

**AUDITED
STATEMENT OF AFFAIRS
INCOME & EXPENDITURE A/C
OF**

**A.S. KUPPARAJU &
BROTHERS CHARITABLE
FOUNDATION TRUST
A.S.K.B. CAMPUS, 1st MAIN ROAD
AGS COLONY, ANANDANAGAR
BENGALURU – 560 024**

FOR F.Y. 2017/18

ATRIA INSTITUTE OF TECHNOLOGY
 (BELONGING TO A.S. KUPPARAJU AND BROTHERS
 CHARITABLE FOUNDATION TRUST)
 A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
 ANANDANAGAR, BENGALURU - 560 024

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018		
EXPENDITURE	AMOUNTS	INCOME
To Administrative Exps. (P.F)	42,288.00	
To Advertisement	11,00,694.00	21,01,24,366.93
To Atria Sapharang Utsav 2017	3,95,772.00	31,19,953.94
To Audit Fee	3,50,000.00	1,39,503.00
To Adjunct Faculty Remuneration	62,600.00	17,25,549.50
To Admission Placement and Training	7,08,037.94	4.15
To Annual VTU Consortium Membership Fees	1,00,000.00	
To Bank Charges	21,529.90	
To Boarding & Lodging	1,05,223.00	
To Bulk SMS	54,450.00	
To Comed K Counselling	25,000.00	
To Conveyance	1,18,090.00	
To Crash Course Examination Remuneration	19,956.00	
To Contribution to PF	6,84,933.00	
To Contribution to ESI	3,87,847.00	
To Diesel for Generator	4,66,643.00	
To Depreciation - as per sch No.6	2,10,42,310.00	
To Electricity charges	32,70,203.00	
Add: Outstanding	2,99,585.00	
To Eligibility and Consortium Fees	35,69,788.00	
To Education Promotion	6,473.00	
To Faculty Training	14,63,092.00	
To Fees Rec'l irrecoverable w/off	22,538.00	
To Freshers Day	23,58,973.00	
To Events & Seminars	3,19,298.00	
To House Keeping	16,01,324.00	
To Hydrophonic Lab	2,61,337.00	
To Hire charges	7,82,480.00	
To Honorarium	1,36,090.00	
To Interest on DD	1,31,000.00	
To Interest on unsecured loan	9,48,488.00	
To Internet charges	1,57,50,000.00	
To Infosys Campus - Remuneration	5,40,667.00	
To Incentive	4,03,000.00	
Add: Outstanding	90,000.00	
To Incentive-Students Admission	90,000.00	
balance c/fd	5,43,54,921.84	balance c/fd
		21,51,09,377.52



ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024

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CONTN. OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018		21,51,09,377.52
To balance b/f'd	5,43,54,921.84	By balance b/f'd
To Interest on Statutory payments	9,214.00	
To Local Conveyance	35,013.00	
To Land Rent	2,01,24,720.00	
To Lab Consumables	5,16,260.00	
To Library Books	2,43,919.00	
To Mess	90,60,945.00	
To Miscellaneous	4,73,933.00	
To Maintenance	18,76,549.00	
To Newspapers & Periodicals		
Add: Outstanding	46,550.00	
To Office	3,568.00	
To Pooja		
To Postage & Courier	40,107.00	
Add: Outstanding	17,919.00	
To Placement		
To Printing & Stationery	14,24,669.00	
Add: Outstanding	1,028.00	
To Processing Fees - AICTE		
To Processing Fees - NAAC	14,25,697.00	
To Professional Fees	1,00,023.00	
To Project	8,08,019.00	
To Repairs & Maintenance-College Bldgs	45,60,110.00	
To Repairs & Maintenance-Hostel Bldg	27,988.00	
To Repairs & Maintenance Others	1,47,06,874.00	
To Repairs - Generator	13,98,761.00	
To Rates & Taxes	10,20,883.00	
To Rental - Laptops	88,500.00	
To Salaries:	4,630.00	
Teaching Staff	22,240.00	
Add: Outstanding	4,69,67,231.59	
To Salaries:	49,72,429.00	
Non-Teaching Staff	5,19,39,660.59	
Add: Outstanding	75,60,305.56	
To Salaries & Wages (Hostel)	7,35,825.00	
balance c/f'd	17,29,58,800.99	balance c/f'd
		21,51,09,377.52

Contd.....3



ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024


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CONTN. OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018		By balance b/f'd	21,51,09,377.52
To balance b/f'd			
To Salaries & Wages (Casual)	8,26,025.00		
Add: Outstanding	1,28,710.00	9,54,735.00	
To Security charges	16,44,306.00		
Add: Outstanding	1,91,350.00	18,35,656.00	
To Subscription - Software		6,50,929.00	
To Subscription - Library Journals		68,980.00	
To Staff Welfare			
Add: Outstanding	6,02,774.00		
Add: Outstanding	16,846.00	6,19,620.00	
To Survey Camp		2,94,800.00	
To Service charges - Instruments		62,028.00	
To Sponsorship Fees		1,92,450.00	
To Sports		13,100.00	
To Telephone charges			
Add: Outstanding	75,328.00	83,957.00	
Add: Outstanding	8,629.00	2,46,173.00	
To Travelling		30,600.00	
To Technical Fest Registration charges		53,900.00	
To Transportation charges		1,24,26,475.00	
To University & Affiliation Fee		11,649.00	
To Vehicle Insurance		2,86,747.00	
To Vehicle Maintenance			
To Water charges			
Add: Outstanding	3,18,731.00	3,38,051.00	
To Web Hosting charges	19,320.00	5,66,400.00	
To Written Off - balances		97,860.00	
To Excess of income over Expenditure		2,33,16,466.53	
TOTAL		21,51,09,377.52	TOTAL
			21,51,09,377.52

Significant Accounting Policies: Schedule No.14

In terms of my report of even date

For and on behalf of
Atria Institute of Technology


(Rama Mohan Rao (K.N.S.))
Chartered Accountant
Mem No.028263

Place : Bengaluru
Date : 23/10/2018

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

(C.S. Sunder Raju)
Trustee
(K. Nagaraju)
Trustee

ATRIA INSTITUTE OF TECHNOLOGY
 (BELONGING TO A.S. KUPPARAJU AND BROTHERS
 CHARITABLE FOUNDATION TRUST)
 A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
 ANANDANAGAR, BENGALURU - 560 024

STATEMENT OF AFFAIRS AS ON 31ST MARCH, 2018			
LIABILITIES	SCH.	AMOUNTS	AMOUNTS
Parent Body			
A.S. Kupparaju & Brothers			
Charitable Foundation Trust			
Secured Loan from			
IDBI Bank - OD A/c 1045		24,52,91,449.66	38,51,73,620.08
Unsecured Loan from			
Parent Body		1,19,00,000.00	19,60,810.00
Scholarship/Fee Refundable			
Sundry Creditors		17,50,00,000.00	6,44,409.00
Statutory o/s's			
Provisions			
Other Liabilities			
- as per schedule -			
	1		4,17,27,716.69
	2		51,49,932.00
	3		13,13,550.00
	4		
	5		
TOTAL		45,10,48,858.66	45,10,48,858.66

Significant Accounting policies: Schedule No.14

In terms of my report of even date


 (Ramesh Mohan Rao (K.N.S.))
 Chartered Accountant
 Mem No.028263

Place: Bengaluru
 Date: 23/10/2018

Office No. 213, 2nd Floor
 Sri Venkateshwara Market
 Avenue Road, Bangalore-560 002
 Phone No. 22210940

