# 7. 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 2018 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 31<sup>st</sup> March 2018.
  - (i) In the case of the Balance Sheet, of the State of Affairs of the J S S Academy as at 31st March 2018.
  - (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 Chartered Accountant Membership No: 206542

Proprietor

JSS ACADEMY OF TECHNICAL EDUCATION,
JSS Campus, Uttarahally-Kengeri Main Road, Bangalore-60
Receipt & Payment A/c for the period 01.04.2017 to 31.03.2018

Receipt	Amount	Amount		Payment Salary and Wages	Amount 21,33,49,459.00	Amount 21,33,49,459.00
Opening Balance:		В	у :	Salary and Wages		
		B	y R	legistration & Other Fee:	-	
Cart la Hand	31,471.75			20 % (0.00)	61,74,030.00	
Cash In Hand Cash at Bank :		2		/TU Fee - Academic, admission	1,00,000.00	
Corporation Bank Misc A/c No.18010	19,48,699.44			ubscription - Library to VTU Membership and Subscriptions	2,82,407.00	
Corporation Bank Alumni A/c No.18240	4,41,871.50		IN.	Membership and Sabsempersons	45,000.00	
19001	26,22,206 62			Comed k & K Mat Subscription Fee		
Corporation Bank Imprest A/c - 18001 Corporation Bank Joint A/c - 18000	2.38.85.723.69			Affiliation Fee	3,03,000.00 1,295.00	
Corporation Bank Joint A/C - 18002	10.90.901.71		E	Exam Fee refund		
	29,87,030.00			Exam Fees, Certificate and Otheres - University	3,58,324.24	
Corporation Bank Misc A/c No.18014	1,06,656.00		li	NBA Accreditation Fee	11,11,628.44	83,75,684.68
Corporation Bank Mysore - 01/022070	51,91,041.00					
Corporation Bank Scholarship A/c-36674 Corporation Bank Student Edu loan-36675	1,11,012.00	3,84,16,613.71	Ву	Other Expenses:	1,79,58,847.00	
Corporation bank student Edd today soors				Interest Expenses	1,79,50,047.00	
Fees Collected:				Bus Fees and Travelling Charges Transportation and Conveyance	86,196.00	
Admission and Tuition Fee	32,11,47,174 88,016.00			College Contingency	36,98,683.00	
Bus Fees and Travelling Charges Collected	1,76,691.00			Consumabels - Departments	33,35,263.00	
Fine · Attendence, exam & Library etc Exam and registration Fees & Others -		32,18,68,841.40			66,280.00	
University	4,56,960.20	32,10,00,041.40		Indian Red cross society	7,92,827.00	
Officersory				Soft skill training programme Student Stationery Fund	13,34,831.00	
Other Income:	42.54.004.00			Communication Expenses	16,33,829.40	
Bank Interest Received	13,51,901.00				52,31,227.50	
at Contribution & Training	7,87,000.00			Electricity Charges	42,91,473.00	
Placement Contribution & Training Rent Received	4,10,600.00			Repairs and Maintenance	8,27,639.00	
Sale of Scrap materials	89,539.00			Hospitality Expenses	20,04,799.00	
Miscellanoeus Receipts	40,073.36			Sports & Culture Expenses Printing & Stationary	8,11,883.00	
TC Fees	3,200.00			Frincing a Stationary	51,830.00	
51	1,22,975.00			Teachers day Flag	31,030.00	
Testing & Consultancy Charges		29,62,932.36			39,59,948.00	
ComedK & Other Exam Conducted	1,57,644.00	29,02,732.30		Staff & Student Welfare Expenses	20,84,683.00	
Conteak a other example				House Keeping		
	3,03,500.00	H		Garden Mainteance	17,64,812.00	
Alumni Association Fund Receipts				Garden	46,99,098.00	
Scholarship Amount Received	2,02,48,970.00			Security Charges	3,79,080.00	
Students Loan Received	39,00,830.00			Purchase of Uniform	1,68,500.00	
Advances Received	42,67,523.00			Professional Charges Property Tax	18,18,351.00	
Apron sale	96,850.00			Insurance-Buliding	55,850.00	
Received from JSS-MVP	8,25,00,000.00 30,000.00			Insurance-Vehicle	1,12,997.00	
EMD account					9,28,988.00	
Remuneration - Practical Exam	3,68,634.00			Vehicle Maintenace charges	48,746.00	
o Advacnces From Inter Departements	1,35,00,000.00			Postage Telegraph and Courier	3,13,200.00	
VGST Project - B G Shivaleelavathi	2,00,000.00			Audit Fee Advertisement charges	2,000.00	
Project Amount - STEP	1,35,000.00			Ayudha Pooja Expenses	42,110.00	
TDS Contractors	6,43,631.00 4,72,066.00			Bank charges	12,910.17	
o Gratuity to staff	72,413.00			Miscellaneous payemnts	1,63,622.00 23,84,584.00	1
Other Income		12,67,39,417.00	)	Prasada Magazine	15,13,099.00	
				Signage Boards		
				Donation - Suttur Poor Fund Expense	5,15,881.00	
				Freshers Day	2,75,841.00	
				Incubation centre - STEP	10,61,098.00	
				er u.p. u.d la-vention France	65,465.00	
				Civil Building Inauguration Expense	5 07 047 00	
				Research & Development expense	5,97,217.00	
				Food Expense	35,150.00	
				FAREWELL(STDENTS)	1,56,765.00	
				Student Accident fee	12,73,000.00	6,65,58,60
			n	Sy Scholarship Fund	2,12,09,330.00	
			10	" Student Loan	37,87,930.00	
				" Gratuity to Staff	25,31,401.00	
				" Project Amount	85,000.00	
9				" TDS Contractors	6,45,744.00	
				" Alumini Association Fund - payment	1,41,883.00	0
				Atumini Association Fund - payment	19,560.0	
				" Renayment of RD-SP Veerabadrappa	19,300.0	
		k	1	<ul><li>Repayment of RD-SP Veerabadrappa</li><li>Payment to VGST Project - Dr Mahesh B</li></ul>	57,400.00	

