



CITY
ENGINEERING COLLEGE

Metric Number: 6.2.2 Institution implements E-governance
in its operation

Institutional Expenditure Statements for the
budget heads of e-governance implementation
ERP document for the ACY 2021-22



CITY
ENGINEERING COLLEGE

External Audit

RAJKISHOR PRASAD
CHARTERED ACCOUNTANTS



Independent Auditors' Report

To

The Principal
City Engineering College
Vasanthapura, Doddakalasangra
Bangalore

Opinion

I have audited the accompanying financial statements of **City Engineering College, Bangalore (A unit of Jayanagar Education Society)**, which comprise the balance sheet as at 31st March 2022 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Karnataka Societies Registration Act, 1960, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2022 and its excess of Income over expenditure for the year ended on that date.

Basis of Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) issued by ICAI. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. I am independent of the Institution in accordance with the Code of Ethics issued by ICAI and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Institution in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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PRINCIPAL
CITY ENGINEERING COLLEGE

Kanakapura Main Road, BANGALORE - 560 061

RAJKISHOR PRASAD CHARTERED ACCOUNTANTS



In preparing the financial statements, management is responsible for assessing the Institution'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 management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial statements

For Rajkishor Prasad
Chartered Accountant
Memb No 505471

Place: Bangalore

Date: 26/09/2022

UDIN: 22505471AYVSW 87139

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN AAATJ1100G
Name JAYANAGAR EDUCATION SOCIETY
Address 27/2, 2ND MAIN ROAD, 7TH BLOCK JAYANAGAR, BANGALORE, 15-Karnataka, 91-INDIA, 560004
Status Firm
Filed u/s 139(5)-Revised

Form Number ITR-7
e-Filing Acknowledgement Number 908353770311222

Current Year business loss, if any		
Total Income	1	0
Book Profit under MAT, where applicable		0
Adjusted Total Income under AMT, where applicable	2	0
Net tax payable	3	0
Interest and Fee Payable	4	0
Total tax, interest and Fee payable	5	0
Taxes Paid	6	1,000
(+) Tax Payable / (-) Refundable (6-7)	7	1,000
Accreted Income as per section 115TD	8	11,68,088
Additional Tax payable u/s 115TD	9	(-) 11,67,090
Interest payable u/s 115TE	10	0
Additional Tax and interest payable	11	0
Tax and interest paid	12	0
(+) Tax Payable / (-) Refundable (12-13)	13	0
	14	0

This return has been digitally signed by JAYANAGAR EDUCATION SOCIETY in the capacity of Principal Officer having PAN AGDPP4676N from IP address 203.192.251.178 on 31-Dec-2022 DSC S.No & Issuer 50875290 & 50875290CN=Capricorn CA 2014.OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated
Barcode/QR code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BANGALURU

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Kanakapura Main Road, BANGALORE - 560 061



(A Unit of Jayanagar Education Society)
27/2, 33RD CROSS, 2ND MAIN, JAYANAGAR 7TH BLOCK, BANGALORE, 560070

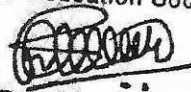
BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES	SCH	31-03-2022	31-03-2021
LIABILITIES			
CAPITAL ACCOUNT	1	35,79,09,644	33,72,05,937
CORPUS FUND	2	12,67,70,015	✓ 12,67,70,015
LOANS	3	-	-
REFUNDABLE DEPOSITS	4	35,26,707	✓ 34,15,722
SUNDRY CREDITORS, PROVISIONS & PAYABLES	5	8,20,893	✓ 8,74,131
TOTAL		48,90,27,259	46,82,65,805
ASSETS			
FIXED ASSETS	6	9,90,97,996	✓ 8,88,85,057
INVESTMENTS	7	-	-
DEPOSITS	8	1,55,16,945	✓ 1,79,48,564
LOANS & ADVANCES	9	44,33,876	✓ 17,13,551
FEES RECEIVABLE -S Drs	10	1,08,95,805	✓ 9,89,872
CASH & BANK BALANCES	11	79,92,398	✓ 86,62,022
INTER COLLEGE BALANCE	12	35,10,90,239	✓ 35,00,66,739
TOTAL		48,90,27,259	46,82,65,805

