

**AUDIT REPORT**  
**FINANCIAL YEAR: 2018-19**

**KALINGA INSTITUTE OF INDUSTRIAL**  
**TECHNOLOGY**  
**DEEMED TO BE UNIVERSITY**

**PLOT NO-383,384**  
**PATIA, BHUBANESWAR- 751 024**  
**ODISHA**

**AUDITORS**  
**SANTOSH K. AGRAWALLA & ASSOCIATES**

**CHARTERED ACCOUNTANTS**  
**PLOT NO.- 361/2323, JAYADEV VIHAR,**  
**BHUBANESWAR- 751 013, ODISHA**  
**TEL. NO.-91-674-2362056/57**  
**FAX NO.-91-674-2362055**  
**E MAIL: [caska@caska.co.in](mailto:caska@caska.co.in)**  
**WEB: <http://www.caska.co.in>**

# Santosh K. Agrawalla & Associates

Chartered Accountants

Plot No. : 361/2323, Jayadev Vihar, Bhubaneswar - 751 013

Tel.: +91-674-2362056/57, Fax : +91-674-2362055, E-mail : caska@caska.co.in, URL : www.caska.co.in



## AUDITORS REPORT

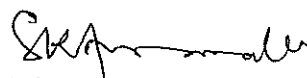
To  
The Members,  
Kalinga Institute of Industrial Technology,  
Plot No. 383, 384, Patia, Bhubaneswar-751024

We have examined the attached Balance Sheet of KIIT DEEMED TO BE UNIVERSITY of KALINGA INSTITUTE OF INDUSTRIAL TECHNOLOGY, BHUBANESWAR, ORISSA as at 31<sup>st</sup> March 2019, annexed Income & Expenditure Account for the years ended on that date. These financial statements are the responsibility of the Society/ Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We have conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from any material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
  1. Further to our comments in the Annexure referred in paragraph 1 above we state that:
    - a) We have obtained all the information and explanations, which to the best to our knowledge and belief were necessary for the purpose of our audit.
    - b) In our opinion proper books of account as required by law have been kept by the Society/ Institute so far, as appears from the examination of such books.
    - c) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.
    - d) In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the notes thereon give the true and fair view:
      - (i) In case the Balance Sheet, the state of affairs of the Society/ Institute as at 31<sup>st</sup> March 2019.
- And
- (ii) In case the Income and Expenditure Account for the year ended on that date.

For SANTOSH K. AGRAWALLA & ASSOCIATES  
Chartered Accountants

Plot No-361/2323, Jayadev Vihar,  
Bhubaneswar-751013  
Date: 25<sup>th</sup> September 2019

  
[CA S. K. Agrawalla]  
Partner  
M.No 055996



**Balance Sheet as at 31 March, 2019**

Particulars	Note No.	(Amount in Rs.)	
		As at March 31st,	
		2,019	2,018
		Rs.	Rs.
<b>A SOURCES OF FUNDS</b>			
<b>1 Capital Fund</b>			
(a) Corpus Fund	2.1	1,08,02,60,038	12,26,94,528
(b) Reserves and Surplus	2.2	10,18,40,46,524	8,89,81,80,355
		<b>11,26,43,06,561</b>	<b>9,02,08,74,883</b>
<b>2 Non-current Liabilities</b>			
(a) Long-term Borrowings	2.3	5,18,40,08,752	5,64,05,08,389
(b) Other Long-term Liabilities	2.4	83,92,027	80,67,826
(c) Long-term provisions			
		<b>5,19,24,00,779</b>	<b>5,64,85,76,215</b>
<b>3 Current Liabilities</b>			
(a) Short-term borrowings	2.5	35,00,00,000	35,00,00,000
(b) Payables	2.6	1,43,06,02,088	85,85,61,428
(c) Other current liabilities	2.7	19,63,48,183	9,82,46,819
(d) Short-term provisions			
		<b>1,97,69,50,271</b>	<b>1,30,68,08,247</b>
<b>TOTAL</b>		<b>18,43,36,57,612</b>	<b>15,97,62,59,345</b>
<b>B APPLICATION OF FUNDS</b>			
<b>1 Non-current Assets</b>			
(a) Fixed assets	2.8		
(i) Tangible assets		11,50,62,27,365	10,10,58,22,585
(ii) Intangible assets		7,45,49,887	6,76,19,379
(iii) Capital work-in-progress		1,34,25,23,773	1,33,04,88,711
		<b>12,92,33,01,026</b>	<b>11,50,39,30,674</b>
(b) Non-current investments	2.9	4,00,00,000	4,00,00,000
(c) Deferred tax assets (net)			
(d) Long-term loans and advances	2.10	91,41,74,058	75,28,36,406
(e) Other non-current assets			
		<b>13,87,74,75,083</b>	<b>12,29,67,67,080</b>
<b>2 Current Assets</b>			
(a) Current investments	2.11	39,34,85,185	20,66,07,810
(b) Inventories	2.12	92,55,52,477	66,44,19,064
(c) Receivables	2.13	1,53,50,70,188	1,45,25,11,009
(d) Cash and cash equivalents	2.14	1,69,64,41,542	1,31,14,79,707
(e) Short-term loans and advances	2.15	56,33,136	4,44,74,675
(f) Other current assets			
		<b>4,55,61,82,529</b>	<b>3,67,94,92,265</b>
<b>TOTAL</b>		<b>18,43,36,57,612</b>	<b>15,97,62,59,345</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		
<b>NOTES TO ACCOUNTS</b>	2		

As per our report attached  
for Santosh K. Agrawalla & Associates  
Chartered Accountants  
Firm's Registration No.322231E

*Santosh K. Agrawalla*  
CA. S. K. Agrawalla  
Partner  
Membership No- 055996



Place : Bhubaneswar  
Date : 25th. September, 2019

For and on behalf of  
Kalinga Institute Of Industrial Technology

*H. K. Nayak*  
**H. K. NAYAK**  
Director, Finance  
KIIT-Deemed to be University

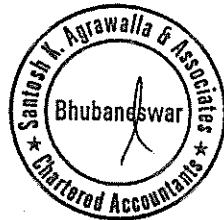
Name of the University:		KIIT DEEMED TO BE UNIVERSITY 383, 384 Patia, Bhubaneswar-24	
Income & Expenditure Account for the year ended 31 March, 2019		(Amount in Rs.)	
Particulars	Note No.	As at March 31st,	
		2,019	2,018
		Rs.	Rs.
1 Direct Income	2.16	8,04,67,38,856	6,95,01,61,297
Less: Duty & Taxes		-	-
Revenue from operations (net)		8,04,67,38,856	6,95,01,61,297
2 Other income	2.17	1,73,92,93,478	1,39,22,97,205
3 Total revenue (1+2)		9,78,60,32,333	8,34,24,58,502
4 Expenses			
(a) Employee benefits expense	2.18	2,63,70,13,025	2,13,46,32,944
(b) Finance costs	2.19	56,52,27,169	61,14,31,375
(c) Depreciation and amortisation expense	2.8	1,43,10,06,408	83,24,18,114
(d) Other expenses	2.20	4,23,14,01,468	4,00,65,75,644
5 Total expenses		8,86,46,48,070	7,58,50,58,077
6 Surplus / (Deficit) (3 - 5)		92,13,84,263	75,74,00,426
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

