



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, 2023** 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.



A. Vamseedhar

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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, 2023**.
- 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

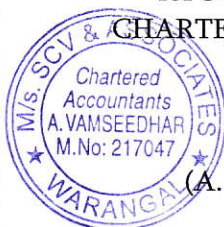
Place: Warangal
Date : 31.10.2023

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM
BALANCE SHEET AS AT 31 ST MARCH, 2023

	PARTICULARS	Note No	As at 31 March, 2023	As at 31 March, 2022
I.	SOURCES OF FUNDS			
	1 NPO Funds			
	a. Unrestricted Funds	3	6,28,88,644.26	6,89,38,400.44
	b. Restricted Funds			
	2 Non - Current Liabilities			
	a. Long Term Borrowings	4	7,69,02,270.00	7,53,86,551.90
	3 Current Liabilities			
	a. Borrowings	5	2,89,09,268.90	27,35,483.42
	b. Payables	6	23,65,379.80	19,73,258.83
	c. Other Current Liabilities	7	1,24,82,875.57	1,35,19,005.00
	d. Short Term Provisions	8	4,23,73,264.00	5,87,64,440.00
	Total		22,59,21,702.53	22,13,17,139.59
II.	APPLICATION OF FUNDS			
	1 Non - Current Assets			
	a. Property, Plant and Equipment and Intangible Assets			
	i. Property, Plant and Equipment	9	14,99,93,880.00	14,52,18,947.28
	ii. Intangible Assets	9	-	-
	iii. Capital Work in Progress	9		
	b. Long Term Loans & Advances	10	1,32,65,745.88	1,07,50,395.92
	c. Other Long Term Assets	11	8,59,245.48	8,11,875.48
	2 Current Assets			
	a. Receivables	12	4,95,87,299.17	5,67,62,775.00
	b. Cash and Bank balances	13	1,01,76,968.50	22,75,425.00
	c. Short Term loans and advances	14	14,26,064.50	44,28,946.91
	d. Other Current Assets	15	6,12,499.00	10,68,774.00
	Total		22,59,21,702.53	22,13,17,139.59

Brief about the Entity 1
Summary of Significant Accounting Policies 2
The Accompanying notes are an integral part of the financial statements

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



(Signature)
(A. VAMSEEDHAR)
PARTNER

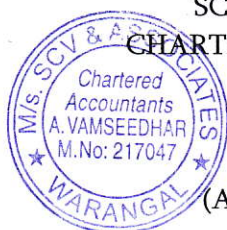
for KAMALA INSTITUTE OF
TECHNOLOGY AND SCIENCE

(Signature)

(V. SATISH KUMAR)
SECRETARY & CORRESPONDENT

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM
INCOME AND EXPENDITURE STATEMENT AS ON 31.03.2023

PARTICULARS	Note No	As at 31 March, 2023	As at 31 March, 2022
I. INCOME			
a. Tuition Fees	16	13,98,76,262.00	13,05,77,544.20
b. Other Income	17	12,12,765.00	5,69,029.00
Total Income		14,10,89,027.00	13,11,46,573.20
II. EXPENDITURE			
a. Material Conumed/Distributed			
b. Donations and Contribution Paid			
c. Employee Benefit Expenses	18	9,15,31,042.00	8,90,65,063.00
d. Depreciation and Amortization Expenses	19	1,50,80,386.28	1,63,08,774.92
e. Finance Cost	20	26,15,700.07	20,19,455.36
f. Other Expenses	21		
i. Charitable Expenses		3,05,68,071.38	2,18,09,989.56
ii. Other Expenses		73,43,583.45	73,85,227.30
Total Expenses		14,71,38,783.18	13,65,88,510.14
III. Excess of Income over Expenditure before exceptional item (I-		-60,49,756.18	-54,41,936.94
IV. Exceptional Item			
Deferred Revenue for the year (w.r.t Grants)		-	-
V. Excess of Income over Expenditure (III+IV)		-60,49,756.18	-54,41,936.94
VI. Appropriations to Funds/Reserves			
a. Capital Reserve Fund		-60,49,756.18	-54,41,936.94
Total		-60,49,756.18	-54,41,936.94
The Accompanying notes are an integral part of the financial Statements			