Schedule 1 to 18 form integral part of the financial statements


As per my report of even date



Rajkishor Prasad
 Chartered Accountants
 MRN 505471

For Jayanagar Education Society (R)

President

Place: BANGALORE

Date: 26/09/2022


 PRINCIPAL
CITY ENGINEERING COLLEGE
 Kanakapura Main Road, BANGALORE - 560 061



CITY ENGINEERING COLLEGE
(A Unit of Jayanagar Education Society)
27/2, 33RD CROSS, 2ND MAIN, JAYANAGAR 7TH BLOCK, BANGALORE, 560070

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

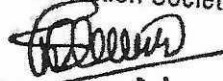
INCOME	SCH	31-03-2022	31-03-2021
FEES COLLECTIONS	13	5,96,66,145 ✓	4,39,87,038
OTHER INCOME (Ordinary - sports)	14	25,05,752 ✓	21,09,718
Total		6,21,71,897	4,60,96,756
EXPENDITURE			
ACADEMIC EXPENSES	15	40,75,500 ✓	51,51,945
STAFF EXPENSES	16	2,57,17,171 ✓	2,23,67,770
ADMINISTRATIVE EXPENSES	17	64,38,869 ✓	39,96,654
FINANCE COST	18	7,550 ✓	11,166
DEPRECIATION ON ASSETS	6	52,29,100 ✓	56,58,427
Total Exps		4,14,68,189	3,71,85,962
EXCESS OF INCOME OVER EXPENDITURE B/F		2,07,03,707	89,10,794

Schedule 1 to 18 form integral part of the financial statements

As per my report of even date

Rajkishor Prasad
Chartered Accountants
MRN 505471

For Jayanagar Education Society (R)

President

Place: BANGALORE

Date: 26/09/2022

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CITY ENGINEERING COLLEGE
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CITY ENGINEERING COLLEGE
(A Unit of Jayanagar Education Society)
27/2, 33RD CROSS, 2ND MAIN, JAYANAGAR 7TH BLOCK, BANGALORE, KARNATAKA - 560070

SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2022

PARTICULARS	31-03-2022	31-03-2021
SCHEDULE - 1		
CAPITAL ACCOUNT		
Opening Balance	33,72,05,937	✓ 32,83,13,051
ADD : Excess of Income over Expenditure during the year	2,07,03,707	✓ 88,92,886
Total	35,79,09,644	33,72,05,937
SCHEDULE - 2		
CORPUS FUND		
Opening Balance	12,67,70,015	✓ 12,67,70,015
Add : Additions During the Year	-	-
Total	12,67,70,015	12,67,70,015
SCHEDULE - 3		
LOANS		
SECURED LOANS		
UNSECURED LOANS		
Total	-	-
SCHEDULE - 4		
REFUNDABLE DEPOSITS		
SCHOLARSHIP A/C	27,06,771	✓ 34,15,722
GOVT. GRANTS - VGST	5,544	-
Other Advances	8,14,392	-
Total	35,26,707	34,15,722
SCHEDULE - 5		
SUNDRY CREDITORS & PROVISIONS		
SUNDRY CREDITORS :		
Sundry Creditors	5,02,547	✓ 4,96,220
C E COLLEGE ALUMNI ASSOCIATION	-	2,547
PROVISIONS ;		
ESI Payable	3,52,536	✓ 3,52,536
Prof Tax Payable	1,200	-
PAYABLES;		
GST Payable	23,610	✓ 22,828
Total	8,20,893	8,74,131
SCHEDULE - 6		
FIXED ASSETS		
Enclosed Separately (Nett of Depn)	9,90,97,996	✓ 8,88,85,057
Total	9,90,97,996	8,88,85,057

For Jayanagar Education Society (R)



