

Acknowledgement Number:532491710280924

## FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of Kammavari Sangham (regd) [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2024 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Name of Chartered Accountant  
Membership Number  
Firm Registration Number  
Address  
IP Address  
Place  
Date

L Krishna Moorthy

ARCA024772

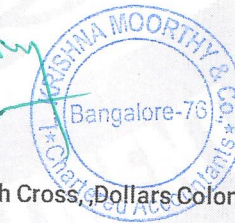
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#83/A, 3rd Main, 4th Cross, Dollars Colony, B T M II Stage, Bannerghatta Road

115.99.240.100

Bangalore

25-Sep-2024



**K.S. INSTITUTE OF TECHNOLOGY**

No.14, Raghuvana Halli, Kanakapura Main Road, Bangalore- 62.

**BALANCE SHEET AS ON 31ST MARCH, 2024**

LIABILITIES	SCH	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.) 31-3-2023	ASSETS	SCH	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.) 31-3-2023
<u>GENERAL FUND A/c:</u>							
Opening Balance		76,37,10,567	67,04,60,934	FIXED ASSETS	3	22,42,45,128	21,18,57,390
Add: Excess of Income over Expenditure		12,37,82,238	9,32,49,633				
		88,74,92,805	76,37,10,567	DEPOSITS & ADVANCES	4	41,72,83,981	34,17,56,520
Advances Received	1	1,91,24,796	1,08,69,890	CASH & BANK BALANCES	5	27,16,80,006	22,81,47,350
Other Liabilities	2	65,91,511	71,80,804				
<b>TOTAL</b>		<b>91,32,09,116</b>	<b>78,17,61,261</b>	<b>TOTAL</b>		<b>91,32,09,116</b>	<b>78,17,61,261</b>

SUBJECT TO OUR REPORT OF EVEN DATE



(R. RAJAGOPAL NAIDU)

PRESIDENT



(R. LEELA SHANKAR RAO)

SECRETARY



(NEERAJAKSHULU T)

TREASURER



(M. YOGAMURTHY)  
COMMITTEE AUDITOR

FOR L. KRISHNA MOORTHY & CO  
CHARTERED ACCOUNTANTS

Firm Reg No.001491S



(L. KRISHNA MOORTHY)

PARTNER


Mem.No.024772

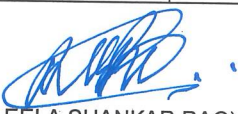
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**K.S.INSTITUTE OF TECHNOLOGY**

**INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31st MARCH-2024**

	EXPENDITURE	SCH.	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.) 31-3-2023		INCOME	SCH	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.) 31-3-2023
To	Establishment	1	10,62,83,680	8,54,95,889	By	Fee Collection	6	27,72,78,224	20,45,75,725
"	Academic Expencses	2	4,70,18,115	1,83,09,155	"	Bank Interest	7	1,68,39,081	93,67,354
"	Adminstrative Expenses	3	1,23,83,690	76,79,788	"	Academic Receipts	8	25,41,468	26,65,050
"	Other Overheads	4	2,51,056	3,81,625	"	Other Receipts	9	23,29,219	15,23,139
"	Property Tax		2,87,240	22,62,995		<u>Hostel Receipts</u>	10		
	<u>Hostel payments</u>	5			"	Food & Accomidation		5,29,13,733	3,59,66,074
	Hostel Maintenance		3,12,90,402	1,90,68,847					
"	Hostel expenses (KSIT)		20,400	87,868					
"	Depreciation		3,05,84,903	2,75,61,540					
"	Excess of Income over Expenditure		12,37,82,238	9,32,49,633					
	<b>TOTAL</b>		<b>35,19,01,725</b>	<b>25,40,97,342</b>		<b>TOTAL</b>		<b>35,19,01,725</b>	<b>25,40,97,342</b>


  
(R. RAJAGOPAL NAIDU)  
PRESIDENT

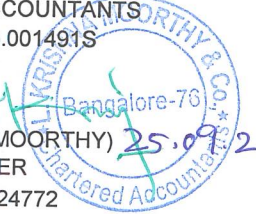
  
(R. LEELA SHANKAR RAO)  
SECRETARY

FOR L. KRISHNA MOORTHY & CO.  
CHARTERED ACCOUNTANTS  
Firm Reg. No.001491S

  
(NEERAJAKSHULU T)  
TREASURER

  
(M. YOGAMURTHY)  
COMMITTEE AUDITOR

  
(L. KRISHNA MOORTHY)  
PARTNER  
Mem.NO.024772



UDIN: 24024772BR DNYT383



**K.S.INSTITUTE OF TECHNOLOGY**  
**SCHEDULES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDING**  
**31st MARCH-2024**

