

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 31st March 2023 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 and 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 31st March 2023.
 - (i) In the case of the Balance Sheet, of the State of Affairs of the J S S Academy as at 31st March 2023.
 - (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: 03rd Aug 2023

T. P. Shivaprasad

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



UDIN No: 23206542BGSALC4308

J.S.S. ACADEMY OF TECHNICAL EDUCATION

YEAR : 2022-2023

SCHEDULE - XIV

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 Bank Account Alumini A/c No 18240 was closed & all the transaction with respect to Alumni Association Fund have been commenced separately in the Name Alumni Association Fund Society (We subject to receive Society Registration Deed/Certifiacte & Verification of the Transaction in the Alumni Association Society Account)



Shivaprasad

T P Shivaprasad
Chartered Accountant
Place: Bangalore
Date: 03rd Aug 2023
UDIN: 23206542BGSALC4308

by
4/8/23
Accounts Officer
JSS ATE

Harsh
Director
JSS MVP

Principal
4.8.23
Principal
JSS ATE

JSS ACADEMY OF TECHNICAL EDUCATION, JSS Campus, Uttarahally-Kengeri Main Road, Bangalore-60 Receipt & Payment A/c for the period 01.04.22 to 31.03.23						
Receipt		Amount	Amount	Payment		
To				By	Amount	
To	Opening Balance			By	Salary and Wages	24,05,50,537
	Cash In Hand	1,221		By	Registration & Other Fee:	
	Cash at Bank :				VTU Fee - Academic, admission	76,83,540
	Corporation Bank Misc. A/c No.18010	26,08,288			Membership and Subscriptions	4,13,311
	Corporation Bank Alumni A/c No.18240	5,10,682			Comed k & K Mat Subscription Fee	25,000
	Corporation Bank Imprest A/c - 18001	86,743			Subscription- Library	1,30,563
	Corporation Bank Joint A/c - 18000	4,18,02,185			Affiliation Fee- AICTE	16,87,000
	Corporation Bank University A/c - 18002	49,78,139			NAAC Registration Fee	3,59,848
	Corporation Bank Misc. A/c No.18014	1,00,23,097			Exam Fees & Others - University	1,13,04,300
	Corporation Bank Mysore - 01/022070	1,25,827				
	Corporation Bank Scholarship A/c-36674	64,72,797		By	Other Expenses:	
	Corporation Bank Student Edu loan-36675	7,58,486			Interest Expenses	56,075
	Corporation Bank VGST-CISE-5201010252027737	10,48,402			Transportation and Conveyance	45,235
	Corporation Bank VGST-CISE (E&C)-520101268287446	39,993			College Contingency	11,65,662
	Internet Bank Account-520101062475394	11,48,297	6,96,04,156		Consumables - Department	9,47,356
					Staff Training/ Seminars/ Workshop	16,18,410
To	Fees Collected:				Communication Expenses	1,13,840
	Admission and Tuition Fee	56,99,39,549			Internet Expenses	33,55,878
	Fine - Attendance, exam & Library etc	5,06,962			Electricity Charges	56,06,525
	Exam Fees and Others - University	1,27,49,063	58,31,95,574		Repairs and Maintenance	19,38,304
					Contribution to Jayanthi, Jathra, Founders day & Prasada	
To	Other Income:				Magazine, Clip Badge	1,32,59,254
	Bank Interest Received	23,38,431			Sports Expenses	3,60,764
	Certificate and halltickets	45,410			Culture Expenses (Verve)	15,37,721
	Brokerages & Course Completion Certificate	62,635			Hospitality Expenses	3,24,112
	Miscellaneous Receipt	61,091			Printing & Stationary	8,71,125
	Sale of Scrap Materials	67,851			Printing & Stationary (Blue Books)	29,98,082
	Testing & Consultancy Charges-Civil Dept	22,31,989			Staff Welfare Expenses-Gratuity	1,54,11,148
	Survey Camp Amount Received from Students	4,27,000			Remuneration - Practical Exam	11,08,598
	JSS Dharmikha Datti	4,358			Remuneration - Phd Viva voce	12,422
	Rent-Cricket Ground	3,64,000			House Keeping	19,77,388
	Placement Voluntary Contribution	28,42,000			Purchase of House Keeping Materials	2,54,024
	Printing & Stationery (Blue Books)	33,26,332			Testing & Consultancy Charges-Civil Dept	5,84,113
	T C Fees	5,200			Testing & Consultancy Charges-MBA Dept	1,26,628
	Remuneration - Practical Exam (VTU)	11,03,029			Student Innovation Project Expenses	31,644
	VTU-Stationery A/c	2,34,720			Catridge refilling Charges	85,454
	ComedK & Other Exam Conducted	1,19,453			ERP Software Expenses	80,240
	Sponsorship Amount received	2,50,000	1,34,83,499		Induction Programme Expenses	1,47,778
					Garden Maintenance	23,42,938



