



DVV CLARIFICATION

4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years

4.1.2.1. Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in lakhs)

HEI Input

2023-24	2022-23	2021-22	2020-21	2019-20
668.33	389.67	74.91	43.61	137.58

Please provide the Audited certificate of highlight the entries in the audited income and expenditure statement certified by both the Principal and a Chartered Accountant for 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.

HEI RESPONSE

PLEASE NOTE :

As per the Indian Accounting Standards 16 (property plant & equipment) issued by ICAI, the capital expenditures (expenditure for infrastructure development and augmentation) should be recorded under Fixed Asset. Not in income and expenditure account. The details are recorded in Fixed Asset **Schedule No. 6 and reflected in Balance sheet**, same is enclosed with certified by Chartered Accountant and Principal.

Enclosed Documents

	Hyperlink for Audited reports
Consolidated Financial Report (2019-20 to 2023-24)	Audited statement
Audited certificate certified by Principal & Chartered Accountant (2019-20)	
Audited certificate certified by Principal & Chartered Accountant (2020-21)	
Audited certificate certified by Principal & Chartered Accountant (2021-22)	
Audited certificate certified by Principal & Chartered Accountant (2022-23)	
Audited certificate certified by Principal & Chartered Accountant (2023-24)	

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SURAKSHA SHETTY & CO

Chartered Accountants

TO WHOMSOEVER IT MAY CONCERN

This is to certify that we have checked and verified the books of accounts and relevant documents of M/s Soundarya Institute of Management and Science, Soundarya Nagar, Sidedahalli, Nagasandra Post, Bangalore-560073. That below mentioned records are correct to the best of our knowledge.

A. Expenditure for Infrastructure Development and Augmentation, excluding salary for last five years(INR in Lakhs)

SL. No	Particulars	2023-24	2022-23	2021-22	2020-21	2019-20
1	Building WIP	480.69	191.01	48.02	35.42	87.34
2	CCTV Camera	9.25	0.86	0.41	0.38	-
3	Camera	-	4.65	-	-	-
4	Furniture & Fixtures	78.38	38.80	9.26	6.10	6.25
5	Computer & Accessories	44.75	2.01	5.95	-	9.61
6	Lab Equipments	4.88	0.53	0.11	1.09	3.67
7	Projector & Accessories	9.31	7.50	0.60	0.51	-
8	Display Board	-	2.61	0.69	0.12	-
9	Air Conditioner	10.73	-	1.17	-	-
10	Biometric Machine	0.24	-	0.28	-	-
11	Equipment	0.92	0.18	2.33	-	0.46
12	Studio Materials	-	-	4.98	-	-
13	Sports Material	7.46	1.28	0.62	-	0.40



Consolidated Statement

SL. No	Particulars	2023-24	2022-23	2021-22	2020-21	2019-20
14	UPS	0.09	0.55	0.50	-	1.68
15	Fire Fighting System	-	23.6	-	-	-
16	Furniture & Fixtures(MBA)	-	115.69	-	-	-
17	Printer	1.36	0.40	-	-	-
18	College Bus	-	-	-	-	21.02
19	Cricket Pitch	-	-	-	-	6.62
20	Vending(Napkin)Machine	-	-	-	-	0.53
21	Battery	8.10	-	-	-	-
22	ID Card Printer	1.59	-	-	-	-
23	Interactive Panel Board	9.88	-	-	-	-
24	Refrigerator	0.15	-	-	-	-
25	Television	0.54	-	-	-	-
	Total	668.33	389.67	74.91	43.61	137.58

(Note: "As per the NAAC SOP, Acquisition of books and Journals are not included in the expenditure for Infrastructure Development and Augmentation")

Place: Bengaluru
Date: 17.09.2024


PRINCIPAL
Soundarya Institute Of Management & Science
Soundaryanagar, Sideo:
Nagasandra Po
Bengaluru-560 (

For Suraksha Shetty & Co
Chartered Accountants



(Suraksha Shetty B)
Proprietor

Firm Reg. No:014411S

Membership No:232212





SURAKSHA SHETTY & CO

Chartered Accountants

TO WHOMSOEVER IT MAY CONCERN

This is to certify that we have checked and verified the books of accounts and relevant documents of M/s Soundarya Institute of Management and Science, Soundarya Nagar, Sidedahalli, Nagasandra Post, Bangalore-560073. That below mentioned records are correct to the best of our knowledge.

Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) = A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) = B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) = C	Other expenses excluding Salary (INR in Lakh) = D	Total expenditure excluding Salary (INR in Lakh) = E (E = A+B+C+D)
2019-20	137.58	140.65	30.48	30.02	338.73
2020-21	43.61	31.60	6.89	11.47	93.57
2021-22	74.91	123.01	26.49	22.63	247.04
2022-23	389.67	253.46	32.23	27.35	702.71
2023-24	668.33	413.79	45.33	87.29	1214.74

Place: Bengaluru

Date: 17.09.2024


PRINCIPAL
Soundarya Institute Of Management & Science
Soundaryanagar, Sidedahalli,
Nagasandra Post,
Bengaluru-560 073.

For Suraksha Shetty & Co

Chartered Accountants



(Suraksha Shetty B)

Proprietor

Firm Reg. No: 0144115

Membership No: 232212



2023-24

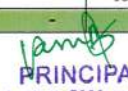
Income & Expenditure details recorded in Schedule-6

DEPRECIATION SCHEDULE - 6

Fixed Assets Sch.

Particulars	Opening WDV 01-04-23	Additions		Sale	%	Depreciation	W.D.V as on 31-03-24
		Before 30-09-23	After 01-10-23				
Air Conditioner	1,78,353.24	1,32,559.00	9,40,647.00	-	15%	1,17,185.00	11,34,374.24
Biometric Machine	25,144.19	24,476.00	0.00	-	15%	7,443.00	42,177.19
Building WIP	12,64,25,477.00	1,75,93,249.00	3,04,75,854.00	-	0%	-	17,44,94,580.00
Battery	-	-	8,09,686.00	-	15%	60,726.00	7,48,960.00
Cafeteria Utensils	7,363.20	0.00	0.00	-	15%	1,104.00	6,259.20
Camera	4,35,865.53	0.00	0.00	-	15%	65,380.00	3,70,485.53
CCTV Camera	3,80,862.47	3,01,608.00	6,23,610.00	-	15%	1,49,141.00	11,56,939.47
Computer & Accessories	7,16,449.99	42,56,135.00	2,18,791.00	-	40%	20,32,792.00	31,58,583.99
Equipment	12,09,137.79	0.00	91,568.00	-	15%	1,88,238.00	11,12,467.79
Fire Fighting System	20,06,000.00	0.00	0.00	-	15%	3,00,900.00	17,05,100.00
Furniture & Fixtures	1,01,11,195.15	24,01,551.00	54,36,303.00	-	10%	15,23,090.00	1,64,25,959.15
Furniture & Fixtures-MBA	1,15,69,089.00	0.00	0.00	-	0%	-	1,15,69,089.00
ID Card Printer	-	1,59,135.00	-	-	15%	23,870.00	1,35,265.00
Interactive Panel Board	-	4,68,130.00	5,19,719.00	-	15%	1,09,198.00	8,78,651.00
Lab Equipments	6,44,034.97	1,63,388.00	3,24,961.00	-	15%	1,45,486.00	9,86,897.97
Generator	3,82,651.00	0.00	0.00	-	15%	57,398.00	3,25,253.00
Library Books	6,77,078.41	8,91,562.00	4,47,115.00	-	40%	7,16,879.00	12,98,876.41
Printer	31,728.17	24,190.00	1,11,982.00	-	40%	44,764.00	1,23,136.17
Projector & Accessories	15,06,304.13	2,08,159.00	7,22,353.00	-	15%	3,11,346.00	21,25,470.13
Refrigerator	-	15,200.00	-	-	15%	2,280.00	12,920.00
Sound System	1,21,620.55	0.00	0.00	-	15%	18,243.00	1,03,377.55
Studio Materials	3,60,153.00	0.00	0.00	-	15%	54,023.00	3,06,130.00
Sports Material	3,39,782.53	7,46,452.00	0.00	-	15%	1,62,935.00	9,23,299.53
Display Board	3,31,607.00	0.00	0.00	-	15%	49,741.00	2,81,866.00
Tower Clock	45,518.91	0.00	0.00	-	15%	6,828.00	38,690.91
Television	-	53,980.00	-	-	15%	8,097.00	45,883.00
UPS	3,66,874.53	0.00	8,850.00	-	15%	55,695.00	3,20,029.53
Xerox Machine	81,342.02	0.00	0.00	-	15%	12,201.00	69,141.02
College Bus	4,19,980.00	0.00	0.00	-	40%	1,67,992.00	2,51,988.00
Vending (Napkin) Machine	30,244.00	0.00	0.00	-	15%	4,537.00	25,707.00
Cricket Pitch	4,34,660.80	0.00	0.00	-	10%	43,466.00	3,91,194.80
	15,88,38,517.56	2,74,39,774.00	4,07,31,439.00			64,40,978.00	22,05,68,752.56