For and on behalf of
 Atria Institute of Technology

(C.S. Sunder Raju)
 Trustee

(K. Nagaraju)
 Trustee


A.S. KUPPARAJU AND BROTHERS
CHARITABLE FOUNDATION TRUST
A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
ANANDANAGAR, BENGALURU - 560 024

INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2018			
EXPENDITURE	AMOUNTS Rs.	I N C O M E	AMOUNTS Rs.
To BBMP Tax	15,69,794.00	By Income from Divisions	
To Donation	21,51,000.00	-ASK & Bros Vidyanikethan	14,02,590.43
To Bank Charges	10,600.22	-Atria Institute of Technology	2,33,16,466.53
To Audit Fees	75,000.00		
To Excess of Income over Expenditure	7,56,72,509.42	By S.B. Interest	11,46,302.89
		By F.D. Interest	1,77,38,823.79
		By Int on Unsecured Loan	1,57,50,000.00
		By Land Rent	2,01,24,720.00
TOTAL	7,94,78,903.64	TOTAL	7,94,78,903.64

Significant Accounting Policies: Schedule No.7

In terms of my report of even date

for and on behalf of the
Board of Trustees


(Rama Mohan Rao / K.N.S.)
Chartered Accountant
Mem No.028263

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Place : Bengaluru
Date : 23/10/2018

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940


A.S. KUPPARAJU AND BROTHERS
CHARITABLE FOUNDATION TRUST
A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
ANANDANAGAR, BENGALURU - 560 024

STATEMENT OF AFFAIRS AS ON 31ST MARCH, 2018					
LIABILITIES	SCH.	AMOUNTS	A S S E T S	SCH.	AMOUNTS
CAPITAL FUND	1	Rs. 89,88,54,199.48	FIXED ASSETS		Rs.
Loan Creditor - C.S.Sunder Raju		56,930.19	Land (Gift from Authors) Add: Betterment charges(06/07)		NIL 57,11,657.00
			DIVISIONS		
			A.S.K. & Bros. Vidyanikethan Atria Institute of Technology		1,35,33,836.85 24,52,91,449.66
			INVESTMENT		
			FD's with Banks	2	35,38,80,906.18
			CURRENT ASSETS		
			- KEB Deposit		2,22,472.00
			- IT Refundable	3	2,64,48,711.10
			- Advances	4	23,56,42,788.00
			MONIES ON HAND		
			Cash on Hand		94,422.00
			Cash at Banks	5	1,80,84,886.88
TOTAL		89,89,11,129.67	TOTAL		89,89,11,129.67

Significant Accounting Policies: Schedule No.7

In terms of my report of even date

for and on behalf of the
Board of Trustees


(Rama Mohan Rao K.N.S.)
Chartered Accountant
Mem No.028263

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Place : Bengaluru
Date : 23/10/2018

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

**A.S. KUPPARAJU & BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU - 560 024**

Computation of Gross Receipts

Sl No.	Particulars	Amounts	Amounts
01	A.S. Kupparaju & Brothers Charitable Foundation Trust		
	a) SB Interest	16,06,227	
	b) FD Interest	1,85,00,844	2,01,07,071
02	Atria Institute of Technology		20,46,04,217
03	A.S. Kupparaju & Bros., Vidyanikethan		55,69,957
			23,02,81,245
	15% of above		3,45,42,187

for A.S. Kupparaju & Brothers
Charitable Foundation Trust
Charitable Foundation Trust


(K. Nagaraju)
Trustee

A.S. KUPPARAJU & BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU - 560 024

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SCHEDULE NO.7, SIGNIFICANT ACCOUNTING POLICIES FOR THE F.Y. 2017/18

A. BASIS OF PREPARATION	The financial statements are prepared under historical cost convention, on accrual basis and on principles, as applicable to a going concern and in accordance with generally accepted accounting standards/principles in India. The books of accounts have been prepared as per mercantile system of accounting.
B. USE OF ESTIMATES	The preparation of financial statements requires the Trust, to make estimates and assumptions that affect the reported balances of assets and liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Although these estimates are based upon Trust's best knowledge of current events and actions, actual results could differ from these estimates.
C. PROVISION	A provision is recognized when the Trust has present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.
D. REVENUE RECOGNITION	The Revenue receipts are accounted on 'Accrual' basis.
E. EXPENSES	The expenses, if any, are accounted as and when incurred and expenses outstanding as at year-end are recognized and provided for, as outstanding.
F. FIXED ASSETS	Fixed Assets are stated 'At Cost'.
G. CONTINGENT ASSETS AND LIABILITIES	Contingent Assets are neither recognized nor disclosed in the financial statements and there are no contingent liabilities.

for **A.S. Kupparaju & Brothers**
Charitable Foundation Trust


(Rama Mohan Rao K.N.S.)
Chartered Accountant

Mem No.028263

23/10/18

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

RAMA MOHAN RAO. K.N.S.

Chartered Accountant

Office: No.213, II Floor, Sri Venkateswara Market, Bengaluru – 560 002

Ph. No.: Off: 22210940 Mobile: 9980568455

AUDIT REPORT OF A.S. KUPPARAJU AND BROTHERS CHARITABLE FOUNDATION TRUST FOR THE FINANCIAL YEAR 2017/18


I have audited the attached Statement of Affairs, of A.S. Kupparaju & Brothers Charitable Foundation Trust, A.S.K.B. Campus, 1st Main Road, AGS Colony, Anandanagar, Bengaluru – 560 024, as at 31st March, 2018 and also the Income and Expenditure Account, for the year ended on that date, annexed and report that:

A.	I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of audit.
B.	In my opinion, Books of Accounts have been kept properly by A.S. Kupparaju & Brothers Charitable Foundation Trust, so far as it appears from my examination of books.
C.	The Statement of Affairs and Income & Expenditure Account dealt with by this report are in agreement with the Books of Accounts.
D.	In my opinion and to the best of my information and according to explanations given to me, the accounts give a true and fair view subject to the following comments: -- NIL -- iii) In the case of Statement of Affairs of, A.S. Kupparaju & Brothers Charitable Foundation Trust, Bengaluru, as at 31 st March, 2018 iv) In the case of the Income & Expenditure Account, the excess of Income over Expenditure of A.S. Kupparaju & Brothers Charitable Foundation Trust, Bengaluru, for the year ended on that date.

