Madhavan & Co.
Chartered Accountants

AUDIT REPORT

The Principal,
J.S.S. POLYTECHNIC FOR DIFFERENTLY ABLED,
JSS TECHNICAL INSTITUTE CAMPUS,
MYSURU.

Opinion

We have audited the financial statements of **J.S.S. POLYTECHNIC FOR DIFFERENTLY ABLED, JSS TECHNICAL INSTITUTE CAMPUS, MYSURU(the Collage A/c)** which comprise the Balance Sheet as at March 31, 2022 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2022 and its Excess of Expenditure over Income for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of **J.S.S. POLYTECHNIC FOR DIFFERENTLY ABLED(the Collage A/c)**is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

MADHAVAN & CO. Mysore-570001 Chartered Accountants

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.

• Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

ForMadhavan& Co.,
Chartered Accountants
ICAI FRN 001909S

Neeraj S Mitran
Partner
ICAI M No: 235401
UDIN:22235401ALRLLT9393

Place: Mysuru.
Date: June 27, 2022

MADHAVAN & CO.,
No. 3, II Floor,
Visweswaraiah Building,
K.R. Circle, MYSORE-1.
Chartered Accountants

JSS MAHAVIDYAPEETA
JSS Polytechnic for the Differently Abled,
(Formerly Known as JSS Polytechnic for Physically Handicapped)
JSS Technical Institutions' Campus, Mysuru

Receipts & Payments Accounts for the year ended March 31, 2022

Receipts	Sch No	Amount	March 31, 2022	March 31, 2021	Payments	Sch No	Amount	March 31, 2022	March 31, 2021
Opening Balances:					**Establishment Expenses:**				
Cash on Hand		50,428		7,031	**Salary Grants**				
Cash at Bank					Salary			7,12,27,158	6,43,16,860
Syndicate Bank A/c No: 024		1,14,567		3,31,594					
S.B.I A/c No.- 64057817453		1,65,789		1,67,784	**Grants**				
Scholarship-395/8611		3,525		-	Part Time Salary Plan		3,37,355		2,05,666
AICTE- 17965		1,51,33,391		2,580	EPF Management Contribution		1,17,036	4,54,391	2,56,539
Central GIA-395/1888		1,019	1,54,68,718	-	**NSS Grants**			37,200	4,400
Salary Grants:					**Expenses against Other Grants:**				
Salary		7,12,27,158		6,43,06,860					
Excess Salary grant Received FYE 2021-22		38,272	7,12,65,430		DSW Scholarship			6,725	5,27,662
NSS Grants			37,200	4,400	**Expenses against AICTE/AQIS Grant**			83,27,005	1,51,000
Grant Received from AICTE/AQIS			-	1,50,00,000	**Bank Charges- AICTE/AQIS**			30	-
Bank Interest- AICTE/AQIS			4,41,880	2,81,810	**Expenses against Grant** Grant- AICTE- ISTE-FDP -GIA A/c			93,000	-
Grant- AICTE- ISTE-FDP -GIA A/c			81,000	-	**Expenses against Fee Income**	1		7,01,580	1,90,614
Other Grants: DSW Scholarship			6,725	2,67,592	**Board Fees**	2		2,32,700	1,00,240
Fee Income	1		5,88,738	6,07,410	**Administrative Expenses**	3		39,26,624	34,73,574
Board Fees	2		2,32,650	1,40,656	**Repairs and Maintenance:**	4		31,48,902	9,49,878
Management Contributions :					**Other Expenses:**				
JSS MVP		9,00,000		6,90,300	Bank Charges		8,100		8,600
NGA Ac No - 18074		67,00,000		52,75,000	Admission Application Fee		1,10,685		46,177
Management A/c No - 111		8,40,000		-	Tender Form		2,060	1,20,845	-
Hostel Mgt Ac No - 126		-	84,40,000	-	**NBA Expenses**			5,07,628	8,15,790
PF Recovered			-	1,50,000				8,87,83,788	7,10,47,000
Balance C/f			9,65,62,342	8,72,33,017					

