



SCV & ASSOCIATES
Chartered Accountants

Flat No.s 103 & 104, H.No. 11-27-196
"SATYAM", Vasavi Colony,
WARANGAL - 506 002, Telangana.
Ph : 0870-2428200. MOb : 9848962091
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, 2022** 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 Institution's 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.



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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, 2022**.
- 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
Partner.
Membership No.217047

Place: Warangal
Date : 23.09.2022

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE(SINGAPUR)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

	RECEIPTS	AMOUNT		PAYMENTS	AMOUNT
To	Opening Balances		By	Departmental Operating Cost	4,20,911.00
	<u>Cash on Hand</u>		"	Internet Bandwith	6,80,259.00
	- College	14,484.00	"	Building Maintanance	11,14,661.00
	- Examination Branch	50,847.00	"	Garden Maintanance	39,654.00
"	<u>Cash at Bank</u>		"	General Maintanance	4,99,687.44
	SBI A/c.no.52194240193	13,583.00	"	Generator Maintanance	43,677.00
	SBI A/c.no.52194240206	15,396.00	"	Guest House Maintanance	18,470.00
	SBI A/c.no.52201541071	23,644.99	"	Vehicle Maintanance	10,63,709.90
	SBI CA No.52194240568	1,77,24,481.00	"	Meetings & Seminars	15,350.00
	SBI CA No.62066995180	97,81,955.82	"	Bus Maintanance	52,37,896.50
	SBI A/c.no.62023000571	13,77,047.62	"	Telephone Maintanance	15,837.00
	SBH OD A/c.62064784193	3,60,023.34	"	Advertisement Charges	5,87,438.00
"	Tuition Fee		"	Labour Payments	34,03,430.00
"	Other Fee	45,18,825.00	"	DELNET Membership Fee	3,160.00
"	Misc. Income	2,99,003.00	"	Electricity Charges	18,25,377.00
"	Solar Plant	2,32,455.00	"	Functions & Celebrations	25,16,320.00
"	Bus Collections	61,45,533.00	"	Games & Sports	1,69,474.00
"	Interest from SB	19,009.00	"	General Expenses	1,41,746.00
"	Tuition Fee Receivable	8,27,40,710.00	"	General Insurance	73,959.00
"	TDS Receivable from Chol	43,363.00	"	Health Care Centre	4,000.00
"	Vodithala Education Socie	10,24,445.00	"	Library Cost	3,59,091.00
"	Receivable received	1,08,847.00	"	Membership with Association:	34,810.00
"	University Infrastructure F	15,02,000.00	"	NCC	46,740.00
"	JNTU Fee	67,474.20	"	Printing & Stationary	3,41,027.00
"	Online Exam	2,12,512.00	"	Property Tax	4,73,808.00
	VES Hostel	25,11,000.00	"	Research & Development	60,500.00
	HDFC Car Loan	82,50,727.00	"	Retainer Charges	24,000.00
	Scholarships	2,50,93,200.00	"	Student Group Insurance	2,35,254.00
	Sale of Fortuner Car	17,25,000.00	"	Training & Placement	8,73,600.00
"	Interst on Electricity Depo	18,562.00	"	Travelling Charges	30,185.00
	Vijetha School	1,23,438.00	"	University Convenar Fee	23,77,125.50
"	JNTU Examination Fee Pay	4,289.00	"	Bank Charges	1,82,406.22
			"	Interest on OD	12,09,796.11
			"	Gratituty	4,93,100.00
			"	Provident Fund	13,56,005.00
			"	Salaries	28107567.00
			"	Security Services	17,11,729.00
			"	Common Service Fee	70,900.00
			"	University Infrastructre Fee	20,37,400.00
			"	AICTE FEE	2,40,000.00
			"	University Affiliation	9,50,000.00
			"	DTCP Payments	12,35,980.00
			"	SBI MTL 37950219314	20,13,230.00
			"	V.E.S.Hostels	12,12,210.00
			"	Interest on Vehilce Loans	5,19,018.32
		16,40,01,854.97			6,40,70,498.99