Ву	Capital Expenses: Furniture and Fixtures III Phase Capital ·W/P land Conversion Charges Network Restructure CCTV & Cameras Office Equipments Purchase of Printers Lab Equipments UPS & Web camera Software LCD Projectors Libraray Books Building-Construction of Basket Ball court	4,66,357 00 1,82,95,199 00 5,84,710 00 83,51,986 00 16,46,866 00 59,785 00 87,470 00 4,80,707 00 58,371 00 8,03,251.00 3,66,488.00 7,98,831.00 90,368.00	3,20,90,389.00
	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	3,56,75,000.00 43,06,023.00 9,00,00.00.00 8,020.00 21,137.75 7,66,383.02 24,090.50 5,41,472.07 48,56,957.75 7,62,291.03 2,44,432.00 1,10,757.00 34,13,316.80 4,05,539.80	12,99,89,043.00
	Corporation Bank Student Edu loan-36675	.,,50,000.00	1,11,46,377.72
48,99,87,804.47			48,99,87,804.47

Vide my Report of even date

IVAPA

Bangalore-2

Shivaprasad T.P.
Chartered Accounting
Membership No : 200 Ared Accounting
Place: Bengaluru
Date:

Accounts Officer JSS ATE Bengaluru - 60

Director JSS MVP Mysore

Principal JSS ATE Bengaluru - 60

#### J.S.S. ACADEMY OF TECHNICAL EDUCATION JSS CAMPUS, UTTARAHALLI - KENGERI MAIN ROAD, BANGALORE - 560 060 INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2017 TO 31.03.2018