SL.No.	EXPENDITURE	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.) 31-3-2023
1	<b><u>Establishment</u></b>		
	Salaries to staff	10,26,47,775	8,01,26,077
	Staff EPF Contribution	25,92,605	24,82,352
	Staff ESIC	3,11,111	2,89,100
	Staff Gratuity	5,53,844	13,31,056
	Staff PT Renewal fee	2,500	2,500
	Security Service	84,581	11,74,931
	Conveyance Charges	91,264	89,873
		<b>10,62,83,680</b>	<b>8,54,95,889</b>
2	<b><u>Academic Expences</u></b>		
	Advertisement	61,79,321	43,12,174
	1st year Inauguration	7,60,260	12,58,578
	COMEDK	45,000	45,000
	AICTE Fee	9,85,000	3,00,000
	Cultural Programme	25,96,023	6,04,554
	K.Rajyothsava/ Women's day	19,730	22,070
	HODs expenses		10,733
	CSI Training fee	1,18,350	87,000
	Internship fee	7,03,951	
	Examination Exps.	91,660	94,941
	Internet / Website maint.Charges	15,43,178	8,11,840
	ISTE / IETE/KSCST	5,34,096	1,15,129
	IPR cell	50,000	40,588
	Lab Maintenance	6,40,978	1,82,415
	Library expenses/ Consortium fee	2,22,994	28,654
	Networking charges	12,56,654	
	Merit Scholarship	2,32,500	4,18,200
	Misc. Expenses.	16,20,554	22,619
	VTU fee	1,26,52,265	
	NSS Programme	2,62,494	2,49,946
	Autonomous	7,08,575	
	NBA	3,57,000	1,24,140
	NAAC expenses	3,93,512	
	Hachthan	2,64,689	
	Alumini Meet	3,14,693	95,729
	Placement Training fee	24,07,087	16,37,240

Contd...2

	Sports & Games	4,78,344	5,91,516
	Online exam Remuneration	72,500	1,01,615
	Student's Uniform	15,85,557	
	Printing & Stationery	32,45,834	19,95,871
	Safty Certificate	5,16,525	
	Faculty Development Programme	71,607	23,001
	Professional Charges/ Honorarium	8,92,160	12,75,500
	Transportation charges		6,520
	Medical Expenses	3,03,713	3,906
	Remuneration to visiting Faculty	1,94,600	3,56,600
	Research & Development	2,05,500	1,82,740
	Vehicle Maintenance	42,12,742	26,33,193
	Workshop & Seminars/National Conf.	2,78,469	6,77,143
		<b>4,70,18,115</b>	<b>1,83,09,155</b>
3	<b><u>Adminstrative Expenses</u></b>		
	Auditor's fee	20,000	20,000
	Electricity charges	28,80,305	22,91,770
	Electrical items	3,83,818	
	Generator Maintenance	1,15,913	1,56,203
	House keeping Exps.	28,07,650	21,46,629
	Education Dept. Expenses	46,000	
	Insurance	1,26,095	1,40,536
	Meeting/sitting fee	1,67,724	1,88,241
	News papers	30,588	18,539
	Office Maintenance	1,59,023	2,04,554
	Postage & Telegrams	24,117	14,188
	Repairs & Maintenance	54,29,949	22,73,351
	Staff Welfare	84,742	83,312
	Telephone Charges	95,015	1,21,873
	Travelling expenses	12,751	20,592
		<b>1,23,83,690</b>	<b>76,79,788</b>
4	<b><u>Other Overheads</u></b>		
	Bank Charges/ Interest	8,021	35,748
	Water Charges	39,700	
	Garden Maintenance	11,848	1,69,765
	Pooja / Dasara expenses	1,91,487	1,76,112
		<b>2,51,056</b>	<b>3,81,625</b>

