

Particulars	Note No.	As at March 31,
		2018
		(Rs)
<b>A SOURCES OF FUNDS</b>		
1 Capital fund		
(a) Corpus Fund	2.1	61,97,34,866
(b) Reserves and surplus	2.2	0
		61,97,34,866
2 Non-current liabilities		
(a) Long-term borrowings	2.3	2,95,98,110
(b) Other long-term liabilities	2.4	0
(c) Long-term provisions		0
		2,95,98,110
3 Current liabilities		
(a) Payables	2.5	0
(b) Other current liabilities	2.6	1,20,712
		1,20,712
<b>TOTAL</b>		<b>64,94,53,688</b>
<b>B APPLICATION OF FUNDS</b>		
1 Non-current assets		
(a) Fixed assets	2.8	
(i) Tangible assets		19,27,42,781
(ii) Intangible assets		2,16,757
(iii) Capital work-in-progress		79,59,234
		20,09,18,772
(b) Non-current investments		-
(c) Long-term loans and advances		10,99,424
(d) Other non-current assets		-
		20,20,18,196
2 Current assets		
(a) Current investments		-
(b) Grant & Donation Receivable:	2.9	2,74,400
(c) Cash and cash equivalents	2.10	42,34,10,299
(d) Short-term loans and advances	2.11	4,87,719
(e) Other current assets	2.12	2,32,63,073
		44,74,35,491
<b>TOTAL</b>		<b>64,94,53,688</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1	
<b>NOTES TO ACCOUNTS</b>	2	

For T.K. Agarwalla & Co.  
Chartered Accountants

(CA Nityananda Nayak)  
Partner  
M.No.302878

Place: Bhubaneswar  
Date: October 15, 2018

For and on behalf of  
Kalinga Institute Of Social Sciences

Finance Officer

B. N. Dash  
Secretary

Name of the Society:

KALINGA INSTITUTE OF SOCIAL SCIENCES DEEMED TO BE UNIVERSITY

**Statement of Income & Expenditure for the year ended 31 March, 2018**

Particulars	Note No.	As at March 31, 2018 (Rs)
1 Grants & Donation	2.13	4,32,68,576
2 Other income	2.14	2,45,36,960
3 Total revenue (1+2)		6,78,05,536
4 Expenses		
(a) Employee benefits expense	2.15	79,23,412
(b) Finance costs	2.16	97,729
(c) Depreciation and amortisation expense	2.6	99,07,220
(d) Other expenses	2.17	4,98,77,175
5 Total expenses		6,78,05,536
6 Surplus / (Deficit) (3 - 5)		-
SIGNIFICANT ACCOUNTING POLICIES	1	
NOTES TO ACCOUNTS	2	

For T.K. Agarwalla & Co.  
Chartered Accountants

(CA Nityananda Nayak)  
Partner  
M.No.302878



For and on behalf of  
Kalinga Institute Of Social Sciences

Finance Officer

(Dr. N. Dash)  
Secretary



Place : Bhubaneswar  
Date : October 15, 2018

## NOTES FORMING PART OF THE ANNUAL ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31.03.2018

## Note 2.1 : Corpus Fund

Particulars	As at March 31,
	2018
	(Rs)
Opening balance	0
Add: Corpus Donation	61,97,34,866
Closing balance	61,97,34,866

## Note 2.2 : Reserves and surplus

Particulars	As at March 31,
	2018
	(Rs)
(a) <u>General Reserve</u>	
Opening balance	0
Add: Adjustment during the year	
Add : Surplus/(Deficit) during the year	0
Closing balance	0

## Note 2.3 : Long-term borrowings

Particulars	As at March 31,
	2018
	(Rs)
(a) <u>Loans and advances</u>	
<u>Unsecured</u>	
KIT	2,95,98,110
<b>TOTAL</b>	<b>2,95,98,110</b>

## Note 2.4 : Other long-term liabilities

Particulars	As at March 31,
	2018
	(Rs)
(a) <u>Trade Payables:</u>	
(i) Acceptances	0
(ii) Other than Acceptances	0
(a) <u>Others:</u>	
<b>TOTAL</b>	<b>-</b>

## Note 2.5 : Payables

Particulars	As at March 31,
	2018
	(Rs)
<u>Trade payables:</u>	
Sundry Creditors	0
Other than Acceptances	
<b>TOTAL</b>	<b>-</b>

## Note 2.6 : Other current liabilities

Particulars	As at March 31,
	2018
	(Rs)
(a) Statutory remittances :	
TDS Payable	11,444
Professional tax payable	11,100
EPF Payable	98,168
(b) Others	-
<b>TOTAL</b>	<b>1,20,712</b>



**NOTES FORMING PART OF THE ANNUAL ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 31.03.2018**

**Note 2.7 : Long-term loans and advances**

Particulars	As at March 31,	
	2018	
	(Rs)	
<b>Unsecured, considered good</b>		
(a) Capital advances		-
(b) Security deposits		
(i) Security deposit with CESU		10,99,424
(ii) Rental deposits		-
(c) Other loans and advances		
(i) Advance against payables		-
(ii) Others		-
<b>TOTAL</b>		<b>10,99,424</b>

**Note 2.9 : Grant & Donation Receivable**

Particulars	As at March 31,	
	2018	
	(Rs)	
Receivable against ICT Training Programme		2,74,400
<b>TOTAL</b>		<b>2,74,400</b>

**Note 2.10 : Cash and cash equivalents**

Particulars	As at March 31,	
	2018	
	(Rs)	
(a) Cash on hand (As certified by the management)		96,865
(b) Cheques, drafts on hand		0
(c) Balances with banks		
(i) In current accounts		0
(ii) In savings account		50,361
(iii) In deposit accounts		42,32,63,073
(d) Others		
<b>TOTAL</b>		<b>42,34,10,299</b>

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

Particulars	As at March 31,	
	2018	
	(Rs)	
SB A/c with PNB (KISS university)		50,361
<b>TOTAL</b>		<b>50,361</b>

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

Particulars	As at March 31,	
	2018	
	(Rs)	
a) FD with PNB Bank -2463		10,05,63,807
b) FD With PNB Bank -2481		10,05,53,885
c) FD With PNB Bank -2515		10,04,94,338
d) FD with PNB Bank -2524		10,04,94,340
e) FD with PNB Bank -2533		2,11,56,703
<b>TOTAL</b>		<b>42,32,63,073</b>

**Note 2.11 : Short-term loans and advances**

Particulars	As at March 31,	
	2018	
	(Rs)	
(a) Loans and advances to employees (Unsecured, considered good)		1,63,896
(b) Advance against payable		3,23,823
(c) Others (Unsecured, considered good)		-
<b>TOTAL</b>		<b>4,87,719</b>

**Note 2.12 : Other current assets**

Particulars	As at March 31,	
	2018	
	(Rs)	
Accruals		0
Interest accrued on deposits		2,32,63,073
<b>TOTAL</b>		<b>2,32,63,073</b>

NOTES FORMING PART OF THE ANNUAL ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 31.03.2018

Note 2.13 : Grant & Donation

Particulars	Year at March 31,	
	2018	
	(Rs)	
(a) Donations		2,76,95,691
(b) Grants received:		
Grant capacity building Programme for theatre	1,00,000	
Grant capacity building Programme for woman	1,50,300	
Grant For English Access Prog.	18,19,692	
Grant from UNFPA	16,41,540	
Grant for HandiCraft Training Prog. (Phase-2)	63,94,320	
Grant from TRIFED	4,00,125	
Grant ICT Programme	2,74,400	
Grant form BVLIF	47,64,308	
Grant for sports	10,000	
Grant from (Eco club)	9,200	
Grant from NSS fund	5,000	
Grant From YRC	4,000	1,55,72,885
<b>TOTAL</b>		<b>4,32,68,576</b>

Note 2.14 : Other income

Particulars	Year as at March 31,	
	2018	
	(Rs)	
(a) Misc Receipt		
(b) Interest Received on FD		2,32,63,073
(d) Vocational Income		
(b) Earlier Expenses written off		
(c) Institutional overhead Receipt		12,73,887
<b>TOTAL</b>		<b>2,45,36,960</b>

Note 2.15 : Employee benefits expense

Particulars	Year as at March 31,	
	2018	
	(Rs)	
Salaries and wages		78,52,599
Contributions to provident and other funds		0
ESIC Expenses		0
Staff welfare expenses		70,813
<b>TOTAL</b>		<b>79,23,412</b>

Note 2.16 : Finance costs

Particulars	Year ended March 31,	
	2018	
	(Rs)	
Bank Charges & Commission		97,729
<b>TOTAL</b>		<b>97,729</b>

Note 2.17 : Other expenses

Particulars	Year ended March 31,	
	2018	
	(Rs)	
<b>Education &amp; Related Expenses:</b>		
Books & Study Materials		43,606
Consultancy Fees		2,126
Cultural Function Expenses		16,588
Examination Expenses		6,742
Excursion		5,360
Higher Study Coaching Expenses		3,114
Medical Expenses		1,21,378
News Paper & Periodicals		1,107
Recognition & Affiliation Fees.		4,860
Sports Expenses		14,146
Student Welfare		1,151
Training & Practical Expenses		2,696
Uniform Expenses		67,609
Vocational Training Expenses		3,538
<b>Sub total</b>		<b>2,94,021</b>



NOTES FORMING PART OF THE ANNUAL ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 31.03.2018

<b>Mess Related Expenses:</b>		
Cooking Charges		31,522
Diet Expenses		9,97,713
Hostel Expenses		46,404
	<b>Sub total</b>	<b>10,75,639</b>
<b>Expenses for Programs:</b>		
Unfpa Project		
Consultancy fees to own staff	4,56,749	
Project expenses	12,98,281	
Institutional fee	1,23,887	18,78,917
Capacity Building Project (from RGNIYD)		
Project expenses	1,84,290	1,84,290
B V L F Project Expenses		
Consultancy fees to own staff	13,64,419	
Project expenses	48,47,837	
Institutional fee	10,00,000	72,12,256
English Access Program Exp.		
Consultancy fees to own staff	2,86,000	
Project expenses	20,49,055	23,35,055
ICT Programme Expenses		2,80,000
Skill Development Prog. Exp. (UNDP)		20,86,659
Fresh water Carp culture Training Programme		5,82,500
KISS University exp		23,04,491
Handicraft Training Programme Expenses		
Project expenses	79,00,672	
Institutional fee	1,50,000	80,50,672
	<b>Sub total</b>	<b>2,49,14,840</b>
<b>Administrative &amp; Establishment Expenses:</b>		
Advertisement & Publicity		49,37,044
D G Set Expenses		8,75,224
Electricity & Water Charges		79,31,283
Misc. Expenses		3,66,434
Refreshment Expenses		2,36,917
Rates & taxes		4,68,791
Travelling & Conveyance Exp.		5,71,842
Office Expenses		2,57,498
Postage & Courier Charges		65,560
Printing & Stationery		30,930
Telephone & Internet Charges		1,46,080
NSS Programme Expenses		11,500
Computer Consumables		4,91,499
Electrical Maintenance Expenses		5,98,613
Repair & Maintenance		28,52,227
House Keeping Expenses		29,22,074
Gardening Expenses		2,87,315
Software Maintenance Expenses		8,375
Vehicle Repair & Maintenance		64,767
Seminar Expenses		5,033
Workshop Expenses		1,01,790
Registration & Renewal Fees		3,61,879
	<b>Sub total</b>	<b>2,35,92,675</b>
	<b>TOTAL</b>	<b>4,98,77,175</b>

