



SCV & ASSOCIATES
Chartered Accountants

Flat No.s 103 & 104, H.No. 11-27-196
"SATYAM", Vasavi Colony, WARANGAL.
Ph : 0870-2562590, 2428200
Fax : 0870-2422997
email : scvandassociates@gmail.com

AUDITOR'S REPORT

Report on the financial statements

We have audited the accompanying financial statements of the **KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCES, Singapuram, Huzurabad, Karimnagar District**, which comprise the Balance Sheet as at **31st March, 2019** and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures on the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Institutions preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, an audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



A. Vamseedhar



SCV & ASSOCIATES
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: 2 :

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the schedules and notes thereon give the information in the manner so required and give a true and fair view:

- a) In the case of the Balance Sheet of **KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCES** state of affairs as at **31st March, 2019**.
- b) In the case of the Income and Expenditure account, of the Deficit for the year ended on that date; and

Report on Other Legal and Regulatory Requirements

We report that :

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of accounts have been kept by **KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCES**, so far as it appears from our examination of those books;
- c) The Balance Sheet and the Income and Expenditure Account of **KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCES** dealt with by this report are in agreement with the books of accounts;

for SCV & ASSOCIATES,
Chartered Accountants
Firm's Registration No :003666S



A. Vamseedhar
A. VAMSEEDHAR
Partner.
Membership No.217047

Place : Warangal
Date: 27.09.2019.



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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM, HUZURABAD,
KARIMNAGAR DISTRICT

FINANCIAL YEAR : 2018 – 2019

A. SIGNIFICANT ACCOUNTING POLICIES :

1. The Accounts are drawn up on historical cost basis and have been prepared in accordance with the applicable Accounting Standards.
2. All Income and Expenditure are accounted on accrual basis.
3. The preparation of financial statements requires estimates and assumption that effect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumption are made on a reasonable and prudent basis taking into account all available information actual results could differ from these estimates and assumptions and such differences are recognized in the period in which the results are crystalized.
4. Depreciation on Fixed Assets is charged under written down value method at the rates and in the manner prescribed by Income Tax Act, 1961.

Date : 27.09.2019.

for SCV & ASSOCIATES,
CHARTERED ACCOUNTANTS.