As per our report attached  
for Santosh K. Agrawalla & Associates  
Chartered Accountants  
Firm's Registration No.322231E

For and on behalf of  
Kalinga Institute Of Industrial Technology

*S. K. Agrawalla*

CA. S. K. Agrawalla  
Partner  
Membership No- 055996



Place : Bhubaneswar  
Date : 25th. September, 2019

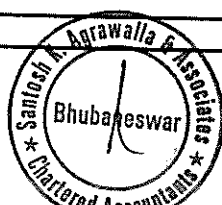
*H. K. Nayak*  
**H. K. NAYAK**  
Director, Finance  
KIIT-Deemed to be University

UDIN : 19055996AAAACE8047

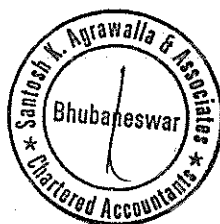
Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
Opening Balance	12,26,94,528	8,75,08,655
Add: During the Year	93,77,75,716	-
Add: Grant-in-Aid	1,97,89,794	3,51,85,873
Closing Balance	1,08,02,60,038	12,26,94,528

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(a) Development Reserve</b>		
Opening Balance	31,39,15,181	31,39,15,181
Add : During the year	-	-
Closing Balance	31,39,15,181	31,39,15,181
<b>(b) General reserve</b>		
Opening Balance	8,58,42,65,174	6,96,82,89,543
Add: Transferred from surplus in Statement of Income & Exp.	92,13,84,263	75,74,00,426
Add: Development Fee	36,44,81,906	89,86,77,348
Add: Transferred from MNRE Project	-	-
Less: Utilised / transferred during the year:	-	4,01,02,143
Others	-	-
Closing Balance	9,87,01,31,343	8,58,42,65,174
<b>(C) Surplus / (Deficit) in Statement of Income &amp; Expenditure A/C</b>		
Opening Balance	-	-
Add: Profit / (Loss) for the year	92,13,84,263	75,74,00,426
Amounts transferred from:		
General Reserve	-	-
Other Reserves	-	-
Amounts transferred to:		
General Reserve	92,13,84,263	75,74,00,426
Other Reserves	-	-
Closing Balance	-	-
<b>TOTAL</b>	<b>10,18,40,46,524</b>	<b>8,89,81,80,355</b>

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(a) Term Loans</b>		
<b>From Banks (Secured)</b>		
<b>Allahabad Bank</b>		
Allahabad Bank-A/C-50025940603 (Building)	-	6,04,99,829
Allahabad Bank-A/C-50057465684 (Building)	-	4,03,35,282
Allahabad Bank A/C-50057461941 (Building)	-	4,03,35,282
Allahabad Bank-A/C-50203678564 (Building)	5,00,14,801	6,45,31,095
<b>Bank of India</b>		
B.O.I-A/C-556665310000004 (Building)	-	7,65,42,936
B.O.I-A/C-55665410000016 (Building)	7,00,00,000	12,10,87,006
Loan-Bank of India-556665410000023	16,00,00,000	24,22,35,877
B.O.I-A/C-556665410000027 (Building)	23,87,83,014	26,69,03,305
<b>Canara Bank</b>		
Canara Bank-A/C-2887773000113 (Building)	3,00,55,177	5,99,99,171
Canarabank- A/C-2887773000120 (Building)	1,37,83,523	2,73,73,855
Loan-Canara Bank-2887773000127	17,14,28,571	17,68,36,558
<b>SUB-TOTAL</b>	<b>73,40,65,086</b>	<b>1,17,66,80,196</b>



Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>HDFC Bank</b>		
HDFC Bank-A/C-122LN08123270001 (Equipment)	-	10,00,00,000
HDFC Bank-A/C-122LN08152730001 (Equipment)	-	12,60,00,000
HDFC Bank-A/C-122LN08151680001 (Building)	8,40,00,000	-
HDFC Bank-A/C-122LN08162610001 (Building)	16,00,00,000	-
HDFC Bank-A/C-122LN06172630002 (Building)	25,50,00,000	-
HDFC Bank-A/C-122LN06182580001 (Building)	35,62,50,000	-
HDFC Bank-A/C-122LN06182620003 (Building)	26,00,00,000	-
HDFC Bank-A/C-80262894 (Equipment)	-	24,00,00,000
HDFC Bank-A/C-122LN10170350001 (Equipment)	-	34,00,00,000
<b>Oriental Bank of Commerce</b>		
OBC-A/C-04957021000273 (Building)	-	1,30,00,000
OBC A/C-04957021000334 (Building)	15,14,20,479	20,00,00,000
OBC-A/C-04957025001833 (Building)	3,57,14,284	7,14,28,570
OBC-A/C-04957025005622 (Building)	27,19,67,714	33,75,00,000
OBC-A/C-04957021000402 (Building)	34,06,96,079	39,37,50,000
<b>Punjab National Bank</b>		
PNB-A/C-2977001C00000649 (Building)	20,77,78,894	24,15,21,646
<b>From Other Parties (Secured)</b>		
Religare Finvest Limited (Building)	10,59,89,400	15,88,07,212
TATA Capital Financial Services Lt A/C No-4672842	5,00,00,000	7,50,00,000
TATA Capital Financial Services Lt A/C No-6803332	17,50,00,000	22,50,00,000
<b>(b) O/D LOAN FROM BANK</b>		
<b>Allahabad Bank</b>		
Bank A/C-All.Bank-OD-50010093333	58,33,93,460	55,39,14,901
Bank A/C-All.Bank-OD-50010135660	7,60,29,229	7,75,50,391
<b>Oriental Bank of Commerce</b>		
Bank A/C-OBC-OD-4955011000197	60,00,00,000	58,11,52,368
<b>Bank of India</b>		
Bank A/C-BOI-OD-514027110000002	8,84,00,856	8,90,80,718
Bank A/C-BOI-OD-556625110000003	16,20,14,267	13,24,75,712
<b>Canara Bank</b>		
Bank A/C-Can Bank-OD-2887256010016	35,30,05,006	35,06,90,249
<b>Punjab National Bank</b>		
Bank A/C- PNB-2977009300005480	5,81,46,578	7,63,96,436
Bank A/C- PNB-2977009300005550	5,98,89,380	6,06,76,822
Bank A/C-PNB-2977009300005392	1,48,99,292	1,97,33,169
<b>(c) Loans and advances from related parties</b>		
<b>Unsecured considered good</b>		
<b>(d) Other loans and advances (Unsecured)</b>		
Corner Point	1,50,000	1,50,000
Others*	1,98,749	-
	4,44,99,43,666	4,46,38,28,193
<b>TOTAL</b>	<b>5,18,40,08,752</b>	<b>5,64,05,08,389</b>



UDIN : 19055996AAAACE8047

**NOTES FORMING PART OF THE ANNUAL ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 31.03.2019**

**KIIT DEEMED TO BE UNIVERSITY  
383, 384 Patia, Bhubaneswar-24**

Notes:

- (i) **Secured Loan from Allahabad Bank**  
**Primary Securities:**  
(a) Term Loan from Allahabad Bank is secured by Land & Building of the Society & OD is sanctioned against Fees receivables.  
(b) **Co-lateral Securities**  
All Loans from Allahabad Bank are secured by Land & Building of the Society.  
(c) **Personal Guarantee**  
Dr. Achyutananda Samanta, Founder.
- (ii) **Secured Loan from Bank of India**  
**Primary Securities:**  
(a) Term Loan from Bank of India is secured by Land & Building & equipments of the Society.  
(b) **Co-lateral Securities**  
All Loans from Bank of India are secured by Land & Building & equipments of the Society.  
(c) **Personal Guarantee**  
Dr. Achyutananda Samanta, Founder & Mr. R. N. Dash, Secretary.
- (iii) **Secured Loan from Canara Bank**  
**Primary Securities:**  
(a) Term Loan from Canara Bank is secured by Land & Building & Furniture Fixture of the Society.  
(b) **Co-lateral Securities**  
All Loans from Canara Bank are secured by Land & Building & Furniture Fixture of the Society.  
(c) **Personal Guarantee**  
Dr. Achyutananda Samanta, Founder
- (iv) **Secured Loan from HDFC Bank**  
**Primary Securities:**  
(a) Term Loan from HDFC Bank is secured by Land & Building & equipments of the Society.  
(b) **Co-lateral Securities**  
All Loans from HDFC Bank are secured by Land & Building & equipments of the Society.  
(c) **Personal Guarantee**  
Dr. Achyutananda Samanta, Founder.
- (v) **Secured Loan from OBC**  
**Primary Securities:**  
(a) Term Loan from OBC is secured by Land & Building & Furniture Fixture of the Society & OD is sanctioned against Fees Receivable.  
(b) **Co-lateral Securities**  
All Loans from OBC are secured by Land & Building & Furniture Fixture of the Society.  
(c) **Personal Guarantee**  
Mrs. Saswati Bal, President, Dr. Achyutananda Samanta, Founder, Mr. R. N. Dash, Secretary, Mr. Umapada Bose, Member.

UDIN : 19055996AAAACE8047



**NOTES FORMING PART OF THE ANNUAL ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 31.03.2019**

**KIIT DEEMED TO BE UNIVERSITY  
383, 384 Patia, Bhubaneswar-24**

(vi) **Secured Loan from PNB**

**Primary Securities:**

(a) All Loans from PNB are secured by Land & Building & Furniture Fixture of the Society.

(b) **Co-lateral Securities**

All Loans from PNB are secured by Land & Building & Furniture Fixture of the Society.

(c) **Personal Guarantee**

Dr. Achyutananda Samanta, Founder & Mr. R. N. Dash, Secretary.

(vii) **Secured Loan from Religare Finvest Ltd.**

**Primary Securities:**

(a) Term Loan from Religare Finvest Ltd. is secured by Land of the Society.

(b) **Co-lateral Securities**

Term Loan from Religare Finvest Ltd. is secured by Land of the Society.

(c) **Personal Guarantee**

Mrs. Saswati Bal, President, Dr. Achyutananda Samanta, Founder, Mr. R. N. Dash, Secretary, Mr. Umapada Bose, Member.

(vii) **Secured Loan from Tata Capital Financial Services Ltd.**

**Primary Securities:**

(a) Term Loan from TATA Capital Financial Services Ltd. is secured by Land & Building of the Society.

(b) **Co-lateral Securities**

Term Loan from TATA Capital Financial Services Ltd. is secured by Land & Building of the Society.

(c) **Personal Guarantee**

Dr. Achyutananda Samanta, Founder, Mr. R. N. Dash, Secretary.

**Note 2.4 : Other Long Term Liabilities**

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
(a) <b>Payables:</b>		
(i) Payable to Sundry Creditors-		
(ii) Bills Payables-	15,81,964	10,54,763
	-	-
	<b>15,81,964</b>	<b>10,54,763</b>
(b) <b>Others:</b>		
(i) Payables on purchase of fixed assets		
(ii) Security deposit received	-	-
(iii) Caution Money	47,04,233	48,52,233
Innovation Fund	20,90,209	21,45,209
(iv) Advance from others-	-	-
(v) Contingency-DST Inspire Programe	-	-
	15,621	15,621
<b>TOTAL</b>	<b>83,92,027</b>	<b>80,67,826</b>

**Note 2.5 : Short Term Borrowings**

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
(a) <b>Term loans</b>		
<b>From banks (Secured)</b>		
<b>HDFC Bank</b>		
HDFC Bank-122LN10180340001(STL)		
HDFC Bank-122LN10180730001(STL)	-	20,00,00,000
HDFC Bank-122LN10190770001(STL)	-	15,00,00,000
HDFC Bank-A/C-122LN10190360001 (Equipment)	15,00,00,000	-
	20,00,00,000	
	<b>35,00,00,000</b>	<b>35,00,00,000</b>
<b>TOTAL</b>	<b>35,00,00,000</b>	<b>35,00,00,000</b>



**UDIN : 19055996AAAACFER017**



Note 2.6 : Payables		(Amount in Rs.)	
Particulars	As at March 31st,		
	2,019	2,018	
	Rs.	Rs.	
(a) <b>Payables:</b>			
(i) <b>Acceptance</b>			
Payable to staff			
Payable to student	21,06,33,096	17,24,24,433	
Payable to professionals	9,53,28,092	3,47,82,854	
Payable to Sundry Creditors	19,49,868	39,07,053	
Expenses Payable	1,11,40,98,423	63,67,34,915	
(ii) <b>Other than Acceptances</b>	85,92,609	1,07,12,172	
	-	-	
<b>TOTAL</b>	<b>1,43,06,02,088</b>	<b>85,85,61,428</b>	

Note 2.7 : Other Current Liabilities		(Amount in Rs.)	
Particulars	As at March 31st,		
	2,019	2,018	
	Rs.	Rs.	
(a) <b>Statutory Remittances :</b>			
E.P.F Payable			
ESI Payable	1,24,97,099	1,53,85,248	
CPF Payable	24,40,008	26,00,239	
TDS Payable	18,500	6,000	
Professional Tax Payable	3,82,20,107	3,09,90,913	
Sales Tax Payable	8,20,750	6,86,725	
Labour Cess Payables	5,20,000	5,20,000	
GST Paybles	7,44,000	7,44,000	
LIC Payable	22,63,979	11,13,626	
(b) Advances from customers	53,156	38,780	
(c) <b>Others</b>	1,67,69,139	4,65,000	
Rent Payable			
Fellowship to JFR Payble	72,33,383	38,73,622	
Fellowship to SRF Payble	4,01,973	4,01,973	
Contribution to KISS	11,81,886	46,79,530	
Contribution to Staff	1,02,59,749	53,22,227	
Grant-in-Aid Unutilized	-	18,678	
Staff Loan	97,84,836	63,25,135	
Other Payables	71,34,204	54,22,152	
KIIT PMU	22,30,502	20,00,822	
Bills payables	51,61,000		
EMI Recovery frm EMP fr Assets	7,86,00,252	1,76,52,149	
	13,660	-	
<b>TOTAL</b>	<b>19,63,48,183</b>	<b>9,82,46,819</b>	

