

T. P. Shiva Prasad

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

Chartered Accountant

T-7, 3rd Floor,
Lakshmi Complex,
No. 40, K. R. Road (Fort)
Bangalore - 560 002.
Tel : 26701670, 41324200

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 2021 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 2021.
 - (i) In the case of the Balance Sheet, of the State of Affairs of the J S S Academy as at 31st March 2021.
 - (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:

T. P. Shivaprasad

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



J.S.S. ACADEMY OF TECHNICAL EDUCATION




YEAR : 2020-2021

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 TDS Not Deducted on the payment made for Rs. 180,000/- to Keerthi Shekar
- 8 As per the Mangement letter dated Employees who are appointed after 1st Oct 2019 and Whos Salary more than 15000/- (Basic Salary+ DA) per Month, However declaraction from Emplouees has not been taken for non Deduction of EPF.


Shivaprasad TP
Chartered Accountant
Place: Bangalore
Date :


Accounts Officer
JSS ATE


Director
JSS MVP

Principal
JSS ATE

JSS ACADEMY OF TECHNICAL EDUCATION,

JSS Campus, Utharahally-Kengeri Main Road, Bangalore-60
 Receipt & Payment A/c for the period 01.04.20 to 31.03.21

	Receipt	Amount	Amount	Payment	Amount	Amount
To Opening Balance				By Salary and Wages		23,53,95,922
Cash In Hand		11,996		By Registration & Other Fee:		
Cash at Bank :				VTU Fee - Academic, admission	88,38,628	
Corporation Bank Misc A/c No.18010		8,20,171		Membership and Subscriptions	18,880	
Corporation Bank Alumni A/c No.18240		9,79,322		Come d k & k Mat Subscription Fee	35,000	
Corporation Bank Imprest A/c - 18001		3,95,784		Subscription- Library	2,22,117	
Corporation Bank Joint A/c - 18000		38,83,014		Exam Fees & Others - University	78,94,090	1,70,08,715
Corporation Bank University A/c - 18002		11,41,223		By Other Expenses		
Corporation Bank Misc A/c No.18014		15,56,040		Interest Expenses	44,29,284	
Corporation Bank Mysore - 01/022070		1,18,750		Transportation to contractor	5,08,793	
Corporation Bank Scholarship A/c-36674		87,83,572		Transportation and Conveyance	33,749	
Corporation Bank VGST-CISE-520101252027737		11,36,649		College Contingency	5,71,658	
Corporation Bank Student Edu loan-36675		2,87,209	1,91,13,729	Consumables - Department	1,89,970	
				Staff Training/ Seminars/ Workshop	1,02,447	
To Fees Collected				Jayanthi Celebration Expenses	23,181	
Admission and Tuition Fee		31,60,11,790		Communication Expenses	17,75,593	
Bus Fees and Travelling Charges Collected		1,72,833		Electricity Charges	42,77,341	
Fine - Attendance, exam & Library etc		2,874		Repairs and Maintenance	7,88,852	
Exam Fees and Others - University		77,61,910	32,39,49,407	Contribution to Jayanthi,Jathra ,Founders day & Prasada		
				Magazine, Clip Badge	40,24,579	
Other Income		9,51,376		Sports Expenses	2,25,652	
Bank Interest Received		18,375		Culture Expenses (Verve)	1,35,000	
Certificate and halltickets		5,200		Hospitality Expenses	1,55,257	
Course Completion Certificate		7,456		Printing & Stationary	3,15,153	
Miscellaneous Receipt		2,39,160		Staff Welfare Expenses-Gratuity	2,18,36,070	
Sale of Scrap Materials		1,00,757		Remuneration - Practical Exam	6,34,674	
Testing & Consultancy Charges-Civil Dept		1,41,600		House Keeping	16,85,649	
Testing & Consultancy Charges-ISE Dept		25,016		Purchase of House Keeping Materials	1,60,561	
Testing & Consultancy Charges-Mech Dept		5,000		Testing & Consultancy Charges-Civil Dept	72,000	
Testing & Consultancy Charges-E&C Dept		1,29,837		Testing & Consultancy Charges-ISE Dept	69,600	
Testing & Consultancy Charges-IEM Dept		1,42,100		Testing & Consultancy Charges-Mech Dept	3,816	
Rent-Cricket Ground		8,85,000		Rent Received Paid to Management	762	
Placement Voluntary Contribution		18,207		Testing & Consultancy Charges-E&C Dept	20,892	
Printing & Stationery (Blue Books)		5,500		Student Innovation Project Expenses	45,059	
T C Fees		5,71,996		Cartridge refilling Charges	1,51,343	
Remuneration - Practical Exam (VTU)		1,18,534		ERP Software Expenses	21,063	
VTU-Stationery A/c		9,342		Induction Programme Expenses	11,04,586	
GST Amount received from AJDTC					18,000	