Place: **Bengaluru**

Date: **23/10/2018**




Rama Mohan Rao K.N.S.
Chartered Accountant
Mem No.028263

**A.S. KUPPARAJU AND BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU - 560 024**

Schedules forming part of Statement of Affairs, as on 31/03/2018	
Sch 1: Capital Fund - Corpus Fund	
Opening Balance, as on 01/04/2017	82,34,33,512.06
Add: T/r of balance	
- FD Interest Closing balance t/f'd	11,401.00
	82,34,44,913.06
Less: T/r of difference in balance of FD	
- do - t/r of excess fees relating to previous year	2,223.00
	2,61,000.00
	2,63,223.00
Add: X's of Income over Expenditure	82,31,81,690.06
	7,56,72,509.42
	89,88,54,199.48

Contn. of Schedules forming part of Statement of Affairs, as on 31/03/2018	
Sch 2: Investments - Fixed Deposits	
Andhra Bank A/c # 14320100008957	20,50,432.00
Andhra Bank A/c # 14320100020728	3,48,468.00
Andhra Bank A/c # 14320100034651	1,37,34,271.00
Axis Bank A/c # 916040055789149	54,36,528.00
Axis Bank A/c # 916040055817367	54,45,752.00
Axis Bank A/c # 916040060803405	54,28,806.00
Axis Bank A/c # 916040060826897	54,13,934.00
Axis Bank A/c # 916040063470828	54,32,123.00
Corporation Bank A/c # 53040102057921	1,58,50,663.00
Corporation Bank A/c # 530401020576529	2,05,65,416.00
Corporation Bank A/c # 530401020579307	98,19,515.00
Corporation Bank A/c # 530401020580501	72,24,145.00
Corporation Bank A/c # 530401020899315	98,88,110.00
Corporation Bank #. KCC/01/160086	7,33,482.00
Corporation Bank A/c # KCC/01/160768	4,26,119.76
Corporation Bank A/c # KCC/01/160842	4,98,354.51
Corporation Bank A/c # KCC/01/161145	1,71,858.78
Corporation Bank A/c # KCC/01/161146	1,73,058.70
Corporation Bank A/c # KCC/01/170093	94,293.42
Corporation Bank A/c # KCC/01/170094	1,36,93,976.50
Federal Bank A/c # 11040300122150	1,08,57,253.00
Federal Bank A/c # 11040300126789	1,02,12,096.00
Federal Bank A/c # 11040300136051	1,09,86,203.00
Federal Bank A/c # 11040300136614	93,43,746.00
Federal Bank A/c # 11040300167437	93,80,461.00
Federal Bank A/c # 11040300167445	82,23,010.00
Federal Bank A/c # 11040300175356	1,39,71,453.00
Federal Bank A/c # 11040300167452	82,24,357.00
IDBI Bank A/c # 03631060000013305	69,95,384.40
IDBI Bank A/c # 03631060000013323	69,95,387.30
IDBI Bank A/c # 03631060000016278	69,16,538.30
IDBI Bank A/c # 03631060000017781	79,78,145.20
IDBI Bank A/c # 03631060000024897	62,98,435.30
IDBI Bank A/c # 03631060000024912	62,98,431.70
b/c'd	24,51,10,207.87

Contd.....2



A.S. KUPPARAJU AND BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU - 560 024

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Contn. of Schedules forming part of Statement of Affairs, as on 31/03/2018	
Sch 3: Investments - Fixed Deposits	
IDBI Bank A/c # 03631060000018498	24,51,10,207.87
IDBI Bank A/c # 03631050000021702	92,07,592.20
IDBI Bank A/c # 03631050000030560	60,93,605.50
Shamrao Vittal Co-op Bank Ltd/SVCC A/c # 5033	2,00,00,000.00
Shamrao Vittal Co-op Bank Ltd/SVCC A/c # 5034	30,24,002.00
YES Bank A/c # 059940400000471/1	30,24,002.00
YES Bank A/c # 059940400000489/1	88,20,258.83
YES Bank A/c # 0599404000002597	58,96,536.27
Indian Bank A/c # 644156520	3,00,33,731.51
HDFC Bank Mutual Fund A/c # 10979996/48	26,70,970.00
	2,00,00,000.00
	35,38,80,906.18
Current Assets	
Sch 4: IT Refundables	
Income-tax Rec'l	
IT Penalty (FY 2003-04)	3,61,861.51
IT Refundable (FY 2001-02)	23,73,554.00
- do - (FY 2002-03)	33,80,640.00
- do - (FY 2003-04)	53,06,783.37
- do - (FY 2012-13)	32,31,163.70
- do - (FY 2013-14)	15,19,740.00
- do - (FY 2014-15)	20,91,214.00
- do - (FY 2015-16)	21,18,526.00
- do - (FY 2016-17)	21,51,208.37
- do - (FY 2017-18)	20,06,764.56
- do - (Andhra Bank)	18,90,130.59
	17,125.00
	2,64,48,711.10
Sch 5: Advances	
- Atria Institute of Technology	17,50,00,000.00
- Land	5,99,02,788.00
- N. Subbaraju	7,40,000.00
	23,56,42,788.00
Sch 6: Cash at Banks	
Axis Bank, R.T. Nagar, Bengaluru - C.A/c # 363010200002714	2,53,583.83
Corporation Bank, N.T. Road Branch, Bengaluru - C.A/c # 001169	9,99,742.00
Indian Bank - C.A/c # 6440644928	5,614.00
IDBI Bank, Marathahalli, Bengaluru - S.B. A/c # 0363104000033530	26,02,339.92
Syndicate Bank, Gandhinagar, Bengaluru - C.A/c # 04341010001936	1,10,865.00
YES Bank A/c No.#059994600000235	1,40,92,139.13
HDFC Bank A/c No.50100184283005	20,603.00
	1,80,84,886.88

Contd.....3



A.S. KUPPARAJU & BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU - 560 024

STATEMENT OF REFUND DUE		
Tax Obligation		
Less: TDS	- Andhra Bank (BLRA10635C)	97,442
	- Axis Bank (MUMT11446B)	1,11,491
	- Canara Bank (BLRC04382A)	37,023
	- Corporation Bank (BLRC00361E)	5,16,354
	- The Federal Bank (CHNT00969D)	5,58,885
	- IDBI Bank (MUMI04922B)	3,94,885
	- Indian Bank	14,984
	- State Bank of Patiala (DELS21451D)	15,281
	- Tata Consultancy Services Ltd (MUMT11446B)	100
	- The Shamrao Vithal Co-op Bank Limited	39,964
	- Visveswaraiah Technical University	1,08,233
	- YES Bank Limited	1,12,102
		20,06,744
	REFUND DUE	(20,06,744)

SCHEDULE OF ADDITIONS TO FIXED ASSETS, DURING THE YEAR (refer Statement of Total Income, supra)		
Sl.No.	Particulars	Cost
1	Aluminium Partitions - AIT College	3,87,886
2	Building Constn. - WIP - Own	4,01,79,132
3	Bio Metric Device - AIT College	25,300
4	CC Camera - AIT College	17,038
5	Ceiling Fans - AIT College	77,600
6	Computers - AIT College	13,50,515
7	Computers - ASK Vidyanikethan	30,090
8	Electrical Fittings - AIT College	65,581
9	Furniture & Fixtures - AIT College	21,00,268
10	Printers - AIT College	16,505
11	Server- Intelexon - AIT College	70,685
12	Solar Systems - AIT College	2,90,125
	TOTAL	4,46,10,725

DETAILS OF INVESTMENTS/DEPOSITS, MADE U/S 11(5) (SCHEDULE 'J'-A) OF ITR 7 (PAGE 6 OF 16) DEPOSITS IN SCHEDULED BANKS, AS PER SEC 11(5)(iii)					
SL. No.	Name of the Bank	Date of		Amount of	
		Investment	Maturity	Investment	Maturity
1	Axis Bank Ltd	19/09/2016	14/09/2017	50,00,000	52,93,216
2	Axis Bank Ltd	07/10/2016	02/10/2017	50,00,000	52,93,217
3	Axis Bank Ltd	07/10/2016	12/10/2017	50,00,000	52,85,148
4	Axis Bank Ltd	17/10/2016	12/10/2017	50,00,000	53,08,520
5	Axis Bank Ltd	19/09/2016	14/09/2017	50,00,000	52,85,146
6	Axis Bank Ltd	05/10/2016	03/01/2017	50,00,000	50,77,055
7	Axis Bank Ltd	05/10/2016	05/10/2016	50,00,000	50,49,315
8	Indian Bank	18/06/2016		25,00,000	
9	HDFC Mutual Fund	05/10/2016		2,00,00,000	
				5,75,00,000	