A. Vamseedhar
(A. VAMSEEDHAR)
PARTNER

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE(SINGAPUR)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	<u>Opening Balances</u>		By	<u>Op. Balances</u>	
"	<u>Cash on Hand</u>		"	SBH OD A/c.62064784193	2,67,40,789.96
"	- College	55,131.00	"	Staff Salaries	8,00,75,745.00
"	- Examination Branch	39,250.00	"	Guest faculty remuneration	41,120.00
"	<u>Cash at Bank</u>		"	P.F.	14,44,232.00
"	SBI A/c.no.52194240193	6,120.00	"	Security services	22,82,934.00
"	SBI A/c.no.52194240206	17,343.00	"	Electricity Charges	13,95,802.00
"	SBI A/c.no.52201541071	20,331.99	"	Contractual Labour Payments	42,56,221.00
"	SBI CA No.52194240568	4,31,359.00	"	Advertisement Charges	1,19,932.00
"	SBI CA No.52194240579	5,510.00	"	Internet Charges	1,91,160.00
"	SBI CA No.62066995180	38,91,820.68	"	Conveyance Charges	19,804.00
"	SBI A/c.no.62023000571	32,37,150.65	"	Property Tax	4,34,692.00
"	Tuition Fee	7,60,23,353.00	"	Common Service Fee	3,65,100.00
"	Other Fee	80,32,800.00	"	BSNL & Rail Tel Bandwidth Char	3,18,157.00
"	Student Bus Fee Collection	42,63,891.00	"	Delnet Membership Fee	3,159.50
"	Interest on SB A/c	26,202.00	"	A.I.C.T.E Fee	1,01,536.00
"	Miscellaneous Income	5,03,192.08	"	DOC CSE Department	70,158.95
"	Registration Fee	1,33,000.00	"	DOC CIVIL Department	57,135.00
"	BSNL Tower Rent	19,550.00	"	DOC H&S Department	14,509.00
"	Internal Exam Fee	85,449.00	"	DOC-- ECE Dept.	79,643.00
"	J.N.T.U.Examination Fee		"	DOC - EEE Dept.	47,553.60
"	Receivable received	61,575.00	"	DOC - M.E. Dept.	1,00,817.00
"	J.N.T.U.Examination Fee	39,12,328.00	"	Functions & Celebrations	61,235.00
"	B.C.Scholarship A/c	2,77,44,100.00	"	Games & Sports	2,73,584.00
"	EBC Scholarships	1,23,16,100.00	"	NAAC Accreditation fee	2,50,750.00
"	S.C.Scholarship A/c	1,65,44,900.00	"	General Expenses	75,207.00
"	ST Scholarship A/c	51,43,600.00	"	General Insurance	31,003.00
"	AP State Minority Finance	30,39,400.00	"	Kits - Health Care Centre	16,420.00
"	Tuition Fee Receivable	1,80,100.00	"	Library Operating Cost	1,27,934.00
"	SBI MTL 37950219314	45,23,720.00	"	Meetings & Seminars Expenses	1,64,415.00
"	Excess Fee collection	18,500.00	"	N C C	1,25,094.00
"	Advance fee received	1,04,400.00	"	Postage & Telegraphs	12,410.00
"	Cholamandalam finance	15,05,885.00	"	Printing & Stationery	3,85,985.00
"	Awards Funds	4,788.00	"	Research & Developement	51,530.00
"	Ekashila Education Society	1,70,00,000.00	"	Retainer Charges	22,000.00
"	Other Receivables received	32,501.00	"	Inspection Fee	42,000.00
"	KITS OZEN -19(Advance)	10,000.00	"	University Convener Fee	2,75,390.00
			"	Membership with Associations	1,500.00
			"	Alumini Association	62,750.00
			"	Caution Money Deposit	22,880.00
			"	Staff Recruitment Charges	26,950.00
			"	Telephone Charges	10,113.00
			"	Training and Placement	13,81,616.80
			"	Travelling Expenses	22,862.00
			"	Bank Charges	4,68,947.50
			"	Students group insurance	1,99,010.00
			"	Student Bus Maintenance	34,89,436.27
			"	Sri Laxmi mess	57,363.00
			"	V.E.S.Hostels	17,23,131.00
			"	V.S.R.DEGREE COLLEGE	36,984.00
			"	Sri Venkateswara mess	66,414.00
		18,89,33,350.40			12,76,45,115.58

V. Lakshmi



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**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM
BALANCE SHEET AS ON**

	<u>Schedule</u>	<u>31-03-2019</u>	<u>31-03-2018</u>
<u>LIABILITIES</u>			
Reserves & Surplus	A	6,87,81,094.65	7,35,94,988.67
Loans & Advances	B	7,05,69,306.27	5,70,31,115.27
Deposits	C	52,09,260.00	52,35,260.00
		<u>14,45,59,660.92</u>	<u>13,58,61,363.94</u>
<u>ASSETS :</u>			
Fixed Assets	D	14,35,26,927.00	14,46,74,343.00
Fixed Deposits			
Current Assets, Loans & Advances	E	4,91,69,580.99	7,76,78,562.90
Less: Current Liabilities	F	(4,81,36,847.07)	(8,64,91,541.96)
		<u>14,45,59,660.92</u>	<u>13,58,61,363.94</u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE



(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

 
(A.VAMSEEDHAR)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

SCHEDULE FORMING PART OF ACCOUNT

SCHEDULE - A : RESERVES & SURPLUS :

31-03-2019

31-03-2018

Reserve Fund B/f	5,35,93,188.67		4,11,45,074.23	
Add/(Less):				
Excess of Income Over Exp./				
(Excess of Exp. Over Income)	(48,13,894.02)	4,87,79,294.65	1,24,48,114.44	5,35,93,188.67
Building Development Fund		2,00,01,800.00		2,00,01,800.00
		6,87,81,094.65		7,35,94,988.67

SCHEDULE - B : LOANS & ADVANCES :

