

**T. P. Shiva Prasad**

B.Com., F.C.A., GRAD.CWA  
Chartered Accountants

T-7, 3rd Floor,  
Lakshmi Complex,  
No. 40, K. R. Road (Fort)  
Bangalore - 560 002.  
Tel : 080-26701670, 26705505

**INDEPENDENT AUDITORS REPORT**

I have audited the attached Balance Sheet of **J S S Academy of Technical Education, JSS Campus, Uttarahalli – Kengeri Main Road, Bangalore - 560060**, as at 31<sup>st</sup> March 2022 and also the Receipts and Payments account, Income and Expenditure account for the period ended on that date annexed thereto. These financial statements are the responsibility of the J S S Academy's management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted audit in accordance with auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

1. I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of the audit.
2. In my opinion proper books of account have been kept by the J S S Academy of Technical Education, so far as appears from my examination of books.
3. In my Opinion and to the best of my information and according to explanation given to me, the said accounts give a true and fair view for the period ending 31<sup>st</sup> March 2022.
  - (i) In the case of the Balance Sheet, of the State of Affairs of the J S S Academy as at 31<sup>st</sup> March 2022.
  - (ii) In the case of Income and Expenditure account, excess of income over expenditure for the year ended on that date.
  - (iii) In the case of Receipts and Payments account, receipts and payments for the year ended on that date.

The financial statements have to be read along with the notes to accounts attached thereto.

Place: Bangalore  
Date: 27<sup>th</sup> July 2022

*Shivaprasad*

T. P. Shivaprasad  
Chartered Accountant  
Membership No: 206542  
Proprietor



UDIN No: 22206542ANTQTH2216

J.S.S. ACADEMY OF TECHNICAL EDUCATION

YEAR : 2021-2022

NOTES TO ACCOUNTS

- 1 The Books of Account have been maintained under Cash System of Accounting.
- 2 The Capitalization of Assets have been done on the basis of assets being put to use.
- 3 Depreciation on Fixed Assets is provided at the rate prescribed in GUIDANCE NOTE ON ACCOUNTING BY SCHOOLS ( ISSUED 2005) by The Institute of Chartered Accountants of India.
- 4 The JSS Academy of Technical Education has maintained fixed assets register but the same is not in statutorily required format to show full particulars including quantitative details and location of fixed assets.
- 5 The Institution is in the process of obtaining balance confirmation letter from JSS MVP.
- 6 The Loans & advance and Inter institute balances showing in the balance sheet are subject to confirmation.
- 7 Despite deduction of TDS under 194J for payment, all TDS payment are made under 194C & filed accordingly



*Shivaprasad*

T. P. Shivaprasad  
Chartered Accountant  
Place: Bangalore  
Date: 27th July 2022  
UDIN: 22206542ANTQTH2216

*K M R*  
Accounts Officer,  
JSS ATE,  
BENGALURU - 560 060.