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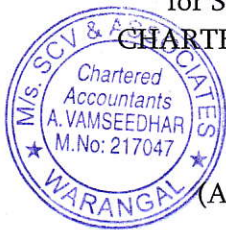
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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
3	A. Reserves & Surplus		
	Capital Reserve Fund	6,89,10,884.44	7,43,52,821.38
	Add:		
	Transferred from Income and Expenditure statement	-60,49,756.18	-54,41,936.94
	Less:		
	Appropriations from genenral Reserve Fund	-	-
	Total (A)	6,28,61,128.26	6,89,10,884.44
	B. Copus Fund for Awards		
	Late Shree Rajeshwar Rao Award	27,516.00	27,516.00
		27,516.00	27,516.00
	Total (A+B)	6,28,88,644.26	6,89,38,400.44

4	Long Term Borrowings		
	<u>Secured</u>		
	HDFC Bus Loan	3,31,811.04	-
	Cholamandalam Bus Loan - 2	-	4,04,412.00
	Cholamandalam Bus Loan - 3	9,89,215.00	-
	VOLVO HDFC Car Loan A/c	46,46,587.96	62,17,401.90
	<u>Unsecured Loans</u>		
	<u>Related Parties</u>		
	VES Hostel	3,47,47,356.00	3,27,64,738.00
	P Srinivasa Reddy	1,87,300.00	-
	<u>Other Loans and Advances</u>		
	KITS -W	3,60,00,000.00	3,60,00,000.00
		7,69,02,270.00	7,53,86,551.90



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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
5	Borrowings		
	<u>Secured</u>		
	HDFC Bank OD A/c	2,50,92,468.40	-
	Cholamandalam Bus Loan - 2	4,04,412.00	11,28,310.00
	HDFC Bus Loan	14,79,416.20	-
	VOLVO HDFC Car Loan A/c	15,70,813.94	14,57,507.42
	Cholamandalam Bus Loan - 1	-	1,49,666.00
	<u>Unsecured</u>		
	<u>Related Parties</u>		
	Kamala Educaiton Society	3,62,158.36	-
		2,89,09,268.90	27,35,483.42

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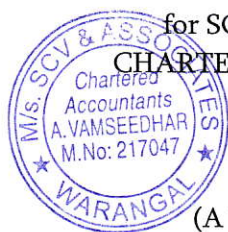
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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
6	Payables		
	a. Total outstanding dues of micro, small and Medium enterprises	-	-
	b. Total outstanding dues of creditors other than micro, small and Medium enterprises	23,65,379.80	19,73,258.83
	Total Payables	23,65,379.80	19,73,258.83
Disclosure relating to suppliers registered under MSMED Act based on the information available with the Entity.			
	Particulars	31st March, 2023	31st March, 2022
	a. Amount remaining unpaid to any supplier at the end of each accounting year		
	Principal	-	-
	Interest	-	-
	Total	-	-
	b. The amount of interest paid by the buyer in terms of sec.16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
	c. The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding interest specified under the MSMED Act.	-	-
	d. The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
	e. The amount of further interest remaining due and payable even in the succeeding years. Until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of deductible expenditure under section 23 of the MSMED Act.	-	-



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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
7	Other Current Liabilities		
	Caution Money deposit	51,59,680.00	51,59,680.00
	ISTE Membership Fee	49,580.00	49,580.00
	Advance Tuition Fees	5,000.00	-
	Scholarship Payable	61,71,543.00	64,27,543.00
	University Fee Payable	3,73,254.57	5,58,450.00
	Alumni Association	89,298.00	89,298.00
	TDS Payable	6,34,520.00	7,51,278.00
	Contract Labour Payment Payable	-	3,99,576.00
	Bus Fares	-	83,600.00
		1,24,82,875.57	1,35,19,005.00
8	Short Term Provisions		
	Electricity Charges Payable	2,34,796.00	1,58,722.00
	Group Insurance	1,73,947.00	6,182.00
	LIC A/c	3,06,115.00	3,04,077.00
	Salaries Payable	4,08,29,289.00	5,74,81,168.00
	Professional Tax Payable	5,39,104.00	5,06,004.00
	Provident Fund Payable	2,31,053.00	2,48,887.00
	Audit Fee Payable	58,960.00	59,400.00
		4,23,73,264.00	5,87,64,440.00