For T.K.Arawalla & Co  
Chartered Accountants

(CA Nityaranda Nayak)  
Partner  
M.No.302878



For and on behalf of  
Kalinga Institute Of Social Sciences

*[Signature]*  
R. N. Dash  
Secretary



Place : Bhubaneswar  
Date : October 15, 2018

KALINGA INSTITUTE OF SOCIAL SCIENCES DEEMED TO BE UNIVERSITY  
BHUBANESWAR CAMPUS  
PATIA, BHUBANESWAR - 751024

NOTES-2.8

**Fixed Assets Schedule and Depreciation Fund as on 31st March, 2018**

Fixed Assets Schedule and Depreciation Fund as on 31st March,2018							
Sl. No.	Particulars						
		Addition during the year		Total	Rate of Depreciation	Dep. For the year	NET BLOCK WDV as at 31.03. 2018
		> 6 month	< 6 month				
1	2	4	5	6	8	9	11
1	Airconditioner	70,500	0	70,500	15%	10,575	59,925
2	Aquaguard	15,09,350		15,09,350	15%	2,26,403	12,82,948
3	Beddings		0	-	10%	-	0
4	Bio Gas Plant	21,82,670		21,82,670	15%	3,27,401	18,55,270
5	Borewell	11,91,064		11,91,064	0%	-	11,91,064
6	Boundary Wall	19,97,200		19,97,200	10%	1,99,720	17,97,480
7	Buildings	9,05,60,269		9,05,60,269	10%	45,28,014	8,60,32,256
8	Building WIP		79,59,234	79,59,234	0%	-	79,59,234
9	Computer & Accessories	88,000	49,52,619	50,40,619	40%	10,25,724	40,14,896
10	IT Equipments	44,18,309		44,18,309	15%	6,62,746	37,55,563
11	Cutting machine	18,000		18,000	15%	2,700	15,300
12	DC Set	30,58,163		30,58,163	15%	4,58,725	25,99,439
13	Electrical Equipments		22,697	22,697	15%	1,702	20,995
14	Electronic Equipment	4,98,145	45,185	5,43,330	15%	78,111	4,65,219
15	Furnitures & Fixtures	1,69,978	58,49,072	60,19,050	10%	3,09,451	57,09,599
16	Fire & Safety Equipments		88,93,641	88,93,641	15%	6,67,023	82,26,618
17	Gas Equipments	2,41,232		2,41,232	15%	36,185	2,05,047
18	Kitchen Equipment			-	15%	-	0
19	Lab Equipments	7,40,617	5,63,391	13,04,008	15%	1,53,347	11,50,661
20	Land	2,90,32,173	2,64,19,913	5,54,52,086	0%	-	5,54,52,086
21	Office Equipments	3,89,697		3,89,697	10%	38,970	3,50,727
22	Plant & Machinery	16,55,791		16,55,791	15%	2,48,369	14,07,422
23	Sports Equipments	37,45,874		37,45,874	15%	5,61,881	31,83,993
24	Utensils	14,79,792	2,90,728	17,70,520	15%	2,43,773	15,26,747
25	Software	2,88,850	54,309	3,43,159	40%	1,26,402	2,16,757
26	Library Books	1,24,39,529	0	1,24,39,529	0%	-	1,24,39,529
	Total	15,57,75,203	5,50,50,789	21,08,25,992		99,07,220	20,09,18,772

For T.K. Arawalla & Co.  
Chartered Accountants

(CA Nityananda Nayak)  
Partner  
M.No.302878

For and on behalf of  
Kalinga Institute Of Social Sciences


R. N. Dash  
Secretary

Place: Bhubaneswar  
Date: October 15, 2018



Particulars	Note No.	As at March 31,	As at March 31,
		2019	2018
		Rs.	Rs.
<b>A SOURCES OF FUNDS</b>			
<b>1 Capital fund</b>			
(a) Corpus Fund	2.1	97,83,17,846	61,97,34,866
(b) Reserves and surplus	2.2	0	0
Sub Total		97,83,17,846	61,97,34,866
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings	2.3	0	2,95,98,110
(b) Other long-term liabilities	2.4	0	0
(c) Long-term provisions		0	0
Sub Total		0	2,95,98,110
<b>3 Current liabilities</b>			
(a) Short-term borrowings		0	-
(b) Payables	2.5	20,29,954	-
(c) Other current liabilities	2.6	1,38,411	1,20,712
(d) Short-term provisions			
Sub Total		21,68,365	1,20,712
<b>TOTAL</b>		<b>98,04,86,211</b>	<b>64,94,53,687</b>
<b>B APPLICATION OF FUNDS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets	2.7		
(i) Tangible assets		53,17,52,177	19,27,42,781
(ii) Intangible assets		1,57,846	2,16,757
(iii) Capital work-in-progress		79,59,234	79,59,234
		53,98,69,257	20,09,18,772
(b) Non-current investments		-	-
(c) Long-term loans and advances	2.8	10,99,424	10,99,424.00
(d) Other non-current assets		-	-
Sub Total		54,09,68,681	20,20,18,196
<b>2 Current assets</b>			
(a) Current investments			
(b) Inventories			
(c) Grant & Donation Receivable:	2.9	25,60,500	2,74,400
(d) Cash and cash equivalents	2.10	43,67,08,864	42,34,10,299
(e) Short-term loans and advances	2.11	2,48,167	4,87,719
(f) Other current assets	2.12	0	2,32,63,073
Sub Total		43,95,17,531	44,74,35,491
<b>TOTAL</b>		<b>98,04,86,211</b>	<b>64,94,53,687</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		
<b>NOTES TO ACCOUNTS</b>	2		

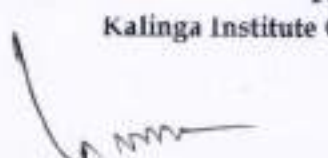
For T.K.Arawalla &amp; Co.



(CA Nityananda Nayak)  
Partner  
M.No.302878

Partner  
M.No.302878

For and on behalf of  
Kalinga Institute Of Social Sciences



(R. N. Dash)  
Finance Officer

Secretary

Place : Bhubaneswar  
Date : August 20, 2019





## Statement of Income &amp; Expenditure for the year ended 31 March, 2019

Particulars	Note No.	Year ended March 31,	Year ended March 31,
		2019	2018
		(Rs)	Rs.
1 Grants & Donation	2.13	8,69,72,067	4,32,68,576
2 Other income	2.14	2,72,09,323	2,45,36,960
3 Total revenue (1+2)		11,41,81,390	6,78,05,536
4 Expenses			
(a) Employee benefits expense	2.15	2,33,07,499	79,23,412
(b) Finance costs	2.16	40,032	97,729
(c) Depreciation and amortisation expense	2.8	1,77,14,810	99,07,220
(d) Other expenses	2.17	7,31,19,049	4,98,77,175
5 Total expenses		11,41,81,390	6,78,05,536
6 Surplus / (Deficit) (3 - 5)		-	-
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

For T.K.Arawalla &amp; Co.



(CA Nityananda Nayak)  
Partner

M.No.302878

For and on behalf of  
Kalinga Institute Of Social Sciences


Finance Officer



(R. N. Dash)  
Secretary

Place : Bhubaneswar  
Date : August 20, 2019



**NOTES FORMING PART OF THE ANNUAL ACCOUNTS**

Name of the Society **KALINGA INSTITUTE OF SOCIAL SCIENCES DEEMED TO BE UNIVERSITY**  
**FOR THE FINANCIAL YEAR ENDED 31.03.2019**

**Note 2.1 Corpus Fund**

:

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
Opening balance	61,97,34,866	
Add: Corpus Donation	35,85,82,981	61,97,34,866
Closing balance	97,83,17,846	61,97,34,866

**Note 2.2 Reserves and surplus**

:

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
Opening balance	0	0
Add: Adjustment during the year	0	0
Add : Surplus/ (Deficit) during the year	0	0
Less : Utilised during the year for:	0	0
Previous Years Provision written back	0	0
Closing balance	0	0

**Note 2.3 Long-term borrowings**

:

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
(a) <u>Loans and advances</u>		
<u>Unsecured</u>		
KIIT	-	2,95,98,110
	-	2,95,98,110

**Note 2.4 Other long-term liabilities**

:

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
(a) <u>Others:</u>		
(i) Payables on purchase of fixed assets	-	-
(ii) Security depisite received (Delhi Campus)	-	-
	-	-

**Note 2.5 Payables**

:

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
Sundry Creditors		
Expenses Payable	20,29,954	-
	20,29,954	-



**Note 2.6 Other current liabilities :**

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
(a) Statutory remittances :		
TDS Payable	18,073	11,444
Professional tax payable	1,170	11,100
EPF Payable	1,19,168	98,168
(b) Others	-	-
	<b>1,38,411</b>	<b>1,20,712</b>

**Note 2.8 Long-term loans and advances :**

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
<u>Unsecured, considered good</u>		
(a) Capital advances	-	-
(b) Security deposits		
(i) Rental deposits	-	-
(ii) Security Deposit with CESU	10,99,424	10,99,424
	<b>10,99,424</b>	<b>10,99,424</b>

**Note 2.9 Grant & Donation Receivable:**

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
Grants receivable from various agencies	25,60,500	2,74,400
	-	-
	<b>25,60,500.00</b>	<b>2,74,400</b>

**Note 2.10 Cash and cash equivalents :**

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
(a) Cash on hand (As certified by the management)	34,027	96,865
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current accounts	-	-
(ii) In savings account	16,74,836	50,361
(iii) In deposit accounts	43,50,00,000	42,32,63,073
(d) Others	-	-
	<b>43,67,08,864</b>	<b>42,34,10,299</b>

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

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
(a) SB A/c with PNB (KISS university))	16,74,836	50,361
	<b>16,74,836</b>	<b>50,361</b>