Note 2.9 : Investments		(Amount in Rs.)	
Particulars	As at March 31st,		
	2,019	2,018	
	Rs.	Rs.	
<b>Non-current investments:</b>			
<b>Long-term investments- at cost</b>			
<b>Trade (unquoted)</b>			
(a) <b>Investments in equity instruments</b>			
400000 Shares in Kalinga Media Private Limited @ ` 100/-	4,00,00,000	4,00,00,000	
<b>TOTAL</b>	<b>4,00,00,000</b>	<b>4,00,00,000</b>	



UDIN : 19055996AAAACE8047

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>Unsecured, Considered Good</b>		
(a) Security deposits	9,08,02,793	7,00,24,745
(b) Advance against payables	9,47,60,000	5,51,31,705
(c) Other loans and advances	-	-
(i) Others-		
Intra Loans & Advances	70,36,19,430	60,26,88,122
Loans TBI	1,30,88,606	1,30,88,606
(d) Innovation Fund (Grant)	54,68,245	54,68,245
(e) Balances with government authorities		
Service Tax	17,87,925	17,87,925
Provident Fund	4,07,488	4,07,488
ESI	42,39,570	42,39,570
<b>TOTAL</b>	<b>91,41,74,058</b>	<b>75,28,36,406</b>

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
(a) Electrical Consumables	11,30,51,442	3,22,07,007
(b) Chemicals	8,82,553	74,735
(c) Spares	68,30,022	30,86,182
(d) Furniture & Fixture	1,56,91,367	86,93,640
(e) Equipment/Machinery	13,58,10,372	14,70,11,791
(f) Medical Equipment	3,70,33,784	1,13,80,967
(g) Laptop	7,99,96,256	6,68,281
(h) Printing & Stationery	41,89,389	34,85,207
<b>TOTAL</b>	<b>39,34,85,185</b>	<b>20,66,07,810</b>

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
(a) Fees Receivable From Students	24,94,48,967	17,22,72,004
(b) Receivables from Customers		
(i) Hospital Dues	24,61,07,685	26,27,38,255
(ii) Pharmacy Dues	37,53,696	52,99,470
(c) Advance Income Tax		
TDS Receivables	10,11,35,728	6,19,88,848
TCS Receivables	2,73,808	39,356
(d) Other Receivables-		
KISS	22,84,47,784	15,62,72,784
Other Receivables	9,63,84,808	58,08,347
Project Fund Receivables	-	-
<b>TOTAL</b>	<b>92,55,52,477</b>	<b>66,44,19,064</b>



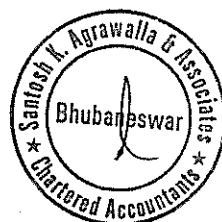
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Note 2.13 : Cash and Cash Equivalents :

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
(a) Cash on hand (As certified by the Management)	30,98,107	22,72,506
(b) Cheques, Postal Stamps, Drafts on hand		
(c) Balances with banks	41,531	41,531
(i) In Current Accounts		
(ii) In Savings Account	47,33,72,178	46,39,99,222
(iii) In Deposit Accounts	41,82,57,023	63,09,69,166
(d) Others	63,99,47,750	35,48,74,983
Mutual Fund In UTI-SOM		
	3,53,600	3,53,600
<b>TOTAL</b>	<b>1,53,50,70,188</b>	<b>1,45,25,11,009</b>

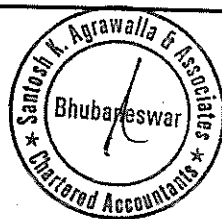
Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
Allahabad Bank -Current A/c	27,62,56,659	11,17,67,917
Axis Bank Ltd.-Current A/c	15,904	15,904
Bank of India -Current A/c		
Canara Bank-Current A/c	5,27,69,741	10,20,03,361
Central Bank of India-Current A/c	65,07,824	31,13,703
HDFC-Current A/c	52,833	52,832
ICICI BANK-Current A/c	4,39,98,166	15,57,96,983
Indian Overseas -Current A/c	4,24,659	50,00,496
Oriental Bank of Commerce-Current A/c	2,12,849	2,13,085
Punjab National Bank-Current A/c	4,40,10,135	2,70,16,941
State Bank Of India -Current A/c	1,09,00,675	77,06,530
United Bank Of India - Current A/c	3,19,28,307	2,61,56,591
	62,94,425	2,51,54,879
	<b>47,33,72,178</b>	<b>46,39,99,222</b>

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
Allahabad Bank -Savings A/c	3,66,93,606	11,75,01,585
Axis Bank Ltd.-Savings A/c	2,85,929	2,76,137
Bank of India -Savings A/c		
Canara Bank-Savings A/c	7,36,98,008	13,91,57,392
HDFC-Savings A/c	7,13,57,094	23,33,11,353
ICICI Bank Ltd.-Savings A/c	43,50,371	18,61,092
Oriental Bank of Commerce-Savings A/c	13,45,566	12,99,260
Punjab National Bank-Savings A/c	12,20,13,063	6,89,47,250
State Bank Of India -Savings A/c	8,96,44,222	6,24,28,269
State Bank of Travancore-Saving A/c	2,39,668	2,40,317
United Bank Of India - Savings A/c	6,60,803	6,30,270
UTI BANK-Savings A/c	1,79,58,993	53,06,728
	9,700	9,513
	<b>41,82,57,023</b>	<b>63,09,69,166</b>