	INCOME	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.) 31-3-2023
5	<b><u>Fee Collection</u></b>		
	Tution fee	28,07,70,989	20,86,18,405
	Refund	34,92,765	40,42,680
		<b>27,72,78,224</b>	<b>20,45,75,725</b>
6	<b><u>Bank Interest</u></b>		
	SB Interest	16,67,526	9,77,123
	FD Interest	1,45,13,343	81,77,940
	Add: KSIT Hostel	6,58,212	2,12,291
		<b>1,68,39,081</b>	<b>93,67,354</b>
7	<b><u>Academic Receipts</u></b>		
	Bus Fee	23,03,606	24,10,080
	Examination expenses		57,560
	AICTE fee	1,00,000	
	Online exam remurn.	1,37,862	1,97,410
		<b>25,41,468</b>	<b>26,65,050</b>
8	<b><u>Other Receipts</u></b>		
	Ananya	1,06,981	
	KSCST	76,625	
	Examination expenses	61,400	
	Lab maintenance	9,40,120	
	Consultacy Service		8,00,000
	IPR Cell		50,000
	Library Security Deposit Transferred	3,99,000	
	E-governance Transferred	5,98,750	
	Balances Writen off		5,61,125
	Miscellaneous	1,34,235	1,08,879
	Add: KSIT Hostel	12,108	3,135
	<b>Toptal</b>	<b>23,29,219</b>	<b>15,23,139</b>



(R. RAJAGOPAL NAIDU)

PRESIDENT



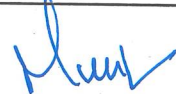
(LEELA SHANKAR RAO)

SECRETARY



(NEERAJAKSHULU T)

TREASURER



(M. YOGAMURTHY)

COMMITTEE AUDITOR



**K.S.INSTITUTE OF TECHNOLOGY**  
**SCHEDULE FOR FIXED ASSETS AS ON 31ST MARCH, 2024**

Name of the Assets	WDV as on 01.04.2023 (Rs.)	Additions (Rs.)		Total (Rs.)	Sale/Trans fer(Rs.)	Total (Rs.)	Deprn. Rate%	Deprn. Value (Rs.)	WDV as on 31.03. 2024 (Rs.)
		Up to 30.09.2023	Up to 31.03.2024						
<b><u>Buildings</u></b>									
KSIT Building (Transfer from KS)	10,46,28,092			10,46,28,092		10,46,28,092	10%	1,04,62,809	9,41,65,283
Hostel Building (Transfer from KS)	7,30,47,308			7,30,47,308		7,30,47,308	10%	73,04,731	6,57,42,577
Auditorium		10,85,733	86,78,099	97,63,832		97,63,832			97,63,832
Borewell			9,00,000	9,00,000		9,00,000	10%	45,000	8,55,000
	17,76,75,400	10,85,733	95,78,099	18,83,39,232		18,83,39,232		1,78,12,540	17,05,26,692
<b><u>Furniture &amp; fixtures</u></b>									
KSIT	58,66,320	11,76,262	15,16,406	85,58,988		85,58,988	10%	7,80,079	77,78,910
KS.Hostel	22,21,873	3,89,400	6,02,626	32,13,899		32,13,899	10%	2,91,259	29,22,640
Vessels (Hostel)	4,11,191	10,443	1,45,994	5,67,628		5,67,628	10%	49,463	5,18,165
	84,99,384	15,76,105	22,65,026	1,23,40,515		1,23,40,515		11,20,800	1,12,19,715
<b><u>Electrical fittings</u></b>									
Electrical Equipments (KSIT)	7,37,736		19,057	7,56,793		7,56,793	10%	74,726	6,82,067
Electrical fittings (Hostel)	2,24,795			2,24,795		2,24,795	10%	22,480	2,02,316
Office equipment (KSIT)	44,63,791	12,88,569	5,14,696	62,67,056		62,67,056	10%	6,00,971	56,66,085
Motor & Pumpset (KSIT)	2,30,443	87,935	70,810	3,89,188		3,89,188	10%	35,378	3,53,810
Office equipment (KS Hostel)	3,68,835	77,000	4,84,464	9,30,299		9,30,299	10%	68,807	8,61,492
Motor & Pumpset (K.S.Hostel)	1,37,634		2,63,720	4,01,354		4,01,354	10%	26,949	3,74,405
	61,63,234	14,53,504	13,52,747	89,69,485		89,69,485		8,29,311	81,40,173.85
	19,23,38,018	41,15,342	1,31,95,872	20,96,49,232		20,96,49,232	10%	1,97,62,651	18,98,86,581
<b><u>Lab Equipments</u></b>									
Chemistry lab	2,69,208			2,69,208		2,69,208	15%	40,381	2,28,827
Mechanical lab	7,52,093			7,52,093		7,52,093	15%	1,12,814	6,39,279
Physics lab	2,37,025			2,37,025		2,37,025	15%	35,554	2,01,471
Electronics lab	36,95,424		22,420	37,17,844		37,17,844	15%	5,55,995	31,61,849
Telecommunication Lab	3,71,605			3,71,605		3,71,605	15%	55,741	3,15,864
AIML Lab	1,67,327			1,67,327		1,67,327	15%	25,099	1,42,228
	54,92,682	-	22,420	55,15,102		55,15,102		8,25,584	46,89,518.20
<b><u>College Equipments</u></b>									
Generator	4,39,189			4,39,189		4,39,189	15%	65,878	3,73,311
Swift, Creta car, Qualis sale	5,48,039			5,48,039		5,48,039	15%	82,206	4,65,833
Kitchen Equipment	2,86,532			2,86,532		2,86,532	15%	42,980	2,43,552
Television (Placement)	97,750			97,750		97,750	15%	14,663	83,088
Basic Science	47,661			47,661		47,661	15%	7,149	40,512
Sports Equipments	59,112			59,112		59,112	15%	8,867	50,245
Fire Fighting works			3,50,000	3,50,000		3,50,000	15%	26,250	3,23,750
	14,78,283	-	3,50,000	18,28,283		18,28,283		2,47,992	15,80,290.55