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

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
FD With PNB-722900CR00000078	10,37,50,000	10,05,63,807
FD With PNB-722900CR00000087	10,37,50,000	10,05,53,885
FD With PNB-722900CR00000096	10,37,50,000	10,04,94,338
FD With PNB-722900CR00000106	10,37,50,000	10,04,94,340
FD With PNB-722900PU00004993	2,00,00,000	2,11,56,703
	<b>43,50,00,000</b>	<b>42,32,63,073</b>

Note 2.11 Short-term loans and advances :

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
(a) Loans and advances to employees (Unsecured, considered good)	2,48,167	1,63,896
(b) Advance against payables	-	3,23,823
(c) Others (Unsecured, considered good)	-	-
	<b>2,48,167</b>	<b>4,87,719</b>

Note 2.12 Other current assets : (Amount in Rs)

Particulars	As at March 31,	
	2019	2018
	(Rs)	(Rs)
Accruals	-	-
Interest accrued on deposits	-	2,32,63,073
	<b>0</b>	<b>2,32,63,073</b>

Note 2.13 Grant & Donation :

Particulars	Year ended March 31,	
	2019	2018
	(Rs)	(Rs)
(a) Donations	5,69,83,656	2,76,95,691
(b) Grant received	2,99,88,410	1,55,72,885
	<b>8,69,72,067</b>	<b>4,32,68,576</b>

Note 2.14 Other income :

Particulars	Year ended March 31,	
	2019	2018
	(Rs)	(Rs)
(a) Misc Receipt	-	-
(b) Interest Received	2,58,13,653	2,32,63,073
(c) Institutional Income	13,95,670	12,73,887
<b>TOTAL</b>	<b>2,72,09,323</b>	<b>2,45,36,960</b>



**Note 2.15 Employee benefits expense :**

Particulars	Year ended March 31,	
	2019	2018
	( Rs )	( Rs )
Salaries and wages	2,23,88,491	78,52,599
Contributions to provident and other funds	7,15,008	
Honorarium of Guest Faculty	1,80,000	
Staff welfare expenses	-	70,813
Staff Training & Development Expenses	24,000	-
<b>TOTAL</b>	<b>2,33,07,499</b>	<b>79,23,412</b>

**Note 2.16 Finance costs :**

Particulars	Year ended March 31,	
	2019	2018
	( Rs )	( Rs )
Bank Charges & Commission	40,032	97,729
<b>TOTAL</b>	<b>40,032</b>	<b>97,729</b>

**Note 2.17 Other expenses :**

Particulars	Year ended March 31,	
	2019	2018
	( Rs )	( Rs )
<b>Education &amp; Related Expenses:</b>		
Books & Study Materials	70,080	43,606
Consultancy fees	10,171	2,126
Cultural Function Expenses	61,016	16,588
Examination Expenses	6,984	6,742
Excursion	6,984	5,360
Higher study coaching expenses	0	3,114
Medical Expenses	3,39,547	1,21,378
News Paper & Periodicals	4,059	1,107
Recognition & affiliation expenses	0	4,860
Sports Expenses	13,451	14,146
Student Welfare	5,463	1,151
Training & Practical Expenses	15,133	2,696
Uniform Expenses	1,84,370	67,609
Vocational training expenses	14,055	3,538
<b>Sub total</b>	<b>7,31,313</b>	<b>2,94,021</b>
<b>Mess Related Expenses:</b>		
Cooking Charges	1,12,533	31,522
Diet Expenses	31,34,449	9,97,713
Hostel Expenses	1,04,728	46,404
<b>Sub total</b>	<b>33,51,710</b>	<b>10,75,639</b>

**Grants & Donations Utilised For Programs:**

Unfpa Expenditure		
Consultancy fees paid own staff	25,05,821	4,56,749
Project expenses	97,38,291	12,98,281
Institutional fee	4,20,000	1,23,887
Capacity Building Project (from RGNIYD)		
Project expenses	3,26,510	1,84,290
B V L F Project Expenses		
Consultancy fees to own staff	17,30,400	13,64,419
Project expenses	44,29,674	48,47,837
Institutional fee	9,00,000	10,00,000
English Access Program Exp.		
Consultancy fees to own staff	3,00,000	2,86,000
Project expenses	13,24,470	20,49,055
ICT Programme Expenses	-	2,80,000
Skill Development Prog. Exp. (UNDP)	94,63,900	20,86,659
Fresh water Carp culture Training Programme	0	5,82,500
KISS University exp	89,37,298	23,04,491
Handicraft Training Programme Expenses		
Project expenses	17,25,214	79,00,672
Institutional fee	1,50,000	1,50,000
Enterprenureship Dev. Workshop Expenses	54,000	
Research Project-Hyd( Odisha)	1,85,078	
Innovative Community Media (Transgender Net Work)		
Consultancy fees to own staff	4,85,000	
Project expenses	97,945	
TIGR2ESS Project Expenses		
Consultancy fees to own staff	10,07,368	
Project expenses	6,09,739	
Institutional fee	95,025	
<b>Sub total</b>	<b>4,44,85,732</b>	<b>2,49,14,840</b>

**Administrative & Establishment Expenses:**

Advertisement & Publicity	7,87,827	49,37,044
D G Set Expenses	5,94,454	8,75,224
Electricity & Water Charges	61,07,261	79,31,283
Misc Expenses	6,01,373	3,66,434
Refreshment Expenses	1,49,792	2,36,917
Rates & Taxes	7,244	4,68,791
Travelling & Conveyance Exp.	3,25,178	5,71,842
Gardening Expenses	2,86,278	2,87,315
Office Expenses	2,33,174	2,57,498
Postage & Courier Charges	10,697	65,560
Printing & Stationery	1,51,963	30,930
Telephone & Internet Charges	2,35,582	1,46,080
NSS Programme Expenses	6,500	11,500
Computer consumables	3,15,095	4,91,499
Electrical Maintenance Expenses	14,90,918	5,98,615
Repair & Maintenance Exp.	66,88,630	28,52,227
House Keeping Expenses	35,75,618	29,22,074
Software maintenance charges	-	8,375
Vehicle repair & maintenances charges	-	64,767
Seminar expenses	19,08,230	5,033



Workshop expenses  
Registration & Renewal Fees

Sub total

TOTAL

-	1,01,790
10,74,484	3,61,879
2,45,50,294	2,35,92,675
7,31,19,049	4,98,77,175

For T.K.Arawalla & Co

For and on behalf of

Kalinga Institute Of Social Sciences

  
(CA Nityananda Nayak)  
Partner  
M.No.302878

  
Finance Officer

  
R. N. Dash  
Secretary

Place : Bhubaneswar  
Date : August 20, 2019



**KALINGA INSTITUTE OF SOCIAL SCIENCES**  
**BHUBANESWAR CAMPUS**  
 PLOT NO - 582/1540, AT/PO KIIT  
 PATIA, BHUBANESWAR - 751024

NOTES-2.8

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

Sl. No.	Particulars	Opening Balance	Addition during the year		Total	Depreciation B/F	Rate of Depn.	Dep. For the year	Total Dep. as on 31.03.2019	NET BLOCK	
			> 6 month	< 6 month						2019	2018
1	2	3	4	5	6	7	8	9	10	11	12
1	Airconditioner	70,500				70,500	10,575	15%	10,575	21,150	49,350
2	Aquaguard	15,09,350				15,09,350	2,26,403	15%	2,26,403	4,52,805	10,56,545
3	Beddings	0	23,80,000			23,80,000	0	10%	2,38,000	2,38,000	21,42,000
4	Bio Gas Plant	21,82,670				21,82,670	3,27,401	15%	3,27,401	6,54,801	18,55,270
5	Borewell	11,91,064				11,91,064	0	0%	-	-	11,91,064
6	Boundary Wall	19,97,200				19,97,200	1,99,720	10%	1,99,720	3,99,440	15,97,480
7	Buildings	9,05,60,269		42,04,200		9,47,64,469	45,28,014	10%	92,66,237	1,37,94,250	8,60,32,256
8	Building WIP	79,59,234				79,59,234	0	0%	-	-	79,59,234
9	Computer & Accessories	50,40,619				50,40,619	10,25,724	40%	20,45,880	30,71,604	21,17,176
10	IT Equipments	44,18,309		1,48,160		45,66,469	6,62,746	15%	6,62,746	13,25,493	30,92,816
11	Cutting machine	18,000				18,000	2,700	15%	2,700	5,400	12,600
12	DG Set	30,58,163				30,58,163	4,58,725	15%	4,58,725	9,17,449	21,40,714
13	Electrical Equipments	22,697		20,508		43,205	1,702	15%	4,943	6,645	36,560
14	Electronic Equipment	5,43,330	3,30,273			8,73,603	78,111	15%	1,31,041	2,09,151	6,64,452
15	Furniture & Fixtures	60,19,050		4,14,900		64,33,950	3,09,451	10%	6,22,650	9,32,101	55,01,849
16	Fire & Safety Equipments	88,93,641				88,93,641	6,67,023	15%	13,34,046	20,01,069	68,92,572
17	Gas Equipments	2,41,232				2,41,232	36,185	15%	36,185	72,370	1,68,862
18	Kitchen Equipment	0				0	0	15%	-	-	0
19	Lab Equipments	13,04,008				13,04,008	1,53,947	15%	1,95,601	3,48,948	9,55,060
20	Land	5,54,52,086		34,45,33,917		39,99,86,003	0	0%	-	-	39,99,86,003
21	Office Equipments	3,89,697				3,89,697	38,970	10%	38,970	77,939	3,11,758
22	Plant & Machinery	16,55,791	45,35,396			21,91,187	2,48,369	15%	9,28,678	11,77,047	50,14,140
23	Sports Equipments	37,45,874				37,45,874	5,61,883	15%	5,61,881	11,23,762	26,22,112
24	Ustensils	17,70,520				17,70,520	2,43,773	15%	2,65,578	5,09,351	12,61,169
25	Software	3,43,199		97,940		4,41,099	1,26,402	40%	1,56,852	2,83,253	1,57,846
26	Library Books	1,24,39,529				1,24,39,529	0	0%	-	-	1,24,39,529
	<b>Total:</b>	<b>21,08,25,992</b>	<b>72,45,669</b>	<b>34,94,19,625</b>	<b>0</b>	<b>56,74,91,286</b>	<b>99,07,220</b>		<b>1,77,14,810</b>	<b>2,76,22,030</b>	<b>53,98,69,257</b>

Previous Year	15,57,75,203	0	5,50,50,789	0	21,08,25,992	0	99,07,220	2009/18/72	0
---------------	--------------	---	-------------	---	--------------	---	-----------	------------	---