To Fund Receipts:			Security Charges	69,59,004	
Scholarship Amount Received	21,35,043		Student Farewell Expenses	4,68,411	
Students Bank Loan Received	13,11,919		Kannada Rajyostava Expenses	30,000	
Advances recovered from Staff	35,68,425		NSS Activity Expenses	79,903	
Advances recovered from Dharwad Institution	25,00,000		Purchase of Apron	1,43,000	
Advances recovered from JSS-AJDTDC	39,000		Sponsorship to VTU	3,00,000	
Rent Received from Canteen,ATM,Bakery & Café Corner	2,39,448		JNANAM Project Contribution	25,00,000	
Gratuity Amount received	1,17,43,842		BBMP Beterment charges	82,99,070	
VGST PROJECT-Dr.MallikarjunaSwamy (EC Dept)	14,65,186		BWSSB Cauvery Water Connection Charges	43,44,713	
VGST PROJECT-Dr.Aravinda	9,96,030		CFO Certificate from KSPCB	5,83,000	
Canteen Rent Deposit	50,000		SSL Certificate Expenses	3,363	
Amount received from VTU various regional centre	1,80,050		Freshers Day Programme	2,60,838	
EMD Amount received	17,820		Purchase of Uniform	2,18,700	
DST STEP-Training Programme	1,72,000		Building Tax	19,31,404	
KSCST Project EC Dept (Manohar B S)	3,79,200		Insurance-Vehicle	1,06,847	
KSTEPS Project EC Dept	2,00,000	2,49,97,963	Audit Fee	2,16,970	
			Vehicle Maintenace charges	10,38,169	
			Software renewal charges	6,96,657	
			Postage Telegraph and Courier	41,509	
			Advertisement charges	4,25,000	
			Ayudha Pooja Expenses	59,621	
			Patent Filing Charges	86,900	
			Purchase of JSS MVP calender	1,88,180	
			Jayanthi Celebration Expenses	33,682	
			Bank charges	2,43,485	
			Student Project Expenses	1,01,547	
			NAAC Expenses	2,25,556	
			NBA Accreditation Expenses	26,627	
			Physics Lab renovation Expenses	3,58,975	
			Signage Boards	28,692	
			PTM Expenses for 1st year Students	21,180	
			Skill Lab Activities	10,000	
			Teachers Day Flag	64,955	
			Web Site development fee	19,101	
			Womens day Programme	25,701	
			Miscellaneous payemnts	2,05,346	
			Professional Tax Annual Fee	1,700	8,67,08,525
			By Other Fund or Programme Payments:		
			Students Bank Loan Payment	17,96,369	
			Scholarship Fund	31,24,382	
			Rent Received Paid to Management	3,05,835	
			MGNREGA Grant-Civil Dept Expenses	1,19,239	
			VGST Project-Dr Mahesh (Chemistry Dept)	12,98,489	
			AICTE Grant Expenses- Mech Dept	1,25,831	
			Alumni Association Expenses	6,71,332	
			DST STEP Training Programme	1,90,000	76,31,477