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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
10	Long Term Loans & Advances		
	VSR Degree College	86,05,925.96	60,93,413.00
	Vodithala Educational Society	16,89,933.92	16,87,096.92
	Basara Cottage Construction	29,69,886.00	29,69,886.00
		1,32,65,745.88	1,07,50,395.92
11	Other Long Term Assets		
	Electricity Deposit	8,54,283.48	8,06,913.48
	Telephone Deposit	4,962.00	4,962.00
		8,59,245.48	8,11,875.48
11	Receivables		
	Tuition Fee Receivable	4,93,86,241.17	5,64,28,101.00
	Electricity Charges Receivable	1,66,377.00	3,34,674.00
	Canteen Rent	8,852.00	-
	Grants Receivable	25,829.00	
		4,95,87,299.17	5,67,62,775.00

for SCV & ASSOCIATES
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(PARTNER)

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

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
12	Cash and Bank Balances		
	A. Cash and Cash Equivalents		
	a. <u>Cash on Hand</u>		
	College	2,63,428.00	3,29,060.00
	Examination Branch	36,529.00	31,683.00
	b. <u>Cash at Bank</u>		
	<u>on Current Accounts</u>		
	<u>State Bank of India</u>		
	A/c No. 52194240193	13,583.00	13,583.00
	<u>On Savings Bank Account</u>		
	<u>State Bank of India</u>		
	A/c No. 52194240206	15,396.00	15,396.00
	A/c No. 52194240568	6,75,540.00	3,21,189.00
	A/c No. 62023000571	8,43,859.25	10,00,416.52
	A/c No. 62066995180	2,43,935.99	2,41,044.63
	A/c No. 52201541071	23,644.99	23,644.99
	A/c No. 40912814767	80,61,052.27	-
	c. <u>On OD A/c</u>		
	SBI OD A/c No.62064784193	-	2,99,407.86
	Total	1,01,76,968.50	22,75,425.00

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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
15	Short Term Loans and Advances		
	Sri Laxmi Mess	3,29,721.00	3,34,518.00
	Sri Venkateshwara Mess	3,98,077.00	2,79,291.00
	Constrution Advances	-	9,260.00
	Other Advances	6,62,733.50	7,74,077.91
	Project office Advances	35,533.00	26,797.00
	Kamala Educational Society	-	30,05,003.00
		14,26,064.50	44,28,946.91
13	Other Current Assets		
	TDS Receivable	20,727.00	26,800.00
	Prepaid Expenses	5,91,772.00	10,41,974.00
		6,12,499.00	10,68,774.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



A. Vamseedhar

(A VAMSEEDHAR)
(PARTNER)

for KAMALA INSTITUTE OF
TECHNOLOGY & SCIENCES

V. Satish Kumar

(V. SATISH KUMAR)
SECRETARY & CORRESPONDENT

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
14	Student Fees		
	Tuition Fees	12,93,11,000.00	11,96,33,200.00
	Other Fees	35,71,550.00	47,98,811.20
	Student Bus Fees	69,93,712.00	61,45,533.00
		13,98,76,262.00	13,05,77,544.20
15	Other Income		
	Online Examination Fees Received	2,37,866.00	
	Misc. Income	5,13,507.00	2,99,003.00
	Income from Sale of Electricity	4,19,156.00	2,32,455.00
	Interest on Savings Bank A/c	17,008.00	19,009.00
	Interest on TSNPDCL Deposit	25,228.00	18,562.00
		12,12,765.00	5,69,029.00

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(PARTNER)