For T.K. Arawalla & Co

For and on behalf of  
**Kalinga Institute Of Social Sciences**



*(Signature)*  
**B.N. Dash**  
 Secretary



*(Signature)*  
**CA Nityananda Nayak**  
 Partner

M.No. 302878

Place : Bhubaneswar


Date : August 20, 2019



Balance Sheet as at 31 March, 2020

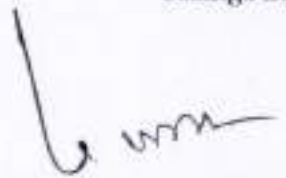
Particulars	Note No.	As at March 31,	
		2020	2019
		Rs.	Rs.
<b>A SOURCES OF FUNDS</b>			
1 Capital fund			
(a) Corpus Fund	2.1	99,69,69,720	97,83,17,846
(b) Reserves and surplus	2.2	0	0
Sub Total		99,69,69,720	97,83,17,846
2 Non-current liabilities			
(a) Long-term borrowings	2.3	0	0
(b) Deferred tax liabilities (net)			
(b) Other long-term liabilities	2.4	0	0
(c) Long-term provisions			
Sub Total		0	0
3 Current liabilities			
(a) Short-term borrowings	2.5	14,78,746	20,29,954
(b) Payables	2.6	1,19,622	1,38,411
(c) Other current liabilities		-	-
(d) Short-term provisions		-	-
Sub Total		15,98,368	21,68,365
<b>TOTAL</b>		<b>99,85,68,087</b>	<b>98,04,86,211</b>
<b>B APPLICATION OF FUNDS</b>			
1 Non-current assets			
(a) Fixed assets	2.7		
(i) Tangible assets		54,81,09,290	53,17,52,177
(ii) Intangible assets		9,64,144	1,57,846
(iii) Capital work-in-progress		79,59,234	79,59,234
Sub Total		55,70,32,668	53,98,69,257
(b) Non-current investments		0	0
(c) Long-term loans and advances	2.8	10,99,424	10,99,424
(d) Other non-current assets		0	0
Sub Total		55,81,32,092	54,09,68,681
2 Current assets			
(a) Current investments			
(b) Inventories			
(c) Grant & Donation Receivable:	2.9	15,73,677	25,60,500
(d) Cash and cash equivalents	2.10	43,88,02,511	43,67,08,864
(e) Short-term loans and advances	2.11	59,807	2,48,167
(f) Other current assets	2.12	0	0
Sub Total		44,04,35,996	43,95,17,531
<b>TOTAL</b>		<b>99,85,68,087</b>	<b>98,04,86,211</b>
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

For T.K.Arawalla &amp; Co.

  
 (CA Nityananda Nayak)  
 Partner  
 M.No.302878

Place : Bhubaneswar  
Date : August 25, 2020

For and on behalf of  
Kalinga Institute of Social Sciences


  
 R. N. Dash  
 Secretary




## Statement of Income &amp; Expenditure for the year ended 31 March, 2020

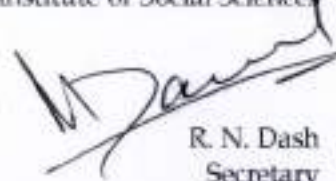
Particulars	Note No.	Year ended March 31,	
		2020	2019
		(Rs)	(Rs)
1 Grants & Donation Revenue from operations (net)	2.13	6,85,15,793	8,69,72,067
2 Other income	2.14	3,82,26,649	2,72,09,323
3 Total revenue (1+2)		10,67,42,442	11,41,81,390
4 Expenses			
(a) Employee benefits expense	2.15	3,21,90,015	2,33,07,499
(b) Finance costs	2.16	0	40,032
(c) Depreciation and amortisation expenditure	2.7	2,18,92,244	1,77,14,810
(d) Other expenses	2.17	5,26,60,183	7,31,19,049
5 Total expenses		10,67,42,442	11,41,81,390
6 Surplus / (Deficit) (3 - 5)		-	-
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

For T.K.Arawalla &amp; Co



(CA Nityananda Nayak)  
Partner  
M.No.302878

For and on behalf of  
Kalinga Institute of Social Sciences
  
Finance Officer

  
R. N. Dash  
Secretary

Place : Bhubaneswar

Date : August 25, 2020





**NOTES FORMING PART OF THE ANNUAL ACCOUNTS**

Name of the Society

KALINGA INSTITUTE OF SOCIAL SCIENCES DEEMED TO BE UNIVERSITY

**FOR THE FINANCIAL YEAR ENDED 31.03.2020****Note 2.1 Corpus Fund** :

Particulars	As at March 31,	
	2020	2019
	( Rs )	( Rs )
Opening balance	97,83,17,846	61,97,34,866
Add: Corpous Donation	1,86,51,873	35,85,82,981
Closing balance	99,69,69,720	97,83,17,846

**Note 2.2 Reserves and surplus** :

Particulars	As at March 31,	
	2020	2019
	( Rs )	( Rs )
Opening balance	-	-
Add: Adjustment during the year	-	-
Add : Surplus/(Deficit) during the year	-	-
Less : Utilised during the year for:	-	-
Previous Years Provision written back	-	-
Closing balance	-	-

**Note 2.3 Long-term borrowings** :

Particulars	As at March 31,	
	2020	2019
	( Rs )	( Rs )
(a) <u>Loans and advances</u>		
<u>Unsecured</u>		
KIIT	-	-
	-	-

**Note 2.4 Other long-term liabilities** :

Particulars	As at March 31,	
	2020	2019
	( Rs )	( Rs )
(a) <u>Others:</u>		
(i) Payables on purchase of fixed assets	-	-
	-	-

**Note 2.5 Payables** :

Particulars	As at March 31,	
	2020	2019
	( Rs )	( Rs )
Sundry Creditors	-	-
Expenses Payable	14,78,746	20,29,954
	14,78,746	20,29,953.73

**Note 2.6 Other current liabilities :**

Particulars	As at March 31,	
	2020	2019
	(Rs)	(Rs)
(a) Statutory remittances :		
TDS Payable	11,079	18,073
Professional tax payable	10,375	1,170
EPF Payable	98,168	1,19,168
(b) Others		-
	<b>1,19,622</b>	<b>1,38,411</b>

**Note 2.7 Long-term loans and advances :**

Particulars	As at March 31,	
	2020	2019
	(Rs)	(Rs)
<b>Unsecured, considered good</b>		
(a) Capital advances	0	-
(b) Security deposits		
(i) Rental deposits	0	-
(ii) Security Deposit with CESU	10,99,424	10,99,424
	<b>10,99,424</b>	<b>10,99,424</b>

**Note 2.9 Grant & Donation Receivable:**

Particulars	As at March 31,	
	2020	2019
	(Rs)	(Rs)
Grants receivable from various agencies	15,73,677.35	25,60,500.00
	-	-
	<b>15,73,677.35</b>	<b>25,60,500.00</b>

**Note 2.10 Cash and cash equivalents :**

Particulars	As at March 31,	
	2020	2019
	(Rs)	(Rs)
(a) Cash on hand (As certified by the management)		34,027
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current accounts	-	-
(ii) In savings account	38,02,511	16,74,836
(iii) In deposit accounts	43,50,00,000	43,50,00,000
(d) Others		-
	<b>43,88,02,511</b>	<b>43,67,08,864</b>



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

Particulars	As at March 31,	
	2020	2019
	(Rs)	(Rs)
(a) SB A/c with PNB (KISS university))	38,02,511	16,74,836
	38,02,511	16,74,836

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

Particulars	As at March 31,	
	2020	2019
	(Rs)	(Rs)
FD With PNB-722900CR00000078		10,37,50,000
FD With PNB-722900CR00000087		10,37,50,000
FD With PNB-722900CR00000096		10,37,50,000
FD With PNB-722900CR00000106		10,37,50,000
FD With PNB-722900PU00004993		2,00,00,000
FD-PNB-722900CQ00000060	103750000	
FD-PNB-722900CQ00000099	103750000	
FD-PNB-722900CQ00000107	103750000	
FD-PNB-722900CQ00000116	103750000	
FD-PNB-722900GQ00000022	20000000	
	43,50,00,000	43,50,00,000

Note 2.11 Short-term loans and advances :

Particulars	As at March 31,	
	2020	2019
	(Rs)	(Rs)
(a) Loans and advances to employees (Unsecured, consider	59,807	248167
(b) Advance against payables	-	0
(c) Others (Unsecured, considered good)	-	0
	59,807.00	2,48,167.00

Note 2.12 Other current assets :

Particulars	For the year ended March 31	
	2020	2019
	(Rs)	(Rs)
Accruals	-	-
Interest accrued on deposits	-	-
	0	0

Note 2.13 Grant & Donation :

Particulars	For the year ended March 31	
	2020	2019
	(Rs)	(Rs)
(a) Donations	3,42,74,410	5,69,83,656
(b) Grant received	3,42,41,383	2,99,88,410
	6,85,15,793	8,69,72,067

**Note 2.14 Other income :**

Particulars	For the year ended March 31	
	2020	2019
	(Rs)	(Rs)
(a) Misc Receipt	0	0
(b) Interest Received	3,56,96,281	2,58,13,653
(c) Institutional Income	25,30,368	13,95,670
<b>TOTAL</b>	<b>3,82,26,649</b>	<b>2,72,09,323</b>

**Note 2.15 Employee benefits expense :**

Particulars	For the year ended March 31	
	2020	2019
	(Rs)	(Rs)
Salaries and wages	2,99,36,836	2,23,88,491
Contributions to provident and other funds	5,32,800	7,15,008
Honorarium of Guest Faculty	17,20,379	1,80,000
Staff Training & Development Expenses	0	24,000
<b>TOTAL</b>	<b>3,21,90,015</b>	<b>2,33,07,499</b>

**Note 2.16 Finance costs :**

Particulars	For the year ended March 31	
	2020	2019
	(Rs)	(Rs)
Bank Charges & Commission	0	40,032
<b>TOTAL</b>	<b>0</b>	<b>40,032</b>

**Note 2.17 Other expenses :**

Particulars	For the year ended March 31	
	2020	2019
	(Rs)	(Rs)
<b>Education &amp; Related Expenses:</b>		
Books & Study Materials	66295.00	70,080
Consultancy fees	6527.00	10,171
Cultural Function Expenses	47508.00	61,016
Examination Expenses	0.00	6,984
Excursion	18270.00	6,984
Higher study coaching expenses	0.00	0
Medical Expenses	201776.00	3,39,547
News Paper & Periodicals	3003.00	4,059
Recognition & affiliation expenses	0.00	0
Sports Expenses	6864.00	13,451
Student Welfare	2987.00	5,463
Training & Practical Expenses	16616.00	15,133
Uniform Expenses	100863.00	1,84,370
Vocational training expenses	7362.00	14,055
Lab Consumables	14574.00	0
<b>Sub total</b>	<b>4,92,645</b>	<b>7,31,313</b>



