



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, 2020** 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.





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

: 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, 2020**.
- 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. SATYANARAYANA
Partner.
Membership No.012725



Place : Warangal
Date: 15.01.2021

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE(SINGAPUR)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balances		By Op. Balances	
<u>Cash on Hand</u>		SBH OD A/c.62064784193	2,26,45,796.37
- College	56,302.00	" Staff Salaries	7,25,51,719.00
- Examination Branch	37,665.00	" Guest faculty remuneration	72,000.00
" <u>Cash at Bank</u>		" Provident Fund	14,00,485.00
SBI A/c.no.52194240193	4,822.00	" Security services	24,08,158.00
SBI A/c.no.52194240206	17,343.00	" Electricity Charges	18,81,912.00
SBI A/c.no.52201541071	20,331.99	" Contractual Labour Payments	46,14,888.00
SBI CA No.52194240568	7,50,210.00	" Advertisement Charges	1,50,528.00
SBI CA No.52194240579	5,510.00	" Internet Charges	1,91,160.00
SBI CA No.62066995180	4,96,788.62	" Conveyance Charges	54,984.00
SBI A/c.no.62023000571	33,90,306.19	" Property Tax	4,26,021.00
" Tuition Fee	7,76,01,488.00	" University Fees	36,86,400.00
" Other Fee	76,20,059.30	" BSNL & Rail Tel Bandwidth Char	5,50,294.00
" Student Bus Fee Collection	54,09,897.00	" Delnet Membership Fee	13,570.00
" Interest on SB A/c	39,866.00	" A.I.C.T.E Fee	2,13,000.00
" Miscellaneous Income	6,31,110.00	" DOC - Civil Dept.	55,815.00
" BSNL Tower Rent	10,350.00	" DOC - CSE DEPARTMENT	2,61,344.00
" Internal Exam Fee	48,430.00	" DOC - ECE DEPT.	1,72,528.00
" Income On Exports units Solar I	4,78,271.00	" DOC - EEE DEPT.	48,335.00
" J.N.T.U.Examination Fee	55,42,333.70	" DOC - M.E. DEPT.	73,290.00
" <u>Scholarships</u>		" DOC - PHY. & CHEM. LABS	26,920.00
" B.C.Scholarship A/c	2,01,10,900.00	" Functions & Celebrations	11,95,501.00
EBC Scholarships	1,04,72,500.00	" Games & Sports	2,34,279.00
S.C.Scholarship A/c	84,96,400.00	" NAAC Accreditation fee	3,98,250.00
" ST Scholarship A/c	23,40,400.00	" General Expenses	2,29,173.24
" AP State Minority Finance	47,03,400.00	" General Insurance	1,06,238.14
" Tuition Fee Receivable	10,000.00	" Kits - Health Care Centre	1,970.00
" Other Receivables	7,183.00	" Library Operating Cost	3,32,770.00
" Electricity Charges Receivable	10,04,908.70	" Meetings & Seminars Expenses	1,04,280.00
" SBI MTL 37950219314	5,93,504.00	" N C C	1,14,207.00
" Cholomandalam New 2 Bus Loa	40,01,770.00	" Postage & Telegraphs	7,395.00
" Cholamandalam finance	2,890.00	" Printing & Stationery	3,21,996.00
" V,E.S.Hostels	81,00,000.00	" Research & Developement	71,794.00
" Advance Tuition Fee	2,50,500.00	" Retainer Charges	24,000.00
Late Shri V.Rajeswara Rao	4,788.00	" Membership with Associations	53,100.00
" JUTUB Zone	11,700.00	" University Affiliation Fee	43,015.00
" University Infrastructure Fee	26,03,200.00	" Telephone Charges	11,416.00
" Skanda English Medium School	1,40,000.00	" Training and Placement	8,46,551.00
" Vodithala Education Society	3,00,000.00	" Bank Charges	3,00,073.81
" VSR Degree College	1,70,000.00	" Students group insurance	2,30,926.00
" Sale Proceeds of Buses(2 No.s)	7,30,000.00	" Student Bus Maintenance	37,04,346.55
		" <u>Repairs & Maintenance</u>	
		Lawns & Gardens	3,38,209.00
		Buildings	19,06,225.95
		General	7,27,339.00
		Vehicles	4,60,908.16
		Generator	90,680.00
		" Interest on O D 62064784193	23,03,094.18
		" Alumini Association	4,410.00
	16,62,15,127.50		12,56,61,295.40