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V. Satish Kumar

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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
14	Employee Benefit Expenses		
	Salaries Paid	8,96,46,754.00	8,69,67,071.00
	Provident Fund	15,00,928.00	16,04,892.00
	Gratuity Fund	3,83,360.00	4,93,100.00
		9,15,31,042.00	8,90,65,063.00
14	Depreciation and Amortization		
	On Tangible Assets	1,50,80,386.28	1,63,08,774.92
	On Intangible Assets	-	-
		1,50,80,386.28	1,63,08,774.92
14	Finance Costs		
	Bank Charges	1,44,352.68	1,82,405.93
	Interest on OD	16,93,456.57	12,09,796.11
	Interest on Car Loan	1,64,762.00	5,19,018.32
	Interest on Bus Loans	5,65,378.82	-
	Loan Processing Fee	47,750.00	-
	Interest on Medium term Loans	-	1,08,235.00
		26,15,700.07	20,19,455.36

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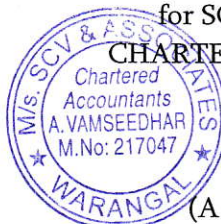
V. Satish Kumar

(V. SATISH KUMAR)
SECRETARY & CORRESPONDENT

KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM


Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
14	Other Expenses		
	<u>Charitable Expenses</u>		
	<u>Education</u>		
	Departmental Operating Cost	5,17,418.00	4,25,111.00
	Internet Charges	7,22,836.00	6,27,014.00
	Retainer Charges	24,000.00	24,000.00
	Printing & Stationery	3,62,452.00	3,39,690.00
	Library Operating Cost	5,94,480.00	3,39,195.00
	University Fees Paid	31,93,562.38	33,98,025.50
	AICTE Fees	5,73,000.00	2,40,000.00
	Games & Sports	3,14,049.00	1,69,474.00
	Training & Placement	10,55,319.00	9,05,600.00
	Functions and Celebrations	48,36,733.00	25,66,320.00
	Meetings & Seminars	33,945.00	20,350.00
	NCC	1,46,540.00	96,563.00
	DELNET Membership Fee	10,413.00	13,570.00
	Membership with Association	23,570.00	34,810.00
	Research & Development	1,71,018.00	60,500.00
	Student Bus Maintenance	96,82,967.00	65,83,018.06
	Contractual Labour Payments	45,01,951.00	38,11,161.00
	Security Services	27,23,024.00	19,20,334.00
	NACC Accreditation Fee	5,31,000.00	-
	Group Insurance	3,43,419.00	2,35,254.00
	Merit Awards	34,000.00	-
	Bio Metric Attendance Service Fee	1,72,375.00	-
	Total (A)	3,05,68,071.38	2,18,09,989.56

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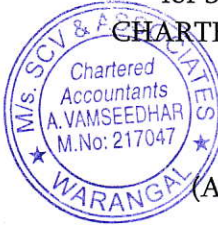



(V. SATISH KUMAR)
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KAMALA INSTITUTE OF TECHNOLOGY AND SCIENCE
SINGAPURAM


Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
1	2	3	4
	<u>Other Expenses</u>		
	Vehicle Repairs and Maintenance	10,42,126.71	6,45,526.86
	Auditor Fees	64,900.00	64,900.00
	General Expenses	3,21,153.92	1,41,746.00
	Property Taxes	5,90,717.00	4,73,808.00
	Postage & Telegram	10,856.00	3,620.00
	Travelling & Conveyance expenses	1,64,560.00	31,705.00
	Telephone Charges	6,300.82	15,837.00
	Electricity Charges	16,05,825.00	18,50,397.00
	General Insurance	-	1,28,237.00
	Advertisement	9,87,210.00	6,14,669.00
	Generator Maintenance	69,349.00	43,677.00
	Building Maintenance	15,70,475.00	14,84,803.00
	General Maintenance	6,38,899.00	6,06,667.44
	Garden Maintenance	1,91,113.00	39,654.00
	KITS Health Care Centre	21,588.00	4,000.00
	DTCP Payments	-	12,35,980.00
	Governing Body meeting expenses	58,510.00	-
	Total (B)	73,43,583.45	73,85,227.30
	Total (A+B)	3,79,11,654.83	2,91,95,216.86