			By Capital Expenses:		
			Purchase of Printers	1,67,346	
			Purchase of CCTV & camera	3,69,824	
			Installation RO Plant	6,04,160	
			Purchase of Submersible Pump	69,050	
			Purchase of Software	18,88,192	
			STP Plant Renovation Charges	49,885	
			Furniture & Fixtures	9,14,397	
			Lab Equipments	2,50,904	
			Libraray Books	4,42,903	47,56,661
			By Other Avances & Loan Repayments:		
			Repayment of Loan III Phase	3,77,59,850	
			Advances to Staff	37,41,425	
			Advance Paid to Dharwad Institution	3,02,000	
			Advance Paid to JSS-AJDTC	16,57,719	
			Deposit for Commencement of MCA course	15,00,000	
			JSS MVP	21,50,00,000	
			Gratuity paid to Staff	1,12,26,958	27,11,87,952
			By Closing Balance:		
			Cash-in-hand	9,157	
			<u>Cash at Bank:</u>		
			Corporation Bank Misc A/c No.18010	4,95,803	
			Corporation Bank Alumni A/c No.18240	-	
			Corporation Bank Imprest A/c - 18001	6,62,661	
			Corporation Bank Joint A/c - 18000	3,81,78,165	
			Corporation Bank University A/c - 18002	59,26,180	
			Corporation Bank Misc A/c No.18014	59,03,187	
			Corporation Bank Mysore - 01/022070	1,29,404	
			Corporation Bank Scholarship A/c-36674	56,36,561	
			Corporation Bank Student Edu loan-36675	5,00,898	
			Corporation Bank VGST-CISE-5201010252027737	2,271	
			Corporation Bank VGST-CISE (E&C)-520101268287446	10,56,435	
			Internet Bank Account-520101062475394	87,022	
			VTU Project A/c-007422010000348	2,54,734	5,88,42,478
		69,12,81,192			69,12,81,192

Vide my Report of even date

Shivaprasad



T P Shivaprasad
Chartered Accountant
Place: Bengaluru
Date: 03rd Aug 2023
UDIN: 23206542BGSALC4308

100
11/8/23
Accounts Officer
JSS ATE
Bengaluru - 60
Date:

HRMS
Director
JSS MVP
Mysore
Date:

BK
4.8.23
Principal
JSS ATE
Bengaluru - 60
Date:

J. S. S. ACADEMY OF TECHNICAL EDUCATION
JSS CAMPUS, UTTARAHALLI - KENGERI MAIN ROAD, BANGALORE - 560 060
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2022 TO 31.03.2023

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Salary and Wages	24,01,82,222	By	Admission and Tuition Fee	57,30,74,577
"	VTU Fee - Academic, admission	1,08,18,568	"	Fine - Attendance, exam & Library etc	5,06,962
"	Membership and Subscriptions	4,13,311	"	Exam Fees and Otheres - University	14,44,763
"	Comed k & K Mat Subscription Fee	25,000	"	Bank Interest Received	23,38,431
"	Subscription- Library	1,30,563	"	Certificate and halltickets	45,410
"	Affiliation Fee- AICTE	16,87,000	"	Brokerages & Course Completion Certificate	62,635
"	NAAC Registration Fee	3,59,848	"	Miscellaneous Receipt	7,03,031
"	Interest Expenses	56,075	"	Sale of Scrap Materials	67,851
"	Transportation and Conveyance	45,235	"	Testing & Consultancy Charges-Civil Dept	16,47,876
"	College Contingency	11,65,662	"	Survey Camp Amount Received from Students	4,27,000
"	Consumables - Department	9,47,356	"	Rent-Cricket Ground	3,64,000
"	Staff Training/ Seminars/ Workshop	16,28,410	"	Placement Voluntary Contribution	28,42,000
"	Communication Expenses	1,13,840	"	Printing & Stationery (Blue Books)	3,28,250
"	Internet Expenses	33,55,878	"	T C Fees	5,200
"	Electricity Charges	56,06,525	"	Remuneration - PHD Viva Voce	15,093
"	Repairs and Maintenance	19,38,304	"	VTU-Stationery A/c	2,34,720
"	Contribution to Jayanthi, Jathra ,Founders day & Prasad Magazine, Clip Badge	1,32,59,254	"	ComedK & Other Exam Conducted	1,19,453
"	Sports Expenses	3,60,764	"	Sponsorship Amount received	2,50,000
"	Culture Expenses (Verve)	15,37,721	"	Income From Closure of DST Project (IEM)	15,08,068
"	Hospitality Expenses	3,24,112	"	JSS Dharmikha Datti	4,358
"	Printing & Stationary	8,71,125			
"	Staff Welfare Expenses-Gratuity	1,54,11,148			
"	Remuneration - Practical Exam	33,084			
"	House Keeping	19,77,388			
"	Purchase of House Keeping Materials	2,54,024			
"	Testing & Consultancy Charges-MBA Dept	1,26,628			
"	Student Innovation Project Expenses	31,644			
"	Cartridge refilling Charges	85,454			
"	ERP Software Expenses	80,240			
"	Induction Programme Expenses	1,47,778			
"	Garden Maintenance	23,42,938			
"	Security Charges	69,59,004			
"	Student Farewell Expenses	4,68,411			
"	Kannada Rajyostava Expenses	30,000			
"	NSS Activity Expenses	79,903			
"	Purchase of Apron	1,43,000			
"	Sponsorship to VTU	3,00,000			
"	JNANAM Project Contribution	25,00,000			
"	BBMP Beterment charges	82,99,070			
"	BWSSB Cauvery Water Connection Charges	43,44,713			
"	CFO Certificate from KSPCB	5,83,000			
"	SSL Certificate Expenses	3,363			
"	Freshers Day Programme	2,60,838			
"	Purchase of Uniform	2,18,700			
"	Building Tax	19,31,404			
"	Insurance-Vehicle	1,06,847			
"	Audit Fee	2,16,970			
"	Vehicle Maintenance charges	10,38,169			
"	Software renewal charges	6,96,657			
"	Postage Telegraph and Courier	41,509			
"	Advertisement charges	4,25,000			
"	Ayudha Pooja Expenses	59,621			
"	Patent Filing Charges	86,900			
"	Purchase of JSS MVP calender	1,88,180			
"	Jayanthi Celebration Expenses	33,682			
"	Bank charges	2,43,485			
"	Student Project Expenses	1,01,547			
"	NAAC Expenses	2,25,556			
"	NBA Accreditation Expenses	26,627			
"	Physics Lab renovation Expenses	3,58,975			
"	Signage Boards	28,692			
"	PTM Expenses for 1st year Students	21,180			
"	Skill Lab Activities	10,000			
"	Teachers Day Flag	64,955			
"	Web Site development fee	19,101			
"	Womens day Programme	25,701			
"	Miscellaneous payemnts	2,05,346			
"	Professional Tax Annual Fee	1,700			
"	Excess Amount Contributed to VGST Project	3,93,112			
"	Depreciation	2,13,49,919			
"	Excess of Income over Expenditure	22,85,81,741			
		58,59,89,678			58,59,89,678