*H R M S*  
DIRECTOR  
JSS MVP  
TECHNICAL EDUCATION DIVISION  
JSS MAHAVIDYAPEETHA  
MYSORE

*P R C*  
Principal  
JSS ATE  
PRINCIPAL  
JSS ATE, B'lore-60

JSS ACADEMY OF TECHNICAL EDUCATION,

JSS Campus, Ultralabally-Kengeri Main Road, Bangalore-60

Provisional Receipt & Payment A/c for the period 01.04.21 to 31.03.22

	Receipt	Amount	Amount	By	Payment	Amount	Amount
<b>To Opening Balance</b>				<b>By Salary and Wages</b>			
Cash in Hand		4,775		<b>Registration &amp; Other Fee:</b>			
Cash at Bank :				VTU Fee - Academic, admission		43,27,470	
Corporation Bank Misc A/c No.18010		14,31,271		Membership and Subscriptions		50,680	
Corporation Bank Alumni A/c No.18240		10,09,475		Comed K & K Mat Subscription Fee		25,000	
Corporation Bank Imprest A/c - 18001		6,86,546		Subscription- Library		1,32,238	
Corporation Bank Joint A/c - 18000		3,58,43,093		Affiliation Fee- AICTE		3,95,000	
Corporation Bank University A/c - 18002		11,34,767		NBA Accreditation Fee		2,95,000	
Corporation Bank Misc A/c No.18014		4,00,343		NAAC Registration Fee		2,06,500	
Corporation Bank Mysore - 01/022070		1,22,153		Exam Fees & Others - University		49,97,470	
Corporation Bank Scholarship A/c-36674		67,32,366					1,04,29,358
Corporation Bank VGSST-CISE-520101252027737		84,761		<b>By Other Expenses</b>			
Corporation Bank Student Edu loan-36675		2,99,411		Interest Expenses		35,69,154	
Corporation Bank VGSST-CISE (EEC)-520101268287446		38,803		Repayment of Transportation Fee		10,000	
			4,77,47,764	Transportation and Conveyance		39,959	
<b>To Fees Collected</b>				College Contingency		5,06,349	
Admission and Tuition Fee		42,44,25,765		Consumables - Department		3,12,934	
Fine - Attendance, exam & Library etc		1,534		Staff Training/ Seminars/ Workshop		1,989	
Exam Fees and Others - University		87,18,804		Communication Expenses		95,407	
			43,31,46,103	Internet Expenses		24,98,650	
<b>Other Income</b>				Electricity Charges		48,72,564	
To Bank Interest Received		14,65,896		Repairs and Maintenance		8,38,522	
				Contribution to Jayanthi, Jathra, Founders day & Prassada		88,85,406	
Certificate and halltickets		34,400		Magazine, Clip Badge		2,90,640	
Brochures & Course Completion Certificate		27,555		Sports Expenses		9,53,643	
Miscellaneous Receipt		7,765		Culture Expenses (Verve)		2,09,578	
Sale of Scrap Materials		81,252		Hospitality Expenses		3,64,971	
Testing & Consultancy Charges-Civil Dept		1,85,639		Printing & Stationary (Blue Books)		31,15,131	
Testing & Consultancy Charges-MBA Dept		1,35,000		Printing & Stationary (Blue Books)		1,57,48,658	
Testing & Consultancy Charges-IEM Dept		29,700		Staff Welfare Expenses-Gratuity		7,95,495	
Rent-Cricket Ground		2,70,100		Remuneration - Practical Exam		23,022	
Placement Voluntary Contribution		21,45,000		Remuneration - Phd Viva voce		10,76,797	
Printing & Stationery (Blue Books)		5,39,581		House Keeping		1,24,473	
T C Fees		4,500		Purchase of House Keeping Materials		29,094	
Remuneration - Practical Exam (VTU)		8,15,343		Testing & Consultancy Charges-Civil Dept		49,509	
Fund from KSCST		94,000		Testing & Consultancy Charges-IEM Dept		2,31,019	
Student Project Amount		1,20,000		Student Innovation Project Expenses		65,996	
VTU Stationery A/c		28,934		Cartridge refilling Charges		11,81,157	
Comedk & Other Exam Conducted		52,381		ERP Software Expenses		34,709	
Internship Scholars		1,00,000		Induction Programme Expenses			
			61,37,046				