<b><u>Mess Related Expenses:</u></b>			
Cooking Charges	61910	1,12,533	
Diet Expenses	1950362	31,34,449	
Hostel Expenses	138043	1,04,728	
<b>Sub total</b>	<b>21,50,315</b>	<b>33,51,710</b>	
<b><u>Grants &amp; Donations Utilised For Programs:</u></b>			
Unfpa Expenditure			
Consultancy fees paid own staff	8,29,040	25,05,821	
Project expenses	1,37,60,398	97,38,291	
Institutional fee	4,20,000	4,20,000	
Capacity Building Project (from RGNIYD)			
Project expenses		3,26,510	
B V L F Project Expenses			
Consultancy fees to own staff	16,64,900	17,30,400	
Project expenses	68,54,901	44,29,674	
Institutional fee	18,00,000	9,00,000	
English Access Program Exp.			
Consultancy fees to own staff	1,08,540	3,00,000	
Project expenses	7,37,229	13,24,470	
Handicraft Training Programme Expenses			
Project expenses	0	17,25,214	
Institutional fee	0	1,50,000	
UEA-Researsc Proj. Exp.			
Consultancy fees to own staff	5,76,581		
Project expenses	3,59,925		
DBT-Research Proj. Exp.			
Consultancy fees to own staff	88,000		
Project expenses	82,369		
Innovative Community Media (Transgender Net Work)			
Consultancy fees to own staff	12,00,000	4,85,000	
Project expenses	4,56,929	97,945	
TIGR2ESS Project Expenses			
Consultancy fees to own staff	17,94,629	10,07,368	
Project expenses	3,93,539	6,09,739	
Institutional fee	0	95,025	
ICSSR Capacity Building	5,91,801		
ICSSR Research Methodology Course	10,79,414		
<b>ICRISAT Project Exp.</b>	<b>3,74,520</b>		
TRIFED Project Expenses	12,96,170		
Enterprenureship Dev. Workshop Expenses		54,000	
Research Project-Hyd( Odisha)	0	1,85,078	
Skill Development Prog. Exp. (UNDP)	0	94,63,900	
KISS University exp	0	89,37,298	
<b>Sub total</b>	<b>3,44,68,885</b>	<b>4,44,85,732</b>	

<b>Administrative &amp; Establishment Expenses:</b>		
Advertisement & Publicity	5,57,974	7,87,827
D G Set Expenses	14,85,923	5,94,454
Electricity & Water Charges	51,76,722	61,07,261
Misc Expenses	0	6,01,373
Refreshment Expenses	0	1,49,792
Rates & taxes		7,244
Travelling & Conveyance Exp.	2,17,258	3,25,178
Office Expenses	2,08,631	2,86,278
Postage & Courier Charges	7,503	2,33,174
Printing & Stationery	2,28,327	10,697
Telephone & Internet Charges	4,25,985	1,51,963
NSS Programme Expenses	0	2,35,582
Computer consumables		6,500
Electrical Maintenance Expenses	5,75,215	3,15,095
Repair & Maintenance Exp.	35,44,508	14,90,918
House Keeping Expenses	23,47,222	66,88,630
Gardening Expenses	4,33,913	35,75,618
Seminar & Workshop expenses	3,39,157	19,08,230
Registration & Renewal Fees		10,74,484
<b>Sub total</b>	<b>1,55,48,338</b>	<b>2,45,50,294</b>
<b>TOTAL</b>	<b>5,26,60,183</b>	<b>7,31,19,049</b>

For T.K.Arawalla & Co.

  
 (CA Nityananda Nayak)  
 Partner  
 M.No.302878



For and on behalf of  
 Kalinga Institute Of Social Sciences



  
 R. N. Dash  
 Secretary

Place : Bhubaneswar  
 Date : August 25, 2020





KALINGA INSTITUTE OF SOCIAL SCIENCES  
BHUBANESWAR CAMPUS  
PLOT NO -582/1540, AT/PO KIIT  
PATIA, BHUBANESWAR - 751024

NOILS-2.7

Fixed Assets Schedule and Depreciation Fund as on 31st March, 2020

Sl. No.	Particulars	Opening Balance	Addition during the year		Deletion during year	Total	Depreciation R/F	Rate of Depn.	Dep. For the year	Total Dep. as on 31.03.2020	NET BLOCK WDV as at 31.03.	
			> 6 month	< 6 month							2020	2019
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Airconditioner	70,500				70,500	21,150	15%	10,575	31,725	38,775	49,350
2	Aquaguard	15,09,350				15,09,350	4,52,805	15%	2,26,403	6,79,208	8,30,143	10,56,545
3	Beddings	23,80,000		18,00,000		41,80,000	2,38,000	10%	3,28,000	5,66,000	36,14,000	21,42,000
4	Bio Gas Plant	21,82,670				21,82,670	6,54,801	15%	3,27,401	9,82,202	12,00,469	15,27,869
5	Borewell	11,91,064				11,91,064	0	0%	-	-	11,91,064	11,91,064
6	Boundary Wall	19,97,200				19,97,200	3,99,440	10%	1,99,720	5,99,160	13,98,040	15,97,760
7	Buildings	9,47,64,469	21,95,108	1,28,46,527		10,97,96,004	1,37,94,250	10%	1,03,37,774	2,41,32,025	8,56,63,980	8,09,70,219
8	Building WIP	79,59,234				79,59,234	0	0%	-	-	79,59,234	79,59,234
9	Computer & Accessories	51,88,779	2,58,130	80,15,000		1,34,61,909	30,71,604	40%	37,81,764	68,53,368	66,08,542	21,17,176
10	IT Equipments	44,18,309				44,18,309	13,25,493	15%	6,62,746	19,88,239	24,30,070	30,92,816
11	Cutting machine	18,000				18,000	5,400	15%	2,700	8,100	9,900	12,600
12	DC Set	30,58,163				30,58,163	9,17,449	15%	4,58,725	13,76,174	16,81,990	21,40,714
13	Electrical Equipments	43,205				43,205	6,481	15%	6,481	13,126	30,079	36,560
14	Electronic Equipment	8,73,603				8,73,603	2,09,151	15%	1,31,041	3,40,192	5,33,411	6,64,452
15	Furnitures & Fixtures	64,33,950				64,33,950	9,32,101	10%	6,43,395	15,75,496	48,58,454	55,01,849
16	Fire & Safety Equipments	88,93,641				88,93,641	20,01,069	15%	13,34,046	33,35,116	55,58,526	68,92,572
17	Gas Equipments	2,41,232				2,41,232	72,370	15%	36,185	1,08,554	1,32,678	1,68,862
18	Kitchen Equipment	0	65,100	35,08,686		35,73,786	0	15%	2,72,917	2,72,917	33,00,870	0
19	Lab Equipments	13,04,008	12,87,160	1,00,592		27,61,747	3,48,948	15%	4,01,469	7,50,417	20,11,330	9,55,060
20	Land	39,99,86,003	58,02,218			40,58,78,251	0	0%	-	-	40,58,78,251	39,99,86,003
21	Office Equipments	3,89,697				3,89,697	77,939	10%	38,970	1,16,909	2,72,788	3,11,758
22	Plant & Machinery	61,91,187				61,91,187	11,77,047	15%	9,28,678	21,05,725	40,85,462	50,14,140
23	Sports Equipments	37,45,874		3,80,320		51,35,194	11,23,762	15%	6,66,080	17,89,842	33,45,352	26,22,112
24	Utensils	17,70,520				17,70,520	5,09,351	15%	2,65,578	7,74,929	9,93,591	12,61,169
25	Software	4,41,099	16,37,897			20,78,996	2,83,253	40%	8,31,598	11,14,852	9,64,144	1,57,846
26	Library Books	1,24,39,529				1,24,39,529	0	0%	-	-	1,24,39,529	1,24,39,529
	<b>Total:</b>	<b>56,74,91,286</b>	<b>1,13,35,550</b>	<b>2,77,20,105</b>		<b>60,65,46,941</b>	<b>2,76,22,030</b>		<b>2,18,92,244</b>	<b>4,95,14,274</b>	<b>55,70,32,668</b>	<b>53,98,69,257</b>
	Previous Year	210825992	7245669	349419625	0	567491286	9907220		17714810	27622030	539869257	20,09,18,772

For T.K. Arwalla & Co.

(CA Nityananda Nayak)  
Partner  
M.No.302878

For and on behalf of  
Kalinga Institute Of Social Sciences

Finance Officer

R. N. Dash  
Secretary

Place : Bhubaneswar  
Date : August 25, 2020

## Balance Sheet as at 31 March, 2021

Particulars	Note No.	As at March 31,	
		2021	2020
<b>A SOURCES OF FUNDS</b>		<b>Rs.</b>	<b>Rs.</b>
1 Capital fund			
(a) Corpus Fund	2.1	1,07,72,76,940	99,69,69,720
(b) Reserves and surplus	2.2	0	0
Sub Total		1,07,72,76,940	99,69,69,720
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	2.5	26,04,090	14,78,746
(b) Payables	2.6	1,18,202	1,19,622
(c) Other current liabilities		-	-
(d) Short-term provisions			
Sub Total		27,22,292	15,98,368
<b>TOTAL</b>		<b>1,07,99,99,232</b>	<b>99,85,68,087</b>
<b>B APPLICATION OF FUNDS</b>			
1 Non-current assets			
(a) Fixed assets	2.7		
(i) Tangible assets		52,78,01,596	54,81,09,290
(ii) Intangible assets		1,32,546	9,64,144
(iii) Capital work-in-progress		10,86,89,767	79,59,234
Sub Total		63,66,23,909	55,70,32,668
(b) Non-current investments		-	-
(c) Long-term loans and advances	2.8	10,99,424	10,99,424
(d) Other non-current assets		-	-
Sub Total		63,77,23,333	55,81,32,092
2 Current assets			
(a) Current investments			
(b) Inventories			
(c) Grant & Donation Receivable:	2.9	5,12,058	15,73,677
(d) Cash and cash equivalents	2.10	44,15,48,618	43,88,02,511
(e) Short-term loans and advances	2.11	2,15,224	59,807
(f) Other current assets	2.12	0	0
Sub Total		44,22,75,900	44,04,35,996
<b>TOTAL</b>		<b>1,07,99,99,232</b>	<b>99,85,68,087</b>
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

For T.K. Agarwalla & Co  
Chartered Accountants

(CA Nityananda Nayak)