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Mysore-570001
Chartered Accountants

Balance B/f			9,65,62,342	8,72,33,017				8,87,83,788	7,10,47,000
					Salary Deductions	5		1,48,83,539	1,51,74,151
Other Incomes:									
Administration Charges		133		-	**Deposits**	6		1,37,516	1,73,087
Bank Interest		33,064		38,416					
Admission Application Fee		31,825		23,014	**Loans & Advances**	7		7,42,252	5,86,625
Water Charges		1,742		-					
Tender Application form		13,420		-	**Property, Plant and Equipment**	8		14,25,517	1,25,162
Other miscellaneous		-	80,184	-					
					Mediclaim			3,60,500	3,81,750
Salary Deductions:	5		1,48,81,139	1,51,76,771					
					Other Deductions:				
Mediclaim			3,60,500	3,81,750	TDS		2,23,307		34,174
					GST		1,13,880		1,15,330
Other Deductions:					CBF		8,700		-
TDS		2,23,307		34,174	WWF		86,868		-
GST		1,13,880		1,15,330	Royalty		20,685		-
CBF		8,700		-	PT		3,200	4,56,640	400
WWF		86,868		-					
Royalty		20,685		-	**GSLI-LIC**			25,134	1,99,782
PT		3,200	4,56,640	400					
					Leave Encashment			27,37,270	-
Deposits:	6		1,24,953	18,600					
Loans & Advances:	7		21,54,877	85,075					
GSLI-LIC			25,134	1,99,782					
					Closing Balances:				
Leave Encashment			27,37,270	-	Cash on Hand		2,824		50,428
					Cash at Bank				
					Maintainence A/c No: 024/ 455		2,48,063		1,14,567
					S.B.I A/c No.- 64057817453		3,26,573		1,65,789
					Scholarship-395/8611		3,523		3,525
					AICTE- 17965		72,48,236		1,51,33,390
					Central GIA-395/1888		1,665	78,30,883	1,019
TOTAL			**11,73,83,039**	**10,33,06,329**	**TOTAL**			**11,73,83,039**	**10,33,06,329**

Note:The Financials of the college has been consolidated/merged with the Financials of JSSPDA. UDIN is generated for consolidated financial statement of JSSPDA and its constituent Accounts. Therefore, separate UDIN is not generated for individual Accounts FS.

Vide our report of even date
FOR MADHAVAN & CO.,
Chartered Accountants
ICAI FRNo.: 001909S

Neeraj S Mitran
Partner
Membership No.: 235401
UDIN: 22235401ALRLLT9393

Date: June 27, 2022
Place: Mysuru

MADHAVAN & CO.,
No. 3, II Floor,
Visweswaraiah Building,
K.R. Circle, MYSORE-1.
Chartered Accountants

FOR J.S.S. POLYTECHNIC FOR THE DIFFERENTLY ABLED,
MYSURU.

PRINCIPAL

JSS MAHAVIDYAPEETA
JSS Polytechnic for the Differently Abled,
(Formerly Known as JSS Polytechnic for Physically Handicapped)
JSS Technical Institutions' Campus, Mysuru