V. Lakshmi K



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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE(SINGAPUR)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

RECEIPTS	AMOUNT	: : 2 : :	PAYMENTS	AMOUNT
B/f.	16,40,01,854.97		B/f.	6,40,70,498.99
			" Cholamandal Finance-Bus	10,11,274.00
			" Cholamandalam finance New	4,20,285.00
			" Covid Loan a/c	21,33,645.00
			" TDS Receivable from Cholam	21,651.00
			" Interest on TL	1,08,235.00
			" HDFC Volvo Car	5,75,817.68
			" Vodithala Education Society	12,27,072.00
			" V.S.R.DEGREE COLLEGE	10,12,502.00
			" Sundry creditors payable paic	29,30,979.50
			" Outstanding Liabilities paid	6,12,49,041.00
			" Fixed Assets	2,24,22,061.00
			" Advance Tuition Fee Return	1,45,800.00
			" Scholarships	5,79,108.00
			" Kamala Educational Society	30,00,000.00
			" JNTU Fee	4,55,170.00
			" Payables Paid	3,63,290.00
			" <u>Cl. Balances</u>	
			<u>Cash on Hand</u>	
			- College	3,29,059.80
			- Examination Branch	31,683.00
			" <u>Cash at Bank</u>	
			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	3,21,189.00
			SBI CA No.62066995180	2,41,044.63
			SBI A/c.no.62023000571	10,00,416.52
			SBH OD A/c.62064784193	2,99,407.86
	<u>16,40,01,854.97</u>			<u>16,40,01,854.97</u>

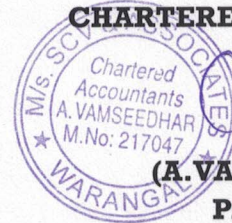
For KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE

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
BALANCE SHEET AS ON 31.03.2022**

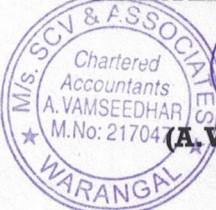
<u>LIABILITIES</u>	<u>Schedule</u>	<u>31-03-2022</u>	<u>31-03-2021</u>
Reserves & Surplus	A	6,89,10,884.44	7,43,52,821.38
Loans & Advances	B	7,81,22,035.32	7,49,26,770.00
Deposits	C	52,09,260.00	53,59,260.00
		15,22,42,179.76	15,46,38,851.38
<u>ASSETS :</u>			
Fixed Assets	D	14,52,18,947.28	14,06,10,951.20
Fixed Deposits			
Current Assets, Loans & Advances	E	7,60,98,192.31	8,75,78,421.60
Less: Current Liabilities	F	(6,90,74,959.83)	(7,35,50,521.42)
		15,22,42,179.76	15,46,38,851.38

For KAMALA INSTITUTE OF TECHNOLOGY AND 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**


**INCOME AND EXPENDITURE ACCOUNT FOR THE
PERIOD FROM 01-04-2021 TO 31-03-2022**

	<u>Schedule</u>	<u>31-03-2022</u>	<u>31-03-2021</u>
<u>INCOME</u>			
College Fee	G	12,41,52,025.00	12,72,91,000.00
Interest	H	37,571.00	50,409.00
Miscellaneous Income	I	69,56,977.20	1,21,96,821.00
		<u>13,11,46,573.20</u>	<u>13,95,38,230.00</u>
<u>EXPENDITURE</u>			
Salaries & Wages	J	9,09,85,397.00	9,33,33,773.00
Admn. & Other Exp.	K	2,72,74,882.86	1,45,44,793.87
Financial Expenses	L	20,19,455.36	40,22,654.23
Depreciation		1,63,08,774.92	1,65,51,688.80
		<u>13,65,88,510.14</u>	<u>12,84,52,909.90</u>
Excess of Income over Expenditure Tr to Capital Reserve Fund		(54,41,936.94)	1,10,85,320.10