To Amount Received from JSSMWP	4,27,36,000						
To Scholarship Amount Received	68,44,432						
To Students Bank Loan Received	34,83,022						
To Advance Received from college management A/c	9,00,000						
To Advances from Boys Hostel	50,00,000						
To Advances from Girls Hostel	15,00,000						
To Advances recovered from Staff	18,17,596						
To Advances recovered from JSS-AJDTIC	20,000						
To Advances recovered from JSSATE-STEP	10,00,000						
To Rent Received from Canteen-ATM, Bakery & Cafe Corner	1,84,212						
To DST Project-(Dr D R Swamy IEM Dept)	4,44,646						
To Gratuity Amount received	99,92,116						
To Grant from AICTE-Mech Dept	2,00,000						
To MGNREGA Grant-Civil Dept	4,06,033						
To VGST PROJECT-Dr.Mahesh	10,00,000						
			7,55,28,057				
Garden Maintenance						13,20,371	
Security Charges						40,95,286	
Student Farewell Expenses						1,83,275	
Kannada Rajyostava Expenses						75,834	
NSS Activity Expenses						16,737	
Soft Skill Training Expenses						3,60,844	
Training Program RRRLF Expenses						2,37,538	
Purchase of Apron						3,40,000	
Purchase of Uniform						2,00,475	
Professional Charges						24,480	
Building Tax						18,30,968	
Insurance-Vehicle						94,840	
Audit Fee						1,06,200	
Vehicle Maintenance charges						4,94,685	
Software renewal charges						7,04,026	
Postage Telegraph and Courier						35,716	
Advertisement charges						6,50,906	
Ayudha Pooja Expenses						59,246	
Patent Filing Charges						98,900	
Purchase of JSS MWP calendar						4,19,120	
KSCST Project Expenses						92,449	
Bank charges						72,914	
Student Project Expenses						1,28,457	
Miscellaneous payments						23,695	
Professional Tax Annual Fee						2,500	
							5,75,94,288
By Students Bank Loan Payment						29,98,572	
Scholarship Fund						68,38,281	
Rent Received Paid to Management						1,51,451	
MGNREGA Grant-Civil Dept Expenses						1,83,416	
MODROB Project-IEM Dept						4,10,640	
VGST Project-Dr Mahesh (Chemistry Dept)						61,395	
VGST Project-Maitikarjuna Swamy S (EBC Dept)						14,99,087	
AICTE Project Expenses- AICTE- Mech Dept						1,86,994	
AICTE Grant Expenses- Mech Dept						2,30,629	
Alumni Association Expenses						1,37,864	
DST STEP Training Programme						4,61,095	
							1,31,59,424
By Capital Expenses:							
Construction of Cricket Ground Store Room						14,848	
ERP Tally Prime Software						1,14,647	
Purchase of Printers						18,850	
Office Equipments						36,566	
Purchase of Saral Payroll software						1,13,280	
Purchase of Software						56,192	
STP Plant Renovation Charges						15,50,000	
Furniture & Fixtures						2,26,664	
Lab Equipments						21,964	
Library Books						3,60,943	
							25,13,954



				Repayment of Loan III Phase Advances to Staff Advance Paid to Dhanwad Institution Advance Paid to JSS-AJDTIC Repayment of Girls Hostel Repayment of Boys Hostel JSS MWP Gratuity paid to Staff Advance to JSSATE-STEP Closing Balance: Cash-in-hand Cash at Bank: Corporation Bank Misc A/c No.18010 Corporation Bank Alumni A/c No.18240 Corporation Bank Imprest A/c - 18001 Corporation Bank Joint A/c - 18000 Corporation Bank University A/c - 18002 Corporation Bank Misc A/c No.18014 Corporation Bank Mysore - 01/022070 Corporation Bank Scholarship A/c-36674 Corporation Bank Student Edu loan-36675 Corporation Bank VGST-CISE-5201010252027737 Corporation Bank VGST-CISE (ETC)-520101268287446 Internet Bank Account:520101062475394	1,25,00,000 16,22,596 26,45,000 13,66,549 78,244 55,000 15,12,36,000 98,59,125 1,25,000 1,221 26,08,288 5,10,682 86,743 4,18,02,185 49,78,139 1,00,23,097 1,25,827 64,72,797 7,58,486 10,48,402 39,993 11,48,297	17,94,87,514 6,96,04,156
		56,25,58,970			56,25,58,970	

Vide my Report of even date

*Signature*



T.P. Shivaprasad  
Chartered Accountant  
Place: Bengaluru  
Date: 27th July 2022  
UDIN: 22206542ANTQTH2216