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE(SINGAPUR)

:: 2 ::

	B/f. 16,62,15,127.50		B/f. 12,56,61,295.40
Cl. Balances			
SBH OD A/c.62064784193	2,36,58,253.51	" Sundry creditors payable paid	30,33,022.00
		" Outstanding Liabilities paid	1,67,63,435.70
		" Fixed Assets	1,78,01,166.50
		" Construction Advances	22,46,401.65
		" Advance Tuition fee	4,52,866.00
		" SBI-MTL 62411925156	32,03,856.00
		" SBI-MTL 62314489233	2,90,123.00
		" SBI-MTL 62499663333	14,64,676.00
		" SBI MTL 37950219314	23,29,000.00
		" V.E.S.Hostels	9,67,920.00
		" Cholamandal Finance-Bus	4,48,960.00
		" Cholamandal Finance-Car	7,71,926.00
		" Cholamandalam finance New B	8,27,440.00
		" Ekashila Education Society	30,00,000.00
		" Electricity deposit	1,55,340.00
		" Scholarship	8,85,000.00
		" TCS	39,512.00
		" Advance Tuition Fee	2,50,500.00
		" VSR Degree College	1,18,503.00
		" K Sugunakar Reddy	5,00,000.00
		" P.Srinivasa Reddy	-
		" Late Shri V.Rajeswara Rao	10,000.00
		" JNTU exam fee	41,46,157.70
		" Cl. Balances	
		Cash on Hand	
		- College	1,28,170.00
		- Examination Branch	11,643.30
		" Cash at Bank	
		SBI A/c.no.52194240193	13,583.00
		SBI A/c.no.52194240206	15,396.00
		SBI A/c.no.52201541071	23,644.99
		SBI CA No.52194240568	10,30,330.00
		SBI CA No.52194240579	-
		SBI CA No.62066995180	4,39,906.01
		SBI A/c.no.62023000571	28,43,606.76
	<u>18,98,73,381.01</u>		<u>18,98,73,381.01</u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

V. Satish Kumar

(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



A.Satyana Rayana

(A.SATYANARAYANA)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM
BALANCE SHEET AS ON 31.03.2020**

LIABILITIES	Schedule	31-03-2020	31-03-2019
Reserves & Surplus	A	6,32,67,501.28	6,87,81,094.65
Loans & Advances	B	6,73,10,627.27	7,05,69,306.27
Deposits	C	52,09,260.00	52,09,260.00
		<u>13,57,87,388.55</u>	<u>14,45,59,660.92</u>
ASSETS :			
Fixed Assets	D	14,22,01,224.50	14,35,26,927.00
Fixed Deposits			
Current Assets, Loans & Advances	E	5,37,32,826.61	5,74,81,231.99
Less: Current Liabilities	F	(6,01,46,662.56)	(5,64,48,498.07)
		<u>13,57,87,388.55</u>	<u>14,45,59,660.92</u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

V. Satish Kumar
(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT



For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

A. Satyanarayana
(A.SATYANARAYANA)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

SCHEDULE FORMING PART OF ACCOUNT

SCHEDULE - A : RESERVES & SURPLUS :

	<u>31-03-2020</u>	<u>31-03-2019</u>
Reserve Fund B/f	4,87,79,294.65	5,35,93,188.67
Add/(Less):		
Excess of Income Over Exp./		
(Excess of Exp. Over Income)	<u>(55,13,593.37)</u>	<u>(48,13,894.02)</u>
Building Development Fund	2,00,01,800.00	2,00,01,800.00
	<u><u>6,32,67,501.28</u></u>	<u><u>6,87,81,094.65</u></u>