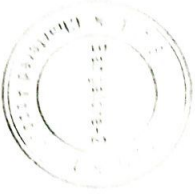
✓


Rates and Taxes	5,213		Garden Maintenance	18,50,853	
Comedk & Other Exam Conducted	61,958		Security Charges	46,29,080	
To Amount Received from JSSMVP	10,35,00,000		Purchase of Apron	1,48,750	
To Alumni Association Fund Receipts	23,000		Purchase of Uniform	1,96,830	
To Scholarship Amount Received	69,93,412		Professional Charges	29,240	
To Students Bank Loan Received	48,05,080		Building Tax	17,75,395	
To Canteen Deposit Received	50,000		Insurance-Vehicle	1,05,417	
To Advance Received from Centre for Mgmt Studies	75,000		Website Development Fee	59,621	
To Advances from Boys Hostel	2,55,000		Audit Fee	1,06,200	
To Advances from Girls Hostel	78,244		Vehicle Maintenance charges	7,08,447	
To Advances from Boys Hostel Mess A/c	22,00,000		Software renewal charges	8,25,959	
To Advances from Girls Hostel Mess A/c	16,00,000		Postage Telegraph and Courier	24,104	
To Advances recovered from Staff	20,50,900		Advertisement charges	66,150	
To DST Project 4th Review Meeting	3,50,000		Ayudha Pooja Expenses	53,036	
To Staff Phd Remuneration from VTU	22,143		Bank charges	3,317	
To JSSMVP Dharmika Datti amount received	9,000		Miscellaneous payemnts	60,525	
To Gratuity Amount received	22,20,302		TDS-Contractors	-	
To Grant from AICTE-Mech Dept	2,00,000		By Students Bank Loan Payment	48,52,490	5,40,23,508
To MGNREGA Grant-Civil Dept	5,41,677		Scholarship Fund	93,72,305	
To MODROB Grant-IEM Dept	3,13,725		Repayment of RD-PMS	11,480	
To VGST Project-Mallikarjunswamy S (E&C Dept)	15,00,000		DST Project-(Dr D R Swamy IEM Dept)	1,62,668	
To VGST Project-Naidila Sadashiv (CSE Dept)	5,00,000	12,72,87,483	MGNREGA Grant-Civil Dept Expenses	7,66,121	
			MODROB Project-Mech Dept Expenses	10,99,347	
			TEQUIP Project from VTU-E&C Dept	1,50,000	
			VGST Project-Dr Aravind (E&C Dept)	9,65,149	
			VGST Project-Dr Mahesh (Chemistry Dept)	10,73,170	
			VGST Project-Naidila Sadashiv (CSE Dept)	5,10,000	
			DST Project 4th Review Meeting Expenses	3,63,303	1,93,26,033
			By Capital Expenses:		
			Construction of Cricket Ground Store Room	2,80,177	
			Purchase of CCTV & Camera	4,16,642	
			Lab Equipments	2,63,453	
			Building Construction of Basket Ball court & Tennis	78,324	
			Libraray Books	81,629	11,20,225
			Repayment of Loan III Phase	1,25,00,000	
			Advances to Staff	11,13,100	
			Advance Paid to Dharwad Institution	35,27,000	
			Advance Paid to JSS-AJDTC	30,96,019	
			Repayment of Girls Hostel Mess A/c advance Amount	10,00,000	
			JSS MVP	7,50,00,000	

✓


vide my Report of even date			47,37,92,245	Gratuity paid to Staff Repayment of Canteen Deposit Amount Electricity Deposit Closing Balance: Cash-in-hand <u>Cash at Bank:</u> 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 (E&C)-520101268287446	27,88,071 42,590 1,03,300 4,774 14,31,271 10,09,475 6,86,546 3,58,43,093 11,34,767 4,00,343 1,22,153 67,32,366 2,59,411 84,761 38,803	9,91,70,080 4,77,47,763
				47,37,92,245	47,37,92,245	