PRINCIPAL
 Soundarya Institute Of Management & Science
 Soundaryanagar, Sidedahalli,
 Nagasandra Post,
 Bengaluru-560 073.

2022-23

Income and Expenditure details recorded in Schedule-6

DEPRECIATION SCHEDULE - 6

Fixed Assets Sch.

Particulars	Opening WDV 01.04.2022	Additions		Sale	%	Depreciation	W.D.V as on 31.03.2023
		Before 30.09.2022	After 01.10.2022				
Air Conditioner	2,09,827.24	-	-	-	15%	31,474.00	1,78,353.24
Biometric Machine	29,581.19	-	-	-	15%	4,437.00	25,144.19
Building WIP	10,73,24,336.00	93,74,425.00	97,26,716.00	-	0%	-	12,64,25,477.00
Caffteria Utenslis	8,662.20	-	-	-	15%	1,299.00	7,363.20
Camera	6,318.53	-	4,65,400.00	-	15%	35,853.00	4,35,865.53
CCTV Camera	3,60,456.47	73,254.00	13,198.00	-	15%	66,046.00	3,80,862.47
Computer & Accessories	9,25,695.99	-	2,01,290.00	-	40%	4,10,536.00	7,16,449.99
Equipment	14,02,817.79	-	18,100.00	-	15%	2,11,780.00	12,09,137.79
Fire Fighting System	-	23,60,000.00	-	-	15%	3,54,000.00	20,06,000.00
Furniture & Fixtures	71,64,656.15	4,57,973.00	34,21,925.00	-	10%	9,33,359.00	1,01,11,195.15
Furniture & Fixtures-MBA	-	-	1,15,69,089.00	-	0%	-	1,15,69,089.00
Lab Equipments	7,01,236.97	8,375.00	44,178.00	-	15%	1,09,755.00	6,44,034.97
Generator	4,50,178.00	-	-	-	15%	67,527.00	3,82,651.00
Library Books	2,65,362.41	6,61,266.00	1,51,377.00	-	40%	4,00,927.00	6,77,078.41
Printer	4,697.17	15,930.00	24,190.00	-	40%	13,089.00	31,728.17
Projecter & Accesornies	9,57,434.13	14,160.00	7,35,621.00	-	15%	2,00,911.00	15,06,304.13
Sound System	1,43,082.55	-	-	-	15%	21,462.00	1,21,620.55
Studio Materials	4,23,709.00	-	-	-	15%	63,556.00	3,60,153.00
Sports Material	2,65,941.53	60,795.00	67,088.00	-	15%	54,042.00	3,39,782.53
Display Board	1,08,595.00	30,850.00	2,30,355.00	-	15%	38,193.00	3,31,607.00
Tower Clock	53,551.91	-	-	-	15%	8,033.00	45,518.91
UPS	3,77,094.53	54,523.00	-	-	15%	64,743.00	3,66,874.53
Xerox Machine	95,696.02	-	-	-	15%	14,354.00	81,342.02
College Bus	6,99,966.00	-	-	-	40%	2,79,986.00	4,19,980.00
Vending (Napkin) Machine	35,581.00	-	-	-	15%	5,337.00	30,244.00
Cricket Picth	4,82,956.80	-	-	-	10%	48,296.00	4,34,660.80
Total	12,24,97,434.56	1,31,11,551.00	2,66,68,527.00	-		34,38,995.00	15,88,38,517.56



PRINCIPAL
Soundarya Institute Of Management & Science
Soundaryanagar, Sidedahalli,
Nagasandra Post,
Bengaluru-560 072

Fixed Assets Sch.