V.E.S. Hostels		2,90,94,818.00		3,08,17,949.00
SBH MTL 62314489233		2,90,123.00		38,34,628.00
SBH MTL 5156		29,44,895.00		33,25,760.00
SBH MTL 37950219314		42,03,861.00		-
SBH MTL 62499663333		28,76,192.27		40,73,180.27
Ekashila Education Society		2,80,00,000.00		1,10,00,000.00
Fortuner Car Loan		11,74,173.00		18,04,703.00
Cholamandalam Finance-Bus loan		12,85,244.00		-
Cholamandalam Finance		-		2,74,895.00
<u>Unsecured Loans</u>				
K sugunakar Reddy		5,00,000.00		5,00,000.00
P Srinivasa Reddy		2,00,000.00		14,00,000.00
		7,05,69,306.27		5,70,31,115.27

SCHEDULE - C : DEPOSITS :

Caution Money Deposit		51,59,680.00		51,85,680.00
ISTE Membership Fee		49,580.00		49,580.00
		52,09,260.00		52,35,260.00

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE



(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS




(A.VAMSEEDHAR)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

**INCOME AND EXPENDITURE ACCOUNT FOR THE
PERIOD FROM 01-04-2018 TO 31-03-2019**

		<u>31-03-2019</u>	<u>31-03-2018</u>
<u>INCOME</u>			
College Fee	G	13,47,00,004.00	14,09,82,150.00
Interest	H	60,225.00	67,790.00
Miscellaneous Income	I	58,09,078.00	47,06,397.90
		<u>14,05,69,307.00</u>	<u>14,57,56,337.90</u>
<u>EXPENDITURE</u>			
Salaries & Wages	J	9,70,22,758.00	10,15,53,394.00
Admn. & Other Exp.	K	2,52,28,540.86	1,80,25,061.34
Financial Expenses	L	49,21,824.16	56,72,703.12
Depreciation		1,82,10,078.00	80,57,065.00
		<u>14,53,83,201.02</u>	<u>13,33,08,223.46</u>
Excess of Income over Expenditure			
Tr to Capital Reserve Fund		(48,13,894.02)	1,24,48,114.44

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE



(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS




(A.VAMSEEDHAR)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

31-03-2019

31-03-2018

SCHEDULE - G : COLLEGE FEES :

Tuition Fees	12,66,67,204.00	13,40,73,900.00
Other Fees	80,32,800.00	69,08,250.00
	13,47,00,004.00	14,09,82,150.00

SCHEDULE - H : INTEREST :

Interest on S.B Account	26,202.00	29,041.00
Interest on Term Deposits	-	2,406.00
Interest on Electricity Deposits	34,023.00	36,343.00
	60,225.00	67,790.00

SCHEDULE - I : MISCELLANEOUS :

Miscellaneous Income	4,86,546.00	5,85,033.90
Registration Fee	1,33,000.00	87,000.00
BSNL Tower Rent	13,800.00	13,800.00
Internal Exam Fee	85,449.00	33,900.00
Student Bus Fee Collection	42,63,891.00	35,49,250.00
Solar Export Units	8,26,392.00	4,37,414.00
	58,09,078.00	47,06,397.90

SCHEDULE - J : SALARIES & WAGES :

Staff Salaries	9,27,65,412.00	9,61,73,949.00
Employees Gratuity(LIC)	-	12,46,657.00
Security Services	25,01,618.00	23,93,235.00
P.F. Contribution	17,14,608.00	17,39,553.00
Guest Faculty Remuneration	41,120.00	-
	9,70,22,758.00	10,15,53,394.00