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS




 (A VAMSEEDHAR)
 (PARTNER)

for KAMALA INSTITUTE OF
TECHNOLOGY & SCIENCES

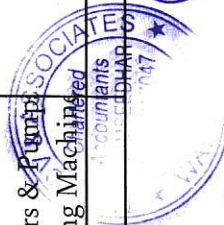

 (V. SATISH KUMAR)
 SECRETARY & CORRESPONDENT

KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE

SINGAPURAM

Schedule - DEPRECIATION STATEMENT FOR THE AY 2023-2024

Particulars	WDV AS ON 01.04.2022	Additions		Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2023
		Upto 3rd Oct	After 3rd Oct					
Library Books	54,015.28	84,964.00	52,185.00	-	1,91,164.28	60%	99,043.28	92,121.00
Library Extension	7,49,833.00	-	-	-	7,49,833.00	10%	74,983.00	6,74,850.00
Library Automation Syst	8.00	-	-	-	8.00	40%	3.00	5.00
Library Bar Coding Scan	3,923.00	-	-	-	3,923.00	15%	588.00	3,335.00
Furniture & Fixtures	86,36,731.00	2,05,656.00	33,376.00	-	88,75,763.00	10%	8,85,908.00	79,89,855.00
Electrical Fittings	6,13,322.00	-	-	-	6,13,322.00	10%	61,332.00	5,51,990.00
Air Conditioners	16,84,917.00	-	-	-	16,84,917.00	15%	2,52,738.00	14,32,179.00
Air Coolers	27,787.00	-	-	-	27,787.00	15%	4,168.00	23,619.00
Biometric System	63,828.00	-	1,65,200.00	-	2,29,028.00	15%	21,964.00	2,07,064.00
Finger Printer Scanner	1,714.00	-	-	-	1,714.00	15%	257.00	1,457.00
Kent Perk Ro Machine	3,724.00	-	-	-	3,724.00	15%	559.00	3,165.00
EPABEX System	1,87,362.00	-	-	-	1,87,362.00	15%	28,104.00	1,59,258.00
Adjustable Lader	1,022.00	-	-	-	1,022.00	15%	153.00	869.00
Office Tables	786.00	-	-	-	786.00	10%	79.00	707.00
Refrigerator	13,122.00	-	-	-	13,122.00	15%	1,968.00	11,154.00
Fax Machine	1,537.00	-	-	-	1,537.00	15%	231.00	1,306.00
Television	56,453.00	-	-	-	56,453.00	15%	8,468.00	47,985.00
V' Sat Equipment	2,333.00	-	-	-	2,333.00	15%	350.00	1,983.00
Workshop Tools	18,969.00	-	-	-	18,969.00	15%	2,845.00	16,124.00
Zym Equipment	9,607.00	-	-	-	9,607.00	15%	1,441.00	8,166.00
Sports Equipment	32,376.00	-	-	-	32,376.00	15%	4,856.00	27,520.00
Projectors	3,07,515.00	11,990.00	1,73,695.00	-	4,93,200.00	15%	60,953.00	4,32,247.00
Vacume Cleaner	173.00	-	-	-	173.00	15%	26.00	147.00
Water Coolers	95,580.00	-	-	-	95,580.00	15%	14,337.00	81,243.00
Water Filters	202.00	-	-	-	202.00	15%	30.00	172.00
Water Plant	47,220.00	-	-	-	47,220.00	15%	7,083.00	40,137.00
Water Purifiers	3,287.00	-	-	-	3,287.00	15%	493.00	2,794.00
Borewell	2,368.00	-	-	-	2,368.00	15%	355.00	2,013.00
Electric Motors & Pump	49,342.00	-	-	-	49,342.00	15%	7,401.00	41,941.00
Coffee Vending Machines	2,677.00	-	-	-	2,677.00	15%	402.00	2,275.00
TOTAL	1,26,71,733.28	3,02,610.00	4,24,456.00	-	1,33,98,799.28		15,41,118.28	1,18,57,681.00