 Srivardad TP
 Chartered Accountant
 Place: Bengaluru
 Date:




 Accounts Officer
 JSS ATE
 Bengaluru - 60
 Date:


 Director
 JSS MVP
 Mysore
 Date:


 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 01.04.2020 TO 31.03.2021

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Salary and Wages	23,53,95,922	By	Admission and Tuition Fee	31,60,11,790
"	Exam Fees & Others - University	4,21,474	"	Certificate and Halltickets	18,375
"	Student Innovation Project	1,01,343	"	Fine - Attendance, exam & Library	2,874
"	Interest Expenses	44,29,284	"	Interest Income	9,51,376
"	Transportation and Conveyance	33,749	"	Other Income	2,51,816
"	Bus Fees and Travelling Charges Collected	3,35,960	"	Comedk & Other Exam Conducted	61,958
"	College Contingency & Consumables	8,84,075	"	Consultancy Charges -ISE Dept	72,000
"	Communication Expenses	17,75,593	"	Consultancy Charges -Mech Dept	21,200
"	Electricity Charges	42,77,341	"	Consultancy Charges -E &CE Dept	4,238
"	Subscription- Library	2,22,117	"	Consultancy Charges -Civil Dept	28,757
"	Repairs and Maintenance	7,88,852	"	Cricket Ground Rent	1,42,100
"	Sports & Culture Expenses	3,60,652	"	Exam Fee University	2,89,294
"	Printing & Stationary	3,15,153	"	JSS Dharmika Datti	9,000
"	Ayudha Pooja Expenses	53,036	"	Placement Voluntary Contribution	8,85,000
"	Uniform Expenses	1,96,830	"	Printing & Stationery (Blue Books)	18,207
"	Purchase of Apron	1,48,750	"	Staff Phd Remuneration	22,143
"	Staff Training/ Seminars/ Workshop	2,19,91,327	"	TC Fees	5,500
"	Property Tax	17,75,395	"	Testing & Consultancy Charges	84,778
"	House Keeping	16,85,649	"	VTU-Stationery A/c	1,18,534
"	Garden Maintenance	18,50,853	"	Rates & Taxes	5,213
"	Security Charges	46,29,080			
"	Remuneration-Practical Exam	62,678			
"	Professional Charges & Audit Fees	29,240			
"	Postage Telegraph and Courier	24,104			
"	Bank charges	3,317			
"	ERP Software Expenditure	11,04,586			
"	Induction Programme Expenses	18,000			
"	Website Development Fees	59,621			
"	Purchase of House Keeping Materials	1,60,561			
"	Vehicle Maintenance charges	7,08,447			
"	Miscellaneous Expenses	46,820			
"	Other Expenses	1,19,905			
"	Registration & Other Fee	88,92,508			
"	Food Expenses	23,181			
"	Paid to Management	40,24,579			
"	Catridge Refilling Charges	21,063			
"	Insurance Charges- Vehicle	1,05,417			
"	Ms Office Software - Renewal	8,25,959			
"	Advertisement Charges	66,150			
"	Depreciation	2,65,09,428			
"	Excess of Income over Expenditure	(54,73,846)			
		31,90,04,152			31,90,04,152

Vide my Report of even date

Shivaprasad

Shivaprasad TP
Chartered Accountant
Place: Bengaluru
Date:



KCM
Accounts Officer
JSS ATE
Bengaluru - 60
Date:

HANM
Director
JSS MVP
Mysore
Date:

N. alr
Principal
JSS ATE
Bengaluru - 60
Date:

J.S.S. ACADEMY OF TECHNICAL EDUCATION
 JSS CAMPUS, UTTARAHALLI - KENGERI MAIN ROAD, BANGALORE - 560 060
 BALANCE SHEET AS AT 31ST MARCH 2021