Kanaka
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CITY ENGINEERING COLLEGE
Kanakapura Main Road, BANGALORE - 560 061

[Signature]
President

CITY ENGINEERING COLLEGE
(A Unit of Jayanagar Education Society)
27/2, 33RD CROSS, 2ND MAIN, JAYANAGAR 7TH BLOCK, BANGALORE, KARNATAKA - 560070

SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2022

PARTICULARS	31-03-2022	31-03-2021
SCHEDULE - 7 INVESTMENTS		
Total	-	-
SCHEDULE - 8 DEPOSITS		
Deposits -Others	-	2,37,534
Total	1,55,16,945	1,79,48,564
SCHEDULE - 9 LOANS & ADVANCES		
TDS receivables	17,75,920 ✓	14,97,851
Salary Advance	20,000 ✓	-
Advance to Vendors (Sundry Creditors)	24,34,256 ✓	-
Other Advances	93,700 ✓	1,05,700
Prepaid Expenses	1,10,000 ✓	1,10,000
Total	44,33,876	17,13,551
SCHEDULE - 10 Fee Receivable from students (S.Drs)	1,08,95,805 ✓	9,89,872
Total	1,08,95,805	9,89,872
SCHEDULE - 11 CASH ON HAND AND BANK		
CASH IN HAND		
Cash in hand	18,05,137 ✓	17,88,064
BANK BALANCES		
Balance with Bank of India	61,87,261 ✓	68,73,958
Total	79,92,398.00	86,62,022
SCHEDULE - 12 INTER COLLEGE TRANSFER		
JES - Regd	40,02,03,632 ✓	39,91,80,132
BNPS-Kanakpura	(8,52,355.30) ✓	(8,52,355)
City College	(4,53,06,173) ✓	(4,53,06,173)
City PU college	(29,54,865) ✓	(29,54,865)
Total	35,10,90,239	35,00,66,739

For Jayanagar Education Society (R)



(Signature)
President

(Signature)
PRINCIPAL
CITY ENGINEERING COLLEGE
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CITY ENGINEERING COLLEGE
(A Unit of Jayanagar Education Society)
27/2, 33RD CROSS, 2ND MAIN, JAYANAGAR 7TH BLOCK, BANGALORE, KARNATAKA -560070

SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	31.3.2022	31.3.2021
SCHEDULE - 16		
STAFF EXPENSES		
Salaries	2,53,75,160 ✓	2,18,88,567
Staff Welfare	35,823 ✓	44,667
ESI - Emplr Contribution	1,19,239 ✓	-
PROVIDENT FUND-EMPLOYER	1,86,949 ✓	4,34,536
TOTAL	2,57,17,171	2,23,67,770
SCHEDULE - 17		
ADMINISTRATIVE EXPENSES		
ADMISSION/CONSULTANCY/PROMOTION/ADVERTISING	5,97,300 ✓	-
ADVERTISEMENT A/C	6,64,697 ✓	4,24,556
BUILDING INSURANCE	48,596 ✓	-
CAMPUS MAINTENANCE A/C	1,26,177 ✓	-
Computer Maintenance	4,897 ✓	-
Conveyance	37,266 ✓	63,705
ELECTRICITY & WATER CHARGES A/C	7,47,890 ✓	6,17,294
INSPECTION EXPENSES - KEB	21,300 ✓	-
LIFT MAINTENANCE	40,848 ✓	-
NEWSPAPER & MAGAZINES A/C	6,646 ✓	-
Office Maintenance	59,009 ✓	1,74,850
POOJA & FESTIVAL EXPENSES	20,000 ✓	-
POSTAGE & COURIER A/C	3,691 ✓	-
Printing & Stationary	5,30,376 ✓	96,736
PROFESSIONAL CHARGES A/C	8,59,000 ✓	4,93,750
Provident Fund - Admin Charges	-	17,907
Rates and Taxes	10,47,333 ✓	8,96,032
Repair & Maintainance	97,490 ✓	4,02,856
Security A/C	4,74,000 ✓	4,40,000
Software Expenses	13,500 ✓	13,646
TELEPHONE , FAX & INTERNET CHARGES A/C	4,43,124 ✓	3,73,229
Uniform Fee (Expenses)	5,04,761 ✓	-
UPS MAINTENANCE A/C	12,040 ✓	-
Vehicle Insurance & Maint	7,650 ✓	-
TOTAL	64,20,119	40,14,561
SCHEDULE - 18		
FINANCE COST		
BANK CHARGES	7,550 ✓	11,166
TOTAL	7,550	11,166