Income & Expenditure Accounts for the year ended March 31, 2022

Expenditure	Sch No	Amount	March 31, 2022	March 31, 2021	Income	Sch No	Amount	March 31, 2022	March 31, 2021
Establishment Expenses:					**Non Plan Grants**				
Salary Grants					Salary			7,12,27,158	6,43,06,860
Salary			7,12,27,158	6,43,16,860	**NSS Grants**			37,200	4,400
Grants									
Part Time Salary Plan		3,37,355		2,05,666	**Fee Income:**	1		5,88,738	6,07,410
EPF Management Contribution		1,17,036	4,54,391	2,56,539	**Board Fees:**	2		2,32,650	1,40,656
NSS Grants			37,200	4,400	**Management Contributions :**				
Expenses against Fee Income	1		7,01,580	1,90,614	JSS MVP		9,00,000		6,90,300
					NGA Ac No - 18074		67,00,000		52,75,000
Board Fees	2		2,32,700	1,00,240	Management A/c No - 111		8,40,000		-
					Hostel Mgt Ac No - 126		-	84,40,000	-
Administrative & Operating Expenses	3		39,26,624	34,73,574	**Other Incomes:**				
Repairs and Maintenance	4		31,48,902	9,49,878	Administration Charges		133		-
					Bank Interest		33,064		38,416
Other Expenses					Admission Application Fee		31,825		23,014
Bank Charges		8,100		8,600	Sale of Tender Form		13,420		-
Admission Application Fee		1,10,685		46,177	Water Charges		1,742	80,184	-
Tender Form		2,060	1,20,845	-					
NBA Expenses			5,07,628	8,15,790	**PF Recovered**			-	1,50,000
Depreciation	8		1,31,27,953	1,45,51,415	**Amount transferred from Grant A/c (Depreciation)**			1,28,25,632	1,42,75,710
					Excess of Expenditure Over income			53,419	(5,92,012)
Total			9,34,84,981	8,49,19,753	Total			9,34,84,981	8,49,19,753

Note:The Financials of the college has been consolidated/merged with the Financials of JSSPDA. UDIN is generated for consolidated financial statement of JSSPDA and its constituent Accounts. Therefore, separate UDIN is not generated for individual Accounts FS.

Vide our report of even date
FOR MADHAVAN & CO.,
Chartered Accountants
ICAI FRNo: 001909S

Neeraj S Mitran
Partner
Membership No.: 235401
UDIN: 22235401ALRLLT9393

Date: June 27, 2022
Place: Mysuru

MADHAVAN & CO.,
No. 3, II Floor,
Visweswaraiah Building,
K.R. Circle, MYSORE-1.
Chartered Accountants

FOR J.S.S. POLYTECHNIC FOR THE DIFFERENTLY ABLED,
MYSURU.

Principal
PRINCIPAL
JSS Polytechnic for the Differently Abled
MYSURU-570 006

JSS MAHAVIDYAPEETA
JSS Polytechnic for the Differently Abled,
(Formerly Known as JSS Polytechnic for Physically Handicapped)
JSS Technical Institutions' Campus, Mysuru

Balance Sheet as at March 31, 2022

Liability	Sch No	Amount	March 31, 2022	March 31, 2021
Capital Fund				
Management Contribution				
(As per Last B/S)			1,39,83,056	1,39,83,056
Non -Recurring Grant Utilized		12,59,88,555		14,02,64,264
Less: Depreciation trfd. To I&E A/c		(1,28,25,632)	11,31,62,923	(1,42,75,710)
AICTE-AQIS				
(As per Last B/s)		1,51,30,810		
Add: Received during the year		-		1,50,00,000
Add : Interest Received		4,41,880		2,81,810
Less : Bank Chrges Paid		(30)		
Less : Expenses against the grant		(83,27,005)	72,45,655	(1,51,000)
Grant Utilised (Non - Recurring)				
Grant Expenses				
(As per Last B/S)			1,51,000	1,51,000
Management Grant				
(As per Last B/S)			2,580	2,580
Scholarship				
DSW				
Add: Received during the year		6,725		2,67,592
Less : Paid during the year		(6,725)	-	(2,67,592)
BWC				
(As per Last B/s)		-		2,60,070
Add: Received during the year		-		-
Less : Paid during the year		-	-	(2,60,070)
Caution Deposits				
(As per Last B/s)			6,950	6,950
SD & EMD	6		2,26,847	2,39,410
Loans & Advances	7		39,12,000	25,00,000
Excess Salary Grants Received FYE 2021-22			38,272	
Balance C/f			12,47,46,228	37,55,040