LIABILITIES	SCH	AMOUNT	ASSETS	SCH	AMOUNT
CAPITAL FUND Opening Balance Add: Excess of Income over Expenditure		60,43,05,708	FIXED ASSETS	VI	34,84,84,025
		(54,73,846)	DEPOSITS		
		59,88,31,863	Advance to Jewellery Design Technology		1,19,50,650
RESTRICTED/UNRESTRICTED FUNDS					
DST Project Fund	I	12,79,785	Deposits with Parties	VII	6,85,990
Alumni Association Fund	II	27,55,010			
Scholarship Fund	III	64,85,716			
Other Advances Payable			CURRENT ASSETS, LOANS AND ADVANCES		
Rent Received - Paid to Management	V	6,65,21,993	Amount Receivable in cash or kind	VIII	12,52,10,410
		41,921	Amount Receivable from JSS MVP	VI	19,04,07,986
			Other Advances	IX	7,35,350
LOANS			Cash at Bank	X	4,77,42,989
Loan from Corporation Bank - II Phase	IV	5,04,61,193	Cash in Hand		4,774
			Accrued Interest		11,55,306
		<u>72,63,77,480</u>			<u>72,63,77,480</u>

Notes to Accounts

Vide my Report of even date

Shivaprasad
 Shivaprasad TP
 Chartered Accountant
 Place: Bengaluru
 Chartered Accountant
 Date:



KMNT
 Accounts Officer
 JSS ATE
 Bengaluru - 60

Director
 Director
 JSS MVP
 Mysore

Principal
 Principal
 JSS ATE
 Bengaluru - 60

Schedule-I

DST /AICTE/VGST PROJECT

VGST Project - Dr. Aravinda		
Opening Balance	9,95,109	
Add: Received during the year	-	
Less: Spent during the year	(9,65,149)	
Balance as on 31.03.2021		29,960
TEQUIP Project E&C Dept.		
Opening Balance	1,50,000	
Add: Received during the year	-	
Less: Spent during the year	(1,50,000)	
Balance as on 31.03.2021		-
MODROB Project-Mech Dept		
Opening Balance	8,82,400	
Add: Received during the year	-	
Less: Spent during the year	(10,99,347)	
Balance as on 31.03.2021		(2,16,947)
VGST Project -Dr.Mahesh		
Opening Balance	10,49,942	
Add: Received during the year	-	
Less: Spent during the year	(10,73,170)	
Balance as on 31.03.2021		(23,228)
VGST Project -Mailkarjun Swamy. S (E&C Dept)		
Opening Balance	-	
Add: Received during the year	15,00,000	
Less: Spent during the year	-	
Balance as on 31.03.2021		15,00,000
VGST Project-Naidila Sadashiv (CSE Dept)		
Opening Balance	-	
Add: Received during the year	5,00,000	
Less: Spent during the year	(5,10,000)	
Balance as on 31.03.2021		(10,000)
Grand Total Balance as on 31.03.2021		12,79,785

Schedule - II

Alumni Association Fund

Opening Balance	27,32,010
Add: Receipts during the year	23,000
	27,55,010
Less: Amount Spent during the year	-
Balance as on 31.03.2021	27,55,010

**Schedule - III
Scholarship Fund**

Opening Balance	88,64,609
Add: Received during the year	69,93,412
	1,58,58,021
Less: Disbursed during the year	(93,72,305)
Balance as on 31.03.2021	64,85,716

**Schedule - IV
Loan from Corporation Bank**

Opening Balance	6,22,71,897
Add: Addition during the year	-
Add: Interest - for March'21	6,89,296
	6,29,61,193
Less: Repaid during the year	(1,25,00,000)
Balance as on 31.03.2021	5,04,61,193