Particulars	Opening WDV 01.04.2021	Additions		Sale	%	Depreciation	W.D.V as on 31.03.2022
		Before 30.09.2021	After 01.10.2021				
Air Conditioner	1,30,305.24	1,16,550.00	-	-	15%	37,028.00	2,09,827.24
Biometric Machine	4,509.19	-	27,836.00	-	15%	2,764.00	29,581.19
Building WIP	10,25,22,288.00	12,99,557.00	35,02,491.00	-	0%	-	10,73,24,336.00
Cafeteria Utensils	10,191.20	-	-	-	15%	1,529.00	8,662.20
Camera	7,433.53	-	-	-	15%	1,115.00	6,318.53
CCTV Camera	3,79,523.47	-	40,931.00	-	15%	59,998.00	3,60,456.47
Computer & Accessories	8,68,515.99	3,56,844.00	2,38,100.00	-	40%	5,37,764.00	9,25,695.99
Equipment	14,17,190.79	2,33,183.00	-	-	15%	2,47,556.00	14,02,817.79
Furniture & Fixtures	70,03,708.15	3,59,861.00	5,65,730.00	-	10%	7,64,643.00	71,64,656.15
Lab Equipments	8,13,773.97	7,755.00	3,175.00	-	15%	1,23,467.00	7,01,236.97
Generator	5,29,621.00	-	-	-	15%	79,443.00	4,50,178.00
Library Books	3,62,930.41	44,513.00	30,620.00	6,000.00	40%	1,66,701.00	2,65,362.41
Printer	7,828.17	-	-	-	40%	3,131.00	4,697.17
Projector & Accessories	10,61,724.13	10,030.00	50,209.00	-	15%	1,64,529.00	9,57,434.13
Sound System	1,68,332.55	-	-	-	15%	25,250.00	1,43,082.55
Studio Materials	-	4,98,481.00	-	-	15%	74,772.00	4,23,709.00
Sports Material	2,49,772.53	45,000.00	16,632.00	-	15%	45,463.00	2,65,941.53
Display Board	53,106.00	-	68,600.00	-	15%	13,111.00	1,08,595.00
Tower Clock	63,001.91	-	-	-	15%	9,450.00	53,551.91
UPS	3,89,579.53	-	49,678.00	-	15%	62,163.00	3,77,094.53
Xerox Machine	1,12,583.02	-	-	-	15%	16,887.00	95,696.02
College Bus	11,66,610.00	-	-	-	40%	4,66,644.00	6,99,966.00
Vending (Napkin) Machine	41,860.00	-	-	-	15%	6,279.00	35,581.00
Cricket Pitch	5,36,618.80	-	-	-	10%	53,662.00	4,82,956.80
	11,79,01,007.56	29,71,774.00	45,94,002.00	6,000.00		29,63,349.00	12,24,97,434.56



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PRINCIPAL

**Soundarya Institute Of Management & Science
Soundaryanagar, Sidedahalli
Nagesandra Post,
Bengaluru-560 073.**

2021-22

Income and Expenditure details recorded in Schedule-6

DEPRECIATION SCHEDULE - 6

Fixed Assets Sch.

