

DVV CLARIFICATION

4.1.4 Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years(INR in Lakhs)

4.1.4.1. Expenditure for infrastructure augmentation, excluding salary year-wise during last five years (INR in lakhs)

4.1.4.1.4 Audited income and expenditure accounts highlighting infrastructure augmentation expenditure, year wise, in the college Income and expenditure accounts certified by external Auditor and countersigned by Principal.

INDEX SHEET

Query Number	Findings of DVV	Index Link
1	Balance sheet for the year 2017	1-2
2	Balance sheet for the year 2018	3-4
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REVISED BALANCE SHEET AS AT 31.03.2017

CAPITAL & LIABILITIES		AMOUNT	PROPERTY & ASSETS	AMOUNT
Corpus Fund [OB]		593,61,712.00	Fixed Assets [Vide Schedule]	2216,25,903.75
Capital Fund - O B - Dr.	69,19,600.13		Capital Work in Progress	88,50,592.00
Add : Excess of Income over expenditure transferred	<u>204,80,663.15</u>	274,00,263.28	Deposits [Vide Schedule]	314,00,525.62
Canara Bank - TL A/c 4966768000005		773,36,429.00	Stock of stationery	21,990.00
Canara Bank - OD A/c 49662257000001		163,02,310.90	Cash on Hand	48,110.00
Canara Bank-SB-54379[College]		43,71,141.11	Cash at Bank [Vide Schedule]	10,18,858.63
<u>Unsecured Loans :</u>			Sundry debtors [vide schedule]	155,25,472.75
Effia Technologies [PAN:		10,00,000.00	IT Refund [Vide schedule]	5,72,228.29
<u>Current Liabilities & Provisions :</u>			Prepaid Expenses [Vide schedule]	1,66,113.00
Sundry Creditors [Vide Schedule]		812,90,925.75	Salary Advance	66,000.00
Outstanding Liabilities [Vide Schedule]		81,68,154.00	VTU Exam Remuneration Account	1,76,999.00
Alumni Association		16,93,000.00		
Scolorship Control A/c		13,91,000.00		
Gratuity		10,20,850.00		
Security Deposit [Vide Schedule]		1,37,007.00		
		<u>2794,72,793.04</u>		<u>2794,72,793.04</u>

Date : 17-10-2017

Place : Mysore

for ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE

Chairman

Vide our report of even date
in form No.10 B

for B.S. RAVIKUMAR & ASSOCIATES

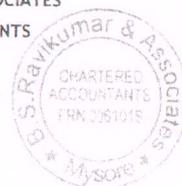
CHARTERED ACCOUNTANTS

FR No 006101 S

B.S. RAVIKUMAR

Partner

M.NO.10218



PRINCIPAL
ATME College of Engineering
4th KM, Mysuru-Kanakapura-Bangalore Road
Mellahalli, Mysuru-570028

ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE
2904, 2ND FLOOR, NEW KANTHRAJ URS ROAD, SARASWATHI PURAM, MYSORE- 570009

REVISED SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDING 31-03-2017

Assets	Balance As on 01.04.2016 Rs.	Additions		Total Rs.	Rate	Depreciation Amount Rs.	Balance As on 31.03.2017 Rs.
		> 179 Days Rs.	< 180 Days Rs.				
Land	273,48,988.00	-	-	273,48,988	-	-	273,48,988.00
Building:							
Electrical Block	460,22,883.36	-	-	460,22,883	10%	46,02,288.00	414,20,595.36
Mechanical Block	371,86,367.64	289,47,861.00	30,466.00	661,64,695	10%	66,14,946.00	595,49,748.64
Academic Block	671,56,380.75	-	-	671,56,381	10%	67,15,638.00	604,40,742.75
Laboratory Equipments	114,01,856.00	2,48,007.00	-	116,49,863	15%	17,47,479.00	99,02,384.00
Office Equipments	58,16,270.00	92,524.00	6,34,373.00	65,43,167	15%	9,33,897.00	56,09,270.00
Generator	3,49,935.00	-	-	3,49,935	15%	52,490.00	2,97,445.00
Furniture & Fixtures	92,70,390.00	3,28,794.00	8,33,928.00	104,33,112	10%	10,01,615.00	94,31,497.00
Computers & Software	23,49,257.00	-	9,00,614.00	32,49,871	60%	16,79,738.00	15,70,133.00
Library Books	25,77,923.00	-	3,27,353.00	29,05,276	15%	4,11,240.00	24,94,036.00
Vehicles	27,19,627.00	-	-	27,19,627	15%	4,07,944.00	23,11,683.00
Solar power Unit	-	62,46,906.00	-	62,46,906	80%	49,97,525.00	12,49,381.00
	2121,99,877.75	358,64,092.00	27,26,734.00	2507,90,704		291,64,800.00	2216,25,903.75