Assets	Sch No	Amount	March 31, 2022	March 31, 2021
Property, Plant and Equipment				
(As per Last B/s)				
Grant Assets		11,31,62,923		12,59,88,554
Non Grant Assets		23,89,159	11,55,52,081	12,65,963
Transfer\ adjustments				
(As per Last B/s)		6,827		6,827
Less: Transferred During the year		(6,827)	-	
Grant Assets-Building				
(As per Last B/S)			1,51,000	1,51,000
Grant- AICTE- ISTE-FDP GIA A/c Expenses		93,000		
Less: Grant- AICTE- ISTE-FDP Received		(81,000)	12,000	
Loans & Advances	7		5,000	5,625
Deposits				
(As per Last B/S)			4,720	4,720
Salary Deductions				
(As per Last B/S)		-		2,620
Add: Paid dg the year		1,48,83,539		1,51,74,151
Less : Deducted dg the year		(1,48,81,139)		(1,51,76,771)
Add: Transfer/ adjustment		-	2,400	-
Other Deductions				
Add: Paid dg the year		4,56,640		1,49,904
Less : Deducted dg the year		(4,56,640)	-	(1,49,904)
Gratuity				
Add: Paid dg the year		-		1,99,782
Less : Claimed dg the year		-	-	(1,99,782)
Mediclaim				
Add: Paid dg the year		3,60,500		3,81,750
Less : Deducted dg the year		(3,60,500)		(3,81,750)
Add: Adjustments/Transfer		-	-	-
Balance C/f			1,75,120	1,68,172

MADHAVAN & CO., Mysore-570001, Chartered Accountants

Balance B/f			12,47,46,228	37,55,040	Balance B/f			1,75,120	1,68,172
					GSLI-LIC				
					Add: Paid dg the year		25,134		-
					Less : Claimed dg the year		(25,134)	-	-
					Leave Encashment				
					Add: Paid dg the year		27,37,270		-
					Less : Claimed dg the year		(27,37,270)	-	-
					Income and Expenditure A/c				
					(As per Last B/S)		1,51,10,953		1,51,10,953
					Add: Excess of Expenditure Over Income		53,419		
					Add: Transfer\ adjustments		6,827	1,51,71,199	-
					Closing Balance				
					Cash on Hand		2,824		50,428
					Cash at Bank		-		
					Maintainence A/c No: 024/ 455		2,48,063		1,14,567
					S.B.I A/c No.- 64057817453		3,26,573		1,65,789
					Scholarship-395/8611		3,523		3,525
					AICTE- 17965		72,48,236		1,51,33,390
					Central GIA-395/1888		1,665	78,30,883	1,019
Total			12,47,46,228	37,55,040	Total			2,31,77,202	3,07,47,843

Note:The Financials of the college has been consolidated/merged with the Financials of JSSPDA.UDIN is generated for consolidated financial statement of JSSPDA and its constituent Accounts. Therefore, separate UDIN is not generated for individual Accounts FS.

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FOR MADHAVAN & CO.,
Chartered Accountants
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Neeraj S Mitran
Partner
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Date: June 27, 2022
Place: Mysuru

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Chartered Accountants

FOR J.S.S. POLYTECHNIC FOR THE DIFFERENTLY ABLED,
MYSURU.