For A.S. KUPPARAJU & BROS
Charitable Foundation Trust
Contd..... 5


Trustee

**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

Contn of Schedules forming part of Statement of Affairs, as on 31st March, 2018

Sch 1: Scholarship/Fees refundable

- Backward Community (2014/15)	1,86,700.00
- Defence (2012/13)	52,890.00
- DTE (2013/14)	69,365.00
- Minority Community	93,090.00
- Other Backward Community (2015/16)	1,69,380.00
- Scholarship (Backward Community)(2012/13)	62,100.00
- Scholarship (Backward Community)(2016/17)	74,060.00
- Scholarship (DTE)(SC/ST)(2014/15)	5,820.00
- Scholarship (Others)	11,300.00
- Scholarship (Others) (2016/17)	29,220.00
- Scholarship (K.M.D C) (2015/16)	2,99,540.00
- Scholarship (K.M.D C) (2016/17)	7,35,580.00
- Scholarship (K.M.D C) (2017/18)	3,81,590.00
- Scholarship Social Welfare SC/ST (2017/18)	11,550.00
- Other Backward Community (2017/18)	31,79,910.00
- Scholarship Social Welfare SC/ST (2016/17)	1,91,800.00
- Social Welfare Department (2013/14)	68,610.00
- Social Welfare Department (2014/15)	33,230.00
- Social Welfare Department (2015/16)	1,44,520.00
	58,00,255.00

Sch 2: Expenses o/s & payable

Creditors

- Bulk SMS	- Ice Cube Solutions	5,850.00
- Chairs	- Shakthi Steel India	78,720.00
- Medical Expenses	- Sri Balaji Medical Centre	16,846.00
		1,01,416.00

Sch 3: Statutory O/s's

- Professional Tax (employees related)		21,000.00
- Provident Fund pay'l	- Employer contribution	73,236.00
	- Employee Contribution	73,236.00
	- Administrative exps.	7,024.00
- ESI pay'l	- Employer contribution	29,810.00
	- Employee Contribution	12,412.00
- TDS on professional charges		30,000.00
- TDS on Salaries		62,592.00
		3,09,310.00

Contd.....2



**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

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Contn of Schedules forming part of Statement of Affairs, as on 31st March, 2018	
Sch 4: Provisions	
- Audit Fees	15,93,924.00
- Electricity Charges	2,99,585.00
- Printing and Stationery	1,028.00
- Postage and Courier Charges	17,919.00
- Incentive	90,000.00
- Conveyance	16,000.00
- Repairs & Maintenance	1,219.00
- Newspaper & Periodicals	3,568.00
- Telephone	8,629.00
- University & Affiliation Fees	34,76,275.00
- Water	19,320.00
- Salary - Teaching & non teaching staff	49,72,429.00
- Casuals	1,28,710.00
	6,06,28,606.00
Sch 5: Other Liabilities	
- Hostel Caution Deposits	9,72,836.00
- Refund of OTS Amount	1,05,000.00
- RFTT Project - VGST Grant	5,00,000.00
- Sports Collection Fees	28,105.00
- Tuition Fees Recd in Advance	1,50,000.00
- Tuition Fees Recd in Advance Comed K	35,000.00
- VGST Grant - KFIST L1 (Unutilized)	1,66,350.00
- VGST Grant - SMYSR (Unutilized)	5,847.00
- VTU Exam Remuneration (Dec 17/Jan 18)	54,684.00
	20,17,822.00
Sch 6: Details of Fixed Assets	
- As per enclosed separate schedule -	31,58,65,518.08
	31,58,65,518.08
Sch 7: Detail of Fixed Deposit with Bank	
- State Bank of Patiala - Performance Guarantee Fee - AICTE, New Delhi	19,60,810.00
	19,60,810.00
Sch 8: Details of Deposits	
Statutory Bodies	
- BESCO	4,88,377.00
- ESI (Regional Director)	84,861.00
- HPCL Gas	5,400.00
- KPTCL	52,771.00
- Telephone	13,000.00
	6,44,409.00

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**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

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Contn of Schedules forming part of Statement of Affairs, as on 31st March, 2018	
Sch 9: Details of Advances	
- Brigade Enterprises Ltd - Pur of Res. Flat at Brigade Caldium	3,50,23,203.69
- Brigade Apt. - Stamp duty and Registration charges	15,32,000.00
- Brigade Apt. - Legal Charges	1,25,000.00
- Balaji Building Technologies Ltd	1,386.00
- Career Guru.com	73,000.00
- Jagadish S.	3,218.00
- Motion Education Pvt Ltd	2,00,000.00
- Orion Electromec Contracting India LLP	4,00,000.00
- Rajareddy A	82,900.00
- Sri Venkateshwara Equipments	6,18,584.00
- Staff	6,68,425.00
- Aishwarya Enterprises	17,50,000.00
- D S Ramesh	12,50,000.00
	4,17,27,716.69
Sch 10: Details of Fee/Scholarship/Exam Rem Receivable	
- Fee (1st Year MGT-2017/2018)	26,78,650.00
- Fee Higher Sem (2017/18)	3,15,680.00
- Fee - Scholarship (Social Welfare Dept) (2017/18)	4,48,755.00
- Fee - CET-Scholarship (Social Welfare Dept) (2017/18)	3,31,190.00
- Examination Remuneration Receivable (Dec 15/Jan 16)	13,591.00
- Hostel Fee (2017/18)	13,62,066.00
	51,49,932.00
Sch 11: Details of Prepaid Exps.	
- University & Affiliation Fees (F.Y. 2018/19)	2,61,000.00
- Admission, Placement & Training Expenses	2,83,200.00
- Processing Fees - F.Y.2018/19	2,00,000.00
- Microsoft Software Renewal - (2018/19)	4,51,350.00
- EMS Marketing Campaign	1,18,000.00
	13,13,550.00
Sch 12: Money with Banks & Cash on Hand	
- Andhra Bank - Principal & HOD # 143310100037199	1,552.00
- Axis Bank # 363010100006774	65,96,044.99
- Axis Bank # 363010100053747	(36,16,220.13)
- Axis Bank # 363010100054977	16,94,420.74
- Axis Bank # 363010200000833	1,58,756.01
- Canara Bank # 0425101032615	5,72,837.23
- Canara Bank # 0425101049281	10,19,888.00
- Federal Bank A/c # 11040200016833	4,51,453.00
- IDBI Bank # 363104000110440	5,20,809.00
- IDBI Bank # 363104000110464	2,09,141.00
- IDBI Bank # 363104000001755	51,08,590.31
- IDBI Bank # 363104000029196 International Confer	3,60,812.00
- Syndicate Bank # 04341010001921	2,57,541.75
- YES Bank # 0599946000000602	16,06,838.60
- Cash on Hand	86,356.39
	1,50,28,820.89
Schedule forming part of Income & Expenditure	
Sch 13: Details of Fees Collections	
- Tuition / College Fees	19,13,59,485.93
- Hostel Fees	1,87,64,881.00
	21,01,24,366.93

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ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024

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SCHEDULE NO.14, SIGNIFICANT ACCOUNTING POLICIES FOR THE F.Y. 2017/18

A.	BASIS OF PREPARATION The books of accounts are being maintained by the use of Accounting Package "TALLY-ERP9", generally as per mercantile system of accounting, subject to what is stated in 'D' & 'E' infra. The financial statements are prepared under historical cost convention, on accrual basis and on principles, as applicable to a going concern and in accordance with generally accepted accounting standards/principles in India.
B.	USE OF ESTIMATES The preparation of financial statements requires the Trust, to make estimates and assumptions that affect the reported balances of assets and liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Although these estimates are based upon Trust's best knowledge of current events and actions, actual results could differ from these estimates.
C.	PROVISION A provision is recognized when the Trust has present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.
D.	REVENUE RECOGNITION Fee collections from students are accounted, in a consolidated manner, after completion of all admissions. The collections of fees from the students from time to time are accounted in the receivable account. The other incomes are accounted on 'Cash' basis.