For Jayanagar Education Society (R)



S. Karan

PRINCIPAL
CITY ENGINEERING COLLEGE
Kanakapura Main Road, BANGALORE - 560 061

[Signature]
President

CITY ENGINEERING COLLEGE
(A Unit of Jayanagar Education Society)
27/2, 33RD CROSS, 2ND MAIN, JAYANAGAR 7TH BLOCK, BANGALORE, KARNATAKA -560070

SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	31.3.2022	31.3.2021
SCHEDULE - 13		
INCOME FROM FEES LEDGER		
Admission Fees		-
APPLICATION & PROSPECTUS FEE	1,00,000 ✓	1,21,000
LAB LIBRARY / SPORTS FEE	-	62,260
OTHERS FEE	10,000 ✓	-
Tuition Fee	4,14,79,417 ✓	2,53,44,069
UNIFORM FEES	15,14,000 ✓	4,81,000
UNIVERSITY FEE	17,42,590 ✓	21,66,586
CET FEE FRM CET CELL	5,86,270 ✓	20,95,000
COMED.K FEE FRM COMED.K CELL	4,15,000 ✓	-
CONVOCATION FEE	1,54,910 ✓	6,58,121
CULTURAL FEE	1,12,350 ✓	-
E-JOURNAL FEE	4,31,000 ✓	-
ERP PACKAGE FEE	78,16,250 ✓	86,40,000
EXAM FEE	25,22,087 ✓	24,62,502
GRADUATION DAY FEE	1,91,000 ✓	-
GROUP HEALTH INSURANCE	3,68,470 ✓	-
HEALTH CHECK-UP & MAINTENANCE	91,000 ✓	-
LAB RECORDS/ASSIGNMENT/BLUE BOOKS	3,04,841 ✓	-
LATE FEE FINE & LAB BREAKAGE CHARGES	2,64,603 ✓	-
REVALUATION & PHOTOCOPY FEE	3,43,982 ✓	-
SMART SKILL TRAINING FEE	12,18,375 ✓	19,56,500
TRANSPORTATION CHARGES		
TOTAL	5,96,66,145	4,39,87,038
SCHEDULE - 14		
OTHER INCOME		
Interest on FD	8,88,539 ✓	4,23,023
MISCELLANEOUS INCOME	1,06,109 ✓	14,804
BOI-RENT	15,63,303 ✓	16,71,891
Income From Investment Fund-Nippon		
TOTAL	25,57,951	21,09,718
SCHEDULE - 15		
ACADEMIC EXPENSES		
FUNCTIONS & SEMINARS A/C	5,52,634 ✓	72,945
LAB MAINTENANCE A/C	1,00,744 ✓	32,725
Affiliation Fees (PG) 2021-22		7,22,185
DEPARTMENT ACTIVITY	1,000 ✓	13,310
FACULTY DEVELOPMENT PROGRAMME	1,323 ✓	2,500
KUPECA ANNUAL SUBSCRIPTION FEE	1,10,000 ✓	-
PLACEMENT TRAINING A/C	5,39,596 ✓	-
SPORTS A/C	52,199 ✓	-
Student Welfare & Insurance	1,16,608 ✓	1,22,555
UNIVERSITY FEES A/C	25,53,595 ✓	40,85,725
VTU CONSORTIUM MEMBERSHIP FEE	1,00,000 ✓	1,00,000
TOTAL	41,27,699	51,51,945