SCHEDULE - B : LOANS & ADVANCES :

V.E.S. Hostels	3,24,01,010.00	2,90,94,818.00
SBH MTL 62314489233	-	2,90,123.00
SBH MTL 5156	-	29,44,895.00
SBH MTL 37950219314	30,80,233.00	42,03,861.00
SBH MTL 62499663333	17,73,563.27	28,76,192.27
Ekashila Education Society	2,50,00,000.00	2,80,00,000.00
Fortuner Car Loan	4,94,099.00	11,74,173.00
Cholamandalam Finance-Bus loan	9,38,954.00	12,85,244.00
Cholamandalam Finance-New Bus loan	34,22,768.00	-
<u>Unsecured Loans</u>		
K Sugunakar Reddy	-	5,00,000.00
P Srinivasa Reddy	2,00,000.00	2,00,000.00
	<u><u>6,73,10,627.27</u></u>	<u><u>7,05,69,306.27</u></u>

SCHEDULE - C : DEPOSITS :

Caution Money Deposit	51,59,680.00	51,59,680.00
ISTE Membership Fee	49,580.00	49,580.00
	<u><u>52,09,260.00</u></u>	<u><u>52,09,260.00</u></u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

V. Satish Kumar

(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT



For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

A. Satyanarayana

(A.SATYANARAYANA)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

SCHEDULE - E: CURRENT ASSETS , LOANS & ADVANCES :

	<u>31-03-2020</u>	<u>31-03-2019</u>
Cash on Hand:		
College	1,28,170.00	56,302.00
Examination Branch	11,643.30	37,665.00
Cash at Banks:		
S B I, Huzurabad 52194240193	13,583.00	4,822.00
S.B.I., Huzurabad A/c.No.52194240206	15,396.00	17,343.00
S B I, Hnk., 52201541071	23,644.99	20,331.99
S.B.I., CA No.52194240568	10,30,330.00	7,50,210.00
S.B.I., CA No.52194240579	-	5,510.00
S.B.I., CA No.62066995180	4,39,906.01	4,96,788.62
Examination Branch A/c.62023000571	28,43,606.76	33,90,306.19
Electricity Deposit	8,06,913.48	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	2,49,888.00	57,363.00
Sri Venkateswara mess	2,24,128.00	66,414.00
VSR Degree College	50,17,231.00	50,68,728.00
Construction Advances(As per List)	10,53,950.50	2,03,760.00
Other Advances(As per List)	14,29,975.15	2,05,410.00
Other Receivables	1,12,052.00	45,403.00
Tuition Fee Receivable	3,50,54,863.00	3,61,69,451.00
Basara Cottage Constn.	29,69,886.00	29,69,886.00
Skanda English Medium School	-	39,36,773.00
Vodithala Educational Society	14,82,492.92	17,40,245.92
Prepaid Expenses	6,71,266.50	8,13,078.79
Project Office Advance	20,000.00	481.00
Solar Power Units Receivable	-	6,39,486.00
	5,37,32,826.61	5,74,81,231.99

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

V. Satish Kumar

(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



A.Satyanarayana


(A.SATYANARAYANA)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

SCHEDULE - F : CURRENT LIABILITIES :

	<u>31-03-2020</u>	<u>31-03-2019</u>
SBH OD A/c.No.62064784193	2,36,58,253.51	2,26,45,796.37
Sundry Creditors	24,80,783.05	46,56,909.00
Contract Labour Payments payable	3,43,748.00	4,52,831.00
Electricity charges payable	2,20,834.00	3,22,465.70
Security Servies Payable	1,92,919.00	2,14,310.00
Salaries payable	2,12,72,116.00	1,17,24,287.00
Provident Fund Payable	2,61,481.00	2,70,376.00
Audit Fee Payable	59,400.00	59,400.00
Retainer Charges payable	-	2,000.00
Award Funds	27,516.00	32,728.00
Advance Tuition Fees	1,45,800.00	27,39,100.00
TDS Payable	6,08,471.00	5,14,104.00
Alumni Association Fee	89,298.00	93,708.00
JNTU Examination Fee Payable	24,54,000.00	39,12,328.00
Scholarships	74,26,651.00	83,11,651.00
Bus Fares	83,600.00	83,600.00
Group Insurance	13,320.00	7,030.00
LIC A/c	6,93,737.00	3,60,265.00
Profession Tax	1,04,050.00	35,550.00
Staff Quarter Rent	10,685.00	10,059.00
	<u>6,01,46,662.56</u>	<u>5,64,48,498.07</u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE


(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS





(A.SATYANARAYANA)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

	<u>31-03-2020</u>	<u>31-03.2019</u>
<u>SCHEDULE - G : COLLEGE FEES :</u>		
Tuition Fees	12,45,78,500.00	12,66,67,204.00
Other Fees	77,31,059.30	80,32,800.00
	<u>13,23,09,559.30</u>	<u>13,47,00,004.00</u>
<u>SCHEDULE - H : INTEREST :</u>		
Interest on S.B Account	39,866.00	26,202.00
Interest on Electricity Deposits	27,353.00	34,023.00
	<u>67,219.00</u>	<u>60,225.00</u>
<u>SCHEDULE - I : MISCELLANEOUS :</u>		
Miscellaneous Income	6,61,544.00	6,19,546.00
BSNL Tower Rent	10,350.00	13,800.00
Internal Exam Fee	48,430.00	85,449.00
Student Bus Fee Collection	54,09,897.00	42,63,891.00
Solar Export Units	8,43,693.70	8,26,392.00
	<u>69,73,914.70</u>	<u>58,09,078.00</u>
<u>SCHEDULE - J : SALARIES & WAGES :</u>		
Staff Salaries	9,35,24,821.00	9,27,65,412.00
Employees Gratuity(LIC)	16,34,230.00	-
Security Services	26,05,014.00	25,01,618.00
P.F. Contribution	16,61,966.00	17,14,608.00
Guest Faculty Remuneration	72,000.00	41,120.00
	<u>9,94,98,031.00</u>	<u>9,70,22,758.00</u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE


(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS




(A.SATYANARAYANA)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

SCHEDULE - K : ADMINISTRATION & OTHER EXPENSES

	<u>31-03-2020</u>	<u>31-03-2019</u>
Retainer Charges	24,000.00	24,000.00
Vehicle Repairs & Maintenance	4,70,455.16	4,34,442.49
Auditors Fees	64,900.00	64,900.00
General Expenses	2,85,122.24	1,02,638.00
Printing & Stationary	3,21,996.00	3,91,638.00
Property Taxes	4,26,021.00	4,34,692.00
Departmental Operating Cost	6,38,232.00	4,08,370.55
Library Operating Cost	4,74,502.00	6,14,820.00
Postage & Telegram	7,395.00	12,410.00
Professional Tax	7,500.00	-
NAAC Accreditation fee	3,98,250.00	2,50,750.00
University Affiliation Fees	10,87,215.00	16,92,746.00
AICTE Fees	2,13,000.00	1,01,536.00
Travelling & Conveyance Expenses	54,984.00	42,666.00
Donations	-	30,54,400.00
Telephone Charges	11,416.00	10,113.00
Electricity Charges	22,32,350.00	20,43,183.70
General Insurance	1,25,021.00	1,51,775.00
Advertisement Expenses	1,50,528.00	1,19,932.00
Games & Sports	2,91,184.00	2,73,584.00
Training & Placement	8,46,551.00	15,21,616.80
Generator Maintenance	91,388.00	46,589.00
Functions & Celebrations	11,85,501.00	61,235.00
Xerox & Printer Maintenance	-	1,10,353.00
Building Maintenance	20,45,041.00	23,40,972.00
General Maintenance	7,85,631.00	9,10,309.90
Garden Maintenance	3,38,209.00	4,07,473.00
Contractual Labour Payments	49,62,108.00	47,13,626.00
BSNL Leased Line & Railtel Bandwidth Charges	5,02,286.00	5,08,056.00
Meetings & Seminars	1,04,280.00	1,64,415.00
NCC	1,20,207.00	1,25,094.00
DELNET Membership Fee	13,570.00	3,159.50
Membership with Association	53,100.00	1,500.00
Research & Development	71,794.00	51,530.00
Student Bus Maintenance	37,71,126.98	36,27,424.92
KITS Health Care Center	1,970.00	16,420.00
Internet Band Width Charges	1,91,160.00	1,91,160.00
Group insurance	2,30,926.00	1,99,010.00
	<u>2,25,98,920.38</u>	<u>2,52,28,540.86</u>