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ATRIA INSTITUTE OF TECHNOLOGY
A.S.K.B CAMPUS, I MAIN ROAD, ACS COLONY
ANANDANAGAR, BENGALURU - 560 024

SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2018
SCHEDULE - 6 - DETAILS OF FIXED ASSETS

NAME OF ASSETS	GROSS BLOCK				DEPRECIATION			NET BLOCK WDV as on 31.03.2018 Rs.
	WDV as on 01.04.2017 Rs.	Addition up to 30.09.2017 Rs.	Addition After 01.10.2017	As on 31.03.2018 Rs.	Rate %	For the year in full Rs.	For the year - 50% Rs.	
Aluminium Partition	3,47,151.00	19,92,380.00	6,94,502.00	30,34,033.00	10%	2,33,953.10	34,725.10	2,68,678
Aluminium Partition (12/13)	2,59,938.00	-	-	2,59,938.00	10%	25,993.80	-	25,994
Aluminium Partition (13/14)	62,997.00	-	-	62,997.00	10%	6,299.70	-	6,300
Aluminium Partition (15/16)	1,79,776.00	-	-	1,79,776.00	10%	17,977.60	-	17,978
Aluminium Partition (16/17)	3,68,492.00	-	-	3,68,492.00	10%	36,849.20	-	36,849
Entrance Gate	20,844.00	-	-	20,844.00	10%	2,084.40	-	2,084
Furniture & Fixtures	58,39,055.00	-	-	58,39,055.00	10%	5,83,905.50	-	5,83,906
Furniture & Fixtures (15/16)	7,88,945.00	-	-	7,88,945.00	10%	78,894.50	-	78,895
Furniture & Fixtures (16/17)	18,92,492.00	-	-	18,92,492.00	10%	1,89,249.20	-	1,89,249
Furniture & Fixtures (17/18)	-	24,98,878.00	8,73,611.00	33,72,489.00	10%	2,49,887.80	43,680.55	2,93,568
Furniture & Fixtures - Hostel	-	10,05,100.00	-	10,05,100.00	10%	1,00,510.00	-	1,00,510
	97,59,690.00	54,96,358.00	15,68,113.00	1,68,24,161.00		15,25,604.80	78,405.65	16,04,010
Buildings (Old)	5,73,359.00	-	-	5,73,359	5%	28,667.95	-	28,668
Buildings -01.04.2017, T /F	16,27,925	15,60,97,345	-	15,60,97,345	5%	78,04,867.25	-	78,04,867
Buildings (2000/2001)	18,21,581	-	-	16,27,925	5%	81,396.25	-	81,396
Buildings (2001/2002)	9,18,852	-	-	18,21,581	5%	91,079.05	-	91,079
Buildings (2002/2003)	57,58,424	-	-	8,18,852	5%	40,942.60	-	40,943
Buildings (2003 to 2005)	41,60,039	-	-	57,58,424	5%	2,87,921.20	-	2,87,921
Buildings (2005 to 2007)	1,41,51,893	-	-	41,60,039	5%	2,08,001.95	-	2,08,002
Buildings (2006 to 2009)	2,07,95,889	-	-	1,41,51,893	5%	7,07,594.65	-	7,07,595
Buildings (2010/2011)	62,94,066	-	-	2,07,95,889	5%	10,39,794.45	-	10,39,794
Buildings (2012/2013)	3,96,02,377	-	-	2,98,81,577	5%	14,94,078.86	-	14,94,079
Buildings (2013/2014)	12,74,85,982	-	-	82,94,066	5%	4,14,703.30	-	4,14,703
Buildings (2017/2018)	6,102.00	16,02,25,721	2,74,947	44,03,323	5%	2,06,418.80	6,873.68	19,80,119
Air Conditioner	6,102.00	-	-	6,102	15%	915.30	-	915
Air Conditioner - Voltas Split (2017-18)	-	-	69,280.00	69,280	15%	5,196	5,196.00	5,196
Aqua Guard	17,312.00	25,000.00	-	28,000	15%	4,200.00	-	4,200
Batteries - CSE Dept(10/11)	87,464.00	(87,464.00)	-	17,312	15%	2,596.80	-	2,597
Batteries (2014/15)	10,781.00	-	85,856.00	85,856	15%	12,928.40	6,439.20	19,417
Bio-Metric Device (12/13)	46,613.00	-	-	10,781	15%	1,617.15	-	1,617
Bio-Metric Device (14/15)	91,168.00	-	20,532.00	64,145	15%	6,541.95	-	6,542
Accr- Adhar Attendance-31/12/17	70,624.00	-	17,109.00	17,109	15%	2,566.35	1,539.90	4,108
Borewell&Pumpssets(10/11)	29,57,547.00	-	-	91,168	15%	13,675.20	-	13,675
Bullet 500CC (14/15)	51,576.00	-	-	70,624	15%	10,593.60	-	10,594
AUDI Car (20.06.2013)	1,64,560.00	-	-	29,57,547	15%	4,43,632.05	-	4,43,632
Canon IR2002N Xerox M/c	15,760.00	-	-	51,576	15%	7,736.40	-	7,736
CCTV Camera (14/15)	54,440.00	-	-	1,64,560	15%	24,687.00	-	24,687
HIKVISION 2MP Camera	25,851.00	-	-	15,760	15%	2,364.00	-	2,364
Ceiling Fans (T/r - 2011/12)	61,439.00	-	-	54,440	15%	8,166.00	-	8,166
Ceiling Fans (2012/2013)	-	-	-	25,851	15%	3,877.65	-	3,878
Ceiling Fans (2015/2016)	-	-	-	61,439	15%	9,215.85	-	9,216
	12,74,85,982	16,02,25,721	2,74,947	28,79,86,650		1,43,85,585.15	6,873.68	1,43,92,459