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

V. Satish Kumar

(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



A. Vamseedhar

(A.VAMSEEDHAR)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

SCHEDULE - K :ADMINISTRATION & OTHER EXPE	31-03-2019	31-03-2018
Retainer Charges	24,000.00	24,000.00
Vehicle Repairs & Maintenance	4,34,442.49	3,16,295.00
Auditors Fees	64,900.00	64,900.00
General Expenses	75,688.00	1,51,459.00
Printing & Stationary	3,91,638.00	1,87,181.00
Property Taxes	4,34,692.00	9,84,973.00
Departmental Operating Cost	4,08,370.55	4,90,135.00
Library Operating Cost	6,14,820.00	7,96,480.00
Postage & Telegram	12,410.00	23,796.00
NAAC Accreditation fee	2,50,750.00	-
University Affiliation Fees	10,15,756.00	-
AICTE Fees	1,01,536.00	1,00,000.00
Travelling Expenses	22,862.00	25,078.00
Donations	30,54,400.00	-
Telephone Charges	10,113.00	11,281.00
Electricity Charges	20,43,183.70	26,45,512.00
General Insurance	1,51,775.00	2,13,973.00
Advertisement Expenses	1,19,932.00	2,63,127.00
Conveyance Charges	19,804.00	35,476.00
Games & Sports	2,73,584.00	2,39,089.00
Training & Placement	15,21,616.80	6,12,510.00
Generator Maintenance	46,589.00	76,680.00
Functions & Celebrations	61,235.00	4,93,458.00
JNTU Recognition Fees	-	90,208.14
Xerox & Printer Maintenance	1,10,353.00	10,720.00
Building Maintenance	23,40,972.00	8,47,016.00
General Maintainance	9,10,309.90	5,01,872.00
Garden Maintenance	4,07,473.00	3,90,144.00
Contractual Labour Payments	47,13,626.00	38,02,717.00
BSNL Leased Line & Railtel Bandwidth Charges	5,08,056.00	4,04,204.00
Meetings & Seminars	1,64,415.00	42,612.00
NCC	1,25,094.00	1,38,428.00
DELNET Membership Fee	3,159.50	13,570.00
Membership with Association	1,500.00	6,900.00
Staff Recruitment Charges	26,950.00	11,000.00
Research & Development	51,530.00	61,100.00
Student Bus Maintenance	36,27,424.92	27,91,983.00
KITS Health Care Center	16,420.00	1,947.00
Internet Band Width Charges	1,91,160.00	3,62,502.00
University Convener charges	2,75,390.00	92,100.00
Inspection Fee	42,000.00	2,95,000.00
Common Service Charges	3,59,600.00	3,93,800.00
Group insurance	1,99,010.00	11,835.20
	<u>2,52,28,540.86</u>	<u>1,80,25,061.34</u>

SCHEDULE - L : FINANCIAL EXPENSES :

Bank Charges	4,68,947.50	44,576.18
Interest on Vehicle loans	2,80,254.00	76,073.37
Interest on Medium Term Loans	13,79,238.00	16,77,301.00
Interest on Cholamandalam Car Loan	-	2,43,317.00
Interest on Adhoc	-	4,09,471.00
Interest On SBH OD	27,93,384.66	32,21,964.57
	<u>49,21,824.16</u>	<u>56,72,703.12</u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE



(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS




(A.VAMSEEDHAR)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

SCHEDULE - F : CURRENT LIABILITIES :

	<u>31-03-2019</u>	<u>31-03-2018</u>
SBH OD A/c.No.62064784193	2,26,45,796.37	2,67,40,789.96
Sundry Creditors	46,56,909.00	32,81,877.00
Contract Labour Payments payable	4,52,831.00	8,68,350.00
Electricity charges payable	3,22,465.70	2,12,055.00
Security services payable	2,14,310.00	3,79,112.00
Salaries payable	1,17,24,287.00	3,42,31,879.00
Provident Fund Payable	2,70,376.00	2,80,529.00
Audit Fee Payable	59,400.00	59,400.00
Retainer Charges Payable	2,000.00	4,000.00
Award Funds	32,728.00	23,152.00
Advance Tuition Fees	27,39,100.00	46,78,500.00
TDS Payable	5,14,104.00	5,29,983.00
Alumni Association Fee	93,708.00	1,53,858.00
JNTU Examination Fee Payable	39,12,328.00	36,77,737.00
Scholarships	-	89,11,651.00
Bus Fares	83,600.00	7,46,750.00
Gratuity Payable	-	12,72,430.00
Group Insurance	7,030.00	7,326.00
LIC A/c	3,60,265.00	3,82,945.00
Profession Tax	35,550.00	39,300.00
Staff Quarter Rent	10,059.00	9,918.00
	4,81,36,847.07	8,64,91,541.96