SCHEDULE - L : FINANCIAL EXPENSES :

Bank Charges	3,29,278.81	4,68,947.50
Interest on Vehicle loans	4,92,180.00	2,80,254.00
Interest on Medium Term Loans	12,03,671.00	13,79,238.00
Interest On SBH OD	23,03,094.18	27,93,384.66
	<u>43,28,223.99</u>	<u>49,21,824.16</u>

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

V. Satish Kumar

(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



A. Satyanarayana

(A.SATYANARAYANA)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

**INCOME AND EXPENDITURE ACCOUNT FOR THE
PERIOD FROM 01-04-2019 TO 31-03-2020**

<u>INCOME</u>	<u>Schedule</u>	<u>31-03-2020</u>	<u>31-03-2019</u>
College Fee	G	13,23,09,559.30	13,47,00,004.00
Interest	H	67,219.00	60,225.00
Miscellaneous Income	I	69,73,914.70	58,09,078.00
		<u>13,93,50,693.00</u>	<u>14,05,69,307.00</u>
 <u>EXPENDITURE</u>			
Salaries & Wages	J	9,94,98,031.00	9,70,22,758.00
Admn. & Other Exp.	K	2,25,98,920.38	2,52,28,540.86
Financial Expenses	L	43,28,223.99	49,21,824.16
Depreciation		1,84,39,111.00	1,82,10,078.00
		<u>14,48,64,286.37</u>	<u>14,53,83,201.02</u>
 Excess of Income over Expenditure Tr to Capital Reserve Fund		 (55,13,593.37)	 (48,13,894.02)