For KAMALA INSTITUTE OF TECHNOLOGY AND 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

<u>SCHEDULE - A : RESERVES & SURPLUS :</u>	31-03-2022	31-03-2021
	5,43,51,021.38	4,32,65,701.28
	<u>-54,41,936.94</u>	<u>1,10,85,320.10</u>
	4,89,09,084.44	5,43,51,021.38
Building Development Fund	2,00,01,800.00	2,00,01,800.00
	<u>6,89,10,884.44</u>	<u>7,43,52,821.38</u>
 <u>SCHEDULE - B : LOANS & ADVANCES :</u>		
V.E.S. Hostels	3,27,64,738.00	3,14,65,948.00
SBH MTL 37950219314	-	20,13,230.00
VolVO HDFC Loan	76,74,909.32	-
Ekashila Education Society	3,60,00,000.00	3,60,00,000.00
Cholamandalam Finance-Bus loan	1,49,666.00	5,69,951.00
Cholamandalam Finance-New Bus loan	15,32,722.00	25,43,996.00
SBI Covid Loan a/c	-	21,33,645.00
<u>Unsecured Loans</u>		
P Srinivasa Reddy	-	2,00,000.00
	<u>7,81,22,035.32</u>	<u>7,49,26,770.00</u>
 <u>SCHEDULE - C : DEPOSITS :</u>		
Caution Money Deposit	51,59,680.00	51,59,680.00
ISTE Membership Fee	49,580.00	1,99,580.00
	<u>52,09,260.00</u>	<u>53,59,260.00</u>

For KAMALA INSTITUTE OF TECHNOLOGY AND 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 - E: CURRENT ASSETS , LOANS & ADVANCES :

	<u>31-03-2022</u>	<u>31-03-2021</u>
Cash on Hand:		
College	3,29,060.00	14,483.80
Examination Branch	31,683.00	50,847.00
Cash at Banks:		
S B I, Huzurabad 52194240193	13,583.00	13,583.00
S.B.I., Huzurabad A/c.No.52194240206	15,396.00	15,396.00
S B I, Hnk., 52201541071	23,644.99	23,644.99
S.B.I., CA No.52194240568	3,21,189.00	1,77,24,481.00
S.B.I., CA No.62066995180	2,41,044.63	97,81,955.82
Examination Branch A/c.62023000571	10,00,416.52	13,77,047.62
SBI OD A/c.No.62064784193	2,99,407.86	3,60,023.34
Electricity Deposit	8,06,913.48	8,06,913.48
Telephone Deposit	4,962.00	4,962.00
K.I.T.S. Canteen	-	5,500.00
Vijetha School	-	1,23,438.00
Sri Laxmi Mess	3,34,518.00	2,82,983.00
Sri Venkateswara mess	2,79,291.00	2,20,585.00
VSR Degree College	60,93,413.00	50,80,911.00
Construction Advances(As per List)	9,260.00	43,680.00
Other Advances(As per List)	7,74,077.91	18,38,242.47
Other Receivables	3,34,674.00	71,939.00
Tuition Fee Receivable	5,64,28,101.00	4,46,28,811.00
Basara Cottage Constn.	29,69,886.00	29,69,886.00
Vodithala Educational Society	16,87,096.92	14,84,469.92
Prepaid Expenses	10,41,974.00	5,84,478.16
Project Office Advance	26,797.00	26,797.00
TDS Receivable	26,800.00	43,363.00
Kamala Education Society	30,05,003.00	
	7,60,98,192.31	8,75,78,421.60

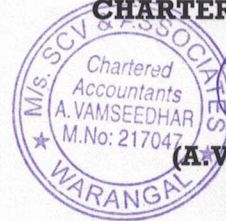
For KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE

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 - F : CURRENT LIABILITIES :