V. Subudhi

KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM

Particulars	WDV AS ON	Addition upto		Deletions	TOTAL	Rate	Depreciation	WDV AS ON
	01.04.2022	Upto 3rd Oct.,	After 3rd Oct.,					31.03.2023
Balance b/f	1,26,71,733.28	3,02,610.00	4,24,456.00	-	1,33,98,799.28	15%	15,41,118.28	1,18,57,681.00
Electric Geysor	19,526.00	-	-	-	19,526.00	15%	2,929.00	16,597.00
Mixture	133.00	-	-	-	133.00	15%	20.00	113.00
Scooter	266.00	-	-	-	266.00	15%	40.00	226.00
H.T. Transformer	3,29,281.00	27,450.00	-	-	3,56,731.00	15%	53,510.00	3,03,221.00
Cellular Phones 4Nos	2,519.00	-	-	-	2,519.00	15%	378.00	2,141.00
200 KVA Generator	1,34,045.00	-	-	-	1,34,045.00	15%	20,107.00	1,13,938.00
UPS & Invertor	15,31,527.00	1,59,662.00	70,412.00	-	17,61,601.00	15%	2,58,959.00	15,02,642.00
Video & Audio	5,47,149.00	-	-	-	5,47,149.00	15%	82,072.00	4,65,077.00
Video & Audio	42,423.00	-	-	-	42,423.00	15%	6,363.00	36,060.00
Currency Counting Mac	17,360.00	-	-	-	17,360.00	15%	2,604.00	14,756.00
Fake Note Detector	218.00	-	-	-	218.00	15%	33.00	185.00
Xerox Machine	3,63,303.00	-	-	-	3,63,303.00	15%	54,495.00	3,08,808.00
Spiral Binding Machine	907.00	-	-	-	907.00	15%	136.00	771.00
Type Writer	215.00	-	-	-	215.00	15%	32.00	183.00
Duplicate Machine	360.00	-	-	-	360.00	15%	54.00	306.00
Lawn Mover & Vibrator	6,886.00	-	-	-	6,886.00	15%	1,033.00	5,853.00
Fire Safety Equipment	8,46,408.00	-	-	-	8,46,408.00	15%	1,26,961.00	7,19,447.00
ENT Lab Equipment	36,801.00	-	-	-	36,801.00	15%	5,520.00	31,281.00
BEE Lab Equipment	2,69,924.00	-	-	-	2,69,924.00	15%	40,489.00	2,29,435.00
ECE Lab Equipment	14,40,385.00	3,20,000.00	-	-	17,60,385.00	15%	2,64,058.00	14,96,327.00
EEE Lab Equipment	2,63,799.00	-	-	-	2,63,799.00	15%	39,570.00	2,24,229.00
Workshop Equipment	5,945.00	-	-	-	5,945.00	15%	892.00	5,053.00
Computer Lab Equipment	27,60,328.00	1,53,750.00	8,53,624.00	-	37,67,702.00	40%	13,36,356.00	24,31,346.00
Fluid Mechanical Lab	6,208.00	-	-	-	6,208.00	15%	931.00	5,277.00
Electrical Machines	2,93,803.00	-	-	-	2,93,803.00	15%	44,070.00	2,49,733.00
E.Cad Lab Equipment	4.00	-	-	-	4.00	40%	2.00	2.00
N.T. Lab	1,15,450.00	-	-	-	1,15,450.00	15%	17,318.00	98,132.00
PE Lab	9,623.00	-	-	-	9,623.00	15%	1,443.00	8,180.00
Power Electronic Lab..	8,87,121.00	-	-	-	8,87,121.00	15%	1,33,068.00	7,54,053.00
	2,26,03,650.28	9,63,472.00	13,48,492.00	-	2,49,15,614.28		40,34,561.28	2,08,81,053.00



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**KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE
SINGAPURAM**

