

Balance Sheet as at 31 March, 2025

Particulars	Note No.	As at March 31,	
		2025	2024
A SOURCES OF FUNDS		Rs.	Rs.
1 Capital fund			
(a) Corpus Fund	2.1	2,04,01,98,591	1,68,36,04,132
(b) Reserves and surplus	2.2	-	-
Sub Total		2,04,01,98,591	1,68,36,04,132
2 Non-current liabilities			
(a) Long-term borrowings	2.3	-	-
(b) Deferred tax liabilities (net)			
(b) Other long-term liabilities	2.4	-	-
(c) Long-term provisions			
Sub Total		-	-
3 Current liabilities			
(a) Short-term borrowings			
(b) Payables	2.5	4,57,52,975	86,28,686
(c) Other current liabilities	2.6	71,06,567	90,370
(d) Short-term provisions			
Sub Total		5,28,59,542	87,19,056
TOTAL		2,09,30,58,133	1,69,23,23,188
B APPLICATION OF FUNDS			
1 Non-current assets			
(a) Fixed assets	2.7		
(i) Tangible assets		80,66,23,393	62,28,80,162
(ii) Intangible assets		4,73,241	28,630
(iii) Capital work-in-progress		80,35,82,312	62,65,82,312
Sub Total		1,61,06,78,946	1,24,94,91,104
(b) Non-current investments			
(c) Long-term loans and advances	2.8	42,45,393	42,21,393
(d) Other non-current assets			
Sub Total		1,61,49,24,339	1,25,37,12,496
2 Current assets			
(a) Current investments			
(b) Inventories			
(c) Grant & Donation Receivable:	2.9	20,40,674	26,70,302
(d) Cash and cash equivalents	210	44,38,25,261	43,59,40,389
(e) Short-term loans and advances	2.11	3,22,67,859	-
(f) Other current assets	2.12	-	-
Sub Total		47,81,33,794	43,86,10,691
TOTAL		2,09,30,58,133	1,69,23,23,188
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

For N. Swarup & Co

Chartered Accounts

FRN 327800E


 (CA Nityananda Nayak, FCA)
 Partner

M.No.302878

UDIN: 25302878BMJPOQ4399

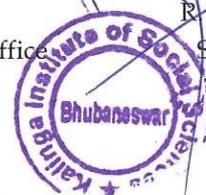
Place : Bhubaneswar

Date : October 03, 2025



For and on behalf of
 Kalinga Institute of Social Sciences DU


 Chief Finance Officer Secretary



Statement of Income & Expenditure for the year ended 31 March, 2025

Particulars	Note No.	Year ended March 31,	
		2025	2024
		(Rs)	(Rs)
1 Grants & Donation	2.13	22,16,18,507	20,58,76,675
2 Other income	2.14	3,04,04,788	3,42,93,824
3 Total revenue (1+2)		25,20,23,295	24,01,70,499
4 Expenses			
(a) Employee benefits expense	2.15	11,42,19,876	9,18,68,833
(b) Finance costs	2.16	74,121	71,604
(c) Depreciation and amortisation expense	2.7	3,29,54,423	4,08,79,988
(d) Other expenses	2.17	10,47,74,875	10,73,50,073
5 Total expenses		25,20,23,295	24,01,70,499
6 Surplus / (Deficit) (3 - 5)		-	
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

For N. Swarup & Co

Chartered Accounts

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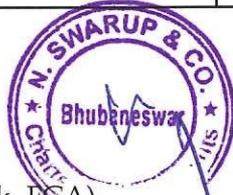
Partner

M.No.302878

UDIN: **25302878BMJPOQ4399**

Place : Bhubaneswar

Date : October 03, 2025

For and on behalf of
Kalinga Institute of Social Sciences DU

 Chief Finance Office
R. N. Dash
Secretary

NOTES FORMING PART OF THE ANNUAL ACCOUNTS

Name of the Institute:

KALINGA INSTITUTE OF SOCIAL SCIENCES DEEMED TO BE UNIVERSITY

FOR THE FINANCIAL YEAR ENDED 31.03.2025**Note 2.1 Corpus Fund**

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Opening balance	1,68,36,04,132	1,53,81,07,500
Add: Corpous Donation	35,65,94,459	14,54,96,631
Closing balance	2,04,01,98,591	1,68,36,04,132

Note 2.2 Reserves and surplus

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Opening balance		
Add: Adjustment during the year		
Add : Surplus/(Deficit) during the year	-	(0.00)
Less : Utilised during the year for:		
Previous Years Provision written back		
Closing balance	-	(0.00)

Note 2.3 Long-term borrowings

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) <u>Loans and advances</u>		
<u>Unsecured</u>		
KIIT	-	-
	-	-