31-03-2021

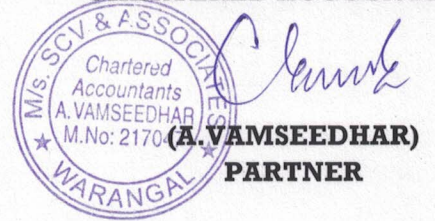
SBI OD A/c.No.62064784193	-	-
Sundry Creditors	16,34,970.00	29,75,609.50
Contract Labour Payments payable	3,99,576.00	3,62,872.00
Electricity charges payable	1,58,722.00	1,66,219.00
Security Servies Payable	2,04,432.00	1,19,742.00
Salaries payable	5,74,81,168.00	5,91,34,985.00
Provident Fund Payable	2,48,887.00	2,51,610.00
Audit Fee Payable	59,400.00	58,410.00
University Fee	5,58,450.00	10,93,850.00
Award Funds	27,516.00	27,516.00
Advance Tuition Fees	-	1,45,800.00
TDS Payable	7,51,278.00	6,36,439.00
Sundry a/c	1,33,856.83	3,04,243.92
Alumni Association Fee	89,298.00	89,298.00
JNTU Examination Fee Payable	-	4,55,170.00
Scholarships	64,27,543.00	70,06,651.00
Bus Fares	83,600.00	83,600.00
Group Insurance	6,182.00	6,430.00
LIC A/c	3,04,077.00	3,31,226.00
Profession Tax	5,06,004.00	3,00,850.00
	<u>6,90,74,959.83</u>	<u>7,35,50,521.42</u>

For KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE

V. Satish Kumar

**(V.SATISH KUMAR)
SECRETARY & CORRESPONDENT**

**For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS**



**KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM**

	<u>31-03-2022</u>	<u>31-03-2021</u>
<u>SCHEDULE G: COLLEGE FEE</u>		
Tuition Fees	11,96,33,200.00	12,19,66,500.00
Other Fees	45,18,825.00	53,24,500.00
	12,41,52,025.00	12,72,91,000.00
<u>SCHEDULE H: INTEREST</u>		
Interest on S.B Account	19,009.00	30,635.00
Interest on Electricity Deposits	18,562.00	19,774.00
	37,571.00	50,409.00
<u>SCHEDULE I: MISCELLANEOUS INCOME</u>		
Miscellaneous Income	2,99,003.00	13,16,237.00
BSNL Tower Rent	-	9,888.00
Internal Exam Fee	2,79,986.20	12,910.00
Student Bus Fee Collection	61,45,533.00	7,30,610.00
Solar Export Units	2,32,455.00	1,27,176.00
Donation	-	1,00,00,000.00
	69,56,977.20	1,21,96,821.00
<u>SCHEDULE J : SALARIES & WAGES</u>		
Staff Salaries	8,69,67,071.00	8,93,24,194.00
Employees Gratuity(LIC)	4,93,100.00	9,09,330.00
Security Services	19,20,334.00	14,58,424.00
P.F. Contribution	16,04,892.00	16,41,825.00
Guest Faculty Remuneration	-	-
	9,09,85,397.00	9,33,33,773.00