<b>Hostel Equipments</b>									
Water Cooler	8,486			8,486		8,486	15%	1,273	7,213
WIFI	3,51,050			3,51,050		3,51,050	15%	52,658	2,98,393
Bicycle	439			439		439	15%	66	373
Television	61,106			61,106		61,106	15%	9,166	51,940
Treadmill	92,500			92,500		92,500	15%	13,875	78,625
Solar system			2,34,280	2,34,280		2,34,280	15%	17,571	2,16,709
Grainder Hostel	4,959			4,959		4,959	15%	744	4,215
Kitchen Equipment	32,27,017	1,00,890	3,47,650	36,75,557		36,75,557	15%	5,25,260	31,50,297
	37,45,557	1,00,890	5,81,930	44,28,377		44,28,377		6,20,612	38,07,765.20
	1,07,16,522	1,00,890	9,54,350	1,17,71,762		1,17,71,762	15%	16,94,188	1,00,77,574
Library books	6,09,614	1,16,481	2,79,039	10,05,134		10,05,134	40%	3,46,246	6,58,888
Computer lab / Projectors	43,86,771	14,28,735	1,55,31,947	2,13,47,453		2,13,47,453	40%	54,32,592	1,59,14,861
Solar equipment (Hostel)	3,22,908			3,22,908		3,22,908	40%	1,29,163	1,93,745
	53,19,293	15,45,216	1,58,10,986	2,26,75,495	-	2,26,75,495	40%	59,08,001	1,67,67,494
Buses	31,06,212	59,28,280		90,34,492		90,34,492	30%	27,10,348	63,24,144
Maruthi Van	3,77,346	13,21,703		16,99,049		16,99,049	30%	5,09,715	11,89,334
	34,83,558	72,49,983	-	1,07,33,541	-	1,07,33,541		32,20,062	75,13,479
<b>TOTAL</b>	<b>21,18,57,391</b>	<b>1,30,11,431</b>	<b>2,99,61,208</b>	<b>25,48,30,030</b>	<b>-</b>	<b>25,48,30,030</b>		<b>3,05,84,903</b>	<b>22,42,45,128</b>

Note: Depreciation is calculated on the Assets acquired on or after 01.10.2023 at 50% of the normal rate of depreciation applicable


  
(R. LEELA SHANKAR RAO)

SECRETARY

  
(NEERAJAKSHULU T)  
TREASURER

  
(R. RAJAGOPAL NAIDU)