Partner

M.No.302878

Place : Bhubaneswar

Date : December 23, 2021

For and on behalf of  
Kalinga Institute of Social Sciences

R. N. Dash  
Secretary



Name of the Society

KALINGA INSTITUTE OF SOCIAL SCIENCES DEEMED TO BE UNIVERSITY

## Statement of Income &amp; Expenditure for the year ended 31 March, 2021

Particulars	Note No.	Year ended March 31,	
		2021	2020
		(Rs)	(Rs)
1 Grants & Donation	2.13	6,98,69,438	6,85,15,793
2 Other income	2.14	2,27,30,124	3,82,26,649
3 Total revenue (1+2)		9,25,99,562	10,67,42,442
4 Expenses			
(a) Employee benefits expense	2.15	2,79,64,112	3,21,90,015
(b) Finance costs	2.16	0	0
(c) Depreciation and amortisation expense	2.7	2,20,04,852	2,18,92,244
(d) Other expenses	2.17	4,26,30,598	5,26,60,183
5 Total expenses		9,25,99,562	10,67,42,442
6 Surplus / (Deficit) (3 - 5)		-	-
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

For T.K.Arawalla & Co  
Chartered Accountants

(CA Nityananda Nayak)

Partner

M.No.302878

Place : Bhubaneswar

Date : December 23, 2021

For and on behalf of  
Kalinga Institute of Social SciencesR. N. Dash  
Secretary

**NOTES FORMING PART OF THE ANNUAL ACCOUNTS**

Name of the Society

KALINGA INSTITUTE OF SOCIAL SCIENCES DEEMED TO BE UNIVERSITY

**FOR THE FINANCIAL YEAR ENDED 31.03.2021****Note 2.1          Corpus F          :**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
Opening balance	99,69,69,720	97,83,17,846
Add: Corpous Donation	80307220.6	1,86,51,873
Closing balance	1,07,72,76,940	99,69,69,720

**Note 2.2          Reserves          :**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
Opening balance	-	-
Add: Adjustment during the year	-	-
Add : Surplus/(Deficit) during the year	-	-
Less : Utilised during the year for:	-	-
Previous Years Provision written back	-	-
Closing balance	-	-

**Note 2.3          Long-term borrowings**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
(a) <u>Loans and advances</u>		
<u>Unsecured</u>		
KIIT		-
	-	-

**Note 2.4          Other long-term liabilities**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
(a) <u>Others:</u>		
(i)      Payables on purchase of fixed assets		-
	-	-

**Note 2.5          Payables**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
Sundry Creditors		-
Expenses Payable	26,04,090	14,78,746
	26,04,090.00	14,78,745.75



**Note 2.6 Other current liabilities**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
(a) Statutory remittances :		
TDS Payable	8,530	11,079
Professional tax payable	1,290	10,375
EPF Payable	1,08,382	98,168
(b) Others		
	1,18,202	1,19,622

**Note 2.8 Long-term loans and advances**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
<u>Unsecured, considered good</u>		
(a) Capital advances	-	-
(b) Security deposits		
(i) Rental deposits	-	-
(ii) Security Deposit with CESU	10,99,424	10,99,424
	10,99,424	10,99,424

**Note 2.9 Grant & Donation Receivable:**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
Grant receivable	5,12,058.00	15,73,677.35
	-	-
	5,12,058.00	15,73,677.35

**Note 2.10 Cash and cash equivalents**

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
(a) Cash on hand (As certified by the management)	-	-
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current accounts	-	-
(ii) In savings account	65,48,618	38,02,511
(iii) In deposit accounts	43,50,00,000	43,50,00,000
(d) Others		
	44,15,48,618	43,88,02,511

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

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
(a) SB A/c with PNB (KISS university))	65,48,618	38,02,511
	65,48,618	38,02,511

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

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
FD-PNB-722900CQ00000060		10,37,50,000
FD-PNB-722900CQ00000099		10,37,50,000
FD-PNB-722900CQ00000107		10,37,50,000
FD-PNB-722900CQ00000116		10,37,50,000
FD-PNB-722900CQ00000022		2,00,00,000
Fixed Deposit -PNB-722900GQ00000132	3,90,00,000	
Fixed Deposit -PNB-722900GQ00000141	9,90,00,000	
Fixed Deposit-PNB -722900GQ00000150	9,90,00,000	
Fixed Deposit-PNB-722900GQ00000169	9,90,00,000	
Fixed Deposit-PNB-722900GQ00000178	9,90,00,000	
	43,50,00,000	43,50,00,000

Note 2.11 Short-term loans and advances

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
(a) Loans and advances to employees (Unsecured, considered good)	2,15,224	59,807
(b) Advance against payables	-	-
(c) Others (Unsecured, considered good)	-	-
	2,15,224	59,807

Note 2.12 Other current assets:

Particulars	As at March 31,	
	2021	2020
	( Rs )	( Rs )
Accruals	-	-
Interest accrued on deposits	-	-
	-	-

Note 2.13 Grant & Donation

Particulars	Year ended March 31,	
	2021	2020
	( Rs )	( Rs )
(a) Donations	4,21,65,843	3,42,74,410
(b) Grant received	2,77,03,595	3,42,41,383
	6,98,69,438	6,85,15,793



**Note 2.14 Other income**

Particulars	Year ended March 31,	
	2021	2020
	(Rs)	(Rs)
(a) Misc Receipt	-	-
(b) Interest Received	2,18,42,066	3,56,96,281
(c) Institutional Income	8,88,058	25,30,368
<b>TOTAL</b>	<b>2,27,30,124</b>	<b>3,82,26,649</b>

**Note 2.15 Employee benefits expense**

Particulars	Year ended March 31,	
	2021	2020
	(Rs)	(Rs)
Salaries and wages	2,61,83,716	2,99,36,836
Contributions to provident and other funds	6,50,292	5,32,800
Honorarium of Guest Faculty	11,13,304	17,20,379
Staff Training & Development Expenses	16,800	-
<b>TOTAL</b>	<b>2,79,64,112</b>	<b>3,21,90,015</b>

**Note 2.16 Finance costs**

Particulars	Year ended March 31,	
	2021	2020
	(Rs)	(Rs)
Bank Charges & Commission	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 2.17 Other expenses**

Particulars	Year ended March 31,	
	2021	2020
	(Rs)	(Rs)
<b>Education &amp; Related Expenses:</b>		
Books & Study Materials	1,60,928	66,295
Consultancy fees	17,073	6,527
Cultural Function Expenses	8,909	47,508
Examination Expenses	0	0
Excursion	48,071	18,270
Higher study coaching expenses	0	0
Medical Expenses	24,133	2,01,776
News Paper & Periodicals	2,592	3,003
Recognition & affiliation expenses	0	0
Sports Expenses	2,913	6,864
Student Welfare	2,125	2,987
Training & Practical Expenses	20,529	16,616
Uniform Expenses	3,75,195	1,00,863
Vocational training expenses	4,866	7,362
Washing/Laundry Charges	4,462	
Lab Consumables	0	14,574
Virtual Education Expenses	5,21,150	0
<b>Sub total</b>	<b>11,92,946</b>	<b>4,92,645</b>

<b><u>Mess Related Expenses:</u></b>		
Cooking Charges	18,371	61,910
Diet Expenses	59,39,975	19,50,362
Hostel Expenses	45,576	1,38,043
<b>Sub total</b>	<b>60,03,922</b>	<b>21,50,315</b>
<b><u>Grants &amp; Donations Utilised For Programs:</u></b>		
Unfpa Expenditure (Udaya)		
Consultancy fees paid own staff	3268670	8,29,040
Project expenses	8298758	1,37,60,398
Institutional fee	420000	4,20,000
English Access Program Exp.		
Consultancy fees to own staff	544903	1,08,540
Project expenses	211000	7,37,229
UEA-Research Proj. Exp.		
Consultancy fees to own staff	2097000	5,76,581
Project expenses	900226	3,59,925
DBT-Research Proj. Exp.		
Consultancy fees to own staff	286000	88,000
Project expenses	265252	82,369
Innovative Community Media (Transgender Net Work)		
Consultancy fees to own staff	100000	12,00,000
Project expenses	325126	4,56,929
TIGR2ESS Project Expenses		
Consultancy fees to own staff	2407419	17,94,629
Project expenses	114603	3,93,539
Institutional fee		0
TRIFED Project Expenses		12,96,170
Consultancy fees to own staff	402400	
Project expenses	1647586	
SERB Project	124000	
LSE Project Expenses	1635144	
ICRISAT Project Exp.	113712	3,74,520
B V L F Project Expenses		
Consultancy fees to own staff	-	16,64,900
Project expenses	-	68,54,901
Institutional fee	-	18,00,000
ICSSR Capacity Building	-	5,91,801
ICSSR Research Methodology Course	-	10,79,414
KISS University exp	-	0
<b>Sub total</b>	<b>2,31,61,799</b>	<b>3,44,68,885</b>



<b>Administrative &amp; Establishment Expenses:</b>		
Advertisement & Publicity	210643	557974.00
D G Set Expenses	0	1485923.00
Electricity & Water Charges	1921674	5176722
Fuel, Oil & Lubricant	795949	
Fuel, Oil & Lubricant	712376	
Misc Expenses	181557	0
Refreshment Expenses	113681	0
Rates & taxes	3488453	
Travelling & Conveyance Exp.	140086	217258
Office Expenses	46840	208631
Postage & Courier Charges	2643	7503
Printing & Stationery	100265	228327
Telephone & Internet Charges	415678	425985
NSS Programme Expenses	0	0
Computer & Consumable	92337	
Electrical Maintenance Expenses	121804	575215
Repair & Maintenance Exp.	1291666	3544508
House Keeping Expenses	2135634	2347222
Gardening Expenses	277007	433913
Seminar & Workshop expenses	0	339157
Registration & Renewal Fees	223638	0
<b>Sub total</b>	<b>1,22,71,931</b>	<b>1,55,48,338</b>
<b>TOTAL</b>	<b>4,26,30,598</b>	<b>5,26,60,183</b>

For T.K.Arawalla & Co  
Chartered Accounts

(CA Nityananda Nayak)