For KAMALA INSTITUTE OF TECHNOLOGY AND 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 : ADMN. & OTHER EXPENSES

31-03-2021

Retainer Charges	24,000.00	24,000.00
Vehicle Repairs & Maintenance	6,45,526.86	3,03,925.30
Auditors Fees	64,900.00	64,900.00
General Expenses	1,41,746.00	82,861.57
Printing & Stationary	3,39,690.00	1,20,239.00
Property Taxes	4,73,808.00	6,18,692.00
Departmental Operating Cost	4,25,111.00	1,71,361.00
Library Operating Cost	3,39,195.00	3,11,438.00
Postage & Telegram	3,620.00	-
NAAC Accreditation fee	-	7,08,020.00
University Affiliation Fees	10,20,900.00	-
AICTE Fees	2,40,000.00	-
Travelling & Conveyance Expenses	31,705.00	24,516.00
Telephone Charges	15,837.00	7,219.00
Electricity Charges	18,50,397.00	28,37,553.00
General Insurance	1,28,237.00	75,318.00
Advertisement Expenses	6,14,669.00	2,96,574.00
Games & Sports	1,69,474.00	8,10,650.00
Training & Placement	9,05,600.00	4,18,680.00
Generator Maintenance	43,677.00	24,759.00
Functions & Celebrations	25,66,320.00	45,540.00
Common Service Fee	23,77,125.50	7,03,771.00
Building Maintenance	14,84,803.00	4,72,538.00
General Maintainance	5,88,197.44	3,21,993.00
Garden Maintenance	39,654.00	54,875.00
Contractual Labour Payments	38,11,161.00	31,63,670.00
Meetings & Seminars	20,350.00	18,000.00
NCC	96,563.00	32,080.00
DELNET Membership Fee	13,570.00	13,570.50
Membership with Association	34,810.00	77,585.00
Research & Development	60,500.00	33,000.00
Student Bus Maintenance	65,83,018.06	18,69,687.50
KITS Health Care Center	4,000.00	23,013.00
Internet Band Width Charges	6,27,014.00	5,12,039.00
Group insurance	2,35,254.00	2,23,138.00
Guest House Maintanance	18,470.00	67,474.00
DTCP Payments	12,35,980.00	12,114.00
	2,72,74,882.86	1,45,44,793.87

SCHEDULE L: FINANCIAL EXPENSES

Bank Charges	1,82,405.93	1,21,380.19
Interest on Vehicle loans	5,19,018.32	4,33,622.00
Interest on Medium Term Loans	1,08,235.00	6,36,122.73
Interest On SBH OD	12,09,796.11	28,31,529.31
	20,19,455.36	40,22,654.23

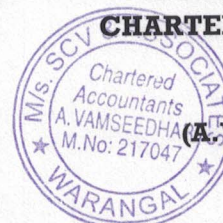
For KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE

V. Satish Kumar

**(V. SATISH KUMAR)
SECRETARY & CORRESPONDENT**

For SCV & ASSOCIATES

CHARTERED ACCOUNTANTS



A. Vamseedhar
**(A. VAMSEEDHAR)
PARTNER**

**KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM**

Schedule - DEPRECIATION STATEMENT FOR THE AY 2022-2023

Particulars	WDV AS ON	Additions		Deletions	TOTAL	Rate	Depreciation	WDV AS ON
	01.04.2021	Upto 3rd Oct	After 3rd Oct					31.03.2022
Library Books	47,053.20	37,007.00	50,978.00	-	1,35,038.20	60%	81,022.92	54,015.28
Library Extension	8,33,148.00	-	-	-	8,33,148.00	10%	83,315.00	7,49,833.00
Library Automation	14.00	-	-	-	14.00	40%	6.00	8.00
Library Bar Coding	4,615.00	-	-	-	4,615.00	15%	692.00	3,923.00
Furniture & Fixtures	89,53,330.00	3,10,000.00	3,15,510.00	-	95,78,840.00	10%	9,42,109.00	86,36,731.00
Electrical Fittings	6,81,469.00	-	-	-	6,81,469.00	10%	68,147.00	6,13,322.00
Air Conditioners	19,82,255.00	-	-	-	19,82,255.00	15%	2,97,338.00	16,84,917.00
Air Coolers	32,691.00	-	-	-	32,691.00	15%	4,904.00	27,787.00
Biometric System	47,886.00	-	25,000.00	-	72,886.00	15%	9,058.00	63,828.00
Finger Printer Scan	2,017.00	-	-	-	2,017.00	15%	303.00	1,714.00
Kent Perk Ro Machi	4,381.00	-	-	-	4,381.00	15%	657.00	3,724.00
EPABEX System	1,83,893.00	13,110.00	21,524.00	-	2,18,527.00	15%	31,165.00	1,87,362.00
Adjustable Lader	1,202.00	-	-	-	1,202.00	15%	180.00	1,022.00
Office Tables	873.00	-	-	-	873.00	10%	87.00	786.00
Refrigerator	15,438.00	-	-	-	15,438.00	15%	2,316.00	13,122.00
Fax Machine	1,808.00	-	-	-	1,808.00	15%	271.00	1,537.00
Television	66,415.00	-	-	-	66,415.00	15%	9,962.00	56,453.00
V Sat Equipment	2,745.00	-	-	-	2,745.00	15%	412.00	2,333.00
Workshop Tools	22,317.00	-	-	-	22,317.00	15%	3,348.00	18,969.00
Zym Equipment	11,302.00	-	-	-	11,302.00	15%	1,695.00	9,607.00
Sports Equipment	38,090.00	-	-	-	38,090.00	15%	5,714.00	32,376.00
Projectors	3,61,782.00	-	-	-	3,61,782.00	15%	54,267.00	3,07,515.00
Vacuum Cleaner	203.00	-	-	-	203.00	15%	30.00	173.00
Water Coolers	1,12,446.00	-	-	-	1,12,446.00	15%	16,866.00	95,580.00
Water Filters	238.00	-	-	-	238.00	15%	36.00	202.00
Water Plant	55,553.00	-	-	-	55,553.00	15%	8,333.00	47,220.00
Water Purifiers	3,867.00	-	-	-	3,867.00	15%	580.00	3,287.00
Borewell	2,786.00	-	-	-	2,786.00	15%	418.00	2,368.00
Electric Motors & P	38,048.00	-	18,380.00	-	56,428.00	15%	7,086.00	49,342.00
Coffee Vending Ma	3,150.00	-	-	-	3,150.00	15%	473.00	2,677.00
	1,35,11,015.20	3,60,117.00	4,31,392.00	-	1,43,02,524.20		16,30,790.92	1,26,71,733.28



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**KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM**

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Particulars	WDV AS ON 01.04.2021	Addition upto 30.09.2021	Additions from 01.10.2021	Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2022
Balance b/f	1,35,11,015.20	3,60,117.00	4,31,392.00	-	1,43,02,524.20		16,30,790.92	1,26,71,733.28
Electric Geysor	22,972.00	-	-	-	22,972.00	15%	3,446.00	19,526.00
Mixture	157.00	-	-	-	157.00	15%	24.00	133.00
Scooter	313.00	-	-	-	313.00	15%	47.00	266.00
H.T. Transformer	3,87,390.00	-	-	-	3,87,390.00	15%	58,109.00	3,29,281.00
Cellular Phones 4N	2,964.00	-	-	-	2,964.00	15%	445.00	2,519.00
200 KVA Generator	1,57,700.00	-	-	-	1,57,700.00	15%	23,655.00	1,34,045.00
UPS & Invertor	15,54,351.00	93,600.00	1,41,372.00	-	17,89,323.00	15%	2,57,796.00	15,31,527.00
Video & Audio	1,94,705.00	4,49,000.00	-	-	6,43,705.00	15%	96,556.00	5,47,149.00
Computer Printers	49,909.00	-	-	-	49,909.00	15%	7,486.00	42,423.00
Currency Counting	6,276.00	-	13,000.00	-	19,276.00	15%	1,916.00	17,360.00
Fake Note Detector	256.00	-	-	-	256.00	15%	38.00	218.00
Xerox Machine	4,27,415.00	-	-	-	4,27,415.00	15%	64,112.00	3,63,303.00
Spiral Binding MacI	1,067.00	-	-	-	1,067.00	15%	160.00	907.00
Type Writer	253.00	-	-	-	253.00	15%	38.00	215.00
Duplicate Machine	423.00	-	-	-	423.00	15%	63.00	360.00
Lawn Mover & Vibr	8,101.00	-	-	-	8,101.00	15%	1,215.00	6,886.00
Fire Safety Equipmen	9,63,127.00	-	30,000.00	-	9,93,127.00	15%	1,46,719.00	8,46,408.00
ENT Lab Equipmen	43,295.00	-	-	-	43,295.00	15%	6,494.00	36,801.00
BEE Lab Equipmen	3,17,558.00	-	-	-	3,17,558.00	15%	47,634.00	2,69,924.00
ECE Lab Equipmen	16,94,571.00	-	-	-	16,94,571.00	15%	2,54,186.00	14,40,385.00
EEE Lab Equipmen	3,10,352.00	-	-	-	3,10,352.00	15%	46,553.00	2,63,799.00
Workshop Equipmen	6,994.00	-	-	-	6,994.00	15%	1,049.00	5,945.00
Computer Lab Equi	18,61,346.00	2,66,000.00	18,54,900.00	-	39,82,246.00	40%	12,21,918.00	27,60,328.00
Fluid Mechanical Le	7,304.00	-	-	-	7,304.00	15%	1,096.00	6,208.00
Electrical Machines	3,45,651.00	-	-	-	3,45,651.00	15%	51,848.00	2,93,803.00
E.Cad Lab Equipme	6.00	-	-	-	6.00	40%	2.00	4.00
N.T. Lab	1,35,824.00	-	-	-	1,35,824.00	15%	20,374.00	1,15,450.00
PE Lab	11,321.00	-	-	-	11,321.00	15%	1,698.00	9,623.00
Power Electronic Le	10,43,672.00	-	-	-	10,43,672.00	15%	1,56,551.00	8,87,121.00
	2,31,45,433.20	11,68,717.00	24,70,664.00	-	2,67,84,814.20		41,13,890.92	2,26,70,923.28



