Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2017 to 31-Mar-2018

Particulars	1-Apr-2017 to 31-Mar-2018			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**380548.00**		**379993.00**
Endowment Fund		*90000.00*		*90000.00*
Student Welfare Fund		*266308.00*		*262253.00*
Vice Chancellors Fund		*24240.00*		*27740.00*
Loans (Liability)		**9693816.00**		**4575057.00**
Loan From Exam A/c		*816315.00*		*495028.00*
Loan From Junior College		*1233550.00*		
Loan From Karnataka Sangha		*7643951.00*		*4080029.00*
Current Liabilities		**2110559.27**		**1475592.27**
Sundry Creditors		51975.00		
AKASHTABLET		*26174.00*		*26174.00*
CB-Govt. Scholarship/Freeship		*10040.00*		*10040.00*
College Exam Fees Trf From College A/c.		*1200.00*		
Library Book Bank		*203.27*		*203.27*
O/s Exps University Exam Fees		*20200.00*		
Outstanding DCPS		*1904.00*		*2085.00*
Outstanding Employee Prov. Fund		*18143.00*		
Outstanding Employer Prov. Fund		*18143.00*		
Outstanding Exp.(New Comptr.Course)		*6200.00*		*6200.00*
Outstanding Exps-Provident Fund		*29000.00*		*30200.00*
Outstanding Exps - PT Payable		*6400.00*		*2800.00*
Outstanding Exps - Uni.Con. Fees		*5500.00*		*2000.00*
Provision for Aided Salary		*678163.00*		*728963.00*
Provisions for Unaided Salary		*303749.00*		*55127.00*
R-Caution Money Deposit Fees		*179850.00*		*114450.00*
R-Laboratory Deposit		*341200.00*		*231600.00*
R-Library Deposit		*299750.00*		*190750.00*
TDS-CONTRACT 194C		*525.00*		
TDS ON SALARY		*64640.00*		*75000.00*
UA-Laboratory Deposit		*47600.00*		
Fixed Assets	**2073614.21**		**1049503.21**	
COMPUTER	*136660.00*		*3887.00*	
Computer Lab A/c	*5609.14*		*5048.14*	
Computer Software A/c	*11530.00*		*4612.00*	
Electric Fitting & Maintainance A/c	*103171.00*		*92854.00*	
Furniture/Fixture/Fitting	*1002699.00*		*528022.00*	
Gymkhana Equipment	*85209.00*		*72428.00*	
Library Books	*421387.07*		*217974.07*	
Office Equipment	*307349.00*		*124678.00*	
Investments	**3699188.17**			
Accured Interest	*643.17*			
Fixed Deposit-Investment	*1198545.00*			
Reserve Fund - Karnataka Sangha-FD	*2500000.00*			
Current Assets	**6798291.37**		**6445472.27**	
Deposits (Asset)	33250.00		34250.00	
Cash-in-Hand	250.00		1144.00	
Bank Accounts	3724765.37		3732287.17	
Advance & Receivable	3020734.00		1725422.00	

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U.P. PAI & CO. 143023W CHARTERED ACCOUNTANTS

Tds on Fd Interest (194A)	*19292.00*		*22837.00*	
Unaided Section			*929532.10*	
Direct Incomes				**14073148.43**
Administrative Charges				*9370.00*
College Exam				*1100.00*
Document Verification Fee				*9600.00*
E-Duplicate Marksheet				*1250.00*
Interest on SB A/c				*55325.00*
Int. on FD Investment				*106501.43*
Library Fine				*65.00*
M-Duplicate ID				*1150.00*
M-Eligibility Fees				*320.00*
Misc-Bonafied/NOC/Misc.				*1420.00*
MISC - JOURNAL BOOK				*6300.00*
M- Sale of Prospectus				*166900.00*
M-Sale of Raddhi Paper				*5850.00*
M-T.C. Fees				*2200.00*
M-Transcript Fees				*2000.00*
R-Admission Process				*130000.00*
R-Alumini Association Fees				*19500.00*
R-Computer Fee				*120000.00*
R-Development Fund/Maintenance				*325000.00*
R-Disaster Relief Fund				*6860.00*
Reg - Enrollment Late Fee				*600.00*
R-Email				*12640.00*
R-Enrolment Fees				*57090.00*
Rent Recd From CA Exam				*54611.00*
Repeater-Uni. Exam Fees				*65975.00*
R-E-Suvidha				*32500.00*
R-Generator Maintainance				*130000.00*
R-Group Insurance				*13000.00*
R-Gymkhana Fees				*260000.00*
R-ID/ LIB Card				*130000.00*
R-Laboratory Fees				*160000.00*
R-Library Fees				*130000.00*
R-Magazine Fees				*65000.00*
R-Other Fees				*162500.00*
R-Project Work Fee				*130000.00*
R-Social Service Unit (UOM)				*6500.00*
R-Tuition Fees				*451200.00*
R-Uni. Exam Late Fee				*200.00*
R-Uni.Ex.Term-I				*51200.00*
R-Uni.Ex.Term-II				*61150.00*
R-Uni.Form.Sem V				*3970.00*
R-Uni.Form.Sem VI				*2000.00*
R-Uni.Sports and Cultural Activity				*19500.00*
R-Utility Fee				*162500.00*
Salary Arrears Grant Recd				*1097972.00*
Salary Grant Receivable-Aided				*9839309.00*
University Exam Form Fees				*2120.00*
University Revaluation/Verification Fees				*900.00*
Direct Expenses			**13518974.70**	**490.00**
Repairs			46859.00	
Affiliation Exps. A/c			*10583.00*	
Annual Day A/c			*89285.00*	
Audit Expenses A/c			*12690.00*	

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U. P. RAI & CO. 143023 W CHARTERED ACCOUNTANTS

Bank Charges A/c			*3233.70*	
CAS Selection Exps.			*44758.00*	
Caution Money Library Depo Refund			*5200.00*	
College Rent Exps.			*450000.00*	
Computer Lab Expenses			*45515.00*	
Computer Maintainance A/c			*67650.00*	
Conveyance A/c			*35827.00*	
Daily Allowance			*6456.00*	
Depreciation			*172319.00*	
Electricity Charges A/c			*117720.00*	
Generator Expenses			*3797.00*	
Group Insurance Exps.			*12440.00*	
Gymkhana Expenses			*118217.00*	
Honnarrium Paid A/c			*1000.00*	
House Keeping A/c			*33480.00*	
Library Expenses			*7659.00*	
Magazine Expenses			*56632.00*	
Miscl./Sundry Exp.A/c			*8827.00*	
M-National Conference			*43448.00*	
NAAC Exp. A/c			*2129.00*	
NSS Expenses			*18000.00*	
Periodicals & Subscription			*24077.00*	
Postage & Rev.Stamp A/c			*3467.00*	
Printing & Stationary A/c				*490.00*
Profession Fees A/c			*23463.00*	
READING ROOM EXPENSES			*16772.00*	
Refreshment A/c			*27901.00*	
Rent,Rates & Taxes A/c			*88873.00*	
Salary - Aided			*9839309.00*	
Salary Arrears Paid -Aided			*1097636.00*	
SALARY -UNAIDED			*492138.00*	
Security Charges			*36000.00*	
Seminar & Workshop A/c			*28150.00*	
Student Council A/c			*146520.00*	
Teachers Day Expenses A/c			*4625.00*	
Telephone Exp. A/c			*76162.00*	
Transit Insurance			*1800.00*	
University Share A/c			*171570.00*	
Washing Allowance			*5400.00*	
Water Bill A/c			*21387.00*	
Indirect Incomes				**102400.00**
Unclaimed Caution Money/lib/lab Depo				*102400.00*
Indirect Expenses				**32880.00**
TRANSFER OF FUND				*32880.00*
Reserve & Surplus		**135209.00**		**122428.00**
Gymkhana Fund (Grant)		*135209.00*		*122428.00*
Profit & Loss A/c		250961.48		251961.48
Grand Total	**12571093.75**	**12571093.75**	**21013950.18**	**21013950.18**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

PRINCIPAL

HEAD CLERK

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Receipts & Payments

Receipts	1-Apr-2017 to 31-Mar-2018		Payments	1-Apr-2017 to 31-Mar-2018	
Opening Balance		**3725015.37**	**Capital Account**		**93508.00**
Bank Accounts	*3724765.37*		*Student Welfare Fund*	*93508.00*	
Cash-in-Hand	*250.00*		**Loans (Liability)**		**450000.00**
Current Liabilities		**457830.00**	*Loan From Karnataka Sangha*	*450000.00*	
CB-Govt. Scholarship/Freeship	*288230.00*		**Current Liabilities**		**929153.00**
R-Caution Money Deposit Fees	*36450.00*		*CB-Govt. Scholarship/Freeship*	*38450.00*	
R-Laboratory Deposit	*72400.00*		*College Exam Fees Trf From Colle*	*1200.00*	
R-Library Deposit	*60750.00*		*O/s Exps University Exam Fees*	*20200.00*	
Investments		**2098762.57**	*Outstanding Exps - Uni.Con. Fees*	*5000.00*	
Accured Interest	*217.57*		*Provision for Aided Salary*	*678163.00*	
Fixed Deposit-Investment	*2098545.00*		*TDS-CONTRACT 194C*	*1215.00*	
Current Assets		**1014863.00**	*TDS ON SALARY*	*64640.00*	
Advance & Receivable	*1014863.00*		Sundry Creditors	*120285.00*	
Direct Incomes		**13622778.43**	**Fixed Assets**		**79712.00**
College Exam	*1100.00*		*Furniture/Fixture/Fitting*	*18000.00*	
Document Verification Fee	*9600.00*		*Library Books*	*61712.00*	
E-Duplicate Marksheet	*1250.00*		**Investments**		**900000.00**
F.R.R.- Late Fees	*8500.00*		*Fixed Deposit-Investment*	*900000.00*	
Interest on SB A/c	*55325.00*		**Current Assets**		**1729311.50**
Int. on FD Investment	*112874.43*		*Karnataka Sangha (Current Asset*	*1631366.50*	
Library Fine	*23057.00*		*Tds on Fd Interest (194A)*	*3545.00*	
M.Com-Uni Convocation Fees	*500.00*		Advance & Receivable	*94400.00*	
M.Com_Reg-Uni.Ex.Fees	*18850.00*		**Direct Incomes**		**1078853.00**
M-Disciplinary Fine	*3950.00*		*M.Com-Uni Convocation Fees*	*500.00*	
M-Duplicate ID	*1150.00*		*M.Com_Reg-Uni.Ex.Fees*	*18850.00*	
M-Eligibility Fees	*320.00*		*R-Enrolment Fees*	*770.00*	
Misc-Bonafied/NOC/Misc.	*1420.00*		*Repeater-Uni. Exam Fees*	*348875.00*	
MISC - JOURNAL BOOK	*6300.00*		*Repeater_Uni. Exam Late Fine*	*1000.00*	
M- Sale of Prospectus	*166900.00*		*R-Tuition Fees*	*68800.00*	
M-Sale of Raddhi Paper	*5850.00*		*R-Uni. Convocation Fees*	*48500.00*	
M-T.C. Fees	*2200.00*		*R-Uni.Ex.Term-I*	*294000.00*	
M-Transcript Fees	*2000.00*		*R-Uni.Ex.Term-II*	*140650.00*	
R-Admission Process	*130800.00*		*Unaided Fees*	*133458.00*	
R-Alumini Association Fees	*19620.00*		*University Exam Form Fees*	*1050.00*	
R-Computer Fee	*104400.00*		*University Revaluation/Verificatior*	*22400.00*	
R-Development Fund/Maintenanc	*270500.00*		**Direct Expenses**		**12535517.20**
R-Disaster Relief Fund	*6540.00*		*Affiliation Exps. A/c*	*10583.00*	
Reg - Enrollment Late Fee	*600.00*		*Annual Day A/c*	*95658.00*	
R-Email	*12000.00*		*Audit Expenses A/c*	*12690.00*	
R-Enrolment Fees	*53680.00*		*Bank Charges A/c*	*3263.20*	
Repeater-Uni. Exam Fees	*414850.00*		*CA Exam Expenses*	*297573.00*	
Repeater_Uni. Exam Late Fine	*1000.00*		*CAS Selection Exps.*	*44758.00*	
R-E-Suvidha	*32700.00*		*Caution Money Library Depo Refu*	*5200.00*	
R-Generator Maintainance	*108200.00*		*College Rent Exps.*	*450000.00*	
R-Group Insurance	*13080.00*		*Computer Lab Expenses*	*45515.00*	
R-Gymkhana Fees	*240000.00*		*Computer Maintainance A/c*	*67650.00*	
R-ID/ LIB Card	*130800.00*		*Conveyance A/c*	*35827.00*	

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U. P. PAI & CO. 143023W CHARTERED ACCOUNTANTS

Receipts	1-Apr-2017 to 31-Mar-2018		Payments	1-Apr-2017 to 31-Mar-2018	
R-Laboratory Fees	139200.00		Daily Allowance	6456.00	
R-Late Fine	28200.00		Electricity Charges A/c	117720.00	
R-Library Fees	120000.00		Fee Refund	5100.00	
R-Magazine Fees	60000.00		Freeship/Scholarship	6500.00	
R-Other Fees	150000.00		Generator Expenses	3797.00	
R-Project Work Fee	108200.00		Group Insurance Exps.	12440.00	
R-Social Service Unit (UOM)	6540.00		Gymkhana Expenses	128217.00	
R-Student Welfare Fund	32700.00		Honnarrium Paid A/c	1000.00	
R-Tuition Fees	480000.00		House Keeping A/c	480.00	
R-Uni. Convocation Fees	50250.00		Income Tax (Un Aided)	2000.00	
R-Uni. Exam Late Fee	200.00		Karnataka Sangha	173313.00	
R-Uni.Ex.Term-I	345750.00		Library Expenses	7659.00	
R-Uni.Ex.Term-II	198750.00		Magazine Expenses	56632.00	
R-Uni.Form.Sem V	3980.00		Miscl./Sundry Exp.A/c	8827.00	
R-Uni.Form.Sem VI	2010.00		M-National Conference	57448.00	
R-Uni.Sports and Cultural Activity	18000.00		NAAC Exp. A/c	2129.00	
R-Utility Fee	150000.00		NSS Expenses	18000.00	
R-Vice Chancellor Fund	13080.00		Periodicals & Subscription	25327.00	
Salary Arrears Grant Recd	1097972.00		Postage & Rev.Stamp A/c	3467.00	
Salary Grant Received	8619112.00		Printing & Stationary A/c	2270.00	
Unaided Fees	12448.00		Profession Fees A/c	23463.00	
University Exam Form Fees	3170.00		Profession Tax - Adhoc	1700.00	
University Revaluation/Verification	23300.00		READING ROOM EXPENSES	16772.00	
Direct Expenses		**577356.50**	Refreshment A/c	27901.00	
Bank Charges A/c	29.50		Rent,Rates & Taxes A/c	88873.00	
CA Exam Expenses	352184.00		Salary Arrears Paid -Aided	922398.00	
Freeship/Scholarship	6500.00		Seminar & Workshop A/c	28150.00	
Karnataka Sangha	183313.00		STATE BANK OF INDIA GOVERN	17320.00	
M-National Conference	14000.00		Student Council A/c	146520.00	
Periodicals & Subscription	1250.00		Teachers Day Expenses A/c	4625.00	
Printing & Stationary A/c	2760.00		Telephone Exp. A/c	76162.00	
STATE BANK OF INDIA GOVERN	17320.00		Transit Insurance	1800.00	
Indirect Incomes		**24022.00**	Unaided Salary Payable	433111.00	
University Exam Remuneration	24022.00		University Share A/c	171570.00	
Indirect Expenses		**68800.00**	Washing Allowance	5400.00	
TRANSFER OF FUND	68800.00		Water Bill A/c	21387.00	
			Repairs	46859.00	
			SALARY	8794007.00	
			Indirect Incomes		**24022.00**
			University Exam Remuneration	24022.00	
			Indirect Expenses		**35920.00**
			TRANSFER OF FUND	35920.00	
			Closing Balance		**3733431.17**
			Bank Accounts	3732287.17	
			Cash-in-Hand	1144.00	
Total		**21589427.87**	**Total**		**21589427.87**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL HEAD CLERK

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)
Income & Expenditure Statement

Particulars	1-Apr-2017 to 31-Mar-2018		Particulars	1-Apr-2017 to 31-Mar-2018	
Direct Expenses		**13518484.70**	**Direct Incomes**		**14073148.43**
Repairs	46859.00		Tuition Fees Unaided		
Affiliation Exps. A/c	10583.00		Administrative Charges	9370.00	
Annual Day A/c	89285.00		College Exam	1100.00	
Audit Expenses A/c	12690.00		Document Verification Fee	9600.00	
Bank Charges A/c	3233.70		E-Duplicate Marksheet	1250.00	
CAS Selection Exps.	44758.00		Interest on SB A/c	55325.00	
Caution Money Library Depo Refund	5200.00		Int. on FD Investment	106501.43	
College Rent Exps.	450000.00		Library Fine	65.00	
Computer Lab Expenses	45515.00		M-Duplicate ID	1150.00	
Computer Maintainance A/c	67650.00		M-Eligibility Fees	320.00	
Conveyance A/c	35827.00		Misc-Bonafied/NOC/Misc.	1420.00	
Daily Allowance	6456.00		MISC - JOURNAL BOOK	6300.00	
Depreciation	172319.00		M- Sale of Prospectus	166900.00	
Electricity Charges A/c	117720.00		M-Sale of Raddhi Paper	5850.00	
Generator Expenses	3797.00		M-T.C. Fees	2200.00	
Group Insurance Exps.	12440.00		M-Transcript Fees	2000.00	
Gymkhana Expenses	118217.00		R-Admission Process	130000.00	
Honnarrium Paid A/c	1000.00		R-Alumini Association Fees	19500.00	
House Keeping A/c	33480.00		R-Computer Fee	120000.00	
Library Expenses	7659.00		R-Development Fund/Maintenanc	325000.00	
Magazine Expenses	56632.00		R-Disaster Relief Fund	6860.00	
Miscl./Sundry Exp.A/c	8827.00		Reg - Enrollment Late Fee	600.00	
M-National Conference	43448.00		R-Email	12640.00	
NAAC Exp. A/c	2129.00		R-Enrolment Fees	57090.00	
NSS Expenses	18000.00		Rent Recd From CA Exam	54611.00	
Periodicals & Subscription	24077.00		Repeater-Uni. Exam Fees	65975.00	
Postage & Rev.Stamp A/c	3467.00		R-E-Suvidha	32500.00	
Printing & Stationary A/c	-490.00		R-Generator Maintainance	130000.00	
Profession Fees A/c	23463.00		R-Group Insurance	13000.00	
READING ROOM EXPENSES	16772.00		R-Gymkhana Fees	260000.00	
Refreshment A/c	27901.00		R-ID/ LIB Card	130000.00	
Rent,Rates & Taxes A/c	88873.00		R-Laboratory Fees	160000.00	
Salary - Aided	9839309.00		R-Library Fees	130000.00	
Salary Arrears Paid -Aided	1097636.00		R-Magazine Fees	65000.00	
SALARY -UNAIDED	492138.00		R-Other Fees	162500.00	
Security Charges	36000.00		R-Project Work Fee	130000.00	
Seminar & Workshop A/c	28150.00		R-Social Service Unit (UOM)	6500.00	
Student Council A/c	146520.00		R-Tuition Fees	451200.00	
Teachers Day Expenses A/c	4625.00		R-Uni. Exam Late Fee	200.00	
Telephone Exp. A/c	76162.00		R-Uni.Ex.Term-I	51200.00	
Transit Insurance	1800.00		R-Uni.Ex.Term-II	61150.00	
University Share A/c	171570.00		R-Uni.Form.Sem V	3970.00	
Washing Allowance	5400.00		R-Uni.Form.Sem VI	2000.00	
Water Bill A/c	21387.00		R-Uni.Sports and Cultural Activity	19500.00	
Excess of Income over Expenditure		***689943.73***	R-Utility Fee	162500.00	
			Salary Arrears Grant Recd	1097972.00	
			Salary Grant Receivable-Aided	9839309.00	
			University Exam Form Fees	2120.00	
			University Revaluation/Verificatior	900.00	
			Indirect Incomes		**102400.00**
			Unclaimed Caution Money/lib/lab	102400.00	
			Indirect Expenses		**32880.00**
			TRANSFER OF FUND	32880.00	
Total		**14208428.43**	**Total**		**14208428.43**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.
Chartered Accountant

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2017 to 31-Mar-2018

Liabilities	As at 31-Mar-2018		Assets	As at 31-Mar-2018	
Capital Account		**379993.00**	**Fixed Assets**		**1049503.21**
Endowment Fund	*90000.00*		*COMPUTER*	*3887.00*	
Student Welfare Fund	*262253.00*		*Computer Lab A/c*	*5048.14*	
Vice Chancellors Fund	*27740.00*		*Computer Software A/c*	*4612.00*	
			Electric Fitting & Maintainar	*92854.00*	
Loans (Liability)		**4575057.00**	*Furniture/Fixture/Fitting*	*528022.00*	
Loan From Exam A/c	*495028.00*		*Gymkhana Equipment*	*72428.00*	
Loan From Junior College			*Library Books*	*217974.07*	
Loan From Karnataka Sangha	*4080029.00*		*Office Equipment*	*124678.00*	
Current Liabilities		**1475592.27**			
Sundry Creditors			**Investments**	*NIL*	
AKASHTABLET	*26174.00*				
CB-Govt. Scholarship/Freeship	*10040.00*		**Current Assets**		**6445472.27**
Library Book Bank	*203.27*		Deposits (Asset)	*34250.00*	
Outstanding DCPS	*2085.00*		Cash-in-Hand	*1144.00*	
Outstanding Exp.(New Comptr.Cour	*6200.00*		Bank Accounts	*3732287.17*	
Outstanding Exps-Provident Fund	*30200.00*		Advance & Receivable	*1725422.00*	
Outstanding Exps - PT Payable	*2800.00*		*Tds on Fd Interest (194A)*	*22837.00*	
Outstanding Exps - Uni.Con. Fees	*2000.00*		*Unaided Section*	*929532.10*	
Provision for Aided Salary	*728963.00*				
Provisions for Unaided Salary	*55127.00*				
R-Caution Money Deposit Fees	*114450.00*				
R-Laboratory Deposit	*231600.00*				
R-Library Deposit	*190750.00*				
TDS ON SALARY	*75000.00*				
Reserve & Surplus		**122428.00**			
Gymkhana Fund (Grant)	*122428.00*				
		941905.21			
Opening Balance	*250961.48*				
Current Period	*689943.73*				
Less: Transferred	*-1000.00*				
Total		**7494975.48**	**Total**		**7494975.48**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI & CO. 140023 W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's
MANJUNATHA COLLEGE OF COMMERCE
SCHEDULES TO FINAL ACCOUNTS AIDED SECTION

Schedule 1 : Capital Account

Sr. No.	Particulars		Amount	Amount
1	Student Welfare Fund :			
	As per last Balance Sheet		266,308.00	
	Less: Transferred to Unaided Balance Sheet			
	(from 2014-15 to 2016-2017)	6,689.00		
	Less :Water cooler purchased for students	91,008.00	97,697.00	
			168,611.00	
	Add: Received during the year	32,700.00		
	Less: Fees Refund	200.00	32,500.00	
	Add: Miscl. Receipts	63,642.00		
	Less: Aid Given to students	2,500.00	61,142.00	262,253.00
2	Vice Chancellors Fund			
	As per last Balance Sheet		24,240.00	
	Less: Transferred to Unaided Balance Sheet		9,500.00	
	(from 2014-15 to 2016-2017)		14,740.00	
	Add: Received during the year	13,080.00		
	Less: Fees Refund	80.00	13,000.00	27,740.00
3	General Endowment Fund (Principle) :		-	
	As per last Balance Sheet		90,000.00	
	Add: Interest on Gen.Endowment Fund		6,373.00	
	Less: Utilised during the year		6,373.00	90,000.00
				379,993.00

Schedule 2 : Loan Liability

Sr No.	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		
	As per last Balance Sheet	7,643,951.00	
	Less:Loan transferrred to Unaided A/c. from 2010-11	1,813,922.00	
	Less:Loan transferrred to Unaided A/c. from 2016-17	1,300,000.00	
		4,530,029.00	
	Less : College Room rent paid for 2016-17 (aided)	450,000.00	4,080,029.00
2	Loan from Exam A/c :		
	As per last Balance Sheet	816,315.00	
	Less:Loan transferrred to Unaided A/c. from 2010-11	321,287.00	495,028.00
3	Loan from Jr. College	1,233,550.00	
	Less:Loan transferrred to Unaided A/c. from 2010-11	1,233,550.00	-
			4,575,057.00

Schedule 4 : Reserves & Surplus

Sr. No.	Particulars	Amount	Amount
1	Gymkhana Grant Received	135,209.00	
	Less: Depreciation	12,781.00	**122,428.00**

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U.P. RAI & CO. 143023 W CHARTERED ACCOUNTANTS

Karnataka Sangha's Manjunatha College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

SCHEDULES TO BALANCE SHEET (FOR THE YEAR 2017-18)

SCHEDULE 5 : FIXED ASSETS (AIDED SECTION)

Sr. No.	Particulars	Rate	Opening Balance	Transferred to Unaided Section	Balance after Transfer	Additions during the year		Total	Depreciation	Closing Balance
						Before Sep.	After Sep.			
1	Computer	60%	136,660.00	126,942.00	9,718.00		-	9,718.00	5,831.00	3,887.00
2	Computer Lab	10%	5,609.14		5,609.14			5,609.14	561.00	5,048.14
3	Computer Software	60%	11,530.00		11,530.00			11,530.00	6,918.00	4,612.00
4	Electricial Fitting	10%	103,171.00		103,171.00			103,171.00	10,317.00	92,854.00
5	Furniture /Fixture/Fitting	10%	1,002,699.00	434,008.00	568,691.00	18,000		586,691.00	58,669.00	528,022.00
6	Gymkhana Equipment	15%	85,209.00		85,209.00			85,209.00	12,781.00	72,428.00
7	Library Books	25%	421,387.07	197,104.00	224,283.07	33,891	27,821	285,995.07	68,021.00	217,974.07
8	Office Equipment	15%	307,349.00	160,669.00	146,680.00			146,680.00	22,002.00	124,678.00
	Total :		**2,073,614.21**	**918,723.00**	**1,154,891.21**	**51,891**	**27,821**	**1,234,603.21**	**185,100.00**	**1,049,503.21**

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U. R. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Schedule 3 : Current Liabilities (Refundable Deposits)

Sr. No.	Particulars		Amount	Amount
1	Caution Money Deposit (Opening Balance)		179,850.00	
	Less: Transferred to Unaided Balance Sheet			
	(from 2014-15 to 2016-2017)		74,700.00	
	Add: Received during the year	36,450.00		
	Less: Admission Fees Refund	300.00	36,150.00	
			141,300.00	
	Less: Unclaim Depoist withdrawn 2014-15	36,000.00		
	Less : Adjusted diffrn. In deposits due to refund	8,400.00		
	Less : Refund during the year	750.00	26,850.00	114,450.00
2	Library Deposit (Opening Balance)		299,750.00	
	Less: Transferred to Unaided Balance Sheet			
	(from 2014-15 to 2016-2017)		124,500.00	
	Add: Received during the year	60,750.00		
	Less: Fees Refund	500.00	60,250.00	
			235,500.00	
	Less: Unclaim Depoist withdrawn 2014-15	60,000.00		
	Less : Adjusted diffrn. In deposits due to refund	14,000.00		
	Less : Refund during the year	1,250.00	44,750.00	190,750.00
3	Laboratory Deposit (Opening Balance)		341,200.00	
	Less: Transferred to Unaided Balance Sheet			
	(from 2014-15 to 2016-2017)		150,800.00	
	Add: Received during the year	72,400.00		
	Less: Fees Refund	400.00	72,000.00	
			262,400.00	
	Less: Unclaim Depoist withdrawn 2014-15	57,600.00		
	Less : Adjusted diffrn. In deposits due to refund	23,600.00		
	Less : Refund during the year	3,200.00	30,800.00	231,600.00
4	UA Laboratory Deposit		47,600.00	
	Less: Transferred to Unaided Balance Sheet		47,600.00	
	(from 2014-15 to 2016-2017)		-	NIL
				231,600.00
Schedule 6 : INVESTMENTS				**NIL**

Schedule 7 : CURRENT ASSETS

(1) Deposits

Sr. No.	Particulars	Amount	Amount
1	Telephone Deposit as per last balance Sheet	14,000.00	
	Add : PCO deposit refund wrongly withdrawn	1,000.00	
	last year was not included in Deposit	15,000.00	
2	Deposit with Univ. of Mumbai	500.00	
	Electricity deposit of 15500 was wrongly	15,500.00	
	mentioned as Telephone & Dep. With University		
	Less: Transferred to Electricity Deposit	15,500.00	**NIL**
3	Electricity Security Depo	18,750.00	
	Add : Deposits shown in other heads		
	Telephone & Dep. With University	15,500.00	34,250.00
			34,250.00

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Schedule 7 : CURRENT ASSETS

2)	**Cash in Hand (568+576)**	**1,144.00**

3) BANK ACCOUNTS

Sr. No.	Name of the Bank	Amount
1	BANK OF MAHARAHTRA (SALARY-1712)	1,289,772.00
2	BANK OF MAHARAHTRA (UGC)	5,000.00
3	CENTRAL BANK	47,611.20
4	CORPORATON BANK-605	251,066.20
5	CORPORATON BANK-606	1,929,332.30
6	CORPORATON BANK-607	207,784.47
7	D.N.S.B. BANK	1,721.00
		3,732,287.17

4) Advances & Receivable

Sr. No.	Particulars		Amount	Amount
1	Advance paid for M.Com. Viva Exam		10,000.00	
	Less : Transferred to Unaided A/c.		10,000.00	NIL
2	Fees Receivable :			
	Tuition Fee receivable (Opening Bal.)		888,300.00	
	Add : Tution fees wrongly included in Other fees		175,000.00	
			1,063,300.00	
	Less: Transferred to Unaided A/c.		840,000.00	
			223,300.00	
	Less: Received from Govt	34,400.00		
	Less : Received from College	18,400.00	52,800.00	
			170,500.00	
	Add: During the year		43,200.00	213,700.00
3	Other Fee Receivable (Opening Bal.)		1,272,784.00	
	Less : Tution fees wrongly included in Other fees		175,000.00	
			1,097,784.00	
	Less: Transferred to Unaided A/c.		455,400.00	
			642,384.00	
	Less: Received from Govt	94,370.00		
	Less : Received from College	130,660.00	225,030.00	
			417,354.00	
	Add: During the year		211,120.00	628,474.00
4	NSS as per last Balance Sheet		73,000.00	
	Less : Repaid during the year		73,000.00	
	Add : Paid during the year		44,400.00	44,400.00
5	Salary Grant Receivable			838,848.00
6	TDS on FD Interest (As per last B/Sheet)		19,292.00	
	Add : Addition during the year		3,545.00	22,837.00
7	Unaided Section (Transfer of Assets & Liabilities)			929,532.10
				2,677,791.10
			TOTAL CURRENT ASSETS	**6,445,472.27**

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2017 to 31-Mar-2018

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Loans (Liability)		**350000.00**		**350000.00**
Loan From Karnataka Sangha		*350000.00*		*350000.00*
Current Liabilities				**364530.00**
Outstanding Exam Remuneation				*263005.00*
Outstanding Exam Share				*101525.00*
Fixed Assets	**897476.67**		**798419.67**	
Computers A/c	*9883.44*		*3953.44*	
Electrical Fitting A/c	*87109.00*		*78398.00*	
Equipment A/c	*509018.80*		*432665.80*	
Furniture & Fixtures A/c	*267860.43*		*265698.43*	
Generator A/c	*23605.00*		*17704.00*	
Current Assets	**1446164.00**		**1814744.60**	
Cash-in-hand			776.00	
Bank Accounts	570489.00		939493.60	
Exam Fees Recivable From College	*1200.00*			
Fee Receivable	*58160.00*		*58160.00*	
Receivable From Unaided Course	*321287.00*		*321287.00*	
Recievable From Aided College	*495028.00*		*495028.00*	
Direct Incomes				**1238868.00**
Bank Interest A/c				*34698.00*
E- ATKT Exam Fee				*544775.00*
E- Late Fees				*22400.00*
E- Term-1-Exam Fees+MS+PC				*186995.00*
E- Term-2-Exam Fees+MS+PC				*450000.00*
Karnataka Sangha				
Direct Expenses			**1335874.40**	
Bank Charges			*153.40*	
Computer Maintainance			*38590.00*	
Depreciation			*126417.00*	
Electricity Exp. A/c			*111320.00*	
Exam Conveyance A/c			*433.00*	
Exam Miscellaneous A/c			*3065.00*	
Exam Printing & Stationary A/c			*320047.00*	
Exam Refreshment A/c			*18589.00*	
Exam Remuneration A/c			*166577.00*	
Exam Repairs & Maintainance A/c			*123353.00*	
Moderation Charges A/c			*21955.00*	
University Share A/c			*405375.00*	
Indirect Incomes				**2000.00**
Administrative Charges				*2000.00*
Indirect Expenses				
Profit & Loss A/c		1993640.67		1993640.67
Grand Total	**2343640.67**	**2343640.67**	**3949038.67**	**3949038.67**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Receipts & Payments

1-Apr-2017 to 31-Mar-2018

Receipts	1-Apr-2017 to 31-Mar-2018		Payments	1-Apr-2017 to 31-Mar-2018	
Opening Balance		**570489.00**	**Fixed Assets**		**27360.00**
Bank Accounts	*570489.00*		*Furniture & Fixtures A/c*	*27360.00*	
Current Assets		**21200.00**	**Current Assets**		**20000.00**
Exam Fees Recivable From Colleg	*1200.00*		Loans & Advances (Asset)	*20000.00*	
Loans & Advances (Asset)	*20000.00*		**Direct Incomes**		**163925.00**
Direct Incomes		**1670998.00**	*COLLEGE OTHER FEES*	*1100.00*	
Bank Interest A/c	*34698.00*		*E- ATKT Exam Fee*	*79325.00*	
COLLEGE OTHER FEES	*1100.00*		*E-College Photocopy/ Revaluatio*	*2100.00*	
E- ATKT Exam Fee	*624100.00*		*Karnataka Sangha*	*81400.00*	
E-College Photocopy/ Revaluation	*1300.00*		**Direct Expenses**		**1179982.40**
E- Late Fees	*22400.00*		*Bank Charges*	*153.40*	
E- Term-1-Exam Fees+MS+PC	*453000.00*		*Computer Maintainance*	*38590.00*	
E- Term-2-Exam Fees+MS+PC	*453000.00*		*Electricity Exp. A/c*	*111320.00*	
Karnataka Sangha	*81400.00*		*Exam Conveyance A/c*	*433.00*	
Direct Expenses		**68850.00**	*Exam Miscellaneous A/c*	*3065.00*	
Unaided Exam Fees	*1600.00*		*Exam Printing & Stationary A/c*	*320047.00*	
University Share A/c	*67250.00*		*Exam Refreshment A/c*	*18589.00*	
Indirect Expenses		**4400.00**	*Exam Remuneration A/c*	*166577.00*	
Transfer of Funds	*4400.00*		*Exam Repairs & Maintainance A/*	*123353.00*	
			Fee Refund A/c	*4000.00*	
			Moderation Charges A/c	*21155.00*	
			Unaided Exam Fees	*1600.00*	
			University Share A/c	*371100.00*	
			Indirect Expenses		**4400.00**
			Transfer of Funds	*4400.00*	
			Closing Balance		**940269.60**
			Bank Accounts	*939493.60*	
			Cash-in-hand	*776.00*	
Total		**2335937.00**	**Total**		**2335937.00**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

Principal
Manjunatha College of Com
Kanchangaon, Khamba
Thakurli (E) - 421 20

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI & CO. 143523W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

1-Apr-2017 to 31-Mar-2018

Particulars	1-Apr-2017 to 31-Mar-2018		Particulars	1-Apr-2017 to 31-Mar-2018	
Direct Expenses		**1335874.40**	**Direct Incomes**		**1238868.00**
Bank Charges	*153.40*		*Bank Interest A/c*	*34698.00*	
Computer Maintainance	*38590.00*		*COLLEGE OTHER FEES*		
Depreciation	*126417.00*		*E- ATKT Exam Fee*	*544775.00*	
Electricity Exp. A/c	*111320.00*		*E-College Photocopy/ Revaluation Fee*		
Exam Conveyance A/c	*433.00*		*E-Duplicate Marksheet*		
Exam Miscellaneous A/c	*3065.00*		*E- Late Fees*	*22400.00*	
Exam Printing & Stationary A/c	*320047.00*		*E- Term-1-Exam Fees+MS+PC*	*186995.00*	
Exam Refreshment A/c	*18589.00*		*E- Term-2-Exam Fees+MS+PC*	*450000.00*	
Exam Remuneration A/c	*166577.00*		*Karnataka Sangha*		
Exam Repairs & Maintainance A/c	*123353.00*		**Indirect Incomes**		**2000.00**
Fee Refund A/c			*Administrative Charges*	*2000.00*	
Moderation Charges A/c	*21955.00*		***Excess of Expenditure over Income***		***95006.40***
Unaided Exam Fees					
University Share A/c	*405375.00*				
Indirect Expenses					
Transfer of Funds					
Total		**1335874.40**	**Total**		**1335874.40**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