Vide my Report of even date

Shivoprasad

T P Shivoprasad
Chartered Accountant
Place: Bengaluru
Date: 03rd Aug 2023
UDIN: 23206542BGSALC4308



10/8/23
Accounts Officer
JSS ATE
Bengaluru - 60
Date:

HRM
Director
JSS MVP
Mysore
Date:

BB
Principal
JSS ATE
Bengaluru - 60
Date:

4.8.23

J.S.S. ACADEMY OF TECHNICAL EDUCATION
JSS CAMPUS, UTTARAHALLI - KENGERI MAIN ROAD, BANGALORE - 560 060
BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	SCH	AMOUNT	ASSETS	SCH	AMOUNT
CAPITAL FUND			FIXED ASSETS	VI	31,14,22,377
Opening Balance		71,63,84,783			
Add: Excess of Income over Expenditure		22,85,81,741			
		94,49,66,523			
RESTRICTED/UNRESTRICTED FUNDS					
DST Project Fund	I	22,75,142	Deposits with Parties	VII	21,85,990
Alumni Association Fund	II	24,56,496			
Scholarship Fund	III	55,02,529			
			CURRENT ASSETS, LOANS AND ADVANCES		
Other Advances Payable	V	7,20,62,207	Amount Receivable in cash or kind	VIII	13,96,66,328
Rent Received - Paid to Management		8,295	Amount Receivable from JSS MVP	IX	51,39,07,986
			Other Advances	X	12,46,032
LOANS			Cash at Bank	XI	5,88,33,322
Loan from Corporation Bank - II Phase	IV	-	Cash in Hand		9,157
		1,02,72,71,191			1,02,72,71,191

