Placement Charges	7,26,049	-
Plumbing charges	4,47,726	-
IT Materials	84,931	-
Walky Charges	-	-
Boarding & Lodging Expenses	4,400	-
Insurance	3,80,844	3,81,031
Balances Written off	-	14,278
Communication Expense	5,31,000	-
Event Management	-	-
Interest and Penalty	81,379	-
Other Exp	-	81,024
Wages (Contract)	4,73,086	2,26,679
Postage and courier	8,379	-
SRIR service adjustment	(46,733)	-
Recruitment Expenses	14,000	5,000
Professional Fee/Charges Others	87,700	1,46,260
Manning Expenses OT	87,910	-
GRIR Stock adjustment	(39,095)	-
Round Off	692	-
Business Promotion Expenses	-	9,440
TOTAL	88,36,851	49,19,265
18) Financial Charges		
Bank Charges	2,786	14,721
Interest on Loan	-	-
TOTAL	2,786	14,721
19) Repair & Maintenance		
Repairs & Maintenance- Avalahalli Cricket	-	-
Garden Maintenance	9,032	-
Repairs & Maintenance- Computers	33,984	2,00,510
Repairs & Maintenance- AMC	3,34,969	1,99,873
Repairs & Maintenance- Vehicles	44,363	-
Repairs & Maintenance- Building	23,83,529	8,49,770
Repairs & Maintenance- Electrical	93,738	1,500
Repairs & Maintenance- Office Equipment	-	614
Repairs & Maintenance- Others	4,42,312	10,611
Repairs & Maintenance- Xerox Machine	-	-
Repairs & Maintenance- Plant and Machinery	21,216	-
Swimming Pool Maintenance	-	-
Repairs & Maintenance- Furniture	-	-
Fire and Safety Expenses	-	-
Football Ground Maintenance	-	-
Repair & Maintenance - Foundation & Mechanical Materials	31,964	33,925
Repairs & Maintenance- Other Equipment	-	1,53,787
Pest Control	2,06,500	-
TOTAL	36,01,608	14,50,590
20) Salary Expenses		
Bonus	-	30,114
Employer's Contribution to ESI	2,36,335	1,99,223
Employer's Contribution to PF	19,63,823	17,17,492
Employee Group Insurance	-	-
Professional Charges		
- Academic	24,12,750	26,73,413
- Non Academic	11,73,600	14,96,875
Salaries & Wages		
- Academic	3,17,67,924	2,70,63,601
- Non Academic	1,22,68,650	1,38,03,836
- Wages	-	-
HR allowance	-	-
PF Admin Charges	1,63,738	1,43,394
PT Renewal	-	-
Exam Remuneration	-	-
Conveyance Allowance	-	-

Overtime Wages
Gratuities

TOTAL

66,432
7,83,063
5,08,36,315

9,158
(11,47,854)
4,59,89,252

21) Vehicle Maintenance		
Diesel Expenses	-	-
Vehicle Insurance	-	-
Vehicle Maintenance Expenses	-	25,472
TOTAL		25,472
22) School Related		
School and College Related Expenses	-	3,540
Admission Expenses	2,03,155	1,18,013
Commission on Admission	60,000	35,000
Registration Fees	-	-
ICSE Expenses	-	-
IGCSE Expenses	-	700
ID Card Expenses	-	-
Library Expenses	3,850	22,570
VTU Related Fees & Charges	9,53,200	-
Workshop & Seminar	86,996	51,326
Examination Expenses	78,012	11,61,901
Sports charges	45,910	-
Graduation Day Expenses	1,30,288	61,000
Student related	15,830	-
Lab Expenses	70,238	32,544
Orientation Program	47,677	-
Annual Day celebration	86,318	-
University Fees	-	-
NAAC Related Expenses	-	-
Affiliation Charges	80,000	83,694
Grade Applicable Fee Expenses	-	-
Exam Fee- PU Board	-	-
Inspection Charges	17,500	-
Subscription Charges	1,96,206	-
Text & Note Book Expenses	-	-
Record and Observation Book Expenses	-	-
Summer Camp Expenses	-	-
Functions/ Events Expenses	30,373	-
Hiring charges	3,000	-
Inter School Activity	-	-
Uniforms & Dress Expenses	2,89,998	2,60,298
Extra Curriculum Activity Expenses	-	-
License & Permissions	-	-
Other School Related Expenses	-	13,540
School Board Expenses	-	29,41,204
Talent Search Exam	-	-
Gateway Charges	22,420	14,160
Food & Beverages	6,16,185	13,49,650
Website Upgradation Charges	-	-
TOTAL	30,37,156	61,49,140