PRINCIPAL

Principal
JSS Polytechnic for the Differently Abled
MYSURU-570 006

JSS MAHAVIDYAPEETA
JSS Polytechnic for the Differently Abled,
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JSS Technical Institutions' Campus, Mysuru

Fee Income — **Schedule -1**

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Admission Fee	11,940	210	10,530	30
Development Fee	1,99,000	3,42,510	1,75,500	500
Identity Card Fee	3,980	36,940	3,510	3,110
Laboratory Fee	1,20,288	90,454	1,05,300	66,358
Magazine Fee	23,880	420	21,060	60
Medical / Health Centre	82,290	76,198	1,53,640	37,666
NSS Fee	15,920	15,920	14,040	40
Reading Room Fee	39,800	31,652	35,100	11,410
Red Cross Fee	19,900	19,900	17,550	17,650
Sports Fee	27,960	51,756	24,570	16,680
Students Welfare Fund(SWF)	9,950	9,950	8,775	8,775
Teachers Day Flag fee	-	-	8,000	8,000
Teachers Welfare Fund(TWF)	9,950	9,950	8,775	8,775
Union Fee	23,880	15,720	21,060	11,560
Total	**5,88,738**	**7,01,580**	**6,07,410**	**1,90,614**

Board Fees — **Schedule -2**

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Exam Fee	2,01,150	2,00,950	78,900	80,940
Exam Fine	16,950	16,950	12,550	12,550
Scribe Fee	14,550	14,800	10,550	6,750
Tution Fee (2017-18 & 2018-19)	-	-	38,656	-
Total	**2,32,650**	**2,32,700**	**1,40,656**	**1,00,240**

Administrative Expenses — **Schedule -3**

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Maintenance Expenses				
1. Maintenance Recurring				
Affiliation Charges	-		-	-
Electricity Charges	-	16,79,769	-	12,93,560
House Keeping	-	5,35,039	-	6,55,367
Security Charges	-	7,46,520	-	7,56,029
Sub-Total (A)	-	**29,61,328**	-	**27,04,956**
2. Contingencies GIA				
Audit Fees	-	35,400	-	37,760
Office Contingencies	-	1,18,164	-	1,09,073
NBA Expenses	-	-	-	-
Internet Charges	-	39,825	-	39,825
Printing and Stationery	-	1,52,103	-	1,04,096
Postages and Telephone	-	63,616	-	28,746
Sub-Total (B)	-	**4,09,108**	-	**3,19,500**
3. Consumables GIA				
Consumables	-	80,196	-	13,400
Sub-Total (C)	-	**80,196**	-	**13,400**
4. Travelling Allowance GIA				
Travelling Allowance	-	2,540	-	5,589
Sub-Total (D)	-	**2,540**	-	**5,589**
5. Municipal & Other Taxes GIA				
Institution Building Tax	-	4,70,952	-	4,27,629
Institution Professional Tax	-	2,500	-	2,500
Sub-Total (E)	-	**4,73,452**	-	**4,30,129**
Total (A+B+C+D+E)	-	**39,26,624**	-	**34,73,574**

MADHAVAN & CO., Mysore-570001, Chartered Accountants

Repairs and Maintenance Schedule- 4

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
AMC for Water Purifire	-	-	-	46,181
Building	-	22,77,131	-	1,98,406
Garden	-	2,89,320	-	3,41,691
OTIS Elevator AMC	-	1,15,640	-	1,15,640
Software	-	2,93,871	-	1,78,290
Furniture	-	75,916	-	-
Vehicle	-	97,024	-	69,670
Total	-	**31,48,902**	-	**9,49,878**

Salary Deductions Schedule- 5

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
LIC	42,53,108	42,53,108	45,53,216	45,53,216
FBF	7,470	7,470	9,720	11,700
GSLI	57,090	57,090	74,740	74,740
PNB	3,67,080	3,67,080	4,58,850	4,58,850
JSS Co-operative Soceity	4,76,000	4,76,000	8,66,000	8,66,000
Rent	57,072	57,072	65,056	65,056
Festival Advance	98,000	98,000	52,000	52,000
Income Tax	88,34,000	88,34,000	83,56,000	83,56,000
Professional Tax	1,46,800	1,46,800	1,91,200	1,78,200
Professional Tax Hostel	2,000	4,400	4,400	5,200
Professional Tax Ac 24	3,200	3,200	400	400
Professional Tax NGA	57,600	57,600	49,200	56,800
EPF	1,08,000	1,08,000	1,41,000	1,41,000
Suttur Free Education Fund	3,58,225	3,58,225	3,05,811	3,05,811
1% Salary	55,494	55,494	49,178	49,178
Total	**1,48,81,139**	**1,48,83,539**	**1,51,76,771**	**1,51,74,151**