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE



(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS





(A.SATYANARAYANA)
PARTNER

**KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM**

Schedule - D - PROVISIONAL DEPRECIATION STATEMENT FOR THE AY 2020-21

Particulars	WDV AS ON	Addition upto	Deletions	TOTAL	Rate	Depreciation	WDV AS ON
	01.04.2019	30.09.2019	01.10.2019				31.03.2020
Library Books	-	4,000.00	2,56,420.00	2,60,420.00	100%	2,60,420.00	-
Library Extension	10,28,578.00	-	-	10,28,578.00	10%	1,02,858.00	9,25,720.00
Library Automation Syste	38.00	-	-	38.00	40%	15.00	23.00
Library Bar Coding Scanu	6,388.00	-	-	6,388.00	15%	958.00	5,430.00
Furniture & Fixtures	81,07,975.00	5,06,620.00	15,12,477.00	1,01,27,072.00	10%	9,37,083.00	91,89,989.00
Electrical Fittings	5,90,746.00	-	2,10,018.00	8,00,764.00	10%	69,576.00	7,31,188.00
Air Conditioners	12,90,848.00	4,57,220.00	2,73,663.00	20,21,731.00	15%	2,82,735.00	17,38,996.00
Air Coolers	25,647.00	19,600.00	-	45,247.00	15%	6,787.00	38,460.00
Biometric System	66,279.00	-	-	66,279.00	15%	9,942.00	56,337.00
Finger Printer Scanner	2,792.00	-	-	2,792.00	15%	419.00	2,373.00
Kent Perk Ro Machine	6,063.00	-	-	6,063.00	15%	909.00	5,154.00
EPABEX System	1,58,111.00	57,574.00	2,650.00	2,18,335.00	15%	32,552.00	1,85,783.00
Adjustable Lader	1,663.00	-	-	1,663.00	15%	249.00	1,414.00
Office Tables	1,078.00	-	-	1,078.00	10%	108.00	970.00
Refrigerator	21,367.00	-	-	21,367.00	15%	3,205.00	18,162.00
Fax Machine	2,502.00	-	-	2,502.00	15%	375.00	2,127.00
Television	91,924.00	-	-	91,924.00	15%	13,789.00	78,135.00
V Sat Equipment	3,799.00	-	-	3,799.00	15%	570.00	3,229.00
Workshop Tools	30,888.00	-	-	30,888.00	15%	4,633.00	26,255.00
Zym Equipment	15,643.00	-	-	15,643.00	15%	2,346.00	13,297.00
Sports Equipment	52,720.00	-	-	52,720.00	15%	7,908.00	44,812.00
Projectors	3,36,701.00	62,900.00	56,700.00	4,56,301.00	15%	64,193.00	3,92,108.00
Vaccume Cleaner	281.00	-	-	281.00	15%	42.00	239.00
Water Coolers	1,55,632.00	-	-	1,55,632.00	15%	23,344.00	1,32,288.00
Water Filters	329.00	-	-	329.00	15%	49.00	280.00
Water Plant	76,891.00	-	-	76,891.00	15%	11,534.00	65,357.00
Water Purifiers	5,353.00	-	-	5,353.00	15%	803.00	4,550.00
Borewell	3,857.00	-	-	3,857.00	15%	579.00	3,278.00
Electric Motors & Pumps	52,661.00	-	-	52,661.00	15%	7,899.00	44,762.00
Coffee Vending Machine	4,360.00	-	-	4,360.00	15%	654.00	3,706.00
	1,21,41,114.00	11,07,914.00	23,11,928.00	1,55,60,956.00		18,46,534.00	1,37,14,422.00

(Continued to 2nd.. Page.)

V. Subudhakar

KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM

:: 2 ::