PRESIDENT

  
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CHARTERED ACCOUNTANTS

Firm Reg No.001491S

  
(L. KRISHNA MOORTHY)  
PARTNER  
Mem.No.024772



UDIN: 24024992BRDNYT3831



**K.S.INSTITUTE OF TECHNOLOGY**  
**RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31ST MARCH, 2024**

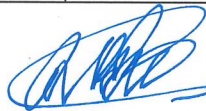
RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.) 31-3-2023	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.) 31-3-2023
<b>Opening balance:</b>				1st year Inauguration		7,60,261	12,58,578
Cash	20,984		29,517	Admission Promotion Charges		24,10,657	15,36,671
Union Bank (A/c 000032)	5,00,013		2,32,188	Advertisement		37,68,664	27,75,503
Axis Bank- Principal A/c	3,70,585			Library Consortium		2,00,000	
Axis Bank (93916)	71,51,168		3,31,93,518	AICTE fee		9,85,000	3,00,000
Union Bank (AB 009 )	3,17,52,973	3,97,95,723	73,28,202	Alumini Meet		3,14,693	95,729
			4,07,83,425	Ananya		9,17,820	5,85,504
AICTE fee		1,00,000		Buses		59,80,980	
Ananya		1,06,981		Audit fee		20,000	20,000
Application fee			1,77,000	Auditorium		97,63,832	
Fee Collection	23,86,87,591		17,47,13,514	Bank Charges		8,021	35,748
COMED-K Fee	1,70,82,181		86,11,781	BDA/Building Tax			22,62,995
KEA Fee Collection	2,50,01,217	28,07,70,989	2,51,66,110	COMEDK fee		45,000	45,000
			20,86,68,405	Autonomous expenses		7,08,575	
<b>Bus Fee Collection</b>				Axis Bank bus loan		3,18,530	
Students	17,05,500		19,02,500	HDFC Bank bus loan		6,37,016	
Staff	5,98,106	23,03,606	5,07,580	Conveyance charges		91,264	89,873
			24,10,080	Computer Lab		1,63,53,390	37,07,074
VTU Exam Fee		88,71,919	48,27,926	Projectors		6,07,292	11,17,402
F. D - Axis Bank Matured		6,00,00,000	6,00,00,000	CSD Dept. Expenses			10,738
F D- UNIon Bank		2,98,11,891	12,56,33,772	Cultural Programme		16,00,654	
FD- Karnataka Bank		1,04,26,112	7,13,73,868	Fee Refund		34,92,765	40,42,680
Interest on FDs		1,45,13,343	81,77,940	Electrical Items		3,83,818	99,827
Bank Interest (SB A/c)		16,67,526	9,77,123	Electricity Charges		29,88,302	23,12,860
Placement Training fee		1,71,356		AIML Lab Equipments			1,96,855
Ananya			37,500	Electronics Lab		22,420	13,10,000
Sale of Bus			16,000	CSI Training fee		1,18,350	87,000
VTU Project fee		40,000		Examination Expenses		91,660	94,941
Examination expenses		61,400	57,560	F D - Axis Bank		9,00,00,000	16,50,00,000
KSCST		76,625	82,000	FD- Karnataka Bank		3,00,00,000	5,14,59,708
K.S.Hostel fee		3,87,931	1,98,516	FD- Union Bank		4,62,81,285	9,57,34,923
KSPU College			2,88,447	Furniture & Fixtures		26,92,668	114,7489
Miscellaneous Income		1,34,235	1,08,879	Faculty Development		71,607	36,001
KSSEM		30,00,000		Maruthi Suzuki Wagnor		7,11,080	
Staff LIC		4,60,260	4,63,466	Maruthi EECO Van		6,10,623	
Staff Group LIC		37,963	80,728	Motor & Pumpset		1,58,745	
Staff Professional Tax		3,04,000	3,65,800	Internship/ skill Lab		7,03,951	
Staff PT (KSPUC)		44,100	18,800	Physics Lab			84,075
Staff GP Accident Policy		13,146		Garden Maintenance		11,848	1,69,765
Staff Income Tax		43,38,178	30,19,105	Generator Maintenance		1,15,913	1,56,203
EPF Contribution		24,09,150	23,02,239	Graduation Day		16,68,457	56,550
ESI Contribution		70,976	66,500	Honorarium		7,08,000	7,08,000
Student Education Loan		5,50,000	2,30,000	House keeping Exps.		28,07,650	21,46,629
Student Scholarship			1,800	Institution of Engineers Indai		1,46,320	
Student's Uniform		19,250		National Conference			1,36,033
TDS		7,52,546	4,18,322	NSS programme		2,62,494	2,49,946
Remuneration to Examiners		13,29,404	3,40,908	IETE		80,206	40,750
Repairs & Maintenance			3,51,328	IPR Cell		50,000	40,588
TC - Computers			37,500	Kannada Rajyothsava		8,000	5,359
Consultancy Service			8,00,000	Women's day celebration		11,730	16,711
Lab Maintenance		9,40,120	3,36,600	Insurance		1,40,536	1,40,536
Online exam remuneration		1,37,862	1,97,410	Internet charges		7,05,797	8,11,840
Electricity Charges		1,07,997	21,090	Institute of Students		2,24,445	90,015
Insurance refund		14,441	86,971	Technical Education			
Student /Teachers welfare		5,820	3,080	K.S Degree College		46,000	
Student Excess fee		3,68,385	4,76,740	K.S.Hostel Expenses		20,400	87,868
FDP			13,000	Kammavari Sangham		4,40,00,000	3,77,50,000
National Conference			68,092	KSSEM		30,00,000	
Workshop & Seminars			50,556	Science & Technology		83,125	66,364
Telephone Deposit			632	Lab Maintenance		6,40,978	5,19,015
				Library Books		3,95,520	1,01,817