Note 2.4 Other long-term liabilities

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) <u>Others:</u>		
(i) Payables on purchase of fixed assets	-	-
	-	-

Note 2.5 Payables

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Sundry Creditors	3,68,19,263	
Expenses Payable	89,33,712	86,28,686
	4,57,52,975	86,28,686



Note 2.6 Other current liabilities

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) Statutory remittances :		
TDS Payable	4,62,660	
Professional tax payable	35,175	
EPF Payable	1,26,744	
EDLI & Admn. Charges	3,740	
(b) Others (Grant Unutilised)	62,14,992	90,370
(c) Other liabilities	2,63,256	
	71,06,567	90,370

Note 2.8 Long-term loans and advances

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Unsecured, considered good		
(a) Capital advances		
(b) Security deposits		
(i) Rental deposits		
(ii) Security Deposit with CESU	42,45,393	42,21,393
	42,45,393	42,21,393

Note 2.9 Grant & Donation Receivable:

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Grant receivable		
Grant in Aid Ambedkar Project Receivable	20,02,674	24,90,073
Grant in Aid HP PPS Receivable		19,755
Grant In Aid Erasmus+KA171-2022 Project Receivable		1,35,247
Grant - In Aid INSA Project Receivable	38,000	
Grant-in Aid SERB -Recurring Grant Receivable		25,227
	20,40,674	26,70,302

Note 2.10 Cash and cash equivalents

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) Cash on hand (As certified by the management)		
(b) Balances with banks		
(i) In current accounts	7,27,895	7,28,544
(ii) In savings account	80,97,365	2,11,845
(iii) In deposit accounts	43,50,00,000	43,50,00,000
(c) Others		
	44,38,25,261	43,59,40,389



(i) The details of balances as on Balance Sheet dates with banks in savings account

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) SB A/c with PNB (KISS university))	80,97,365	2,11,845
	80,97,365	2,11,845

(ii) The details of balances as on Balance Sheet dates with banks in current account

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) BANK- CA-SBI-WAC-2023-41498955844	7,27,895	7,28,544
	7,27,895	7,28,544

(iii) The details of deposit accounts as on Balance Sheet dates with banks

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Fixed Deposit PNB-722900GQ00000248		9,90,00,000.00
Fixed Deposit -PNB722900GQ00000202	99000000	9,90,00,000.00
Fixed Deposit-PNB-722900GQ00000211	99000000	
Fixed Deposit-PNB-722900GQ00000220	39000000	3,90,00,000.00
Fixed Deposit-PNB-722900GQ00000284	99000000	9,90,00,000.00
Fixed Deposit -PNB722900GQ00000293	99000000	9,90,00,000.00
	43,50,00,000	43,50,00,000

Note 2.11 Short-term loans and advances

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) Loans and advances to employees (Unsecured, considered good)	1,44,932	
(b) Advance against payables	90,00,000	
(c) Others (Unsecured, considered good)	2,31,22,927	
	3,22,67,859	-

Note 2.12 Other current assets:

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Accruals		
Interest accrued on deposits		
	-	-

Note 2.13 Grant & Donation

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) Donations	20,09,33,068	16,65,31,213
(b) Doantioan CSR	1,47,78,968	
(c) Grant in aid	59,06,471	3,93,45,461
	22,16,18,507	20,58,76,675



Note 2.14 Other income

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
(a) Misc Receipt	4,27,361	10,18,437
(b) Interest Received	2,76,22,009	2,69,33,001
(c) Institutional Income	23,55,418	63,42,386
TOTAL	3,04,04,788	3,42,93,824

Note 2.15 Employee benefits expense

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Salaries and wages	10,65,57,215	8,31,86,186
Contributions to provident and other funds	17,02,906	14,97,858
Honorarium of Guest Faculty	5959755	71,84,789
TOTAL	11,42,19,876	9,18,68,833

Note 2.16 Finance costs

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Bank Charges & Commission	74,121	71,604
TOTAL	74,121	71,604

Note 2.17 Other expenses

Particulars	As at March 31,	
	2025	2024
	(Rs)	(Rs)
Education & Related Expenses:		
Books & Study Materials	17,19,329	13,89,773
Consultancy fees	4,19,512	2,62,410
Cultural Function Expenses	4,44,177	2,61,180
Convocation Expenses	10,68,309	
Examination Expenses	2,56,214	1,87,041
Higher study coaching expenses	51,000	0
Medical Expenses	2,562	9,531
News Paper & Periodicals	61,500	58,564
Recognition & affiliation expenses	2,79,426	54,778
Sports Expenses	1,20,710	1,09,931
Student Welfare	36,364	13,847
Training & Practical Expenses	41,616	73,533
Uniform Expenses	16,24,466	13,76,273
Vocational training expenses	1,126	11,288
Lab Consumables	0	6,987
Virtual Education Expenses	0	0
E- Journal & Library	20,160	1,45,782
Research Fieldwork Exp.	1,46,042	
Washing / Laundry Expenses	9,975	15,551
East Zone Inter University Game Expenses	40,260	1,53,520
Sub total	63,42,748	41,29,988



Note 2.17 Other expenses (Contd...)