Particulars	WDV AS ON 01.04.2019	Addition upto 30.09.2019	Additions from 01.10.2019	Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2020
Balance b/f	1,21,41,114.00	11,07,914.00	23,11,928.00	-	1,55,60,956.00		18,46,534.00	1,37,14,422.00
Electric Geysor	31,795.00	-	-	-	31,795.00	15%	4,769.00	27,026.00
Mixture	218.00	-	-	-	218.00	15%	33.00	185.00
Scooter	433.00	-	-	-	433.00	15%	65.00	368.00
H.T. Transformer	5,36,180.00	-	-	-	5,36,180.00	15%	80,427.00	4,55,753.00
Cellular Phones 4Nos	2,602.00	1,500.00	-	-	4,102.00	15%	615.00	3,487.00
200 KVA Generator	2,18,269.00	-	-	-	2,18,269.00	15%	32,740.00	1,85,529.00
UPS & Invertor	15,26,968.00	1,07,280.00	1,59,044.00	-	17,93,292.00	15%	2,57,066.00	15,36,226.00
Video & Audio	2,27,065.00	15,000.00	25,200.00	-	2,67,265.00	15%	38,200.00	2,29,065.00
Computer Printers	49,490.00	-	18,000.00	-	67,490.00	15%	8,774.00	58,716.00
Currency Counting Mach	8,687.00	-	-	-	8,687.00	15%	1,303.00	7,384.00
Fake Note Detector	354.00	-	-	-	354.00	15%	53.00	301.00
Xerox Machine	3,74,955.00	-	-	-	3,74,955.00	15%	56,243.00	3,18,712.00
Spiral Binding Machine	1,476.00	-	-	-	1,476.00	15%	221.00	1,255.00
Type Writer	351.00	-	-	-	351.00	15%	53.00	298.00
Duplicate Machine	586.00	-	-	-	586.00	15%	88.00	498.00
Lawn Mover & Vibrator	11,213.00	-	-	-	11,213.00	15%	1,682.00	9,531.00
Fire Safety Equipment	11,94,118.00	1,38,930.00	-	-	13,33,048.00	15%	1,99,957.00	11,33,091.00
ENT Lab Equipment	59,924.00	-	-	-	59,924.00	15%	8,989.00	50,935.00
BEE Lab Equipment	3,40,331.00	-	91,153.00	-	4,31,484.00	15%	57,886.00	3,73,598.00
ECE Lab Equipment	21,98,091.00	53,913.00	85,848.00	-	23,37,852.00	15%	3,44,239.00	19,93,613.00
Workshop Equipment	9,680.00	-	-	-	9,680.00	15%	1,452.00	8,228.00
Computer Lab Equipmen	25,16,458.00	1,15,058.00	17,95,000.00	-	44,26,516.00	40%	14,11,606.00	30,14,910.00
Fluid Mechanical Lab	10,110.00	-	-	-	10,110.00	15%	1,517.00	8,593.00
Electrical Machines	4,34,975.00	-	-	-	4,74,888.00	15%	68,240.00	4,06,648.00
E.Cad Lab Equipment	16.00	-	-	-	16.00	40%	6.00	10.00
N.T. Lab	1,87,992.00	-	39,913.00	-	1,87,992.00	15%	28,199.00	1,59,793.00
PE Lab	15,670.00	-	-	-	15,670.00	15%	2,351.00	13,319.00
Power Electronic Lab..	14,04,852.00	-	-	-	14,41,312.00	15%	2,13,462.00	12,27,850.00
Power System lab-EEE dk	1,07,513.00	-	36,460.00	-	1,07,513.00	15%	16,127.00	91,386.00
P.M.P. Lab	2,031.00	-	-	-	2,031.00	15%	305.00	1,726.00
Control Systems Lab..	58,255.00	-	-	-	58,255.00	15%	8,738.00	49,517.00
English Language Lab	10,784.00	10,500.00	-	-	21,284.00	40%	8,514.00	12,770.00
	2,36,82,556.00	15,50,095.00	45,62,546.00	-	2,97,95,197.00		47,00,454.00	2,50,94,743.00

(Continued to 3rd.. Page.)

V. Subudhakar

**KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM**

:: 3 ::