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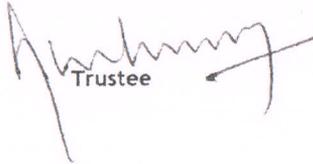
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BALANCE SHEET AS AT 31.03.2018

CAPITAL & LIABILITIES		AMOUNT	PROPERTY & ASSETS	AMOUNT
Corpus Fund [OB]		59,361,712.00	Fixed Assets [Vide Schedule]	216,170,231.75
Capital Fund - O B - Dr.	27,400,263.28		Deposits	38,794,207.62
Add : Excess of Income over expenditure transferred	17,628,063.29	45,028,326.57	[Vide Schedule]	
Canara Bank - TL A/c 4966768000005		72,061,917.00	Stock of stationery	21,990.00
Canara Bank - OD A/c 496622570000003		5,656,448.00	Cash on Hand	50,350.00
<u>Current Liabilities & Provisions :</u>				
Sundry Creditors [Vide Schedule]		71,715,349.75	Cash at Bank [Vide Schedule]	1,557,246.59
Outstanding Liabilities [Vide Schedule]		9,120,397.08	Sundry debtors [vide schedule]	10,280,651.15
Alumni Association		1,839,100.00	IT Refund [Vide schedule]	769,394.29
Scolership Control A/c		2,059,120.00	Prepaid Expenses [Vide schedule]	219,149.00
Gratuity		1,020,850.00		
		<u>267,863,220.40</u>		<u>267,863,220.40</u>

Date : 12-09-2018
Place : Mysore

for ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE

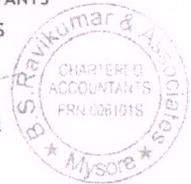

Trustee

Vide our report of even date in form No.10 B

for B.S. RAVIKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

FR No 006101 S


B.S. RAVIKUMAR
Partner
M.NO.10218



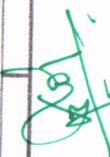

PRINCIPAL
ATME College of Engineering
3th KM, Mysuru-Kanakapura-Bangalore Road
Mellahalli Mysuru-570028

ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE
2904, 2ND FLOOR, NEW KANTHRAJ URS ROAD, SARASWATHI PURAM, MYSORE- 570009

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDING 31-03-2018

Assets	Balance As on 01.04.2017 Rs.	Additions		Total Rs.	Rate	Depreciation Amount Rs.	Balance As on 31.03.2018 Rs.
		> 179 Days Rs.	< 180 Days Rs.				
Land	27,348,988.00	-	-	27,348,988	-	-	27,348,988.00
Building:							
Electrical Block	41,420,595.36	-	-	41,420,595	10%	4,142,060.00	37,278,535.36
Mechanical Block	59,549,748.64	-	-	59,549,749	10%	5,954,975.00	53,594,773.64
Academic Block	60,440,742.75	8,850,592.00	-	69,291,335	10%	6,929,133.00	62,362,201.75
Laboratory Equipments	9,902,384.00	698,106.00	602,147.00	11,202,637	15%	1,635,235.00	9,567,402.00
Office Equipments	5,609,270.00	319,705.00	1,399,670.00	7,328,645	15%	994,322.00	6,334,323.00
Generator	297,445.00	-	-	297,445	15%	44,617.00	252,828.00
Furniture & Fixtures	9,431,497.00	485,308.00	649,709.00	10,566,514	10%	1,024,166.00	9,542,348.00
Computers & Software	1,570,133.00	5,516,443.00	375,835.00	7,462,411	40%	2,909,797.00	4,552,614.00
Library Books	2,494,036.00	356,686.00	214,642.00	3,065,364	15%	443,706.00	2,621,658.00
Vehicles	2,311,683.00	-	-	2,311,683	15%	346,752.00	1,964,931.00
Solar power Unit	1,249,381.00	-	-	1,249,381	40%	499,752.00	749,629.00
	221,625,903.75	16,226,840.00	3,242,003.00	241,094,747		24,924,515.00	216,170,231.75