NOTE 9: SCHEDULE OF FIXED ASSETS

INS	SL NO	Description	WDV at at 01.04.21	Rate	Date	Additions		Deletion	Total	Depr for the year	WDV As at 31.03.22
						>= 180 days	< 180 days				
GCEM	1	Computer & Accessories	4,08,520	40%			34,64,204		67,32,841	26,93,136	40,39,705
GCEM	2	Computer - SmartBoard	92,040	40%					92,040	36,816	55,224
GCEM	3	Computer - Network System	10,054	40%					10,054	4,021	6,032
GCEM	4	Computer - Network System	17,417	40%					17,417	6,967	10,450
GCEM	5	Computer - Network System	10,875	40%					10,875	4,350	6,525
GCEM	6	Computer - Desktop	9,20,400	40%					9,20,400	3,68,160	5,52,240
GCEM	7	Computer - Desktop	12,00,060	40%					12,00,060	4,80,024	7,20,036
GCEM	8	COMPUTER - Dell Latitude LAPTOP 3420	99,828	40%					99,828	39,931	59,897
GCEM	9	Computer Softwares	2,50,378	40%					2,50,378	1,00,151	1,50,227
GCEM	10	Equipments - Printer & Scanner	48,472	40%					48,472	19,389	29,083
GCEM	11	Equipments - Projector	45,602	40%					45,602	18,241	27,361
GCEM	12	Equipments - Projector	75,078	40%					75,078	30,031	45,047
GCEM	13	SONY CAMERA	1,36,651	20%					1,36,651	27,330	1,09,321
GCEM	14	CC Camera	2,97,207	20%					2,97,207	59,441	2,37,766
GCEM	15	Building - GCEM	10,00,801.52	10%					10,00,801.52	1,00,080.15	9,00,721.37
GCEM	16	Equipments - Electrical	9,20,265	20%					9,20,265	1,84,053	7,36,212
GCEM	17	Equipments - Lab	66,31,819	20%					66,31,819	13,26,364	53,05,455
GCEM	18	CCTV SURVEILLANCE	25,960	20%					25,960	5,192	20,768
GCEM	19	CCTV SURVEILLANCE	50,718	20%					50,718	10,144	40,575
GCEM	20	Equipments -Aerodynamics Lab	12,36,640	20%					12,36,640	2,47,328	9,89,312
GCEM	21	Equipments - UAV LAB	5,66,457	20%					5,66,457	1,13,291	4,53,165
GCEM	22	Equipments - Electrical ENGG. LAB	2,45,078	20%					2,45,078	49,016	1,96,063
GCEM	23	Equipments - SUBMERSIBLE WATER PUMP GCEM	71,366	20%					71,366	14,273	57,093
GCEM	24	Equipments : SUBMERSIBLE WATER PUMP GCEM	53,581	20%					53,581	10,716	42,865
GCEM	25	Equipments : Sanitary Napkin Pad Vending Machine	33,690	20%					33,690	6,738	26,952
GCEM	26	Equipments - Office	15,104	20%					15,104	3,021	12,083
GCEM	27	Equipments - Sports	5,45,812	20%					5,45,812	7,28,218	29,12,874
GCEM	28	Furniture & Fixtures	14,863	50%					14,863	7,431	7,431
GCEM	29	Furniture & Fixtures	21,03,247	25%					36,86,217	9,21,554	27,64,663
GCEM	30	Furniture & Fixtures	1,77,885	25%					1,77,885	44,471	1,33,414
GCEM	31	Furniture & Fixtures	47,790	25%					47,790	11,948	35,843
GCEM	32	GRANITE SLABS	2,07,419	-					2,07,419	-	2,07,419
GCEM	33	LIBRARY BOOKS	3,91,396	50%					14,73,547	7,36,774	7,36,774
GCEM	34	Mobile Phone	17,547	20%					17,547	3,509	14,038
GCEM	35	Buses - College	1,42,395	30%					1,42,395	42,719	99,677
GCEM	36	TELEVISIONS	7,253	20%					7,253	1,451	5,802
GCEM	37	UPS	46,939	20%					46,939	9,388	37,551
GCEM	38	XEROX MACHINE	24,390	20%					24,390	4,878	19,512
GCEM	39	Idols & Structures	4,49,280	20%					4,49,280	89,856	3,59,424
GCEM	40	Idols & Structures	3,36,000	20%					3,36,000	67,200	2,68,800
GCEM	41	Carriage Mirror - Traffic Button	4,694	20%					4,694	939	3,756
GCEM	42	Lift	15,95,051	20%					15,95,051	3,19,010	12,76,041
GCEM	43	Equipments - Napkin Burner	7,167	20%					7,167	1,433	5,734
GCEM	44	Equipments - Plumbing	27,237	20%					27,237	5,447	21,789
GCEM	45	HAND METAL DETECTOR	25,707	20%					25,707	5,141	20,566
GCEM	46	Equipments - Pantry	96,424	20%					96,424	19,285	77,139
GCEM	47	REFRIGERATOR	8,704	20%					8,704	1,741	6,963
GCEM	48	Telephone Instruments	2,203	20%					2,203	441	1,763
GCEM	49	WASHING MACHINE	16,859	20%					16,859	3,372	13,487
GCEM	50	Air Conditioner	20,488	20%					20,488	4,098	16,390
GCEM	51	Lab equip-Positioners M2320-K709	-	20%					11,56,544	2,31,309	9,25,235
GCEM			11,98,601.64	20%					13,31,014.830	1,91,27,753	11,39,73,677
FY 2022-23		Total	13,00,84,934						13,77,721,996	1,78,61,832	11,98,60,164