	EXPENDITURE	AMOUNT		INCOME	AMOUNT
To	Salary and Wages	21,33,49,459.00	Ву	Admission and Tuition Fee	32,11,91,174.20
	VTU Fee - Academic, admission	62,74,030.00	"	Bus Fees and Travelling Charges Collected	88,016.00
	Comed k & K Mat Subscription Fee	45,000.00		Fine - Attendence, exam & Library	1,76,691.00
	Membership & Subscription to library	2,82,407.00	"	Bank Interest Received	13,51,901.00
	Student Accident fee	12,73,000.00	"	Placement Contribution & Training	7,87,000.00
	Interest Expenses	1,55,84,967.00	"	Rent Received	4,10,600.00
	Exam Fees and Otheres - University	3,58,324.24	-	Sale of Scrap materials	89,539.00
	Transportation and Conveyance	86,196.00		Testing & Consultancy charges	1,22,975.00
**	College Contingency	36,98,683.00	0	Miscellanoeus Receipts	42,123.66
34	Consumabels - Departments	33,35,263.00	"	Comedk & Other Exam Conducted	1,57,644.00
**	Communication Expenses	16,33,829.40	"	Other Income	72,413.00
	Electricity Charges	52,31,227.50		Apron sale	96,850.00
	NBA Accreditation Fee	11,11,628.44		TC Fees	3,200.00
	Affiliation Fee	3,03,000.00		Remuneration - Practical Exam	3,68,634.00
	Exam Fee refund	1,295.00	10	Exam Fees & Others - University	4,56,960.20
	Repairs and Maintenance	42,91,473.00			
	Sports & Culture Expenses	20,04,799.00			
- ë	Printing & Stationary	8,11,883.00			
	Students Stationary Fund	13,34,831.00			
	Uniform Expenses	3,79,080.00			
	Staff & Student Welfare Expenses	43,92,554.00			in the second
,,,	Food Expense	35,150.00			
	House Keeping	20,84,683.00		P.	
	Garden Mainteance	17,64,812.00			
	Security Charges	46,99,098.00			
	Professional Charges & Audit Fees	1,68,500.00			
	Teachers day Flag	51,830.00			
	Postage Telegraph and Courier	48,746.00			2
	Bank charges	12,910.17			
	Building Taxes & Insurances	18,74,201.00			
	Vehicle -Insurance	1,12,997.00			
-	Soft Skill Training Programme	7,92,827.00			
	Indian Red cross society	66,280.00			
	Research & Development expense	5,97,217.00			
	Advertisement charges	2,000.00			W
	Pooja Expenses	42,110.00			
	Vehicle Maintenace charges	9,28,988.00			
-	Misc Payments	1,61,122.00			
2.00	Hospitality Expenses	8,29,752.00			
	Prasada Magazine	23,84,584.00			
	Signage Boards	15,13,099.00			=
	Incubation centre - STEP	10,61,098.00			
	Civil Building Inauguration Expense	65,465.00			
	Donation - Suttur Poor Fund Expense	5,15,881.00	1		**
	Other Expenses	3,13,200.00			
-11	Depreciation	3,07,12,273.00			
	Excess of Income over Expenditure	87,93,968.31			
19		32,54,15,721.06			32,54,15,721.06

Vide my Report of even date

SHIVAPA

Bangalore-2

Shivaprasad T.P.

Chartered Accountant Membership No : 2065 2 Acco

Place: Bengaluru

Date:

Accounts Officer JSS ATE Bengaluru - 60

Director JSS MVP

Mysore

Principal JSS ATE

Bengaluru - 60

### J.S.S. ACADEMY OF TECHNICAL EDUCATION JSS CAMPUS, UTTARAHALLI - KENGERI MAIN ROAD, BANGALORE - 560 060 INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2017 TO 31.03.2018