Notes to Accounts

Vide my Report of even date

Shivaprasad

T P Shivaprasad
Chartered Accountant
Place: Bengaluru
Chartered Accountant
Date: 03rd Aug 2023
UDIN: 23206542BGSALC4308



kap
4/8/23

Accounts Officer
JSS ATE
Bengaluru - 60

HRM12
Director
JSS MVP
Mysore

Bh
4.8.23
Principal
JSS ATE
Bengaluru - 60

Schedule-I

DST /AICTE/VGST PROJECT

VGST Project - Dr. Aravinda		
Opening Balance	29,960	
Add: Received during the year	9,96,030	
Less: Spent during the year	-	
Balance as on 31.03.2023		10,25,990
MODROB Project-Mech Dept		
Opening Balance	(2,16,947)	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2023		(2,16,947)
VGST Project -Dr.Mahesh		
Opening Balance	9,15,377	
Add: College Contribution to Project	3,83,112	
Less: Spent during the year	12,98,489	
Balance as on 31.03.2023		-
VGST Project -Mallkarjun Swamy. S (E&C Dept)		
Opening Balance	913	
Add: Received during the year	14,65,186	
Less: Spent during the year	-	
Balance as on 31.03.2023		14,66,099
VGST Project-Naidiia Sadashiv (CSE Dept)		
Opening Balance	(10,000)	
Add: Received during the year	-	
Less: Treated as Expenses	10,000	
Balance as on 31.03.2023		-
Grand Total Balance as on 31.03.2023		22,75,142

Schedule - II

Alumni Association Fund

Opening Balance	26,17,146
Add: Receipts during the year	-
	26,17,146
Less: Amount Spent during the year	1,60,650
Balance as on 31.03.2023	24,56,496

Schedule - III

Scholarship Fund

Opening Balance	64,91,867
Add: Received during the year	21,35,043
	86,26,910
Less: Disbursed during the year	31,24,382
Balance as on 31.03.2023	55,02,529

Schedule - IV

Loan from Corporation Bank

Opening Balance	3,77,59,850
Add: Addition during the year	-
	3,77,59,850
Less: Repaid during the year	(3,77,59,850)
Balance as on 31.03.2023	-

Schedule - V

Other Advances Payable

Advance from Boys & Girls Hostel

Opening Balance	6,50,84,000
Add: Received during the year	-
Less: Paid during the year	-
Closing Balance as on 31.03.2023	6,50,84,000

Advance from Boys Hostel & Girls -Mess a/c

Opening Balance	28,00,000
Add: Received during the year	-
Less: Paid during the year	-
Closing Balance as on 31.03.2023	28,00,000



Advance from College Mgmt A/c		
Opening Balance	9,00,000	
Add: Received during the year	-	
Less: Paid during the year	-	
Closing Balance as on 31.03.2023	-	9,00,000
DST STEP Training Programme		
Opening Balance	1,86,905	
Add: Received during the year	1,72,000	
Less: Spent during the year	1,90,000	
Balance as on 31.03.2023		1,68,905
Grant From AICTE - Mech Dept		
Opening Balance	(17,623)	
Add: Received during the year	-	
Less: Spent during the year & Closure Project treaded as Revenue	1,38,837	
Balance as on 31.03.2023		(1,56,460)
DST 4th Review Meeting		
Opening Balance	(53,992)	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2023		(53,992)
KCTU Project -Dr.M.V Latte & Dr.Dayanand		
Opening Balance	(21,850)	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2023		(21,850)
MGNREGA Grant -Civil Dept		
Opening Balance	7,48,173	
Add: Received during the year	-	
Less: Spent during the year & Closure Project treaded as Revenue	7,48,173	
Balance as on 31.03.2023		-
MODROB Project -IEM Dept		
Opening Balance	(96,915)	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2023		(96,915)
Project Amount -Step		
Opening Balance	99,507	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2023		99,507
DST Project (Dr.D.R. Swamy, IEM Dept)		
Opening Balance	15,08,068	
Add: Received during the year	-	
Less: Closure Project treaded as Revenue	15,08,068	
Balance as on 31.03.2023		-
Rent Deposit Canteen		
Opening Balance	57,410	
Add: Received during the year	50,000	
Less: Paid during the year	-	
Balance as on 31.03.2023		1,07,410
EMD Deposit		
Opening Balance	16,04,320	
Received During The Year	17,820	
Balance as on 31.03.2023		16,22,140
RD Payable		
Opening Balance	3,68,315	
Add-Received During The Year	-	
Less- Treated as Salary Expenses	3,68,315	
Closing Balance as on 31.03.2023		-
Students Loan Payable		
Opening Balance	6,12,526	
Received During The Year	13,11,919	
Paid During The Year	17,96,369	
Closing Balance as on 31.03.2023		1,28,076