MANJUNATHA COLLEGE OF COMMERCE
THAKURLI (EAST) 421 201

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c
Kanchagoan,Khambalpada,Thakurli(E)
Balance Sheet

1-Apr-2017 to 31-Mar-2018

Liabilities	as at 31-Mar-2018		Assets	as at 31-Mar-2018	
Capital Account			**Fixed Assets**		**798419.67**
Loans (Liability)		**350000.00**	*Computers A/c*	*3953.44*	
Loan From Karnataka Sangha	*350000.00*		*Electrical Fitting A/c*	*78398.00*	
Current Liabilities		**364530.00**	*Equipment A/c*	*432665.80*	
Outstanding Exam Remuneation	*263005.00*		*Furniture & Fixtures A/c*	*265698.43*	
Outstanding Exam Share	*101525.00*		*Generator A/c*	*17704.00*	
Excess of Income over Expenditure		**1898634.27**	**Current Assets**		**1814744.60**
Opening Balance	*1993640.67*		Loans & Advances (Asset)		
Current Period	*-95006.40*		Cash-in-hand	*776.00*	
			Bank Accounts	*939493.60*	
			Exam Fees Recivable From College		
			Fee Receivable	*58160.00*	
			Receivable From Unaided Course	*321287.00*	
			Recievable From Aided College	*495028.00*	
Total		**2613164.27**	**Total**		**2613164.27**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c
Kanchagoan,Khambalpada,Thakurli(E)

SCHEDULE 1 : FIXED ASSETS

Sr. No.	Particulars	Rate of Depreciatio	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	60%	9,883.44		-	9,883.44	5,930.00	3,953.44
2	Electricial Fitting	10%	87,109.00			87,109.00	8,711.00	78,398.00
3	Office Equipment	15%	509,018.80		-	509,018.80	76,353.00	432,665.80
4	Furniture /Fixture/Fitting	10%	267,860.43	27,360.00		295,220.43	29,522.00	265,698.43
5	Generator A/c	25%	23,605.00	-		23,605.00	5,901.00	17,704.00
	Total :		897,476.67	27,360.00	-	924,836.67	126,417.00	798,419.67

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

Principal
Manjunatha College of Commerce
Kanchangaon, Khambalpada,
Thakurli (E) - 421 201

U.P. & C. CHARTERED ACCOUNTANTS 143023 W

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**379993.00**		**460327.00**
Career Advancement Cell Fund				*41085.00*
Endowment Fund		*90000.00*		*90000.00*
Student Welfare Fund		*262253.00*		*329242.00*
Vice Chancellors Fund		*27740.00*		
Loans (Liability)		**4575057.00**		**4552220.00**
Loan From Exam A/c		*495028.00*		*495028.00*
Loan From Karnataka Sangha		*4080029.00*		*4057192.00*
Current Liabilities		**1475592.27**		**1804352.27**
AKASHTABLET		*26174.00*		
CB-Govt. Scholarship/Freeship		*10040.00*		*16730.00*
Library Book Bank		*203.27*		*203.27*
Outstanding DCPS		*2085.00*		*2176.00*
Outstanding Exp				*181463.00*
Outstanding Exp.(New Comptr.Course)		*6200.00*		*6200.00*
Outstanding Exps-Provident Fund		*30200.00*		*36700.00*
Outstanding Exps - PT Payable		*2800.00*		*2800.00*
Outstanding Exps - Uni.Con. Fees		*2000.00*		*2000.00*
Provision for Aided Salary		*728963.00*		*856379.00*
Provisions for Unaided Salary		*55127.00*		*62501.00*
R-Caution Money Deposit Fees		*114450.00*		*110100.00*
R-Laboratory Deposit		*231600.00*		*213600.00*
R-Library Deposit		*190750.00*		*183500.00*
TDS ON SALARY		*75000.00*		*130000.00*
Fixed Assets	**1049503.21**		**1042523.00**	
COMPUTER	*3887.00*		*34732.00*	
Computer Lab A/c	*5048.14*		*4544.00*	
Computer Software A/c	*4612.00*		*2767.00*	
Electric Fitting & Maintainance A/c	*92854.00*		*83569.00*	
Furniture/Fixture/Fitting	*528022.00*		*508052.00*	
Gymkhana Equipment	*72428.00*		*61564.00*	
Library Books	*217974.07*		*171463.00*	
Office Equipment	*124678.00*		*175832.00*	
Investments			**1300621.00**	
Accured Interest			*621.00*	
Fixed Deposit-Investment			*500000.00*	
Reserve Fund - Karnataka Sangha-FD			*800000.00*	
Current Assets	**6445472.27**		**5949469.22**	
Deposits (Asset)	34250.00		52011.00	
Cash-in-Hand	1144.00		571.00	
Bank Accounts	3732287.17		4302287.22	
Advance & Receivable	1725422.00		1594600.00	
Tds on Fd Interest (194A)	*22837.00*			
Unaided Section	*929532.10*			
Direct Incomes				**14132951.00**
Administrative Charges				*2365.00*
Document Verification Fee				*3200.00*
E-Duplicate Marksheet				*250.00*
F.R.R.- Exam Fees				*1200.00*
Interest on SB A/c				*65896.00*

S. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Int. on FD Investment				94213.00
M-Eligibility Fees				40.00
Misc-Bonafied/NOC/Misc.				2700.00
MISC - JOURNAL BOOK				750.00
M- Sale of Prospectus				114750.00
M-T.C. Fees				2684.00
M-Transcript Fees				5000.00
Prelim Exam Fees				68177.00
R-Admission Process				131000.00
R-Alumini Association Fees				16375.00
R-Computer Fee				104400.00
R-Development Fund/Maintenance				327500.00
R-E-Attendance Fees				327500.00
R-Email				6550.00
R-Enrolment Fees				5480.00
Repeater-Uni. Exam Fees				34684.00
Repeater_Uni. Exam Late Fine				4800.00
R-Generator Maintainance				327500.00
R-Gymkhana Fees				222700.00
R-ID/ LIB Card				65500.00
R-Laboratory Fees				139200.00
R-Library Fees				131000.00
R-Magazine Fees				65500.00
R-Other Fees				163750.00
R-Project Work Fee				183200.00
R-Tuition Fees				524000.00
R-Uni. Convocation Fees				1800.00
R-Uni. Exam Late Fee				4600.00
R-Uni.Ex.Term-I				42165.00
R-Uni.Ex.Term-II				41290.00
R-Uni.Sports and Cultural Activity				3930.00
R-Utility Fee				163750.00
Salary Arrears Grant Recd				229470.00
Salary Grant Receivable-Aided				10500267.00
University Exam Form Fees				3500.00
University Photocopy/ Revaluation Fees				315.00
Direct Expenses			**13628801.26**	
Repairs			61609.00	
Affiliation Exps. A/c			6012.00	
Annual Day A/c			50041.00	
Audit Expenses A/c			14390.00	
Bank Charges A/c			7033.05	
College Rent Exps.			500000.00	
Computer Lab Expenses			25096.00	
Computer Maintainance A/c			39118.00	
Conveyance A/c			38070.00	
Daily Allowance			6700.00	
Depreciation			219774.21	
Electricity Charges A/c			203040.00	
Exam Account			8010.00	
Exam Remuneration (College)			13891.00	
Garden Expenses A/c			2000.00	
Generator Expenses			15800.00	
Gymkhana Expenses			48791.00	
Honnarrium Paid A/c			4406.00	
I.Card Printing Charges A/c			97105.00	

J & CO. 143023 W CHARTERED ACCOUNTANTS

Library Expenses			*9035.00*	
Miscl./Sundry Exp.A/c			*19109.00*	
M-National Conference			*5755.00*	
NAAC Exp. A/c			*6440.00*	
NSS Expenses			*15000.00*	
Periodicals & Subscription			*51935.00*	
Postage & Rev.Stamp A/c			*1003.00*	
Printing & Stationary A/c			*168529.00*	
Profession Fees A/c			*29000.00*	
READING ROOM EXPENSES			*19938.00*	
Refreshment A/c			*41916.00*	
Rent,Rates & Taxes A/c			*100869.00*	
Salary - Aided			*10729737.00*	
SALARY -UNAIDED			*721952.00*	
Seminar & Workshop A/c			*41851.00*	
Student Council A/c			*190440.00*	
Teachers Day Expenses A/c			*1300.00*	
Telephone Exp. A/c			*79430.00*	
Transit Insurance			*8614.00*	
Washing Allowance			*5400.00*	
Water Bill A/c			*20662.00*	
Indirect Incomes				**225514.00**
Miscellanous Income				*53914.00*
Unclaimed Caution Money/lib/lab Depo				*171600.00*
University Exam Remuneration				
Indirect Expenses			**307419.00**	
Students Fees Written Off			*307419.00*	
TRANSFER OF FUND				
Reserve & Surplus		**122428.00**		**111564.00**
Gymkhana Fund (Grant)		*122428.00*		*111564.00*
Profit & Loss A/c		941905.21		941905.21
Grand Total	**7494975.48**	**7494975.48**	**22228833.48**	**22228833.48**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Receipts & Payments

1-Apr-2018 to 31-Mar-2019

Receipts	1-Apr-2018 to 31-Mar-2019	
Opening Balance		3733431.17
Bank Accounts	3732287.17	
Cash-in-Hand	1144.00	
Current Liabilities		867130.00
CB-Govt. Scholarship/Freeship	704730.00	
R-Caution Money Deposit Fees	36600.00	
R-Laboratory Deposit	64800.00	
R-Library Deposit	61000.00	
Investments		2211593.00
Fixed Deposit-Investment	2211593.00	
Current Assets		1876525.10
Unaided Section	929532.10	
Advance & Receivable	946993.00	
Direct Incomes		13447963.00
College Exam	13480.00	
Document Verification Fee	3200.00	
E-Duplicate Marksheet	250.00	
F.R.R.- Late Fees	2900.00	
Interest on SB A/c	65896.00	
Int. on FD Investment	112488.00	
Library Fine	25467.00	
M- Career Advancement	98500.00	
M- Disciplinary Fine	2500.00	
M-Duplicate ID	1200.00	
M-Eligibility Fees	640.00	
Misc-Bonafied/NOC/Misc.	2700.00	
MISC - JOURNAL BOOK	750.00	
M- Sale of Prospectus	114750.00	
M-Sale of Raddhi Paper	36660.00	
M-Sale of Xerox/SCRAP	1374.00	
M-T.C. Fees	3200.00	
M-Transcript Fees	5000.00	
Prelim Exam Fees	87000.00	
R-Admission Process	132000.00	
R-Alumini Association Fees	15650.00	
R-Computer Fee	104400.00	
R-Development Fund/Maintenanc	302500.00	
R-Disaster Relief Fund	6600.00	
R-E-Attendance Fees	313000.00	
R-Email	12100.00	
R-Enrolment Fees	55220.00	
Repeater-Uni. Exam Fees	184467.00	
Repeater_Uni. Exam Late Fine	4900.00	
R-E-Suvidha	33000.00	
R-Generator Maintainance	285500.00	
R-Group Insurance	13200.00	
R-Gymkhana Fees	242000.00	
R-ID/ LIB Card	66000.00	
R-Laboratory Fees	136800.00	

Payments	1-Apr-2018 to 31-Mar-2019	
Capital Account		46000.00
Student Welfare Fund	46000.00	
Current Liabilities		982535.00
CB-Govt. Scholarship/Freeship	123245.00	
Outstanding Exps - PT Payable	200.00	
Provision for Aided Salary	728963.00	
Provisions for Unaided Salary	55127.00	
TDS ON SALARY	75000.00	
Fixed Assets		223658.00
COMPUTER	54000.00	
Furniture/Fixture/Fitting	34560.00	
Library Books	59578.00	
Office Equipment	75520.00	
Investments		3511593.00
Fixed Deposit-Investment	2711593.00	
Reserve Fund - Karnataka Sangh	800000.00	
Current Assets		133836.00
Deposits (Asset)	17761.00	
Advance & Receivable	116075.00	
Direct Incomes		1007318.00
College Exam	13480.00	
M- Career Advancement	37415.00	
M-Eligibility Fees	600.00	
M-T.C. Fees	516.00	
Prelim Exam Fees	14406.00	
R-Disaster Relief Fund	6550.00	
R-Email	6550.00	
R-Enrolment Fees	54800.00	
Repeater-Uni. Exam Fees	149783.00	
Repeater_Uni. Exam Late Fine	100.00	
R-E-Suvidha	32750.00	
R-Group Insurance	13100.00	
R-Gymkhana Fees	39300.00	
R-Social Service Unit (UOM)	6550.00	
R-Student Welfare Fund	3930.00	
R-Uni. Convocation Fees	41700.00	
R-Uni.Ex.Term-I	124875.00	
R-Uni.Ex.Term-II	136598.00	
R-Uni.Sports and Cultural Activity	15720.00	
R-Vice Chancellor Fund	13100.00	
Unaided Fees	252810.00	
University Exam Form Fees	1770.00	
University Photocopy/ Revaluation	40915.00	
Direct Expenses		12043724.05
Affiliation Exps. A/c	6012.00	
Annual Day A/c	64869.00	
Audit Expenses A/c	14390.00	
Bank Charges A/c	7033.05	
College Rent Exps.	500000.00	

ACCOUNTANT

R-Library Fees .	121000.00		Computer Lab Expenses	25096.00	
R-Magazine Fees	60500.00		Computer Maintainance A/c	39118.00	
R-Other Fees	151250.00		Conveyance A/c	38070.00	
R-Project Work Fee	169600.00		Daily Allowance	6700.00	
R-Social Service Unit (UOM)	6600.00		Electricity Charges A/c	203040.00	
R-Student Welfare Fund	33000.00		Exam Account	1200.00	
R-Tuition Fees	484000.00		Fee Refund	21775.00	
R-Uni. Convocation Fees	43500.00		Freeship/Scholarship	46600.00	
R-Uni. Exam Late Fee	4600.00		Garden Expenses A/c	2000.00	
R-Uni.Ex.Term-I	167040.00		Generator Expenses	15800.00	
R-Uni.Ex.Term-II	174873.00		Gymkhana Expenses	58791.00	
R-Uni.Sports and Cultural Activity	18150.00		Honnarrium Paid A/c	4406.00	
R-Utility Fee	151250.00		I.Card Printing Charges A/c	97105.00	
R-Vice Chancellor Fund	13200.00		Income Tax (Un Aided)	24028.00	
Salary Arrears Grant Recd	229470.00		Library Expenses	9035.00	
Salary Grant Received	9079638.00		Miscl./Sundry Exp.A/c	19109.00	
Unaided Fees	4100.00		M-National Conference	73755.00	
University Exam Form Fees	5420.00		NAAC Exp. A/c	6440.00	
University Photocopy/ Revaluation	45480.00		NSS Expenses	15000.00	
Direct Expenses		136800.00	Periodicals & Subscription	51935.00	
Annual Day A/c	10000.00		Postage & Rev.Stamp A/c	1003.00	
Freeship/Scholarship	46600.00		Printing & Stationary A/c	168529.00	
Gymkhana Expenses	10000.00		Profession Fees A/c	29000.00	
M-National Conference	68000.00		Profession Tax - Adhoc	2300.00	
Repairs	2200.00		READING ROOM EXPENSES	19938.00	
Indirect Incomes		1502.00	Refreshment A/c	41916.00	
University Exam Remuneration	1502.00		Rent,Rates & Taxes A/c	100869.00	
Indirect Expenses		400000.00	Salary Arrears Paid -Aided	202159.00	
TRANSFER OF FUND	400000.00		Seminar & Workshop A/c	41851.00	
			Student Council A/c	165765.00	
			Teachers Day Expenses A/c	1300.00	
			Telephone Exp. A/c	79430.00	
			Transit Insurance	8614.00	
			Unaided Salary Payable	632923.00	
			Washing Allowance	5400.00	
			Water Bill A/c	20662.00	
			Repairs	63809.00	
			SALARY	9106949.00	
			Indirect Incomes		23422.00
			Unclaimed Caution Money/lib/lab	18800.00	
			University Exam Remuneration	4622.00	
			Indirect Expenses		400000.00
			TRANSFER OF FUND	400000.00	
			Closing Balance		4302858.22
			Bank Accounts	4302287.22	
			Cash-in-Hand	571.00	
Total		22674944.27	**Total**		22674944.27

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Sanchangaon, Khambalpada,
Thakurli (East) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

1-Apr-2018 to 31-Mar-2019

Particulars	1-Apr-2018 to 31-Mar-2019		Particulars	1-Apr-2018 to 31-Mar-2019	
Direct Expenses		13628801.26	**Direct Incomes**		14132951.00
Repairs	61609.00		Administrative Charges	2365.00	
Affiliation Exps. A/c	6012.00		Document Verification Fee	3200.00	
Annual Day A/c	50041.00		E-Duplicate Marksheet	250.00	
Audit Expenses A/c	14390.00		F.R.R.- Exam Fees	1200.00	
Bank Charges A/c	7033.05		Interest on SB A/c	65896.00	
College Rent Exps.	500000.00		Int. on FD Investment	94213.00	
Computer Lab Expenses	25096.00		M-Eligibility Fees	40.00	
Computer Maintainance A/c	39118.00		Misc-Bonafied/NOC/Misc.	2700.00	
Conveyance A/c	38070.00		MISC - JOURNAL BOOK	750.00	
Daily Allowance	6700.00		M- Sale of Prospectus	114750.00	
Depreciation	219774.21		M-T.C. Fees	2684.00	
Electricity Charges A/c	203040.00		M-Transcript Fees	5000.00	
Exam Account	8010.00		Prelim Exam Fees	68177.00	
Exam Remuneration (College)	13891.00		R-Admission Process	131000.00	
Garden Expenses A/c	2000.00		R-Alumini Association Fees	16375.00	
Generator Expenses	15800.00		R-Computer Fee	104400.00	
Gymkhana Expenses	48791.00		R-Development Fund/Maintena	327500.00	
Honnarrium Paid A/c	4406.00		R-E-Attendance Fees	327500.00	
I.Card Printing Charges A/c	97105.00		R-Email	6550.00	
Library Expenses	9035.00		R-Enrolment Fees	5480.00	
Miscl./Sundry Exp.A/c	19109.00		Repeater-Uni. Exam Fees	34684.00	
M-National Conference	5755.00		Repeater_Uni. Exam Late Fine	4800.00	
NAAC Exp. A/c	6440.00		R-Generator Maintainance	327500.00	
NSS Expenses	15000.00		R-Gymkhana Fees	222700.00	
Periodicals & Subscription	51935.00		R-ID/ LIB Card	65500.00	
Postage & Rev.Stamp A/c	1003.00		R-Laboratory Fees	139200.00	
Printing & Stationary A/c	168529.00		R-Library Fees	131000.00	
Profession Fees A/c	29000.00		R-Magazine Fees	65500.00	
READING ROOM EXPENSES	19938.00		R-Other Fees	163750.00	
Refreshment A/c	41916.00		R-Project Work Fee	183200.00	
Rent,Rates & Taxes A/c	100869.00		R-Tuition Fees	524000.00	
Salary - Aided	10729737.00		R-Uni. Convocation Fees	1800.00	
SALARY -UNAIDED	721952.00		R-Uni. Exam Late Fee	4600.00	
Seminar & Workshop A/c	41851.00		R-Uni.Ex.Term-I	42165.00	
Student Council A/c	190440.00		R-Uni.Ex.Term-II	41290.00	
Teachers Day Expenses A/c	1300.00		R-Uni.Sports and Cultural Activ	3930.00	
Telephone Exp. A/c	79430.00		R-Utility Fee	163750.00	
Transit Insurance	8614.00		Salary Arrears Grant Recd	229470.00	
Washing Allowance	5400.00		Salary Grant Receivable-Aided	10500267.00	
Water Bill A/c	20662.00		University Exam Form Fees	3500.00	
			University Photocopy/ Revaluat	315.00	
Indirect Expenses		307419.00	**Indirect Incomes**		225514.00
Students Fees Written Off	307419.00		Miscellanous Income	53914.00	
TRANSFER OF FUND			Unclaimed Caution Money/lib/la	171600.00	
Excess of Income over Expenditure		422244.74	University Exam Remuneration		
Total		14358465.00	Total		14358465.00

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan, Khambalpada, Thakurli(E)

Balance Sheet

1-Apr-2018 to 31-Mar-2019

Liabilities	as at 31-Mar-2019		Assets	as at 31-Mar-2019	
Capital Account		460327.00	**Fixed Assets**		1042523.00
Karnataka Sangha Capital			*COMPUTER*	*34732.00*	
Career Advancement Cell Fund	*41085.00*		*Computer Lab A/c*	*4544.00*	
Endowment Fund	*90000.00*		*Computer Software A/c*	*2767.00*	
Student Welfare Fund	*329242.00*		*Electric Fitting & Maintainance A*	*83569.00*	
Vice Chancellors Fund			*Furniture/Fixture/Fitting*	*508052.00*	
Loans (Liability)		4552220.00	*Gymkhana Equipment*	*61564.00*	
Loan From Exam A/c	*495023.00*		*Library Books*	*171463.00*	
Loan From Junior College			*Office Equipment*	*175832.00*	
Loan From Karnataka Sangha	*4057192.00*		**Investments**		1300621.00
Current Liabilities		1804352.27	*Accured Interest*	*621.00*	
Sundry Creditors			*Fixed Deposit-Investment*	*500000.00*	
AKASHTABLET			*Reserve Fund - Karnataka Sang*	*800000.00*	
CB-Govt. Scholarship/Freeship	*16730.00*		**Current Assets**		5949469.22
College Exam Fees Trf From College A/c.			Deposits (Asset)	*52011.00*	
Library Book Bank	*203.27*		Sundry Debtors		
O/s Exps University Exam Fees			Cash-in-Hand	*571.00*	
Outstanding DCPS	*2176.00*		Bank Accounts	*4302287.22*	
Outstanding Employee Prov. Fund			Advance & Receivable	*1594600.00*	
Outstanding Employer Prov. Fund			*Tds on Fd Interest (194A)*		
Outstanding Exp	*181463.00*		*Unaided Section*		
Outstanding Exp.(New Comptr.Course)	*6200.00*				
Outstanding Exps-Provident Fund	*36700.00*				
Outstanding Exps - PT Payable	*2800.00*				
Outstanding Exps - Uni.Con. Fees	*2000.00*				
Provision for Aided Salary	*856379.00*				
Provisions for Unaided Salary	*62501.00*				
R-Caution Money Deposit Fees	*110100.00*				
R-Laboratory Deposit	*213600.00*				
R-Library Deposit	*183500.00*				
TDS-CONTRACT 194C					
TDS ON SALARY	*130000.00*				
UA-Laboratory Deposit					
Reserve & Surplus		111564.00			
Gymkhana Fund (Grant)	*111564.00*				
Excess of Income over Expenditure		1364149.95			
Opening Balance	*941905.21*				
Current Period	*422244.74*				
Total		8292613.22	Total		8292613.22

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khambalpada, Thakurli (East) 421 201.

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

K...nataka Sangha's Manjunatha College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

SCHEDULES TO BALANCE SHEET (FOR THE YEAR 2018-19)

Sr. No.	Particulars	Rate	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	40%	3,887.00	54,000.00	-	57,887.00	23,155.00	34,732.00
2	Computer Lab	10%	5,048.14	-	-	5,048.14	504.14	4,544.00
3	Computer Software	40%	4,612.00	-	-	4,612.00	1,845.00	2,767.00
4	Electricial Fitting	10%	92,854.00	-	-	92,854.00	9,285.00	83,569.00
5	Furniture /Fixture/Fitting	10%	528,022.00	-	34,560.00	562,582.00	54,530.00	508,052.00
6	Gymkhana Equipment	15%	72,428.00	-	-	72,428.00	10,864.00	61,564.00
7	Library Books	40%	217,974.07	34,919.00	24,659.00	277,552.07	106,089.07	171,463.00
8	Office Equipment	15%	124,678.00	-	75,520.00	200,198.00	24,366.00	175,832.00
	Total :		1,049,503.21	88,919.00	134,739.00	1,273,161.21	230,638.21	1,042,523.00

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

MANJUNATHA COLLEGE OF COMMERCE THAKURLI 421 201.

Karnataka Sangha's
MANJUNATHA COLLEGE OF COMMERCE
SCHEDULES TO FINAL ACCOUNTS AIDED SECTION 2018-19

Schedule 1 : Capital Account

Sr. No.	Particulars		Amount	Amount
1	Career Advancement Cell Fund			
	Collection from career Mantra		98,500.00	
	Less : Expnses incurred		57,415.00	41,085.00
2	Student Welfare Fund :			
	As per last Balance Sheet		262,253.00	
	Less : Fund withdrwan as Share sent to Univ.			
	Add: Received during the year	29,070.00		
	Less: Fees Refund for Admn. Canceled during year	250.00	28,820.00	
	Add: Miscl. Receipts		84,169.00	
			375,242.00	
	Less: Aid Given to students		46,000.00	329,242.00
3	Vice Chancellors Fund As per last Balance Sheet		27,740.00	
	Less : V.C. Fund withdrawn for 17-18 as online payment done		27,740.00	NIL
3	General Endowment Fund (Principle) :			
	As per last Balance Sheet		90,000.00	
	Add: Interest on Gen.Endowment Fund		4,828.00	
	Less: Utilised during the year for prize money		4,828.00	90,000.00
			99,656.00	**460,327.00**

Schedule 2 : Loan Liability

Sr No.	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		
	As per last Balance Sheet	4,080,029.00	
	Less : TDS on FD interest (opeing Bal. 22837)	22,837.00	4,057,192.00
2	Loan from Exam A/c :		
	As per last Balance Sheet		495,028.00
			4,552,220.00

Schedule 4 : Reserves & Surplus

Sr. No.	Particulars	Amount	Amount
1	Gymkhana Grant Received	122,428.00	
	Less: Depreciation	10,864.00	**111,564.00**

Sr. No.	Particulars		Amount	Amount
1	Caution Money Deposit (Opening Balance)		**114,450.00**	
	Add: Received during the year	36,600.00		
	Less: Admission Fees Refund	600.00	36,000.00	
			150,450.00	
	Less: Unclaim Depoist withdrawn 2015-16 (39600-34	36,150.00		
	Less : Refund during the year	3,450.00	39,600.00	
	Less : difference in deposit due to refund (17-18)		750.00	**110,100.00**
2	Library Deposit (Opening Balance)		**190,750.00**	
	Add: Received during the year	61,000.00		
	Less: Admission Fees Refund	1,000.00	60,000.00	
			250,750.00	
	Less: Unclaim Depoist withdrawn 2015-16 -(66000-57	60,250.00		
	Less : Refund during the year	5,750.00	66,000.00	
	Less : difference in deposit due to refund (17-18)		1,250.00	**183,500.00**
3	Laboratory Deposit (Opening Balance)		**231,600.00**	
	Add: Received during the year	64,800.00		
	Less: Admission Fees Refund	-	64,800.00	
			296,400.00	
	Less: Unclaim Depoist withdrawn 2015-16 (79600-96	70,000.00		
	Less : Refund during the year	9,600.00	79,600.00	
	Less : difference in deposit due to refund (17-18)		3,200.00	**213,600.00**
			TOTAL DEPOSITS	**507,200.00**

143023 W
ACCOUNTANTS

Schedule 3 : Current Liabilities (Refundable Deposits)			
1	AKASH TABLET Balance as per last Balance Sheet (from 2013)	26,174.00	
	Less : Amount written Off as irrecoverable	26,174.00	NIL

Schedule 6 : INVESTMENTS

1	530401032099086/1000333545 (Auto Renewed)	Creditedin June19		500,000
2	RESERVE FUND (Aided)	30/3/2019	30/3/2020	800,000
	Accrued Interest			621.00
			Total	1,300,621

Schedule 7 : CURRENT ASSETS

(1) Deposits

Sr. No.	Particulars	Amount	Amount
1	Electricity Security Depo	34,250.00	
	Add : Addition during the year	13,370.00	47,620.00
2	Telephone Deposit		
	Add : Addition during the year	4,391.00	4,391.00
			52,011.00

Schedule 7 : CURRENT ASSETS

2)	Cash in Hand (434 + 137)	571.00

3) BANK ACCOUNTS

Sr. No.	Name of the Bank	Amount
1	BANK OF MAHARAHTRA (SALARY-1712)	1,519,923.60
2	BANK OF MAHARAHTRA (UGC)	249.60
3	CENTRAL BANK	218,246.50
4	CORPORATON BANK-605	247,948.20
5	CORPORATON BANK-606	1,586,942.85
6	CORPORATON BANK-607	727,163.47
7	D.N.S.B. BANK	1,813.00
		4,302,287.22

4) Advances & Receivable

Sr. No.	Particulars		Amount	Amount
1	Fees Receivable :			
	Tuition Fee receivable (Opening Bal.)		213,700.00	
	Less: Received from Govt	49,200.00		
	Less : Received from College	4,000.00	53,200.00	
			160,500.00	
	Less: Other fee written off till 2012-2013 as irrecoverable		122,100.00	
			38,400.00	
	Add: During the year		43,200.00	81,600.00
2	Other Fee Receivable (Opening Bal.)		628,474.00	
	Less: Received from Govt	116,930.00		
	Less : Received from College	59,030.00	175,960.00	
			452,514.00	
	Less: Other fee written off till 2012-2013 as irrecoverable		185,319.00	
			267,195.00	
	Add: During the year		179,030.00	446,225.00
4	NSS as per last Balance Sheet	44,400.00		
	Add : Paid during the year	44,400.00	88,800.00	
	Less : Repaid during the year		53,000.00	35,800.00
5	Salary Grant Receivable			1,027,855.00
6	University Exam Remuneation Receivable			3,120.00
			TOTAL RECEIVABLES	1,594,600.00
			TOTAL CURRENT ASSETS	5,949,469.22

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Loans (Liability)		**350000.00**		**348346.00**
Loan From Karnataka Sangha		*350000.00*		*348346.00*
Current Liabilities		**364530.00**		**150238.00**
Outstanding Exam Remuneation		*263005.00*		*150238.00*
Outstanding Exam Share		*101525.00*		
Fixed Assets	**798419.67**		**693103.00**	
Computers A/c	*3953.44*		*2372.00*	
Electrical Fitting A/c	*78398.00*		*70558.00*	
Equipment A/c	*432665.80*		*367766.00*	
Furniture & Fixtures A/c	*265698.43*		*239129.00*	
Generator A/c	*17704.00*		*13278.00*	
Investments				
F.D. Investment				
Current Assets	**1814744.60**		**1692167.65**	
Cash-in-hand	776.00		364.00	
Bank Accounts	939493.60		807938.65	
Fee Receivable	*58160.00*		*67550.00*	
Receivable From Unaided Section	*321287.00*		*321287.00*	
Recievable From Aided Section	*495028.00*		*495028.00*	
Direct Incomes				**1186507.00**
Bank Interest A/c				*27129.00*
E- Additional Exam Fees				*7420.00*
E- ATKT Exam Fee				*320335.00*
E-ATKT Late Fees				*6300.00*
E-College Photocopy/ Revaluation Fee				*8100.00*
E-Duplicate Marksheet				*920.00*
E- Term-1-Exam Fees+MS+PC				*465600.00*
E- Term-2-Exam Fees+MS+PC				*334172.00*
Interest on Investment				*16531.00*
Direct Expenses			**1180904.62**	
Bank Charges			*61.95*	
Computer Maintainance			*16794.00*	
Depreciation			*105316.67*	
Electricity Exp. A/c			*193450.00*	
Exam Conveyance A/c			*1012.00*	
Exam Miscellaneous A/c			*660.00*	
Exam Printing & Stationary A/c			*273357.00*	
Exam Refreshment A/c			*22519.00*	
Exam Remuneration A/c			*109545.00*	
Exam Repairs & Maintainance A/c			*145603.00*	
Generator Expenses			*3913.00*	
Moderation Charges A/c			*22640.00*	
University Share A/c			*286033.00*	
Indirect Expenses			**17550.00**	
Students Fees Written off			*17550.00*	
Profit & Loss A/c		1898634.27		1898634.27
Grand Total	**2613164.27**	**2613164.27**	**3583725.27**	**3583725.27**

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khambalpada, Thakurli (East) 421 201.