*ICMY*

**ACCOUNTS OFFICER,**  
JSSATE,  
BENGALURU - 560 060.

*Signature*

**TECHNICAL EDUCATION DIVISION**  
**JSS MAHAVIDYAPETHA**  
MYSORE

*Signature*

**PRINCIPAL**  
JSSATE,  
Bengaluru - 560060  
Date:

**J.S.S. ACADEMY OF TECHNICAL EDUCATION**  
**JSS CAMPUS, UTTARAHALLI - KENGERI MAIN ROAD, BANGALORE - 560 060**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2021 TO 31.03.2022**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Salary and Wages	22,97,70,276	By	Admission and Tuition Fee	42,44,25,765
"	VTU Fee - Academic, admission	43,27,470	"	Fine - Attendance, exam & Library etc	1,534
"	Membership and Subscriptions	50,680	"	Exam Fees and Others - University	37,21,334
"	Comed k & K Mat Subscription Fee	25,000	"	Bank Interest Received	14,65,896
"	Subscription- Library	1,32,238	"	Certificate and halltickets	34,400
"	Affiliation Fee- AICTE	3,95,000	"	Brokerages & Course Completion Certificate	27,555
"	NBA Accreditation Fee	2,95,000	"	Miscellaneous Receipt	9,316
"	NAAC Registration Fee	2,06,500	"	Sale of Scrap Materials	81,252
"	Interest Expenses	35,69,154	"	Testing & Consultancy Charges-Civil Dept	1,56,545
"	Repayment of Transportation Fee	10,000	"	Testing & Consultancy Charges-MBA Dept	1,35,000
"	Transportation and Conveyance	39,959	"	Rent-Cricket Ground	2,70,100
"	College Contingency	5,06,349	"	Placement Voluntary Contribution	21,45,000
"	Consumables - Department	3,12,934	"	T C Fees	4,500
"	Staff Training/ Seminars/ Workshop	1,989	"	Remuneration - Practical Exam (VTU)	19,848
"	Communication Expenses	95,407	"	VTU-Stationery A/c	28,934
"	Internet Expenses	24,98,650	"	ComedK & Other Exam Conducted	52,381
"	Electricity Charges	48,72,564	"	Internship Scholars	1,00,000
"	Repairs and Maintenance	8,38,522			
"	Prasada Magazine, Clip Badge	88,85,406			
"	Sports Expenses	2,90,640			
"	Culture Expenses (Verve)	9,53,643			
"	Hospitality Expenses	2,09,578			
"	Printing & Stationary	3,64,971			
"	Printing & Stationary (Blue Books)	25,75,550			
"	Staff Welfare Expenses-Gratuity	1,57,48,658			
"	Remuneration - Phd Viva voce	23,022			
"	House Keeping	10,76,797			
"	Purchase of House Keeping Materials	1,24,473			
"	Student Project Expenses	8,457			
"	Testing & Consultancy Charges-LEM Dept	19,809			
"	Student Innovation Project Expenses	2,31,019			
"	Cartridge refilling Charges	65,996			
"	ERP Software Expenses	11,81,157			
"	Induction Programme Expenses	34,709			
"	Garden Maintenance	13,20,371			
"	Security Charges	40,95,286			
"	Student Farewell Expenses	1,83,275			
"	Kannada Rajyostava Expenses	75,834			
"	NSS Activity Expenses	16,737			
"	Soft Skill Training Expenses	3,60,844			
"	Training Programm RRRLF Expenses	2,37,538			
"	Purchase of Apron	3,40,000			
"	Purchase of Uniform	2,00,475			
"	Professional Charges	24,480			
"	Loan Interest Accrued Expenses	9,53,963			
"	Building Tax	18,30,968			
"	Insurance-Vehicle	94,840			
"	Audit Fee	1,06,200			
"	Vehicle Maintenance charges	4,94,685			
"	Software renewal charges	7,04,026			
"	Postage Telegraph and Courier	35,716			
"	Advertisement charges	6,50,906			
"	Ayudha Pooja Expenses	59,246			
"	Patent Filing Charges	98,900			
"	Purchase of JSS MVP calender	4,19,120			
"	Bank charges	72,914			
"	Miscellaneous payemnts	23,695			
"	Professional Tax Annual Fee	2,500			
"	Depreciation	2,29,82,344			
"	Excess of Income over Expenditure	11,75,52,920			
		43,26,79,360			43,26,79,360

Vide my Report of even date



*Shivaprasad*  
T P Shivaprasad  
Chartered Accountant  
Place: Bengaluru  
Date: 27th July 2022  
UDIN: 22206542ANTQTH2216