	EXPENDITURE  Salary and Wages  VTU Fee - Academic, admission  Comed k & K Mat Subscription Fee	21,33,49,459.00	Ву	Admission and Tuition Fee	32,11,91,174.20
	VTU Fee - Academic, admission	(2.74.020.00			
		62,74,030.00	"	Bus Fees and Travelling Charges Collected	88,016.00
		45,000.00	"	Fine - Attendence, exam & Library	1,76,691.00
	Membership & Subscription to library	2,82,407.00	311	Bank Interest Received	13,51,901.00
"	Student Accident fee	12,73,000.00	"	Placement Contribution & Training	7,87,000.00
- 1	Interest Expenses	1,55,84,967.00		Rent Received	4,10,600.00
	Exam Fees and Otheres - University	3,58,324.24		Sale of Scrap materials	89,539.00
	Transportation and Conveyance	86,196.00		Testing & Consultancy charges	1,22,975.00
- 1	College Contingency	36,98,683.00		Miscellanoeus Receipts	42,123.66
- 1	Consumabels - Departments	33,35,263.00		Comedk & Other Exam Conducted	1,57,644.00
- 1	Communication Expenses	16,33,829.40	"	Other Income	72,413.00
	Electricity Charges	52,31,227.50		Apron sale	96,850.00
-	NBA Accreditation Fee	11,11,628.44		TC Fees	3,200.00
- 1	Affiliation Fee	3,03,000.00		Remuneration - Practical Exam	3,68,634.00
- 1	Exam Fee refund	1,295.00		Exam Fees & Others - University	4,56,960.20
- 1	Repairs and Maintenance	42,91,473.00			
	Sports & Culture Expenses	20,04,799.00			
1	Printing & Stationary	8,11,883.00			
- 1	Students Stationary Fund	13,34,831.00			
	Uniform Expenses	3,79,080.00			
- 1	Staff & Student Welfare Expenses	43,92,554.00			7
- 1	Food Expense	35,150.00			
- 1	House Keeping	20,84,683.00		2	
	Garden Mainteance	17,64,812.00			
- 1	Security Charges	46,99,098.00			
- 1	Professional Charges & Audit Fees	1,68,500.00			
- 1	Teachers day Flag	51,830.00			
- 1		48,746.00		20	9
- 1	Postage Telegraph and Courier	12,910.17			
- 1	Bank charges	18,74,201.00			79
	Building Taxes & Insurances	1,12,997.00			
	Vehicle -Insurance	7,92,827.00	1		
	Soft Skill Training Programme	66,280.00			
	Indian Red cross society	5,97,217.00			
	Research & Development expense	2,000.00			
	Advertisement charges	42,110.00			
	Pooja Expenses	9,28,988.00			
	Vehicle Maintenace charges	1,61,122.00			
	Misc Payments	8,29,752.00			
	Hospitality Expenses				
"	Prasada Magazine	23,84,584.00 15,13,099.00			
	Signage Boards				
	Incubation centre - STEP	10,61,098.00	1		
	Civil Building Inauguration Expense	65,465.00 5,15,881.00			
	Donation - Suttur Poor Fund Expense				
	Other Expenses	3,13,200.00	1		
ATT .	Depreciation	3,07,12,273.00			
	Excess of Income over Expenditure	87,93,968.31			
		32,54,15,721.06			32,54,15,721.06

Vide my Report of even date

Shivaprasad T.P.

Chartered Accountant

Membership No : 2065 2 Acco

SHIVAPA

Bangalore-2

Place: Bengaluru Date:

Accounts Officer JSS ATE Bengaluru - 60

Director JSS MVP

Mysore

Principal JSS ATE

Bengaluru - 60

# JSS CAMPUS, UTTARAHALLI - KENGERI MAIN ROAD, BANGALORE - 560 060 J.S.S. ACADEMY OF TECHNICAL EDUČA ſION BALANCE SHEET AS AT 31ST MARCH 2018

I IARII ITIES	SCH	AMOUNT	ASSETS	SCH	AMOUNT
CADITAL FILIND			FIXED ASSETS	=	40,90,54,568.01
Opening Balance		46,35,88,457.42 87,93,968.31	DEPOSITS		88 54 631 00
		47,23,82,425.73	Advance to Jewellery Design Technology		00.100,40,00
RESTRICTED/UNRESTRICTED FUNDS DST Project Fund	_	5,56,183.50	Fixed Deposits - College Deposits with Parties	<u></u>	2,50,000.00
Alumni Association Fund Scholarship Fund	= =	24,14,209.50 79,35,839.00	CLIRRENT ASSETS, LOANS AND ADVANCES		
Other Advances Payable	>	5,46,62,123.00	Amount Receivable in cash or kind Amount Receivable from JSS MVP Other Advances	× > ×	12,18,26,978.00 10,32,64,708.00 7,75,100.00
LOANS Loan from Corporation Bank - II Phase	≥	12,62,36,549.00	Cash at Bank Cash in Hand T D S Receivable Prepaid Expenses	₹	1,11,25,239.97 21,137.75 71,43,278.00 15,06,019.00
		66,41,87,329.73			66,41,87,329.73