Particulars	WDV AS ON 01.04.2022		Additions		Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2023
	Upto 3rd Oct	After 3rd Oct	Upto 3rd Oct	After 3rd Oct					
B/f	2,26,03,650.28		9,63,472.00	13,48,492.00	-	2,49,15,614.28	-	40,34,561.28	2,08,81,053.00
Power System lab-EEE d	66,026.00		-	-	-	66,026.00	15%	9,904.00	56,122.00
P.M.P. Lab	1,247.00		-	-	-	1,247.00	15%	187.00	1,060.00
Control Systems Lab..	35,776.00		-	-	-	35,776.00	15%	5,366.00	30,410.00
English Language Lab	4,597.00		-	-	-	4,597.00	40%	1,839.00	2,758.00
Mech. Dept.Equipt.	20,96,802.00		-	14,000.00	-	21,10,802.00	15%	3,15,570.00	17,95,232.00
M Tech. Dept.Equipt.	96,262.00		-	-	-	96,262.00	15%	14,439.00	81,823.00
Mech. Dept.Computers	12.00		-	-	-	12.00	40%	5.00	7.00
MCA Computer Centre	122.00		-	-	-	122.00	40%	49.00	73.00
Civil Dept - Equipt.	17,82,971.00		-	-	-	17,82,971.00	15%	2,67,446.00	15,15,525.00
Chemistry & Physics Lab	1,47,953.00		-	-	-	1,47,953.00	15%	22,193.00	1,25,760.00
BT Roads	33,82,543.00		-	-	-	33,82,543.00	10%	3,38,254.00	30,44,289.00
Basket Ball Court	1,63,882.00		-	-	-	1,63,882.00	10%	16,388.00	1,47,494.00
Conference Hall - (U/G)	11,88,064.00		-	-	-	11,88,064.00	0%	-	11,88,064.00
Indoor Games Stadium	4,30,582.00		-	-	-	4,30,582.00	10%	43,058.00	3,87,524.00
Academic Bldg	1,20,31,204.00		-	-	-	1,20,31,204.00	10%	12,03,120.00	1,08,28,084.00
Digital Library	1.00		-	-	-	1.00	40%	-	1.00
FCE Lab Softwares	67,404.00		-	-	-	67,404.00	40%	26,962.00	40,442.00
EEE Lab Softwares	6,383.00		-	-	-	6,383.00	40%	2,553.00	3,830.00
H & S Software	16,200.00		-	-	-	16,200.00	40%	6,480.00	9,720.00
Mech. Dept Softwares	6,192.00		-	-	-	6,192.00	40%	2,477.00	3,715.00
Civil. Dept Softwares	1,56,326.00		-	-	-	1,56,326.00	40%	62,530.00	93,796.00
Rail Tel Internet	2,05,420.00		-	-	-	2,05,420.00	15%	30,813.00	1,74,607.00
CC TV	1,78,358.00		-	1,12,580.00	-	2,90,938.00	15%	35,197.00	2,55,741.00
Digital Camera	7,652.00		-	-	-	7,652.00	15%	1,148.00	6,504.00
Boys Hostel Extension	37,23,055.00		-	-	-	37,23,055.00	10%	3,72,306.00	33,50,749.00
Girls Hostel Extension	3,08,392.00		-	-	-	3,08,392.00	10%	30,839.00	2,77,553.00
Building	4,72,09,706.00		-	-	-	4,72,09,706.00	10%	47,20,971.00	4,24,88,735.00
Building U/C	99,01,174.50		-	-	-	99,01,174.50	0%	-	2,32,01,689.50
Guest House Extension	1,58,46,172.50		-	1,24,38,662.00	-	2,82,84,834.50	0%	-	1,58,46,172.50
Mechanical Building	15,93,805.00		-	-	-	15,93,805.00	10%	1,59,381.00	14,34,424.00
			18,25,325.00	1,39,13,734.00	-	13,89,96,993.28		1,17,24,036.28	12,72,72,957.00



V. J. K.

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KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE

SINGAPURAM

Particulars	WDV AS ON 01.04.2022	Additions		Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2023
		Upto 3rd Oct	After 3rd Oct					
Balance c/f	12,32,57,934.28	18,25,325.00	1,39,13,734.00	-	13,89,96,993.28		1,17,24,036.28	12,72,72,957.00
Mechanical Eng. Works	50,23,615.00	-	-	-	50,23,615.00	10%	5,02,362.00	45,21,253.00
Solar Energy Plant	18,632.00	-	-	-	18,632.00	40%	7,453.00	11,179.00
Staff Bus	1,71,714.00	-	-	-	1,71,714.00	15%	25,757.00	1,45,957.00
Mahindra Student Bus	18,69,167.00	-	-	-	18,69,167.00	15%	2,80,375.00	15,88,792.00
Scanner	6,990.00	-	-	-	6,990.00	15%	1,049.00	5,941.00
Bus(2No's)	24,47,373.00	-	-	-	24,47,373.00	15%	3,67,106.00	20,80,267.00
Bus(5No's)	16,17,809.00	-	37,87,484.00	-	54,05,293.00	15%	5,26,733.00	48,78,560.00
Vehicles(6 No's)	17,92,968.00	-	-	-	17,92,968.00	15%	2,68,945.00	15,24,023.00
VOLVO XC90	89,42,939.00	-	-	-	89,42,939.00	15%	13,41,441.00	76,01,498.00
Xerox Machine	48,236.00	-	-	-	48,236.00	15%	7,235.00	41,001.00
Type Writer	258.00	-	-	-	258.00	15%	39.00	219.00
Laser Printer	21,312.00	-	32,000.00	-	53,312.00	15%	5,597.00	47,715.00
Parking Sheds	-	-	2,96,776.00	-	2,96,776.00	15%	22,258.00	2,74,518.00
GRAND TOTAL	14,52,18,947.28	18,25,325.00	1,80,29,994.00	-	16,50,74,266.28		1,50,80,386.28	14,99,93,880.00
Previous Figures	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 SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



(A. VAMSEEDHAR)
PARTNER

for KAMALA INSTITUTE OF TECHNOLOGY & SCIENCES

V. Satish Kumar

(V. SATISH KUMAR)
SECRETARY & CORRESPONDENT

KAMALA INSTITUTE OF TECHNOLOGY & SCIENCE

SINGAPURAM

Particulars	WDV AS ON 01.04.2022	Additions		Deletions	TOTAL	Rate	Depreciation	WDV AS ON 31.03.2023
		Upto 3rd Oct	After 3rd Oct					
Balance c/f	12,32,57,934.28	18,25,325.00	1,39,13,734.00	-	13,89,96,993.28		1,17,24,036.28	12,72,72,957.00
Mechanical Eng. Works	50,23,615.00	-	-	-	50,23,615.00	10%	5,02,362.00	45,21,253.00
Solar Energy Plant	18,632.00	-	-	-	18,632.00	40%	7,453.00	11,179.00
Staff Bus	1,71,714.00	-	-	-	1,71,714.00	15%	25,757.00	1,45,957.00
Mahindra Student Bus	18,69,167.00	-	-	-	18,69,167.00	15%	2,80,375.00	15,88,792.00
Scanner	6,990.00	-	-	-	6,990.00	15%	1,049.00	5,941.00
Bus(2No's)	24,47,373.00	-	-	-	24,47,373.00	15%	3,67,106.00	20,80,267.00
Bus(5No's)	16,17,809.00	-	37,87,484.00	-	54,05,293.00	15%	5,26,733.00	48,78,560.00
Vehicles(6 No's)	17,92,968.00	-	-	-	17,92,968.00	15%	2,68,945.00	15,24,023.00
VOLVO XC90	89,42,939.00	-	-	-	89,42,939.00	15%	13,41,441.00	76,01,498.00
Xerox Machine	48,236.00	-	-	-	48,236.00	15%	7,235.00	41,001.00
Type Writer	258.00	-	-	-	258.00	15%	39.00	219.00
Laser Printer	21,312.00	-	32,000.00	-	53,312.00	15%	5,597.00	47,715.00
Parking Sheds	-	-	2,96,776.00	-	2,96,776.00	15%	22,258.00	2,74,518.00
GRAND TOTAL	14,52,18,947.28	18,25,325.00	1,80,29,994.00	-	16,50,74,266.28		1,50,80,386.28	14,99,93,880.00
Previous Figures	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 SCV & ASSOCIATES
CHARTERED ACCOUNTANTS



(A. VAMSEEDHAR)
PARTNER

for KAMALA INSTITUTE OF TECHNOLOGY & SCIENCES

(Signature)

(V. SATISH KUMAR)
SECRETARY & CORRESPONDENT