*ICMNY*  
Accounts Officer  
JSS ATE,  
BENGALURU - 60  
Date:

*HANNA*  
Director  
JSS ATE,  
BENGALURU - 60  
Date:

*Bh*  
Principal  
JSS ATE,  
BENGALURU - 60  
Date:

**ACCOUNTS OFFICER,  
JSS ATE,  
BENGALURU - 560 060**

**DIRECTOR  
JSS ATE,  
BENGALURU - 560 060**

**PRINCIPAL  
JSS ATE,  
BENGALURU - 560 060**

**JSS MAHAVIDYAPEETHA  
MYSORE**

J.S.S. ACADEMY OF TECHNICAL EDUCATION,  
JSS CAMPUS, UTTARAHALLI - KENGERI MAIN ROAD, BANGALORE - 560 060  
BALANCE SHEET AS AT 31ST MARCH 2022

LIABILITIES	SCH	AMOUNT	ASSETS	SCH	AMOUNT
<b>CAPITAL FUND</b> Opening Balance Add: Excess of Income over Expenditure		59,88,31,863	<b>FIXED ASSETS</b>	VI	32,80,15,635
		11,75,52,920	<b>DEPOSITS</b>		
		71,63,84,783	Advance to Jewellery Design Technology		1,32,97,199
<b>RESTRICTED/UNRESTRICTED FUNDS</b>	I	7,19,303	Deposits with Parties	VII	6,85,990
	II	26,17,146			
	III	64,91,867			
DST Project Fund	V	7,39,84,096	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>	VIII	12,67,85,410
Alumni Association Fund		74,682		Amount Receivable in cash or kind	IX
Scholarship Fund			Amount Receivable from JSS MVP	X	7,35,350
Other Advances Payable			Other Advances		
Rent Received - Paid to Management			Cash at Bank	XI	6,96,02,935
<b>LOANS</b>			Cash in Hand		1,221
Loan from Corporation Bank - II Phase	IV	3,77,59,850			
		83,80,31,726			83,80,31,726

Notes to Accounts

Vide my Report of even date



T P Shivaprasad  
Chartered Accountant  
Place: Bengaluru  
Chartered Accountant  
Date: 27th July 2022  
UDIN: 22206542ANTQTH2216

**ACCOUNTS OFFICER,**  
JSS ACADEMY,  
BENGALURU - 560 060.

*Kemr*

**Director**  
TECHNICAL EDUCATION DIVISION  
JSS MAHAVIDYAPEETHA  
MYSORE

*APR 15*

**Principal**  
JSS MAHAVIDYAPEETHA  
MYSORE

*BP*

## Schedule-I

DST /AICTE/VGST PROJECT		
VGST Project - Dr. Aravinda		
Opening Balance	29,960	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2022		29,960
TEQUIP Project E&C Dept.		
Opening Balance	-	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2022		-
MODROB Project-Mech Dept		
Opening Balance	(2,16,947)	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2022		(2,16,947)
VGST Project -Dr.Mahesh		
Opening Balance	(23,228)	
Add: Received during the year	10,00,000	
Less: Spent during the year	(61,395)	
Balance as on 31.03.2022		9,15,377
VGST Project -Mailkarjun Swamy. S (E&C Dept)		
Opening Balance	15,00,000	
Add: Received during the year	-	
Less: Spent during the year	14,99,087	
Balance as on 31.03.2022		913
VGST Project-Naidila Sadashiv (CSE Dept)		
Opening Balance	-	
Add: Received during the year	(10,000)	
Less: Spent during the year	-	
Balance as on 31.03.2022		(10,000)
Grand Total Balance as on 31.03.2022 -		7,19,303

## Schedule - II

## Alumni Association Fund

Opening Balance	27,55,010
Add: Receipts during the year	-
	27,55,010
Less: Amount Spent during the year	1,37,864
Balance as on 31.03.2022	26,17,146

## Schedule - III

## Scholarship Fund

Opening Balance	64,85,716
Add: Received during the year	68,44,432
	1,33,30,148
Less: Disbursed during the year	68,38,281
Balance as on 31.03.2022	64,91,867