For Jayanagar Education Society (R)



S. K. Anand

[Signature]
President

PRINCIPAL
CITY ENGINEERING COLLEGE
Kanakapura Main Road, BANGALORE - 560 061

SCHEDULE - 6

CITY ENGINEERING COLLEGE
 [A UNIT OF JAYA NAGAR EDUCATION SOCIETY]
 DODDAKALASANDRA, VASANTHAPURA, BANGALORE
 SCHEDULE TO FIXED ASSETS AS ON 31st MARCH 2022

ASSETS	GROSS BLOCK				Rate	DEPRECIATION			NET BLOCK	
	As on	Additions		Total		Up to	For the	Up to	As on	As on
	01-04-2021	Before	After	AS on						
Furnitures & Fixtures	1,86,22,387	2,06,264	39,05,751	2,27,34,402	10%	89,08,342	11,87,319	1,00,95,660	1,26,38,742	97,14,046
Transformer & Generator	8,54,575			8,54,575	15%	5,03,767	52,621	5,56,388	2,98,187	3,50,808
Electrical Equipments	40,03,421			40,03,421	15%	35,01,558	75,279	35,76,837	4,26,584	5,01,863
Biometric Devices	19,465			19,465	15%	11,476	1,198	12,674	6,791	7,989
Laboratory Equipments	2,28,70,156		75,095	2,29,45,251	15%	1,92,66,793	5,46,137	1,98,12,930	31,32,322	36,03,363
Office Equipments	5,80,526	8,74,000	980	14,54,526	15%	3,53,866	1,65,099	5,18,965	9,35,561	2,26,660
Motor Pump	52,320			52,320	15%	41,105	1,682	42,788	9,532	11,215
Projector/CCTV	7,40,416		32,709	7,73,125	15%	4,04,193	52,887	4,57,080	3,16,045	3,36,223
Printer	9,82,803		1,77,942	11,60,745	15%	6,78,555	58,983	7,37,537	4,23,208	3,04,248
Sound System	4,25,000		89,956	5,14,956	15%	2,36,425	35,033	2,71,458	2,43,498	1,88,575
THAMP READER	5,500			5,500	15%	2,845	398	3,243	2,257	2,655
Plant & Machinery - LIFT	45,58,000		9000 (A)	45,58,000	15%	18,70,046	4,03,193	22,73,239	22,84,761	26,87,954
Books	1,73,12,756		8,49,810	1,81,62,566	40%	1,66,22,525	4,46,054	1,70,68,580	10,93,986	6,90,231
Computer	4,53,20,338			4,53,20,338	40%	4,11,05,577	16,85,905	4,27,91,481	25,28,857	42,14,761
Computer UPS & Battery	13,22,556			13,22,556	40%	7,50,122	2,28,973	9,79,096	3,43,460	5,72,434
Software	35,80,385			35,80,385	40%	32,51,851	1,31,414	33,83,264	1,97,121	3,28,534
Vehicle	18,34,756			18,34,756	15%	7,88,591	1,56,925	9,45,516	8,89,240	10,46,165
Total	12,30,85,360	10,80,264	51,31,263	12,92,96,887		9,82,97,637	52,29,100	10,35,26,737	2,57,70,151	2,47,87,723
Building- Capital Work In Progress	6,40,97,334	3,56,835	88,73,676	7,33,27,845	0%	-	-	-	7,33,27,845	6,40,97,334
TOTAL	18,71,82,694	14,37,099	1,40,04,939	20,26,24,732	0%	9,82,97,637	52,29,100	10,35,26,737	9,90,97,996	8,88,85,057
Previous Year	17,72,38,584	3,59,072	95,85,038	18,71,82,694		9,26,39,210	56,58,427	9,82,97,637	8,88,85,057	

PRINCIPAL
 CITY ENGINEERING COLLEGE
 Kanakapura Main Road, BANGALORE - 560 061

S. K. Srinivas



For Jayanagar Education Society (R)


 President