Contd....2

Students Group Insurance	47,035	73,830	Library Expenses	22,994	28,654
VTU fee		25,82,775	Sports & Games	4,78,344	5,91,516
Student's Uniform		5,00,000	Medical Expenses	3,03,713	3,906
Buses (TDS)	52,700		Meeting expenses	67,724	41,441
Axis Bank bus Loan	25,60,000		Sitting Fee	1,00,000	1,46,800
HDFC Bank Bus Loan	25,64,000		Merit Scholarship	2,32,500	4,18,200
			Miscellaneous Expenses	29,646	22,619
			NBA Expenses	3,57,000	1,24,140
			NAAC expenses	3,93,512	
			News papers & Periodicals	30,588	18,539
			Electrical Equipment	19,057	53,980
			Office Equipments	18,03,265	6,15,949
			Office Maintaince	1,59,023	
			Maruthi Van		5,39,065
			Hostel Equipment (WIFI)		4,13,000
			Online exam Remuneration	72,500	1,01,615
			Placement Equipments		1,15,000
			Placement Training	22,59,843	16,37,240
			Personality Development	3,18,600	
			Pooja/Dasara expenses	1,91,487	1,76,112
			Postage & Telegrams	24,117	14,188
			Printing & Stationery	32,45,834	19,95,871
			Professional charges	1,84,160	5,67,500
			Remuneration to examinars	11,05,254	2,73,937
			Remuneration to Visiting faculty	1,94,600	3,56,600
			Repairs & Maintenance	54,17,249	25,24,852
			Fire fighting works	3,50,000	
			Research & Development	2,05,500	1,82,740
			Office Maintenance		2,04,554
			Salaries to staff	10,26,47,775	8,01,26,077
			Security Service	84,581	11,74,931
			Staff EPF Contribution	26,22,268	24,99,224
			EPF MGT Contribution	24,15,068	23,08,995
			Staff ESIC	1,00,019	89,030
			ESIC MGT Contribution	2,83,261	2,60,165
			Staff Gratuity	5,53,844	13,31,056
			Staff Group LIC	38,053	1,05,134
			Staff Income Tax	42,42,590	28,99,880
			Staff LIC	4,56,771	4,68,645
			Staff Professional Tax	3,10,600	3,36,200
			Staff GP Accident Policy	13,146	
			Staff PT (KSPUC)	46,600	13,200
			PT Renewal	2,500	2,500
			Staff welfare	84,742	83,312
			Safty Certificate.	5,16,525	
			Student Excess fee	3,37,635	4,76,740
			Student's Uniform	16,04,807	5,00,000
			Students Education Loan	2,50,000	2,60,000
			Students Gp. Insurance	47,035	73,830
			TDS(Suppliers)	7,52,546	4,18,322
			Telephone Charges	95,015	1,22,505
			Transportation Charges	12,700	6,520
			Travelling expenses	12,751	20,592
			Vehicle Maintenance	42,12,742	27,20,164
			VTU Exam Fee	67,14,867	43,92,217
			VTU Fee	1,26,52,265	25,82,775
			VTU Project fee	40,000	
			Water Charges	39,700	
			Website Maintenance	8,37,381	
			Net Working charges	12,56,654	
			Hackthan	2,64,689	
			Workshop & Seminors	2,78,469	6,59,758

				Accrued Interest		71,90,289	21,74,314
				<b>TDS (Incom Tax)</b>			
				BESCOM		1,956	1,956
				FD Interest		13,15,742	7,11,394
				Online Exam		7,164	500
				VTU Remuneration		1,29,901	23,874
				Consultancy			7,37,724
				VE Commercial Vehicles		52,700	
				<b>Closing Balance:</b>			
				Cash	75,554		20,984
				Union Bank (A/c 000032)	9,98,071		5,00,013
				Union Bank (AB 009 )	1,38,04,798		3,17,52,973
				Axis Bank (93916)	49,19,374		71,51,168
				Axis Bank- Principal A/c	5,30,971	2,03,28,767	3,70,585
							3,97,95,722
TOTAL		46,93,66,970	53,65,48,713	TOTAL		46,93,66,970	53,65,48,713