## Schedule - IV

## Loan from Corporation Bank

Opening Balance	5,04,61,193
Add: Addition during the year	-
Add: Interest Accrued Expenses - for March'22	9,53,963
	5,14,15,156
Less: Repaid during the year	(1,36,55,306)
Balance as on 31.03.2022	3,77,59,850





## Schedule - V

## Other Advances Payable

## Advance from Boys &amp; Girls Hostel

Opening Balance	5,87,17,244	
Add: Received during the year	65,00,000	
Less: Paid during the year	1,33,244	
Closing Balance as on 31.03.2022		6,50,84,000

## Advance from Boys Hostel &amp; Girls -Mess a/c

Opening Balance	28,00,000	
Add: Received during the year	-	
Less: Paid during the year	-	
Closing Balance as on 31.03.2022		28,00,000

## Advance from College Mgmt A/c

Opening Balance	-	
Add: Received during the year	9,00,000	
Less: Paid during the year	-	
Closing Balance as on 31.03.2022	-	9,00,000

## DST STEP Training Programme

Opening Balance	6,48,000	
Add: Received during the year	-	
Less: Spent during the year	4,61,095	
Balance as on 31.03.2022		1,86,905

## Grant From AICTE - Mech Dept

Opening Balance	2,00,000	
Add: Received during the year	2,00,000	
Less: Spent during the year	4,17,623	
Balance as on 31.03.2022		(17,623)

## DST 4th Review Meeting

Opening Balance	(53,992)	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2022		(53,992)

## KCTU Project -Dr.M.V Latte &amp; Dr.Dayanand

Opening Balance	(21,850)	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2022		(21,850)

## MGNREGA Grant -Civil Dept

Opening Balance	5,25,556	
Add: Received during the year	4,06,033	
Less: Spent during the year	1,83,416	
Balance as on 31.03.2022		7,48,173

## MODROB Project -IEM Dept

Opening Balance	3,13,725	
Add: Received during the year	-	
Less: Spent during the year	4,10,640	
Balance as on 31.03.2022		(96,915)

## Project Amount -Step

Opening Balance	99,507	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2022		99,507

## DST Project (Dr.D.R. Swamy, IEM Dept)

Opening Balance	10,63,422	
Add: Received during the year	4,44,646	
Less: Spent during the year	-	
Balance as on 31.03.2022		15,08,068



**Rent Deposit Canteen**

Opening Balance	57,410	
Add: Received during the year	-	
Less: Paid during the year	-	
<b>Balance as on 31.03.2022</b>		<b>57,410</b>

**EMD Deposit**

Opening Balance	16,04,320	
Received During The Year	-	
<b>Balance as on 31.03.2022</b>		<b>16,04,320</b>

**RD Payable**

Opening Balance	3,68,315	
Received During The Year	-	
Paid During The Year	-	
<b>Closing Balance as on 31.03.2022</b>		<b>3,68,315</b>

**Students Loan Payable**

Opening Balance	1,28,076	
Received During The Year	34,83,022	
Paid During The Year	(29,98,572)	
<b>Closing Balance as on 31.03.2022</b>		<b>6,12,526</b>

**Gratuity Payable to Staff**

Opening Balance	26,577	
Received During The Year	99,92,116	
Paid During The Year	(98,59,125)	
<b>Closing Balance as on 31.03.2022</b>		<b>1,59,568</b>

Rent Deposit - ATM	12,000	
Rent Deposit - Coffee Stall	15,000	
GST of Jewellery Department	18,684	
<b>Closing Balance as on 31.03.2022</b>		<b>7,39,84,096</b>

**Schedule - IX****Receivable from JSSMVP**

Opening Balance	19,04,07,986	
Less: Received during the year	4,27,36,000	
	14,76,71,986	
Add: Paid during the year	15,12,36,000	
<b>Balance as on 31.03.2022</b>		<b>29,89,07,986</b>

**Schedule - VII****Deposits with Parties**

Electricity Deposits	6,68,776	
Add: During the year	-	6,68,776
Gas Deposit	-	7,214
Library Deposit	-	10,000
<b>Balance as on 31.03.2022</b>		<b>6,85,990</b>