HEAD CLERK

Karnataka Sangha's Manjunatha College of Commerce THAKURLI (EAST)

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Receipts & Payments

1-Apr-2018 to 31-Mar-2019

Receipts	1-Apr-2018 to 31-Mar-2019		Payments	1-Apr-2018 to 31-Mar-2019	
Opening Balance		**940269.60**	**Current Liabilities**		**364530.00**
Bank Accounts	*939493.60*		*Outstanding Exam Remuneation*	*263005.00*	
Cash-in-hand	*776.00*		*Outstanding Exam Share*	*101525.00*	
Current Liabilities		**1200.00**	**Investments**		**500000.00**
CB-Government Freeship/Scholars	*1200.00*		*F.D. Investment*	*500000.00*	
Investments		**500000.00**	**Current Assets**		**77084.00**
F.D. Investment	*500000.00*		*Recievables From Jr. College A/c*	*51430.00*	
			TDS on FD Interest (194A)	*1654.00*	
Current Assets		**75430.00**	Loans & Advances (Asset)	*24000.00*	
Recievables From Jr. College A/c	*51430.00*		**Direct Incomes**		**15680.00**
Loans & Advances (Asset)	*24000.00*		*COLLEGE OTHER FEES*	*13480.00*	
Direct Incomes		**1326250.00**	*Karnataka Sangha*	*2200.00*	
Bank Interest A/c	*27129.00*		**Direct Expenses**		**1077552.95**
COLLEGE OTHER FEES	*13480.00*		*Bank Charges*	*61.95*	
E- Additional Exam Fees	*7420.00*		*Computer Maintainance*	*16794.00*	
E- ATKT Exam Fee	*320335.00*		*Electricity Exp. A/c*	*193450.00*	
E-ATKT Late Fees	*6300.00*		***Exam Conveyance A/c***	***1012.00***	
E-College Photocopy/ Revaluation	*8100.00*		*Exam Miscellaneous A/c*	*660.00*	
E-Duplicate Marksheet	*920.00*		*Exam Printing & Stationary A/c*	*273357.00*	
E- Term-1-Exam Fees+MS+PC	*466560.00*		*Exam Refreshment A/c*	*22519.00*	
E- Term-2-Exam Fees+MS+PC	*457275.00*		*Exam Remuneration A/c*	*109545.00*	
Interest on Investment	*16531.00*		*Exam Repairs & Maintainance A/*	*145603.00*	
Karnataka Sangha	*2200.00*		*Fee Refund A/c*	*1965.00*	
			Generator Expenses	*3913.00*	
			Moderation Charges A/c	*22640.00*	
			University Share A/c	*286033.00*	
			Indirect Expenses		
			Closing Balance		**808302.65**
			Bank Accounts	*807938.65*	
			Cash-in-hand	*364.00*	
Total		**2843149.60**	**Total**		**2843149.60**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

Karnataka Sangha's Manjunatha College of Commerce & Jr. College of Commerce
THAKURLI (EAST)

U. P. PAI & CO.
143023 W
CHARTERED ACCOUNTANTS

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

1-Apr-2018 to 31-Mar-2019

Particulars	Manjunatha College Exam 1-Apr-2018 to 31-Mar-2019		Particulars	Manjunatha College 1-Apr-2018 to 31-Mar-2019	
Direct Expenses		**1180904.62**	**Direct Incomes**		**1186507.00**
Bank Charges	*61.95*		*Bank Interest A/c*	*27129.00*	
Computer Maintainance	*16794.00*		*COLLEGE OTHER FEES*		
Depreciation	*105316.67*		*E- Additional Exam Fees*	*7420.00*	
Electricity Exp. A/c	*193450.00*		*E- ATKT Exam Fee*	*320335.00*	
Exam Conveyance A/c	*1012.00*		*E-ATKT Late Fees*	*6300.00*	
Exam Miscellaneous A/c	*660.00*		*E-College Photocopy/ Revaluation*	*8100.00*	
Exam Printing & Stationary A/c	*273357.00*		*E-Duplicate Marksheet*	*920.00*	
Exam Refreshment A/c	*22519.00*		*E- Term-1-Exam Fees+MS+PC*	*465600.00*	
Exam Remuneration A/c	*109545.00*		*E- Term-2-Exam Fees+MS+PC*	*334172.00*	
Exam Repairs & Maintainance A	*145603.00*		*F.R.R.-Exam Fees*		
Generator Expenses	*3913.00*		*Interest on Investment*	*16531.00*	
Moderation Charges A/c	*22640.00*				
University Share A/c	*286033.00*		**Indirect Incomes**		
			Administrative Charges		
Indirect Expenses		**17550.00**			
Students Fees Written Off	*17550.00*		***Excess of Expenditure over Income***		11947.62
Transfer of Funds					
Total		**1198454.62**	**Total**		**1198454.62**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

Karnataka Sangha's Manjunatha College of Commerce & Jr. College of Commerce THAKURLI (EAST)

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-3119

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2018 to 31-Mar-2019

Liabilities	Manjunatha College Exam as at 31-Mar-2019		Assets	Manjunatha College as at 31-Mar-2019	
Capital Account			**Fixed Assets**		**693103.00**
Loans (Liability)		**348346.00**	*Computers A/c*	*2372.00*	
Loan From Karnataka Sangha	*348346.00*		*Electrical Fitting A/c*	*70558.00*	
Current Liabilities		**150238.00**	*Equipment A/c*	*367766.00*	
CB-Government Freeship/Scholarship			*Furniture & Fixtures A/c*	*239129.00*	
Outstanding Exam Remuneation	*150238.00*		*Generator A/c*	*13278.00*	
Outstanding Exam Share			**Investments**		
Excess of Income over Expenditure		**1886686.65**	*F.D. Investment*		
Opening Balance	*1898634.27*		**Current Assets**		**1692167.65**
Current Period	***-11947.62***		Loans & Advances (Asset)		
			Cash-in-hand	*364.00*	
			Bank Accounts	*807938.65*	
			Fee Receivable	*67550.00*	
			Receivable From	*321287.00*	
			Unaided Section		
			Recievable From	*495028.00*	
			Aided Section		
Total		**2385270.65**	**Total**		**2385270.65**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

Karnataka Sangha's Manjunatha College of Commerce & Jr. College of Commerce
THAKURLI (EAST)

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U.P. PAI & CO.
143023 W
CHARTERED ACCOUNTANTS

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

2018-2019

SCHEDULE 1 : FIXED ASSETS

Sr. No.	Particulars	Rate of Depreciation	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	40%	3,953.44		-	3,953.44	1,581.44	2,372.00
2	Electricial Fitting	10%	78,398.00			78,398.00	7,840.00	70,558.00
3	Office Equipment	15%	432,665.80		-	432,665.80	64,899.80	367,766.00
4	Furniture /Fixture/Fitti	10%	265,698.43	-		265,698.43	26,569.43	239,129.00
5	Generator A/c	25%	17,704.00	-		17,704.00	4,426.00	13,278.00
	Total :		798,419.67	-	-	798,419.67	105,316.67	693,103.00

Sr. No.	Particulars	Amount	Amount
	Loan (Liability)		
1	Loan from Karnatka Shanghai	350,000.00	
	Less : TDS on F.D Interest	1,654.00	348,346.00
	Current Assets		
2	Examination Fee receivable		
	Balance as per last year		58,160.00
	Less: Received from Govt	1,200.00	
	Less : Received from College	-	1,200.00
			56,960.00
	Add: During the year		28,140.00
			85,100.00
	Less: Other fee written off till 2012-2013		17,550.00
	as irrecoverable		**67,550.00**

MANJUNATHA COLLEGE OF COMMERCE THAKURLI

U. P. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

Unaided-Manjunatha College of Commerce
Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**982349.10**		**49545.00**
Aided Section		*929532.10*		
Student Welfare Fund		*31737.00*		*49545.00*
Vice Chancellors Fund		*21080.00*		
Loans (Liability)		**3367199.00**		**3311940.00**
Loan From Exam A/c		*321287.00*		*321287.00*
Loan From Junior College		*1231990.00*		*1231990.00*
Loan From Karnataka Sangha		*1813922.00*		*1758663.00*
Current Liabilities		**1300179.00**		**1329842.00**
Sundry Creditors		68310.00		72270.00
Outstanding Exam Remuneration		*179565.00*		*130260.00*
Outstanding Exam Share		*103000.00*		
Outstanding Exps-Employer Prov. Fund		*21077.00*		*38762.00*
Outstanding Exps - PT Payable		*3800.00*		*5550.00*
Outstanding Exps - Uni.Con. Fees		*6250.00*		*1000.00*
Outstanding Exps._Emploee Prov.Fund		*21077.00*		*38762.00*
Outstanding M.Com. Univ. Exam Fees		*50400.00*		
Outstanding Repeater Univ. Exam Fees		*1450.00*		*6260.00*
Provisions for Unaided Salary		*334160.00*		*469448.00*
R-Caution Money Deposit Fees		*96000.00*		*110250.00*
R-Laboratory Deposit		*254400.00*		*272800.00*
R-Library Deposit		*160000.00*		*183750.00*
TDS-CONTRACT 194C		*690.00*		*730.00*
Fixed Assets	**1683582.00**		**1779136.00**	
COMPUTER	*130577.00*		*96286.00*	
Computer Lab A/c	*389500.00*		*350550.00*	
Electrical Fitting & Maintainance			*44653.00*	
Furniture/Fixture/Fitting	*450007.00*		*452343.00*	
Library Books	*299130.00*		*317011.00*	
Office Equipment	*414368.00*		*518293.00*	
Investments	**2659039.00**		**2649608.00**	
Accured Interest	*159039.00*		*149608.00*	
Reserve Fund - Karnataka Sangha-FD	*2500000.00*		*2500000.00*	
Current Assets	**3414462.67**		**3110397.02**	
Deposits (Asset)	3760.00		3760.00	
Cash-in-Hand	46.00		701.00	
Bank Accounts	1782277.67		813245.02	
Advance & Receivable	1599890.00		2292691.00	
Tds on Fd Interest (194A)	*28489.00*			
Direct Incomes				**13081330.00**
Tuition Fees Unaided				6952000.00
Administrative Charges				*20838.00*
Document Verification Fee				*400.00*
E- ATKT Exam Fee				*84400.00*

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

E-College Photocopy/ Revaluation Fee				3300.00
E- Duplicate Marksheet				200.00
E- Term-1-Exam Fees + MS+PC				436800.00
E- Term-2-Exam Fees+MS+PC				489656.00
Interest on SB A/c				64886.00
Int. on FD Investment				264052.00
M.Com-Regu-Uni Late Fee				300.00
M.Com-Rep-Uni Exam Fees				4767.00
M.Com-Uni Convocation Fees				4500.00
M.Com_Reg-Uni.Ex.Fees-Term1				25278.00
M.Com_Reg-Uni.Ex.Fees-Term2				27134.00
M-Eligibility Fees				380.00
Misc-Bonafied/NOC/Misc.				22900.00
MISC - JOURNAL BOOK				4800.00
M- Sale of Prospectus				109500.00
M-T.C. Fees				1780.00
Prelim Exam Fees				55830.00
R-Admission Process				145200.00
R-Alumini Association Fees				17975.00
R-Ashwamedh Fees				20.00
R-Computer Fee				753500.00
R-Development Fund/Maintenance				364000.00
R-Disaster Relief Fund				210.00
R-E-Attendance Fees				359500.00
R-Email				6990.00
R-Enrolment Fees				5680.00
Repeater-Uni. Exam Fees				25512.00
Repeater_Uni. Exam Late Fine				500.00
R-E-Suvidha				1200.00
R-Generator Maintainance				359500.00
R-Group Insurance				14580.00
R-Gymkhana Fees				250090.00
R-ID/ LIB Card				72200.00
R-Laboratory Fees				649000.00
R-Library Fees				408600.00
R-Magazine Fees				72700.00
R-Other Fees				181750.00
R-PhD-Convocation Fees				250.00
R-PhD-Document Verification				400.00
R-PhD- Marksheet				50.00
R-PhD-Registration Fees				1000.00
R-Project Work Fee				210600.00
R-Skill Development				324500.00
R-Social Service Unit (UOM)				750.00
R-Uni. Convocation Fees				1750.00
R-Uni. Exam Late Fee				1500.00
R-Uni.Ex.Term-I				44125.00
R-Uni.Ex.Term-II				46449.00
R-Uni.Sports and Cultural Activity				3588.00
R-Utility Fee				181750.00
R-Vice Chancellor Fund				480.00
University Exam Form Fees				1730.00

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Direct Expenses			**12376982.55**	
Repairs			273560.00	
Affiliation Exps. A/c			*44500.00*	
Annual Day A/c			*159561.00*	
Bank Charges A/c			*481.05*	
College Rent Expenses			*1600000.00*	
Computer Lab Expenses			*8925.00*	
Computer Maintainance A/c			*49950.00*	
Conveyance A/c			*177732.00*	
Depreciation			*415877.50*	
Development Exp. A/c			*432385.00*	
Electricity Charges A/c			*355670.00*	
Employers P.F. Contrilbution			*810173.00*	
EPF Admin Charges			*33799.00*	
Exam Moderation			*5434.00*	
Exam Remuneration(Unaided)			*214661.00*	
Garden Expenses A/c			*3000.00*	
Generator Expenses			*19477.00*	
Group Insurance Exps.			*14360.00*	
Gymkhana Expenses			*300.00*	
Honnarrlum Pald A/c			*17000.00*	
House Keeping A/c			*424000.00*	
I.Card Printing Charges A/c			*73370.00*	
M.Com Exam Remuneration			*17730.00*	
Miscl./Sundry Exp.A/c			*9963.00*	
National Conference			*25990.00*	
Periodicals & Subscription			*3110.00*	
Ph.D Research Centre			*9540.00*	
Postage & Rev.Stamp A/c			*50.00*	
Printing & Stationary A/c			*450780.00*	
Profession Fees A/c			*2000.00*	
Refreshment A/c			*150754.00*	
SALARY -UNAIDED			*5682613.00*	
Security Charges			*431613.00*	
Seminar & Workshop A/c			*42965.00*	
Student Council A/c			*13537.00*	
Teachers Day Expenses A/c			*91000.00*	
Telephone Exp. A/c			*45724.00*	
University Exam Share-Unaided			*106723.00*	
University Share A/c			*109115.00*	
Website Expenses			*49560.00*	
Indirect Incomes				**119200.00**
Unclaimed Caution Money/lib/lab Depo				*119200.00*
Indirect Expenses			**83090.00**	
Students Fees Written Off			*83090.00*	
Profit & Loss A/c		2107356.57		2107356.57
Grand Total	**7757083.67**	**7757083.67**	**19999213.57**	**19999213.57**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

Karnataka Sangha's Manjunatha College of Commerce & Jr. College of Commerce
THAKURLI (EAST)

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U.P. PAI & CO
143023 W
CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198

Unaided-Manjunatha College of Commerce
Receipts & Payments

Receipts	1-Apr-2018 to 31-Mar-2019	
Opening Balance		**1782323.67**
Bank Accounts	1782277.67	
Cash-in-Hand	46.00	
Loans (Liability)		**206683.00**
Loan From Junior College	206683.00	
Current Liabilities		**468910.00**
CB-Govt. Scholarship/Freeship	248710.00	
R-Caution Money Deposit Fees	40950.00	
R-Laboratory Deposit	111000.00	
R-Library Deposit	68250.00	
Investments		**2698256.00**
Accured Interest	159039.00	
Fixed Deposit Investment	2539217.00	
Current Assets		**471380.00**
Advance & Receivable	471380.00	
Direct Incomes		**12312574.00**
College Other Fees	4100.00	
Document Verification Fee	400.00	
E- ATKT Exam Fee	84670.00	
E-ATKT Late Fees	8190.00	
E-College Photocopy/ Revalua	3300.00	
E- Duplicate Marksheet	200.00	
E- Term-1-Exam Fees + MS+P	436800.00	
E- Term-2-Exam Fees+MS+PC	398985.00	
F.R.R.- Late Fees	3200.00	
Interest on SB A/c	64886.00	
Int. on FD Investment	100356.00	
Library Fine	10101.00	
M.Com Registration Fees	42075.00	
M.Com-Regu-Uni Late Fee	300.00	
M.Com-Rep-Uni Exam Fees	19030.00	
M.Com-Rep Uni Late Fee	100.00	
M.Com-Uni Convocation Fees	4500.00	
M.Com_Photocopy/Revaluatior	3900.00	
M.Com_Reg-Uni.Ex.Fees-Term	97290.00	
M.Com_Reg-Uni.Ex.Fees-Term	69466.00	
M-Disciplinary Fine	100.00	
M-Duplicate ID	1300.00	
M-Eligibility Fees	1280.00	
Misc-Bonafied/NOC/Misc.	1820.00	
MISC - JOURNAL BOOK	4800.00	
M- Sale of Prospectus	109500.00	
M-T.C. Fees	1780.00	
Prelim Exam Fees	102500.00	
R-Admission Process	139200.00	
R-Alumini Association Fees	16200.00	
R-Ashwamedh Fees	20.00	
R-Computer Fee	615500.00	
R-Development Fund/Maintena	340500.00	
R-Disaster Relief Fund	7300.00	
R-E-Attendance Fees	331500.00	
R-Email	13600.00	
R-Enrolment Fees	48620.00	
Repeater-Uni. Exam Fees	58030.00	
Repeater_Uni. Exam Late Fine	1600.00	

Payments	1-Apr-2018 to 31-Mar-2019	
Capital Account		**967032.10**
Aided Section	929532.10	
Student Welfare Fund	37500.00	
Loans (Liability)		**206683.00**
Loan From Junior College	206683.00	
Current Liabilities		**1901392.00**
Outstanding Exam Remuneratio	179565.00	
Outstanding Exam Share	103000.00	
Outstanding Exps-Employer Pro	21077.00	
Outstanding Exps - PT Payable	3800.00	
Outstanding Exps - Uni.Con. Fe	5250.00	
Outstanding Exps._Emploee Pro	21077.00	
Outstanding M.Com. Univ. Exan	50400.00	
Outstanding Repeater Univ. Exa	1450.00	
Provisions for Unaided Salary	334160.00	
TDS-CONTRACT 194C	11816.00	
Sundry Creditors	1169797.00	
Fixed Assets		**511431.50**
COMPUTER	29900.00	
Electrical Fitting & Maintainance	48319.00	
Furniture/Fixture/Fitting	52596.00	
Library Books	194466.50	
Office Equipment	186150.00	
Investments		**2539217.00**
Fixed Deposit Investment	2539217.00	
Current Assets		**53647.00**
Tds on Fd Interest (194A)	10147.00	
Advance & Receivable	43500.00	
Direct Incomes		**800572.00**
College Other Fees	4100.00	
E- ATKT Exam Fee	270.00	
M.Com Registration Fees	42075.00	
M.Com-Rep-Uni Exam Fees	14263.00	
M.Com-Rep Uni Late Fee	100.00	
M.Com_Photocopy/Revaluation	3900.00	
M.Com_Reg-Uni.Ex.Fees-Term	72012.00	
M.Com_Reg-Uni.Ex.Fees-Term	42332.00	
M-Eligibility Fees	900.00	
Prelim Exam Fees	34616.00	
R-Disaster Relief Fund	7040.00	
R-Email	7550.00	
R-Enrolment Fees	45800.00	
Repeater-Uni. Exam Fees	32518.00	
Repeater_Uni. Exam Late Fine	1100.00	
R-E-Suvidha	35200.00	
R-Gymkhana Fees	40710.00	
R-Social Service Unit (UOM)	6530.00	
R-Student Welfare Fund	6468.00	
R-Uni. Convocation Fees	49250.00	
R-Uni. Exam Late Fee	100.00	
R-Uni.Ex.Term-I	147875.00	
R-Uni.Ex.Term-II	152541.00	
R-Uni.Sports and Cultural Activi	18222.00	
R-Vice Chancellor Fund	14080.00	
University Exam Form Fees	1220.00	

U.P. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

R-E-Suvidha	36500.00	
R-Generator Maintainance	307000.00	
R-Group Insurance	14620.00	
R-Gymkhana Fees	272000.00	
R-ID/ LIB Card	71200.00	
R-Laboratory Fees	521000.00	
R-Late Fine	100.00	
R-Library Fees	382200.00	
R-Magazine Fees	68000.00	
R-Other Fees	170000.00	
R-PhD-Convocation Fees	250.00	
R-PhD-Document Verification	400.00	
R-PhD- Marksheet	50.00	
R-PhD-Registration Fees	1000.00	
R-Project Work Fee	195800.00	
R-Skill Development	272000.00	
R-Social Service Unit (UOM)	7300.00	
R-Student Welfare Fund	36500.00	
R-Uni. Convocation Fees	51250.00	
R-Uni. Exam Late Fee	1600.00	
R-Uni.Ex.Term-I	196800.00	
R-Uni.Ex.Term-II	199995.00	
R-Uni.Sports and Cultural Activ	20400.00	
R-Utility Fee	170000.00	
R-Vice Chancellor Fund	14600.00	
SFC-Revaluation-Verification F	8400.00	
University Exam Form Fees	3210.00	
University Revaluation/Verifica	17400.00	
Tuition Fees Unaided	6126000.00	
Direct Expenses		
Freeship/Scholarship	86330.00	86330.00
Indirect Incomes		
University Exam Remuneration	8759.00	8759.00
Total		**18035215.67**

University Revaluation/Verificati	19800.00	
Direct Expenses		10211736.05
Affiliation Exps. A/c	44500.00	
Annual Day A/c	159561.00	
Bank Charges A/c	481.05	
College Rent Expenses	1600000.00	
Computer Lab Expenses	8925.00	
Computer Maintainance A/c	49950.00	
Conveyance A/c	177732.00	
Development Exp. A/c	242385.00	
Electricity Charges A/c	355670.00	
Employees Provident Fund	367090.00	
Employers P.F. Contrilbution	771411.00	
EPF Admin Charges	33799.00	
Exam Moderation	5434.00	
Exam Remuneration(Unaided)	95955.00	
Fee Refund	36872.00	
Freeship/Scholarship	76600.00	
Garden Expenses A/c	3000.00	
Generator Expenses	19477.00	
Group Insurance Exps.	14360.00	
Gymkhana Expenses	300.00	
Honnarrium Paid A/c	17000.00	
I.Card Printing Charges A/c	73370.00	
M.Com Exam Remuneration	17730.00	
Miscl./Sundry Exp.A/c	9963.00	
National Conference	25990.00	
Periodicals & Subscription	3110.00	
Ph.D Research Centre	9540.00	
Postage & Rev.Stamp A/c	50.00	
Printing & Stationary A/c	450780.00	
Profession Fees A/c	2000.00	
PROFESSION -TAX	55000.00	
Refreshment A/c	150754.00	
Seminar & Workshop A/c	36965.00	
Student Council A/c	13537.00	
Teachers Day Expenses A/c	91000.00	
Telephone Exp. A/c	45724.00	
University Exam Share-Unaided	106723.00	
University Share A/c	109115.00	
Website Expenses	49560.00	
Repairs	133560.00	
SALARY	4746763.00	
Indirect Incomes		29559.00
Unclaimed Caution Money/lib/la	20800.00	
University Exam Remuneration	8759.00	
Closing Balance		813946.02
Bank Accounts	813245.02	
Cash-in-Hand	701.00	
Total		**18035215.67**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanhangaon, Khambalpada, Thakurli (East) 421 201.

HEAD CLERK

Karnataka Sangha's Manjunatha College of Commerce & Jr. College of Commerce
THAKURLI (EAST)

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U.P. PAI & CO.
143023 W
CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Unaided-Manjunatha College of Commerce
Income & Expenditure Statement

Particulars	1-Apr-2018 to 31-Mar-2019		Particulars	1-Apr-2018 to 31-Mar-2019	
Direct Expenses		**12376982.55**	**Direct Incomes**		**13081330.00**
Repairs	273560.00		Tuition Fees Unaided	6952000.00	
Affiliation Exps. A/c	44500.00		Administrative Charges	20838.00	
Annual Day A/c	159561.00		Document Verification Fee	400.00	
Bank Charges A/c	481.05		E- ATKT Exam Fee	84400.00	
College Rent Expenses	1600000.00		E-College Photocopy/ Revaluatior	3300.00	
Computer Lab Expenses	8925.00		E- Duplicate Marksheet	200.00	
Computer Maintainance A/c	49950.00		E- Term-1-Exam Fees + MS+PC	436800.00	
Conveyance A/c	177732.00		E- Term-2-Exam Fees+MS+PC	489656.00	
Depreciation	415877.50		Interest on SB A/c	64886.00	
Development Exp. A/c	432385.00		Int. on FD Investment	264052.00	
Electricity Charges A/c	355670.00		M.Com-Regu-Uni Late Fee	300.00	
Employers P.F. Contrilbution	810173.00		M.Com-Rep-Uni Exam Fees	4767.00	
EPF Admin Charges	33799.00		M.Com-Uni Convocation Fees	4500.00	
Exam Moderation	5434.00		M.Com_Reg-Uni.Ex.Fees-Term1	25278.00	
Exam Remuneration(Unaided)	214661.00		M.Com_Reg-Uni.Ex.Fees-Term2	27134.00	
Garden Expenses A/c	3000.00		M-Eligibility Fees	380.00	
Generator Expenses	19477.00		Misc-Bonafied/NOC/Misc.	22900.00	
Group Insurance Exps.	14360.00		MISC - JOURNAL BOOK	4800.00	
Gymkhana Expenses	300.00		M- Sale of Prospectus	109500.00	
Honnarrium Paid A/c	17000.00		M-T.C. Fees	1780.00	
House Keeping A/c	424000.00		Prelim Exam Fees	55830.00	
I.Card Printing Charges A/c	73370.00		R-Admission Process	145200.00	
M.Com Exam Remuneration	17730.00		R-Alumini Association Fees	17975.00	
Miscl./Sundry Exp.A/c	9963.00		R-Ashwamedh Fees	20.00	
National Conference	25990.00		R-Computer Fee	753500.00	
Periodicals & Subscription	3110.00		R-Development Fund/Maintenanc	364000.00	
Ph.D Research Centre	9540.00		R-Disaster Relief Fund	210.00	
Postage & Rev.Stamp A/c	50.00		R-E-Attendance Fees	359500.00	
Printing & Stationary A/c	450780.00		R-Email	6990.00	
Profession Fees A/c	2000.00		R-Enrolment Fees	5680.00	
Refreshment A/c	150754.00		Repeater-Uni. Exam Fees	25512.00	
SALARY -UNAIDED	5682613.00		Repeater_Uni. Exam Late Fine	500.00	
Security Charges	431613.00		R-E-Suvidha	1200.00	
Seminar & Workshop A/c	42965.00		R-Generator Maintainance	359500.00	
Student Council A/c	13537.00		R-Group Insurance	14580.00	
Teachers Day Expenses A/c	91000.00		R-Gymkhana Fees	250090.00	
Telephone Exp. A/c	45724.00		R-ID/ LIB Card	72200.00	
University Exam Share-Unaided	106723.00		R-Laboratory Fees	649000.00	
University Share A/c	109115.00		R-Library Fees	408600.00	
Website Expenses	49560.00		R-Magazine Fees	72700.00	
			R-Other Fees	181750.00	
			R-PhD-Convocation Fees	250.00	
Indirect Expenses		**83090.00**	R-PhD-Document Verification	400.00	
Students Fees Written Off	83090.00		R-PhD- Marksheet	50.00	
TRANSFER OF FUND			R-PhD-Registration Fees	1000.00	
Excess of Income over Expenditure		***740457.45***	R-Project Work Fee	210600.00	
			R-Skill Development	324500.00	
			R-Social Service Unit (UOM)	750.00	
			R-Uni. Convocation Fees	1750.00	
			R-Uni. Exam Late Fee	1500.00	
			R-Uni.Ex.Term-I	44125.00	
			R-Uni.Ex.Term-II	46449.00	
			R-Uni.Sports and Cultural Activity	3588.00	
			R-Utility Fee	181750.00	
			R-Vice Chancellor Fund	480.00	
			University Exam Form Fees	1730.00	
			Indirect Incomes		**119200.00**
			Unclaimed Caution Money/lib/lab	119200.00	
Total		**13200530.00**	**Total**		**13200530.00**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Sanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD OFFICE

Karnataka Sangha's Manjunatha College of Commerce & Jr. College
THAKURLI (EAST)

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U.P. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

Unaided-Manjunatha College of Commerce
Balance Sheet

1-Apr-2018 to 31-Mar-2019

Liabilities	Unaided-Manjunatha as at 31-Mar-2019		Assets	Unaided-Manjunatha as at 31-Mar-2019	
Capital Account		**49545.00**	**Fixed Assets**		**1779136.00**
Aided Section			*COMPUTER*	*96286.00*	
Student Welfare Fund	*49545.00*		*Computer Lab A/c*	*350550.00*	
Vice Chancellors Fund			*Electrical Fitting & Maintainance*	*44653.00*	
Loans (Liability)		**3311940.00**	*Furniture/Fixture/Fitting*	*452343.00*	
Loan From Exam A/c	*321287.00*		*Library Books*	*317011.00*	
Loan From Junior College	*1231990.00*		*Office Equipment*	*518293.00*	
Loan From Karnataka Sangha	*1758663.00*		**Investments**		**2649608.00**
Current Liabilities		**1329842.00**	*Accured Interest*	*149608.00*	
Sundry Creditors	*72270.00*		*Fixed Deposit Investment*		
CB-Govt. Scholarship/Freeship			*Reserve Fund - Karnataka Sang*	*2500000.00*	
Outstanding Exam Remuneration	*130260.00*		**Current Assets**		**3110397.02**
Outstanding Exam Share			Deposits (Asset)	*3760.00*	
Outstanding Exps-Employer Prov. Fun	*38762.00*		Sundry Debtors		
Outstanding Exps - PT Payable	*5550.00*		Cash-in-Hand	*701.00*	
Outstanding Exps - Uni.Con. Fees	*1000.00*		Bank Accounts	*813245.02*	
Outstanding Exps._Emploee Prov.Fun	*38762.00*		Advance & Receivable	*2292691.00*	
Outstanding M.Com. Univ. Exam Fees			*Tds on Fd Interest (194A)*		
Outstanding Repeater Univ. Exam Fee	*6260.00*				
Provisions for Unaided Salary	*469448.00*				
R-Caution Money Deposit Fees	*110250.00*				
R-Laboratory Deposit	*272800.00*				
R-Library Deposit	*183750.00*				
TDS-CONTRACT 194C	*730.00*				
UA-Laboratory Deposit					
Reserve & Surplus					
Excess of Income over Expenditure		**2847814.02**			
Opening Balance	*2107356.57*				
Current Period	*740457.45*				
Total		**7539141.02**	**Total**		**7539141.02**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kalyangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

Karnataka Sangha's Manjunatha College of Commerce & Jr. College of Commerce
THAKURLI (EAST)

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI & CO.
143023 W
CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's
Manjunatha College of Commerce (Unaided Section)
SCHEDULES TO FINAL ACCOUNTS (2018-2019)

Schedule 1 : Capital Account

Sr.	Particulars		Amount	Amount
1	Aided Section		929532.10	
	Less : Amount paid to Aided Section		929532.10	NIL
2	Student Welfare Fund :			
	Opening Balance as per Last year		31737.00	
	Add: Received during the year	30032.00		
	Less: Fees Refund	250.00	**29782.00**	
	Add: Miscl. Receipts & Interest received on SWF		25526.00	
			87045.00	
	Less: Aid Given to students 2018-19		37500.00	49545.00
3	Vice Chancellors Fund : Opening Balance		21080.00	
	Less : V.C. Fund withdrawn for 17-18 as online payment done		21080.00	NIL
				49545.00

Schedule 2 : Loan Liability

Sr	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		
	Opening Balance as per Last year	1813922.00	
	Less : TDS on FD interest (opng. Bal. 28489 + current yr 26770)	55259.00	1758663.00
2	Loan from Exam A/c :		
	Opening Balance as per Last year		321287.00
3	Loan from Jr. College		
	Opening Balance as per Last year		1231990.00
			3311940.00

Schedule 3 : Current Liabilities (Refundable Deposits)

Sr.	Particulars		Amount	Amount
1	Caution Money Deposit (from 2014-2018)			
	Opening Balance as per Last year		**96000.00**	
	Add: Received during the year	41400		
	Less: Fees Refund to Admission canld during year	600	40800.00	
			136800.00	
	Less: Unclaim Depoist withdrawn 2015-16 (21900-3900	18000		
	Less : Refund during the year	3900	21900.00	
	Less : difference in deposit due to refund (17-18)		4650.00	**110250.00**
2	Library Deposit (Opening Balance (From 2014-18)		**160000.00**	
	Add: Received during the year	69000		
	Less: Fees Refund to Admission canld during year	1000	68000.00	
			228000.00	
	Less: Unclaim Depoist withdrawn 2015-16 (36500-6500	30000		
	Less : Refund during the year	6500	36500.00	
	Less : difference in deposit due to refund (17-18)		7750.00	**183750.00**
3	Laboratory Deposit (Opening Balance from 2014-18)		**254400.00**	
	Add: Received during the year	89200		
	Less: Fees Refund to Admission canld during year	1600	87600.00	
			342000.00	
	Less: Unclaim Depoist withdrawn 2015-16 (57600-1040	47200		
	Less : Refund during the year	10400	57600.00	
	Less : difference in deposit due to refund (17-18)		11600	**272800.00**
				566800.00

U. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

SCHEDULE 4 : FIXED ASSETS

Sr. No	Rate	Particulars	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	40%	Computer	130577.00	29900.00	0.00	160477.00	64191.00	96286.00
2	10%	Computer Lab Expenses	389500.00	0.00	0.00	389500.00	38950.00	350550.00
3	10%	Electrical Fittings & Maint	0.00	25000.00	23319.00	48319.00	3666.00	44653.00
4	10%	Furniture /Fixture/Fitting	450007.00	52596.00	0.00	502603.00	50260.00	452343.00
5	40%	Library Books	299130.00	90199.00	104267.50	493596.50	176585.50	317011.00
6	15%	Office Equipment	414368.00	81450.00	104700.00	600518.00	82225.00	518293.00
		Total	**1683582.00**	**279145.00**	**232286.50**	**2195013.50**	**415877.50**	**1779136.00**

Schedule 5 : INVESTMENTS

Accrued Interest	149608
Karnataka Sangha Reserve Fund FDR	2500000
Total	**2649608**

Schedule 6 : CURRENT ASSETS

Sr.	Particulars			Amount
1	Deposits - Electricity Security Deposit			3760.00
2	Cash in Hand			701.00
3	Bank Account			813245.02
4	**Advance & Receivable**			
	Fees receivble from College A/c.	Tuition fees	118000.00	
	Recd in Central Bank Govt. schalrship for 2018-19	other fee	2500.00	120500.00
1	Fees Receivable : Tution Fees			
	Opening Balance as per Last year		1038000.00	
	Less: Received from Govt	278000.00		
	Less : Received from College	225000.00	503000.00	
			535000.00	
	Add: During the year		851000.00	1386000.00
2	Fees Receivable : Other Fees			
	Opening Balance as per Last year		561890.00	
	Less: Received from Govt	91210.00		
	Less : Received from College	208880.00	300090.00	
			261800.00	
	Less: Other fee written off till 2012-2013 as irrecoverable		83090.00	
			178710.00	
	Add: During the year		607481.00	786191.00
			TOTAL CURRENT ASSETS	**3110397.02**

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kar...ngaon, Khambalpada,
Thakurli (East) 421 201.

Karnataka Sangha's Manjunatha College of Commerce & Jr. College of Commerce THAKURLI (EAST)

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Karnataka Sangha's Junior College of Comn
Kanchangoan,Khambalpada,Thakurli(E)
Trial Balance

Particulars	1-Apr-2018 to 31-Mar-2019			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account				
Endowment Fund		**345179.00**		**444700.00**
Students Welfare Fund		10000.00		10000.00
Loans (Liability)		335179.00		434700.00
Karnataka Sangha		**885000.00**		**858652.00**
Current Liabilities		885000.00		858652.00
Outstanding Employers Provident Fund		**332952.00**		**377931.00**
Outstanding Profession Tax		14284.00		21625.00
PROV FOR EMPLOYEE CONT-EPF		4350.00		4000.00
Prov for Hon Exp		14284.00		21625.00
Provision for Salary A/c		16800.00		16800.00
		283234.00		313881.00
Direct Incomes				
Bank Interest				**10990816.00**
Board Exam Fees				178506.00
Bonafied / NOC Fees				6760.00
Duplicate I.D.				890.00
Duplicate Marksheet				1450.00
Misc-Journal Book				150.00
Misc_Prospectus Fees				2160.00
Pvt-Tuit Fees-Pvt Tuit Fees-I				131900.00
Pvt-Tuit Fees-Pvt Tuit Fees-II				110000.00
R-Admission Fees				110000.00
R-Development Fees				276300.00
R-Exam Fees				458000.00
R-Extra Curricular Fees				327200.00
R-Generator Maintenance Fees				274800.00
R-Gymkhana Fees				484000.00
R- ID/ Library Card Fees				183200.00
R-Information Technology Fees				183200.00
R-Internal Ass Books				290400.00
R-Journals & Practical Books				44300.00
R-Lab. Maint and Practi Fees				276300.00
R-Library Fees				726000.00
R-Magazine Fees				184200.00
R-PRELIM FEES				91600.00
R-Student Welfare Fund				218500.00
R-Tuition Fees - I				1500.00
R-Tuition Fees - II				3223500.00
				3206000.00

Particulars	1-Apr-2018 to 31-Mar-2019			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Fixed Assets	**3253199.00**		**3050101.00**	
COMPUTER	72339.00		43403.00	
Computer Euipments	17796.00		15127.00	
Development(Canteen/gymkhana)	774675.00		697207.00	
Electric Items - Asset	144017.00		129615.00	
Equipments	506917.00		430879.00	
Furniture	1315377.00		1359589.00	
Interior Decoration	313630.00		282267.00	
Library Books	99359.00		84288.00	
Television	9089.00		7726.00	
Investments				
Current Assets	**4947687.60**		**7255609.34**	
Loans & Advances (Asset)	1231990.00		1231990.00	
Cash in Hand	1076.00		1681.00	
Bank Accounts	3315238.60		5643413.34	
A/c Open Chrgs			2000.00	
Fee Receivable	386025.00		376525.00	
TDS on Intrest	13358.00			
Direct Expenses			**5720819.00**	
Repairs and Maintenance			320.00	
Admn Chrgs-EPF			23714.00	
Audit Fees			19580.00	
Computer Maintainence			22854.00	
Daily Allowance			3318.00	
Employer Prov Fund-EPF			251401.00	
Fee Refund			27500.00	
Generator Expenses			61917.00	
Honorarium Expenses			209400.00	
I Card Print Chrgs			79730.00	
Internet/Cable Expenses			5400.00	
Prelim Expenses			104622.00	
Private Enrollment Fees			18600.00	
Reading Room Expenses			4187.00	
Repairs & Maintenance			787135.00	
REPUBLIC DAY EXP			2140.00	
Salary			4074841.00	

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Indirect Incomes					Sports Fees			3000.00	
Fixed Dep Interest				131403.00	Tds RETURN FILE CHRGS			19000.00	
I Card				129903.00	Washing Allowance			2160.00	
				1500.00					
Profit & Loss A/c		6637755.60		6637755.60	**Indirect Expenses**			**3414728.26**	
					Advance				
					Annual Day Expenses			67000.00	
					Annual Day Prize Dist			3600.00	
					Bank Charges			752.26	
					Board Fees Exp			6500.00	
					College Rent			1700000.00	
					Conveyance Exp			99122.00	
					Depreciation			423814.00	
					EPF Penaulty			459330.00	
					House Keeping Expenses			2240.00	
					Misc.Exp.			45812.00	
					Printing & Stationery A/c			479590.00	
					Refreshment			24803.00	
					Sports Expenses			31630.00	
					Student Fees Writ Off			69825.00	
					Teachers Day Expenses			710.00	
Grand Total	**8200886.60**	**8200886.60**	**19441257.60**	**19441257.60**	**Grand Total**	**8200886.60**	**8200886.60**	**19441257.60**	**19441257.60**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

SR. CLERK

Karnataka Sangha's Manjunatha College of Commerce

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Junior College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Receipts & Payments