Notes to Accounts

Vide my Report of even date

Rangalore-2 Chartered Accountant Shivaprasad T.P. Shucpased

Place: Bengaluru

Date:

Membership No: 206542

Accounts Officer JSS ATE Bengaluru - 60

JSS MVP Director Mysore

Principal

JSS ATE Bengaluru - 60

#### Schedule - I

DST/AICTE/VGST_PROJECT	
	3,56,183.50
Opening Balance	2,00,000.00
Add: Received during the year	5,56,183.50
Less: Spent during the year	-
	5,56,183.50
Balance as on 31.03.2018	

#### Schedule - II

Alumni Association Fund	22 52 502 50
Opening Balance	22,52,592.50
	3,03,500.00
Add: Receipts during the year	25,56,092.50
s and during the year	(1,41,883.00)
Less: Amount Spent during the year	24,14,209.50
Ralance as on 31 03 2018	

#### Schedule - III

Scholarship Fund	88,96,199.00
Opening Balance	
Add: Received during the year	2,02,48,970.00
add: Received during the year	2,91,45,169.00
Less: Disbursed during the year	(2,12,09,330.00)
	79,35,839.00
Balance as on 31.03.2018	

#### Schedule - IV

Loan from Corporation Bank	14 27 70 440 00
Opening Balance	16,27,79,410.00
Add: Addition during the year	15,06,019.00
Add: Interest - for March 17	16,42,85,429.00
Less Depoid during the year	(3,80,48,880.00)
Less: Repaid during the year Balance as on 31.03.2018	12,62,36,549.00



Gratuity Payable to Staff Opening Balance	22,90,220.00	
Closing Balance as on 31.03.2018  Gratuity Payable to Staff		
Paid During The Year	(37,87,930.00)	1,20,485.00
Recived During The Year	39,00,830.00	
Opening Balance	7,585.00	
Students Loan Payable		
Closing Balance as on 31.03.2018		6,13,433.00
Paid During The Year	(76,960.00)	( 12 422 00
Recived During The Year		
Opening Balance	6,90,393.00	1
RD Payable		
Closing Balance as on 31.03.2018		16,04,320.00
Recived During The Year	30,000.00	
Opening Balance	15,74,320.00	
EMD Deposit		
Closing Balance as on 31.03.2018		50,000.00
Less: Paid during the year		
Add: Received during the year		
Opening Balance	50,000.00	
Project Amount - STEP		
Closing Balance as on 31.03.2018		5,19,69,000.00
Add: Received during the year	1,35,00,000.00	
Opening Balance	3,84,69,000.00	1

## Schedule - VI

Receivable from JSSMVP	9,57,64,708.00
Opening Balance	
Less: Received during the year	8,25,00,000.00
Less: Received during the year	1,32,64,708.00
Add: Paid during the year	9,00,00,000.00
Add: Adjusment -Prior year	10,32,64,708.00
Balance as on 31.03.2018	10,32,04,700,00



#### Schedule - VII

Fived	Danosit -	Corporation	Bank

rixed beposite corporation	2,50,000.00
Opening Balance	_
Deposit during the year	2,50,000.00
Less: Maturity during the year	
Less: Adjustment -Prior Year	2,50,000.00
Balance as on 31.03.2018	_,

## Schedule - IX

Deposits with Parties	2 40 42( 00	
Electricity Deposits	3,40,436.00	3,48,456.00
Add: During the year	8,020.00	7,214.00
Gas Deposit		10,000.00
Library Deposit		3,65,670.00
Balance as on 31 03,2018		-,,-