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PRINCIPAL
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5th KM, Mysuru-Kanakapura-Bangalore Road
Meifalaha, Mysuru - 570025

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BALANCE SHEET AS AT 31.03.2019

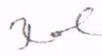
CAPITAL & LIABILITIES		AMOUNT	PROPERTY & ASSETS	AMOUNT
Corpus Fund [OB]		59,361,712	Fixed Assets [Vide Schedule]	220,705,827
Capital Fund - O B - Dr.	45,028,327		Deposits [Vide Schedule]	37,359,915
Add : Excess of Income over expenditure transferred	19,082,743	64,111,070	Stock of stationery	44,490
Canara Bank - TL A/c 4966768000005		55,506,634	Cash on Hand	56,049
Current Liabilities & Provisions : Sundry Creditors [Vide Schedule]		69,813,562	Cash at Bank [Vide Schedule]	2,332,514
Outstanding Liabilities [Vide Schedule]		11,492,438	Sundry debtors [vide schedule]	2,968,169
Alumni Association		1,996,600	IT Refund [Vide schedule]	999,579
Scolership Control Account		1,798,080	Loans & Advances	44,264
Gratuity		420,850		
KSTA (Seminar Workshop)		9,860		
		264,510,805		264,510,805

Date : 16.10.2019
Place : Mysuru

Vide our report of even date in form No.10 B
for B.S. RAVIKUMAR & ASSOCIATES

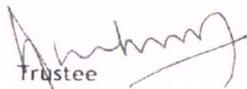
CHARTERED ACCOUNTANTS

FR No 006101 S


B.S. RAVIKUMAR
Partner
M.NO.10218



for ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE


Trustee


PRINCIPAL
ATME College of Engineering
3th KM, Mysuru-Kanakapura-Bangalore Road
Mellahalli Mysuru-570028

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDING 31-03-2019

Assets	Balance As on 01.04.2018 Rs.	Additions		Total	Rate	Depreciation Amount Rs.	Balance As on 31.03.2019 Rs.
		> 179 Days Rs.	< 180 Days Rs.				
Land	27,348,988	-	-	27,348,988	-	-	27,348,988
Building:							
Electrical Block	37,278,535	-	-	37,278,535	10%	3,727,854	33,550,681
Mechanical Block	53,594,774	-	-	53,594,774	10%	5,359,477	48,235,297
Academic Block	62,362,202	-	20,688,300	83,050,502	10%	7,270,635	75,779,867
Laboratory Equipments	9,567,402	176,489	784,464	10,528,355	15%	1,508,207	9,020,148
Office Equipments	6,334,323	668,253	1,502,529	8,505,105	15%	1,163,076	7,342,029
Generator	252,828	-	-	252,828	15%	37,924	214,904
Furniture & Fixtures	9,542,348	1,059,765	589,053	11,191,166	10%	1,089,664	10,101,502
Computers & Software	4,552,614	792,972	875,237	6,220,823	40%	2,313,282	3,907,541
Library Books	2,621,658	147,535	249,753	3,018,946	15%	434,110	2,584,836
Vehicles	1,964,931	-	-	1,964,931	15%	294,740	1,670,191
Solar power Unit	749,629	-	-	749,629	40%	299,852	449,777
CISCO Lab Equipment		826,000	5,582	831,582	40%	331,516	500,066
	216,170,232	3,671,014	24,694,918	244,536,164		23,830,334	220,705,827

TDS :

	Amount	TDS
BUILDING	20,688,300	350,649
Office Equipments	190,000	3,800
	20,878,300	354,449

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**ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE,
2904, 2ND FLOOR, NEW KANTHRAJ URS ROAD, SARASWATHI PURAM, MYSORE-570009**