Receipts	As at 31-Mar-2019		Payments	As at 31-Mar-2019	
Opening Balance		3316314.60	**Current Liabilities**		388262.00
Bank Accounts	3315238.60		Outstanding Employers Provident Fund	14284.00	
Cash in Hand	1076.00		Outstanding Profession Tax	4350.00	
Investments		2345179.00	PROFESSION Tax PAyable	46225.00	
Fixed Deposit	2000000.00		PROV FOR EMPLOYEE CONT-EPF	14284.00	
Fixed Deposit (Endowment Fund)	10000.00		Prov for Hon Exp	16800.00	
FIXED DEPOSIT-STUDENT WELI	335179.00		Provision for Salary A/c	283234.00	
Direct Incomes		11283892.00	TDS Payable	9085.00	
Bank Interest	178506.00		**Fixed Assets**		35716.00
Board Exam Fees	265740.00		Library Books	35716.00	
Bonafied / NOC Fees	890.00		**Investments**		2345179.00
Disiplinary Fine	300.00		Fixed Deposit	2000000.00	
Duplicate I.D.	1450.00		Fixed Deposit (Endowment Fund)	10000.00	
Duplicate Marksheet	150.00		FIXED DEPOSIT-STUDENT WELFA	335179.00	
FRR- Information Technology	2400.00		**Current Assets**		14990.00
FRR-Late Fine	1700.00		A/c Open Chrgs	2000.00	
FRR-Other Fees	9175.00		TDS on Intrest	12990.00	
FRR-Tuition Fees	40800.00		**Direct Incomes**		249400.00
Library Fine	7421.00		Board Exam Fees	249400.00	
Misc-Journal Book	2160.00		**Direct Expenses**		4603928.00
Misc Prospectus Fees	131900.00		Admn Chrgs-EPF	23714.00	
Pvt-Tuit Fees-Pvt Tuit Fees-I	110000.00		Audit Fees	19580.00	
Pvt-Tuit Fees-Pvt Tuit Fees-II	90000.00		Computer Maintainence	22854.00	
R-Admission Fees	276300.00		Daily Allowance	3318.00	
R-Development Fees	450500.00		Employee Prov Fund-EPF	229776.00	
R-Exam Fees	321200.00		Emplòyer Prov Fund-EPF	229776.00	
R-Extra Curricular Fees	270300.00		Exam Remuneratio	30765.00	
R-Generator Maintenance Fees	484000.00		Fee Refund	27500.00	
R-Gymkhana Fees	180200.00		Generator Expenses	61917.00	
R- ID/ Library Card Fees	180400.00		Honorarium Expenses	5400.00	
R-Information Technology Fees	290400.00		Honorarium Payable	184700.00	
R-Internal Ass Books	44200.00		I Card Print Chrgs	79730.00	
R-Journals & Practical Books	276300.00		Internet/Cable Expenses	5400.00	
R-Lab. Maint and Practi Fees	726000.00		Prelim Expenses	104622.00	
R-Library Fees	183800.00		Private Enrollment Fees	18600.00	
R-Magazine Fees	90100.00		Reading Room Expenses	4187.00	
R-PRELIM FEES	218000.00		Repairs & Maintenance	63635.00	
R-Student Welfare Fund	90100.00		REPUBLIC DAY EXP	2140.00	
R-Tuition Fees - I	3213000.00		Salary Payable	3461834.00	
R-Tuition Fees - II	3146500.00		Sports Fees	3000.00	
Direct Expenses		21185.00	Tds RETURN FILE CHRGS	19000.00	
Exam Remuneratio	21185.00		Washing Allowance	2160.00	
Indirect Incomes		214950.00	Repairs and Maintenance	320.00	
Exam Remuneration(Sr Coll)	38347.00		**Indirect Incomes**		78447.00
Fixed Dep Interest	129903.00		Exam Remuneration(Sr Coll)	38347.00	
Freeship/Scholarship	45200.00		Freeship/Scholarship	40100.00	
I Card	1500.00		**Indirect Expenses**		3890504.26
Indirect Expenses		70000.00	Advance	70000.00	
Advance	70000.00		Annual Day Expenses	67000.00	
			Annual Day Prize Dist	3600.00	
			Bank Charges	752.26	
			Board Fees Exp	6500.00	
			College Rent	1700000.00	
			Conveyance Exp	99122.00	
			EPF Penaulty	459330.00	
			House Keeping Expenses	2240.00	
			Misc.Exp.	45812.00	
			Printing & Stationery A/c	479590.00	
			Refreshment	24803.00	
			Sports Expenses	31630.00	
			Suvarna Electr Works(Payable)	899415.00	
			Teachers Day Expenses	710.00	
			Closing Balance		5645094.34
			Bank Accounts	5643413.34	
			Cash in Hand	1681.00	
Total		17251520.60	**Total**		17251520.60

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

B S Sarde
SR. CLERK

Karnataka Sangha's Manjunatha College of Commerce

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Junior College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)
Income & Expenditure Statement

1-Apr-2018 to 31-Mar-2019

Particulars	As at 31-Mar-2019		Particulars	As at 31-Mar-2019	
Direct Expenses		**5720819.00**	**Direct Incomes**		**10990816.00**
Admn Chrgs-EPF	23714.00		Bank Interest	178506.00	
Audit Fees	19580.00		Board Exam Fees	6760.00	
Computer Maintainence	22854.00		Bonafied / NOC Fees	890.00	
Daily Allowance	3318.00		Duplicate I.D.	1450.00	
Employer Prov Fund-EPF	251401.00		Duplicate Marksheet	150.00	
Fee Refund	27500.00		Misc-Journal Book	2160.00	
Generator Expenses	61917.00		Misc_Prospectus Fees	131900.00	
Honorarium Expenses	209400.00		Pvt-Tuit Fees-Pvt Tuit Fees-I	110000.00	
I Card Print Chrgs	79730.00		Pvt-Tuit Fees-Pvt Tuit Fees-II	110000.00	
Internet/Cable Expenses	5400.00		R-Admission Fees	276300.00	
Prelim Expenses	104622.00		R-Development Fees	458000.00	
Private Enrollment Fees	18600.00		R-Exam Fees	327200.00	
Reading Room Expenses	4187.00		R-Extra Curricular Fees	274800.00	
Repairs & Maintenance	787455.00		R-Generator Maintenance Fees	484000.00	
REPUBLIC DAY EXP	2140.00		R-Gymkhana Fees	183200.00	
Salary	4074841.00		R- ID/ Library Card Fees	183200.00	
Sports Fees	3000.00		R-Information Technology Fees	290400.00	
Tds RETURN FILE CHRGS	19000.00		R-Internal Ass Books	44300.00	
Washing Allowance	2160.00		R-Journals & Practical Books	276300.00	
Indirect Expenses		**3414728.26**	R-Lab. Maint and Practi Fees	726000.00	
Advance			R-Library Fees	184200.00	
Annual Day Expenses	67000.00		R-Magazine Fees	91600.00	
Annual Day Prize Dist	3600.00		R-PRELIM FEES	218500.00	
Bank Charges	752.26		R-Student Welfare Fund	1500.00	
Board Fees Exp	6500.00		R-Tuition Fees - I	3223500.00	
College Rent	1700000.00		R-Tuition Fees - II	3206000.00	
Conveyance Exp	99122.00				
Depreciation	423814.00		**Indirect Incomes**		**131403.00**
EPF Penaulty	459330.00		Fixed Dep Interest	129903.00	
House Keeping Expenses	2240.00		I Card	1500.00	
Misc.Exp.	45812.00				
Printing & Stationery A/c	479590.00				
Refreshment	24803.00				
Sports Expenses	31630.00				
Student Fees Writ Off	69825.00				
Teachers Day Expenses	710.00				
Excess of Income over Expenditure		**1986671.74**			
Total		**11122219.00**	**Total**		**11122219.00**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

BS Farde
SR. CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Junior College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2018 to 31-Mar-2019

LIABILITIES	as at 31-Mar-2019		ASSETS	as at 31-Mar-2019	
Capital Account		**444700.00**	**Fixed Assets**		**3050101.00**
Endowment Fund	10000.00		COMPUTER	43403.00	
Students Welfare Fund	434700.00		Computer Euipments	15127.00	
Loans (Liability)		**858652.00**	Development(Canteen/gymkhana)	697207.00	
Karnataka Sangha	858652.00		Electric Items - Asset	129615.00	
			Equipments	430879.00	
Current Liabilities		**377931.00**	Furniture	1359589.00	
Outstanding Employers Provident Fund	21625.00		Interior Decoration	282267.00	
Outstanding Profession Tax	4000.00		Library Books	84288.00	
PROV FOR EMPLOYEE CONT-EPF	21625.00		Television	7726.00	
Prov for Hon Exp	16800.00		**Investments**		
Provision for Salary A/c	313881.00		FIXED DEPOSIT-STUDENT WELFARE FUND		
			Current Assets		**7255609.34**
Excess of Income over Expenditure		**8624427.34**	Loans & Advances (Asset)	1231990.00	
Opening Balance	6637755.60		Cash in Hand	1681.00	
Current Period	1986671.74		Bank Accounts	5643413.34	
			A/c Open Chrgs	2000.00	
			Fee Receivable	376525.00	
			TDS on Intrest		
Total		**10305710.34**	**Total**		**10305710.34**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

SR. CLERK

Karnataka Sangha's Manjunatha College of Commerce

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE, THAKURLI (E) - 421201

SCHEDULE 1 FIXED ASSETS (2018-19)

Sr. No.	Particulars	Rate of Deprec	Opening Balance	Additions during the year			Total	Depre	Closing Balance
				Before Sep.	After Sep.	March			
1	Equipments	15%	506,917	-	-	-	**506,917**	76,038	430,879
2	Computer	40%	72,339	-	-	-	**72,339**	28,936	43,403
3	Furniture	10%	1,315,377	-	185,000	-	**1,500,377**	140,788	1,359,589
4	Lib Books	40%	99,359	22,434	10,347	2,935	**135,075**	50,787	84,288
5	Electric items	10%	144,017	-	-	-	**144,017**	14,402	129,615
6	Interior Decoration	10%	313,630	-	-	-	**313,630**	31,363	282,267
7	Developmnt Exp	10%	774,675	-	-	-	**774,675**	77,468	697,207
8	Television	15%	9,089	-	-	-	**9,089**	1,363	7,726
9	Computer (Euipments	15%	17,796	-	-	-	**17,796**	2,669	15,127
	Total :		**3,253,199**	**22,434**	**195,347**	**2,935**	**3,473,915**	**423,814**	**3,050,101**
			3,253,199	**22,434**	**195,347**	**2,935**	**3,473,915**	**423,814**	**3,050,101**

SCHEDULE 2 (Liabilities) LOANS (Karnataka Sangha) (2018-19)		
1 Opening Bal (last yr)		885,000
Less TDS till 2018-2019	26,348	26,348
Total Balance		**858,652**

SCHEDULE 3 (Assets) LOANS (Degree College) (2018-19)		
1	Opening Bal (last yr)	1,231,990
	Less Received during the year	-
	Total Balance	1,231,990

SCHEDULE 4 STUDENTS WELFARE FUND (2018-19)		
1 Opening Bal (last yr)		335,179
Add Interest during 18-19		-
Balance		335,179
Add During Yr 18-19:-		99,521
Total Balance		**434,700**

SCHEDULE 4 ENDOWMENT FUND (2018-19)	
1 Opening Bal (last yr)	10,000
Add Interest during 18-19	-
Total Balance	**10,000**

SCHEDULE 5 Fees receivable (2018-19)			
1	Opening Bal (last yr)		386,025
Less: -	ved during the year		
	FRR-Tuition Fees	40,800	
	FRR-IT	2,400	
	FRR-Other Fees	9,175	52,375
			333,650
Add: -	During Yr: 2018-2019		112,700
			446,350
Less:-	Outstanding fees Written off **from 2006-07 to 2012-13**		69,825
	Total Balance		**376,525**

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U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Karnataka Sangha's Manjunatha College of Commerce

Karnataka Sangha's Manjunatha College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Trial Balance
1-Apr-2019 to 31-Mar-2020

Particulars	Karnataka Sangha Manjunatha College of Commerce 1-Apr-2019 to 31-Mar-2020			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**460327.00**		**564042.00**
Career Advancement Cell Fund		*41085.00*		*119074.00*
Endowment Fund		*90000.00*		*90000.00*
Student Welfare Fund		*329242.00*		*354968.00*
Loans (Liability)		**4552220.00**		**4787645.00**
Loan From Exam A/c		*495028.00*		*495028.00*
Loan From Kamataka Sangha		*4057192.00*		*4292617.00*
Current Liabilities		**1804352.27**		**2534794.27**
Sundry Creditors				72270.00
CB-Govt. Scholarship/Freeship		*16730.00*		*2585.00*
Library Book Bank		*203.27*		*203.27*
Outstanding DCPS		*2176.00*		*2785.00*
Outstanding Exp		*181463.00*		*441922.00*
Outstanding Exp.(New Comptr.Course)		*6200.00*		*6200.00*
Outstanding Exps-Provident Fund		*36700.00*		*57800.00*
Outstanding Exps - PT Payable		*2800.00*		*2800.00*
Outstanding Exps - Uni.Con. Fees		*2000.00*		*2000.00*
PM/CM FUND FOR COVID19				*46450.00*
Provision for Aided Salary		*856379.00*		*1195294.00*
Provisions for Unaided Salary		*62501.00*		*68355.00*
R-Caution Money Deposit Fees		*110100.00*		*108600.00*
R-Laboratory Deposit		*213600.00*		*210800.00*
R-Library Deposit		*183500.00*		*181000.00*
TDS-CONTRACT 194C				*730.00*
TDS ON SALARY		*130000.00*		*135000.00*
Fixed Assets	**1042523.00**		**1107516.00**	
COMPUTER	*34732.00*		*24839.00*	
Computer Lab A/c	*4544.00*		*31778.00*	
Computer Software A/c	*2767.00*		*1660.00*	
Electric Fitting & Maintainance A/c	*83569.00*		*75212.00*	
Furniture/Fixture/Fitting	*508052.00*		*457247.00*	
Gymkhana Equipment	*61564.00*		*52329.00*	
Library Books	*171463.00*		*145911.00*	
Office Equipment	*175832.00*		*200540.00*	
Web Site Development A/c			*118000.00*	
Investments	**1300621.00**		**2138971.00**	
Accured Interest	*621.00*		*112529.00*	
Fixed Deposit-Investment	*500000.00*		*1226442.00*	
Reserve Fund - Kamataka Sangha-FD	*800000.00*		*800000.00*	
Current Assets	**5949469.22**		**6540592.01**	
Deposits (Asset)	52011.00		52011.00	
Cash-in-Hand	571.00		5050.00	
Bank Accounts	4302287.22		4157059.51	
Advance & Receivable	1594600.00		2126471.50	
Unaided Section			*200000.00*	
Direct Incomes				**19268952.00**
Administrative Charges				*800.00*
Document Verification Fee				*4400.00*
Interest on SB A/c				*62600.00*
Int. on FD Investment				*206669.00*
M-Duplicate ID				*700.00*
Misc-Bonafied/NOC/Misc.				*2020.00*

U. P. PAI & CO. CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

MISC - JOURNAL BOOK				300.00
M- Sale of Prospectus				175600.00
M-T.C. Fees				2440.00
M-Transcript Fees				600.00
Prelim Exam Fees				72741.00
R-Admission Process				143000.00
R-Alumini Association Fees				17875.00
R-Computer Fee				119400.00
R-Development Fund/Maintenance				357500.00
R-Disaster Relief Fund				7790.00
R-E-Attendance Fees				357500.00
Reg - Enrollment Late Fee				300.00
R-Email				13660.00
R-Enrolment Fees				58300.00
Repeater-Uni. Exam Fees				33811.00
Repeater_Uni. Exam Late Fine				5020.00
R-E-Suvidha				35750.00
R-Generator Maintainance				357500.00
R-Group Insurance				14300.00
R-Gymkhana Fees				286000.00
R-ID/ LIB Card				71500.00
R-Laboratory Fees				159200.00
R-Library Fees				143000.00
R-Magazine Fees				71500.00
R-Other Fees				178750.00
R-Project Work Fee				202700.00
R-Social Service Unit (UOM)				7150.00
R-Tuition Fees				571600.00
R-Uni. Convocation Fees				3000.00
R-Uni. Exam Late Fee				2700.00
R-Uni.Ex.Term-I				48954.00
R-Uni.Ex.Term-II				61067.00
R-Uni.Sports and Cultural Activity				21450.00
R-Utility Fee				178750.00
R-Vice Chancellor Fund				14300.00
Salary Grant Receivable-Aided				15191624.00
University Exam Form Fees				4440.00
University Photocopy/ Revaluation Fees				691.00
Direct Expenses			**19105101.21**	
Repairs			31733.00	
Advertisement Exps A/c			14000.00	
Affiliation Exps. A/c			6012.00	
Annual Day A/c			2722.00	
Audit Expenses A/c			1880.00	
Bank Charges A/c			2882.21	
College Rent Exps.			500000.00	
Computer Maintainance A/c			176240.00	
Conveyance A/c			26540.00	
Daily Allowance			7571.00	
Depreciation			195344.00	
Electricity Charges A/c			111706.00	
Exam Remuneration (College)			12303.00	
Garden Expenses A/c			12650.00	
Generator Expenses			7249.00	
Group Insurance Exps.			15954.00	
Gymkhana Expenses			57450.00	
Honnarium Paid A/c			2500.00	
House Keeping A/c			370000.00	

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U. P. PAI & CO. * CHARTERED ACCOUNTANTS *

I.Card Printing Charges A/c			73886.00	
Library Expenses			700.00	
Miscl./Sundry Exp.A/c			28034.00	
M-National Conference			38520.00	
NAAC Exp. A/c			60.00	
NSS Expenses			19870.00	
Periodicals & Subscription			61994.00	
Postage & Rev.Stamp A/c			2985.00	
Printing & Stationary A/c			237538.00	
Profession Fees A/c			17110.00	
READING ROOM EXPENSES			18924.00	
Refreshment A/c			83326.00	
Rent,Rates & Taxes A/c			93101.00	
Salary - Aided			15191624.00	
SALARY -UNAIDED			796456.00	
Security Charges			360000.00	
Seminar & Workshop A/c			11100.00	
Student Council A/c			164400.00	
T.A./D.A. Paid to University Exam A/c			175.00	
Telephone Exp. A/c			75669.00	
Transit Insurance			10006.00	
Uniform Expenses			20220.00	
University Share A/c			188850.00	
Washing Allowance			7560.00	
Water Bill A/c			30557.00	
Website Expenses			17700.00	
Indirect Incomes				**270318.00**
Unclaimed Caution Money/lib/lab Depo				173600.00
University Exam Remuneration				96718.00
Reserve & Surplus		**111564.00**		**102329.00**
Gymkhana Fund (Grant)		111564.00		102329.00
Profit & Loss A/c		1364149.95		1364099.95
Grand Total	**8292613.22**	**8292613.22**	**28892180.22**	**28892180.22**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Inchangaon, Khambalpada,
Thakurli (East) 421 201.

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U. P. PAI & CO. CHARTERED ACCOUNTANTS

Karnataka Sangha's Manjunatha College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Receipts & Payments
1-Apr-2019 to 31-Mar-2020

Receipts	1-Apr-2019 to 31-Mar-2020	
Opening Balance		**4302858.22**
Bank Accounts	4302287.22	
Cash-in-Hand	571.00	
Current Liabilities		**1157907.50**
CB-Govt. Scholarship/Freeship	985107.50	
R-Caution Money Deposit Fees	37050.00	
R-Laboratory Deposit	74000.00	
R-Library Deposit	61750.00	
Investments		**2800329.00**
Accured Interest	329.00	
Fixed Deposit-Investment	2800000.00	
Current Assets		**1882814.00**
Unaided Section	750000.00	
Advance & Receivable	1132814.00	
Direct Incomes		**17667180.00**
Ashe Remuneration	7000.00	
Document Verification Fee	4400.00	
E- Term-1-Exam Fees+MS+PC	3015.00	
F.R.R.- Late Fees	3100.00	
Interest on SB A/c	62600.00	
Int. on FD Investment	94432.00	
Library Fine	20486.00	
M- Career Advancement	111750.00	
M- Disciplinary Fine	6170.00	
M-Duplicate ID	700.00	
Misc-Bonafied/NOC/Misc.	2020.00	
MISC - JOURNAL BOOK	300.00	
M- Sale of Prospectus	175600.00	
M-Sale of Raddhi Paper	4670.00	
M-Sale of Xerox/SCRAP	1400.00	
M-T.C. Fees	2440.00	
M-Transcript Fees	600.00	
Prelim Exam Fees	99500.00	
R-Admission Process	143600.00	
R-Alumini Association Fees	16025.00	
R-Computer Fee	119400.00	
R-Development Fund/Maintenanc	343000.00	
R-Disaster Relief Fund	7180.00	
R-E-Attendance Fees	320500.00	
Reg - Enrollment Late Fee	300.00	
R-Email	13720.00	
R-Enrolment Fees	56980.00	
Repeater-Uni. Exam Fees	197925.00	
Repeater_Uni. Exam Late Fine	5020.00	
R-E-Suvidha	35900.00	
R-Generator Maintainance	304500.00	
R-Group Insurance	14360.00	
R-Gymkhana Fees	274400.00	
R-ID/ LIB Card	71800.00	
R-Laboratory Fees	152800.00	
R-Late Fine	150.00	
R-Library Fees	137200.00	
R-Magazine Fees	68600.00	
R-Other Fees	171500.00	

Payments	1-Apr-2019 to 31-Mar-2020	
Capital Account		**46000.00**
Student Welfare Fund	46000.00	
Current Liabilities		**3928717.00**
CB-Govt. Scholarship/Freeship	17000.00	
Outstanding Exp	143208.00	
Outstanding Exps - PT Payable	200.00	
Provision for Aided Salary	856379.00	
Provisions for Unaided Salary	62501.00	
TDS-CONTRACT 194C	6570.00	
TDS ON SALARY	130000.00	
TDS Payable	2062429.00	
Sundry Creditors	650430.00	
Fixed Assets		**210572.00**
COMPUTER	5000.00	
Computer Lab A/c	29146.00	
Library Books	60142.00	
Office Equipment	57284.00	
Web Site Development A/c	59000.00	
Investments		**3526442.00**
Fixed Deposit-Investment	3526442.00	
Current Assets		**1042051.00**
Unaided Section	950000.00	
Advance & Receivable	92051.00	
Direct Incomes		**1039937.00**
Ashe Remuneration	7000.00	
M- Career Advancement	33761.00	
Prelim Exam Fees	26759.00	
Repeater-Uni. Exam Fees	164114.00	
R-Uni. Convocation Fees	46750.00	
R-Uni.Ex.Term-I	151041.00	
R-Uni.Ex.Term-II	148878.00	
Unaided Fees	450980.00	
University Photocopy/ Revaluation	10654.00	
Direct Expenses		**14517422.21**
Advertisement Exps A/c	14000.00	
Affiliation Exps. A/c	6012.00	
Annual Day A/c	22722.00	
Audit Expenses A/c	1880.00	
Bank Charges A/c	2882.21	
College Rent Exps.	500000.00	
Computer Maintainance A/c	176240.00	
Conveyance A/c	26540.00	
Daily Allowance	7571.00	
Electricity Charges A/c	76460.00	
Employers P.F. Contribution	371684.00	
Exam Account	19215.00	
Exam Remuneration (College)	12303.00	
Fee Refund	14505.00	
Freeship/Scholarship	38995.00	
Garden Expenses A/c	12650.00	
Generator Expenses	7249.00	
Group Insurance Exps.	115954.00	
Gymkhana Expenses	54799.00	
Honnarium Paid A/c	2500.00	

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

R-Project Work Fee	192700.00		I.Card Printing Charges A/c	73886.00	
R-Social Service Unit (UOM)	7180.00		Income Tax (Un Aided)	46500.00	
R-Student Welfare Fund	35900.00		Library Expenses	700.00	
R-Tuition Fees	548800.00		Miscl./Sundry Exp.A/c	28034.00	
R-Uni. Convocation Fees	49750.00		M-National Conference	48520.00	
R-Uni. Exam Late Fee	2700.00		NAAC Exp. A/c	60.00	
R-Uni.Ex.Term-I	199995.00		NSS Expenses	19870.00	
R-Uni.Ex.Term-II	201505.00		Periodicals & Subscription	61994.00	
R-Uni.Sports and Cultural Activity	20580.00		Postage & Rev.Stamp A/c	2985.00	
R-Utility Fee	171500.00		Printing & Stationary A/c	237538.00	
R-Vice Chancellor Fund	14360.00		Profession Fees A/c	17110.00	
Salary Grant Received	13151382.00		Profession Tax - Adhoc	2300.00	
University Exam Form Fees	4440.00		READING ROOM EXPENSES	17463.00	
University Photocopy/ Revaluatio	11345.00		Refreshment A/c	83326.00	
Direct Expenses		**569894.00**	Rent,Rates & Taxes A/c	93101.00	
Annual Day A/c	20000.00		Seminar & Workshop A/c	11100.00	
Employers P.F. Contrilbution	371684.00		Student Council A/c	149400.00	
Exam Account	19215.00		T.A./D.A. Paid to University Exam	175.00	
Freeship/Scholarship	38995.00		Telephone Exp. A/c	75669.00	
Group Insurance Exps.	100000.00		Transit Insurance	10006.00	
Gymkhana Expenses	10000.00		Unaided Salary Payable	679101.00	
M-National Conference	10000.00		Uniform Expenses	20220.00	
Indirect Incomes		**128415.00**	University Share A/c	188850.00	
University Exam Remuneration	128415.00		Washing Allowance	7560.00	
Indirect Expenses		**2400.00**	Water Bill A/c	30557.00	
TRANSFER OF FUND	2400.00		Website Expenses	17700.00	
			Repairs	20583.00	
			SALARY	11088953.00	
			Indirect Incomes		**36097.00**
			Unclaimed Caution Money/lib/lab D	4400.00	
			University Exam Remuneration	31697.00	
			Indirect Expenses		**2400.00**
			TRANSFER OF FUND	2400.00	
			Closing Balance		**4162109.51**
			Bank Accounts	4157059.51	
			Cash-in-Hand	5050.00	
Total		**28511747.72**	**Total**		**28511747.72**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement
1-Apr-2019 to 31-Mar-2020

Particulars	Karnataka Sangha 1-Apr-2019 to 31-Mar-2020		Particulars	Karnataka Sangha Manjunatha 1-Apr-2019 to 31-Mar-2020	
Direct Expenses		19105101.21	**Direct Incomes**		19268952.00
Repairs	31733.00		Administrative Charges	800.00	
Advertisement Exps A/c	14000.00		Document Verification Fee	4400.00	
Affiliation Exps. A/c	6012.00		Interest on SB A/c	62600.00	
Annual Day A/c	2722.00		Int. on FD Investment	206669.00	
Audit Expenses A/c	1880.00		M-Duplicate ID	700.00	
Bank Charges A/c	2882.21		Misc-Bonafied/NOC/Misc.	2020.00	
College Rent Exps.	500000.00		MISC - JOURNAL BOOK	300.00	
Computer Maintainance A/c	176240.00		M- Sale of Prospectus	175600.00	
Conveyance A/c	26540.00		M-T.C. Fees	2440.00	
Daily Allowance	7571.00		M-Transcript Fees	600.00	
Depreciation	195344.00		Prelim Exam Fees	72741.00	
Electricity Charges A/c	111706.00		R-Admission Process	143000.00	
Exam Remuneration (College)	12303.00		R-Alumini Association Fees	17875.00	
Garden Expenses A/c	12650.00		R-Computer Fee	119400.00	
Generator Expenses	7249.00		R-Development Fund/Maintenance	357500.00	
Group Insurance Exps.	15954.00		R-Disaster Relief Fund	7790.00	
Gymkhana Expenses	57450.00		R-E-Attendance Fees	357500.00	
Honnarrium Paid A/c	2500.00		Reg - Enrollment Late Fee	300.00	
House Keeping A/c	370000.00		R-Email	13660.00	
I.Card Printing Charges A/c	73886.00		R-Enrolment Fees	58300.00	
Library Expenses	700.00		Repeater-Uni. Exam Fees	33811.00	
Miscl./Sundry Exp.A/c	28034.00		Repeater_Uni. Exam Late Fine	5020.00	
M-National Conference	38520.00		R-E-Suvidha	35750.00	
NAAC Exp. A/c	60.00		R-Generator Maintainance	357500.00	
NSS Expenses	19870.00		R-Group Insurance	14300.00	
Periodicals & Subscription	61994.00		R-Gymkhana Fees	286000.00	
Postage & Rev.Stamp A/c	2985.00		R-ID/ LIB Card	71500.00	
Printing & Stationary A/c	237538.00		R-Laboratory Fees	159200.00	
Profession Fees A/c	17110.00		R-Library Fees	143000.00	
READING ROOM EXPENSES	18924.00		R-Magazine Fees	71500.00	
Refreshment A/c	83326.00		R-Other Fees	178750.00	
Rent,Rates & Taxes A/c	93101.00		R-Project Work Fee	202700.00	
Salary - Aided	15191624.00		R-Social Service Unit (UOM)	7150.00	
SALARY -UNAIDED	796456.00		R-Tuition Fees	571600.00	
Security Charges	360000.00		R-Uni. Convocation Fees	3000.00	
Seminar & Workshop A/c	11100.00		R-Uni. Exam Late Fee	2700.00	
Student Council A/c	164400.00		R-Uni.Ex.Term-I	48954.00	
T.A./D.A. Paid to University Exam A/c	175.00		R-Uni.Ex.Term-II	61067.00	
Telephone Exp. A/c	75669.00		R-Uni.Sports and Cultural Activity	21450.00	
Transit Insurance	10006.00		R-Utility Fee	178750.00	
Uniform Expenses	20220.00		R-Vice Chancellor Fund	14300.00	
University Share A/c	188850.00		Salary Grant Receivable-Aided	15191624.00	
Washing Allowance	7560.00		University Exam Form Fees	4440.00	
Water Bill A/c	30557.00		University Photocopy/ Revaluation F	691.00	
Website Expenses	17700.00		**Indirect Incomes**		270318.00
Indirect Expenses			Unclaimed Caution Money/lib/lab De	173600.00	
			University Exam Remuneration	96718.00	
Excess of Income over Expenditure		434168.79			
Total		19539270.00	Total		19539270.00

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities	Karnataka Sangha as at 31-Mar-2020		Assets	Karnataka Sangha Manjunatha as at 31-Mar-2020	
Capital Account		**564042.00**	**Fixed Assets**		**1107516.00**
Karnataka Sangha Capital			*COMPUTER*	*24839.00*	
Career Advancement Cell Fund	*119074.00*		*Computer Lab A/c*	*31778.00*	
Endowment Fund	*90000.00*		*Computer Software A/c*	*1660.00*	
Student Welfare Fund	*354968.00*		*Electric Fitting & Maintainance A/c*	*75212.00*	
Vice Chancellors Fund			*Furniture/Fixture/Fitting*	*457247.00*	
Loans (Liability)		**4787645.00**	*Gymkhana Equipment*	*52329.00*	
Loan From Exam A/c	*495028.00*		*Library Books*	*145911.00*	
Loan From Junior College			*Office Equipment*	*200540.00*	
Loan From Karnataka Sangha	*4292617.00*		*Web Site Development A/c*	*118000.00*	
Current Liabilities		**2534794.27**	**Investments**		**2138971.00**
Sundry Creditors	*72270.00*		*Accured Interest*	*112529.00*	
CB-Govt. Scholarship/Freeship	*2585.00*		*Fixed Deposit-Investment*	*1226442.00*	
Library Book Bank	*203.27*		*Reserve Fund - Karnataka Sangha-F*	*800000.00*	
Outstanding DCPS	*2785.00*		**Current Assets**		**6540592.01**
Outstanding Exp	*441922.00*		Deposits (Asset)	*52011.00*	
Outstanding Exp.(New Comptr.Course)	*6200.00*		Cash-in-Hand	*5050.00*	
Outstanding Exps-Provident Fund	*57800.00*		Bank Accounts	*4157059.51*	
Outstanding Exps - PT Payable	*2800.00*		Advance & Receivable	*2126471.50*	
Outstanding Exps - Uni.Con. Fees	*2000.00*		*Unaided Section*	*200000.00*	
PM/CM FUND FOR COVID19	*46450.00*				
Provision for Aided Salary	*1195294.00*				
Provisions for Unaided Salary	*68355.00*				
R-Caution-Money Deposit Fees	*108600.00*				
R-Laboratory Deposit	*210800.00*				
R-Library Deposit	*181000.00*				
TDS-CONTRACT 194C	*730.00*				
TDS ON SALARY	*135000.00*				
Reserve & Surplus		**102329.00**			
Gymkhana Fund (Grant)	*102329.00*				
Excess of Income over Expenditure		**1798268.74**			
Opening Balance	*1364149.95*				
Current Period	*434168.79*				
Less: Transferred	*50.00*				
Total		**9787079.01**	**Total**		**9787079.01**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U. P. PAI & CO. CHARTERED ACCOUNTANTS

Karnataka Sangha's
MANJUNATHA COLLEGE OF COMMERCE
SCHEDULES TO FINAL ACCOUNTS AIDED SECTION 2019-20

Schedule 1 : Capital Account

Sr. No.	Particulars		Amount	Amount
1	Career Advancement Cell Fund (opening Bal)		41,085.00	
	Add : Adition during the year	111,750.00	-	
	Less : Expnses incurred	33,761.00	77,989.00	119,074.00
2	Student Welfare Fund :			
	As per last Balance Sheet		329,242.00	
	Add: Received during the year	35,900.00		
	Less: Fees Refund for Admn. Canceled during year	150.00	35,750.00	
	Add: Miscl. Receipts		35,976.00	
			400,968.00	
	Less: Aid Given to students		46,000.00	354,968.00
3	General Endowment Fund (Principle) :			
	As per last Balance Sheet		90,000.00	
	Add: Interest on Gen.Endowment Fund		-	
	Less: Utilised during the year for prize money		-	90,000.00
			90,000.00	**564,042.00**

Schedule 2 : Loan Liability

Sr No.	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		
	As per last Balance Sheet		4,292,617.00
2	Loan from Exam A/c :		
	As per last Balance Sheet		495,028.00
			4,787,645.00

Schedule 3 : Current Liabilities (Refundable Deposits)

Sr. No.	Particulars		Amount	Amount
1	Caution Money Deposit (Opening Balance)		110,100.00	
	Add: Received during the year	37,050.00		
	Less: Admission Fees Refund	600.00	36,450.00	
			146,550.00	
	Less: Unclaim Depoist withdrawn 2016-17(37950-750)	37,200.00		
	Less : Refund during the year	750.00	37,950.00	**108,600.00**
2	Library Deposit (Opening Balance)		183,500.00	
	Add: Received during the year	61,750.00		
	Less: Admission Fees Refund	1,000.00	60,750.00	
			244,250.00	
	Less: Unclaim Depoist withdrawn 2016-17 (63250-1250)	62,000.00		
	Less : Refund during the year	1,250.00	63,250.00	**181,000.00**
3	Laboratory Deposit (Opening Balance)		213,600.00	
	Add: Received during the year	74,000.00		
	Less: Admission Fees Refund	-	74,000.00	
			287,600.00	
	Less: Unclaim Depoist withdrawn 2016-17(76800-2400)	74,400.00		
	Less : Refund during the year	2,400.00	76,800.00	**210,800.00**
			TOTAL DEPOSITS	**500,400.00**

Schedule 4 : Reserves & Surplus

Sr. No.	Particulars	Amount	Amount
1	Gymkhana Grant Received	111,564.00	
	Less: Depreciation	9,235.00	**102,329.00**

Schedule 6 : INVESTMENTS

1	F.D.R (Details attached)	1,226,442.00
2	RESERVE FUND (Aided)	800,000.00
3	Accrued Interest	112,529.00
	Total	**2,138,971.00**

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Schedule 7 : CURRENT ASSETS

1) DEPOSITS :

Sr. No.	Particulars	Amount	Amount
1	Electricity Security Depo	34,250.00	
	Add : Addition during the year	13,370.00	47,620.00
2	Telephone Deposit		
	Add : Addition during the year	4,391.00	4,391.00
			52,011.00

2) CASH IN HAND

Cash in Hand (4786+264)	**5,050.00**

3) BANK ACCOUNTS

Sr. No.	Name of the Bank	Amount
1	BANK OF MAHARAHTRA (SALARY-1712)	1,787,157.80
2	BANK OF MAHARAHTRA (UGC)	152.96
3	CENTRAL BANK	495,034.60
4	CORPORATON BANK-605	5,022.20
5	CORPORATON BANK-606	1,476,116.48
6	CORPORATON BANK-607	391,762.47
7	D.N.S.B. BANK	1,813.00
		4,157,059.51

4) Advances & Receivable

Sr. No.	Particulars		Amount	Amount
1	Fees Receivable :			
	Tuition Fee receivable (Opening Bal.)		81,600.00	
	Add: Fee written off wrongly for 2012-2013		64,000.00	
			145,600.00	
	Less: Received from Govt	80,800.00		
	Less : Received from College	15,200.00	96,000.00	
			49,600.00	
	Add: During the year (Fee receivable)		25,600.00	75,200.00
2	Other Fee Receivable (Opening Bal.)		446,225.00	
	Add: Fee written off wrongly for 2012-2013		171,425.00	
	Less: Received from Govt	153,662.50		
	Less : Received from College	64,610.00	218,272.50	
			399,377.50	
	Add: During the year (Fee receivable)		175,270.00	574,647.50
4	NSS as per last Balance Sheet	35,800.00		
	Add : Paid during the year	34,400.00	70,200.00	
	Less : Received during the year		35,800.00	34,400.00
5	Salary Grant Receivable (March 2020)			1,439,929.00
6	University Exam Remuneation Receivable			2,295.00
7	Loan from Aided Section			200,000.00
		TOTAL RECEIVABLES		**2,326,471.50**
		TOTAL CURRENT ASSET		**6,540,592.01**

Schedule 5 : FIXED ASSETS

Sr. No.	Rate	Particulars	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	40%	Computer	34,732.00		5,000.00	39,732.00	14,893.00	24,839.00
2	10%	Computer Lab	4,544.00		29,146.00	33,690.00	1,912.00	31,778.00
3	40%	Computer Software	2,767.00			2,767.00	1,107.00	1,660.00
4	10%	Electricial Fitting	83,569.00			83,569.00	8,357.00	75,212.00
5	10%	Furniture /Fixture/Fitting	508,052.00			508,052.00	50,805.00	457,247.00
6	15%	Gymkhana Equipment	61,564.00			61,564.00	9,235.00	52,329.00
7	40%	Library Books	171,463.00	25,404.00	34,738.00	231,605.00	85,694.00	145,911.00
8	15%	Office Equipment	175,832.00	25,400.00	31,884.00	233,116.00	32,576.00	200,540.00
9	40%	Website Development			118,000.00	118,000.00	-	118,000.00
		Total :	**1,042,523.00**	**50,804.00**	**218,768.00**	**1,312,095.00**	**204,579.00**	**1,107,516.00**

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

OUTSTANDING EXPENSES AS ON 31/3/2019

Students Govt. shcolarship issued but ı	**38,255.00**
Govt. Scholarship/Freeship	8,930.00
CB. Govt. fees reced to be tranferd to	287,880.00
Reading Room exps. March bill	1,461.00
Repairs & Maintainance Sept. pending	11,150.00
Electrcity bill March 2020 (paid togeth	35,246.00
Website charges full & Final Payment	59,000.00
	441,922.00

Manjunatha College Exam A/c
Kanchagcan,Khambalpada,Thakurli(E)

Trial Balance
1-Apr-2019 to 31-Mar-2020

Particulars	Manjunatha College Exam A/c - 1-Apr-2019 to 31-Mar-2020			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Loans (Liability)		**348346.00**		**365896.00**
Loan From Karnataka Sangha		*348346.00*		*365896.00*
Current Liabilities		**150238.00**		**88972.00**
Outstanding Exam Remuneation		*150238.00*		*3000.00*
Outstanding Exam Share				*85972.00*
Fixed Assets	**693103.00**		**779700.00**	
Computers A/c	*2372.00*		*1423.00*	
Computer Software			*177000.00*	
Electrical Fitting A/c	*70558.00*		*63502.00*	
Equipment A/c	*367766.00*		*312601.00*	
Furniture & Fixtures A/c	*239129.00*		*215216.00*	
Generator A/c	*13278.00*		*9958.00*	
Current Assets	**1692167.65**		**2017167.12**	
Loans & Advances (Asset)			15000.00	
Cash-in-hand	364.00		5406.00	
Bank Accounts	807938.65		1036966.12	
Fee Receivable	*67550.00*		*143480.00*	
Receivable From Unaided Section	*321287.00*		*321287.00*	
Recievable From Aided Section	*495028.00*		*495028.00*	
Direct Incomes				**1247828.00**
Bank Interest A/c				*26012.00*
E- Additional Exam Fees				*1005.00*
E- ATKT Exam Fee				*361923.00*
E-ATKT Late Fees				*29500.00*
E-College Photocopy/ Revaluation Fee				*1690.00*
E-Duplicate Marksheet				*900.00*
E- Term-1-Exam Fees+MS+PC				*381251.00*
E- Term-2-Exam Fees+MS+PC				*415605.00*
Interest on Investment				*29942.00*
Direct Expenses			**792515.53**	
Bank Charges			*34.53*	
Computer Maintainance			*34800.00*	
Depreciation			*134653.00*	
Electricity Exp. A/c			*211870.00*	
Exam Conveyance A/c			*3550.00*	
Exam Miscellaneous A/c			*2475.00*	
Exam Printing & Stationary A/c			*82711.00*	
Exam Refreshment A/c			*18194.00*	
Exam Remuneration A/c			*141145.00*	
Exam Repairs & Maintainance A/c			*134799.00*	
Moderation Charges A/c			*21100.00*	
University Share A/c			*7184.00*	
Profit & Loss A/c		1886686.65		1886686.65
Grand Total	**2385270.65**	**2385270.65**	**3589382.65**	**3589382.65**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL
Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khambalpada, Thakurli (East) 421 201.