Schedule - X		Advanced During the	Sub Total	Advance Settled	Closing Balance
Amount Receivable in cash or kind	Opening Balance	year	1-000		75,000.00
Advance-Center for Management Studies(AJDTC)	75,000.00		75,000.00	-	50,000.00
Advance-Center for Management Studies(Abb / 5/		50,000.00	50,000.00	- 1	25,000.00
Advance - Nanda Gopal (STEP)		25,000.00	25,000.00		5,200.00
Advances - NSS - R Shashidhar	-	1,27,840.00	1,27,840.00	1,22,640.00	36,568.00
Advances - Sports (Janardhan)	36,568.00	17,000.00	53,568.00	17,000.00	850 000
Advances Exam Section	42,300.00	2,59,900.00	3,02,200.00	2,53,900.00	48,300.00
Advance-EC DEP	3,200.00	2,59,500.00	2,62,700.00	2,37,000.00	25,700.00
Advance-IEM		4,91,541.00	4,91,541.00	4,51,541.00	40,000.00
Advance-IT Dept	_	6,57,420.00	6,57,420.00	6,19,620.00	37,800.00
Advance - B P Shivakumar (Main Engg)	25,00,000.00		25,00,000.00	-	25,00,000.00
Advance-JSSPublic School Noida	25,00,000.00		-	-	
AJDTC-Inaguaration A/c -Jewellery	10,00,000.00		10,00,000.00		10,00,000.00
Adv- Fashion Design Technology	8,91,85,460.00	1	8,91,85,460.00		8,91,85,460.00
Adv- International Education Trust	2,00,00,000.00	1	2,00,00,000.00		2,00,00,000.00
Adv-JSSEFPL	1,00,00,000.00	1 1	1,00,00,000.00	-	1,00,00,000.00
Advance -JSS Education Foundation	(12,02,050.00		(12,02,050.00)	-	(12,02,050.00
Advance to JSSATE - STEP	(12,02,030.00	/	20,000 0	×	
	12,16,40,478.00	18,88,201.00	12,35,28,679.00	17,01,701.00	12,18,26,978.00
Balance as on 31.03.2016	12,16,40,476.00	10,00,201100			

# Schedule - XI Other Advances

Other Advances	6,85,350.00
JSS Boys Hostel	39,750.00
Suttur Sadan toward Computer Purchase	50.000.00
Advance to H P Services	7,75,100.00
Balance as on 31.03.2018	7,73,100.00

#### Schedule - XII

Cach	2+	Bank:
Casii	aL	Dalin.

Cash at Bank:	7,66,383.02
Corporation Bank Misc A/c No.18010	
Corporation Bank Alumni A/c No.18240	24,090.50
Corporation bank Atamin 70 c 12001	5,41,472.07
Corporation Bank Imprest A/c - 18001	48,56,957.75
Corporation Bank Joint A/c - 18000	
Corporation Bank University A/c - 18002	7,62,291.03
Corporation bank conversely to	2,44,432.00
Corporation Bank Misc A/c No.18014	1,10,757.00
Corporation Bank Mysore - 01/022070	
Corporation Bank Scholarship A/c-36674	34,13,316.80
Corporation Bank Schota Sing via 2 36675	4,05,539.80
Corporation Bank Student Edu loan-36675	1,11,25,239.97
Balance as on 31.03.2018	1,11,23,237.77