Mess Related Expenses:		
Cooking Charges	5,39,533	4,29,107
Diet Expenses	2,54,05,809	2,22,68,527
Hostel Expenses	18,80,796	15,45,126
Sub total	2,78,26,138	2,42,42,760
Grants & Donations Utilised For Programs:		
English Access Program Exp.		
Consultancy fees to own staff		2,37,268
Project expences		
Erasmus +Prog (Aurora) Project Expenses		
Consultancy fees to own staff	3,86,064	22,80,747
SERB Project		
Consultancy fees to own staff		8,04,177
Project expences		
Kuvi Project Expenses		10,63,839
Ambedkar Project Expenses	18,15,726	18,69,092
Holistick Thiktank Project Expenses		1,95,966
IBM Skill Build Project Expenses		88,07,500
ICSSR - Empirical Research Programme Expenses		5,47,239
IGNCA Project Exp.		3,00,000
ACU Project Expenses		2,19,275
Aid to Otherwise Abled/Public		24,98,352
CHSE Sports Activities Expenses	44,198	1,19,230
EINL Programme Expenses		45,000
Janajatiya Khel Mahotsav Programme Expenses		1,62,89,420
NSS/NCC Programme Expenses	1,04,250	3,66,221
World Food Programme Expenses		11,41,642
Pilot Study- Educational & Social Mobility (PvTGs)		1,59,450
Unesco Programme Expenses		8,29,611
Indian Council of Philosophical Research Expenses	40,000	
All India Inter University Athelitics Games Expense	23,63,932	
Capgemini Project Expenses	3,61,137	
DST Project Expenses	3,56,534	
Indian Council of Historical Research Expenses	77,161	
INSA Project Expenses	98,000	
Kfintech Project Expenses	1,20,000	
Motorola Project Expenses	20,00,000	
Nabard Project Expenses	36,580	
Swayam Outreach Workshop Expenses	5,85,197	
Vision Viksit Bharat@ 2047 Project Expenses	1,50,000	
YRC Awariness Programme Expenses	6,565	
WAC - 2023 Programme Expenses	0	27,06,326
Sub total	85,45,344	4,04,80,355



Note 2.17 Other expenses (Contd...)

Administrative & Establishment Expenses:		
Advertisement & Publicity	1,29,000	6,66,328
Audit Fees	20,795	20,177
Bhimobhoi Chair Expenses	79,862	
Computer & Consumble	2,23,573	5,94,187
AMC & CMC Charges	1,45,834	
Electrical Maintenance Expenses	30,07,521	2,13,741
Electricity & Water Charges	1,51,12,666	1,01,00,064
Fees & Subscription	34,18,925	2,68,907
Fuel, Oil & Lubricant	1,09,34,476	72,91,812
Gardening Expenses	5,28,606	7,07,845
House Keeping Expenses	44,33,019	43,52,873
Insurance Premium paid	76,244	58,961
Misc Expenses	86,674	2,25,710
Office Expenses	3,28,842	95,283
Postage & Courior Charges	18,725	15,453
Printing & Stationery	17,12,147	15,00,654
Professional Charges	7,87,062	1,21,100
Professional Tax of Employer	1,250	1,250
Rates & taxes	26,207	43,54,387
Refreshment Expenses	5,96,207	7,56,014
Repair & Maintenance Exp.	1,87,83,591	46,59,857
Seminar & Workshop expenses		1,08,575
Telephone & Internet Charges	10,44,877	11,87,159
Transportation Charges	3,24,081	6,24,304
Travelling & Conveyance Exp.	2,40,461	5,72,333
Sub total	6,20,60,645	3,84,96,971
TOTAL	10,47,74,875	10,73,50,073

For N. Swarup & Co

Chartered Accounts

FRN - 32782E



(CA Nityananda Nayak, FCA)

Partner

M.No.302878

For and on behalf of
Kalinga Institute of Social Sciences DU
Chief Finance Office