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U. P. PAI & CO. CHARTERED ACCOUNTANTS

Manjunatha College Exam A/c
Kanchagoan,Khambalpada,Thakurli(E)

Receipts & Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Manjunatha College Exam 1-Apr-2019 to 31-Mar-2020		Payments	Manjunatha College Exam 1-Apr-2019 to 31-Mar-2020	
Opening Balance		808302.65	**Current Liabilities**		147238.00
Bank Accounts	807938.65		*Outstanding Exam Remuneation*	147238.00	
Cash-in-hand	364.00		**Fixed Assets**		221250.00
Investments		700000.00	*Computer Software*	221250.00	
F.D. Investment	700000.00		**Investments**		700000.00
Current Assets		45250.00	*F.D. Investment*	700000.00	
F.R.R.-Exam Fees	11250.00		**Current Assets**		49000.00
Loans & Advances (Asset)	34000.00		Loans & Advances (Asset)	49000.00	
Direct Incomes		1533004.00	**Direct Incomes**		265819.00
Bank Interest A/c	26012.00		*E-College Photocopy/ Revaluation F*	770.00	
E- Additional Exam Fees	1005.00		*E- Term-1-Exam Fees+MS+PC*	137329.00	
E- ATKT Exam Fee	447895.00		*E- Term-2-Exam Fees+MS+PC*	127720.00	
E-ATKT Late Fees	29500.00		**Direct Expenses**		660877.53
E-College Photocopy/ Revaluation Fe	2460.00		*Bank Charges*	34.53	
E-Duplicate Marksheet	900.00		*Computer Maintainance*	34800.00	
E- Term-1-Exam Fees+MS+PC	521595.00		*Electricity Exp. A/c*	211870.00	
E- Term-2-Exam Fees+MS+PC	473695.00		*Exam Conveyance A/c*	3550.00	
Interest on Investment	29942.00		*Exam Miscellaneous A/c*	2475.00	
			Exam Printing & Stationary A/c	82711.00	
			Exam Refreshment A/c	18194.00	
			Exam Remuneration A/c	141145.00	
			Exam Repairs & Maintainance A/c	134799.00	
			Fee Refund A/c	3015.00	
			Moderation Charges A/c	21100.00	
			University Share A/c	7184.00	
			Closing Balance		1042372.12
			Bank Accounts	1036966.12	
			Cash-in-hand	5406.00	
Total		3086556.65	**Total**		3086556.65

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL
Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada.
Thakurli (East) 421 201

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U. P. PAI & CO. CHARTERED ACCOUNTANTS

Manjunatha College Exam A/c
Kanchagoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement
1-Apr-2019 to 31-Mar-2020

Particulars	Manjunatha College Exam 1-Apr-2019 to 31-Mar-2020		Particulars	Manjunatha College Exam 1-Apr-2019 to 31-Mar-2020	
Direct Expenses		792515.53	**Direct Incomes**		1247828.00
Bank Charges	34.53		*Bank Interest A/c*	26012.00	
Computer Maintainance	34800.00		*COLLEGE OTHER FEES*		
Depreciation	134653.00		*E- Additional Exam Fees*	1005.00	
Electricity Exp. A/c	211870.00		*E- ATKT Exam Fee*	361923.00	
Exam Conveyance A/c	3550.00		*E-ATKT Late Fees*	29500.00	
Exam Miscellaneous A/c	2475.00		*E-College Photocopy/ Revaluation Fee*	1690.00	
Exam Printing & Stationary A/c	82711.00		*E-Duplicate Marksheet*	900.00	
Exam Refreshment A/c	18194.00		*E- Term-1-Exam Fees+MS+PC*	381251.00	
Exam Remuneration A/c	141145.00		*E- Term-2-Exam Fees+MS+PC*	415605.00	
Exam Repairs & Maintainance A/c	134799.00		*F.R.R.-Exam Fees*		
Moderation Charges A/c	21100.00		*Interest on Investment*	29942.00	
University Share A/c	7184.00		*Karnataka Sangha*		
Indirect Expenses			**Indirect Incomes**		
			Administrative Charges		
Excess of Income over Expenditure		455312.47			
Total		1247828.00	Total		1247828.00

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI & CO. CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c
Kanchagoan,Khambalpada,Thakurli(E)

Balance Sheet
1-Apr-2019 to 31-Mar-2020

Liabilities	Manjunatha College Exam as at 31-Mar-2020		Assets	Manjunatha College Exam as at 31-Mar-2020	
Capital Account			**Fixed Assets**		**779700.00**
Loans (Liability)		**365896.00**	*Computers A/c*	*1423.00*	
Loan From Karnataka Sangha	*365896.00*		*Computer Software*	*177000.00*	
Current Liabilities		**88972.00**	*Electrical Fitting A/c*	*63502.00*	
CB-Government Freeship/Scholarship			*Equipment A/c*	*312601.00*	
Outstanding Exam Remuneation	*3000*		*Furniture & Fixtures A/c*	*215216.00*	
Outstanding Exam Share	*85972.00*		*Generator A/c*	*9958.00*	
Excess of Income over Expenditure		**2344999.12**	**Investments**		
Opening Balance	*1886686.65*		*F.D. Investment*		
Current Period	*455312.47*		**Current Assets**		**2017167.12**
			Loans & Advances (Asset)	*15000.00*	
			Cash-in-hand	*5406.00*	
			Bank Accounts	*1036966.12*	
			Exam Fees Recivable From College		
			Fee Receivable	*143480.00*	
			Receivable From Unaided Section	*321287.00*	
			Recievable From Aided Section	*495028.00*	
			Recievables From Jr. College A/c		
			TDS on FD Interest (194A)		
Total		**2796867.12**	**Total**		**2796867.12**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI & CO. CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c

Kanchag ,Khambalpada,Thakurli(E)

2019-2020

SCHEDULE 1 : FIXED ASSETS

Sr. No.	Particulars	Rate of Depreciation	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	40%	2,372.00	-	-	2,372.00	949.00	1,423.00
2	Computer Software	40%	-		221,250.00	221,250.00	44,250.00	177,000.00
3	Electricial Fitting	10%	70,558.00			70,558.00	7,056.00	63,502.00
4	Office Equipment	15%	367,766.00		-	367,766.00	55,165.00	312,601.00
5	Furniture /Fixture/Fitting	10%	239,129.00	-		239,129.00	23,913.00	215,216.00
6	Generator A/c	25%	13,278.00	-		13,278.00	3,320.00	9,958.00
	Total :		693,103.00	-	221,250.00	914,353.00	134,653.00	779,700.00

SCHEDULE 2 : CURRENT ASSETS

Sr. No.	Particulars	Amount	Amount
1	**Examination Fee receivable**		
	Balance as per last year		67,550.00
	Add: Fees wrongly written off for 2012-13		17,550.00
			85,100.00
	Less: Received from Govt		
	Less : Received from College		11,250.00
			73,850.00
	Add: During the year		69,630.00
	Closing balance		**143,480.00**

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Unaided-Manjunatha College of Commerce

Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**49545.00**		**278354.00**
Aided Section				*200000.00*
Student Welfare Fund		*49545.00*		*78354.00*
Loans (Liability)		**3311940.00**		**3381230.00**
Loan From Exam A/c		*321287.00*		*321287.00*
Loan From Junior College		*1231990.00*		*1231990.00*
Loan From Karnataka Sangha		*1758663.00*		*1827953.00*
Current Liabilities		**1329842.00**		**1331803.00**
Sundry Creditors		72270.00		
Outstanding Exam Remuneration		*130260.00*		*3000.00*
Outstanding Expenses				*104584.00*
Outstanding Exps-Employer Prov. Fund		*38762.00*		*45920.00*
Outstanding Exps - PT Payable		*5550.00*		*5350.00*
Outstanding Exps - Uni.Con. Fees		*1000.00*		*1250.00*
Outstanding Exps._Emploee Prov.Fund		*38762.00*		*53086.00*
Outstanding Repeater Univ. Exam Fees		*6260.00*		
Provisions for Unaided Salary		*469448.00*		*521327.00*
R-Caution Money Deposit Fees		*110250.00*		*118800.00*
Refund of Salary Excess Dedcuted				*886.00*
R-Laboratory Deposit		*272800.00*		*279600.00*
R-Library Deposit		*183750.00*		*198000.00*
TDS-CONTRACT 194C		*730.00*		
Fixed Assets	**1779136.00**		**1722354.50**	
COMPUTER	*96286.00*		*57772.00*	
Computer Lab A/c	*350550.00*		*425150.00*	
Electrical Fitting & Maintainance	*44653.00*		*40188.00*	
Furniture/Fixture/Fitting	*452343.00*		*447959.00*	
Library Books	*317011.00*		*310736.50*	
Office Equipment	*518293.00*		*440549.00*	
Investments	**2649608.00**		**3443199.00**	
Accured Interest	*149608.00*		*26854.00*	
Fixed Deposit Investment			*616345.00*	
Karnataka Sangha-FDR			*2800000.00*	
Reserve Fund - Karnataka Sangha-FD	*2500000.00*			
Current Assets	**3110397.02**		**5775313.44**	
Deposits (Asset)	3760.00		3760.00	
Cash-in-Hand	701.00		119.00	
Bank Accounts	813245.02		2671546.44	
Advance & Receivable	2292691.00		3076364.00	
Tds on Fd Interest (194A)			*23524.00*	
Direct Incomes				**14341172.00**
Tuition Fees Unaided				7503000.00
Administrative Charges				*5542.00*
Document Verification Fee				*400.00*
E- ATKT Exam Fee				*55520.00*
E-ATKT Late Fees				*14915.00*
E-College Photocopy/ Revaluation Fee				*300.00*
E- Duplicate Marksheet				*650.00*
E- Term-1-Exam Fees + MS+PC				*494475.00*
E- Term-2-Exam Fees+MS+PC				*383203.00*
F.R.R.- Exam Fees				*6503.00*
Interest on SB A/c				*70214.00*
Int. on FD Investment				*273698.00*
M.Com-Rep-Uni Exam Fees				*34903.00*
M.Com-Uni Convocation Fees				*6500.00*
M.Com_Photocopy/Revaluation				*20.00*
M.Com_Reg-Uni.Ex.Fees-Term1				*28548.00*
M.Com_Reg-Uni.Ex.Fees-Term2				*100523.00*
M-Duplicate ID				*1200.00*
M-Eligibility Fees				*1800.00*
Misc-Bonafied/NOC/Misc.				*2920.00*
M- Sale of Prospectus				*176600.00*
M-T.C. Fees				*1740.00*
M-Transcript Fees				*700.00*
Prelim Exam Fees				*64518.00*
R-Admission Process				*156600.00*
R-Alumini Association Fees				*19425.00*
R-Ashwamedh Fees				*100.00*
R-Computer Fee				*821000.00*

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U. P. PAI & CO. ★ CHARTERED ACCOUNTANTS ★

R-Development Fund/Maintenance				393500.00
R-Disaster Relief Fund				9110.00
R-E-Attendance Fees				393500.00
Reg - Enrollment Late Fee				450.00
R-Email				14380.00
R-Enrolment Fees				58520.00
Repeater-Uni. Exam Fees				21967.00
Repeater_Uni. Exam Late Fine				2400.00
R-E-Suvidha				39150.00
R-Generator Maintainance				391000.00
R-Group Insurance				15760.00
R-Gymkhana Fees				313200.00
R-ID/ LIB Card				78100.00
R-Laboratory Fees				695900.00
R-Library Fees				457300.00
R-Magazine Fees				78400.00
R-Other Fees				195750.00
R-PhD-Convocation Fees				1250.00
R-PhD-Document Verification				2000.00
R-PhD- Marksheet				250.00
R-PhD-Registration Fees				5000.00
R-Project Work Fee				246600.00
R-Skill Development				345000.00
R-Social Service Unit (UOM)				7830.00
R-Uni. Exam Late Fee				3600.00
R-Uni.Ex.Term-I				52352.00
R-Uni.Ex.Term-II				55926.00
R-Uni.Sports and Cultural Activity				23490.00
R-Utility Fee				195750.00
R-Vice Chancellor Fund				15660.00
University Exam Form Fees				2560.00
Direct Expenses			**11404306.08**	
Repairs			11185.00	
Advertisement Exps A/c			10000.00	
Affiliation Exps. A/c			44500.00	
Annual Day A/c			110229.00	
Bank Charges A/c			1065.58	
College Rent Expenses			1600000.00	
Computer Maintainance A/c			6200.00	
Conveyance A/c			84702.00	
D.A A/c			1392.00	
Depreciation			372585.50	
Electricity Charges A/c			96730.00	
Employers P.F. Contrilbution			1164671.00	
EPF Admin Charges			39992.00	
Exam Moderation			4754.00	
Exam Remuneration(Unaided)			221597.00	
Generator Expenses			21926.00	
Group Insurance Exps.			15812.00	
House Keeping A/c			37000.00	
I.Card Printing Charges A/c			104584.00	
M.Com Exam Remuneration			17400.00	
Miscl./Sundry Exp.A/c			12776.00	
National Conference			955.00	
Periodicals & Subscription			990.00	
Printing & Stationary A/c			6382.00	
Profession Fees A/c			120500.00	
Refreshment A/c			114252.00	
SALARY -UNAIDED			6632779.00	
Security Charges			36000.00	
Seminar & Workshop A/c			1800.00	
Student Council A/c			80523.00	
Telephone Exp. A/c			48898.00	
University Exam Share-Unaided			179408.00	
University Share A/c			202718.00	
Indirect Incomes				**164800.00**
Unclaimed Caution Money/lib/lab Depo				164800.00
Profit & Loss A/c		2847814.02		2847814.02
Grand Total	**7539141.02**	**7539141.02**	**22345173.02**	**22345173.02**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

...ed-Manjunatha College of Commerce

Receipts & Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Unaided-Manjunatha College 1-Apr-2019 to 31-Mar-2020	
Opening Balance		**813946.02**
Bank Accounts	813245.02	
Cash-in-Hand	701.00	
Capital Account		**950000.00**
Aided Section	950000.00	
Current Liabilities		**702180.00**
CB-Govt. Scholarship/Freeship	450980.00	
R-Caution Money Deposit Fees	42300.00	
R-Laboratory Deposit	138400.00	
R-Library Deposit	70500.00	
Investments		**6249608.00**
Accured Interest	149608.00	
Fixed Deposit Investment	3600000.00	
Reserve Fund - Karnataka Sangha-F	2500000.00	
Current Assets		**730958.00**
Advance & Receivable	730958.00	
Direct Incomes		**13352750.00**
Document Verification Fee	400.00	
E- ATKT Exam Fee	55520.00	
E-ATKT Late Fees	14915.00	
E-College Photocopy/ Revaluation F	300.00	
E- Duplicate Marksheet	650.00	
E- Term-1-Exam Fees + MS+PC	493425.00	
E- Term-2-Exam Fees+MS+PC	436570.00	
F.R.R.- Exam Fees	6503.00	
F.R.R.- Late Fees	3700.00	
Interest on SB A/c	70214.00	
Int. on FD investment	244059.00	
Library Fine	12509.00	
M.Com Registration Fees	29700.00	
M.Com-Rep-Uni Exam Fees	46885.00	
M.Com-Uni Convocation Fees	10750.00	
M.Com_Photocopy/Revaluation	8940.00	
M.Com_Reg-Uni.Ex.Fees-Term1	116920.00	
M.Com_Reg-Uni.Ex.Fees-Term2	111600.00	
M-Disciplinary Fine	550.00	
M-Duplicate ID	1200.00	
M-Eligibility Fees	1800.00	
Misc-Bonafied/NOC/Misc.	2920.00	
M- Sale of Prospectus	176600.00	
M-T.C. Fees	1740.00	
M-Transcript Fees	700.00	
Prelim Exam Fees	106000.00	
R-Admission Process	152000.00	
R-Alumini Association Fees	17575.00	
R-Ashwamedh Fees	100.00	
R-Computer Fee	672000.00	
R-Development Fund/Maintenance	364500.00	
R-Disaster Relief Fund	7880.00	
R-E-Attendance Fees	351500.00	
Reg - Enrollment Late Fee	450.00	
R-Email	14480.00	
R-Enrolment Fees	54120.00	
Repeater-Uni. Exam Fees	65165.00	
Repeater_Uni. Exam Late Fine	2400.00	
R-E-Suvidha	39400.00	
R-Generator Maintainance	321500.00	
R-Group Insurance	15860.00	
R-Gymkhana Fees	289600.00	

Payments	Unaided-Manjunatha 1-Apr-2019 to 31-Mar-2020	
Capital Account		**777500.00**
Aided Section	750000.00	
Student Welfare Fund	27500.00	
Current Liabilities		**952042.00**
Outstanding Exam Remuneration	127260.00	
Outstanding Exps-Employer Prov. Fu	38762.00	
Outstanding Exps - PT Payable	5550.00	
Outstanding Exps._Emploee Prov.Fu	38762.00	
Outstanding Repeater Univ. Exam Fe	6260.00	
Provisions for Unaided Salary	469448.00	
TDS-CONTRACT 194C	13460.00	
Sundry Creditors	252540.00	
Fixed Assets		**315804.00**
Computer Lab A/c	115426.00	
Furniture/Fixture/Fitting	43000.00	
Library Books	157378.00	
Investments		**7016345.00**
Fixed Deposit Investment	4216345.00	
Karnataka Sangha-FDR	2800000.00	
Current Assets		**155139.00**
Tds on Fd Interest (194A)	20739.00	
Advance & Receivable	134400.00	
Direct Incomes		**753080.00**
E- Term-2-Exam Fees+MS+PC	121272.00	
M.Com Registration Fees	28875.00	
M.Com-Rep-Uni Exam Fees	11982.00	
M.Com-Uni Convocation Fees	4250.00	
M.Com_Photocopy/Revaluation	9400.00	
M.Com_Reg-Uni.Ex.Fees-Term1	86892.00	
M.Com_Reg-Uni.Ex.Fees-Term2	20377.00	
Prelim Exam Fees	41482.00	
Repeater-Uni. Exam Fees	43198.00	
R-Uni. Convocation Fees	52750.00	
R-Uni.Ex.Term-I	160908.00	
R-Uni.Ex.Term-II	167534.00	
University Exam Form Fees	260.00	
University Revaluation/Verification Fe	3900.00	
Direct Expenses		**10390434.58**
Advertisement Exps A/c	10000.00	
Affiliation Exps. A/c	44500.00	
Annual Day A/c	110229.00	
Bank Charges A/c	1065.58	
College Rent Expenses	1600000.00	
Computer Maintainance A/c	6200.00	
Conveyance A/c	84702.00	
D.A A/c	1392.00	
Electricity Charges A/c	96730.00	
Employees Provident Fund	460328.00	
Employers P.F. Contribution	1267971.00	
EPF Admin Charges	39992.00	
Exam Moderation	4754.00	
Exam Remuneration(Unaided)	221597.00	
Fee Refund	41573.00	
Freeship/Scholarship	37500.00	
Generator Expenses	21926.00	
Group Insurance Exps.	15812.00	
M.Com Exam Remuneration	12600.00	
Miscl./Sundry Exp.A/c	12776.00	
National Conference	955.00	

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...IB Card	76100.00		Periodicals & Subscription	990.00	
Laboratory Fees	517000.00		Printing & Stationary A/c	6382.00	
R-Late Fine	400.00		Profession Fees A/c	54500.00	
R-Library Fees	420700.00		PROFESSION -TAX	62100.00	
R-Magazine Fees	72400.00		Refreshment A/c	114252.00	
R-Other Fees	181000.00		Seminar & Workshop A/c	1800.00	
R-PhD-Convocation Fees	1250.00		Student Council A/c	80523.00	
R-PhD-Document Verification	2000.00		Telephone Exp. A/c	48898.00	
R-PhD- Marksheet	250.00		University Exam Share-Unaided	179408.00	
R-PhD-Registration Fees	5000.00		University Share A/c	202718.00	
R-Project Work Fee	227700.00		Repairs	11185.00	
R-Skill Development	279500.00		SALARY	5535076.00	
R-Social Service Unit (UOM)	7880.00		**Indirect Incomes**		**13200.00**
R-Student Welfare Fund	39400.00		Unclaimed Caution Money/lib/lab Dep	12000.00	
R-Uni. Convocation Fees	53000.00		University Photocopy/Revaluation Fe	1200.00	
R-Uni. Exam Late Fee	3600.00		**Closing Balance**		**2671665.44**
R-Uni.Ex.Term-I	212880.00		Bank Accounts	2671546.44	
R-Uni.Ex.Term-II	221350.00		Cash-in-Hand	119.00	
R-Uni.Sports and Cultural Activity	21720.00				
R-Utility Fee	181000.00				
R-Vice Chancellor Fund	15760.00				
SFC-Revaluation-Verification Fees	3000.00				
University Exam Form Fees	3260.00				
Tuition Fees Unaided	6483000.00				
Direct Expenses		**243628.00**			
Employees Provident Fund	2908.00				
Employers P.F. Contribution	149220.00				
Freeship/Scholarship	37500.00				
Profession Fees A/c	54000.00				
Indirect Incomes		**2140.00**			
University Photocopy/Revaluation Fe	2140.00				
Total		**23045210.02**	**Total**		**23045210.02**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

...ed-Manjunatha College of Commerce

Income & Expenditure Statement

1-Apr-2019 to 31-Mar-2020

Particulars	Amount	Amount	Particulars	Amount	Amount
Direct Expenses		11404306.08	**Direct Incomes**		14341172.00
Repairs	11185.00		Tuition Fees Unaided	7503000.00	
Advertisement Exps A/c	10000.00		Administrative Charges	5542.00	
Affiliation Exps. A/c	44500.00		Document Verification Fee	400.00	
Annual Day A/c	110229.00		E- ATKT Exam Fee	55520.00	
Bank Charges A/c	1065.58		E-ATKT Late Fees	14915.00	
College Rent Expenses	1600000.00		E-College Photocopy/ Revaluation Fe	300.00	
Computer Maintainance A/c	6200.00		E- Duplicate Marksheet	650.00	
Conveyance A/c	84702.00		E- Term-1-Exam Fees + MS+PC	494475.00	
D.A A/c	1392.00		E- Term-2-Exam Fees+MS+PC	383203.00	
Depreciation	372585.50		F.R.R.- Exam Fees	6503.00	
Electricity Charges A/c	96730.00		Interest on SB A/c	70214.00	
Employers P.F. Contribution	1164671.00		Int. on FD Investment	273698.00	
EPF Admin Charges	39992.00		M.Com-Rep-Uni Exam Fees	34903.00	
Exam Moderation	4754.00		M.Com-Uni Convocation Fees	6500.00	
Exam Remuneration(Unaided)	221597.00		M.Com_Photocopy/Revaluation	20.00	
Generator Expenses	21926.00		M.Com_Reg-Uni.Ex.Fees-Term1	28548.00	
Group Insurance Exps.	15812.00		M.Com_Reg-Uni.Ex.Fees-Term2	100523.00	
House Keeping A/c	37000.00		M-Duplicate ID	1200.00	
I.Card Printing Charges A/c	104584.00		M-Eligibility Fees	1800.00	
M.Com Exam Remuneration	17400.00		Misc-Bonafied/NOC/Misc.	2920.00	
Miscl./Sundry Exp.A/c	12776.00		M- Sale of Prospectus	176600.00	
National Conference	955.00		M-T.C. Fees	1740.00	
Periodicals & Subscription	990.00		M-Transcript Fees	700.00	
Printing & Stationary A/c	6382.00		Prelim Exam Fees	64518.00	
Profession Fees A/c	120500.00		R-Admission Process	156600.00	
Refreshment A/c	114252.00		R-Alumini Association Fees	19425.00	
SALARY -UNAIDED	6632779.00		R-Ashwamedh Fees	100.00	
Security Charges	36000.00		R-Computer Fee	821000.00	
Seminar & Workshop A/c	1800.00		R-Development Fund/Maintenance	393500.00	
Student Council A/c	80523.00		R-Disaster Relief Fund	9110.00	
Telephone Exp. A/c	48898.00		R-E-Attendance Fees	393500.00	
University Exam Share-Unaided	179408.00		Reg - Enrollment Late Fee	450.00	
University Share A/c	202718.00		R-Email	14380.00	
			R-Enrolment Fees	58520.00	
			Repeater-Uni. Exam Fees	21967.00	
			Repeater_Uni. Exam Late Fine	2400.00	
			R-E-Suvidha	39150.00	
			R-Generator Maintainance	391000.00	
			R-Group Insurance	15760.00	
			R-Gymkhana Fees	313200.00	
			R-ID/ LIB Card	78100.00	
			R-Laboratory Fees	695900.00	
Excess of Income over Expenditure		3101665.92	R-Library Fees	457300.00	
			R-Magazine Fees	78400.00	
			R-Other Fees	195750.00	
			R-PhD-Convocation Fees	1250.00	
			R-PhD-Document Verification	2000.00	
			R-PhD- Marksheet	250.00	
			R-PhD-Registration Fees	5000.00	
			R-Project Work Fee	246600.00	
			R-Skill Development	345000.00	
			R-Social Service Unit (UOM)	7830.00	
			R-Uni. Exam Late Fee	3600.00	
			R-Uni.Ex.Term-I	52352.00	
			R-Uni.Ex.Term-II	55926.00	
			R-Uni.Sports and Cultural Activity	23490.00	
			R-Utility Fee	195750.00	
			R-Vice Chancellor Fund	15660.00	
			University Exam Form Fees	2560.00	
			Indirect Incomes		164800.00
			Unclaimed Caution Money/lib/lab Dep	164800.00	
Total		14505972.00	Total		14505972.00

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE OF COMMERCE
Ka... Khambalpada,
... (East) 421 201.

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE
THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

ded-Manjunatha College of Commerce

Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities	Unaided-Manjunatha College as at 31-Mar-2020		Assets	Unaided-Manjunatha as at 31-Mar-2020	
Capital Account		**278354.00**	**Fixed Assets**		**1722354.50**
Aided Section	*200000.00*		*COMPUTER*	*57772.00*	
Student Welfare Fund	*78354.00*		*Computer Lab A/c*	*425150.00*	
			Electrical Fitting & Maintainance	*40188.00*	
Loans (Liability)		**3381230.00**	*Furniture/Fixture/Fitting*	*447959.00*	
Loan From Exam A/c	*321287.00*		*Library Books*	*310736.50*	
Loan From Junior College	*1231990.00*		*Office Equipment*	*440549.00*	
Loan From Karnataka Sangha	*1827953.00*		**Investments**		**3443199.00**
Current Liabilities		**1331803.00**	*Accured Interest*	*26854.00*	
Outstanding Exam Remuneration	*3000.00*		*Fixed Deposit Investment*	*616345.00*	
Outstanding Expenses	*104584.00*		*Reserve Fund - Sangha-FD*	*2800000.00*	
Outstanding Exps-Employer Prov. F	*45920.00*				
Outstanding Exps - PT Payable	*5350.00*		**Current Assets**		**5775313.44**
Outstanding Exps - Uni.Con. Fees	*1250.00*		Deposits (Asset)	*3760.00*	
Outstanding Exps._Emploee Prov.F	*53086.00*		Cash-in-Hand	*119.00*	
Provisions for Unaided Salary	*521327.00*		Bank Accounts	*2671546.44*	
R-Caution Money Deposit Fees	*118800.00*		Advance & Receivable	*3076364.00*	
Refund of Salary Excess Dedcuted	*886.00*		*Tds on Fd Interest (194A)*	*23524.00*	
R-Laboratory Deposit	*279600.00*				
R-Library Deposit	*198000.00*				
Reserve & Surplus					
Excess of Income over Expenditure		**5949479.94**			
Opening Balance	*2847814.02*				
Current Period	*3101665.92*				
Total		**10940866.94**	**Total**		**10940866.94**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's
Manjunatha College of Commerce (Unaided Section)
SCHEDULES TO FINAL ACCOUNTS (2019-2020)

Schedule 1 : Capital Account

Sr.	Particulars		Amount	Amount
1	Payable To Aided Section			200000.00
2	Student Welfare Fund :			
	Opening Balance as per Last year		49545.00	
	Add: Received during the year	39400.00		
	Less: Fees Refund	250.00	39150.00	
	Add: Miscl. Receipts & Interest received on SWF		17159.00	
			105854.00	
	Less: Aid Given to students		27500.00	78354.00
				278354.00

Schedule 2 : Loan Liability

Sr	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :	1758663.00	
	Add : Receivble wrongly written off in 2018-19 was received in 2013-14 taken as Income now revert to Sangha	69290.00	1827953.00
2	Loan from Exam A/c :		321287.00
3	Loan from Jr. College		1231990.00
			3381230.00

Schedule 3 : Current Liabilities (Refundable Deposits)

Sr.	Particulars		Amount	Amount
1	Caution Money Deposit			
	Opening Balance as per Last year		**110250.00**	
	Add: Received during the year	42300.00		
	Less: Fees Refund to Admission canld during year	600.00	41700.00	
			151950.00	
	Less: Unclaim Depoist withdrawn 2016-17(33150-2250)	30900.00		
	Less : Refund during the year	2250.00	33150.00	
				118800.00
2	Library Deposit (Opening Balance		**183750.00**	
	Add: Received during the year	70500.00		
	Less: Fees Refund to Admission canld during year	1000.00	69500.00	
			253250.00	
	Less: Unclaim Depoist withdrawn 2016-17 (55250-3750)	51500.00		
	Less : Refund during the year	3750.00	55250.00	
				198000.00
3	Laboratory Deposit (Opening Balance)		**272800.00**	
	Add: Received during the year	96400.00		
	Less: Fees Refund to Admission canld during year	1200.00	95200.00	
			368000.00	
	Less: Unclaim Depoist withdrawn 2016-17(88400-4800)	82400.00		
	Less : Refund during the year	6000.00	88400.00	
				279600.00
			TOTAL	**596400.00**

SCHEDULE 4 : FIXED ASSETS

Sr. No.	Rate	Particulars	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	40%	Computer	96286.00	0.00	0.00	96286.00	38514.00	57772.00
2	10%	Computer Lab A/c.	350550.00	0.00	115426.00	465976.00	40826.00	425150.00
3	10%	Electrical Fittings & Maintain	44653.00	0.00	0.00	44653.00	4465.00	40188.00
4	10%	Furniture /Fixture/Fitting	452343.00	0.00	43000.00	495343.00	47384.00	447959.00
5	40%	Library Books	317011.00	26859.00	130519.00	474389.00	163652.50	310736.50
6	15%	Office Equipment	518293.00	0.00	0.00	518293.00	77744.00	440549.00
		Total	**1779136.00**	**26859.00**	**288945.00**	**2094940.00**	**372585.50**	**1722354.50**

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Schedule 5 : INVESTMENTS

Accrued Interest		26854.00
Reserve Fund FDR	2800000.00	
Unaided Other F.D.R (Separate Sheet)	616345.00	3416345.00
	Total	**3443199.00**

Schedule 6 : CURRENT ASSETS

Sr.	Particulars				Amount
1	Deposits - Electricity Security Deposit				**3760.00**
2	Cash in Hand				**119.00**
3	Bank Account				**2671546.44**
4	**Advance & Receivable**				
	Receivable from Staff towards Employees P.F.				**2466.00**
	(Aarti Bagul 1800 + Vanita desai 666)				
5	**Fees receivble from Aided Section**				
		Tuition fees	118,000.00		
	Recd in Central Bank Govt. schalrship for 20	other fee	2,500.00	2500.00	
	Less : Received from College			120500.00	
	Add : Received in college in March 20	Tuition fees	276,000.00		
		other fee	11,880.00	287,880.00	**287880.00**
1	Fees Receivable : Tution Fees				
	Opening Balance as per Last year			1386000.00	
	Less: Received from Govt		717000.00		
	Less : Received from College		257000.00	974000.00	
				412000.00	
	Add: During the year			1043000.00	**1455000.00**
2	Fees Receivable : Other Fees				
	Opening Balance as per Last year			786191.00	
	Less: Received from Govt		21860.00		
	Less : Received from College		223858.00	245718.00	
				540473.00	
	Add: Fee written off wrongly for 2012-2013			69290.00	
				609763.00	
	Add: During the year			721255.00	**1331018.00**
6	**TDS ON F.D.INTEREST (194 A)**				**23524.00**
				TOTAL CURRENT ASSETS	**5775313.44**

Outstanidng Expenses

Exam Remuneration	3000 (old balance)
I/card Lib card Ahoka	104584
University Convocation fees	1250
Salary deducted towrds PF for Apoorva not s	886
	109720

143023 W

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Junior College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance		Particulars	Closing Balance	
	Debit	Debit		Credit	Credit
Fixed Assets		**2769104.00**	**Capital Account**		**444700.00**
COMPUTER	26042.00		Endowment Fund	10000.00	
Computer Euipments	22755.00		Students Welfare Fund	434700.00	
Development(Canteen/gymkhar	627486.00		**Loans (Liability)**		**858652.00**
Electric Items - Asset	116653.00		Karnataka Sangha	858652.00	
Equipments	414014.00		**Current Liabilities**		**481544.00**
Furniture	1223630.00		Outstanding Employers Provident	31905.00	
Interior Decoration	254040.00		Outstanding Profession Tax	4375.00	
Library Books	77917.00		PROV FOR EMPLOYEE CONT-EPF	33544.00	
Television	6567.00		Prov for Hon Exp	18800.00	
Investments		**4844700.00**	Provision for Salary A/c	392920.00	
Fixed Deposit	4400000.00		**Direct Incomes**		**12939000.00**
Fixed Deposit (Endowment Fun	10000.00		Bank Interest	152994.00	
FIXED DEPOSIT-STUDENT WEL	434700.00		Board Exam Fees	18780.00	
Current Assets		**5910876.72**	Bonafied / NOC Fees	970.00	
Loans & Advances (Asset)	1231990.00		Duplicate I.D.	600.00	
Cash in Hand	21568.00		Duplicate Marksheet	100.00	
Bank Accounts	3228388.72		Library Fine	3146.00	
Accrued Interest	272460.00		Misc-Journal Book	710.00	
Fee Receivable	1124485.00		Misc_Prospectus Fees	193200.00	
TDS on Intrest	31985.00		Pvt-Tuit Fees-Pvt Tuit Fees-I	200000.00	
Direct Expenses		**6977207.00**	Pvt-Tuit Fees-Pvt Tuit Fees-II	180000.00	
Admn Chrgs-EPF	30105.00		R-Admission Fees	268800.00	
Advertisement	29040.00		R-Development Fees	894000.00	
Computer Maintainence	44120.00		R-E-Attendance Fees	447500.00	
Daily Allowance	4164.00		R-Exam Fees	447500.00	
Electricity Bill Exp	406752.00		R-Extra Curricular Fees	268500.00	
Employer Prov Fund-EPF	347788.00		R-Generator Maintenance Fees	448000.00	
Generator Expenses	78773.00		R-Gymkhana Fees	179200.00	
Gymkhana Expe .ses	23600.00		R- ID/ Library Card Fees	179000.00	
Honorarium Expenses	226520.00		R-Information Technology Fees	284400.00	
Internet/Cabl> Expenses	15632.00		R-Internal Ass Books	44400.00	
Prelim Expc ses	54702.00		R-Journals & Practical Books	268500.00	
Professional Fees	187760.00		R-Lab. Maint and Practi Fees	708000.00	
Reading Room Expenses	4362.00		R-Late Fine	1900.00	
Repairs & Maintenance	709289.00		R-Library Fees	178800.00	
Salary	4778580.00		R-Magazine Fees	89500.00	
Sports Fees	3840.00		R-PRELIM FEES	207000.00	
Students Council Expenses	30740.00		R-Student Welfare Fund	89500.00	
Washing Allowance	1440.00		R-Tuition Fees - I	3584000.00	
Indirect Expenses		**3172115.62**	R-Tuition Fees - II	3600000.00	
Annual Day Expenses	101148.00		**Indirect Incomes**		**325680.00**
Annual Day Prize Dist	8400.00		Board Exam Remuneration	5525.00	
Bank Charges	661.62		Fixed Dep Interest	292023.00	
Board Fees Exp	32083.00		I Card	300.00	
Booster Lect Exp	19058.00		Interest on Endowment Fund	626.00	
College Rent	1700000.00		Interest on Student Welfare Fund	27206.00	
Conveyance Exp	60571.00				
Depreciation	380307.00				
Earned Leave Exp	8001.00				
Hindi Diwas E penses	1495.00				
House Keeping Expenses	37000.00				
Medical Exp	2100.00				
Misc.Exp.	33757.00				
Postage & Telegram	110.00				
Printing & Stationery A/c	516145.00				
Refreshment	71336.00		Profit & Loss A/c		8624427.34
Security Chrgs	36000.00				
Sports Expenses	78697.00				
Teachers Day Expenses	77530.00				
Telephone Bill EXP	7716.00				
Grand Total	**23674003.34**	**23674003.34**	**Grand Total**	**23674003.34**	**23674003.34**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

B S Farde
CLERK

VERIFIED BY

Principal
KARNATAKA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201

KARNATAKA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DATE
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U.P. PAI & CO. CHARTERED ACCOUNTANTS

Karnataka Sangha's Junior College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities		Amt.	Assets		Amt.
Capital Account		444700.00	Fixed Assets		2769104.00
Endowment Fund	10000.00		COMPUTER	26042.00	
Students Welfare Fund	434700.00		Computer Eulpments	22755.00	
Loans (Liability)		858652.00	Development(Canteen/gymkhana)	627486.00	
Karnataka Sangha	858652.00		Electric Items - Asset	116653.00	
Current Liabilities		481544.00	Equipments	414014.00	
Outstanding Employers Provident Fund	31905.00		Furniture	1223630.00	
Outstanding Profession Tax	4375.00		Interior Decoration	254040.00	
PROV FOR EMPLOYEE CONT-EPF	33544.00		Library Books	77917.00	
Prov for Hon Exp	18800.00		Television	6567.00	
Provision for Salary A/c	392920.00		Investments		4844700.00
			Fixed Deposit	4400000.00	
Excess of Income over Expenditure		11739784.72	Fixed Deposit (Endowment Fund)	10000.00	
Opening Balance	8624427.34		FIXED DEPOSIT-STUDENT WELFARE FUND	434700.00	
Current Period	3115357.38		Current Assets		5910876.72
			Loans & Advances (Asset)	1231990.00	
			Cash in Hand	21568.00	
			Bank Accounts	3228388.72	
			Accrued Interest	272460.00	
			Fee Receivable	1124485.00	
			TDS on Intrest	31985.00	
Total		13524680.72	Total		13524680.72

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

CLERK

VERIFIED BY

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada.
Thakurli (East) 421 201.