Particulars	Opening WDV 01.04.2020	Additions		Sale	%	Depreciation	W.D.V as on 31.03.2021
		Before 30.09.2020	After 01.10.2020				
Air Conditioner	1,53,300.24	-	-	-	15%	22,995.00	1,30,305.24
Biometric Machine	5,305.19	-	-	-	15%	796.00	4,509.19
Building WIP	9,89,80,731.00	-	35,41,557.00	-	0%	-	10,25,22,288.00
Cafeteria Utensils	11,990.20	-	-	-	15%	1,799.00	10,191.20
Camera	8,745.53	-	-	-	15%	1,312.00	7,433.53
CCTV Camera	4,05,663.47	-	37,524.00	-	15%	63,664.00	3,79,523.47
Computer & Accessories	14,47,525.99	-	-	-	40%	5,79,010.00	8,68,515.99
Equipment	16,67,282.79	-	-	-	15%	2,50,092.00	14,17,190.79
Furniture & Fixtures	71,60,787.15	4,10,000.00	2,00,000.00	-	10%	7,67,079.00	70,03,708.15
Lab Equipments	8,45,023.97	75,000.00	34,328.00	-	15%	1,40,578.00	8,13,773.97
Generator	6,23,084.00	-	-	-	15%	93,463.00	5,29,621.00
Library Books	5,65,314.41	-	29,677.00	-	40%	2,32,061.00	3,62,930.41
Printer	13,047.17	-	-	-	40%	5,219.00	7,828.17
Projector & Accessories	11,93,574.13	-	51,012.00	-	15%	1,82,862.00	10,61,724.13
Sound System	1,98,038.55	-	-	-	15%	29,706.00	1,68,332.55
Sports Material	2,93,850.53	-	-	-	15%	44,078.00	2,49,772.53
Display Board	49,419.00	-	12,000.00	-	15%	8,313.00	53,106.00
Tower Clock	74,119.91	-	-	-	15%	11,118.00	63,001.91
UPS	4,58,328.53	-	-	-	15%	68,749.00	3,89,579.53
Xerox Machine	1,32,451.02	-	-	-	15%	19,868.00	1,12,583.02
College Bus	19,44,350.00	-	-	-	40%	7,77,740.00	11,66,610.00
Vending (Napkin) Machine	49,247.00	-	-	-	15%	7,387.00	41,860.00
Cricket Pitch	5,96,242.80	-	-	-	10%	59,624.00	5,36,618.80
	11,68,77,422.56	4,85,000.00	39,06,098.00	-		33,67,513.00	11,79,01,007.56

Janak

PRINCIPAL

Soundarya Institute Of Management & Science
Soundaryanagar, Sidedaha
Nagasandra Post,
Bengaluru-560 072



2020-21
Income and Expenditure details recorded in Schedule-6

2019-20

Income and Expenditure details recorded in Schedule-6

DEPRECIATION SCHEDULE - 8
Fixed Assets Sch.

Particulars	Op.Bal.	Additions		Total	%	Depreciation	W.D.V as on
	01.04.2019	1st Half	2nd Half				31.03.2020
Air Conditioner	1,80,353			1,80,353	15%	27053	1,53,300
Biometric Machine	6,241			6,241	15%	936	5,305
Buildind WIP	9,02,46,894	48,08,877	39,24,960	9,89,80,731	0%	10.00	9,89,80,721
Cafteria Utenslis	14,106			14,106	15%	2116	11,990
Camera	10,289			10,289	15%	1543	8,746
CCTV Camera	6,76,106			6,76,106	40%	270442	4,05,663
Computer & Accessories	14,51,426	9,61,117		24,12,543	40%	965017	14,47,526
Equipment	19,11,172		46,256	19,57,428	15%	290145	16,67,283
Furniture & Fixtures	73,15,249	3,29,113	2,95,644	79,40,006	10%	779218	71,60,787
Lab Equipments	6,10,921	1,81,119	1,85,719	9,77,759	15%	132735	8,45,024
Generator Accessories	7,33,040			7,33,040	15%	109956	6,23,084
Library Books	5,05,822	1,27,243	2,31,844	8,64,909	40%	299595	5,65,314
Printer	21,745			21,745	40%	8698	13,047
Projecter & Accesories	14,04,205			14,04,205	15%	210631	11,93,574
Sound System	2,32,987			2,32,987	15%	34,947.98	1,98,039
Sports Material	3,06,015	39,692		3,45,707	15%	51856	2,93,851
Display Board	58,140			58,140	15%	8721	49,419
Tower Clock	87,200			87,200	15%	13080	74,120
UPS	3,56,278		1,68,100	5,24,378	15%	66049	4,58,329
Xerox Machine	1,55,825			1,55,825	15%	23374	1,32,451
College Bus			21,02,000	21,02,000	15%	157650	19,44,350
Vending (Napkin) Machine			53,240	53,240	15%	3993	49,247
Cricket Pitch		6,62,492		6,62,492	10%	66249	5,96,243
TOTAL	10,62,84,013	71,09,653	70,07,763	12,04,01,429		35,24,016	11,68,77,413

See ur
Chairman

pm
PRINCIPAL
Soundarya Institute Of Management & Science
Soundaryanagar, Sidedahalli,
Narasandra Post.