MADHAVAN & CO., Mysore-570001, Chartered Accountants

JSS MAHAVIDYAPEETA
JSS Polytechnic for the Differently Abled,
(Formerly Known as JSS Polytechnic for Physically Handicapped)
JSS Technical Institutions' Campus, Mysuru

Schedule- 6 | **March 31, 2021**

Security Deposits

Particulars	Op.Balance 01.04.2021	Receipts	Payments	Cl.Balance 31.03.2022	Receipts (March 31, 2021)	Payments (March 31, 2021)
K.S.Murugesh	1,625	-	-	1,625	-	-
SS Enterprises	11,250	-	-	11,250	-	-
Mohammed Ali	4,500	-	-	4,500	-	-
K G Ramesh	4,585	-	-	4,585	-	80,715
Shashidhara Raje Urs	3,971	-	-	3,971	-	-
Akshay V	-	-	-	-	-	22,274
Venkatesh	-	-	-	-	-	11,348
R Raju	19,338	7,496	19,338	7,496	-	-
Siddaraju	-	20,996	-	20,996	-	-
M/s Nascent Constraction	15,483	-	-	15,483	-	-
Akshay V	-	18,582	-	18,582	-	-
Suresh P	-	18,959	-	18,959	-	-
Kushal S	49,998	-	49,998	-	-	-
Total (A)	**1,10,750**	**66,033**	**69,336**	**1,07,447**	-	**1,14,337**
EMD						
Shashidhara Raje Urs	3,000	-	-	3,000	-	-
K G Ramesh	-	-	-	-	-	49,850
Akshay V	-	11,000	-	11,000	-	6,100
Suresh P	-	11,000	-	11,000	-	-
Siddaraju	-	5,570	-	5,570	-	-
Venkatesh	-	-	-	-	-	2,800
R Raju	5,570	2,400	5,570	2,400	-	-
M/s Nascent Constraction	8,280	-	-	8,280	-	-
Kushal S	44,310	-	44,310	-	-	-
Total (B)	**61,160**	**29,970**	**49,880**	**41,250**	-	**58,750**
Library Deposits	67,500	28,950	18,300	78,150	18,600	-
Total (C)	**67,500**	**28,950**	**18,300**	**78,150**	**18,600**	-
Total (A+B+C)	**2,39,410**	**1,24,953**	**1,37,516**	**2,26,847**	**18,600**	**1,73,087**

Schedule- 7

Loans & Advances

Particulars	Opening Balance		Paid during the year	Received during the year	Closing balance	
	Dr	Cr	Dr	Cr	Dr	Cr
Hostel fund	-	25,00,000	-	14,00,000	-	39,00,000
Srinivas-Nss Officer	-	-	37,200	37,200	-	-
N M Shivkumarswamy	-	-	45,000	45,000	-	-
Kumar. P	-	-	35,000	35,000	-	-
Sathish	5,625	-	7,400	8,025	5,000	-
Palaniswamy	-	-	20,000	20,000	-	-
MS Dhathru	-	-	1,40,000	1,40,000	-	-
Sidraju K	-	-	15,000	15,000	-	-
Mallesh KS	-	-	7,000	7,000	-	-
Sridhar	-	-	9,327	9,327	-	-
HN Mahadev	-	-	18,000	18,000	-	-
Komal	-	-	10,000	10,000	-	-
Nayana	-	-	15,640	15,640	-	-
Murugamma	-	-	13,685	13,685	-	-
Karthik	-	-	4,000	4,000	-	-
Raju N	-	-	15,000	15,000	-	-
Affiliation Fee JSS STU	-	-	3,50,000	3,50,000	-	-
Program co-ordinator- GIA A/c	-	-	-	12,000	-	12,000
Total	**5,625**	**25,00,000**	**7,42,252**	**21,54,877**	**5,000**	**39,12,000**