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U.P. PAI & CO. CHARTERED ACCOUNTANTS

Karnataka Sangha's Junior College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

1-Apr-2019 to 31-Mar-2020

Particulars		Amt.	Particulars		Amt.
Direct Expenses		**6977207.00**	**Direct Incomes**		**12939000.00**
Admn Chrgs-EPF	30105.00		Bank Interest	152994.00	
Advertisement	29040.00		Board Exam Fees	18780.00	
Computer Maintainence	44120.00		Bonafied / NOC Fees	970.00	
Daily Allowance	4164.00		Duplicate I.D.	600.00	
Electricity Bill Exp	406752.00		Duplicate Marksheet	100.00	
Employer Prov Fund-EPF	347788.00		Library Fine	3146.00	
Generator Expenses	78773.00		Misc-Journal Book	710.00	
Gymkhana Expenses	23600.00		Misc_Prospectus Fees	193200.00	
Honorarium Expenses	226520.00		Pvt-Tuit Fees-Pvt Tuit Fees-I	200000.00	
Internet/Cable Expenses	15632.00		Pvt-Tuit Fees-Pvt Tuit Fees-II	180000.00	
Prelim Expenses	54702.00		R-Admission Fees	268800.00	
Professional Fees	187760.00		R-Development Fees	894000.00	
Reading Room Expenses	4362.00		R-E-Attendance Fees	447500.00	
Repairs & Maintenance	709289.00		R-Exam Fees	447500.00	
Salary	4778580.00		R-Extra Curricular Fees	268500.00	
Sports Fees	3840.00		R-Generator Maintenance Fees	448000.00	
Students Council Expenses	30740.00		R-Gymkhana Fees	179200.00	
Washing Allowance	1440.00		R- ID/ Library Card Fees	179000.00	
			R-Information Technology Fees	284400.00	
Indirect Expenses		**3172115.62**	R-Internal Ass Books	44400.00	
Annual Day Expenses	101148.00		R-Journals & Practical Books	268500.00	
Annual Day Prize Dist	8400.00		R-Lab. Maint and Practi Fees	708000.00	
Bank Charges	661.62		R-Late Fine	1900.00	
Board Fees Exp	32083.00		R-Library Fees	178800.00	
Booster Lect Exp	19058.00		R-Magazine Fees	89500.00	
College Rent	1700000.00		R-PRELIM FEES	207000.00	
Conveyance Exp	60571.00		R-Student Welfare Fund	89500.00	
Depreciation	380307.00		R-Tuition Fees - I	3584000.00	
Earned Leave Exp	8001.00		R-Tuition Fees - II	3600000.00	
Hindi Diwas Expenses	1495.00		**Indirect Incomes**		**325680.00**
House Keeping Expenses	37000.00		Board Exam Remuneration	5525.00	
Medical Exp	2100.00		Fixed Dep Interest	292023.00	
Misc.Exp.	33757.00		I Card	300.00	
Postage & Telegram	110.00		Interest on Endowment Fund	626.00	
Printing & Stationery A/c	516145.00		Interest on Student Welfare Fund	27206.00	
Refreshment	71336.00				
Security Chrgs	36000.00				
Sports Expenses	78697.00				
Teachers Day Expenses	77530.00				
Telephone Bill EXP	7716.00				
Excess of Income over Expenditure		**3115357.38**			
Total		**13264680.00**	**Total**		**13264680.00**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

CLERK

VERIFIED BY

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE, THAKURLI (E) - 421201

SCHEDULE 1 FIXED ASSETS (2019-20)

Sr. No.	Particulars	Rate of Deprec	Opening Balance	Additions during the year			Total	Depre	Closing Balance
				Before Sep.	After Sep.	March			
1	Equipments	15%	430,879	-	51,640	-	482,519.00	68,505	414,014
2	Computer	40%	43,403	-	-	-	43,403.00	17,361	26,042
3	Furniture	10%	1,359,589	-		-	1,359,589.00	135,959	1,223,630
4	Lib Books	40%	84,288	11,160	25,810		121,258.00	43,341	77,917
5	Electric items	10%	129,615	-	-	-	129,615.00	12,962	116,653
6	Interior Decoration	10%	282,267	-	-	-	282,267.00	28,227	254,040
7	Developmnt Exp	10%	697,207	-	-	-	697,207.00	69,721	627,486
8	Television	15%	7,726	-	-	-	7,726.00	1,159	6,567
9	Computer (Euipments)	15%	15,127	-	10,700	-	25,827.00	3,072	22,755
	Total :		3,050,101	11,160	88,150	-	3,149,411.00	380,307	2,769,104
			3,050,101	11,160	88,150	-	3,149,411.00	380,307	2,769,104

AS PER INCOME TAX RULE IT IS 40%

SCHEDULE 2
LOANS (Liability) (2019-20)

1	Opening Bal (last yr)		885,000
Add	During Yr:		
	Scholasrhip Ch Rcd	-	-
	Total Balance		**885,000**
Less	Paid During the Year		
	Loan Partly paid	-	
	TDS deducted	26,348	26,348
	Total Balance		**858,652**

SCHEDULE 3
LOANS & Assets (2019-20)

1	Opening Bal (last yr)		1,231,990
Add	During Yr:		
	Scholasrhip Ch Rcd	-	-
	Total Balance		**1,231,990**
Less	Paid During the Year		
	Loan Partly paid	-	-
	Total Balance		**1,231,990**

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

SCHEDULE 4 STUDENTS WELFARE FUND (2019-20)			
1	Opening Bal (last yr)		434,700
Add	Interest during 18-19		-
	Balance		434,700
Add	During Yr 18-19:-		
	Bonafide/NOC	-	
	Duplicate ID	-	
	Duplicate Marksheet	-	
	Discplinery Fine	-	
	I Card	-	
	Library Fine	-	
	R-Stnd Wel Fund 19-20	89,500	
	FRR-Late Fine	-	
	R- Late fine	-	89,500
	Total Balance		**524,200**

SCHEDULE 4 ENDOWMENT FUND (2019-20)			
1	Opening Bal (last yr)		-
Add	Interest during 19-20		
Add	New Invesment		10,000
	Total Balance		10,000
			10,000

SCHEDULE 5 Fees receivable (2019-20)			
1	Opening Bal (last yr)		376,525
Less: -	Fees Received during the year		
	FRR-Tuition Fees	47,000	
	FRR-IT	-	
	FRR-Other Fees	17,990	
	FRR-Late Fees	800	65,790
			310,735
Add: -	**During Yr: 2019-20**		
	R-Tuit Fees-I	76,000	
	R-Tuit Fees-II	488,000	
	R-Stnd Welfre Fund	9,900	
	R-Magazine Fees	9,900	
	R-Liabrary fees	600	
	R-Lab Maint	6,000	
	R-Jrnl Book	300	
	R-Internal Books	200	
	R-Gymkhan	19,800	
	R-Genrator Fees	4,000	
	R-Extra Curr	29,700	
	R-Exam Fees	49,500	
	R-E Attdnd	1,000	
	R-Developmnt	99,000	
	R-Admission	300	
	R-Id Lib card	19,550	813,750
	Total Balance		**1,124,485**

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2020 to 31-Mar-2021

Particulars	Karnataka Sangha Manjunatha College of Commerce 1-Apr-2020 to 31-Mar-2021			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**564042.00**		**604719.00**
Career Advancement Cell Fund		*119074.00*		*119074.00*
Endowment Fund		*90000.00*		*90000.00*
Student Welfare Fund		*354968.00*		*395645.00*
Loans (Liability)		**4787645.00**		**4787645.00**
Loan From Exam A/c		*495028.00*		*495028.00*
Loan From Karnataka Sangha		*4292617.00*		*4292617.00*
Current Liabilities		**2534794.27**		**3101603.89**
Sundry Creditors		72270.00		72452.00
CB-Govt. Scholarship/Freeship		*2585.00*		*18233.50*
College Exam Fees Trf From College A/c.				*14665.00*
Karnataka Sangha				*727700.00*
Library Book Bank		*203.27*		*203.27*
Outstanding DCPS		*2785.00*		*3191.00*
Outstanding Exp		*441922.00*		*42904.50*
Outstanding Exp.(New Comptr.Course)		*6200.00*		
Outstanding Exps-Provident Fund		*57800.00*		*60000.00*
Outstanding Exps - PT Payable		*2800.00*		*2800.00*
Outstanding Exps - Uni.Con. Fees		*2000.00*		*2000.00*
PM/CM FUND FOR COVID19		*46450.00*		
Provision for Aided Salary		*1195294.00*		*1166553.00*
Provisions for Unaided Salary		*68355.00*		*69740.00*
R-Caution Money Deposit Fees		*108600.00*		*133050.00*
R-Laboratory Deposit		*210800.00*		*255600.00*
R-Library Deposit		*181000.00*		*221750.00*
TDS-CONTRACT 194C		*730.00*		*542.00*
TDS ON SALARY		*135000.00*		*250000.00*
Unaided Transfer				*60219.62*
Fixed Assets	**1107516.00**		**954488.00**	
COMPUTER	*24839.00*		*56503.00*	
Computer Lab A/c	*31778.00*		*28600.00*	
Computer Software A/c	*1660.00*		*996.00*	
Electric Fitting & Maintainance A/c	*75212.00*		*67691.00*	
Furniture/Fixture/Fitting	*457247.00*		*411522.00*	
Gymkhana Equipment	*52329.00*		*44480.00*	
Library Books	*145911.00*		*94650.00*	
Office Equipment	*200540.00*		*179246.00*	
Web Site Development A/c	*118000.00*		*70800.00*	
Investments	**2138971.00**		**1990000.00**	
Accured Interest	*112529.00*			
Fixed Deposit-Investment	*1226442.00*		*1190000.00*	
Reserve Fund - Karnataka Sangha-FD	*800000.00*		*800000.00*	

U.P. & CO. CHARTERED ACCOUNTANTS 148023 W

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421201.

Current Assets	**6540592.01**		**7776965.30**	
Deposits (Asset)	52011.00		52011.00	
Cash-in-Hand	5050.00		187.00	
Bank Accounts	4157059.51		4046447.30	
Advance & Receivable	2126471.50		3607392.00	
Excess Salary Grant to Be Refunded to JTD			*70928.00*	
Unaided Section	*200000.00*			
Direct Incomes				**21455149.00**
Document Verification Fee				*1750.00*
E-Duplicate Marksheet				*160.00*
F.R.R.- Late Fees				*1500.00*
Grant Received From JD				*9913.00*
Interest on SB A/c				*82578.00*
Int. on FD Investment				*106351.00*
Misc-Bonafied/NOC/Misc.				*10740.00*
Miscellanous Income				*6200.00*
MISC - JOURNAL BOOK				*5000.00*
M- Sale of Prospectus				*151900.00*
M-Sale of Raddhi Paper				*30600.00*
M-T.C. Fees				*1760.00*
M-Transcript Fees				*3400.00*
Prelim Exam Fees				*105500.00*
R-Admission Process				*131600.00*
R-Alumini Association Fees				*16500.00*
R-Computer Fee				*126600.00*
R-Development Fund/Maintenance				*329000.00*
R-Disaster Relief Fund				*6600.00*
R-E-Attendance Fees				*164750.00*
R-Email				*13200.00*
R-Enrolment Fees				*55000.00*
Repeater-Uni. Exam Fees				*39241.00*
Repeater_Uni. Exam Late Fine				*10210.00*
R-E-Suvidha				*33300.00*
R-Group Insurance				*13200.00*
R-Gymkhana Fees				*264400.00*
R-ID/ LIB Card				*66000.00*
R- Journal Book				*5550.00*
R-Laboratory Fees				*168800.00*
R-Library Fees				*132000.00*
R-Magazine Fees				*65800.00*
R-Other Fees				*165000.00*
R-Project Work Fee				*194900.00*
R-Social Service Unit (UOM)				*6600.00*
R-Tuition Fees				*485600.00*
R-Uni. Convocation Fees				*52750.00*
R-Uni. Exam Late Fee				*100.00*
R-Uni.Ex.Term-I				*224715.00*
R-Uni.Ex.Term-II				*232100.00*
R-Uni.Sports and Cultural Activity				*19800.00*
R-Utility Fee				*165000.00*
R-Vice Chancellor Fund				*13200.00*

Salary Arrears Grant Recd				*126292.00*
Salary Grant Receivable-Aided				*17609259.00*
University Exam Form Fees				*730.00*
Direct Expenses			**21120412.33**	
Repairs			*46550.00*	
Affiliation Exps. A/c			*6012.00*	
Audit Expenses A/c			*2450.00*	
Bank Charges A/c			*4013.89*	
College Rent Exps.			*500000.00*	
Computer Lab Expenses			*39770.00*	
Computer Maintainance A/c			*19753.00*	
Conveyance A/c			*16241.00*	
Daily Allowance			*3805.00*	
Depreciation			*215558.00*	
Electricity Charges A/c			*190974.00*	
Exam Account			*6420.00*	
Fee Refund			*50200.00*	
Garden Expenses A/c			*5180.00*	
Group Insurance Exps.			*15505.00*	
House Keeping A/c			*283000.00*	
I.Card Printing Charges A/c			*33000.00*	
Library Expenses			*6708.00*	
Miscl./Sundry Exp.A/c			*17464.00*	
Periodicals & Subscription			*65484.00*	
Postage & Rev.Stamp A/c			*90.00*	
Printing & Stationary A/c			*3940.00*	
Profession Fees A/c			*40000.00*	
READING ROOM EXPENSES			*7156.00*	
Refreshment A/c			*17454.00*	
Rent,Rates & Taxes A/c			*92722.00*	
Salary - Aided			*17609259.00*	
Salary Arrears Paid -Aided			*126292.00*	
SALARY -UNAIDED			*622210.00*	
Security Charges			*323600.00*	
Seminar & Workshop A/c			*1320.00*	
Telephone Exp. A/c			*46726.39*	
University Exam Share-Unaided			*319492.00*	
University Share A/c			*285780.05*	
Washing Allowance			*5670.00*	
Water Bill A/c			*31613.00*	
Website Expenses			*59000.00*	
Indirect Incomes				
Indirect Expenses				
Reserve & Surplus		**102329.00**		**94480.00**
Gymkhana Fund (Grant)		*102329.00*		*94480.00*
Profit & Loss A/c		1798268.74		1798268.74
Grand Total	**9787079.01**	**9787079.01**	**31841865.63**	**31841865.63**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Receipts & Payments

1-Apr-2020 to 31-Mar-2021

Particulars	Manjunatha Aided Section 1-Apr-2020 to 31-Mar-2021	
Opening Balance		**4162109.51**
Bank Accounts	4157059.51	
Cash-in-Hand	5050.00	
Current Liabilities		**1125097.50**
CB-Govt. Scholarship/Freeship	694497.50	
Jr.College Fees	12800.00	
Karnataka Sangha	4400.00	
R-Caution Money Deposit Fees	29700.00	
R-Laboratory Deposit	79200.00	
R-Library Deposit	49500.00	
TDS Payable	255000.00	
Investments		**2126061.00**
Accured Interest	99619.00	
Fixed Deposit-Investment	1226442.00	
Reserve Fund - Karnataka Sang	800000.00	
Current Assets		**1656919.00**
Unaided Section	200000.00	
Advance & Receivable	1456919.00	
Direct Incomes		**22458795.00**
Ashe Remuneration	3500.00	
Document Verification Fee	1750.00	
E-Duplicate Marksheet	160.00	
E- Term-1-Exam Fees+MS+PC	587170.00	
E- Term-2-Exam Fees+MS+PC	292925.00	
F.R.R.- Exam Fees	3165.00	
F.R.R.- Late Fees	1500.00	
Grant Received From JD	9913.00	
Interest on SB A/c	82578.00	
Int. on FD Investment	119261.00	
Library Fine	6727.00	
M.Com Registration Fees	25575.00	
M.Com-Uni Convocation Fees	1500.00	
M- Disciplinary Fine	1250.00	
Misc-Bonafied/NOC/Misc.	10740.00	
M- Sale of Prospectus	172000.00	
M-Sale of Raddhi Paper	30600.00	
M-T.C. Fees	1760.00	
M-Transcript Fees	3400.00	
Prelim Exam Fees	78500.00	
R-Admission Process	147945.00	
R-Alumini Association Fees	18475.00	
R-Computer Fee	448000.00	
R-Development Fund/Maintenan	331000.00	
R-Disaster Relief Fund	7390.00	
R-E-Attendance Fees	153250.00	
R-Email	13300.00	
R-Enrolment Fees	43560.00	
Repeater-Uni. Exam Fees	58570.00	
Repeater_Uni. Exam Late Fine	10510.00	
R-E-Suvidha	36950.00	

Particulars	Manjunatha Aided Section 1-Apr-2020 to 31-Mar-2021	
Current Liabilities		**9336431.38**
CB-Govt. Scholarship/Freeship	549130.00	
Jr.College Fees	12800.00	
Karnataka Sangha	424300.00	
Outstanding Exp	441922.00	
Outstanding Exps - PT Payable	200.00	
PM/CM FUND FOR COVID19	46450.00	
Provision for Aided Salary	1200589.00	
Provisions for Unaided Salary	68355.00	
TDS-CONTRACT 194C	7922.00	
TDS ON SALARY	135000.00	
TDS Payable	3105228.00	
Unaided Transfer	2705851.38	
Sundry Creditors	638684.00	
Fixed Assets		**70379.00**
COMPUTER	52000.00	
Library Books	8879.00	
Office Equipment	9500.00	
Investments		**1990000.00**
Fixed Deposit-Investment	1190000.00	
Reserve Fund - Karnataka Sang	800000.00	
Current Assets		**86728.00**
Excess Salary Grant to Be Refur	70928.00	
Advance & Receivable	15800.00	
Direct Incomes		**781034.00**
Ashe Remuneration	3500.00	
E- Term-1-Exam Fees+MS+PC	475805.00	
E- Term-2-Exam Fees+MS+PC	264000.00	
M- Sale of Prospectus	18100.00	
Repeater-Uni. Exam Fees	19329.00	
Repeater_Uni. Exam Late Fine	300.00	
Direct Expenses		**15564043.28**
Affiliation Exps. A/c	6012.00	
Audit Expenses A/c	2450.00	
Bank Charges A/c	4174.89	
Caution Money Library Depo Re	70800.00	
College Rent Exps.	500000.00	
Computer Lab Expenses	39770.00	
Computer Maintainance A/c	19753.00	
Conveyance A/c	16241.00	
Covid 19- CM Fund	29608.00	
Daily Allowance	3805.00	
Electricity Charges A/c	190974.00	
Fee Refund	107020.00	
Freeship/Scholarship	23240.00	
Garden Expenses A/c	5180.00	
Group Insurance Exps.	33040.00	
I.Card Printing Charges A/c	33000.00	
Library Expenses	6708.00	
Miscl./Sundry Exp.A/c	17464.00	

143023 W

THAKURLI (EAST) 421 201.

R-Group Insurance	14780.00		Periodicals & Subscription	67434.00	
R-Gymkhana Fees	266000.00		Postage & Rev.Stamp A/c	90.00	
R-ID/ LIB Card	73900.00		Printing & Stationary A/c	3940.00	
R-Laboratory Fees	445000.00		Profession Tax - Adhoc	2300.00	
R-Library Fees	367200.00		READING ROOM EXPENSES	7156.00	
R-Magazine Fees	66500.00		Refreshment A/c	17454.00	
R-Other Fees	165500.00		Rent,Rates & Taxes A/c	92722.00	
R-Project Work Fee	145400.00		Salary Arrears Paid -Aided	126292.00	
R-Skill Development	250500.00		Seminar & Workshop A/c	1320.00	
R-Social Service Unit (UOM)	7390.00		Telephone Exp. A/c	46726.39	
R-Student Welfare Fund	28400.00		Unaided Salary Payable	547759.00	
R-Tuition Fees	48690.00		University Exam Share-Unaided	319492.00	
R-Uni. Convocation Fees	27250.00		University Share A/c	550292.00	
R-Uni. Exam Late Fee	100.00		Washing Allowance	5670.00	
R-Uni.Ex.Term-I	224715.00		Water Bill A/c	31613.00	
R-Uni.Ex.Term-II	119900.00		Website Expenses	59000.00	
R-Uni.Sports and Cultural Activit	20200.00		Repairs	46550.00	
R-Utility Fee	165500.00		SALARY	12528993.00	
R-Vice Chancellor Fund	14800.00		**Indirect Incomes**		8582.00
Salary Arrears Grant Recd	126292.00		University Exam Remuneration	8582.00	
Salary Grant Received	15414124.00		**Indirect Expenses**		509913.00
University Exam Form Fees	730.00		TRANSFER OF FUND	509913.00	
Tuition Fees Unaided	1763000.00		**Closing Balance**		4046634.30
Direct Expenses		346267.95	Bank Accounts	4046447.30	
Bank Charges A/c	161.00		Cash-in-Hand	187.00	
Fee Refund	38870.00				
Freeship/Scholarship	23240.00				
Group Insurance Exps.	17535.00				
Periodicals & Subscription	1950.00				
University Share A/c	264511.95				
Indirect Incomes		8582.00			
University Exam Remuneration	8582.00				
Indirect Expenses		509913.00			
TRANSFER OF FUND	509913.00				
Total		**32393744.96**	**Total**		**32393744.96**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U. P. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

M/s. U. P. PAI & CO.
CHARTERED ACCOUNTANTS
3rd Floor, Patil Bhavan Road,
Railway Station, Dombivli 421201.
Phone No.: 0251 - 2861103 2861346

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

1-Apr-2020 to 31-Mar-2021

Particulars	Manjunatha Aided Section 1-Apr-2020 to 31-Mar-2021		Particulars	Manjunatha Aided Section 1-Apr-2020 to 31-Mar-2021	
Direct Expenses		**21120412.33**	**Direct Incomes**		**21455149.00**
Repairs	46550.00		Document Verification Fee	1750.00	
Affiliation Exps. A/c	6012.00		E-Duplicate Marksheet	160.00	
Audit Expenses A/c	2450.00		F.R.R.- Late Fees	1500.00	
Bank Charges A/c	4013.89		Interest on SB A/c	82578.00	
College Rent Exps.	500000.00		Int. on FD Investment	106351.00	
Computer Lab Expenses	39770.00		Misc-Bonafied/NOC/Misc.	10740.00	
Computer Maintainance A/c	19753.00		Miscellanous Income	6200.00	
Conveyance A/c	16241.00		MISC - JOURNAL BOOK	5000.00	
Daily Allowance	3805.00		M- Sale of Prospectus	151900.00	
Depreciation	215558.00		M-Sale of Raddhi Paper	30600.00	
Electricity Charges A/c	190974.00		M-T.C. Fees	1760.00	
Exam Account	6420.00		M-Transcript Fees	3400.00	
Excees Amt.Recd.Agnst.CHB+6th	0.00		NSS Expenses	9913.00	
Fee Refund	50200.00		Prelim Exam Fees	105500.00	
Garden Expenses A/c	5180.00		R-Admission Process	131600.00	
Group Insurance Exps.	15505.00		R-Alumini Association Fees	16500.00	
House Keeping A/c	283000.00		R-Computer Fee	126600.00	
I.Card Printing Charges A/c	33000.00		R-Development Fund/Maintena	329000.00	
Library Expenses	6708.00		R-Disaster Relief Fund	6600.00	
Miscl./Sundry Exp.A/c	17464.00		R-E-Attendance Fees	**164750**	
Periodicals & Subscription	65484.00		R-Email	13200.00	
Postage & Rev.Stamp A/c	90.00		R-Enrolment Fees	55000.00	
Printing & Stationary A/c	3940.00		Repeater-Uni. Exam Fees	39241.00	
Profession Fees A/c	40000.00		Repeater_Uni. Exam Late Fine	10210.00	
READING ROOM EXPENSES	7156.00		R-E-Suvidha	33300.00	
Refreshment A/c	17454.00		R-Group Insurance	13200.00	
Rent,Rates & Taxes A/c	92722.00		R-Gymkhana Fees	264400.00	
Salary - Aided	17609259.00		R-ID/ LIB Card	66000.00	
Salary Arrears Paid -Aided	126292.00		R- Journal Book	5550.00	
SALARY -UNAIDED	622210.00		R-Laboratory Fees	168800.00	
Security Charges	323600.00		R-Library Fees	132000.00	
Seminar & Workshop A/c	1320.00		R-Magazine Fees	65800.00	
Telephone Exp. A/c	46726.39		R-Other Fees	165000.00	
University Exam Share-Unaided	319492.00		R-Project Work Fee	194900.00	
University Share A/c	285780.05		R-Social Service Unit (UOM)	6600.00	
Washing Allowance	5670.00		R-Tuition Fees	**485600**	
Water Bill A/c	31613.00		R-Uni. Convocation Fees	52750.00	
Website Expenses	59000.00		R-Uni. Exam Late Fee	100.00	
			R-Uni.Ex.Term-I	224715.00	
Excess of Income over Expenditure		334736.67	R-Uni.Ex.Term-II	232100.00	
			R-Uni.Sports and Cultural Activ	19800.00	
			R-Utility Fee	165000.00	
			R-Vice Chancellor Fund	13200.00	
			Salary Arrears Grant Recd	126292.00	
			Salary Grant Receivable-Aided	17609259.00	
			University Exam Form Fees	730.00	
Total		**21455149.00**	**Total**		**21455149.00**

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI

Chartered Accountant

Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2020 to 31-Mar-2021

Liabilities	Manjunatha Aided Section as at 31-Mar-2021		Assets	Manjunatha Aided Section as at 31-Mar-2021	
Capital Account		**604719.00**	**Fixed Assets**		**954488.00**
Karnataka Sangha Capital			*COMPUTER*	*56503.00*	
Career Advancement Cell Fund	*119074.00*		*Computer Lab A/c*	*28600.00*	
Endowment Fund	*90000.00*		*Computer Software A/c*	*996.00*	
Student Welfare Fund	*395645.00*		*Electric Fitting & Maintainance*	*67691.00*	
			Furniture/Fixture/Fitting	*411522.00*	
Loans (Liability)		**4787645.00**	*Gymkhana Equipment*	*44480.00*	
Loan From Exam A/c	*495028.00*		*Library Books*	*94650.00*	
Loan From Karnataka Sangha	*4292617.00*		*Office Equipment*	*179246.00*	
			Web Site Development A/c	*70800.00*	
Current Liabilities		**3101604.89**	**Investments**		**1990000.00**
Sundry Creditors	*72452.00*		*Accured Interest*		
CB-Govt. Scholarship/Freeship	*18233.50*		*Fixed Deposit-Investment*	*1190000.00*	
College Exam Fees Trf From College	*14665.00*		*Reserve Fund - Karnataka Sar*	*800000.00*	
Karnataka Sangha	*727700.00*		**Current Assets**		**7776965.30**
Library Book Bank	*203.27*		Deposits (Asset)	*52011.00*	
Outstanding DCPS	*3191.00*		Cash-in-Hand	*187.00*	
Outstanding Exp	**42906**		Bank Accounts	*4046447.30*	
Outstanding Exps-Provident Fund	*60000.00*		Advance & Receivable	*3607392.00*	
Outstanding Exps - PT Payable	*2800.00*		SALARY EXCESS GRANT	*70928.00*	
Outstanding Exps - Uni.Con. Fees	*2000.00*				
Provision for Aided Salary	*1166553.00*				
Provisions for Unaided Salary	*69740.00*				
R-Caution Money Deposit Fees	*133050.00*				
R-Laboratory Deposit	*255600.00*				
R-Library Deposit	*221750.00*				
TDS-CONTRACT 194C	*542.00*				
TDS ON SALARY	*250000.00*				
Unaided Transfer	*60219.62*				
Reserve & Surplus		**94480.00**			
Gymkhana Fund (Grant)	*94480.00*				
Excess of Income over Expenditure		**2133005.41**			
Opening Balance	*1798268.74*				
Current Period	*334736.67*				
Total		**10721454.30**	**Total**		**10721453.30**

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) EST. 2001.

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI

Chartered Accountant

Membership No. 100-31198.

Karnataka Sangha's
MANJUNATHA COLLEGE OF COMMERCE
SCHEDULES TO BALANCE SHEET AIDED SECTION 2020-21

Schedule 1 : Capital Account

Sr. No.	Particulars		Amount	Amount
1	Career Advancement Cell Fund (opening Bal)		119,074.00	
	Add : Adition during the year		-	119,074.00
2	Student Welfare Fund :			
	As per last Balance Sheet		354,968.00	
	Add: Received during the year	33,300.00		
	Less: Fees Refund for Admn. Cancled during year	600.00	32,700.00	
	Add: Miscl. Receipts		7,977.00	
			395,645.00	
	Less: Aid Given to students (2020-21 not given)		-	395,645.00
3	General Endowment Fund (Principle) :			
	As per last Balance Sheet		90,000.00	
	Add: Interest on Gen.Endowment Fund		-	
	Less: Utilised during the year for prize money		-	90,000.00
			90,000.00	**604,719.00**

Schedule 2 : Loan Liability

Sr No.	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		
	As per last Balance Sheet		4,292,617.00
2	Loan from Exam A/c :		
	As per last Balance Sheet		495,028.00
			4,787,645.00

1	Transferable to Unaided Section (PM Fund)	2,211.00	
	SFC fees wrongly deposited in Aided Section to be tranfred	58,008.62	**60,219.62**
2	Transferable to Exam A/c.	3,165.00	
	Exam fees wrongly deposited in 606 to be tranferred	11,500.00	**14,665.00**
3	Fees to be transferrd to Karnataka Sangha.	27,025.00	
	Add : K.S. Fees Receivable for the year 2020-21	700,675.00	**727,700.00**

Schedule 3 : Reserves & Surplus

Sr. No.	Particulars	Amount	Amount
1	Gymkhana Grant Received	102,329.00	
	Less: Depreciation	7,849.00	**94,480.00**

CONT... 2/-

Schedule 4 : Current Liabilities (Refundable Deposits)

Sr.	Particulars		Amount	Amount
1	Caution Money Deposit (Opening Balance)		**108,600.00**	
	Add: SFC.fees Received during the year	29,700.00		
	Add: Received during the year	34,050.00		
	Add : Fee Receivable for the year	3,900.00		
	Less: Admission Fees Refund	450.00	67,200.00	
			175,800.00	
	Less : SFC fees wrongly deposited	29,700.00		
	Less : Deposit Refund during the year	13,050.00	42,750.00	**133,050.00**
2	Library Deposit (Opening Balance)		**181,000.00**	
	Add: SFC.fees Received during the year	49,500.00		
	Add: Received during the year	56,750.00		
	Add : Fee Receivable for the year	6,500.00		
	Less: Admission Fees Refund	750.00	112,000.00	
			293,000.00	
	Less : SFC fees wrongly deposited	49,500.00		
	Less : Deposit Refund during the year	21,750.00	71,250.00	**221,750.00**
3	Laboratory Deposit (Opening Balance)		**210,800.00**	
	Add: SFC.fees Received during the year	79,200.00		
	Add: Received during the year	40,800.00		
	Add : Fee Receivable for the year	40,000.00		
	Less: Admission Fees Refund	-	160,000.00	
			370,800.00	
	Less : SFC fees wrongly deposited	79,200.00		
	Less : Deposit Refund during the year	36,000.00	115,200.00	**255,600.00**
			TOTAL DEPOSITS	**610,400.00**

Shedule 5 **SCHEDULES TO FIXED ASSETS (FOR THE YEAR 2020-21)**

Sr. No.	Particulars	Rate	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				befor	After Sep.			
1	Computer	40%	24,839.00		52,000.00	76,839.00	20,336.00	56,503.00
2	Computer Lab	10%	31,778.00			31,778.00	3,178.00	28,600.00
3	Computer Software	40%	1,660.00			1,660.00	664.00	996.00
4	Electricial Fitting	10%	75,212.00			75,212.00	7,521.00	67,691.00
5	Furniture /Fixture/Fitting	10%	457,247.00			457,247.00	45,725.00	411,522.00
6	Gymkhana Equipment	15%	52,329.00			52,329.00	7,849.00	44,480.00
7	Library Books	40%	145,911.00		8,879.00	154,790.00	60,140.00	94,650.00
8	Office Equipment	15%	200,540.00		9,500.00	210,040.00	30,794.00	179,246.00
9	Website Development	40%	118,000.00			118,000.00	47,200.00	70,800.00
	Total :		**1,107,516.00**	-	**70,379.00**	**1,177,895.00**	**223,407.00**	**954,488.00**

Schedule 6 : INVESTMENTS

1	F.D.R (Details attached)	1,190,000.00
2	RESERVE FUND (Aided)	800,000.00
	Total	**1,990,000.00**

CONT... 3/-

Schedule 7 : CURRENT ASSETS

(1) Deposits

Sr.	Particulars	Amount	Amount
1	Electricity Security Depo	34,250.00	
	Add : Addition during the year	13,370.00	47,620.00
2	Telephone Deposit		
	Add : Addition during the year	4,391.00	4,391.00
			52,011.00

Schedule 7 : CURRENT ASSETS

2)	Cash in Hand	187.00

3) BANK ACCOUNTS

Sr.	Name of the Bank	Amount
1	BANK OF MAHARAHTRA (SALARY-1712)	1,990,981.40
2	BANK OF MAHARAHTRA (UGC)	117.56
3	CENTRAL BANK	53,071.40
4	CORPORATON BANK-605	297,883.50
5	CORPORATON BANK-606	1,376,138.93
6	CORPORATON BANK-607	216,796.51
7	D.N.S.B. BANK	1,813.00
8	RAZORPAY	109,645.00
		4,046,447.30

4) Advances & Receivable

Sr.	Particulars		Amount	Amount
1	ADVANCE			**10,000.00**
2	Fees Receivable :			
	Tuition Fee receivable (Opening Bal.)		**75,200.00**	
	Less: Received from Govt	24,400.00		
	Less : Received from College	2,400.00	26,800.00	
			48,400.00	
	Add: During the year (Fee receivable)		-	**48,400.00**
3	Other Fee Receivable (Opening Bal.)		574,647.50	
	Less: Received from Govt	62,414.50		
	Less : Received from College	43,375.00	105,789.50	
			468,858.00	
	Add: During the year (Fee receivable)		1,589,695.00	**2,058,553.00**
4	NSS as per last Balance Sheet	34,400.00		
	Add : Paid during the year	5,800.00	40,200.00	
	Less : Received during the year		34,400.00	**5,800.00**
5	Salary Grant Receivable (March 20201)			**1,482,344.00**
6	University Exam Remuneation Receivable			**2,295.00**
7	Salary Grant Received for CHB refunded			**70,928.00**
			TOTAL RECEIVABLES	**3,678,320.00**
			TOTAL CURRENT ASSETS	**7,776,965.30**

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khanivli
Thakurli (East) 421 201.