V. J. Lakshmi

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Particulars	WDV AS ON	Additions		Deletions	TOTAL	Rate	Depreciation	WDV AS ON
	01.04.2021	Upto 3rd Oct	After 3rd Oct					31.03.2022
B/f	2,31,45,433.20	11,68,717.00	24,70,664.00	-	2,67,84,814.20	-	41,13,890.92	2,26,70,923.28
Power System lab-I	77,678.00	-	-	-	77,678.00	15%	11,652.00	66,026.00
P.M.P. Lab	1,467.00	-	-	-	1,467.00	15%	220.00	1,247.00
Control Systems La.	42,089.00	-	-	-	42,089.00	15%	6,313.00	35,776.00
English Language I	7,662.00	-	-	-	7,662.00	40%	3,065.00	4,597.00
Mech. Dept.Equipt.	24,66,826.00	-	-	-	24,66,826.00	15%	3,70,024.00	20,96,802.00
M Tech. Dept.Equix	1,13,249.00	-	-	-	1,13,249.00	15%	16,987.00	96,262.00
Mech. Dept.Compu	20.00	-	-	-	20.00	40%	8.00	12.00
MCA Computer Ce	203.00	-	-	-	203.00	40%	81.00	122.00
Civil Dept - Equipt.	20,97,613.00	-	-	-	20,97,613.00	15%	3,14,642.00	17,82,971.00
Chemistry & Physic	1,74,062.00	-	-	-	1,74,062.00	15%	26,109.00	1,47,953.00
BT Roads	37,58,381.00	-	-	-	37,58,381.00	10%	3,75,838.00	33,82,543.00
Basket Ball Court	1,82,091.00	-	-	-	1,82,091.00	10%	18,209.00	1,63,882.00
Conference Hall - (11,88,064.00	-	-	-	11,88,064.00	0%	-	11,88,064.00
Indoor Games Stad.	4,78,424.00	-	-	-	4,78,424.00	10%	47,842.00	4,30,582.00
Academic Bldg	1,33,68,005.00	-	-	-	1,33,68,005.00	10%	13,36,801.00	1,20,31,204.00
Digital Library	1.00	-	-	-	1.00	40%	-	1.00
ECE Lab Softwares	1,12,340.00	-	-	-	1,12,340.00	40%	44,936.00	67,404.00
EEE Lab Softwares	10,639.00	-	-	-	10,639.00	40%	4,256.00	6,383.00
H & S Software	27,000.00	-	-	-	27,000.00	40%	10,800.00	16,200.00
Mech. Dept Softwar	10,320.00	-	-	-	10,320.00	40%	4,128.00	6,192.00
Civil. Dept Software	2,60,544.00	-	-	-	2,60,544.00	40%	1,04,218.00	1,56,326.00
Rail Tel Internet	2,41,671.00	-	-	-	2,41,671.00	15%	36,251.00	2,05,420.00
Fortuner Car	16,41,497.00	-	-	17,25,000.00	(83,503.00)	15%	-	(83,503.00)
CC TV	2,09,833.00	-	-	-	2,09,833.00	15%	31,475.00	1,78,358.00
Digital Camera	9,002.00	-	-	-	9,002.00	15%	1,350.00	7,652.00
Boys Hostel Extensi	41,36,728.00	-	-	-	41,36,728.00	10%	4,13,673.00	37,23,055.00
Girls Hostel Extensi	3,42,658.00	-	-	-	3,42,658.00	10%	34,266.00	3,08,392.00
Building	5,24,55,229.00	-	-	-	5,24,55,229.00	10%	52,45,523.00	4,72,09,706.00
Building U/C	99,01,174.50	-	-	-	99,01,174.50	0%	-	99,01,174.50
Guest House Extensi	74,63,126.50	28,66,091.00	55,16,955.00	-	1,58,46,172.50	0%	-	1,58,46,172.50
Mechanical Building	17,70,894.00	-	-	-	17,70,894.00	10%	1,77,089.00	15,93,805.00
	13,11,96,574.20	40,34,808.00	79,87,619.00	17,25,000.00	14,14,94,001.20		1,32,95,954.92	12,81,98,046.28