Gratuity Payable to Staff		
Opening Balance	1,59,568	
Received During The Year	1,17,43,842	
Paid During The Year	1,12,26,958	
Closing Balance as on 31.03.2023		6,76,452
Rent Deposit - ATM		12,000
Rent Deposit - Coffee Stall		15,000
GST of Jewellery Department		18,684
Amount Received From University Treasury		1,80,050
KSCST Project-EC Dept (Mahohar B S)		3,79,200
KSTEPS Project EC Dept		2,00,000
Closing Balance as on 31.03.2023		7,20,62,207

Schedule - IX

Receivable from JSSMVP

Opening Balance	29,89,07,986
Less: Received during the year	-
	29,89,07,986
Add: Paid during the year	21,50,00,000
Balance as on 31.03.2023	51,39,07,986

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
Security Deposit for MCA Course		15,00,000
Balance as on 31.03.2023		21,85,990



Schedule - VIII

Amount Receivable in cash or kind	Opening Balance	Advanced During the year	Sub Total	Advance Settled	Closing Balance
Adv-Administrative Officer		1,85,500	1,85,500	1,85,500	-
Adv-AIML		13,250	13,250	13,250	-
Advance-Dean (Student Welfare)		18,650	18,650	18,650	-
Adv-B.P.Shivakumar(Maintenance)		5,75,613	5,75,613	5,75,613	-
Adv-B P Shivakumar (Verve)		2,55,000	2,55,000	2,55,000	-
Adv-Chemistry Dept		1,04,405	1,04,405	1,04,405	-
Adv-Civil Dept		1,96,500	1,96,500	58,500	1,38,000
Adv-CSE Dept. >		1,83,850	1,83,850	1,83,850	-
Adv-D.R. Swamy		81,662	81,662	81,662	-
Adv-EC DEP		2,99,965	2,99,965	2,99,965	-
Adv-Exam Section	5,000	18,000	23,000	23,000	-
Adv-Gangadharaswamy		55,517	55,517	55,517	-
Adv-IEM		10,000	10,000	10,000	-
Adv-ISE Dept		2,83,708	2,83,708	2,83,708	-
Adv-IT Dept		1,52,469	1,52,469	1,52,469	-
Adv-K.M.Lokesh		3,30,000	3,30,000	3,30,000	-
Adv-Library,		17,000	17,000	17,000	-
Adv-Maths Dept.		57,176	57,176	57,176	-
ADV-MBA		1,03,147	1,03,147	1,03,147	-
Adv-Mechanical Dept		1,86,198	1,86,198	1,86,198	-
Adv-Nethravathi (Principal)		18,000	18,000	18,000	-
Adv-NSS A/C - Girish N		14,000	14,000	14,000	-
Adv -Physics Dept		1,56,035	1,56,035	1,56,035	-
Adv-Placement & Training		2,50,000	2,50,000	2,50,000	-
Adv-Robotics & Automation		12,000	12,000	12,000	-
Adv- Sports (Praveen Kumar UB)		1,33,780	1,33,780	1,03,780	30,000
Salary Advance		30,000	30,000	30,000	-
Advance to Dharwad Institution	61,72,000	3,02,000	64,74,000	25,00,000	39,74,000
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-JSEFPL	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	(20,77,050)		(20,77,050)	-	(20,77,050)
JSS Education Foundation	1,00,00,000		1,00,00,000	-	1,00,00,000
Advance to Jewellery Design Technology	1,32,97,199	16,57,719	1,49,54,918	39,000	1,49,15,918
Balance as on 31.03.2023	14,00,82,609	57,01,144	14,57,83,753	61,17,425	13,96,66,328

Schedule - X

Other Advances

JSS Boys Hostel	6,85,350
Advance to H P Services	50,000
Alumni Assocaion Fund Society (Transferred to Society)	5,10,682
Balance as on 31.03.2023	12,46,032

Schedule - XI

Cash at Bank:

Corporation Bank Misc A/c No.18010	4,95,803
Corporation Bank Alumni A/c No.18240	-
Corporation Bank Imprest A/c - 18001	6,62,661
Corporation Bank Joint A/c - 18000	3,81,78,165
Corporation Bank University A/c - 18002	59,26,180
Corporation Bank Misc A/c No.18014	59,03,187
Corporation Bank Mysore - 01/022070	1,29,404
Corporation Bank Scholarship A/c-36674	56,36,561
Corporation Bank Student Edu loan-36675	5,00,898
Corporation Bank VGST-CISE-5201010252027737	2,271
Corporation Bank VGST-CISE (E&C)-520101268287446	10,56,435
Internet Bank Account-520101062475394	87,022
VTU Project A/c-007422010000348	2,54,734
Balance as on 31.03.2023	5,88,33,322



J.S.S. ACADEMY OF TECHNICAL EDUCATION

Schedule - VI

DETAILS OF FIXED ASSETS

PARTICULARS	Block of Assets	RATE OF DEPRECIATION	WDV AS ON 01.04.2022	ADDITIONS		DELETIONS	TOTAL	DEPRECIATION	WDV AS ON 31.03.2023
				>180 DAYS	< 180 DAYS				
Building/ Basket Ball & Tennis Ball Court	Building	5%	4,85,42,512	-	-	-	4,85,42,512	24,27,126	4,61,15,386
New Building Phase II	Building	5%	12,77,11,757	-	-	-	12,77,11,757	63,85,588	12,13,26,169
New Building Phase III	Building	5%	5,26,17,806	-	-	-	5,26,17,806	26,30,890	4,99,86,916
Construction of Girls Hostel	Building	5%	8,32,80,042	-	-	-	8,32,80,042	41,64,002	7,91,16,040
Construction of Cricket Ground Store Room	Building	5%	2,66,965	-	-	-	2,66,965	13,348	2,53,617
Furniture and Fixtures	Furniture and Fixtures	25%	24,79,057	51,685	8,62,712	-	33,93,454	7,40,525	26,52,929
Lab Equipments	Scientific Equipments	40%	11,72,523	-	2,50,904	-	14,23,427	5,19,190	9,04,237
Computer System & Software, UPS & Web Camera	Computers	40%	34,92,782	3,41,256	19,16,760	-	57,50,798	19,16,967	38,33,831
Network Restructure	Plant & Machinery	20%	32,49,587	-	-	-	32,49,587	6,49,917	25,99,670
Land Conversion	NA	0%	5,84,710	-	-	-	5,84,710	-	5,84,710
Printer	Computers	40%	23,683	83,330	84,016	-	1,91,029	59,608	1,31,421
Library Books	Library Books	50%	5,12,381	82,369	3,60,534	-	9,55,284	3,87,509	5,67,775
Toyota Qualis	Car, Scooters Etc	25%	3,547	-	-	-	3,547	887	2,660
Office Equipments	Plant & Machinery	20%	9,42,080	-	-	-	9,42,080	1,88,416	7,53,664
Indica VISTA	Car, Scooters Etc	25%	12,037	-	-	-	12,037	3,009	9,028
Sumo Gold Vehicle	Car, Scooters Etc	25%	47,207	-	-	-	47,207	11,802	35,405
Water Filter at Canteen	Plant & Machinery	20%	198	-	-	-	198	40	158
MINI BUS	Buses, Vans & Etc	25%	1,79,070	-	-	-	1,79,070	44,768	1,34,302
Innova Car	Car, Scooters Etc	25%	2,70,983	-	-	-	2,70,983	67,746	2,03,237
Projector - LCD	Computers	40%	8,12,839	-	-	-	8,12,839	3,25,136	4,87,703
Sports Equipments	Sports Equipments	50%	6,178	-	-	-	6,178	3,089	3,089
Honda Activa	Car, Scooters Etc	25%	32,865	-	-	-	32,865	8,216	24,649
Bolero - Vehicle	Car, Scooters Etc	25%	4,41,464	-	-	-	4,41,464	1,10,366	3,31,098
Borewell	Plant & Machinery	40%	93,362	69,050	-	-	1,62,412	64,965	97,447
STP Plant Renovation	Plant & Machinery	40%	12,40,000	-	49,885	-	12,89,885	5,05,977	7,83,908
RO Plant	Plant & Machinery	40%	-	-	6,04,160	-	6,04,160	1,20,832	4,83,328
Total			32,80,15,635	6,27,690	41,28,971	-	33,27,72,296	2,13,49,919	31,14,22,377

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