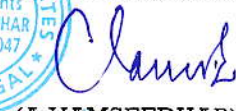
For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE



(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT



For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



(A.VAMSEEDHAR)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

SCHEDULE - E: CURRENT ASSETS , LOANS & ADVANCES :

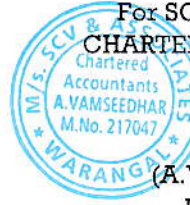
	<u>31-03-2019</u>	<u>31-03-2018</u>
Cash on Hand:		
College	56,302.00	55,131.00
Examination Branch	37,665.00	39,250.00
<u>Cash at Banks:</u>		
SBI, Huzurabad 52194240193	4,822.00	6,120.00
S.B.I., Huzurabad A/c.No.52194240206	17,343.00	17,343.00
SBI, Hnk., 52201541071	20,331.99	20,331.99
S.B.I., CA No.52194240568	7,50,210.00	4,31,359.00
S.B.I., CA No.52194240579	5,510.00	5,510.00
S.B.I., CA No.62066995180	4,96,788.62	38,91,820.68
Examination Branch A/c.62023000571	33,90,306.19	32,37,150.65
Electricity Deposit	6,51,573.48	6,51,573.48
Telephone Deposit	4,962.00	4,962.00
K.I.T.S. Canteen	5,500.00	5,500.00
Vijetha School	1,23,438.00	1,23,438.00
Sri Laxmi Mess	57,363.00	-
Sri Venkateswara mess	66,414.00	-
VSR Degree College	50,68,728.00	50,31,744.00
Construction Advances(As per List)	2,03,760.00	94,013.10
Other Advances(As per List)	1,69,410.00	62,321.00
Other Receivables	40,803.00	65,210.00
Tuition Fee Receivable	2,78,57,800.00	5,24,97,300.00
Basara Cottage Constn.	29,69,886.00	29,69,886.00
Skanda English Medium School	39,36,773.00	54,95,831.00
Vodithala Educational Society	17,40,245.92	17,35,000.00
Cell tower rent receivable	4,600.00	10,350.00
Prepaid Expenses	8,13,078.79	8,95,988.00
Project Office Advance	481.00	1,11,072.00
AFRC fee	36,000.00	-
JNTU Examination Fee Receivable	-	61,575.00
Solar Power Uints Receivable	6,39,486.00	1,58,783.00
	<u>4,91,69,580.99</u>	<u>7,76,78,562.90</u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE



(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS




(A.VAMSEEDHAR)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM**

Schedule - D - DEPRECIATION STATEMENT FOR THE AY 2019-20

Particulars	WDV AS ON 01.04.2018	Addition upto 30.09.2018	Deletions 01.10.2018	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2019
BLOCK I	11,88,064.00	-	26,34,332.00	38,22,396.00	0%	-	38,22,396.00
BLOCK II	11,40,13,701.00	12,57,007.00	52,80,456.00	12,05,51,164.00	10%	1,17,91,095.00	10,87,60,069.00
BLOCK III	2,69,26,878.00	36,00,376.00	21,74,966.00	3,27,02,220.00	15%	47,42,209.00	2,79,60,011.00
BLOCK IV	25,45,700.00	2,11,983.00	16,62,300.00	44,19,983.00	40%	14,35,532.00	29,84,451.00
BLOCK V	-	-	2,41,242.00	2,41,242.00	100%	2,41,242.00	-
	14,46,74,343.00	50,69,366.00	1,19,93,296.00	16,17,37,005.00		1,82,10,078.00	14,35,26,927.00

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

(Signature)