Particulars	WDV AS ON	Addition upto	Additions from	Deletion	TOTAL	Rate	Depreciation	WDV AS ON
	01.04.2019	30.09.2019	01.10.2019					31.03.2020
B/f	2,36,82,556.00	15,50,095.00	45,62,546.00	-	2,97,95,197.00	-	47,00,454.00	2,50,94,743.00
Mech. Dept. Equipt.	31,83,553.00	21,240.00	1,92,512.00	-	33,97,305.00	15%	4,95,157.00	29,02,148.00
M Tech. Dept. Equipt.	-	-	1,44,037.00	-	1,44,037.00	15%	10,803.00	1,33,234.00
Mech. Dept. Computers	55.00	-	-	-	55.00	40%	22.00	33.00
MCA Computer Centre	563.00	-	-	-	563.00	40%	225.00	338.00
Civil Dept - Equipt.	28,59,695.00	15,742.00	25,577.00	-	29,01,014.00	15%	4,33,234.00	24,67,780.00
Chemistry & Physics Lab	1,92,537.00	48,380.00	-	-	2,40,917.00	15%	36,138.00	2,04,779.00
BT Roads	46,39,977.00	-	-	-	46,39,977.00	10%	4,63,998.00	41,75,979.00
Basket Ball Court	2,24,803.00	-	-	-	2,24,803.00	10%	22,480.00	2,02,323.00
Conference Hall - (U/C)	11,88,064.00	-	-	-	11,88,064.00	0%	-	11,88,064.00
Indoor Games Stadium	5,90,647.00	-	-	-	5,90,647.00	10%	59,065.00	5,31,582.00
Academic Bldg	1,63,67,232.00	-	1,16,400.00	-	1,64,83,632.00	10%	16,42,543.00	1,48,41,089.00
Digital Library	2.00	-	-	-	2.00	40%	1.00	1.00
ECE Lab Softwares	3,12,057.00	-	-	-	3,12,057.00	40%	1,24,823.00	1,87,234.00
EEE Lab Softwares	29,554.00	-	-	-	29,554.00	40%	11,822.00	17,732.00
H & S Software	-	75,000.00	-	-	75,000.00	40%	30,000.00	45,000.00
Mech. Dept Softwares	28,666.00	-	-	-	28,666.00	40%	11,466.00	17,200.00
Civil. Dept Softwares	-	-	5,42,800.00	-	5,42,800.00	40%	1,08,560.00	4,34,240.00
Rail Tel Internet	2,07,553.00	-	-	-	2,07,553.00	15%	31,133.00	1,76,420.00
Fortuner Car	22,71,968.00	-	-	-	22,71,968.00	15%	3,40,795.00	19,31,173.00
CC TV	1,46,017.00	64,625.00	-	-	2,10,642.00	15%	31,596.00	1,79,046.00
Digital Camera	12,460.00	-	-	-	12,460.00	15%	1,869.00	10,591.00
Boys Hostel Extension	42,50,396.00	2,05,684.00	6,16,730.00	-	50,72,810.00	10%	4,76,445.00	45,96,365.00
Girls Hostel Extension	4,23,035.00	-	-	-	4,23,035.00	10%	42,304.00	3,80,731.00
Building	6,34,58,209.00	13,01,333.00	-	-	6,47,59,542.00	10%	64,75,954.00	5,82,83,588.00
Building U/C	-	-	49,51,168.50	-	49,51,168.50	0%	-	49,51,168.50
Mechanical Building	21,86,289.00	-	-	-	21,86,289.00	10%	2,18,639.00	19,67,660.00
Mechanical Eng. Worksh	68,91,104.00	-	-	-	68,91,104.00	10%	6,89,110.00	62,01,994.00
Staff Bus	2,79,607.00	-	-	-	2,79,607.00	15%	41,941.00	2,37,666.00
Mahindra Student Bus	30,43,626.00	-	-	-	30,43,626.00	15%	4,56,544.00	25,87,082.00
Scanner	11,381.00	-	-	-	11,381.00	15%	1,707.00	9,674.00
Solar Energy Plant	86,258.00	-	-	-	86,258.00	40%	34,503.00	51,755.00
Bus(2No's)	13,25,199.00	33,89,939.00	-	7,30,000.00	39,85,138.00	15%	5,97,771.00	33,87,367.00
Bus(5No's)	26,34,332.00	-	-	-	26,34,332.00	15%	3,95,150.00	22,39,182.00
Vehicles(6 No's)	29,19,549.00	-	-	-	29,19,549.00	15%	4,37,932.00	24,81,617.00
	14,34,46,944.00	66,72,038.00	1,11,51,770.50	7,30,000.00	16,05,40,752.50		1,84,24,174.00	14,21,16,578.50

V. J. K. K.

KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM

:: 4 ::

EXAMINATION BRANCH

Particulars	WDV AS ON	Addition upto	Additions from	Deletions	TOTAL	Rate	Depreciation	WDV AS ON
	01.04.2019	30.09.2019	01.10.2019					31.03.2020
Xerox Machine	78,543.00	-	-	-	78,543.00	15%	11,781.00	66,762.00
Type Writer	420.00	-	-	-	420.00	15%	63.00	357.00
Laser Printer	1,020.00	19,600.00	-	-	20,620.00	15%	3,093.00	17,527.00
	79,983.00	19,600.00	-	-	99,583.00		14,937.00	84,646.00
GRAND TOTAL	14,35,26,927.00	66,91,638.00	1,11,51,770.50	7,30,000.00	16,06,40,335.50		1,84,39,111.00	14,22,01,224.50

For KAMALA INSTITUTE OF TECHNOLOGY
& SCIENCE

V. Satish Kumar

(V. SATISH KUMAR)
SECRETARY & CORRESPONDENT

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



(S. SATYANARAYANA)
PARTNER