J.S.S. ACADEMY OF TECHNICAL EDUCATION

Schedule - VIII DETAILS OF FIXED ASSETS

SATE OF         WDV AS ON         ADDITIONS           II         5%         5,97,51,198         90,368         < 180 DAYS           II         5%         16,50,48,983         - <th>VS DELETIONS  1,45,665 93,214 22,327 44,30,454 5,84,710 7,46,972 1,000</th> <th>5,98,41,566 16,50,48,983 10,76,27,415 53,57,958 35,14,807 1,33,18,953 1,08,61,600</th> <th>DEPRECIATION 29,92,078 82,52,449</th> <th>31.03.2018 5,68,49,488</th>	VS DELETIONS  1,45,665 93,214 22,327 44,30,454 5,84,710 7,46,972 1,000	5,98,41,566 16,50,48,983 10,76,27,415 53,57,958 35,14,807 1,33,18,953 1,08,61,600	DEPRECIATION 29,92,078 82,52,449	31.03.2018 5,68,49,488
Software	,45,665 2,80 93,214 22 ,30,454 ,84,710	5,98,41,566 16,50,48,983 10,76,27,415 53,57,958 35,14,807 1,33,18,953	29,92,078 82,52,449	5,68,49,488
Hostel 5% 5,97,51,198 90,368 1 16,50,48,983 28 10,76,27,415 25% 40,91,601 6,01,442 17,30,18,953 30,56,427 3,87,493 30,56,427 3,87,493 40% 1,33,18,953 28,700 50% 10,10,209 5,52,859 25% 14,948 20% 25,72,003 25,72,003 25% 1,98,931 25% 1,94,920 25% 1,44,920 25% 8,66,250 27,29,674 25% 27,29,674 27,29,674	2,80	5,98,41,566 16,50,48,983 10,76,27,415 53,57,958 35,14,807 1,33,18,953 1,08,61,600	82,52,449	3,00,47,400
Hostel 5% 16,50,48,983 - 25% 48,91,601 6,01,442 1 25% 48,91,601 6,01,442 1 25% 48,91,601 6,01,442 1 30,56,427 3,87,493 20% 1,33,18,953 50% 10,10,209 5,52,859 50% 10,10,209 5,52,859 50% 25% 19,948 - 25% 19,98,931 - 25% 8,66,250 50% 27,29,674 - 20% 27,29,674 - 20% 27,29,674 - 20% 27,29,674 - 20% 27,29,674	2,80	16,50,48,983 10,76,27,415 53,57,958 35,14,807 1,33,18,953 1,08,61,600	82,52,449	
Hostel 5% 16,50,48,983 - 6,01,442 - 6,01,442   10,76,27,415   6,01,442   10,76,27,415   6,01,442   10,76,27,415   3,87,493   1,13,18,953   1,126   64,30,020   1,13,18,953   1,126   64,30,020   10,10,209   5,52,859   14,948   25%   10,10,209   5,52,859   14,948   25%   1,98,931   1,98,931   25%   1,41,920   25%   1,41,920   25%   1,41,920   25%   27,29,674   1,41,920   25%   27,29,674   1,41,920   27,29,674   1,41,920   27,29,674   1,41,920   1,41,	2,80	10,76,27,415 53,57,958 35,14,807 1,33,18,953 1,08,61,600		15,67,96,534
es 10,76,27,415 6,01,442 es 40% 30,56,427 3,87,493	2,80	10,76,27,413 53,57,958 35,14,807 1,33,18,953 1,08,61,600	52.81.4/1	10.22.46.044
e 40% 30,56,427 3,87,493 40% 30,56,427 3,87,493 40% 1,33,18,953 - 40% 1,126 64,30,020 440% 556 10,10,209 5,52,859 25% 25% 1,98,931 - 25% 8,66,250 604 25% 8,66,250 672 25% 27,29,674 - 25% 27,29,674	2,80	53,57,958 35,14,807 1,33,18,953 1,08,61,600	110,100	77.00
es 25% 48,91,601 0,01,442  Software 40% 1,33,18,953 3.87,493  Et 40% 1,33,18,953 64,30,020 44  66,430,020 25% 10,10,209 5,52,859  25% 14,948 25% 20% 23,72,003 28,000  25% 25% 1,98,931 604  25% 8,66,250 25% 8,66,250 25% 27,20,03  25% 8,66,250 20% 20,000 25% 25% 1,98,931  25% 1,94,920 20% 25% 27,20,03 28,000  25% 25% 1,98,931 20% 25% 27,20,674 20% 27,29,674	5 2 2	35,14,807 1,33,18,953 1,08,61,600	13,91,469	39,66,489
Software 40% 30.56,427 3,87,493  Software 40% 1,33,18,953  R 40% 1,33,18,953  0% 1,126 64,30,020  40% 556 87,470  50% 10,10,209 5,52,859  25% 14,948 25% 23,72,003 28,000  25% 1,98,931  25% 8,66,250  25% 8,66,250  20% 27,29,674 20% 27,29,674	77	1,33,18,953	13.96.211	21,18,596