  
(R. RAJAGOPAL NAIDU)  
PRESIDENT

  
(R. LEELA SHANKAR RAO)  
SECRETARY

FOR L. KRISHNA MOORTHY & CO.  
CHARTERED ACCOUNTANTS  
Firm Reg No.001491S

  
(NEERAJAKSHULU T)  
TREASURER

  
(M. YOGAMURTHY)  
COMMITTEE AUDITOR

  
(L. KRISHNA MOORTHY)  
PARTNER  
Mem. No.024772



K.S.INSTITUTE OF TECHNOLOGY  
Schedule for Balance Sheet As on 31.03.2024

SL.NO	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.)	AMOUNT (Rs.) 31-3-2023
1	<u>Secured Loans:</u>				
	<u>a) Axis Bank Bus Loan :</u>				
	Received during the year	25,60,000			
	Less: Paid During the year	<u>3,18,530</u>	22,41,470		
	<u>b) HDFC Bank Bus Loan :</u>				
	Received during the year	25,64,000			
	Less: Paid During the year	<u>6,37,016</u>	19,26,984		
	<u>Advances Received</u>				
2	<u>Security Deposit Library (Refundable) :</u>				
	Opening Balance	33,85,000			33,85,000
	Less:Tras.to Income expenditure (2010-11)	<u>3,99,000</u>	29,86,000		
3	<u>VTU Exam Fee :</u>				
	Opening Balance	22,13,502		17,77,793	
	Add:Received during the year	88,71,919		48,27,926	
		1,10,85,421		66,05,719	
	Less: Paid during the year	<u>67,14,867</u>	43,70,554	43,92,217	22,13,502
4	<u>KSIT Hostel Caution Deposit::</u>				
	Opening Balance	47,11,500		27,65,500	
	Add: Recd. during the year	21,00,000		22,40,000	
		68,11,500		50,05,500	
	Less: Refund during the year (Hostel)	<u>3,26,500</u>	64,85,000	2,94,000	47,11,500
5	<u>Remuneration to Examiners (VTU):</u>				
	Opening Balance	4,91,388		4,24,417	
	Add: Recd.during the year	13,29,404		3,40,908	
		18,20,792		7,65,325	
	Less:Paid during the year	<u>11,05,254</u>	7,15,538	2,73,937	4,91,388
6	<u>Students Education Loan</u>				
	Opening Balance	68,500		98,500	
	Received During the year	5,50,000		2,30,000	
		6,18,500		3,28,500	
	Less: Paid During the year	<u>2,50,000</u>	3,68,500	2,60,000	68,500
7	<u>Students Excess fee</u>				
	Received During the year	3,68,385			
	Less:Paid during the year	<u>3,37,635</u>	30,750		
	<b>Total</b>		<b>1,91,24,796</b>		<b>1,08,69,890</b>



(R.RAJAGOPAL NAIDU)

PRESIDENT



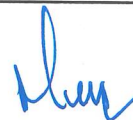
(R.LEELA SHANKAR RAO)

SECRETARY



(NEERAJAKSHULU T)

TREASURER



(M.YOGAMURTHY)

COMMITTEE AUDITOR

K.S.INSTITUTE OF TECHNOLOGY  
Schedule for Balance Sheet As on 31.03.2024

## OTHER LIABILITIES

SL.NO	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.)	AMOUNT (Rs.) 31-3-2023
1	<u>Staff LIC Payable:</u>				
	Opening Balance	35,103		40,282	
	Add: Recd. during the year	4,60,260		4,63,466	
		4,95,363		5,03,748	
	Less: Paid during the year	4,56,771	38,592	4,68,645	35,103
2	<u>Group LIC Payable:</u>				
	Opening Balance	1,760		26,166	
	Add: Recd. during the year	37,963		80,728	
		39,723		1,06,894	
	Less: Paid during the year	38,053	1,670	1,05,134	1,760
3	<u>a) Staff PT Payable:</u>				
	Opening Balance	57800		24,800	
	Add: Recd. during the year	306800		3,69,200	
		364600		3,94,000	
	Less: Paid during the year	310600	54,000	3,36,200	57,800
	<u>b) Staff PT (KSPUC)</u>				
	Opening Balance	5,600		18,800	
	Add: Recd. during the year	44,100		13,200	5,600
		49,700			
	Less: Paid during the year	46,600	3,100		
4	<u>Staff Income Tax Payable :</u>				
	Opening Balance	509665		3,90,440	
	Add: Recd. during the year	4338178		30,19,105	
		4847843		34,09,545	
	Less: Paid during the year	4242590	6,05,253	28,99,880	5,09,665
5	<u>Other Payables</u>				
	<u>E-Governance:</u>				
	Opening Balance	59,87,495			59,87,495
	Less: 10% Written off (Tras.to In	5,98,750	53,88,745		
6	<u>Auditors fee payable:</u>				
	Opening Balance	20,000		20,000	
	Add: during the year	20,000		20,000	
		40,000		40,000	
	Less: Paid during the year	20,000	20,000	20,000	20,000