THAKURLI (EAST) 421 201.

CHARTERED ACCOUNTANTS

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Trial Balance

Particulars	1-Apr-2020 to 31-Mar-2021			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Loans (Liability)		**365896.00**		**365896.00**
Loan From Kamataka Sangha		*365896.00*		*365896.00*
Current Liabilities		**88972.00**		**119871.00**
Outstanding Exam Remuneation		*3000.00*		*119871.00*
Outstanding Exam Share		*85972.00*		
Fixed Assets	**779700.00**		**719023.00**	
Computers A/c	*1423.00*		*854.00*	
Computer Software	*177000.00*		*194144.00*	
Electrical Fitting A/c	*63502.00*		*57152.00*	
Equipment A/c	*312601.00*		*265711.00*	
Furniture & Fixtures A/c	*215216.00*		*193694.00*	
Generator A/c	*9958.00*		*7468.00*	
Current Assets	**2017167.12**		**2664270.77**	
Loans & Advances (Asset)	15000.00			
Cash-in-hand	5406.00		47.00	
Bank Accounts	1036966.12		1494528.77	
Exam Fees Recivable From College			*14665.00*	
Fee Receivable	*143480.00*			
F.R.R.-Exam Fees			*338715.00*	
Receivable From Unaided Section	*321287.00*		*321287.00*	
Recievable From Aided Section	*495028.00*		*495028.00*	
Direct Incomes				**1049466.00**
Bank Interest A/c				*27306.00*
E- ATKT Exam Fee				*54475.00*
E-Duplicate Marksheet				*300.00*
E- Late Fees				*3000.00*
E- Term-1-Exam Fees+MS+PC				*471585.00*
E- Term-2-Exam Fees+MS+PC				*492800.00*
Direct Expenses			**493938.35**	
Bank Charges			*38.35*	
Computer Maintainance			*9175.00*	
Depreciation			*175917.00*	
Exam Conveyance A/c			*40.00*	
Exam Expenses			*9825.00*	
Exam Miscellaneous A/c			*2175.00*	
Exam Printing & Stationary A/c			*38966.00*	
Exam Remuneration A/c			*119871.00*	
Exam Repairs & Maintainance A/c			*1610.00*	
Moderation Charges A/c			*15090.00*	
University Share A/c			*121231.00*	
Profit & Loss A/c		2341999.12		2341999.12
Grand Total	**2796867.12**	**2796867.12**	**3877232.12**	**3877232.12**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI

Chartered Accountant

Membership No. 100-31198.

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Receipts & Payments

1-Apr-2020 to 31-Mar-2021

Receipts	Manjunatha College Exam 1-Apr-2020 to 31-Mar-2021		Payments	Manjunatha College Exam 1-Apr-2020 to 31-Mar-2021	
Opening Balance		**1042372.12**	**Current Liabilities**		**85972.00**
Bank Accounts	*1036966.12*		*Outstanding Exam Share*	*85972.00*	
Cash-in-hand	*5406.00*		**Fixed Assets**		**115240.00**
Current Assets		**42500.00**	*Computer Software*	*115240.00*	
F.R.R.-Exam Fees	*21100.00*		**Current Assets**		**6400.00**
Recievables From Jr. College A/c	*6400.00*		*Recievables From Jr. College A/c*	*6400.00*	
Loans & Advances (Asset)	*15000.00*		**Direct Incomes**		**220.00**
Direct Incomes		**822106.00**	*E- ATKT Exam Fee*	*220.00*	
Bank Interest A/c	*27306.00*		**Direct Expenses**		**204570.35**
E- ATKT Exam Fee	*54695.00*		*Bank Charges*	*38.35*	
E-Duplicate Marksheet	*300.00*		*Computer Maintainance*	*9175.00*	
E- Term-1-Exam Fees+MS+PC	*475805.00*		*Exam Conveyance A/c*	*40.00*	
E- Term-2-Exam Fees+MS+PC	*264000.00*		*Exam Expenses*	*9825.00*	
			Exam Miscellaneous A/c	*2175.00*	
			Exam Printing & Stationary A/c	*38966.00*	
			Exam Repairs & Maintainance A/c	*1610.00*	
			Fee Refund A/c	*6420.00*	
			Moderation Charges A/c	*15090.00*	
			University Share A/c	*121231.00*	
			Closing Balance		**1494575.77**
			Bank Accounts	*1494528.77*	
			Cash-in-hand	*47.00*	
Total		**1906978.12**	**Total**		**1906978.12**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U.P. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

M/s. U. P. PAI & CO.
CHARTERED ACCOUNTANTS
3rd Floor, Patil Bhavan, Dr. Rath Road,
Opp. Railway Station, Dombivli (E) - 421201.
Phone No.: 0251 - 2861103 / 2861719 / 2861346

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

1-Apr-2020 to 31-Mar-2021

Particulars	Manjunatha College Exam 1-Apr-2020 to 31-Mar-2021		Particulars	Manjunatha College Exam 1-Apr-2020 to 31-Mar-2021	
Direct Expenses		**493938.35**	**Direct Incomes**		**1049466.00**
Bank Charges	*38.35*		*Bank Interest A/c*	*27306.00*	
Computer Maintainance	*9175.00*		*E- ATKT Exam Fee*	*54475.00*	
Depreciation	*175917.00*		*E-Duplicate Marksheet*	*300.00*	
Exam Conveyance A/c	*40.00*		*E- Late Fees*	*3000.00*	
Exam Expenses	*9825.00*		*E- Term-1-Exam Fees+MS+PC*	*471585.00*	
Exam Miscellaneous A/c	*2175.00*		*E- Term-2-Exam Fees+MS+PC*	*492800.00*	
Exam Printing & Stationary A/c	*38966.00*				
Exam Remuneration A/c	*119871.00*				
Exam Repairs & Maintainance A/c	*1610.00*				
Moderation Charges A/c	*15090.00*				
University Share A/c	*121231.00*				
Excess of Income over Expenditure		***555527.65***			
Total		**1049466.00**	**Total**		**1049466.00**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Manjunatha College Exam A/c

Kanchagoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2020 to 31-Mar-2021

Liabilities	Manjunatha College Exam as at 31-Mar-2021		Assets	Manjunatha College Exam as at 31-Mar-2021	
Capital Account			**Fixed Assets**		**719023.00**
Loans (Liability)		**365896.00**	*Computers A/c*	*854.00*	
Loan From Karnataka Sangha	*365896.00*		*Computer Software*	*194144.00*	
Current Liabilities		**119871.00**	*Electrical Fitting A/c*	*57152.00*	
CB-Government Freeship/Scholarship			*Equipment A/c*	*265711.00*	
Outstanding Exam Remuneation	*119871.00*		*Furniture & Fixtures A/c*	*193694.00*	
Outstanding Exam Share			*Generator A/c*	*7468.00*	
Excess of Income over Expenditure		**2897526.77**	**Investments**		
Opening Balance	*2341999.12*		*F.D. Investment*		
Current Period	*555527.65*		**Current Assets**		**2664270.77**
			Loans & Advances (Asset)		
			Cash-in-hand	*47.00*	
			Bank Accounts	*1494528.77*	
			Exam Fees Recivable From College	*14665.00*	
			Fee Receivable		
			F.R.R.-Exam Fees	*338715.00*	
			Receivable From Unaided Section	*321287.00*	
			Recievable From Aided Section	*495028.00*	
			Recievables From Jr. College A/c		
			TDS on FD Interest (194A)		
Total		**3383293.77**	**Total**		**3383293.77**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

M/s. U. P. PAI & CO.
CHARTERED ACCOUNTANTS
3rd Floor, Patil Bhavan, Dr. Rath Road,
Opp. Railway Station, Dombivli (E) - 421201.
Phone No.: 0251 - 2861103 / 2861719 / 2861346

Manjunatha College Exam A/c
Kanchagoan,Khambalpada,Thakurli(E)

SCHEDULE 1 : FIXED ASSETS **2020-2021**

Sr. No.	Particulars	Rate of Depreciation	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	40%	1,423.00	-	-	1,423.00	569.00	854.00
2	Computer Software	40%	177,000.00	21,240.00	94,000.00	292,240.00	98,096.00	194,144.00
3	Electricial Fitting	10%	63,502.00			63,502.00	6,350.00	57,152.00
4	Equipment	15%	312,601.00		-	312,601.00	46,890.00	265,711.00
5	Furniture /Fixture/Fitting	10%	215,216.00	-		215,216.00	21,522.00	193,694.00
6	Generator A/c	25%	9,958.00	-		9,958.00	2,490.00	7,468.00
	Total :		**779,700.00**	**21,240.00**	**94,000.00**	**894,940.00**	**175,917.00**	**719,023.00**

CURRENT ASSETS

Sr. No.	Particulars	Amount	Amount
	RECEIVABLES		
1	Exam Fees Balance as per last year	143,480.00	
	Less : Received from College	24,265.00	119,215.00
	Add: During the year		219,500.00
		Closing balance	338,715.00
2	Receivable from Aided Section		321,287.00
3	Receivable from UnAided Section		495,028.00
4	Exam fees wrongly deposited in Aided section receible		14,665.00

CURRENT LIABILITIES

	Outstanding Expenses	
	March 20 Exam remuneration	**119871.00**

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201.

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchagaon, Khambalpada,
Thakurli (East) 421 201.

U. P. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

Unaided-Manjunatha College of Commerce
Trial Balance
1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**278354.00**		**110424.00**
Aided Section		*200000.00*		
Student Welfare Fund		*78354.00*		*110424.00*
Loans (Liability)		**3381230.00**		**3381230.00**
Loan From Exam A/c		*321287.00*		*321287.00*
Loan From Junior College		*1231990.00*		*1231990.00*
Loan From Kamataka Sangha		*1827953.00*		*1827953.00*
Current Liabilities		**1331803.00**		**1418259.00**
Outstanding Exam Remuneration		*3000.00*		*130866.00*
Outstanding Expenses		*104584.00*		
Outstanding Exps-Employer Prov. Fund		*45920.00*		*43443.00*
Outstanding Exps - PT Payable		*5350.00*		*5150.00*
Outstanding Exps - Uni.Con. Fees		*1250.00*		*1250.00*
Outstanding Exps._Emploee Prov.Fund		*53086.00*		*45243.00*
Provisions for Unaided Salary		*521327.00*		*493907.00*
R-Caution Money Deposit Fees		*118800.00*		*139950.00*
Refund of Salary Excess Dedcuted		*886.00*		
R-Laboratory Deposit		*279600.00*		*325200.00*
R-Library Deposit		*198000.00*		*233250.00*
TDS-CONTRACT 194C				
Fixed Assets	**1722354.50**		**1462305.00**	
COMPUTER	*57772.00*		*34663.00*	
Computer Lab A/c	*425150.00*		*382635.00*	
Electrical Fitting & Maintainance	*40188.00*		*36169.00*	
Furniture/Fixture/Fitting	*447959.00*		*403163.00*	
Library Books	*310736.50*		*209108.00*	
Office Equipment	*440549.00*		*396567.00*	
Investments	**3443199.00**		**3600000.00**	
Accured Interest	*26854.00*			
Fixed Deposit Investment	*616345.00*		*800000.00*	
Kamataka Sangha-FDR	*2800000.00*		*2800000.00*	
Current Assets	**5775313.44**		**10708976.38**	
Deposits (Asset)	3760.00		3760.00	
Cash-in-Hand	119.00		45.00	
Bank Accounts	2671546.44		1457244.76	
Advance & Receivable	3076364.00		9162583.00	
Aided Section Recivable			*61819.62*	
Tds on Fd Interest (194A)	*23524.00*		*23524.00*	
Direct Incomes				**13661753.00**
Tuition Fees Unaided				7112410.00
Administrative Charges				*500.00*
E- ATKT Exam Fee				*5410.00*
E- Duplicate Marksheet				*50.00*
E- Term-1-Exam Fees + MS+PC				*588720.00*
E- Term-2-Exam Fees+MS+PC				*613300.00*
F.R.R.- Exam Fees				*29285.00*

F.R.R.- Late Fees				429.00
Interest on SB A/c				56889.00
Int. on FD Investment				179725.00
M.Com Registration Fees				26400.00
M.Com-Regu-Uni Late Fee				100.00
M.Com-Rep-Uni Exam Fees				8518.00
M.Com-Uni Convocation Fees				8000.00
M-Eligibility Fees				320.00
Misc-Bonafied/NOC/Misc.				7300.00
M- Sale of Prospectus				172000.00
M-T.C. Fees				1400.00
M-Transcript Fees				1600.00
Prelim Exam Fees				108000.00
R-Admission Process				148800.00
R-Alumini Association Fees				18600.00
R-Computer Fee				775000.00
R-Development Fund/Maintenance				371000.00
R-Disaster Relief Fund				7410.00
R-E-Attendance Fees				216750.00
Reg - Uni. Convocation Fees				27250.00
R-Email				14890.00
R-Enrolment Fees				50380.00
Repeater-Uni. Exam Fees				6987.00
Repeater_Uni. Exam Late Fine				1950.00
R-E-Suvidha				38000.00
R-Group Insurance				14880.00
R-Gymkhana Fees				297200.00
R-ID/ LIB Card				74400.00
R- Journal Book				26750.00
R-Laboratory Fees				679000.00
R-Library Fees				411700.00
R-Magazine Fees				74300.00
R-Other Fees				185750.00
R-Project Work Fee				208200.00
R-Skill Development				339500.00
R-Social Service Unit (UOM)				7440.00
R-Tuition Fees				56290.00
R-Uni.Ex.Term-I				227880.00
R-Uni.Ex.Term-II				237600.00
R-Uni.Sports and Cultural Activity				22570.00
R-Utility Fee				185750.00
R-Vice Chancellor Fund				14900.00
University Exam Form Fees				270.00
Direct Expenses			**8749864.56**	
Repairs			160.00	
Affiliation Exps. A/c			44511.00	
Bank Charges A/c			1056.72	
College Rent Expenses			1600000.00	
Computer Maintainance A/c			4500.00	
Conveyance A/c			7080.00	
D.A A/c			600.00	
Depreciation			316964.50	

143023 W
CHARTERED ACCOUNTANTS

Electricity Charges A/c			*11700.00*	
Employers P.F. Contrilbution			*453433.00*	
EPF Admin Charges			*33192.00*	
Exam Expenses			*12000.00*	
Exam Remuneration(Unaided)			*130866.00*	
Generator Expenses			*7380.00*	
Group Insurance Exps.			*17535.00*	
Library Expenses			*16707.00*	
Miscl./Sundry Exp.A/c			*22005.00*	
Profession Fees A/c			*11500.00*	
Refreshment A/c			*90.00*	
SALARY -UNAIDED			*5022876.00*	
Telephone Exp. A/c			*16008.39*	
University Exam Share-Unaided			*609726.00*	
University Miscl. Fines			*1500.00*	
University Share A/c			*408473.95*	
Profit & Loss A/c		5949479.94		5949479.94
Grand Total	**10940866.94**	**10940866.94**	**24521145.94**	**24521145.94**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

M/s. U. P. PAI & CO.
CHARTERED ACCOUNTANTS
3rd Floor, Patil Bhavan, Dr. Rath Road,
Opp. Railway Station, Dombivli (E) - 421201.
Phone No.: 0251 - 2861103 / 2861719 / 2861346

Unaided-Manjunatha College of Commerce
Receipts & Payments
1-Apr-2020 to 31-Mar-2021

Receipts	Unaided-Manjunatha 1-Apr-2020 to 31-Mar-2021	
Opening Balance		**2671665.44**
Bank Accounts	2671546.44	
Cash-in-Hand	119.00	
Current Liabilities		**436330.00**
CB-Govt. Scholarship/Freeship	302880.00	
R-Caution Money Deposit Fees	34350.00	
R-Laboratory Deposit	41600.00	
R-Library Deposit	57500.00	
Fixed Assets		**22094.00**
Library Books	22094.00	
Investments		**643199.00**
Accured Interest	26854.00	
Fixed Deposit Investment	616345.00	
Current Assets		**3491708.38**
Aided Section Recivable	2704251.38	
Advance & Receivable	787457.00	
Direct Incomes		**4221091.00**
E- ATKT Exam Fee	5410.00	
E- Duplicate Marksheet	50.00	
E- Term-1-Exam Fees + MS+PC	477355.00	
E- Term-2-Exam Fees+MS+PC	279900.00	
F.R.R.- Exam Fees	29285.00	
F.R.R.- Late Fees	429.00	
Interest on SB A/c	56889.00	
Int. on FD Investment	179725.00	
Karnatka Sangha	468425.00	
Library Fine	570.00	
M.Com Registration Fees	825.00	
M.Com-Regu-Uni Late Fee	100.00	
M.Com-Rep-Uni Exam Fees	9538.00	
M-Disciplinary Fine	1200.00	
M-Eligibility Fees	320.00	
Misc-Bonafied/NOC/Misc.	11700.00	
M- Sale of Prospectus	170000.00	
M-T.C. Fees	1400.00	
M-Transcript Fees	1600.00	
Prelim Exam Fees	55500.00	
R-Admission Process	112800.00	
R-Alumini Association Fees	16700.00	
R-Computer Fee	68600.00	
R-Development Fund/Maintenance	218500.00	
R-Disaster Relief Fund	6680.00	
R-E-Attendance Fees	86500.00	
Reg - Uni. Convocation Fees	13000.00	
R-Email	12300.00	
R-Enrolment Fees	50380.00	

Payments	Unaided-Manjunatha 1-Apr-2020 to 31-Mar-2021	
Capital Account		**200000.00**
Aided Section	200000.00	
Current Liabilities		**1042847.00**
CB-Govt. Scholarship/Freeship	302880.00	
Outstanding Expenses	104584.00	
Outstanding Exps-Employer Prov.	45920.00	
Outstanding Exps - PT Payable	5350.00	
Outstanding Exps._Emploee Prov	51286.00	
Provisions for Unaided Salary	521327.00	
TDS-CONTRACT 194C	863.00	
Sundry Creditors	10637.00	
Fixed Assets		**79009.00**
Library Books	53009.00	
Office Equipment	26000.00	
Investments		**800000.00**
Fixed Deposit Investment	800000.00	
Current Assets		**2880.00**
Advance & Receivable	2880.00	
Direct Incomes		**47543.00**
Karnatka Sangha	17700.00	
M.Com-Rep-Uni Exam Fees	1020.00	
Misc-Bonafied/NOC/Misc.	7400.00	
Repeater-Uni. Exam Fees	21373.00	
Repeater_Uni. Exam Late Fine	50.00	
Direct Expenses		**8240484.06**
Affiliation Exps. A/c	44511.00	
Bank Charges A/c	1061.72	
Caution Money Library Depo Refu	70000.00	
College Rent Expenses	1600000.00	
Computer Maintainance A/c	4500.00	
Conveyance A/c	7080.00	
D.A A/c	600.00	
Electricity Charges A/c	11700.00	
Employees Provident Fund	404624.00	
Employers P.F. Contrilbution	409990.00	
EPF Admin Charges	36256.00	
Exam Expenses	12000.00	
Fee Refund	107971.00	
Freeship/Scholarship	26090.00	
Generator Expenses	7380.00	
Group Insurance Exps.	17535.00	
Library Expenses	16707.00	
Miscl./Sundry Exp.A/c	22005.00	
PM/CM FUND (COVID 19)	20107.00	
PROFESSION -TAX	44725.00	
Refreshment A/c	90.00	

143023W
CHARTERED ACCOUNTANTS

Repeater-Uni. Exam Fees	28360.00		Telephone Exp. A/c	16008.39	
Repeater_Uni. Exam Late Fine	2000.00		University Exam Share-Unaided	610116.00	
R-E-Suvidha	33400.00		University Miscl. Fines	1500.00	
R-Group Insurance	13360.00		University Share A/c	702357.95	
R-Gymkhana Fees	228800.00		Repairs	160.00	
R-ID/ LIB Card	66800.00		SALARY	4045409.00	
R- Journal Book	5100.00		**Closing Balance**		1457289.76
R-Laboratory Fees	74000.00		Bank Accounts	1457244.76	
R-Library Fees	124800.00		Cash-in-Hand	45.00	
R-Magazine Fees	48900.00				
R-Other Fees	135250.00				
R-Project Work Fee	132700.00				
R-Skill Development	1500.00				
R-Social Service Unit (UOM)	6680.00				
R-Student Welfare Fund	33350.00				
R-Tuition Fees	498000.00				
R-Uni.Ex.Term-I	227880.00				
R-Uni.Ex.Term-II	57200.00				
R-Uni.Sports and Cultural Activity	18450.00				
R-Utility Fee	135250.00				
R-Vice Chancellor Fund	13360.00				
University Exam Form Fees	270.00				
Direct Expenses		383965.00			
Bank Charges A/c	5.00				
Employees Provident Fund	31392.00				
EPF Admin Charges	3064.00				
Fee Refund	12350.00				
Freeship/Scholarship	42880.00				
University Exam Share-Unaided	390.00				
University Share A/c	293884.00				
Total		**11870052.82**	**Total**		**11870052.82**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Unaided-Manjunatha College of Commerce

Income & Expenditure Statement

1-Apr-2020 to 31-Mar-2021

Particulars	Unaided-Manjunatha College 1-Apr-2020 to 31-Mar-2021		Particulars	Unaided-Manjunatha College 1-Apr-2020 to 31-Mar-2021	
Direct Expenses		**8749864.56**	**Direct Incomes**		**13661753.00**
Repairs	160.00		Tuition Fees Unaided	7112410.00	
Affiliation Exps. A/c	44511.00		Administrative Charges	500.00	
Bank Charges A/c	1056.72		E- ATKT Exam Fee	5410.00	
College Rent Expenses	1600000.00		E- Duplicate Marksheet	50.00	
Computer Maintainance A/c	4500.00		E- Term-1-Exam Fees + MS+PC	588720.00	
Conveyance A/c	7080.00		E- Term-2-Exam Fees+MS+PC	613300.00	
D.A A/c	600.00		F.R.R.- Exam Fees	29285.00	
Depreciation	316964.50		F.R.R.- Late Fees	429.00	
Electricity Charges A/c	11700.00		Interest on SB A/c	56889.00	
Employers P.F. Contrilbution	453433.00		Int. on FD Investment	179725.00	
EPF Admin Charges	33192.00		M.Com Registration Fees	26400.00	
Exam Expenses	12000.00		M.Com-Regu-Uni Late Fee	100.00	
Exam Remuneration(Unaided)	130866.00		M.Com-Rep-Uni Exam Fees	8518.00	
Generator Expenses	7380.00		M.Com-Uni Convocation Fees	8000.00	
Group Insurance Exps.	17535.00		M-Eligibility Fees	320.00	
Library Expenses	16707.00		Misc-Bonafied/NOC/Misc.	7300.00	
Miscl./Sundry Exp.A/c	22005.00		M- Sale of Prospectus	172000.00	
Profession Fees A/c	11500.00		M-T.C. Fees	1400.00	
Refreshment A/c	90.00		M-Transcript Fees	1600.00	
SALARY -UNAIDED	5022876.00		Prelim Exam Fees	108000.00	
Telephone Exp. A/c	16008.39		R-Admission Process	148800.00	
University Exam Share-Unaided	609726.00		R-Alumini Association Fees	18600.00	
University Miscl. Fines	1500.00		R-Computer Fee	775000.00	
University Share A/c	408473.95		R-Development Fund/Maintenance	371000.00	
			R-Disaster Relief Fund	7410.00	
Excess of Income over Expenditure		***4911888.44***	R-E-Attendance Fees	216750.00	
			Reg - Uni. Convocation Fees	27250.00	
			R-Email	14890.00	
			R-Enrolment Fees	50380.00	
			Repeater-Uni. Exam Fees	6987.00	
			Repeater_Uni. Exam Late Fine	1950.00	
			R-E-Suvidha	38000.00	
			R-Group Insurance	14880.00	
			R-Gymkhana Fees	297200.00	
			R-ID/ LIB Card	74400.00	
			R- Journal Book	26750.00	
			R-Laboratory Fees	679000.00	
			R-Library Fees	411700.00	
			R-Magazine Fees	74300.00	
			R-Other Fees	185750.00	
			R-Project Work Fee	208200.00	
			R-Skill Development	339500.00	
			R-Social Service Unit (UOM)	7440.00	
			R-Tuition Fees	56290.00	
			R-Uni.Ex.Term-I	227880.00	
			R-Uni.Ex.Term-II	237600.00	
			R-Uni.Sports and Cultural Activity	22570.00	
			R-Utility Fee	185750.00	
			R-Vice Chancellor Fund	14900.00	
			University Exam Form Fees	270.00	
Total		**13661753.00**	**Total**		**13661753.00**

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Unaided-Manjunatha College of Commerce
Balance Sheet
1-Apr-2020 to 31-Mar-2021

Liabilities	Unaided-Manjunatha College of as at 31-Mar-2021		Assets	Unaided-Manjunatha College of as at 31-Mar-2021	
Capital Account		***110424.00***	***Fixed Assets***		***1462305.00***
Aided Section			*COMPUTER*	*34663.00*	
Student Welfare Fund	*110424.00*		*Computer Lab A/c*	*382635.00*	
Vice Chancellors Fund			*Electrical Fitting & Maintainance*	*36169.00*	
Loans (Liability)		***3381230.00***	*Furniture/Fixture/Fitting*	*403163.00*	
Loan From Exam A/c	*321287.00*		*Library Books*	*209108.00*	
Loan From Junior College	*1231990.00*		*Office Equipment*	*396567.00*	
Loan From Karnataka Sangha	*1827953.00*		***Investments***		***3600000.00***
Current Liabilities		***1418259.00***	*Accured Interest*		
Outstanding Exam Remuneration	*130866.00*		*Fixed Deposit Investment*	*800000.00*	
Outstanding Exps-Employer Prov. Fund	*43443.00*		*Karnataka Sangha-FDR*	*2800000.00*	
Outstanding Exps - PT Payable	*5150.00*				
Outstanding Exps - Uni.Con. Fees	*1250.00*		***Current Assets***		***10708976.38***
Outstanding Exps._Emploee Prov.Fund	*45243.00*		*Deposits (Asset)*	*3760.00*	
Provisions for Unaided Salary	*493907.00*		*Cash-in-Hand*	*45.00*	
R-Caution Money Deposit Fees	*139950.00*		*Bank Accounts*	*1457244.76*	
R-Laboratory Deposit	*325200.00*		*Advance & Receivable*	*9162583.00*	
R-Library Deposit	*233250.00*		*Aided Section Recivable*	*61819.62*	
			Tds on Fd Interest (194A)	*23524.00*	
Reserve & Surplus					
Excess of Income over Expenditure		***10861368.38***			
Opening Balance	*5949479.94*				
Current Period	*4911888.44*				
Total		***15771281.38***	***Total***		***15771281.38***

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's
Manjunatha College of Commerce (Unaided Section)
SCHEDULES TO FINAL ACCOUNTS (2020-2021)

Schedule 1 : Capital Account

Sr.	Particulars		Amount	Amount
1	Student Welfare Fund :			
	Opening Balance as per Last year		78354.00	
	Add: Received during the year	28450.00		
	Add : Fees Receivable for the year	2050.00		
	Less : Fees Refund to the Admn. Cancellation	200.00	30300.00	
	Add: Miscl. Receipts & Interest received on SWF		1770.00	110424.00
				110424.00

Schedule 2 : Loan Liability

Sr	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		1827953.00
2	Loan from Exam A/c :		321287.00
3	Loan from Jr. College		1231990.00
			3381230.00

Schedule 3 : Current Liabilities (Refundable Deposits)

Sr.	Particulars		Amount	Amount
1	Caution Money Deposit			
	Opening Balance as per Last year		**118800.00**	
	Add: Received during the year	30150.00		
	Less: Fees Refund to Admission canld during year	750.00		
	Add: Fees Receivable for the year	5250.00		
	Add:: Fees wrongly deposited for Aided section	34050.00	68700.00	
			187500.00	
	Less: Aided fees wrongly deposited in 4360	33750.00		
	Lrss : Fee in Razor pay	300.00		
	Less : Refund during the year	13500.00	47550.00	**139950.00**
2	Library Deposit (Opening Balance		**198000.00**	
	Add: Received during the year	50500.00		
	Less: Fees Refund to Admission canld during year	1250.00		
	Add: Fees Receivable for the year	8750.00		
	Add:: Fees wrongly deposited for Aided section	56750.00	114750.00	
			312750.00	
	Less: Aided fees wrongly deposited in 4360	56250.00		
	Lrss : Fee in Razor pay	750.00		
	Less : Refund during the year	22500.00	79500.00	**233250.00**
3	Laboratory Deposit (Opening Balance)		**279600.00**	
	Add: Received during the year	80400.00		
	Less: Fees Refund to Admission canld during year	2000.00		
	Add: Fees Receivable for the year	1200.00		
	Add:: Fees wrongly deposited for Aided section	40800.00	120400.00	
			400000.00	
	Less: Aided fees wrongly deposited in 4360	40000.00		
	Lrss : Fee in Razor pay	800.00		
	Less : Refund during the year	34000.00	74800.00	**325200.00**
				698400.00

143023 W
CHARTERED ACCOUNTANTS

Karnataka Sangha's
Manjunatha College of Commerce (Unaided Section)
SCHEDULES TO FINAL ACCOUNTS (2020-2021)

Schedule 1 : Capital Account

Sr.	Particulars		Amount	Amount
1	Student Welfare Fund :			
	Opening Balance as per Last year		78354.00	
	Add: Received during the year	28450.00		
	Add : Fees Receivable for the year	2050.00		
	Less : Fees Refund to the Admn. Cancellation	200.00	30300.00	
	Add: Miscl. Receipts & Interest received on SWF		1770.00	110424.00
				110424.00

Schedule 2 : Loan Liability

Sr	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		1827953.00
2	Loan from Exam A/c :		321287.00
3	Loan from Jr. College		1231990.00
			3381230.00

Schedule 3 : Current Liabilities (Refundable Deposits)

Sr.	Particulars		Amount	Amount
1	Caution Money Deposit			
	Opening Balance as per Last year		**118800.00**	
	Add: Received during the year	30150.00		
	Less: Fees Refund to Admission canld during year	750.00		
	Add: Fees Receivable for the year	5250.00		
	Add:: Fees wrongly deposited for Aided section	34050.00	68700.00	
			187500.00	
	Less: Aided fees wrongly deposited in 4360	33750.00		
	Lrss : Fee in Razor pay	300.00		
	Less : Refund during the year	13500.00	47550.00	**139950.00**
2	Library Deposit (Opening Balance		**198000.00**	
	Add: Received during the year	50500.00		
	Less: Fees Refund to Admission canld during year	1250.00		
	Add: Fees Receivable for the year	8750.00		
	Add:: Fees wrongly deposited for Aided section	56750.00	114750.00	
			312750.00	
	Less: Aided fees wrongly deposited in 4360	56250.00		
	Lrss : Fee in Razor pay	750.00		
	Less : Refund during the year	22500.00	79500.00	**233250.00**
3	Laboratory Deposit (Opening Balance)		**279600.00**	
	Add: Received during the year	80400.00		
	Less: Fees Refund to Admission canld during year	2000.00		
	Add: Fees Receivable for the year	1200.00		
	Add:: Fees wrongly deposited for Aided section	40800.00	120400.00	
			400000.00	
	Less: Aided fees wrongly deposited in 4360	40000.00		
	Lrss : Fee in Razor pay	800.00		
	Less : Refund during the year	34000.00	74800.00	**325200.00**
				698400.00

Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

143026 W

Karnataka Sangha's Junior College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2020 to 31-Mar-2021

Particulars	Debit	Debit	Credit	Credit
Capital Account				
Endoment Fund- BharaT Bnk FD				**621606.00**
Student Welfare Fund- Bharat BNK Fd			10000.00	
Loans (Liability)			611606.00	
Karnataka Sangha				**858652.00**
Current Liabilities			858652.00	
Karnataka Sangha (982)				**514091.00**
Outstanding Employers Provident Fund			54200.00	
Outstanding Profession Tax			30391.00	
PROV FOR EMPLOYEE CONT-EPF			4175.00	
Prov for Hon Exp			30391.00	
Provision for Salary A/c			18800.00	
Fixed Assets			376134.00	
COMPUTER	15625.00	**2495848.00**		
Computer Euipments	51667.00			
Development(Canteen/gymkhana)	564737.00			
Electric Items - Asset	104988.00			
Equipments	351912.00			
Furniture	1101267.00			
Interior Decoration	228636.00			
Library Books	71434.00			
Television	5582.00			
Investments		**5903946.00**		
Bharat Bank Endoment FD	1362.00			
Bharat Co-Op Bank -F.D A/c	4747937.00			
Bhart Bank=Studentwefare Fd	25036.00			
Fixed Deposit (Endowment Fund)	10785.00			
FIXED DEPOSIT-STUDENT WELFARE	1118826.00			
Current Assets		**10335906.97**		
Loans & Advances (Asset)	1360790.00			
Cash in Hand	5435.00			
Bank Accounts	3078640.97			
Accrued Interest	147501.00			
Fee Receivable	5688635.00			
TDS Receivable	54905.00			
Direct Incomes				
Bank Interest				**12034339.00**
Board Exam Fees			72695.00	
Misc_Prospectus Fees			325500.00	
R-Admission Fees			203400.00	
R-Development Fees			272200.00	
R-E-Attendance Fees			446800.00	
R-Exam Fees			227800.00	
R-Extra Curricular Fees			446000.00	
R-Generator Maintenance Fees			270600.00	
			449500.00	

Karnataka Sangha's Manjunatha College of Commerce & Jr. College of Commerce

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143023 W
CHARTERED ACCOUNTANTS

R-Gymkhana Fees			180600.00	
R- ID/ Library Card Fees			181200.00	
R-Information Technology Fees			304200.00	
R-Internal Ass Books			59000.00	
R-Journals & Practical Books			153894.00	
R-Lab. Maint and Practi Fees			726000.00	
R-Library Fees			176900.00	
R-Magazine Fees			90100.00	
R-PRELIM FEES			217500.00	
R-Student Welfare Fund			29800.00	
R-Tuition Fees - I			3554700.00	
R-Tuition Fees - II			3645950.00	
Direct Expenses		**4934729.00**		
Admn Chrgs-EPF	26003.00			
Computer Maintainence	40170.00			
Daily Allowance	1785.00			
Employer Prov Fund-EPF	289430.00			
Fee Refund	49950.00			
Generator Expenses	17167.00			
Honorarium Expenses	171000.00			
I Card Print Chrgs	113204.00			
Internet/Cable Expenses	17500.00			
Professional Fees	49000.00			
Repairs & Maintenance	221030.00			
Salary	3937500.00			
Washing Allowance	990.00			
Indirect Incomes				**307557.00**
Fixed Dep Interest			307207.00	
Misc_income			350.00	
Indirect Expenses		**2405599.75**		
Bank Charges	1383.75			
Board Fees Exp	243540.00			
College Rent	1700000.00			
Conveyance Exp	11746.00			
Depreciation	340844.00			
House Keeping Expenses	3000.00			
Misc.Exp.	28592.00			
Printing & Stationery A/c	68949.00			
Refreshment	7545.00			
Profit & Loss A/c			11739784.72	11739784.72
Grand Total	**26076029.72**	**26076029.72**	**26076029.72**	**26076029.72**