**Schedule - V
Other Advances Payable**

Advance from Boys & Girls Hostel		
Opening Balance	5,83,84,000	
Add: Received during the year	3,33,244	
Closing Balance as on 31.03.2021		5,87,17,244
Advance from Boys Hostel & Girls -Mess a/c		
Opening Balance	-	
Add: Received during the year	38,00,000	
Less: Paid during the year	(10,00,000)	
Closing Balance as on 31.03.2021		28,00,000
DST STEP Training Programme		
Opening Balance	6,48,000	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2021		6,48,000
Grant From AICTE - Mech Dept		
Opening Balance	-	
Add: Received during the year	2,00,000	
Less: Spent during the year	-	
Balance as on 31.03.2021		2,00,000
DST 4th Review Meeting		
Opening Balance	(40,689)	
Add: Received during the year	3,50,000	
Less: Spent during the year	(3,63,303)	
Balance as on 31.03.2021		(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 31.03.2021		(21,850)
MGNREGA Grant -Civil Dept		
Opening Balance	7,50,000	
Add: Received during the year	5,41,677	
Less: Spent during the year	(7,66,121)	
Balance as on 31.03.2021		5,25,556
MODROB Project -IEM Dept		
Opening Balance	-	
Add: Received during the year	3,13,725	
Less: Spent during the year	-	
Balance as on 31.03.2021		3,13,725
Project Amount -Step		
Opening Balance	99,507	
Add: Received during the year	-	
Less: Spent during the year	-	
Balance as on 31.03.2021		99,507
DST Project (Dr.D.R. Swamy, IEM Dept)		
Opening Balance	12,26,090	
Add: Received during the year		
Less: Spent during the year	(1,62,668)	
Balance as on 31.03.2021		10,63,422
Rent Deposit Canteen		
Opening Balance	50,000	
Add: Received during the year	50,000	
Less: Paid during the year	(42,590)	
Closing Balance as on 31.03.2021		57,410
EMD Deposit		
Opening Balance	16,04,320	
Recived During The Year	-	
Closing Balance as on 31.03.2021		16,04,320
RD Payable		
Opening Balance	3,79,795	
Recived During The Year	-	
Paid During The Year	(11,480)	
Closing Balance as on 31.03.2021		3,68,315
Students Loan Payable		
Opening Balance	1,75,485	
Recived During The Year	48,05,080	
Paid During The Year	(48,52,490)	
Closing Balance as on 31.03.2021		1,28,075

Gratuity Payable to Staff		
Opening Balance	5,94,346	
Recived During The Year	22,20,302	
Paid During The Year	(27,88,071)	
Closing Balance as on 31.03.2021		26,577
Rent Deposit - ATM		12,000
Rent Deposit - Coffee Stall		15,000
GST of Jewellery Department		18,684
Grand Total Closing Balance as on 31.03.2021		6,65,21,993

Schedule - VI

Receivable from JSSMVP

Opening Balance		21,89,07,986
Less: Received during the year		10,35,00,000
		11,54,07,986
Add: Paid during the year		7,50,00,000
Balance as on 31.03.2021		19,04,07,986

Schedule - VII

Deposits with Parties

Electricity Deposits	5,65,476	
Add: During the year	1,03,300	6,68,776
Gas Deposit		7,214
Library Deposit		10,000
Balance as on 31.03.2021		6,85,990

Schedule - IX

Other Advances

JSS Boys Hostel	6,85,350
Advance to H P Services	50,000
Balance as on 31.03.2021	7,35,350

Schedule - X

Cash at Bank:

Corporation Bank Misc A/c No.18010	14,31,271
Corporation Bank Alumni A/c No.18240	10,09,475
Corporation Bank Imprest A/c - 18001	6,86,546
Corporation Bank Joint A/c - 18000	3,58,43,093
Corporation Bank University A/c - 18002	11,34,767
Corporation Bank Misc A/c No.18014	4,00,343
Corporation Bank Mysore - 01/022070	1,22,153
Corporation Bank Scholarship A/c-36674	67,32,366
Corporation Bank Student Edu loan-36675	2,59,411
Corporation Bank VGST-CISE-5201010252027737	84,761
Corporation Bank VGST-CISE (E&C)-520101268287446	38,803
Balance as on 31.03.2021	4,77,42,989

Schedule - VIII

Amount Receivable in cash or kind	Opening Balance	Advanced During the year	Sub Total	Advance Settled	Closing Balance
Advance-Accounts Officer	20,000	1,14,500	1,34,500	1,34,500	-
Advance-Lokesh K M		96,000	96,000	96,000	-
Adv- B.P. Shivakumar (Main Engg)	63,000	3,73,850	4,36,850	4,36,850	-
Adv- Chemistry Dept		5,000	5,000	5,000	-
Advance-Center for Management Studies(AJDTIC)	75,000	-	75,000	75,000	-
Advance-Civil Dept	7,50,000	45,000	7,95,000	7,95,000	-
Advance-CSE Dept		14,800	14,800	14,800	-
Adv-D.R. Swamy	2,00,000	25,000	2,25,000	2,25,000	-
Advance-EC DEP		54,000	54,000	54,000	-
Adv-Exam Section		10,000	10,000	10,000	-
Adv-ISE Dept	2,500	5,000	7,500	7,500	-
Advance-IT Dept	2,000	16,000	18,000	18,000	-
Adv-Krishnaprasad(JSSATE-STEP)		2,00,000	2,00,000	-	2,00,000
Adv-Library		3,000	3,000	3,000	-
Adv-MBA		40,000	40,000	40,000	-
Adv-Mechanical Dept		45,000	45,000	45,000	-
Adv-Nataraju D		16,400	16,400	16,400	-
Adv-Physics Dept,		14,000	14,000	14,000	-
Adv-Placement & Training		15,000	15,000	15,000	-
Advance- Sports(Janardhan)	1,20,300	20,550	1,40,850	1,40,850	-
Advance to Dharwad Institution		35,27,000	35,27,000	-	35,27,000
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- JSSEFPI	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)		(12,02,050)		(12,02,050)
JSS Education Foundation	1,00,00,000		1,00,00,000		1,00,00,000
Balance as on 31.03.2021	12,27,16,210	46,40,100	12,73,56,310	21,45,900	12,52,10,410