R. N. Dash

Secretary



Place : Bhubaneswar

Date : October 03, 2025

KALINGA INSTITUTE OF SOCIAL SCIENCES DEEMED TO BE UNIVERSITY
 PLOT NO -582/1540, AT/PO KIIT, PATIA, BHUBANESWAR - 751024

NOTES-2.7

Fixed Assets Schedule and Depreciation Fund as on 31st March,2025

Sl. No.	Particulars	Opening Balance	Addition during the year		Deletion during year	Total	Depreciation Rate of	B/F	Depreciation	Dep. For the year			Total Dep. as on
			> 6 month	< 6 month						10	11	12	
			4	5	6	7	8	9	10	11	12	2025	2024
1	Airconditioner	70,500				70,500	15%	(3,525)	70,500			-3,525	
2	Aquaguard	15,09,350				15,09,350	15%	(75,468)	15,09,350			-75,468	
3	Beddings	41,80,000				41,80,000	10%	(1,94,200)	24,32,200			17,47,800	19,42,000
4	Bio Gas Plant	21,82,670				21,82,670	15%	(1,09,134)	21,82,670			-1,09,134	
5	Borewell	11,91,064				11,91,064	0%	-				11,91,064	
6	Boundary Wall	19,97,200				19,97,200	10%	(59,916)	14,57,956			5,39,244	5,99,160
7	Buildings	24,50,00,736				44,46,00,736	10%	(2,36,18,889)	13,22,30,735			31,23,70,001	13,63,88,890
8	Building WIP	62,65,82,312				80,35,82,312	0%	-				80,35,82,312	62,65,82,312
9	Computer & Accessories	1,75,37,805	22,300	3,56,754		1,79,16,859	40%	(1,48,89,721)	11,39,504			1,60,29,226	18,87,634
10	IT Equipments	49,90,609				49,90,609	15%	(48,10,915)	26,954			48,37,869	1,79,694
11	Cutting machine	18,000				18,000	15%	(900)	18,000			0	0
12	DC Set	30,58,163				30,58,163	15%	(1,52,909)	30,58,163			-1,52,909	
13	Electrical Equipments	34,94,067				34,94,067	15%	(2,97,864)	4,79,431			7,77,294	31,96,203
14	Electronic Equipment	18,76,753	52,800	9,39,215		28,68,768	15%	(9,39,826)	2,18,900			11,58,726	17,10,442
15	Furniture & Fixtures	6,51,11,257	12,980	48,05,810		6,99,30,047	10%	(1,62,92,539)	51,23,460			2,14,15,999	4,88,18,718
16	Fire & Safety Equipments	88,93,641				88,93,641	15%	(86,71,300)	33,351			87,04,651	2,22,341
17	Gas Equipments	2,41,232				2,41,232	15%	(12,062)	2,41,232			0	-12,062
18	Kitchen Equipment	40,86,213				40,86,213	15%	(2,22,592)	28,24,860			12,61,553	14,83,945
19	Lab Equipments	36,71,572	22,374			36,93,946	15%	(25,70,442)	1,66,848			27,37,290	11,01,130
20	Land	40,58,78,251				40,58,78,251	0%	-				40,58,78,251	40,58,78,251
21	Office Equipments	3,89,697				3,89,697	10%	(2,72,788)	11,691			2,84,479	1,16,909
22	Plant & Machinery	68,32,867	3,00,192			71,33,059	15%	(59,16,689)	1,82,456			60,99,145	9,16,178
23	Sports Equipments	51,35,194				51,35,194	15%	(48,70,959)	39,635			49,10,594	2,64,235
24	Ustensils	80,03,067				80,03,067	15%	(7,36,635)	38,28,803			41,74,264	49,10,899
25	Vehicle	18,42,790				1,04,53,493	0%	0	9,22,221			95,31,272	0
26	Software	20,78,996				26,55,344	40%	(20,50,366)	1,31,737			21,82,103	28,630
27	Library Books	1,24,39,529				1,24,39,529	0%	0				1,24,39,529	1,24,39,529
Total:		1,43,64,50,745	22,56,138	39,18,86,128	0	1,83,05,93,011		18,69,59,642	3,29,54,423	21,99,14,065	1,61,06,78,946	1,24,94,91,104	1,11,61,22,005
	Previous Year	1,26,22,01,658	6,60,30,437	10,82,18,650	0	1,43,64,50,745		14,70,79,653	4,08,79,988	18,69,59,642	1,24,94,91,104	1,11,61,22,005	

For and on behalf of
 Kalinga Institute of Social Sciences Deemed to be University

Secretary
 (R.N.Dash)

Finance Office



For N. Swarup & Co
 Chartered Accounts
 FRN - 321805
 (CA Nityananda Nayak, FCA)

Partner
 M.No.302878
 Date : October 03, 2025