BALANCE SHEET AS AT 31.03.2020

CAPITAL & LIABILITIES		AMOUNT	PROPERTY & ASSETS	AMOUNT
Corpus Fund [OB]		5,93,61,712.00	Fixed Assets [Vide Schedule]	20,35,71,765.76
Capital Fund - O B - Dr.	6,41,11,070		Deposits [Vide Schedule]	4,15,79,383.62
Add : Excess of Income over expenditure transferred	<u>1,59,14,517</u>	8,00,25,586.03	Stock of stationery	44,490.00
Canara Bank - TL A/c 4966768000005		3,89,54,468.00	Cash on Hand	70,456.00
Canara Bank - OD A/c 4966257000010		62,41,376.00	Cash at Bank [Vide Schedule]	90,50,980.14
<u>Current Liabilities & Provisions :</u>			Fees & Other Receivable [vide schedule]	59,92,614.56
Dry Creditors [Vide Schedule]		5,95,86,624.76	IT Refund [Vide schedule]	13,61,365.79
Outstanding Liabilities [Vide Schedule]		1,10,45,363.08	Loans & Advances	1,734.00
Alumni Association		21,21,700.00		
Scholarship Control Account		39,15,110.00		
Gratuity		4,20,850.00		
		<u>26,16,72,789.87</u>		<u>26,16,72,789.87</u>

Date : 26/12/2020

Place : Mysuru

for ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE

Trustee

Vide our report of even date in form No.10 B

for B.S. RAVIKUMAR & ASSOCIATES

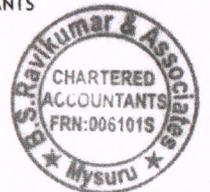
CHARTERED ACCOUNTANTS

FR No 006101 S

B.S. RAVIKUMAR

Partner

M.NO.10218



PRINCIPAL

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Mellahalli Mysuru-570028

ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE
2904, 2ND FLOOR, NEW KANTHRAJ URS ROAD, SARASWATHI PURAM, MYSORE- 570009

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDING 31-03-2020

Assets	Balance As on		Additions		Total	Rate	Depreciation Amount	Balance As on
	01.04.2019		> 179 Days	< 180 Days				
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Land	2,73,48,988.00	-	-	-	2,73,48,988.00	-	-	2,73,48,988.00
Building:								
Electrical Block	3,35,50,681.36	-	-	-	3,35,50,681.36	10%	33,55,068.00	3,01,95,613.36
Mechanical Block	4,82,35,296.64	-	-	-	4,82,35,296.64	10%	48,23,530.00	4,34,11,766.64
Academic Block	7,57,79,866.75	-	-	-	7,57,79,866.75	10%	75,77,987.00	6,82,01,879.75
Laboratory Equipments	90,20,148.00	1,44,809.00	8,90,616.00	-	1,00,55,573.00	15%	14,41,540.00	86,14,033.00
Office Equipments	73,42,029.00	1,76,344.00	3,44,955.00	-	78,63,328.00	15%	11,53,628.00	67,09,700.00
Generator	2,14,904.00	-	-	-	2,14,904.00	15%	32,236.00	1,82,668.00
Furniture & Fixtures	1,01,01,502.00	2,89,651.00	31,546.00	-	1,04,22,699.00	10%	10,40,693.00	93,82,006.00
Computers & Software	39,07,541.00	9,29,132.00	26,21,545.00	-	74,58,218.00	40%	24,58,978.00	49,99,240.00
Library Books	25,84,836.00	1,86,211.00	1,95,582.00	-	29,66,629.00	15%	4,30,326.00	25,36,303.00
Vehicles	16,70,191.00	-	-	-	16,70,191.00	15%	2,50,529.00	14,19,662.00
Solar power Unit	4,49,777.00	-	-	-	4,49,777.00	40%	1,79,911.00	2,69,866.00
CISCO Lab Equipment	5,00,066.00	-	-	-	5,00,066.00	40%	2,00,026.00	3,00,040.00
	22,07,05,826.75	17,26,147.00	40,84,244.00	22,65,16,217.75	2,29,44,452.00		20,35,71,765.75	

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PRINCIPAL
ATME College of Engineering
3th KM, Mysuru-Kanakapura-Bangalore Road
Melihatil Mysuru-70029