	6,102.00	-	-	6,102	15%	915.30	-	915
	17,312.00	25,000.00	69,280.00	69,280	15%	5,196	5,196.00	5,196
	87,464.00	(87,464.00)	-	28,000	15%	4,200.00	-	4,200
	10,781.00	-	85,856.00	17,312	15%	2,596.80	-	2,597
	46,613.00	-	-	85,856	15%	12,928.40	6,439.20	19,417
	91,168.00	-	20,532.00	10,781	15%	1,617.15	-	1,617
	70,624.00	-	17,109.00	64,145	15%	6,541.95	1,539.90	8,082
	29,57,547.00	-	-	17,109	15%	2,566.35	1,283.18	3,849
	51,576.00	-	-	91,168	15%	13,675.20	-	13,675
	1,64,560.00	-	-	70,624	15%	10,593.60	-	10,594
	15,760.00	-	-	29,57,547	15%	4,43,632.05	-	4,43,632
	54,440.00	-	-	51,576	15%	7,736.40	-	7,736
	25,851.00	-	-	1,64,560	15%	24,687.00	-	24,687
	61,439.00	-	-	15,760	15%	2,364.00	-	2,364
	-	-	-	54,440	15%	8,166.00	-	8,166
	-	-	-	25,851	15%	3,877.65	-	3,878
	-	-	-	61,439	15%	9,215.85	-	9,216
	12,74,85,982	16,02,25,721	2,74,947	28,79,86,650		1,43,85,585.15	6,873.68	1,43,92,459
	6,102.00	-	-	6,102	15%	915.30	-	915
	17,312.00	25,000.00	69,280.00	69,280	15%	5,196	5,196.00	5,196
	87,464.00	(87,464.00)	-	28,000	15%	4,200.00	-	4,200
	10,781.00	-	85,856.00	17,312	15%	2,596.80	-	2,597
	46,613.00	-	-	85,856	15%	12,928.40	6,439.20	19,417
	91,168.00	-	20,532.00	10,781	15%	1,617.15	-	1,617
	70,624.00	-	17,109.00	64,145	15%	6,541.95	1,539.90	8,082
	29,57,547.00	-	-	17,109	15%	2,566.35	1,283.18	3,849
	51,576.00	-	-	91,168	15%	13,675.20	-	13,675
	1,64,560.00	-	-	70,624	15%	10,593.60	-	10,594
	15,760.00	-	-	29,57,547	15%	4,43,632.05	-	4,43,632
	54,440.00	-	-	51,576	15%	7,736.40	-	7,736
	25,851.00	-	-	1,64,560	15%	24,687.00	-	24,687
	61,439.00	-	-	15,760	15%	2,364.00	-	2,364
	-	-	-	54,440	15%	8,166.00	-	8,166
	-	-	-	25,851	15%	3,877.65	-	3,878
	-	-	-	61,439	15%	9,215.85	-	9,216
	12,74,85,982	16,02,25,721	2,74,947	28,79,86,650		1,43,85,585.15	6,873.68	1,43,92,459
	6,102.00	-	-	6,102	15%	915.30	-	915
	17,312.00	25,000.00	69,280.00	69,280	15%	5,196	5,196.00	5,196
	87,464.00	(87,464.00)	-	28,000	15%	4,200.00	-	4,200
	10,781.00	-	85,856.00	17,312	15%	2,596.80	-	2,597
	46,613.00	-	-	85,856	15%	12,928.40	6,439.20	19,417
	91,168.00	-	20,532.00	10,781	15%	1,617.15	-	1,617
	70,624.00	-	17,109.00	64,145	15%	6,541.95	1,539.90	8,082
	29,57,547.00	-	-	17,109	15%	2,566.35	1,283.18	3,849
	51,576.00	-	-	91,168	15%	13,675.20	-	13,675
	1,64,560.00	-	-	70,624	15%	10,593.60	-	10,594
	15,760.00	-	-	29,57,547	15%	4,43,632.05	-	4,43,632
	54,440.00	-	-	51,576	15%	7,736.40	-	7,736
	25,851.00	-	-	1,64,560	15%	24,687.00	-	24,687
	61,439.00	-	-	15,760	15%	2,364.00	-	2,364
	-	-	-	54,440	15%	8,166.00	-	8,166
	-	-	-	25,851	15%	3,877.65	-	3,878
	-	-	-	61,439	15%	9,215.85	-	9,216
	12,74,85,982	16,02,25,721	2,74,947	28,79,86,650		1,43,85,585.15	6,873.68	1,43,92,459
	6,102.00	-	-	6,102	15%	915.30	-	915
	17,312.00	25,000.00	69,280.00	69,280	15%	5,196	5,196.00	5,196
	87,464.00	(87,464.00)	-	28,000	15%	4,200.00	-	4,200
	10,781.00	-	85,856.00	17,312	15%	2,596.80	-	2,597
	46,613.00	-	-	85,856	15%	12,928.40	6,439.20	19,417
	91,168.00	-	20,532.00	10,781	15%	1,617.15	-	1,617
	70,624.00	-	17,109.00	64,145	15%	6,541.95	1,539.90	8,082
	29,57,547.00	-	-	17,109	15%	2,566.35	1,283.18	3,849
	51,576.00	-	-	91,168	15%	13,675.20	-	13,675
	1,64,560.00	-	-	70,624	15%	10,593.60	-	10,594
	15,760.00	-	-	29,57,547	15%	4,43,632.05	-	4,43,632
	54,440.00	-	-	51,576	15%	7,736.40	-	7,736
	25,851.00	-	-	1,64,560	15%	24,687.00	-	24,687
	61,439.00	-	-	15,760	15%	2,364.00	-	2,364
	-	-	-	54,440	15%	8,166.00	-	8,166
	-	-	-	25,851	15%	3,877.65	-	3,878
	-	-	-	61,439	15%	9,215.85	-	9,216
	12,74,85,982	16,02,25,721	2,74,947	28,79,86,650		1,43,85,585.15	6,873.68	1,43,92,459
	6,102.00	-	-	6,102	15%	915.30	-	915
	17,312.00	25,000.00	69,280.00	69,280	15%	5,196	5,196.00	5,196
	87,464.00	(87,464.00)	-	28,000	15%			

SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2018

SCHEDULE - 6 - DETAILS OF FIXED ASSETS

NAME OF ASSETS	GROSS BLOCK			Rate %	As on 31.03.2018 Rs.	DEPRECIATION		Totals Rs.	NET BLOCK WDV as on 31.03.2018 Rs.
	WDV as on 01.04.2017 Rs.	Addition up to 30.09.2017 Rs.	Addition After 01.10.2017			For the year in full Rs.	For the year - 50% Rs.		
Ceiling Fans (2016/2017)	68,293.00			15%	68,293	10,243.95	-	10,244	58,049
Ceiling Fans (2017/2018)		79,240.00		15%	79,240	11,886.00	-	11,886	67,354
Chairs			1,21,347.00	15%	1,21,347		9,101.03	9,101	1,12,246
Data Projector - Acer X1163N	3,58,924.00			15%	3,58,924	53,838.60	-	53,839	3,05,085
Data Projector - Acer X1173N	3,18,509.00			15%	3,18,509	47,776.35	-	47,776	2,70,733
Data Projector - Acer X1185G			70,729.00	15%	70,729		5,304.68	5,305	65,424
Dinning/Mess/Tables	14,105.00			15%	14,105	2,115.75	-	2,116	11,989
DLP Projector	21,238.00			15%	21,238	3,185.70	-	3,186	18,052
Demolition machine		22,500.00		15%	22,500	3,375.00	-	3,375	19,125
Electrical Fittings	66,491.00			15%	66,491	9,973.65	-	9,974	56,517
Electrical Fittings	12,83,312.00			15%	12,83,312	1,92,496.80	-	1,92,497	10,90,815
Electrical Fittings (2016/17)	60,662.00			15%	60,662	9,099.30	-	9,099	51,563
Electronic CC Machine	6,082.00			15%	6,082	912.30	-	912	5,170
E.P.A.B. & Intercom	5,421.00			15%	5,421	813.15	-	813	4,608
E.P.A.B. & Intercom 2017-18			1,10,000.00	15%	1,10,000		8,250.00	8,250	1,01,750
Equipments (Chemistry Dept)	1,49,275.00			15%	1,49,275	22,391.25	-	22,391	1,26,884
Equipments (Civil Dept)	10,20,778.00			15%	10,20,778	1,53,116.70	-	1,53,117	8,67,661
Equipments (Civil Dept) - Concrete			85,000.00	15%	85,000		6,375.00	6,375	78,625
Equipments (Civil Dept) - (2017-18)		74,425.00	56,381.00	15%	1,30,806	11,163.75	-	11,164	1,19,642
Equipments Tests on self compacting concrete (Civil Dept) - (2017-18)			1,04,255.00	15%	1,04,255		7,819.13	7,819	96,436
Equipments - Pulse velocity Test App (Civil Dept) - (2017-18)			4,00,000.00	15%	4,00,000		30,000.00	30,000	3,70,000
Equipments (Civil Dept) - Blains App			18,831.00	15%	18,831		1,412.33	1,412	17,419
Equipments March - 16	3,28,998.00			15%	3,28,998	49,349.70	-	49,350	2,79,648
Equipments (CSE & ISE)	1,00,570.00			15%	1,00,570	15,085.50	-	15,086	85,485
Equipments Nov -15 (CSE & ISE)	19,908.00			15%	19,908	2,986.20	-	2,986	16,922
Equipments Apr- 17 (CSE & ISE)		79,462.00		15%	79,462	11,919.30	-	11,919	67,543
Equipments (ECE & TCE)	10,36,035.00			15%	10,36,035	1,55,405.25	-	1,55,405	8,80,630
Equipments - Lab (ECE & TCE) (2017-18)		2,57,947.00	3,26,200.00	15%	5,84,147	38,692.05	24,465.00	63,157	5,20,990
Equipments (Electronic Lab)	6,25,784.00			15%	6,25,784	93,867.60	-	93,868	5,31,916
Equipments (Electronic Lab) 2017-18			1,48,680.00	15%	1,48,680		11,151.00	11,151	1,37,529
Equipments (Library)	10,215.00			15%	10,215	1,532.25	-	1,532	8,683
Equipments (Measurements)	2,43,816.00			15%	2,43,816	36,572.40	-	36,572	2,07,244
Equipments (Mechanical)	30,36,356.00			15%	30,36,356	4,55,453.40	-	4,55,453	25,80,903
Equipments (Physics Dept)	1,21,672.00			15%	1,21,672	18,250.80	-	18,251	1,03,421
Equipments Nov 15 (Physics Dept)	1,33,688.00			15%	1,33,688	20,053.20	-	20,053	1,13,635
Equipments Nov 17 (Physics Dept)			1,80,115.00	15%	1,80,115		13,508.63	13,509	1,66,606
Equipments (Physics Lab)	85,350.00			15%	85,350	12,802.50	-	12,803	72,548
Equipments (Surveying)	3,89,246.00			15%	3,89,246	58,386.90	-	58,387	3,30,859
Equipments (Hostel)	1,22,720.00			15%	1,22,720	18,408.00	-	18,408	1,04,312
Fuels & Lubricant Analyser			73,721.00	15%	73,721		5,529.08	5,529	68,192
Generator	47,143.00			15%	47,143	7,071.45	-	7,071	40,072
Generators DG Set	84,953.00		8,260.00	15%	93,213	12,742.95	619.50	13,362	79,851

SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2018

SCHEDULE - 6 - DETAILS OF FIXED ASSETS

NAME OF ASSETS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	WDV as on 01.04.2017 Rs.	Addition up to 30.09.2017 Rs.	Addition After 01.10.2017	As on 31.03.2018 Rs.	Rate %	For the year in full Rs.	For the year - 50% Rs.	Totals Rs.	WDV as on 31.03.2018 Rs.
Gas Analyser									
Hyundai Creta CRDI	12,66,650.00	-	2,00,600.00	2,00,600	15%	1,89,997.50	15,045.00	15,045	1,85,555
Hikvision Dome Camera									
Kirloskar DG Set 15 KVA	2,59,462.00	-	23,369.00	12,66,650	15%	-	-	1,89,998	10,76,653
Kitchen Equipment Hostel	70,105.00	-	-	23,369	15%	-	1,752.68	1,753	2,20,616
LCD Projector (2010/2011)	1,60,769.00	-	-	2,59,462	15%	38,919.30	-	38,919	2,20,543
Maruti Dezire Car	1,65,007.00	-	-	70,105	15%	10,515.75	-	10,516	59,589
Mobiles									
Mic									
Pollution Control Equipment	7,840.00	6,150.00	13,980.00	1,60,769	15%	24,115.35	-	24,115	1,36,654
Printer (2012/2013)	9,849.00	-	3,500.00	1,65,007	15%	24,751.05	-	24,751	1,40,256
Printer - ID (2012/2013)	44,693.00	-	3,500.00	20,130	15%	922.50	1,048.50	1,971	18,159
Printer (2013/2014)	20,030.00	-	-	3,500	15%	-	262.50	263	3,238
Printers (2014/2015)	35,664.00	-	-	7,840	15%	1,176.00	-	1,176	6,664
Printers (2015/2016)	7,614.00	-	-	9,849	15%	1,477.35	-	1,477	8,372
Printers (2016/2017)	14,029.00	-	-	44,693	15%	6,703.95	-	6,704	37,989
Printers (2017/2018)	-	-	37,052.00	20,030	15%	3,004.50	-	3,005	17,026
Projector & Accesssrs (10/11)	50,461.00	-	15,700.00	35,664	15%	5,349.60	-	5,350	30,314
Projector & Accesssrs (12/13)	59,899.00	-	-	7,614	15%	1,142.10	-	1,142	6,472
Projector & Accesssrs (13/14)	1,42,770.00	-	-	14,029	15%	2,104.35	-	2,104	11,925
Projector - Epson (2017-18)	-	44,527.00	-	37,052	15%	-	2,778.90	2,779	34,273
Projectors	-	-	10,500.00	15,700	15%	-	1,177.50	1,178	14,522
Projectors (2017-18)	-	-	4,74,366.00	50,461	15%	7,569.15	-	7,569	42,892
Pumpset (2014/15)	17,843.00	-	4,74,366.00	59,899	15%	8,984.85	-	8,985	50,914
Puff Sheet Terracota	-	-	-	1,42,770	15%	21,415.50	-	21,416	1,21,355
Sewage Treatment Plant-A	-	1,71,800.00	-	44,527	15%	6,679.05	-	6,679	37,848
Sewage Recycling Plant	9,34,296.00	-	-	10,500	15%	-	787.50	788	9,713
Solar PV Module 40KWP	1,59,381.00	-	-	4,74,366	15%	-	35,577.45	35,577	4,38,789
Solar Systems	22,02,239.00	-	-	17,843	15%	2,676.45	-	2,676	15,167
Solar Systems (2016/17)	1,23,564.00	-	-	3,14,638	15%	25,771.00	-	25,771	2,78,154
5000 Ltr Solar Module	2,46,606.00	-	-	9,34,296	15%	1,40,144.40	10,712.85	36,484	7,94,152
Solar Water Heater (Hostel)	76,245.00	-	5,88,000.00	1,59,381	15%	23,907.15	-	23,907	1,35,474
Solar Water Heater (G Hostel)	73,261.00	-	-	22,02,239	15%	3,30,335.85	-	3,30,336	18,71,903
Solar Water Heater (L Hostel)	51,575.00	-	-	1,23,564	15%	18,534.60	-	18,535	1,05,029
Seminar Hall Interiors	-	22,45,276.00	-	2,46,606	15%	36,990.90	-	36,991	2,09,615
Stitching Machine	-	-	-	5,88,000	15%	-	44,100.00	44,100	5,43,900
Routers	-	-	5,824.00	76,245	15%	11,436.75	-	11,437	64,808
Sanitary Napkin Destroyer	-	-	34,596.00	73,261	15%	10,989.15	-	10,989	62,272
Sanitary Napkin Vending Machine	-	-	29,500.00	51,575	15%	7,736.25	-	7,736	43,839
Testing Machines (2010/11)	-	-	19,000.00	22,45,276	15%	3,36,791.40	-	3,36,791	19,08,485
Transformer	6,48,649.00	-	-	5,824	15%	-	436.80	437	5,387
Television	67,887.00	-	-	34,596	15%	-	2,594.70	2,595	32,001
UPS with Batteries (14/15)	1,49,938.00	66,000.00	-	29,500	15%	-	2,212.50	2,213	27,288
				19,000	15%	-	1,425.00	1,425	17,575
				6,48,649	15%	97,297.35	-	97,297	5,51,352
				67,887	15%	10,183.05	-	10,183	57,704
				66,000	15%	9,900.00	-	9,900	56,100
				1,49,938	15%	22,490.70	-	22,491	1,27,447



SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2018

SCHEDULE - 6 - DETAILS OF FIXED ASSETS

NAME OF ASSETS	GROSS BLOCK				DEPRECIATION			NET BLOCK WDV as on 31.03.2018
	WDV as on 01.04.2017	Addition up to 30.09.2017	Addition After 01.10.2017	As on 31.03.2018	Rate %	For the year in full	For the year - 50%	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
UPS with Batteries (15/16)	5,20,509.00	-	36,108.00	5,56,617	15%	78,076.35	2,708.10	80,784
UPS Clamp (14/15)	35,353.00	-	-	35,353	15%	5,302.95	-	5,303
Water Cooler (15/16)	45,197.00	-	-	45,197	15%	6,779.55	-	6,780
Water Cooler	17,472.00	-	-	17,472	15%	2,620.80	-	2,621
Water Cooler - Acq on 19/08/17	-	43,501.00	-	43,501	15%	6,525.15	-	6,525
Water Heater	16,090.00	-	-	16,090	15%	2,413.50	-	2,414
Water Pumpset	6,725.00	-	-	6,725	15%	1,008.75	-	1,009
Xerox Machine	12,300.00	-	-	12,300	15%	1,845.00	-	1,845
Xerox Machine (2011/12)	34,479.00	-	-	34,479	15%	5,171.85	-	5,172
	2,11,72,252.00	30,31,364.00	35,31,229.00	2,77,34,845.00		36,30,543.40	2,64,842.18	38,95,386
Computers (2010/2011)	1,154.00	-	-	1,154	40%	465.60	-	466
Computers (2011/2012)	8,733.00	-	-	8,733	40%	3,493.20	-	3,493
Computers (2013/2014)	4,967.00	-	-	4,967	40%	1,986.80	-	1,987
Computers (2015/2016)	2,27,200.00	-	10,82,172.00	13,09,372	40%	90,880.00	2,16,434.40	3,07,314
Computers (2016/2017)	9,37,706.00	-	-	9,37,706	40%	3,75,082.40	-	3,75,082
Computers (MECL 10/11)	2,048.00	-	-	2,048	40%	819.20	-	819
Computers (2017/2018)	-	-	15,31,475.00	15,31,475	40%	-	3,06,295.00	3,06,295
Desktops & Laptops (14/15)	47,264.00	-	-	47,264	40%	18,905.60	-	18,906
Desktops & Laptops (15/16)	79,758.00	-	-	79,758	40%	31,903.20	-	31,903
Laptop Comp (Note Book)	43,650.00	-	-	43,650	40%	17,460.00	-	17,460
Laptop Comp (Note Book) - (2017-18)	-	-	3,58,425.00	3,58,425	40%	-	71,685.00	71,685
Server-Intelexon E3-1220V3	28,274.00	-	-	28,274	40%	11,309.60	-	11,310
Software	7,096.00	-	-	7,096	40%	2,838.40	-	2,838
Software (ECE Dep)	2,240.00	-	-	2,240	40%	896.00	-	896
	13,90,100	-	29,72,072	43,62,172		5,56,041.00	5,94,414.40	11,50,454
GRAND TOTAL	15,98,08,024	16,87,53,443	83,46,361	33,69,07,828	-	2,00,97,774.35	9,44,535.90	2,10,42,310
								31,58,65,518




ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024

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**CONTINUATION OF SCHEDULE NO.14, SIGNIFICANT ACCOUNTING POLICIES
FOR THE F.Y. 2017/18**

E.	EXPENSES The expenses are accounted as and when payments are made and expenses outstanding as at year-end, are recognized and provided for, as on that date.
F.	FIXED ASSETS AND DEPRECIATION i) Fixed Assets are accounted 'At Cost'. ii) Depreciation on Fixed Assets, are provided at the rates and in the manner prescribed in "The Income-tax Act, 1961".
G.	WORK-IN-PROGRESS Construction of Buildings, for housing Class Rooms, Labs, Offices, Hostels, etc, are accounted, in the course of construction, as work-in-progress, on payment basis and bills, outstanding, as at year end, are accounted on accrual basis. The Buildings being constructed, on completion, are capitalized, by transfer of the consolidated expenditure to the building account. Portion of such constructed buildings, have been put utilization, for conducting classes, establishing lab, teachers room, library, canteen, etc. The value (cost) of such portion of buildings put to use, are yet to be quantified and capitalized and continue to be declared as work-in-progress pending capitalization.
H.	CONTINGENT ASSETS AND LIABILITIES Contingent Assets are neither recognized nor disclosed in the financial statements and Contingent Liabilities are Nil.

for Atria Institute of Technology


(Ranga Mohan Rao K.N.S.)
Chartered Accountant
Mem No.028263

23/10/18

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

RAMA MOHAN RAO. K.N.S.

Chartered Accountant

Office: No.213, II Floor, Sri Venkateswara Market, Bengaluru – 560 002

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AUDIT REPORT OF ATRIA INSTITUTE OF TECHNOLOGY
FOR THE FINANCIAL YEAR 2017/18

I have audited the attached Statement of Affairs, of **Atria Institute of Technology (belonging to A.S. Kupparaju & Brothers Charitable Foundation Trust), A.S.K.B. Campus, 1st Main Road, AGS Colony, Anandanagar, Bengaluru – 560 024, as at 31st March, 2018** and also the Income and Expenditure Account, for the year ended on that date, annexed and report that:

A.	I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of audit.
B.	In my opinion, Books of Accounts have been kept properly by Atria Institute of Technology so far as it appears from my examination of books.
C.	The Statement of Affairs and Income & Expenditure Account dealt with by this report are in agreement with the Books of Accounts.
D.	In my opinion and to the best of my information and according to explanations given to me, the accounts give a true and fair view subject to the following comments: -- NIL -- i) In the case of Statement of Affairs of Atria Institute of Technology, Bengaluru, as at 31 st March, 2018 ii) In the case of the Income & Expenditure Account, the excess of Income over Expenditure of Atria Institute of Technology, Bengaluru, for the year ended on that date.

Place: **Bengaluru**

Date: **23/10/2018**


Rama Mohan Rao K.N.S.

Chartered Accountant

Mem No.028263

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Phone No. 22210940