MADHAVAN & CO., Mysore-570001, Chartered Accountants

Schedule-8

Property, Plant and Equipment Descriptions of the Assets	WDV as on 01.04.2021	Before Sep 30, 2021	After Oct 1, 2021	Transfers/ Adjustments	Total Assets	Rate of Depreciation	Depreciation	WDV as on 31.03.2022
Building	2,50,60,415	-	-	-	2,50,60,415	10%	25,06,041	2,25,54,373
Building Revalued	7,93,30,717	-	-	-	7,93,30,717	10%	79,33,072	7,13,97,645
WIP Building	1,54,68,222	-	-	-	1,54,68,222	10%	15,46,822	1,39,21,399
Furnitures	24,32,557	-	-	-	24,32,557	10%	2,43,256	21,89,301
Elevator	5,06,725	-	-	-	5,06,725	15%	76,009	4,30,716
Typewriter	1,238	-	-	-	1,238	25%	310	929
Equipments	1,99,637	-	-	-	1,99,637	15%	29,946	1,69,692
Equipments under Building Maint.	3,325	-	-	-	3,325	15%	499	2,827
Laboratory Equipments:-								
World Gold Council Equipment	1,92,274	-	-	-	1,92,274	15%	28,841	1,63,433
Sub Total	12,31,95,110	-	-	-	12,31,95,110		1,23,64,795	11,08,30,315
Sub Total	12,31,95,110	-	-	-	12,31,95,110		1,23,64,795	11,08,30,315
Dept. of Science and Technology	1,96,965	-	-	-	1,96,965	25%	49,241	1,47,724
Jewellery-Software	18,166	-	-	-	18,166	25%	4,541	13,624
Commercial Practice	2,70,236	-	-	-	2,70,236	15%	40,535	2,29,701
Digital Library	1,67,100	-	-	-	1,67,100	15%	25,065	1,42,035
Electronic Lab	1,80,518	-	-	-	1,80,518	15%	27,078	1,53,440
Architecture	2,03,903	-	-	-	2,03,903	15%	30,585	1,73,317
Computer Lab	3,52,293	-	-	-	3,52,293	15%	52,844	2,99,449
Science Lab	32,418	-	-	-	32,418	15%	4,863	27,555
Special Equipments	2,00,879	-	-	-	2,00,879	15%	30,132	1,70,747
Equipments	1,94,016	-	-	-	1,94,016	15%	29,102	1,64,913
Hostel	3,359	-	-	-	3,359	15%	504	2,855
Hostel Gas Equipments	2,253	-	-	-	2,253	15%	338	1,915
Physiotherapy Equipments	30,582	-	-	-	30,582	15%	4,587	25,994
Air Conditioner	3,752	-	-	-	3,752	15%	563	3,189
Telephone	50,204	-	-	-	50,204	15%	7,531	42,673
Photography Equipments	28,306	-	-	-	28,306	15%	4,246	24,060
MOP Lab Equipments	5,422	-	-	-	5,422	15%	813	4,609
Workshop Equipments	41,967	-	-	-	41,967	15%	6,295	35,672
Aluminum Partition	28,799	-	-	-	28,799	15%	4,320	24,479
Submersible Pump	2,858	-	-	-	2,858	15%	429	2,429
Water Tank	6,984	-	-	-	6,984	15%	1,048	5,936
AICTE Grant Equipments	5,95,451	-	-	-	5,95,451	15%	89,318	5,06,133
Internet Cabling etc.1999-2000	17,055	-	-	-	17,055	15%	2,558	14,497
Projectors	86,379	-	-	-	86,379	15%	12,957	73,422
LCD TV	1,426	-	-	-	1,426	15%	214	1,212
Softwares	69	-	-	-	69	25%	17	52
UPS & Battery	1,415	-	-	-	1,415	15%	212	1,203
Computers	10,616	-	-	-	10,616	40%	4,247	6,370
Printers	371	-	-	-	371	15%	56	316
Library Books :								
a. Recurring	19	-	-	-	19	15%	3	16
b.Non - Recurring	37	-	-	-	37	15%	6	31
Networks	39,214	-	-	-	39,214	60%	23,528	15,685
CCTV Camera	20,415	-	-	-	20,415	15%	3,062	17,353
Sub Total	12,59,88,554	-	-	-	12,59,88,554		1,28,25,632	11,31,62,923