(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM

Schedule - D - DEPRECIATION STATEMENT FOR THE AY 2019-20

Particulars	WDV AS ON 01.04.2018	Addition upto 30.09.2018	Additions from 01.10.2018	Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2019
Library Books	-	-	2,41,242.00	-	2,41,242.00	100%	2,41,242.00	-
Library Extension	11,42,864.00	-	-	-	11,42,864.00	10%	1,14,286.00	10,28,578.00
Library Automation Syste	63.00	-	-	-	63.00	40%	25.00	38.00
Library Bar Coding Scani	7,515.00	-	-	-	7,515.00	15%	1,127.00	6,388.00
Furniture & Fixtures	67,92,847.00	36,540.00	20,64,765.00	-	88,94,152.00	10%	7,86,177.00	81,07,975.00
Electrical Fittings	6,56,385.00	-	-	-	6,56,385.00	10%	65,639.00	5,90,746.00
Air Conditioners	9,85,409.00	-	4,90,000.00	-	14,75,409.00	15%	1,84,561.00	12,90,848.00
Air Coolers	21,173.00	9,000.00	-	-	30,173.00	15%	4,526.00	25,647.00
Biometric System	77,975.00	-	-	-	77,975.00	15%	11,696.00	66,279.00
Finger Printer Scanner	3,285.00	-	-	-	3,285.00	15%	493.00	2,792.00
Kent Perk Ro Machine	7,133.00	-	-	-	7,133.00	15%	1,070.00	6,063.00
EPABEX System	1,32,916.00	-	48,792.00	-	1,81,708.00	15%	23,597.00	1,58,111.00
Adjustable Lader	1,956.00	-	-	-	1,956.00	15%	293.00	1,663.00
Office Tables	1,198.00	-	-	-	1,198.00	10%	120.00	1,078.00
Refrigerator	25,138.00	-	-	-	25,138.00	15%	3,771.00	21,367.00
Fax Machine	2,944.00	-	-	-	2,944.00	15%	442.00	2,502.00
Television	1,717.00	-	97,800.00	-	99,517.00	15%	7,593.00	91,924.00
V Sat Equipment	4,469.00	-	-	-	4,469.00	15%	670.00	3,799.00
Workshop Tools	25,185.00	-	10,250.00	-	35,435.00	15%	4,547.00	30,888.00
Zym Equipment	18,403.00	-	-	-	18,403.00	15%	2,760.00	15,643.00
Sports Equipment	62,024.00	-	-	-	62,024.00	15%	9,304.00	52,720.00
Projectors	2,80,766.00	-	1,06,000.00	-	3,86,766.00	15%	50,065.00	3,36,701.00
Vacuum Cleaner	331.00	-	-	-	331.00	15%	50.00	281.00
Water Coolers	1,73,095.00	10,000.00	-	-	1,83,095.00	15%	27,463.00	1,55,632.00
Water Filters	387.00	-	-	-	387.00	15%	58.00	329.00
Water Plant	90,460.00	-	-	-	90,460.00	15%	13,569.00	76,891.00
Water Purifiers	6,298.00	-	-	-	6,298.00	15%	945.00	5,353.00
Borewell	4,538.00	-	-	-	4,538.00	15%	681.00	3,857.00
Electric Motors & Pumps	42,484.00	19,470.00	-	-	61,954.00	15%	9,293.00	52,661.00
Coffee Vending Machine	5,129.00	-	-	-	5,129.00	15%	769.00	4,360.00
	1,05,74,087.00	75,010.00	30,58,849.00	-	1,37,07,946.00		15,66,832.00	1,21,41,114.00

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V. Subbarao

KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM

:: 2 ::