J.S.S. ACADEMY OF TECHNICAL EDUCATION

Schedule - VI

DETAILS OF FIXED ASSETS

PARTICULARS	Block of Assets	RATE OF DEPRECIATION	WDV AS ON 01.04.2020	ADDITIONS		DELETIONS	TOTAL	DEPRECIATION	WDV AS ON 31.03.2021
				>180 DAYS	< 180 DAYS				
Building/ Basket Ball & Tennis Ball Court	Building	5%	5,37,08,393	78,324	-	-	5,37,86,717	26,89,336	5,10,97,381
New Building Phase II	Building	5%	14,15,08,872	-	-	-	14,15,08,872	70,75,444	13,44,33,428
New Building Phase III	Building	5%	5,83,02,278	-	-	-	5,83,02,278	29,15,114	5,53,87,164
Construction of Girls Hostel	Building	5%	9,22,77,055	-	-	-	9,22,77,055	46,13,853	8,76,63,202
Construction of Cricket Ground Store Room	Building	5%	-	2,80,177	-	-	2,80,177	14,009	2,66,168
Furniture and Fixtures	Furniture and Fixtures	25%	40,60,184	-	-	-	40,60,184	10,15,046	30,45,138
Lab Equipments	Scientific Equipments	40%	29,33,083	2,28,463	34,990	-	31,96,536	12,71,616	19,24,920
Computer System & Software, UPS & Web Camera	Computers	40%	88,11,998	4,16,642	-	-	92,28,640	36,91,456	55,37,184
Network Restructure	Plant & Machinery	20%	50,77,480	-	-	-	50,77,480	10,15,496	40,61,984
Land Conversion	Computers	0%	5,84,710	-	-	-	5,84,710	-	5,84,710
Printer	Computers	40%	23,899	-	-	-	23,899	9,560	14,339
Library Books	Library Books	50%	8,67,477	8,737	72,892	-	9,49,106	4,56,330	4,92,776
Toyota Qualis	Car,Scooters Etc	25%	6,306	-	-	-	6,306	1,577	4,729
Office Equipments	Plant & Machinery	20%	14,20,579	-	-	-	14,20,579	2,84,116	11,36,463
Indica VISTA	Car,Scooters Etc	25%	21,399	-	-	-	21,399	5,350	16,049
Sumo Gold Vehicle	Car,Scooters Etc	25%	83,924	-	-	-	83,924	20,981	62,943
Water Filter at Canteen	Plant & Machinery	20%	309	-	-	-	309	62	247
MINI BUS	Buses, Vans & Etc	25%	3,18,347	-	-	-	3,18,347	79,587	2,38,760
Innova Car	Car,Scooters Etc	25%	4,81,748	-	-	-	4,81,748	1,20,437	3,61,311
Projector - LCD	Computers	40%	22,57,885	-	-	-	22,57,885	9,03,154	13,54,731
Sports Equipments	Sports Equipments	50%	24,712	-	-	-	24,712	12,356	12,356
Honda Activa	Car,Scooters Etc	25%	58,427	-	-	-	58,427	14,607	43,820
Bolero - Vehicle	Car,Scooters Etc	25%	7,84,825	-	-	-	7,84,825	1,96,206	5,88,619
Borewell	Plant & Machinery	40%	2,59,338	-	-	-	2,59,338	1,03,735	1,55,603
Total			37,38,73,228	10,12,343	1,07,882	-	37,49,93,453	2,65,09,428	34,84,84,025

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