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BALANCE SHEET AS AT 31.03.2021

CAPITAL & LIABILITIES		AMOUNT	PROPERTY & ASSETS	AMOUNT
Corpus Fund [OB]		5,93,61,712	Fixed Assets [Vide Schedule]	19,00,36,392
Capital Fund - OB	8,00,25,586		Deposits [Vide Schedule]	3,57,92,629
Add : Excess of Income over expenditure transferred	<u>3,46,81,546</u>	11,47,07,132	Stock of stationery	44,490
Loan (Liability) [Vide Schedule]		3,22,52,271		
<u>Current Liabilities & Provisions :</u>				
Sundry Creditors [Vide Schedule]		5,19,96,597	Cash on Hand	3,33,353
Outstanding Liabilities [Vide Schedule]		2,53,43,880	Cash at Bank [Vide Schedule]	2,07,31,767
Alumni Association		21,21,700	Fees & Other Receivable [vide schedule]	4,05,99,325
Scholarship Control Account		23,65,990	Loans & Advances	15,77,057
University Exam fee		19,82,110	Other Current Assets [vide schedule]	10,16,379
		<u>29,01,31,392</u>		<u>29,01,31,392</u>

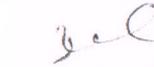
Date : 14-02-2022
Place : Mysuru

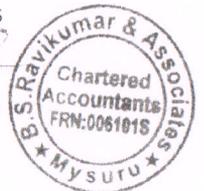
Vide our report of even date in form No.10 B
for B.S. RAVIKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

for ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE


Trustee

FR No 006101 S


B.S. RAVIKUMAR
Partner
M.NO.10218



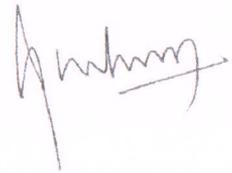

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ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE
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SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDING 31-03-2021
for Assets which are claimed as Application of Income till 31-03-2020

Assets	Balance As on 01.04.2020	Depreciation		Balance As on 31.03.2021
		Rate	Amount	
	Rs.		Rs.	Rs.
Land	2,73,48,988	-	-	2,73,48,988
Building:				
Electrical Block	3,01,95,613	10%	30,19,561	2,71,76,052
Mechanical Block	4,34,11,767	10%	43,41,177	3,90,70,590
Academic Block	6,82,01,880	10%	68,20,188	6,13,81,692
Laboratory Equipments	86,14,033	15%	12,92,105	73,21,928
Office Equipments	67,09,700	15%	10,06,455	57,03,245
Generator	1,82,668	15%	27,400	1,55,268
Furniture & Fixtures	93,82,006	10%	9,38,201	84,43,805
Computers & Software	49,99,240	40%	19,99,696	29,99,543
Library Books	25,36,303	15%	3,80,445	21,55,858
Vehicles	14,19,662	15%	2,12,949	12,06,713
Solar power Unit	2,69,866	40%	1,07,946	1,61,920
CISCO Lab Equipment	3,00,040	40%	1,20,016	1,80,024
	20,35,71,766		2,02,66,139	18,33,05,626


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ACADEMY FOR TECHNICAL AND MANAGEMENT EXCELLENCE
2904, 2ND FLOOR, NEW KANTHRAJ URS ROAD, SARASWATHI PURAM, MYSORE- 570009

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDING 31-03-2021
for Assets which are not claimed as Application of Income from 01-04-2020

Assets	Balance As on 01.04.2020 Rs.	Additions		Transfers	Total	Depreciation		Balance As on 31.03.2021 Rs.
		> 179 Days Rs.	< 180 Days Rs.			Rate	Amount Rs.	
Office Equipments	-	2,47,165	14,14,115	-	16,61,280	15%	1,43,133	15,18,147
Computers & Software	-	2,34,895	38,92,123	-	41,27,018	40%	8,72,383	32,54,634
Library Books	-	-	1,800	-	1,800	15%	135	1,665
Capital WIP: Sports Building	-	-	19,56,320	-	19,56,320	0%	-	19,56,320
	-	4,82,060	72,64,358	-	77,46,418		10,15,651	67,30,766




PRINCIPAL
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