## Schedule - VIII

Amount Receivable in cash or kind	Opening Balance	Advanced During the year	Sub Total	Advance Settled	Closing Balance
Advance-Administrative Officer	-	1,19,841	1,19,841	1,19,841	-
Advance-Lokesh K M	-	-	-	-	-
Adv- B.P. Shivakumar (Main Engg)	-	3,21,230	3,21,230	3,21,230	-
Adv- B.P. Shivakumar (Verve)	-	96,133	96,133	96,133	-
Adv- Chemistry Dept	-	10,000	10,000	10,000	-
Advance-Center for Management Studies(AJDTTC)	-	-	-	-	-
Advance-Civil Dept	-	62,000	62,000	62,000	-
Advance-CSE Dept	-	36,900	36,900	36,900	-
Adv-D.R. Swamy	-	10,000	10,000	10,000	-
Advance-EC DEP	-	1,07,500	1,07,500	1,07,500	-
Adv-Exam Section	-	18,000	18,000	13,000	5,000
Adv-iEM	-	1,000	1,000	1,000	-
Adv-ISE Dept	-	24,350	24,350	24,350	-
Advance-IT Dept	-	1,01,178	1,01,178	1,01,178	-
Advance-JSSATE-STEP	-	1,58,672	1,58,672	1,58,672	-
Adv-Krishnaprasad(JSSATE-STEP)	2,00,000	-	2,00,000	2,00,000	-
Adv-Library	-	7,000	7,000	7,000	-
Adv-Maths	-	23,000	23,000	23,000	-
Adv-MBA	-	27,100	27,100	27,100	-
Adv-Mechanical Dept	-	2,39,994	2,39,994	2,39,994	-
Adv-Nataraju D	-	15,000	15,000	15,000	-
Adv-Physics Dept,	-	13,500	13,500	13,500	-
Adv-Placement & Training	-	5,000	5,000	5,000	-
Advance- Sports( Janardhan)	-	2,25,198	2,25,198	2,25,198	-
Advance to Dharwad Institution	35,27,000	26,45,000	61,72,000	-	61,72,000
Adv- Fashion Design Technology	10,00,000	-	10,00,000	-	10,00,000
Adv- International Education Trust	8,91,85,460	-	8,91,85,460	-	8,91,85,460
Adv-JSSEFPL	2,00,00,000	-	2,00,00,000	-	2,00,00,000
Adv-JSSPublic School Noida	25,00,000	-	25,00,000	-	25,00,000
Amount Receivable From JSS STEP	(12,02,050)	1,25,000	(10,77,050)	10,00,000	(20,77,050)
JSS Education Foundation	1,00,00,000	-	1,00,00,000	-	1,00,00,000
<b>Balance as on 31.03.2022</b>	<b>12,52,10,410</b>	<b>43,92,596</b>	<b>12,96,03,006</b>	<b>28,17,596</b>	<b>12,67,85,410</b>

## Schedule - X

## Other Advances

JSS Boys Hostel	6,85,350
Advance to H P Services	50,000
<b>Balance as on 31.03.2022</b>	<b>7,35,350</b>

## Schedule - XI

## Cash at Bank:

Corporation Bank Misc A/c No.18010	26,08,288
Corporation Bank Alumni A/c No.18240	5,10,682
Corporation Bank Imprest A/c - 18001	86,743
Corporation Bank Joint A/c - 18000	4,18,02,185
Corporation Bank University A/c - 18002	49,78,139
Corporation Bank Misc A/c No.18014	1,00,23,097
Corporation Bank Mysore - 01/022070	1,25,827
Corporation Bank Scholarship A/c-36674	64,72,797
Corporation Bank Student Edu loan-36675	7,58,486
Corporation Bank VGST-CISE-5201010252027737	10,48,402
Corporation Bank VGST-CISE (E&C)-520101268287446	39,993
Internet Bank Account-520101062475394	11,48,297
<b>Balance as on 31.03.2022</b>	<b>6,96,02,935</b>