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(iii) The Details of Fixed Deposit Accounts as on Balance Sheet Dates with Banks Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
FD-Alla.Bank-50145558402	12,22,173	8,00,000
FD- Alla. Bank, KIIT-20139448832	9,06,383	6,88,333
FD-Alla.Bank,KIIT-50002705881	20,87,102	10,00,000
FD-Alla.Bank, KIIT-50002705916	20,87,102	10,00,000
FD- Alla.Bank-KIIT-50033302988	12,90,198	9,76,047
FD-Alla.Bank-KIIT-50037604770	8,98,635	6,81,263
FD-Alla.Bank-KIIT-50037604781	5,39,174	4,08,754
FD-Alla.Bank,Nayapalli-50002218877	61,577	45,305
FD-Alla.Bank -50269500629	1,32,115	1,00,000
F.D-All. Bank A/C-50188047442	1,00,000	1,00,000
FD-ALLAHABAD BANK-50177944047	2,23,054	1,70,668
FD-ALLAHABAD BANK-50177943871	1,41,052	1,07,927
FD-ALLAHABAD BANK-50141912094	1,79,300	1,79,300
FD-ALLAHABAD BANK-50143301388	1,54,000	1,54,000
FD-ALLAHABAD BANK-50130190272	1,35,000	1,35,000
FD-ALLAHABAD BANK-50281868905	5,00,000	5,00,000
FD-ALLAHABAD BANK-50281873584	7,00,000	7,00,000
FD-Alla.Bank -50412337037	90,00,000	91,17,477
FD-Alla.Bank -50412337059	90,00,000	91,17,477
FD-Alla.Bank -50413367991	50,00,000	50,00,000
FD-Alla.Bank -50415017161	50,00,000	50,00,000
FD-Alla.Bank -50355996026	-	8,90,28,432
FD-Alla.Bank -50464136500	9,76,94,240	-
F. D-B. O. I-A/C-556656110000220	-	21,25,000
F. D-B. O. I-A/C-556656110000221	91,88,182	63,75,000
F.D-B. O. I-A/C-556656110000232	3,94,87,782	3,00,00,000
F.D-B. O. I-A/C-556656110000246	36,33,420	25,00,000
F.D-B. O. I-A/C-556645110000291	15,23,187	14,04,810
F.D-B. O. I-A/C-556645110000310	5,36,804	5,00,000
F.D-B.O.I-A/C No.-556656110000216	-	1,20,00,000
F.D-B.O.I-A/C No.-514045110000121	-	1,07,11,416
F.D-B.O.I-A/C No.-514045110000080	11,74,722	10,00,000
F.D-B.O.I-A/C No.-556645110000131	7,23,550	6,25,000
F.D-B.O.I-A/C No.-556645110000125	2,73,659	2,33,000
F.D-B.O.I-A/C No.-514045110000119	11,20,38,835	10,00,00,000
F.D-B.O.I-A/C No.-556645110000082	18,21,913	15,00,000
F.D-B.O.I-A/C No.-556645110000083	86,62,970	72,00,000
F.D-B.O.I-A/C No.-556645110000225	2,32,77,787	2,12,50,000
F.D-B.O.I-A/C No.-556645110000226	26,79,866	23,75,000
FD-BOI-514045110000263	99,09,449	-
FD-BOI-514045110000268	98,75,081	-
FD-BANK OF INDIA-514041110000031	50,00,000	-
FD-BANK OF INDIA-514041110000032	50,00,000	-
FD-BANK OF INDIA-514041110000033	50,00,000	-
FD-BANK OF INDIA-514041110000034	50,00,000	-
FD-BANK OF INDIA-514041110000035	50,00,000	-
FD-BANK OF INDIA-514041110000036	50,00,000	-
FD-BANK OF INDIA-514041110000037	50,00,000	-
FD-BANK OF INDIA-514041110000038	50,00,000	-
FD-BANK OF INDIA-514041110000039	50,00,000	-
FD-BANK OF INDIA-514041110000040	50,00,000	-
FD-BANK OF INDIA-514041110000041	50,00,000	-
FD-BANK OF INDIA-514041110000042	50,00,000	-
FD-BANK OF INDIA-514041110000043	50,00,000	-
FD-BANK OF INDIA-514041110000044	50,00,000	-
	43,18,58,312	32,48,09,209

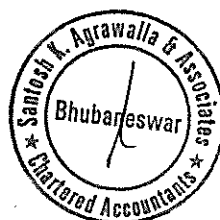


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(iii) Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
FD-BANK OF INDIA-514041110000045	50,00,000	-
FD-BANK OF INDIA-514041110000046	50,00,000	-
FD-BANK OF INDIA-514041110000047	50,00,000	-
FD-BANK OF INDIA-514041110000048	50,00,000	-
FD-BANK OF INDIA-514041110000049	50,00,000	-
FD-BANK OF INDIA-514041110000050	50,00,000	-
FD-BANK OF INDIA-514041110000051	50,00,000	-
FD-BANK OF INDIA-514041110000052	50,00,000	-
FD-BANK OF INDIA-514041110000053	50,00,000	-
FD-BANK OF INDIA-514041110000054	50,00,000	-
FD-BANK OF INDIA-514041110000055	50,00,000	-
FD-BANK OF INDIA-514041110000056	50,00,000	-
FD-BANK OF INDIA-514041110000057	50,00,000	-
FD-BANK OF INDIA-514041110000058	50,00,000	-
FD-BANK OF INDIA-514041110000059	50,00,000	-
FD-BANK OF INDIA-514041110000060	50,00,000	-
FD-BANK OF INDIA-556445110008536	50,00,000	-
FD-BANK OF INDIA-556445110008523	1,08,685	-
FD-HDFC BANK-50300279034085	21,43,713	-
FD-Canara Bank-A/C-2487401001370/1	7,23,30,929	-
FD-OBC-13463031013465	2,04,76,997	1,20,12,817
FD-OBC-13463031011379	16,14,544	16,14,544
FD-OBC-13463031009918	1,41,531	1,33,416
FD-OBC-13463031032954	14,48,205	13,64,835
FD-OBC-13463031032923	1,03,34,669	97,24,400
FD-OBC-13463031039199	2,25,631	2,15,762
FD-OBC-13463031039595	2,10,234	-
FD-PNB-CSPur-297700PR00022140	99,20,255	-
FD-Allahabad Bank-50028720549	74,54,456	40,00,000
	16,79,589	10,00,000
<b>TOTAL</b>	<b>20,80,89,438</b>	<b>3,00,65,774</b>
	<b>63,99,47,750</b>	<b>35,48,74,983</b>

Note 2.14 : Short-Terms Loans and Advances		
Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
(a) Loans and Advances to Employees (Unsecured, Considered Good)		
Staff Advance for salary		1,04,37,851
Advance For Office Expenses	2,16,67,291	
(b) Prepaid Expenses	6,58,90,676	5,88,72,366
(c) Advance for Land & Building	1,54,92,320	2,56,700
(d) Advance against payable	50,19,78,830	72,94,18,318
(e) Other Loans & Advances	1,02,69,29,988	47,33,90,235
	6,44,82,437	3,91,04,238
<b>TOTAL</b>	<b>1,69,64,41,542</b>	<b>1,31,14,79,707</b>

Note 2.15 : Other Current Assets		
Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
(a) Accruals		
Interest accrued on deposits	56,33,136	4,44,74,675
<b>TOTAL</b>	<b>56,33,136</b>	<b>4,44,74,675</b>