Particulars	WDV AS ON 01.04.2018	Addition upto 30.09.2018	Additions from 01.10.2018	Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2019
Balance b/f	1,05,74,087.00	75,010.00	30,58,849.00	-	1,37,07,946.00		15,66,832.00	1,21,41,114.00
Electric Geysor	37,406.00	-	-	-	37,406.00	15%	5,611.00	31,795.00
Mixture	256.00	-	-	-	256.00	15%	38.00	218.00
Scooter	509.00	-	-	-	509.00	15%	76.00	433.00
H.T. Transformer	6,30,800.00	-	-	-	6,30,800.00	15%	94,620.00	5,36,180.00
Cellular Phones 4Nos	3,061.00	-	-	-	3,061.00	15%	459.00	2,602.00
200 KVA Generator	2,56,787.00	-	-	-	2,56,787.00	15%	38,518.00	2,18,269.00
UPS & Invertor	14,08,631.00	2,06,106.00	1,66,964.00	-	17,81,701.00	15%	2,54,733.00	15,26,968.00
Video & Audio	2,67,135.00	-	-	-	2,67,135.00	15%	40,070.00	2,27,065.00
Computer Printers	58,224.00	-	-	-	58,224.00	15%	8,734.00	49,490.00
Currency Counting Mach	10,220.00	-	-	-	10,220.00	15%	1,533.00	8,687.00
Fake Note Detector	416.00	-	-	-	416.00	15%	62.00	354.00
Xerox Machine	4,41,124.00	-	-	-	4,41,124.00	15%	66,169.00	3,74,955.00
Spiral Binding Machine	1,737.00	-	-	-	1,737.00	15%	261.00	1,476.00
Type Writer	413.00	-	-	-	413.00	15%	62.00	351.00
Duplicate Machine	689.00	-	-	-	689.00	15%	103.00	586.00
Lawn Mover & Vibrator	13,192.00	-	-	-	13,192.00	15%	1,979.00	11,213.00
Fire Safety Equipment	14,04,845.00	-	-	-	14,04,845.00	15%	2,10,727.00	11,94,118.00
ENT Lab Equipment	70,499.00	-	-	-	70,499.00	15%	10,575.00	59,924.00
BEE Lab Equipment	64,726.00	-	3,08,447.00	-	3,73,173.00	15%	32,842.00	3,40,331.00
ECE Lab Equipment	24,86,791.00	7,757.00	84,027.00	-	25,78,575.00	15%	3,80,484.00	21,98,091.00
Workshop Equipment	11,388.00	-	-	-	11,388.00	15%	1,708.00	9,680.00
Computer Lab Equipment	22,20,580.00	2,05,517.00	13,26,000.00	-	37,52,097.00	40%	12,35,639.00	25,16,458.00
Fluid Mechanical Lab	11,894.00	-	-	-	11,894.00	15%	1,784.00	10,110.00
Electrical Machines	5,11,735.00	-	-	-	5,11,735.00	15%	76,760.00	4,34,975.00
E.Cad Lab Equipment	26.00	-	-	-	26.00	40%	10.00	16.00
N.T. Lab	2,21,167.00	-	-	-	2,21,167.00	15%	33,175.00	1,87,992.00
PE Lab	18,435.00	-	-	-	18,435.00	15%	2,765.00	15,670.00
Power Electronic Lab..	16,52,767.00	-	-	-	16,52,767.00	15%	2,47,915.00	14,04,852.00
Power System lab-EEE de	-	-	1,16,230.00	-	1,16,230.00	15%	8,717.00	1,07,513.00
P.M.P. Lab	2,389.00	-	-	-	2,389.00	15%	358.00	2,031.00
Control Systems Lab..	68,535.00	-	-	-	68,535.00	15%	10,280.00	58,255.00
English Language Lab	2,907.00	-	11,300.00	-	14,207.00	40%	3,423.00	10,784.00
TOTAL	2,24,53,371.00	4,94,390.00	50,71,817.00	-	2,80,19,578.00		43,37,022.00	2,36,82,556.00

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V. Subbaraj

**KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM**

:: 3 ::