MADHAVAN & CO. Mysore-570001 Chartered Accountants

Sub Total	12,59,88,554	-	-	-	12,59,88,554	-	1,28,25,632	11,31,62,923
Non Grant Assets:								
Furnitures	1,90,406	-	10,77,552	-	12,67,958	10%	72,918	11,95,039
Equipment	8,97,504	-	1,78,646	-	10,76,150	15%	1,61,423	9,14,728
Aluminum Notice Board	9,028	-	-	-	9,028	15%	1,354	7,674
Water Pump	4,523	-	-	-	4,523	15%	679	3,845
Kent water purifier	10,770	-	-	-	10,770	15%	1,616	9,155
Library Books	1,31,602	-	1,05,819	-	2,37,421	15%	35,613	2,01,808
Graphic Design Lab	74	-	-	-	74	15%	11	63
Printer	6,368	-	-	-	6,368	15%	955	5,413
Laptop	-	-	63,500	-	63,500	40%	25,400	38,100
Lazer Jet Printer	15,688	-	-	-	15,688	15%	2,353	13,335
Sub-Total	12,65,963	-	14,25,517	-	26,91,480		3,02,322	23,89,159
Total	12,72,54,518	-	14,25,517	-	12,86,80,035	-	1,31,27,953	11,55,52,081

Note:The Financials of the college has been consolidated/merged with the Financials of JSSPDA. UDIN is generated for consolidated financial statement of JSSPDA and its constituent Accounts. Therefore, separate UDIN is not generated for individual Accounts FS.

Vide our report of even date
FOR MADHAVAN & CO.,
Chartered Accountants
ICAI FRNo.: 001909S

Neeraj S Mitran
Partner
Membership No.: 235401
UDIN: 22235401ALRLLT9393

Date: June 27, 2022
Place: Mysuru

MADHAVAN & CO.,
No. 3, II Floor,
Visweswaraiah Building,
K.R. Circle, MYSORE-1.
Chartered Accountants

FOR J.S.S. POLYTECHNIC FOR THE DIFFERENTLY ABLED,
MYSURU.

PRINCIPAL
Principal
JSS Polytechnic for the Differently Abled
MYSURU-570 006

JSS POLYTECHNIC FOR DIFFERENTLY ABLED, Mysuru
College Account

FINANCIAL NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED March 31, 2022.

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

1. Institute follows cash method of accounting.
2. Revenue grants received from government is treated as income.
3. All fees collected are treated as income.
4. Specific Funds collected are treated as liability.
5. There are no contingent liabilities, as on the date of the Balance sheet.

Notes on Account.

1. Fixed Assets and Depreciation:
   The Fixed assets are accounted on Historical costs and are capitalized on acquisition price and other expenses for putting the Assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

For J.S.S POLYTECHNIC FOR DIFFERENTLY ABLED

Principal

Principal
JSS Polytechnic for the Differently Abled
MYSURU-570 006

Place: Mysuru.
Date: June 27, 2022

For Madhavan & Co.,
Chartered Accountants
ICAI FRN 001909S

Neeraj S Mitran
Partner
ICAI M No: 235401
UDIN: 22235401ALRLLT9393

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