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Note 2.16 : Direct Income		(Amount in Rs.)	
Particulars	As at March 31st,		
	2,019	2,018	
	Rs.	Rs.	
<b>(a) STUDENTS' FEES</b>			
Admission & Tution Fees	51,76,50,885	53,51,74,129	
Utility & Maintenance Fees	-	33,750	
Examination Fees	4,92,80,152	4,85,94,600	
Counselling & Registration Fees	11,89,21,957	12,71,67,678	
Hostel Fees	1,20,70,78,401	1,01,17,65,386	
Mess Fees	65,42,77,250	55,69,93,473	
Miscellaneous Fees	1,21,06,298	1,35,84,272	
Training Fees	9,44,000	46,500	
Institutional Fees	5,18,37,38,252	4,46,32,87,657	
Course Material Fees	3,25,000	3,25,000	
Transportation, Laundry Fees	2,28,08,606	3,17,48,600	
	<b>7,76,71,30,801</b>	<b>6,78,87,21,044</b>	
<b>(b) R &amp; D, SEMINAR AND CONSULTANCY INCOME</b>			
Grant-in-Aid- DST	3,17,24,349	2,66,10,037	
Grant-in-Aid- UGC	2,43,600	2,16,000	
Grant-in-Aid-MNRE	20,88,300	41,14,046	
Grant-in-Aid-ICMR	37,92,312	29,66,784	
Grant-in-Aid-DBT	85,28,821	1,95,07,338	
Grant-in-Aid-CSIR	3,52,553	8,42,459	
Grant-in-Aid-ICSSR	9,54,000	-	
Grant-In-Aid BRNS	45,99,634	71,34,548	
Grant-In-Aid Common	3,02,02,922	3,79,98,342	
Salmonelle Vaccins Projects (KSBT)-	1,01,86,895	41,70,407	
Seminar & Conference Income	1,11,67,190	39,80,034	
Grant-in-Aid DDU-GKY PROJECT	17,51,61,526	5,23,62,569	
Consultancy Income	-	11,29,449	
Other Income- MDP Fees	2,67,600	4,08,240	
Sponsorship Fees	3,38,352	-	
	<b>27,96,08,055</b>	<b>16,14,40,253</b>	
<b>TOTAL</b>	<b>8,04,67,38,856</b>	<b>6,95,01,61,297</b>	

Note 2.17 : Other Income		(Amount in Rs.)	
Particulars	As at March 31st,		
	2,019	2,018	
	Rs.	Rs.	
(a) Interest income (Refer Note (i) below)	4,55,15,018	4,14,88,608	
(b) Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	1,69,37,78,460	1,35,08,08,597	
(c) Prior period income (Refer Note (iii) below)	-	-	
<b>TOTAL</b>	<b>1,73,92,93,478</b>	<b>1,39,22,97,205</b>	

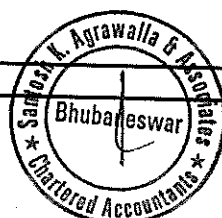


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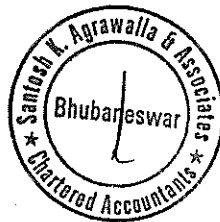
Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(i) Interest Income Comprises:</b>		
Interest from Banks on: Fixed Deposits	2,97,38,208	2,99,72,351
Interest from Banks on: Savings Deposits	1,54,26,810	1,15,16,257
Other Interest (Against Scurity Deposit of CESU)	3,50,000	-
	<b>4,55,15,018</b>	<b>4,14,88,608</b>
<b>(ii) Other Non-Operating Income Comprises:</b>		
Discount Received	1,523	78,781
Income from Facilities uses	4,89,61,585	1,36,39,422
Sale of Medicines	35,42,37,350	20,97,41,790
Collection from Patient	1,23,14,37,231	1,03,84,51,356
Electricity & Others	1,26,86,523	1,93,11,430
Other Income-Sports	3,41,59,750	3,58,33,914
Other Income	1,21,85,796	3,37,11,002
Realised Gain/Loss Foreign Currency	1,08,702	40,902
	<b>1,69,37,78,460</b>	<b>1,35,08,08,597</b>
<b>(iii) Details of Prior period items (net)</b>		
Prior period income	-	-
	-	-
	-	-
	-	-
<b>TOTAL</b>	<b>1,73,92,93,478</b>	<b>1,39,22,97,205</b>

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(a) Salaries and wages</b>		
Salary (Teaching Staff)	1,32,21,64,607	1,10,55,36,149
Salary (Non-Teaching Staff)	1,14,69,25,620	86,03,95,370
<b>(b) Contributions to provident and other funds</b>		
Employer's Contribution to P.F	6,47,96,699	6,55,98,608
Employer's Contribution to E.S.I	2,24,89,754	2,76,90,754
EPF Administrative Charges	47,18,515	65,21,996
<b>(c) Staff welfare expenses</b>		
Staff Wefare & Development Expenses	12,04,230	15,18,932
Staffs Mediclaim	2,37,04,097	1,47,94,675
Refreshment Expenses	4,07,41,566	4,21,71,923
Liveries & Uniforms	1,02,67,937	1,04,04,537
	<b>2,63,70,13,025</b>	<b>2,13,46,32,944</b>
<b>TOTAL</b>	<b>2,63,70,13,025</b>	<b>2,13,46,32,944</b>

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(a) Interest Expense on:</b>		
<b>(i) Borrowings</b>		
Interest on Term Loan	40,85,55,800	48,48,01,223
Interest on O/D A/c	12,66,45,030	9,77,11,679
<b>(ii) Others</b>		
Interest on TDS	8,96,404	10,30,713
	<b>53,60,97,234</b>	<b>58,35,43,615</b>
<b>(b) Other Borrowing Costs</b>		
Loan Processing Fees	2,22,10,892	2,28,78,021
LC/BG Commission Charges	8,86,303	4,87,654
Bank Charges & Commission	60,32,740	45,22,084
	<b>2,91,29,935</b>	<b>2,78,87,760</b>
<b>TOTAL</b>	<b>56,52,27,169</b>	<b>61,14,31,375</b>



Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(a) Education &amp; Related Expenses:</b>		
Centre Charges	1,40,287	-
Data Processing Charges	-	40,00,420
Entrance Exam Expenses	2,25,20,344	2,96,09,006
Training Expenses	3,44,39,117	1,47,71,155
Study Tour	35,71,920	25,79,799
Registration Charges	1,16,28,807	66,47,876
Facility & Logistic Expenses	27,28,246	41,14,345
<u>Journals &amp; Periodicals</u>		
a) e-Journals	2,39,56,923	2,13,27,760
b) Print Journal	16,35,640	12,52,969
<u>Scholarship &amp; Stipend</u>		
a) Free Studentship	11,08,38,090	10,70,90,677
b) KIIT Merit Scholarship.	1,93,48,000	1,42,45,997
c) Stipend	15,34,79,742	8,70,64,642
Stationery Allowances for Students	-	-
Photocopy of Study Materials	-	1,96,189
Material & Consumables	2,93,10,773	5,34,32,308
Computer Consumables	47,66,984	24,14,480
Printing & Consumption	1,62,79,697	1,02,17,784
Pest Control Expenses	46,51,313	20,77,386
Felicitation expense	14,56,645	8,61,001
Cultural Program Expense	87,05,825	50,75,848
Tent House Charges	24,27,315	36,13,334
Decoration Charges	7,87,651	19,43,406
Hiring Charges on Equipment	46,96,688	23,72,477
Student Welfare & Development Exp.	1,48,26,409	17,04,495
Medal & Prize	58,76,391	67,17,479
Puja Expenses	2,51,612	3,64,228
Lodging & Boarding Expenses	3,24,85,432	2,85,76,114
Student Boarding Expenses	49,81,02,035	47,33,29,302
Consumables Consumption	25,71,55,870	21,09,22,207
Laundry Expenses	1,84,76,603	3,51,20,787
Internet Charges	59,90,778	73,01,140
Cable Charges	3,24,386	2,47,442
Write off Laptop	2,67,31,677	1,35,43,553
	<b>1,31,75,91,201</b>	<b>1,15,27,35,605</b>