Partner

M.No.302878

Place : Bhubaneswar

Date : December 23, 2021



For and on behalf of  
Kalinga Institute Of Social Sciences

Finance Officer

R. N. Dash  
Secretary



KALINGA INSTITUTE OF SOCIAL SCIENCES  
BHUBANESWAR CAMPUS  
PLOT NO -582/1548, AT/PO KIIT  
PATIA, BHUBANESWAR - 751024

NOTES-2.7

Fixed Assets Schedule and Depreciation Fund as on 31st March,2021

Sl. No.	Particulars	Opening Balance	Addition during the year		Deletion during year	Total	Depreciation R/F	Rate of Dep.	Dep. For the year	Total Dep. as on 31.03.2021	NET BLOCK WDV as at 31.03.	
			> 6 month	< 6 month							2021	2020
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Airconditioner	70,500				70,500	31,725	15%	10,575	42,300	28,200	38,775
2	Aquaguard	15,09,350				15,09,350	6,79,208	15%	2,26,403	9,05,610	6,03,740	8,30,143
3	Beddings	41,80,000				41,80,000	5,66,000	10%	4,18,000	9,84,000	31,96,000	36,14,000
4	Bio Gas Plant	21,82,670				21,82,670	9,82,202	15%	3,27,401	13,09,602	8,73,068	12,00,469
5	Borewell	11,91,064				11,91,064	0	0%	-	-	11,91,064	11,91,064
6	Boundary Wall	19,97,200				19,97,200	5,99,160	10%	1,99,720	7,98,880	11,98,320	13,98,040
7	Buildings	10,97,96,004				10,97,96,004	2,41,32,025	10%	1,09,79,600	3,51,11,625	7,46,84,379	8,56,63,980
8	Building WIP	79,59,234	10,02,30,533			10,86,89,767	0	0%	-	-	10,86,89,767	79,59,234
9	Computer & Accessories	1,34,61,909		5,24,293		1,39,86,202	68,53,368	40%	27,48,275	96,01,643	43,84,560	66,08,542
10	IT Equipments	44,18,309				44,18,309	19,88,239	15%	6,62,746	26,50,986	17,67,323	24,30,070
11	Cutting machine	18,000				18,000	8,100	15%	2,700	10,800	7,200	9,900
12	DG Set	30,58,163				30,58,163	13,76,174	15%	4,58,725	18,34,898	12,23,265	16,81,990
13	Electrical Equipments	43,205				43,205	13,126	15%	6,483	19,607	23,598	30,079
14	Electronic Equipment	8,73,603				8,73,603	3,40,192	15%	1,31,041	4,71,232	4,02,371	5,33,411
15	Furnitures & Fixtures	64,33,950	5,41,267			67,75,217	15,75,496	10%	6,77,522	22,53,018	45,22,199	48,58,454
16	Fire & Safety Equipments	88,93,641				88,93,641	33,35,116	15%	13,34,046	46,69,162	42,24,479	55,58,526
17	Gas Equipments	2,41,232				2,41,232	1,08,554	15%	36,185	1,44,739	96,493	1,32,678
18	Kitchen Equipment	35,73,786				35,73,786	2,72,917	15%	5,36,068	8,08,984	27,64,802	33,00,870
19	Lab Equipments	27,61,747				27,61,747	7,50,417	15%	4,14,262	11,64,679	15,97,068	20,11,330
20	Land	40,58,78,251				40,58,78,251	0	0%	-	-	40,58,78,251	40,58,78,251
21	Office Equipments	3,89,697				3,89,697	1,16,909	10%	38,970	1,55,879	2,33,818	2,72,788
22	Plant & Machinery	61,91,187				61,91,187	21,05,725	15%	9,28,678	30,34,403	31,56,784	40,85,462
23	Sports Equipments	51,35,194				51,35,194	17,89,842	15%	7,70,279	25,60,121	25,75,073	33,45,352
24	Utensils	17,70,520				17,70,520	7,74,929	15%	2,65,578	10,40,507	7,30,013	9,95,591
25	Software	20,78,996				20,78,996	11,14,852	40%	8,31,598	19,46,450	1,32,546	9,64,144
26	Library Books	1,24,39,529				1,24,39,529	-	0%	-	-	1,24,39,529	1,24,39,529
	<b>Total:</b>	<b>60,65,46,941</b>	<b>10,10,71,800</b>	<b>5,24,293</b>	<b>0</b>	<b>70,81,43,034</b>	<b>4,95,14,274</b>		<b>2,20,04,852</b>	<b>7,15,19,126</b>	<b>63,66,23,909</b>	<b>55,70,32,665</b>

Previous Year	567491286	11335550	27720105	0	606546941	27622030	21892244	49514274	557032668	539669257
---------------	-----------	----------	----------	---	-----------	----------	----------	----------	-----------	-----------

For T.K. Anawalla & Co  
Chartered Accountants

(CA Nityananda Nayak)  
**Partner**  
M.No.302878

Place : Bhubaneswar  
Date : December 23, 2021

For and on behalf of  
Kalinga Institute Of Social Sciences

Finance Officer

K. N. Dash  
Secretary



## Balance Sheet as at 31 March, 2022

Particulars	Note No.	As at March 31,	
		2022	2021
		Rs.	Rs.
<b>A SOURCES OF FUNDS</b>			
1 Capital fund			
(a) Corpus Fund	2.1	1,08,71,72,222	1,07,72,76,940
(b) Reserves and surplus	2.2	0	0
Sub Total		1,08,71,72,222	1,07,72,76,940
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	2.5	32,23,824	26,04,090
(b) Payables	2.6	1,35,585	1,18,202
(c) Other current liabilities		-	-
(d) Short-term provisions			
Sub Total		33,59,409	27,22,292
<b>TOTAL</b>		<b>1,09,05,31,631</b>	<b>1,07,99,99,232</b>
<b>B APPLICATION OF FUNDS</b>			
1 Non-current assets			
(a) Fixed assets	2.7		
(i) Tangible assets		65,02,59,986	52,78,01,596
(ii) Intangible assets		79,527	1,32,546
(iii) Capital work-in-progress		-	10,86,89,767
Sub Total		65,03,39,513	63,66,23,909
(b) Non-current investments			-
(c) Long-term loans and advances	2.8	10,99,424	10,99,424
(d) Other non-current assets			-
Sub Total		65,14,38,937	63,77,23,333
2 Current assets			
(a) Current investments			
(b) Inventories			
(c) Grant & Donation Receivable:	2.9	27,07,364.65	5,12,058.00
(d) Cash and cash equivalents	2.10	43,63,85,330	44,15,48,618
(e) Short-term loans and advances	2.11	-	2,15,224.00
(f) Other current assets	2.12	-	-
Sub Total		43,90,92,694	44,22,75,900
<b>TOTAL</b>		<b>1,09,05,31,631</b>	<b>1,07,99,99,232</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		
<b>NOTES TO ACCOUNTS</b>	2		

For T.K.Arawalla & Co. K. AGARWALA & CO.  
Chartered Accountants  
(CA Nityananda Nayak)  
Partner  
M.No.302878

For and on behalf of  
Kalinga Institute of Social Sciences DU

Finance Office

R. N. Dash  
Secretary

Place : Bhubaneswar

Date : September 27, 2022



## Statement of Income &amp; Expenditure for the year ended 31 March, 2022

Particulars	Note No.	Year ended March 31,	
		2022	2021
		(Rs)	(Rs)
1 Grants & Donation	2.13	13,04,08,038	6,98,69,438
2 Other income	2.14	1,48,98,040	2,27,30,124
3 Total revenue (1+2)		14,53,06,078	9,25,99,562
4 Expenses			
(a) Employee benefits expense	2.15	4,25,69,153	2,79,64,112
(b) Finance costs	2.16	-	-
(c) Depreciation and amortisation expense	2.7	3,62,67,559	2,20,04,852
(d) Other expenses	2.17	6,64,69,367	4,26,30,598
5 Total expenses		14,53,06,078	9,25,99,562
6 Surplus / (Deficit) (3 - 5)		-	-
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO ACCOUNTS	2		

For T.K.Arawalla & Co  
Chartered Accountants

(CA Nityananda Nayak)  
Partner  
M.No.302878

For and on behalf of  
Kalinga Institute of Social Sciences DU

Finance Office

R. N. Dash  
Secretary

Place : Bhubaneswar  
Date : September 27, 2022





**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 31.03.2022****Note 2.1 Corpus Fund**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
Opening balance	1,07,72,76,940	99,69,69,720
Add: Corpus Donation	98,95,282	80307220.6
Closing balance	1,08,71,72,222	1,07,72,76,940

**Note 2.2 Reserves and surplus**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
Opening balance	-	-
Add: Adjustment during the year	-	-
Add : Surplus/(Deficit) during the year	0	-
Less : Utilised during the year for:		-
Previous Years Provision written back		-
Closing balance	0	-

**Note 2.3 Long-term borrowings**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
(a) <u>Loans and advances</u>		
<u>Unsecured</u>		
KIIT	-	-
	-	-

**Note 2.4 Other long-term liabilities**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
(a) <u>Others:</u>		
(i) Payables on purchase of fixed assets	-	-
	-	-

**Note 2.5 Payables**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
Sundry Creditors		
Expenses Payable	32,23,824	26,04,090
	32,23,824	26,04,090.00

**Note 2.6 Other current liabilities**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
(a) Statutory remittances :		
TDS Payable	4,681	8,530
Professional tax payable	18,550	1,290
EPF Payable	1,12,354	1,08,382
(b) Others		
	1,35,585	1,18,202

**Note 2.8 Long-term loans and advances**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
<u>Unsecured, considered good</u>		
(a) Capital advances		-
(b) Security deposits		
(i) Rental deposits		-
(ii) Security Deposit with CESU	10,99,424	10,99,424
	10,99,424	10,99,424

**Note 2.9 Grant & Donation Receivable:**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
Grant receivable	27,07,365	5,12,058.00
	27,07,364.65	5,12,058.00

**Note 2.10 Cash and cash equivalents**

Particulars	As at March 31,	
	2022	2021
	(Rs)	(Rs)
(a) Cash on hand (As certified by the management)	-	-
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current accounts	-	-
(ii) In savings account	13,85,330	65,48,618
(iii) In deposit accounts	43,50,00,000	43,50,00,000
(d) Others		
	43,63,85,330	44,15,48,618



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

Particulars	As at March 31,	
	2022	2021
	( Rs )	( Rs )
(a) SB A/c with PNB (KISS university))	13,85,330	65,48,618
	13,85,330	65,48,618

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

Particulars	As at March 31,	
	2022	2021
	( Rs )	( Rs )
Fixed Deposit -PNB-722900GQ00000132	3,90,00,000	3,90,00,000
Fixed Deposit -PNB-722900GQ00000141	9,90,00,000	9,90,00,000
Fixed Deposit-PNB -722900GQ00000150	9,90,00,000	9,90,00,000
Fixed Deposit-PNB-722900GQ00000169	-	9,90,00,000
Fixed Deposit-PNB-722900GQ00000187	9,90,00,000	9,90,00,000
Fixed Deposit PNB-722900GQ00000196	9,90,00,000	
	43,50,00,000	43,50,00,000

Note 2.11 Short-term loans and advances

Particulars	As at March 31,	
	2022	2021
	( Rs )	( Rs )
(a) Loans and advances to employees (Unsecured, considered good)		2,15,224.00
(b) Advance against payables		-
(c) Others (Unsecured, considered good)		-
	-	2,15,224.00

Note 2.12 Other current assets:

Particulars	As at March 31,	
	2022	2021
	( Rs )	( Rs )
Accruals		-
Interest accrued on deposits		-
	-	-

Note 2.13 Grant & Donation

Particulars	Year ended March 31,	
	2022	2021
	( Rs )	( Rs )
(a) Donations	8,31,13,056	4,21,65,843
(b) Grant received	4,72,94,983	2,77,03,595
	13,04,08,038	6,98,69,438