J.S.S. ACADEMY OF TECHNICAL EDUCATION

Schedule - VI

DETAILS OF FIXED ASSETS

PARTICULARS	Block of Assets	RATE OF DEPRECIATION	WDV AS ON 01.04.2021	ADDITIONS		DELETIONS	TOTAL	DEPRECIATION	WDV AS ON 31.03.2022
				>180 DAYS	< 180 DAYS				
Building/ Basket Ball & Tennis Ball Court	Building	5%	5,10,97,381	-	-	-	5,10,97,381	25,54,869	4,85,42,512
New Building Phase II	Building	5%	13,44,33,428	-	-	-	13,44,33,428	67,21,671	12,77,11,757
Construction of Girls Hostel	Building	5%	5,53,87,164	-	-	-	5,53,87,164	27,63,358	5,26,17,806
Construction of Cricket Ground Store Room	Building	5%	8,76,63,202	-	-	-	8,76,63,202	43,83,160	8,32,80,042
Furniture and Fixtures	Furniture and Fixtures	25%	2,66,168	14,848	-	-	2,81,016	14,051	2,66,965
Lab Equipments	Scientific Equipments	25%	30,45,138	25,016	-	2,01,648	32,71,802	7,92,745	24,79,057
Computer, Software, UPS & Web Camera	Computers	40%	19,24,920	-	21,964	-	19,46,884	7,74,361	11,72,523
Network,Restructure	Plant & Machinery	20%	55,37,184	2,84,119	-	-	58,21,303	23,28,521	34,92,782
Land Conversion	NA	0%	40,61,984	-	-	-	40,61,984	8,12,397	32,49,587
Printer	Computers	40%	5,84,710	-	-	-	5,84,710	-	5,84,710
Library Books	Library Books	50%	14,339	18,850	-	18,850	33,189	9,506	23,683
Toyota Quails	Car,Scooters Etc	25%	4,92,776	18,855	-	3,42,088	8,53,719	3,41,338	5,12,381
Office Equipments	Plant & Machinery	20%	4,729	-	-	4,729	4,729	1,182	3,547
Indica VISTA	Car,Scooters Etc	25%	11,36,463	-	-	36,566	11,73,029	2,30,949	9,42,080
Sumo Godd Vehicle	Car,Scooters Etc	25%	16,049	-	-	16,049	16,049	4,012	12,037
Water Filter at Canteen	Plant & Machinery	20%	62,943	-	-	62,943	62,943	15,736	47,207
MINI BUS	Buses, Vans & Etc	20%	247	-	-	247	247	49	198
Innova Car	Car,Scooters Etc	25%	2,38,760	-	-	2,38,760	2,38,760	59,690	1,79,070
Projector - LCD	Computers	40%	3,61,311	-	-	3,61,311	3,61,311	90,328	2,70,983
Sports Equipments	Sports Equipments	50%	13,54,731	-	-	13,54,731	13,54,731	5,41,892	8,12,839
Honda Activa	Car,Scooters Etc	25%	43,820	-	-	43,820	43,820	6,178	32,865
Bolero - Vehicle	Car,Scooters Etc	25%	5,88,619	-	-	5,88,619	5,88,619	1,47,155	4,41,464
Borwell	Plant & Machinery	40%	1,55,603	-	-	1,55,603	1,55,603	62,241	93,362
STP Plant Renovation	Plant & Machinery	40%	-	15,50,000	-	15,50,000	-	3,10,000	12,40,000
<b>Total</b>			<b>34,84,84,025</b>	<b>3,42,838</b>	<b>21,71,116</b>	<b>-</b>	<b>35,09,97,979</b>	<b>2,29,82,344</b>	<b>32,80,15,635</b>

NOTE: DEPRECIATION IS CHARGED AT THE RATES PRESCRIBED IN GUIDANCE NOTE ON ACCOUNTING BY SCHOOLS (ISSUED 2005), AS PER THIS GUIDANCE NOTE DEPRECIATION HAS TO BE CHARGED AT FULL RATE ON ALL ADDITIONS, AS PER INCOME TAX ACT, DEPRECIATION IS TO BE CALCULATED ON NUMBER OF DAYS USED, HENCE THE SAME IS FOLLOWED