Particulars	WDV AS ON 01.04.2018	Addition upto 30.09.2018	Additions from 01.10.2018	Deletion	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2019
B/f	2,24,53,371.00	4,94,390.00	50,71,817.00	-	2,80,19,578.00	-	43,37,022.00	2,36,82,556.00
Mech. Dept. Equipt.	31,94,405.00	-	5,06,280.00	-	37,00,685.00	15%	5,17,132.00	31,83,553.00
Mech. Dept. Computers	91.00	-	-	-	91.00	40%	36.00	55.00
MCA Computer Centre	938.00	-	-	-	938.00	40%	375.00	563.00
Civil Dept - Equipt.	32,76,210.00	-	80,991.00	-	33,57,201.00	15%	4,97,506.00	28,59,695.00
Chemistry & Physics Lab	1,35,500.00	-	83,635.00	-	2,19,135.00	15%	26,598.00	1,92,537.00
BT Roads	51,55,530.00	-	-	-	51,55,530.00	10%	5,15,553.00	46,39,977.00
Basket Ball Court	2,49,781.00	-	-	-	2,49,781.00	10%	24,978.00	2,24,803.00
Conference Hall - (U/C)	11,88,064.00	-	-	-	11,88,064.00	0%	-	11,88,064.00
Indoor Games Stadium	6,56,274.00	-	-	-	6,56,274.00	10%	65,627.00	5,90,647.00
Academic Bldg	1,72,83,918.00	1,12,847.00	7,47,520.00	-	1,81,44,285.00	10%	17,77,053.00	1,63,67,232.00
Digital Library	4.00	-	-	-	4.00	40%	2.00	2.00
ECE Lab Softwares	86,761.00	-	3,25,000.00	-	4,11,761.00	40%	99,704.00	3,12,057.00
EEE Lab Softwares	45,406.00	3,850.00	-	-	49,256.00	40%	19,702.00	29,554.00
Mech. Dept Softwares	47,776.00	-	-	-	47,776.00	40%	19,110.00	28,666.00
Rail Tel Internet	2,44,180.00	-	-	-	2,44,180.00	15%	36,627.00	2,07,553.00
Fortuner Car	26,72,904.00	-	-	-	26,72,904.00	15%	4,00,936.00	22,71,968.00
CC TV	98,274.00	-	67,550.00	-	1,65,824.00	15%	19,807.00	1,46,017.00
Digital Camera	14,659.00	-	-	-	14,659.00	15%	2,199.00	12,460.00
Boys Hostel Extension	32,00,972.00	7,24,138.00	7,55,576.00	-	46,80,686.00	10%	4,30,290.00	42,50,396.00
Girls Hostel Extension	3,32,658.00	86,177.00	48,509.00	-	4,67,344.00	10%	44,309.00	4,23,035.00
Building	6,87,92,409.00	1,32,785.00	15,00,563.00	-	7,04,25,757.00	10%	69,67,548.00	6,34,58,209.00
Mechanical Building	22,33,857.00	85,134.00	1,04,418.00	-	24,23,409.00	10%	2,37,120.00	21,86,289.00
Mechanical Eng. Worksh	75,15,008.00	79,386.00	59,105.00	-	76,53,499.00	10%	7,62,395.00	68,91,104.00
Staff Bus	3,28,950.00	-	-	-	3,28,950.00	15%	49,343.00	2,79,607.00
Mahindra Student Bus	17,91,751.00	17,88,985.00	-	-	35,80,736.00	15%	5,37,110.00	30,43,626.00
Scanner	4,683.00	-	8,000.00	-	12,683.00	15%	1,302.00	11,381.00
Solar Energy Plant	1,41,148.00	2,616.00	-	-	1,43,764.00	40%	57,506.00	86,258.00
Bus(2No's)	-	15,59,058.00	-	-	15,59,058.00	15%	2,33,859.00	13,25,199.00
Bus(5No's)	-	-	26,34,332.00	-	26,34,332.00	0%	-	26,34,332.00
Vehicles(6 No's)	34,34,764.00	-	-	-	34,34,764.00	15%	5,15,215.00	29,19,549.00
TOTAL	14,45,80,246.00	50,69,366.00	1,19,93,296.00	-	16,16,42,908.00		1,81,95,964.00	14,34,46,944.00

(Continued to 4th.. Page.)

V. Lakshmi



KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM

:: 4 ::

EXAMINATION BRANCH

Particulars	WDV AS ON 01.04.2018	Addition upto 30.09.2018	Additions from 01.10.2018	Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2019
Xerox Machine	92,403.00	-	-	-	92,403.00	15%	13,860.00	78,543.00
Type Writer	494.00	-	-	-	494.00	15%	74.00	420.00
Laser Printer	1,200.00	-	-	-	1,200.00	15%	180.00	1,020.00
GRAND TOTAL	94,097.00	50,69,366.00	1,19,93,296.00	-	16,17,37,005.00		14,114.00	79,983.00
	14,46,74,343.00						1,82,10,078.00	14,35,26,927.00

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

V. Sattish Kumar

(V. SATTISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