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Particulars	WDV AS ON	Additions		Deletions	TOTAL	Rate	Depreciation	WDV AS ON
	01.04.2021	Upto 3rd Oct	After 3rd Oct					31.03.2022
Mechanical Eng. W	55,81,795.00	-	-	-	55,81,795.00	10%	5,58,180.00	50,23,615.00
Solar Energy Plant	31,053.00	-	-	-	31,053.00	40%	12,421.00	18,632.00
Staff Bus	2,02,016.00	-	-	-	2,02,016.00	15%	30,302.00	1,71,714.00
Mahindra Student B	21,99,020.00	-	-	-	21,99,020.00	15%	3,29,853.00	18,69,167.00
Scanner	8,223.00	-	-	-	8,223.00	15%	1,233.00	6,990.00
Bus(2No's)	28,79,262.00	-	-	-	28,79,262.00	15%	4,31,889.00	24,47,373.00
Bus(5No's)	19,03,305.00	-	-	-	19,03,305.00	15%	2,85,496.00	16,17,809.00
Vehicles(6 No's)	21,09,374.00	-	-	-	21,09,374.00	15%	3,16,406.00	17,92,968.00
VOLVO XC90	-	1,06,19,344.00	-	-	1,06,19,344.00	15%	15,92,902.00	90,26,442.00
Xerox Machine	56,748.00	-	-	-	56,748.00	15%	8,512.00	48,236.00
Type Writer	303.00	-	-	-	303.00	15%	45.00	258.00
Laser Printer	25,073.00	-	-	-	25,073.00	15%	3,761.00	21,312.00
GRAND TOTAL	94,14,377.00	1,06,19,344.00	-	-	2,00,33,721.00		30,12,820.00	1,70,20,901.00
	14,06,10,951.20	1,46,54,152.00	79,87,619.00	17,25,000.00	16,15,27,722.20		1,63,08,774.92	14,52,18,947.28

For KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE

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

For SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



A. Vamseedhar
(A. VAMSEEDHAR)
PARTNER