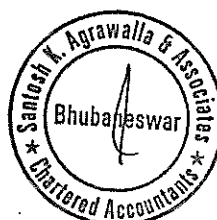
UDIN : 19055996AAAACE8047



NOTES FORMING PART OF THE ANNUAL ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 31.03.2019

KIIT DEEMED TO BE UNIVERSITY  
383, 384 Patia, Bhubaneswar-24

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(b) R &amp; D, SEMINAR, WORKSHOP AND CONSULTANCY EXP.</b>		
CRR Project	33,07,337	42,78,715
Salmonelle Vaccins Projects (KSBT)	1,01,89,745	40,74,915
BRFST-Project	878	-
MNRE Project	13,95,038	24,57,502
CDA Chilika Project	80,986	15,03,422
DBT Project	1,19,35,357	30,15,643
ICMR Project	36,61,542	79,24,819
BRNS Project	53,42,514	50,85,942
DST Project	2,20,84,531	2,76,29,744
CSIR Project	3,74,263	5,76,469
DDU-PROJECT EXPENSES	14,90,47,880	14,79,82,155
Other Project Exp.	1,77,73,120	1,89,16,659
MDP - Training expenses	10,32,272	2,97,614
Research, Seminar, Consultancy	17,57,711	-
Project Proposal Fees	1,10,000	-
	<b>22,80,93,174</b>	<b>22,37,43,598</b>
<b>(c) Administrative &amp; Establishment Expenses:</b>		
Advertisement & Publicity Expenses	30,58,51,764	39,60,44,322
Affiliation Fee	16,05,194	88,26,900
Audit Fee	70,80,000	34,22,000
Biomedical wastages treatment Expense	43,65,200	55,66,290
Periphery Society Development Expenses	3,92,000	-
Model Village Development	50,00,000	-
Consultancy & Legal Charges	9,12,60,746	8,21,76,920
Diet Expenses	2,23,46,855	1,85,26,595
Discount Allowed	93,506	32,975
Documentation Expenses	13,64,336	1,45,989
Donation	27,00,261	24,17,099
Donation to KISS	55,78,60,902	91,79,28,675
Donation-KISS University Higher Education	26,00,00,000	-
Drugs & Chemical, other consumable	14,31,46,532	9,06,01,096
Electricity & Water Charges	21,47,74,309	21,00,51,454
Fuel, Oil & Lubricant	3,34,34,106	3,39,95,304
Gardening Expenses	1,23,13,162	1,18,04,603
Health Camp Expenses	2,28,653	29,811
Hospital Related Expenses	8,79,356	97,59,138
House Keeping Expenses	15,55,17,870	11,59,41,391
Inspection Fee	12,01,650	44,65,732
Installation charges	4,720	5,75,978
<b>Insurance</b>		
a) Building	3,50,892	4,31,197
b) Other Fixed Assets	2,04,967	5,51,873
c) Vehicle	62,48,936	54,27,521
Laboratory Consumables	80,69,854	63,75,910
Licence Fees	2,20,66,276	11,37,752
Light & Sound charges	14,42,606	36,33,615
Marketing Expenses	22,64,711	21,38,737
Medical Expenses	2,39,918	2,39,324
Membership Fee	11,58,629	26,99,567
Minor Instrument & Accessories	-	10,67,601
Miscellaneous Expenses	29,07,482	15,82,416
Newspaper & Periodicals	25,45,696	27,97,268
Office Expenses	11,77,653	11,28,169
Parking & Toll Gate Charges	2,04,219	1,71,713
	<b>1,87,03,02,960</b>	<b>1,94,16,94,936</b>



UDIN : 19055996AAAACE8047

**NOTES FORMING PART OF THE ANNUAL ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 31.03.2019**

KIIT DEEMED TO BE UNIVERSITY  
383, 384 Patia, Bhubaneswar-24

Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(c) Administrative &amp; Establishment Expenses:</b>		
Photocopy, Printing & Stationery	2,57,11,463	3,02,67,146
Postage & Courier	61,36,293	62,30,476
Purchase of Medicine	34,59,04,104	32,90,81,580
Rent, Rates & Taxes	4,57,19,221	4,88,90,808
<b># Repair &amp; Maintenance:</b>		
a. Building	8,47,18,502	8,56,05,902
b. Other Assets	3,24,78,453	2,22,39,964
c. Vehicle	75,23,467	70,78,032
d. Computer	1,57,56,207	77,95,586
e. AMC	5,62,60,848	6,37,62,602
Telephone Expenses	37,07,115	44,13,753
Temporary Structure/Interior Decoration	2,78,276	1,76,800
Transport, Travelling & Conveyance	8,16,50,648	6,73,70,044
Vehicle Hiring Charges	48,22,087	1,48,14,473
Washing Charges	14,500	-
Watch & Ward Expenses	3,54,889	2,58,397
Website Domain Charges	12,59,195	4,15,944
Loss on Stock Physical Inventory	53,200	-
Write Off - Hospital Due	10,30,65,666	-
	<b>81,54,14,134</b>	<b>68,84,01,506</b>
<b>(d) Prior period items (net)</b>		
Prior Period Adjustment		-
		-
<b>TOTAL</b>	<b>4,23,14,01,468</b>	<b>4,00,65,75,644</b>

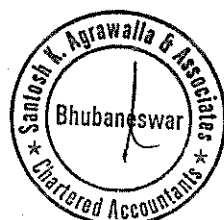
Particulars	(Amount in Rs.)	
	As at March 31st,	
	2,019	2,018
	Rs.	Rs.
<b>(i) Payments to the auditors comprises</b>		
As auditors - statutory audit	70,80,000	34,50,000
For taxation matters		
For other services		
Reimbursement of expenses		
<b>TOTAL</b>	<b>70,80,000</b>	<b>34,50,000</b>
<b>(ii) Details of Prior period items (net)</b>		
Prior period expenses		
Prior period income		


As per our report attached  
for Santosh K. Agrawalla & Associates  
Chartered Accountants  
Firm's Registration No.322231E