Be the software 40% 1,33,18,953 - 1		1,08,61,600	53 77 581	778 19 97
Et 40% 1,126 64,30,020 44  0% 556 87,470  50% 10,10,209 5,52,859  25% 14,948 5,52,859  20% 23,72,003 28,000  25% 72,003 604  25% 8,66,250  25% 8,66,250  25% 25% 1,98,931  25% 1,98,931  25% 25% 1,98,931  20% 25% 27,29,674		1,08,61,600	100,17,00	
40% 1,126 64,30,020 44  0% 556 87,470  50% 10,10,209 5,52,859  25% 23,72,003 28,000  25% 23,72,003 28,000  25% 1,98,931		1,06,01,000	34 58 549	74,03,051
6% 556 87,470 50% 10,10,209 5,52,859 50% 25% 14,948 50.724 50.72 50% 1,98,931 50.724 50.8 604 50.8 604 50.8 60.25% 8,66,250 50.8 50.8 60.25% 11,41,920 50.8 50.8 50.8 50.8 50.8 50.8 50.8 50.			, , , , , , , , , , , , , , , , , , , ,	5,84,710
140% 556 87,470 50% 10,10,209 5,52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,859 5.52,29,674 5.52 5.82,859 5.52,29,674 5.52 5.82,859 5.52 5.82,859 5.52 5.82,859 5.52 5.82 5.82 5.82 5.82 5.82 5.82 5.82		3,64,710	0,50	57 816
Books         50%         10,10,209         5,52,859           Qualis         25%         14,948         -           Equipments         20%         23,72,003         28,000           VISTA         50,724         -           Sold Vehicle         25%         1,98,931         -           Filter at Canteen         20%         8,66,250         -           JS         25%         11,41,920         -           Car         20%         27,29,674         -		88,026	35,210	010,20
Find the state of		18.09.040	8,43,277	9,65,763
25% 14,948		17 078	3 737	11,211
hicle 20% 23,72,003 28,000 25% 50,724		14,740	1 83 170	19 48 609
25% 50,724 - 25% 20,724 - 25% 1,98,931 - 25% 25% 8,66,250 - 25% 11,41,920 - 27,29,674 - 20% 27,29,674 - 27,29,674 - 27,29,674	31,785	24,31,788	4,03,117	200,01,71
25% 50,724 - 20% 1,98,931 - 20% 604 - 25% 8,66,250 - 25% 11,41,920 - 25% 27,29,674 - 20% 27,29,29 - 20% 27,29 - 20% 27,29 - 20% 27,29 - 20% 27,29 - 20% 27,29 - 20% 27,29 - 20% 27,29 - 20% 27,20% 27		50,724	12,681	38,043
25% 1,98,931 - 20% 604 - 25% 8,66,250 - 25% 11,41,920 - 20% 27,29,674 - 20% 27,29% 27,2		1 98 931	49,733	1,49,198
teen 20% 604 - 25% 8,66,250 - 25% 11,41,920 - 20% 27,29,674 - 20%		404	121	483
25% 8,66,250 - 25% 11,41,920 - 20% 27,29,674 -				4 49 687
11. 25% 11,41,920 - 27,29,674 - 1.CD		8,66,250	7,16,563	0,44,007
25% 11,41,920 - 20% 27,29,674 -	,	11.41,920	2,85,480	8,56,440
20% 27,29,674 -		20 06 162	5 87 584	25,13,578
	3,66,488	30, 70, 102		
				0
	00 7	6 39 17 456		6,39,12,456
se III 0% 4,56,17,257 1,25,34,413		201,121,121,0	2 07 17 773	40 90 54 568
Total 40,76,98,779 2,07,12,065 1,17,68,524	,17,68,524 4,12,527	43,97,66,841	5,01,12,213	10,10,101

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 CALACULATED ON NUMBER OF DAYS USED, HENCE THE SAME IS FOLLOWED



## J.S.S. ACADEMY OF TECHNICAL EDUCATION

YEAR: 2017-2018 **SCHEDULE - XIV** 

# NOTES TO ACCOUNTS

1 The Books of Account have been maintained under Cash System of Accounting.

Accounts Officer

JSS ATE

- 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 It has been observed that TDS for Professional Charges U/S 194J has not been deducted amounting to RS. 15,850/- during the year

Shirapeako Shivaprasad Bangalore-2

Chartered Accountant

Membership No: 206542

Place: Bangalore

Date:

Director

JSS MVP

Principal

JSS ATE