**Note 2.14 Other income**

Particulars	Year ended March 31,	
	2022	2021
	(Rs)	(Rs)
(a) Misc Receipt	-	-
(b) Interest Received	1,42,81,754	2,18,42,066
(c) Institutional Income	6,16,286	8,88,058
<b>TOTAL</b>	<b>1,48,98,040</b>	<b>2,27,30,124</b>

**Note 2.15 Employee benefits expense**

Particulars	Year ended March 31,	
	2022	2021
	(Rs)	(Rs)
Salaries and wages	3,52,43,699	2,61,83,716
Contributions to provident and other funds	6,74,124	6,50,292
Honorarium of Guest Faculty	66,51,330	11,13,304
Staff Training & Development Expenses	-	16,800.00
<b>TOTAL</b>	<b>4,25,69,153</b>	<b>2,79,64,112</b>

**Note 2.16 Finance costs**

Particulars	Year ended March 31,	
	2022	2021
	(Rs)	(Rs)
Bank Charges & Commission	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 2.17 Other expenses**

Particulars	Year ended March 31,	
	2022	2021
	(Rs)	(Rs)
<b>Education &amp; Related Expenses:</b>		
Books & Study Materials	2,54,414	1,60,928
Consultancy fees	31,963	17,073
Cultural Function Expenses	38,151	8,909
Examination Expenses	0	0
Excursion	0	48,071
Higher study coaching expenses	0	0
Medical Expenses	91,806	24,133
News Paper & Periodicals	1,002	2,592
Recognition & affiliation expenses	0	0
Sports Expenses	15,950	2,913
Student Welfare	4,493	2,125
Training & Practical Expenses	55,694	20,529
Uniform Expenses	5,68,819	3,75,195
Vocational training expenses	0	4,866
Lab Consumables	23,833	0
Virtual Education Expenses	3,32,400	5,21,150
E- Journal & Library	58,037	
Washing / Laundry Expenses	41,370	4,462
<b>Sub total</b>	<b>15,17,932</b>	<b>11,92,946</b>



**Mess Related Expenses:**

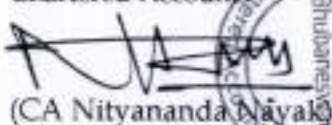
Cooking Charges	31,199	18,371
Diet Expenses	54,70,055	59,39,975
Hostel Expenses	64,711	45,576
<b>Sub total</b>	<b>55,65,965</b>	<b>60,03,922</b>

**Grants & Donations Utilised For Programs:**

Unfpa Expenditure (Udaya)		
Consultancy fees paid own staff	38,36,228	32,68,670
Project expenses	77,09,220	82,98,758
Institutional fee	3,75,000	4,20,000
English Access Program Exp.		
Consultancy fees to own staff	1,97,000	5,44,903
Project expenses	11,35,016	2,11,000
UEA-Researsc Proj. Exp.		
Consultancy fees to own staff	28,57,500	20,97,000
Project expenses	19,15,776	9,00,226
DBT-Research Proj. Exp.		
Consultancy fees to own staff	2,64,000	2,86,000
Project expenses	0	2,65,252
DBT Ayash Network Project		
Consultancy fees to own staff	94,839	
Project expenses	2,02,266	
Innovative Community Media (Transgender Net Work)		
Consultancy fees to own staff	0	1,00,000
Project expenses	0	3,25,126
TIGR2ESS Project Expenses		
Consultancy fees to own staff	7,15,000	24,07,419
Project expenses	2,42,731	1,14,603
TRIFED Project Expenses		
Consultancy fees to own staff	28,57,500	4,02,400
Project expenses	52,50,453	16,47,586
Erasmus +Prog (Aurora) Project Expenses		
Consultancy fees to own staff	6,35,933	
SERB Project		1,24,000
Consultancy fees to own staff	3,72,000	
Project expenses	16,61,538	
LSE Project Expenses	64,65,393	16,35,144
ICRISAT Project Exp.	0	1,13,712
JICA Project	26,70,484	
Rapid Response Project	7,48,300	
HP Life Skill Center Project		0
Project expenses		
Institutional fee	45,76,984	
FIFA Project		0
Consultancy fees to own staff	12,32,290	
Project expenses	1,67,560	
<b>Sub total</b>	<b>4,61,83,011</b>	<b>2,31,61,799</b>

<b>Administrative &amp; Establishment Expenses:</b>		
Advertisement & Publicity	5,65,985	2,10,643
D G Set Expenses	0	0
Electricity & Water Charges	33,37,443	19,21,674
Fuel, Oil & Lubricant	15,22,226	7,95,949
Fuel, Oil & Lubricant	4,15,458	7,12,376
Misc Expenses	1,86,297	1,81,557
Refreshment Expenses	0	1,13,681
Rates & taxes	15,23,508	34,88,453
Travelling & Conveyance Exp.	4,90,313	1,40,086
Office Expenses	65,873	46,840
Postage & Courier Charges	9,667	2,643
Printing & Stationery	1,66,758	1,00,265
Telephone & Internet Charges	3,80,924	4,15,678
NSS Programme Expenses	10,933	0
Computer & Consumable	1,03,105	92,337
Electrical Maintenance Expenses	2,46,984	1,21,804
Repair & Maintenance Exp.	15,44,513	12,91,666
House Keeping Expenses	15,80,171	21,35,634
Gardening Expenses	3,62,320	2,77,007
Seminar & Workshop expenses	78,267	0
Registration & Renewal Fees	6,11,714	2,23,638
<b>Sub total</b>	<b>1,32,02,459</b>	<b>1,22,71,931</b>
<b>TOTAL</b>	<b>6,64,69,367</b>	<b>4,26,30,598</b>

For T.K.Arawalla & Co  
Chartered Accountants


  
(CA Nityananda Nayak)

**Partner**

M.No.302878



For and on behalf of  
Kalinga Institute of Social Sciences DU



Finance Office



R. N. Dash  
Secretary



Place :

Bhubaneswar

Date :

September 27, 2022



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

**NOTES-2.7**

**Fixed Assets Schedule and Depreciation Fund as on 31st March,2022**

Sl. No.	Particulars	Opening Balance	Addition during the year		Deletion during year	Total	Depreciation B/F	Rate of Depr.	Dep. For the year	Total Dep. as on 31.03.2022	NET BLOCK WDV as at 31.03.	
			> 6 month	< 6 month							2022	2021
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Airconditioner	70,500				70,500	42,300	15%	10,575	52,875	17,625	28,200
2	Aquaguard	15,09,350				15,09,350	9,05,610	15%	2,26,403	11,32,013	3,77,338	6,03,740
3	Beddings	41,80,000				41,80,000	9,84,000	10%	4,18,000	14,02,000	27,78,000	31,96,000
4	Bio Gas Plant	21,82,670				21,82,670	13,09,602	15%	3,27,401	16,37,003	5,45,668	8,73,068
5	Borewell	11,91,064				11,91,064	0	0%	-	-	11,91,064	11,91,064
6	Boundary Wall	19,97,200				19,97,200	7,98,880	10%	1,99,720	9,98,600	9,98,600	11,98,320
7	Buildings	10,97,96,004	13,52,04,732			24,50,00,736	3,51,11,625	10%	2,45,00,074	5,96,11,699	18,53,89,038	7,46,84,379
8	Building WIP	10,86,89,767			10,86,89,767	0	0	0%	-	-	0	10,86,89,767
9	Computer & Accessories	1,39,86,202	3,61,600	1,04,159		1,46,51,961	96,01,643	40%	19,99,296	1,16,00,939	30,51,023	43,84,560
10	IT Equipments	44,18,309				44,18,309	26,50,986	15%	6,62,746	33,13,732	11,04,577	17,67,323
11	Cutting machine	18,000				18,000	10,800	15%	2,700	13,500	4,500	7,200
12	DG Set	30,58,163				30,58,163	18,34,898	15%	4,58,725	22,93,623	7,64,541	12,23,265
13	Electrical Equipments	43,205				43,205	19,607	15%	6,481	26,087	17,118	23,598
14	Electronic Equipment	8,73,603				8,73,603	4,71,232	15%	1,31,041	6,02,273	2,71,330	4,02,371
15	Furnitures & Fixtures	67,75,217	2,23,84,412			2,91,59,629	22,53,018	10%	29,15,963	51,68,981	2,39,90,648	45,22,199
16	Fire & Safety Equipments	88,93,641				88,93,641	46,69,162	15%	13,34,046	60,03,208	28,90,433	42,24,479
17	Gas Equipments	2,41,232				2,41,232	1,44,739	15%	36,185	1,80,924	60,308	96,493
18	Kitchen Equipment	35,73,786		4,18,027		39,91,813	8,08,984	15%	5,67,420	13,76,404	26,15,409	27,64,802
19	Lab Equipments	27,61,747				27,61,747	11,64,679	15%	4,14,262	15,78,942	11,82,806	15,97,068
20	Land	40,58,78,251				40,58,78,251	0	0%	-	-	40,58,78,251	40,58,78,251
21	Office Equipments	3,89,697				3,89,697	1,55,879	10%	38,970	1,94,849	1,94,849	2,33,818
22	Plant & Machinery	61,91,187				61,91,187	30,34,403	15%	9,28,678	39,63,081	22,28,106	31,56,784
23	Sports Equipments	51,35,194				51,35,194	25,60,121	15%	7,70,279	33,30,401	18,04,794	25,75,073
24	Utensils	17,70,520				17,70,520	10,40,507	15%	2,65,578	13,06,085	4,64,435	7,30,013
25	Software	20,78,996				20,78,996	19,46,450	40%	53,018	19,99,469	79,527	1,32,546
26	Library Books	1,24,39,529				1,24,39,529	0	0%	-	-	1,24,39,529	1,24,39,529
	<b>Total:</b>	<b>70,81,43,034</b>	<b>15,81,50,744</b>	<b>5,22,186</b>	<b>10,86,89,767</b>	<b>75,81,26,197</b>	<b>7,15,19,126</b>		<b>3,62,67,559</b>	<b>10,77,86,684</b>	<b>65,03,39,513</b>	<b>63,66,23,909</b>

<b>Previous Year</b>	<b>60,65,46,941</b>	<b>10,10,71,800</b>	<b>5,24,293</b>	<b>0</b>	<b>70,81,43,034</b>	<b>4,95,14,274</b>		<b>2,20,04,852</b>	<b>7,15,19,126</b>	<b>63,66,23,909</b>	<b>55,70,32,668</b>
----------------------	---------------------	---------------------	-----------------	----------	---------------------	--------------------	--	--------------------	--------------------	---------------------	---------------------

For T.K.Arawalla & Co  
Chartered Accountants

(CA Nityananda Nayak)

Partner  
M.No.302878

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

Finance Office

(R.N.Dash)

Secretary