CA. S. K. Agrawalla  
Partner  
Membership No- 055996

Place : Bhubaneswar  
Date : 25th September, 2019



  
**H. K. NAYAK**  
Director, Finance  
KIIT-Deemed to be University

UDIN : 19055996AAAACE8047

Fixed Assets Schedule and Depreciation Fund as on 31st March, 2019

Note 2.8

Sl. No.	Particulars	GROSS BLOCK			Total	DEPRECIATION			NET BLOCK				
		Opening Balance	Addition during the year > 6 month	Deletion during the year < 6 month		Depreciation B/F	Rate of Depreciation	Dep. For the year	Deletion during the Year	Total Dep. as on 31.03.2019	WDV as at 31.03. 2019	WDV as at 31.03. 2018	
1	Air conditioner Including Installation	8,04,04,913.85	1,09,68,250	52,68,660	9,66,41,823	8	4,21,65,344.90	0.20	94,31,496	11	5,15,96,841	4,50,44,982	3,82,39,569
2	Audio Visual equipment	5,85,14,485.40	31,05,740	64,94,124	6,81,14,350	8	3,50,60,158.17	0.20	57,10,348	10	4,07,70,506	2,73,43,844	2,34,54,327
3	Books & Library	58,04,03,435.12	1,75,46,530	9,54,63,482	69,34,13,447	8	25,14,66,694.97	0.15	5,84,97,079	10	30,99,63,774	38,34,49,673	32,89,36,740
4	Building	8,86,73,17,324.00	2,20,11,344	1,74,78,07,757	10,63,71,36,425	8	2,06,16,64,113.28	0.10	74,58,87,219	10	2,80,75,51,333	7,82,95,85,092	6,80,56,53,211
5	Computer Related	39,48,18,288.92	1,33,91,953	1,46,45,067	42,28,55,308	8	24,26,61,124.01	0.20	3,26,33,122	10	27,52,94,246	14,75,61,063	15,21,57,165
6	Computer Software	15,48,30,567.16	11,80,000	2,02,24,608	17,62,35,175	8	8,72,11,188.62	0.20	1,44,74,099	10	10,16,85,288	7,45,49,887	6,76,19,379
7	Central Medical Gas	1,54,87,541.00	-	-	1,54,87,541	8	1,22,45,169.93	0.20	6,48,474	10	1,28,93,644	25,93,897	32,42,371
8	Crockery & Utensils	1,69,42,761.00	-	-	1,69,42,761	8	50,89,374.08	0.15	17,78,008	10	68,67,382	1,00,75,379	1,18,53,387
9	Electrical,Electronics Equipments & Fittings	27,52,58,193.32	2,06,40,303	3,56,88,056	33,15,86,557	8	14,99,23,450.82	0.20	2,98,96,121	10	17,98,19,571	15,17,66,986	12,53,34,748
10	Furniture & Fixture & office Equipments	52,30,95,873.36	2,81,06,129	3,08,30,958	58,19,42,961	8	25,06,84,317.21	0.15	4,48,49,031	10	29,55,33,348	28,64,09,613	27,23,21,556
11	Land & land Development	1,37,79,72,934.00	5,64,56,950	2,18,31,467	1,45,62,61,351	-	-	-	-	-	-	1,45,62,61,351	1,37,79,72,934
12	Laptop	90,05,99,444.02	30,00,32,330	1,65,20,417	1,11,31,87,936	8	47,28,00,936.39	0.60	28,28,85,127	10	67,84,53,486	43,47,34,449	42,77,98,508
13	Machinery & Lab Equipments	28,39,68,733.14	5,25,69,696	5,07,74,651	38,73,13,080	8	19,00,90,538.53	0.20	3,03,19,141	10	22,04,09,679	16,69,03,401	9,38,78,195
14	Medical Equipment	59,90,71,321.45	2,11,33,876	5,62,96,848	67,65,02,045	8	33,79,40,316.52	0.40	11,26,13,462	10	45,05,53,779	22,59,48,267	26,11,31,005
15	Motor Vehicle	12,50,79,182.70	2,40,27,178	2,55,78,838	17,46,85,199	8	8,58,90,816.35	0.20	1,26,47,634	10	9,85,38,450	7,61,46,749	3,91,88,366
16	Photo Copiers	1,12,39,073.00	7,62,100	13,586	1,20,14,759	8	64,78,087.06	0.20	10,44,256	10	75,22,343	44,92,416	47,60,986
17	Sculpture Garden	1,99,53,962.00	-	15,000	1,99,68,962	8	1,67,69,753.29	0.25	7,97,028	10	1,75,66,782	24,02,181	31,84,209
18	Solar Power System	50,02,236.00	-	-	50,02,236	8	42,22,981.83	0.25	1,94,814	10	44,17,795	5,84,441	7,79,254
19	Solar Water Heating System	1,72,35,178.00	-	15,75,000	1,88,10,178	8	1,11,23,773.70	0.25	15,56,978	10	1,26,80,752	61,29,426	61,11,404
20	Sports & Musical Equipments	1,14,84,924.00	7,34,257	11,24,84,700	12,47,03,881	8	78,97,472.59	0.20	1,84,04,975	10	2,63,02,448	9,84,01,433	35,87,451
21	Surveillance Equipments	7,31,90,121.08	44,17,253	1,39,64,872	9,15,72,247	8	3,67,52,570.86	0.20	86,75,824	10	4,54,28,395	4,61,43,852	3,64,37,550
22	Telephone & EPABX	94,10,116.48	7,800	34,802	94,52,718	8	62,38,439.45	0.15	3,90,897	10	66,29,336	28,23,382	31,71,677
23	Transformer & Generators	6,76,83,024.00	1,03,22,400	53,70,000	8,33,75,424	8	3,65,55,979.81	0.15	56,78,254	10	4,22,34,234	4,11,41,190	3,11,27,044
	<b>Total:</b>	<b>14,46,88,73,638.00</b>	<b>58,74,14,088</b>	<b>2,26,08,82,892</b>	<b>17,21,32,06,363</b>		<b>4,35,09,32,602.37</b>		<b>1,41,90,13,387</b>		<b>5,69,27,13,412</b>	<b>11,52,04,92,951</b>	<b>10,11,79,41,036</b>
	<b>Research &amp; Development</b>												
24	Machinery & Lab Equipments	10,16,64,492.12	26,77,014	1,31,87,722	11,75,29,228		5,62,06,407.06	0.20	99,38,168		6,61,44,575	5,13,84,653	4,54,58,085
25	Electrical,Electronics Equipments & Fittings	52,07,736.07	87,100	3,46,571	56,41,407		9,56,710.94	0.20	8,79,551		18,36,262	38,05,145	42,51,025
26	Furniture & Fixture & office Equipments	6,05,998.50	-	-	6,05,999		2,49,507.18	0.15	67,480		3,16,988	2,89,011	3,56,491
27	Computer Related	81,06,475.96	4,77,988	4,77,988	85,84,464		26,71,149.92	0.20	11,07,822		37,78,972	48,05,492	54,35,326
	<b>Total:</b>	<b>14,58,44,58,940.65</b>	<b>59,01,78,202</b>	<b>2,27,48,95,173</b>	<b>17,34,55,67,461</b>		<b>4,41,10,16,377.47</b>		<b>1,19,93,021</b>		<b>7,20,76,796</b>	<b>6,02,84,301</b>	<b>5,55,00,928</b>
	<b>Total:</b>	<b>14,58,44,58,940.65</b>	<b>59,01,78,202</b>	<b>2,27,48,95,173</b>	<b>17,34,55,67,461</b>		<b>4,41,10,16,377.47</b>		<b>1,43,10,06,408</b>		<b>5,76,47,90,208</b>	<b>11,58,07,77,283</b>	<b>10,17,94,41,963</b>

11,79,98,32,992	1,70,65,33,085	1,21,01,37,211	13,20,44,947	14,58,44,58,341	3,69,70,53,838	-	83,24,18,114	11,84,55,574	4,41,10,16,377	10,17,94,41,963	8,10,27,79,184
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H. K. NAYAK  
Director, Finance  
KIIT-Deemed to be University

UDIN : 19055996AAACE8047