Contd....2

7	<u>Inter Institutional Balances</u>				
	KSIT Hostel Loan(KSSEM)				1,00,000
	Opening Balance	1,00,000			
	Less: Paid during the year	1,00,000	Nil		
8	<u>Students/ Teachers welfare fund:</u>				
	Opening Balance	12,720.00		9,640	
	Add:during the year	5,820.00	18,540	3,080	12,720
9	<u>TDS: KS Hostel:</u>				
	Received during the year	3,91,719			
	Less: Paid During the year	3,90,092	1,627		
10	<u>ESI payable:</u>				
	Opening Balance	35,485		29,081	
	Add:Employees Contribution	98,826		95,435	
		1,34,311		1,24,516	
	Less: Paid During the year	1,00,019	34,292	89,030	35,486
11	<u>EPF payable:</u>				
	Opening Balance	4,15,175		3,94,907	
	Add:Employees Contribution	26,32,785		25,19,492	
		30,47,960		29,14,399	
	Less: Paid During the year	26,22,268	4,25,692	24,99,224	4,15,175
	<b>Total</b>		<b>65,91,511</b>		<b>71,80,804</b>



(R.RAJAGOPAL NAIDU)

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(NEERAJAKSHULU T)

TREASURER



(M.YOGAMURTHY)

COMMITTEE AUDITOR



**K.S.INSTITUTE OF TECHNOLOGY**  
Schedule for Balance Sheet as on 31.03.2024

SL.NO	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.) 31-3-2024	AMOUNT (Rs.)	AMOUNT (Rs.) 31-3-2023
	<b><u>DEPOSITS &amp; ADVANCES (ASSETS)</u></b>				
1	<u>BESCOM Deposit :</u>				
	a) KSIT College: OB		4,36,683		4,36,683
	b) KSIT Hostel:OB	1,72,550			1,72,550
	Add: Paid During the year	16,100	1,88,650		
2	<u>LPG Deposit: OB</u>				
	KSIT College		11,500		11,500
	KSIT Hostel		30,745		30,745
	Rent Advance (KSIT Hostel)		13,20,000		13,20,000
	<u>Staff Advance (KSIT Hostel):</u>				
	Opening Balance	10,000		30,000	
	Less: Received during the year	10,000	Nil	<u>20,000</u>	10,000
3	<u>VTU Research Grants A/C</u>				
	Opening Balance		37,400		37,400
					<b>20,18,878</b>
4	<u>Inter Institutional Balances</u>				
	<u>a) Kammavari Sangham</u>				
	Opening Balance	33,49,09,213		28,71,11,917	
	Add: Paid During the year	4,40,48,898		4,77,97,296	33,49,09,213
	KS Hostel	3,00,00,000	40,89,58,111		
	<u>b)KSIT Hostel fee receivalbes</u>				
	KSSEM: Opening Balance	35,000		20,98,270	
	Less: Received during the year	35,000	Nil	35,000	
				21,33,270	
	Less: Received during the year			20,98,270	35,000
					<b>33,49,44,213</b>
5	<u>TDS receivables : (Income Tax)</u>				
	Opening Balance	47,93,429		40,55,705	
	Add: Paid During the year	752546		4,18,322	
		55,45,975		44,74,027	
	Less: Received during the year	752546		4,18,322	
		47,93,429		40,55,705	
	Add:TDS For the Year	1507463	63,00,892	7,37,724	47,93,429
	<b>Total</b>		<b>41,72,83,981</b>		<b>34,17,56,520</b>



(R.RAJAGOPAL NAIDU)

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COMMITTEE AUDITOR