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

PRINCIPAL

SR CLERK

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Junior College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Receipts & Payments

1-Apr-2020 to 31-Mar-2021

Receipts			Payments		
Opening Balance		**3249956.72**	**Current Liabilities**		**695269.00**
Bank Accounts	3228388.72		Karnataka Sangha (982)	122200.00	
Cash in Hand	21568.00		Outstanding Employers Provident Fund	31905.00	
Current Liabilities		**117200.00**	Outstanding Profession Tax	4375.00	
Karnataka Sangha (982)	117200.00		PROFESSION Tax PAyable	40875.00	
Direct Incomes		**7553045.00**	Prof Fees Payable	45322.00	
Bank Interest	72695.00		PROV FOR EMPLOYEE CONT-EPF	33544.00	
Board Exam Fees Income	325500.00		Prov for Hon Exp	18800.00	
Bonafied / NOC Fees	300.00		Provision for Salary A/c	392920.00	
Disiplinary Fine	50.00		TDS On Professional Fees	3678.00	
FRR-Other Fees	168600.00		TDS Payable	1650.00	
FRR-Tuition Fees	388000.00		**Fixed Assets**		**67588.00**
Misc_Prospectus Fees	203400.00		Computer Euipments	35100.00	
R-Admission Fees	182800.00		Library Books	32488.00	
R-Development Fees	166500.00		**Investments**		**650000.00**
R-E-Attendance Fees	153300.00		FIXED DEP REGULAR	650000.00	
R-Exam Fees	165500.00		**Direct Expenses**		**4243244.53**
R-Extra Curricular Fees	181200.00		Admn Chrgs-EPF	26003.00	
R-Generator Maintenance Fees	169000.00		Computer Maintainence	40170.00	
R-Gymkhana Fees	121000.00		Daily Allowance	1785.00	
R- ID/ Library Card Fees	121800.00		Employee Prov Fund-EPF	259039.00	
R-Information Technology Fees	181800.00		Employer Prov Fund-EPF	259039.00	
R-Internal Ass Books	57300.00		Fee Refund	104428.53	
R-Journals & Practical Books	180900.00		Generator Expenses	17167.00	
R-Lab. Maint and Practi Fees	420000.00		Honorarium Payable	149212.00	
R-Library Fees	76100.00		I Card Print Chrgs	113204.00	
R-Magazine Fees	60300.00		Internet/Cable Expenses	17500.00	
R-PRELIM FEES	83000.00		PM Care Fund Payble	14261.00	
R-Student Welfare Fund	60200.00		Repairs & Maintenance	1030.00	
R-Tuition Fees - I	2872850.00		Salary Payable	3239416.00	
R-Tuition Fees - II	1140950.00		Washing Allowance	990.00	
Direct Expenses		**78281.53**	**Indirect Incomes**		**18000.00**
Fee Refund	54478.53		Freeship/Scholarship	18000.00	
Salary Payable	23803.00		**Indirect Expenses**		**2283119.75**
Indirect Incomes		**42800.00**	Bank Charges	1397.75	
Freeship/Scholarship	42800.00		Board Exam Fees Exp	243540.00	
Indirect Expenses		**14.00**	College Rent	1700000.00	
Bank Charges	14.00		Conveyance Exp	11746.00	
			House Keeping Expenses	3000.00	
			Misc.Exp.	28592.00	
			Printing & Stationery A/c	68949.00	
			Refreshment	7545.00	
			Suvarna Electr Works(Payable)	218350.00	
			Closing Balance		**3084075.97**
			Bank Accounts	3078640.97	
			Cash in Hand	5435.00	
Total		**11041297.25**	**Total**		**11041297.25**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

SR CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Junior College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

1-Apr-2020 to 31-Mar-2021

Particulars	Amt.	Amt.	Particulars	Amt.	Amt.
Direct Expenses		**4934729.00**	**Direct Incomes**		**12034339.00**
Repairs and Maintenance			Bank Interest	72695.00	
Admn Chrgs-EPF	26003.00		Board Exam Fees Income	325500.00	
Computer Maintainence	40170.00		Misc_Prospectus Fees	203400.00	
Daily Allowance	1785.00		R-Admission Fees	272200.00	
Employer Prov Fund-EPF	289430.00		R-Development Fees	446800.00	
Fee Refund	49950.00		R-E-Attendance Fees	227800.00	
Generator Expenses	17167.00		R-Exam Fees	446000.00	
Honorarium Expenses	171000.00		R-Extra Curricular Fees	270600.00	
I Card Print Chrgs	113204.00		R-Generator Maintenance	449500.00	
Internet/Cable Expenses	17500.00		R-Gymkhana Fees	180600.00	
Professional Fees	49000.00		R- ID/ Library Card Fees	181200.00	
Repairs & Maintenance	221030.00		R-Information Technology I	304200.00	
Salary	3937500.00		R-Internal Ass Books	59000.00	
Washing Allowance	990.00		R-Journals & Practical Boo	153894.00	
Indirect Expenses		**2405599.75**	R-Lab. Maint and Practi Fe	726000.00	
Bank Charges	1383.75		R-Library Fees	176900.00	
Board Exam Fees Exp	243540.00		R-Magazine Fees	90100.00	
College Rent	1700000.00		R-PRELIM FEES	217500.00	
Conveyance Exp	11746.00		R-Student Welfare Fund	29800.00	
Depreciation	340844.00		R-Tuition Fees - I	3554700.00	
House Keeping Expenses	3000.00		R-Tuition Fees - II	3645950.00	
Misc.Exp.	28592.00		**Indirect Incomes**		**307557.00**
Printing & Stationery A/c	68949.00		Fixed Dep Interest	307207.00	
Refreshment	7545.00		Misc_income	350.00	
Suvarna Electr Works(Payable)					
Excess of Income over Expenditure		**5001567.25**	**Total**		**12341896.00**
Total		**12341896.00**	R-Library Fees	176900.00	
Salary	3937500.00		R-Magazine Fees	90100.00	
Washing Allowance	990.00		R-PRELIM FEES	217500.00	
Indirect Expenses		**2405599.75**	R-Student Welfare Fund	29800.00	
Bank Charges	1383.75		R-Tuition Fees - I	3554700.00	
Board Fees Exp	243540.00		R-Tuition Fees - II	3645950.00	
College Rent	1700000.00		**Indirect Incomes**		**307557.00**
Conveyance Exp	11746.00		Fixed Dep Interest	307207.00	
Depreciation	340844.00		Freeship/Scholarship		
House Keeping Expenses	3000.00		Misc_income	350.00	
Misc.Exp.	28592.00		Salary Excess Deduct		
Printing & Stationery A/c	68949.00				
Refreshment	7545.00				
Excess of Income over Expenditure		**4998067.25**			
Total		**12341896.00**	**Total**		**12341896.00**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

BSGarde
SR. CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Junior College of Commerce
Kanchangoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2020 to 31-Mar-2021

Liabilities	Amt.	Amt.	Assets	Amt.	Amt.
Capital Account		**621606.00**	**Fixed Assets**		**2495848.00**
Endoment Fund- BharaT Bnk FD	10000.00		COMPUTER	15625.00	
Student Welfare Fund- Bharat BNI	611606.00		Computer Euipments	51667.00	
Loans (Liability)		**858652.00**	Development(Canteen/gymkhana	564737.00	
Karnataka Sangha	858652.00		Electric Items - Asset	104988.00	
Current Liabilities		**514091.00**	Equipments	351912.00	
Sundry Creditors			Furniture	1101267.00	
Karnataka Sangha (982)	54200.00		Interior Decoration	228636.00	
Outstanding Employers Provident	30391.00		Library Books	71434.00	
Outstanding Profession Tax	4175.00		Television	5582.00	
PROFESSION Tax PAyable			**Investments**		**5903946.00**
Prof Fees Payable			Bharat Co-Op Bank -F.D A/c	4774335.00	
PROV FOR EMPLOYEE CONT-E	30391.00		Fixed Deposit (Endowment Fund)	10785.00	
Prov for Hon Exp	18800.00		FIXED DEPOSIT-STUDENT WEI	468826.00	
Provision for Salary A/c	376134.00		FIXED DEP REGULAR	650000.00	
TDS On Professional Fees			**Current Assets**		**10335906.97**
TDS Payable			Loans & Advances (Asset)	1360790.00	
Excess of Income over Expenditure		**16741351.97**	**Cash in Hand**	5435.00	
Opening Balance	11739784.72		Bank Accounts	3078640.97	
Current Period	5001567.25		Accrued Interest	147501.00	
			Fee Receivable	5688635.00	
			TDS on Intrest		
			TDS Receivable	54905.00	
Total		**18735700.97**	**Total**		**18735700.97**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

BSFarade
SR CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

M/s. U. P. PAI & CO.
CHARTERED ACCOUNTANTS
3rd Floor, Patil Bhavan, Dr. Rath Road,
Opp. Railway Station, Dombivli (E) - 421201.
Phone No.: 0251 - 2861103 / 2861719 / 2861346

KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE, THAKURLI (E) - 421201

SCHEDULE 1 FIXED ASSETS (2020-21)

Sr. No.	Particulars	Rate of Deprec	Opening Balance	Additions during the year			Total	Depre	Closing Balance
				Before Sep.	After Sep.	March			
1	Equipments	15%	414,014	-		-	414,014.00	62,102	351,912
2	Computer	40%	26,042	-	-	-	26,042.00	10,417	15,625
3	Furniture	10%	1,223,630	-		-	1,223,630.00	122,363	1,101,267
4	Lib Books	40%	77,917	11,120	16,779	4,589	110,405.00	38,971	71,434
5	Electric items	10%	116,653	-	-	-	116,653.00	11,665	104,988
6	Interior Decoration	10%	254,040	-	-	-	254,040.00	25,404	228,636
7	Developmnt Exp	10%	627,486	-	-	-	627,486.00	62,749	564,737
8	Television	15%	6,567	-	-	-	6,567.00	985	5,582
9	Computer (Euipments)	15%	22,755	1,900	33,200	-	57,855.00	6,188	51,667
	Total:		2,769,104	13,020	49,979	4,589	2,836,692.00	340,844	2,495,848
			2,769,104	13,020	49,979	4,589	2,836,692.00	340,844	2,495,848

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

PRINCIPAL

SR. CLERK

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

SCHEDULE 4 ENDOWMENT FUND				
1	Opening Bal (last yr)		10,000	
Add		-		
	Total Balance		10,000	
			10,000	

SCHEDULE 5 STUDENTS WELFARE FUND (2020-21)				
1	Opening Bal (last yr)		434,700	
Add	Interest during 18-19			
Add	Fund creat			
	Add for the yr 19-20	116,706		
	Add for the yr 20-21	60,200	176,906	
			611,606	
Last yr St. Welfare fund not created hence added during 20-21				

SCHEDULE 6				
1	Opening Bal (last yr)		858,652	
	Loan from K. Sangha		**858,652**	

SCHEDULE 2 INVESTMENTS (2020-21)			
1	Opening Bal (last yr)		5,903,946
			5,903,946

SCHEDULE 3 CURRENT ASSETS (2020-21)			
1) Loans & Adv (Assets)			
1	Opening Bal (last yr)	1,231,990	
	Receivable from Sr. College		
2	Receivable from Razorpay	128,800	**1,360,790**
2) Cash in Hand			**5,435.00**
3) Bank Accounts			
1	A/cNo:-11024(Bharat Bank)	368,968.68	
2	A/cNo:-12828(Bharat Bank)	22,689.64	
3	A/cNo:-1466 (Corp Bank)	2,147,307	
4	A/c No: -9723 (Corp Bank)	538,332.65	
5	A/cNo:-49601(Karntk Bank)	1,343.00	**3,078,640.97**
4) Accrued Interest			
	Opeing Bal	272,460	
	Rcd during yr	124,959	**147,501**
5) Fees Recivable Rcd			
	Opening Bal (last yr)	1,124,485	
	Less rcd during yr	581,400	
		543,085	
	Add during the yr 20-21	5,145,550	**5,688,635**
6) TDS receivable rcd		54,905	**54,905**
	Total Current Assets		**10,335,906.97**

For KARNATAKA SANGHA'S JUNIOR COLLEGE OF COMMERCE

PRINCIPAL

SR. CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2021 to 31-Mar-2022

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**604719.00**		**666435.00**
Career Advancement Cell Fund		*119074.00*		*119074.00*
Endowment Fund		*90000.00*		*90000.00*
Student Welfare Fund		*395645.00*		*457361.00*
Loans (Liability)		**4787645.00**		**4787645.00**
Loan From Exam A/c		*495028.00*		*495028.00*
Loan From Karnataka Sangha		*4292617.00*		*4292617.00*
Current Liabilities	**70928.00**	**3101603.89**		**4733997.77**
Sundry Creditors		*72452.00*		*69587.00*
CB-Govt. Scholarship/Freeship		*18233.50*		*43715.50*
College Exam Fees Trf From College A/c.		*14665.00*		*365021.00*
E- Term-1-Exam Fees+MS+PC				*304074.00*
E- Term-2-Exam Fees+MS+PC				*318684.00*
Excess Salary Grant to Be Refunded to JTD	*70928.00*			
Karnataka Sangha		*727700.00*		*1165500.00*
Library Book Bank		*203.27*		*203.27*
Outstanding DCPS		*3191.00*		*3302.00*
Outstanding Exp		*42904.50*		*3210.00*
Outstanding Exps-Provident Fund		*60000.00*		*64400.00*
Outstanding Exps - PT Payable		*2800.00*		*2800.00*
Outstanding Exps - Uni.Con. Fees		*2000.00*		*2000.00*
Provision for Aided Salary		*1166553.00*		*1466680.00*
Provisions for Unaided Salary		*69740.00*		*277118.00*
R-Caution Money Deposit Fees		*133050.00*		*96900.00*
R-Laboratory Deposit		*255600.00*		*183600.00*
R-Library Deposit		*221750.00*		*161500.00*
TDS-CONTRACT 194C		*542.00*		*703.00*
TDS ON SALARY		*250000.00*		
TDS Payable				*205000.00*
Unaided Transfer		*60219.62*		
Fixed Assets	**954488.00**		**1054066.10**	
COMPUTER	*56503.00*		*52142.00*	
Computer Lab A/c	*28600.00*		*25740.00*	
Computer Software A/c	*996.00*		*106798.00*	
Electric Fitting & Maintainance A/c	*67691.00*		*111052.00*	
Furniture/Fixture/Fitting	*411522.00*		*438950.00*	
Gymkhana Equipment	*44480.00*		*37808.00*	
Library Books	*94650.00*		*69060.10*	
Office Equipment	*179246.00*		*170036.00*	
Web Site Development A/c	*70800.00*		*42480.00*	
Investments	**1990000.00**		**3662620.00**	
Accured Interest			*72620.00*	
Fixed Deposit-Investment	*1190000.00*		*2790000.00*	
Reserve Fund - Karnataka Sangha FD	*800000.00*		*800000.00*	
Current Assets	**7706037.30**		**5930741.52**	
Deposits (Asset)	*52011.00*		*52011.00*	
Cash-in-Hand	*187.00*		*1455.00*	
Bank Accounts	*4046447.30*		*2668685.52*	
Advance & Receivable	*3607392.00*		*3177025.00*	

U.P. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

Tds on Fd Interest (194A)			*3310.00*	
Unaided Section			*28255.00*	
Direct Incomes				**29282012.00**
Administrative Charges				*702.00*
College Exam				*6420.00*
Document Verification Fee				*4050.00*
E- ATKT Exam Fee				*40965.00*
E-Duplicate Marksheet				*150.00*
F.R.R.- Late Fees				*300.00*
Interest on SB A/c				*91218.00*
Int. on FD Investment				*92472.00*
Library Fine				*363.00*
M- Career Advancement				*3000.00*
M-Duplicate ID				*200.00*
Misc-Bonafied/NOC/Misc.				*1455.00*
M- Sale of Prospectus				*162600.00*
M-Sale of Raddhi Paper				*13100.00*
M-T.C. Fees				*2600.00*
Prelim Exam Fees				*99096.00*
R-Admission Process				*139800.00*
R-Alumini Association Fees				*17475.00*
R-Computer Fee				*127200.00*
R-Development Fund/Maintenanc				*262125.00*
R-Disaster Relief Fund				*6990.00*
R-E-Attendance Fees				*175000.00*
R-Email				*13980.00*
R-Enrolment Fees				*54120.00*
Repeater-Uni. Exam Fees				*2108.00*
Repeater_Uni. Exam Late Fine				*100.00*
R-E-Suvidha				*34950.00*
R-Group Insurance				*14000.00*
R-Gymkhana Fees				*139800.00*
R-ID/ LIB Card				*69900.00*
R-Laboratory Fees				*84800.00*
R-Late Fine				*200.00*
R-Library Fees				*69900.00*
R-Other Fees				*87250.00*
R-Project Work Fee				*203200.00*
R-Social Service Unit (UOM)				*6990.00*
R-Tuition Fees				*600800.00*
R-Uni. Convocation Fees				*53000.00*
R-Uni.Ex.Term-I				*171720.00*
R-Uni.Ex.Term-II				*178080.00*
R-Uni.Sports and Cultural Act				*21000.00*
R-Utility Fee				*174750.00*
R-Vice Chancellor Fund				*13940.00*
Salary Arrears Grant Recd				*7302645.00*
Salary Grant Receivable-Aided				*17980015.00*
Salary Grant Received				*754743.00*
Transcript Fees				*2500.00*
University Exam Form Fees				*240.00*
Direct Expenses			**31193397.56**	
Repairs			*95859.00*	
Add_On_Courses			*12000.00*	
Affiliation Exps. A/c			*50511.80*	

U.P. PAI & CO. CHARTERED ACCOUNTANTS 143023W

Audit Expenses A/c			*900.00*	
Bank Charges A/c			*22272.76*	
College Rent Exps.			*500000.00*	
Computer Lab Expenses			*80540.00*	
Computer Maintainance A/c			*143682.00*	
Conveyance A/c			*26187.00*	
Daily Allowance			*5300.00*	
Depreciation			*260545.00*	
Development Exp. A/c			*243000.00*	
Electricity Charges A/c			*230480.00*	
Exam Account			*6375.00*	
Excees Amt.Recd.Agnst.CHB+6thPay Instmt.			*70928.00*	
Fee Refund			*3900.00*	
Garden Expenses A/c			*12650.00*	
Generator Expenses			*13960.00*	
Group Insurance Exps.			*16473.00*	
Honnarium Paid A/c			*7500.00*	
House Keeping A/c			*390000.00*	
Library Expenses			*26111.00*	
Miscl./Sundry Exp.A/c			*11872.00*	
NAAC Exp. A/c			*27698.00*	
Periodicals & Subscription			*40068.00*	
Postage & Rev.Stamp A/c			*420.00*	
Printing & Stationary A/c			*41277.00*	
Profession Fees A/c			*14720.00*	
READING ROOM EXPENSES			*15801.00*	
Refreshment A/c			*62717.00*	
Rent,Rates & Taxes A/c			*76337.00*	
Salary - Aided			*19335288.00*	
Salary Arrears Paid -Aided			*7302645.00*	
SALARY -UNAIDED			*1050822.00*	
Security Charges			*327135.00*	
SECURITY GUARD-TDS			*6.00*	
Seminar & Workshop A/c			*7720.00*	
Student Council A/c			*1000.00*	
Teachers Day Expenses A/c			*2370.00*	
Telephone Exp. A/c			*17758.00*	
Uniform Expenses			*54592.00*	
University Share A/c			*487049.00*	
Washing Allowance			*2880.00*	
Water Bill A/c			*34848.00*	
Website Expenses			*59000.00*	
Indirect Incomes				**158212.00**
Unclaimed Caution Money/lib/lab Depo				*123600.00*
University Exam Remuneration				*34612.00*
Indirect Expenses			**8290.00**	
Alumini Expenses			*8290.00*	
Reserve & Surplus		**94480.00**		**87808.00**
Gymkhana Fund (Grant)		*94480.00*		*87808.00*
Profit & Loss A/c		2133005.41		2133005.41
Grand Total	**10721453.30**	**10721453.30**	**41849115.18**	**41849115.18**

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO

U. P. PAI
Chartered Accountant

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Receipts & Payments

1-Apr-2021 to 31-Mar-2022

Receipts	Karnataka Sangha's 1-Apr-2021 to 31-Mar-2022		Payments	Karnataka Sangha's 1-Apr-2021 to 31-Mar-2022	
Opening Balance		**4046634.30**	**Capital Account**		**6000.00**
Bank Accounts	4046447.30		Student Welfare Fund	6000.00	
Cash-in-Hand	187.00		**Current Liabilities**		**7082989.62**
Capital Account		**4000.00**	CB-Govt. Scholarship/Freeship	470355.00	
Student Welfare Fund	4000.00		College Exam Fees Trf From Coll	14665.00	
Current Liabilities		**3655408.50**	Kamataka Sangha	27025.00	
CB-Govt. Scholarship/Freeship	513967.50		Outstanding Exp	42905.00	
College Exam Fees Trf From Colle	168061.00		Outstanding Exps - PT Payable	200.00	
E- Term-1-Exam Fees+MS+PC	567000.00		Provision for Aided Salary	1166553.00	
E- Term-2-Exam Fees+MS+PC	588000.00		Provisions for Unaided Salary	69740.00	
Kamataka Sangha	1159800.00		TDS-CONTRACT 194C	11475.00	
TDS Payable	656980.00		TDS ON SALARY	3539482.00	
Unaided Transfer	1600.00		TDS Payable	656980.00	
Investments		**2190000.00**	Unaided Transfer	61819.62	
Fixed Deposit-Investment	2190000.00		Sundry Creditors	1021790.00	
Current Assets		**2117318.00**	**Fixed Assets**		**311095.10**
Unaided Section	22740.00		COMPUTER	22800.00	
Advance & Receivable	2094578.00		Computer Software A/c	177000.00	
Direct Incomes		**26553812.00**	Furniture/Fixture/Fitting	76200.00	
College Exam	6420.00		Library Books	15985.10	
Document Verification Fee	4050.00		Office Equipment	19110.00	
E- ATKT Exam Fee	40965.00		**Investments**		**3790000.00**
E-Duplicate Marksheet	150.00		Fixed Deposit-Investment	3790000.00	
F.R.R.- Exam Fees	196960.00		**Current Assets**		**86240.00**
F.R.R.- Late Fees	300.00		Unaided Section	47950.00	
Interest on SB A/c	91218.00		Advance & Receivable	38290.00	
Int. on FD Investment	80258.00		**Direct Incomes**		**621636.00**
Library Fine	363.00		M- Sale of Prospectus	200.00	
M- Career Advancement	3000.00		M-T.C. Fees	220.00	
M-Duplicate ID	200.00		Prelim Exam Fees	6904.00	
Misc-Bonafied/NOC/Misc.	1455.00		Repeater-Uni. Exam Fees	13782.00	
M- Sale of Prospectus	162800.00		Salary Grant Receivable-Aided	600530.00	
M-Sale of Raddhi Paper	13100.00		**Direct Expenses**		**24101536.56**
M-T.C. Fees	2820.00		Affiliation Exps. A/c	50511.80	
Prelim Exam Fees	106000.00		Audit Expenses A/c	900.00	
R-Admission Process	137800.00		Bank Charges A/c	25772.76	
R-Alumini Association Fees	17225.00		College Rent Exps.	500000.00	
R-Computer Fee	64200.00		Computer Lab Expenses	80540.00	
R-Development Fund/Maintenanc	245625.00		Computer Maintainance A/c	143682.00	
R-Disaster Relief Fund	6960.00		Conveyance A/c	26187.00	
R-E-Attendance Fees	173250.00		Covid 19- CM Fund	69919.00	
R-Email	13000.00		Daily Allowance	5300.00	
R-Enrolment Fees	49500.00		Electricity Charges A/c	230480.00	
Repeater-Uni. Exam Fees	15890.00		Exam Account	6375.00	
Repeater_Uni. Exam Late Fine	100.00		Fee Refund	90998.00	
R-E-Suvidha	34600.00		Freeship/Scholarship	17905.00	
R-Group Insurance	13980.00		Garden Expenses A/c	12650.00	
R-Gymkhana Fees	131800.00		Generator Expenses	13960.00	
R-ID/ LIB Card	59500.00		Group Insurance Exps.	16473.00	

143023 W

R-Laboratory Fees	43200.00		Honnarium Paid A/c	7500.00	
R-Late Fine	200.00		Income Tax (Un Aided)	42931.00	
R-Library Fees	65100.00		Library Expenses	26111.00	
R-Other Fees	39375.00		Miscl./Sundry Exp.A/c	11872.00	
R-Project Work Fee	89800.00		NAAC Exp. A/c	27898.00	
R-Social Service Unit (UOM)	6970.00		Periodicals & Subscription	40168.00	
R-Tuition Fees	248800.00		Postage & Rev.Stamp A/c	420.00	
R-Uni. Convocation Fees	52750.00		Printing & Stationary A/c	41277.00	
R-Uni.Sports and Cultural Act	19680.00		Profession Tax - Adhoc	2300.00	
R-Utility Fee	163500.00		READING ROOM EXPENSES	15801.00	
R-Vice Chancellor Fund	7000.00		Refreshment A/c	62717.00	
Salary Arrears Grant Recd	7302645.00		Rent,Rates & Taxes A/c	76337.00	
Salary Grant Received	16838563.00		Salary Arrears Paid -Aided	7302645.00	
Transcript Fees	2500.00		Seminar & Workshop A/c	7720.00	
University Exam Form Fees	240.00		Student Council A/c	1000.00	
Direct Expenses		**112653.00**	Teachers Day Expenses A/c	2370.00	
Bank Charges A/c	3500.00		Telephone Exp. A/c	17758.00	
Fee Refund	87500.00		Unaided Salary Payable	728273.00	
Freeship/Scholarship	20950.00		Uniform Expenses	54592.00	
Periodicals & Subscription	100.00		UNI-Misc.Fines	300.00	
UNI-Misc.Fines	300.00		University Share A/c	668144.00	
University Share A/c	303.00		Washing Allowance	2880.00	
Indirect Incomes		**38841.00**	Water Bill A/c	34848.00	
University Exam Remuneration	38841.00		Website Expenses	59000.00	
			Repairs	95859.00	
			SALARY	13479162.00	
			Indirect Incomes		**49029.00**
			Unclaimed Caution Money/lib/lab	44800.00	
			University Exam Remuneration	4229.00	
			Closing Balance		**2670140.52**
			Bank Accounts	2668685.52	
			Cash-in-Hand	1455.00	
Total		**38718666.80**	**Total**		**38718666.80**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

Particulars	Karnataka Sangha's Manjunatha 1-Apr-2021 to 31-Mar-2022		Particulars	Karnataka Sangha's Manjunatha 1-Apr-2021 to 31-Mar-2022	
Direct Expenses		**31193397.56**	**Direct Incomes**		**29282012.00**
Repairs	95859.00		Administrative Charges	702.00	
Add_On_Courses	12000.00		College Exam	6420.00	
Affiliation Exps. A/c	50511.80		Document Verification Fee	4050.00	
Audit Expenses A/c	900.00		E- ATKT Exam Fee	40965.00	
Bank Charges A/c	22272.76		E-Duplicate Marksheet	150.00	
College Rent Exps.	500000.00		F.R.R.- Late Fees	300.00	
Computer Lab Expenses	80540.00		Interest on SB A/c	91218.00	
Computer Maintainance A/c	143682.00		Int. on FD Investment	92472.00	
Conveyance A/c	26187.00		Library Fine	363.00	
Daily Allowance	5300.00		M- Career Advancement	3000.00	
Depreciation	260545.00		M-Duplicate ID	200.00	
Development Exp. A/c	243000.00		Misc-Bonafied/NOC/Misc.	1455.00	
Electricity Charges A/c	230480.00		M- Sale of Prospectus	162600.00	
Exam Account	6375.00		M-Sale of Raddhi Paper	13100.00	
Excess Amt.Recd.Agnst.CHB+6th	70928.00		M-T.C. Fees	2600.00	
Fee Refund	3900.00		Prelim Exam Fees	99096.00	
Garden Expenses A/c	12650.00		R-Admission Process	139800.00	
Generator Expenses	13960.00		R-Alumini Association Fees	17475.00	
Group Insurance Exps.	16473.00		R-Computer Fee	127200.00	
Honnarium Paid A/c	7500.00		R-Development Fund/Maintenanc	262125.00	
House Keeping A/c	390000.00		R-Disaster Relief Fund	6990.00	
Library Expenses	26111.00		R-E-Attendance Fees	175000.00	
Miscl./Sundry Exp.A/c	11872.00		R-Email	13980.00	
NAAC Exp. A/c	27898.00		R-Enrolment Fees	54120.00	
Periodicals & Subscription	40068.00		Repeater-Uni. Exam Fees	2108.00	
Postage & Rev.Stamp A/c	420.00		Repeater_Uni. Exam Late Fine	100.00	
Printing & Stationary A/c	41277.00		R-E-Suvidha	34950.00	
Profession Fees A/c	14720.00		R-Group Insurance	14000.00	
READING ROOM EXPENSES	15801.00		R-Gymkhana Fees	139800.00	
Refreshment A/c	62717.00		R-ID/ LIB Card	69900.00	
Rent,Rates & Taxes A/c	76337.00		R-Laboratory Fees	84800.00	
Salary - Aided	19335288.00		R-Late Fine	200.00	
Salary Arrears Paid -Aided	7302645.00		R-Library Fees	69900.00	
SALARY -UNAIDED	1050822.00		R-Other Fees	87250.00	
Security Charges	327135.00		R-Project Work Fee	203200.00	
SECURITY GUARD-TDS	6.00		R-Social Service Unit (UOM)	6990.00	
Seminar & Workshop A/c	7720.00		R-Tuition Fees	600800.00	
Student Council A/c	1000.00		R-Uni. Convocation Fees	53000.00	
Teachers Day Expenses A/c	2370.00		R-Uni.Ex.Term-I	171720.00	
Telephone Exp. A/c	17758.00		R-Uni.Ex.Term-II	178080.00	
Uniform Expenses	54592.00		R-Uni.Sports and Cultural Act	21000.00	
University Share A/c	487049.00		R-Utility Fee	174750.00	
Washing Allowance	2880.00		R-Vice Chancellor Fund	13940.00	
Water Bill A/c	34848.00		Salary Arrears Grant Recd	7302645.00	
Website Expenses	59000.00		Salary Grant Receivable-Aided	17980015.00	
			Salary Grant Received	754743.00	
Indirect Expenses		**8290.00**	Transcript Fees	2500.00	
Alumini Expenses	8290.00		University Exam Form Fees	240.00	
			Indirect Incomes		**158212.00**
			Unclaimed Caution Money/lib/lab Depo	123600.00	
			University Exam Remuneration	34612.00	
			Excess of Expenditure over Income		**1761463.56**
Total		**31201687.56**	**Total**		**31201687.56**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL HEAD CLERK

AS PER OUR REPORT OF EVEN DATE
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities	Karnataka Sangha as at 31-Mar-2022		Assets	Karnataka Sangha as at 31-Mar-2022	
Capital Account		**666435.00**	**Fixed Assets**		**1054066.10**
Karnataka Sangha Capital			*COMPUTER*	*52142.00*	
Career Advancement Cell Fund	*119074.00*		*Computer Lab A/c*	*25740.00*	
Endowment Fund	*90000.00*		*Computer Software A/c*	*106798.00*	
Student Welfare Fund	*457361.00*		*Electric Fitting & Maintainance A/c*	*111052.00*	
Loans (Liability)		**4787645.00**	*Furniture/Fixture/Fitting*	*438950.00*	
Loan From Exam A/c	*495028.00*		*Gymkhana Equipment*	*37808.00*	
Loan From Karnataka Sangha	*4292617.00*		*Library Books*	*69060.10*	
Current Liabilities		**4733997.77**	*Office Equipment*	*170036.00*	
Sundry Creditors	*69587.00*		*Web Site Development A/c*	*42480.00*	
CB-Govt. Scholarship/Freeship	*43715.50*		**Investments**		**3662620.00**
College Exam Fees Trf From College A	*365021.00*		*Accured Interest*	*72620.00*	
E- Term-1-Exam Fees+MS+PC	*304074.00*		*Fixed Deposit-Investment*	*2790000.00*	
E- Term-2-Exam Fees+MS+PC	*318684.00*		*Reserve Fund - Karnataka Sangha*	*800000.00*	
Excess Salary Grant to Be Refunded to JTD			**Current Assets**		**5930741.52**
Karnataka Sangha	*1165500.00*		Deposits (Asset)	*52011.00*	
Library Book Bank	*203.27*		Loans & Advances (Asset)		
Outstanding DCPS	*3302.00*		Sundry Debtors		
Outstanding Exp	*3210.00*		Cash-in-Hand	*1455.00*	
Outstanding Exps-Provident Fund	*64400.00*		Bank Accounts	*2668685.52*	
Outstanding Exps - PT Payable	*2800.00*		Advance & Receivable	*3177025.00*	
Outstanding Exps - Uni.Con. Fees	*2000.00*		*Tds on Fd Interest (194A)*	*3310.00*	
Provision for Aided Salary	*1466680.00*		*Unaided Section*	*28255.00*	
Provisions for Unaided Salary	*277118.00*				
R-Caution Money Deposit Fees	*96900.00*				
R-Laboratory Deposit	*183600.00*				
R-Library Deposit	*161500.00*				
TDS-CONTRACT 194C	*703.00*				
TDS ON SALARY					
TDS Payable	*205000.00*				
Unaided Transfer					
Reserve & Surplus		**87808.00**			
Gymkhana Fund (Grant)	*87808.00*				
Excess of Income over Expenditure		**371541.85**			
Opening Balance	*2133005.41*				
Current Period	*-1761463.56*				
Total		**10647427.62**	**Total**		**10647427.62**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198.

U.P. PAI & CO. CHARTERED ACCOUNTANTS 143023 W

Karnataka Sangha's
MANJUNATHA COLLEGE OF COMMERCE
SCHEDULES TO BALANCE SHEET AIDED SECTION 2021-22

Schedule 1 : Capital Account

Sr. No.	Particulars		Amount	Amount
1	Career Advancement Cell Fund (opening Bal)		119,074.00	
	Add : Adition during the year		-	119,074.00
2	Student Welfare Fund :			
	As per last Balance Sheet		395,645.00	
	Add: Received from students Add on Course	4,000.00		
	Add : Interest received from Fixed deposit Investments	63,716.00		
	Add: Miscl. Receipts		67,716.00	
			463,361.00	
	Less: Aid Given to students		6,000.00	457,361.00
3	General Endowment Fund (Principle) :			
	As per last Balance Sheet			90,000.00
			-	**666,435.00**

Schedule 2 : Loan Liability

Sr No.	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		
	As per last Balance Sheet		4,292,617
2	Loan from Exam A/c :		
	As per last Balance Sheet		495,028
			4,787,645

1	Transferable to Exam A/c.			
	FRR Exam Fees	196,960.00		
	Add :University Exam share Received from Univ.	168,061.00	365,021.00	
	Add :E-Term 1 Exam Fees		304,074.00	
	Add :E-Term 2 Exam Fees		318,684.00	**987,779.00**
3	Fees to be transferrd to Karnataka Sangha.			
	Opening Balance	727,700.00		
	Less : FRR shown last year now reverted	700,675.00		
	Less : Pending Transfer for 3 days 29/3 to 31.32021	27,025.00	-	
	Add : FRR reced for 2020-2021 + Regular 2021-22		1,165,500.00	**1,165,500.00**

Schedule 3 : Reserves & Surplus

Sr. No.	Particulars	Amount	Amount
1	Gymkhana Grant Received	94,480.00	
	Less: Depreciation	6,672.00	**87,808.00**

143023 W

CHARTERED ACCOUNTANTS

CONT... 2/-

Schedule 4 : Current Liabilities (Refundable Deposits) 2021-22

Sr.	Particulars		Amount	Amount
1	Caution Money Deposit (Opening Balance)		**133,050.00**	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	-		
	Less: Unclaim Depoist withdrawn 2017-18	28,050.00		
	Less : Refund during the year (2021-2022)	8,100.00	36,150.00	**96,900.00**
2	Library Deposit (Opening Balance)		**221,750.00**	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	-		
	Less: Unclaim Depoist withdrawn 2017-18	46,750.00		
	Less : Refund during the year (2021-2022)	13500.00	60,250.00	**161,500.00**
3	Laboratory Deposit (Opening Balance)		**255,600.00**	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	-		
	Less: Unclaim Depoist withdrawn 2017-18	48,800.00		
	Less : Refund during the year (2021-2022)	23200.00	72,000.00	**183,600.00**
			TOTAL DEPOSITS	**442,000.00**

Shedule 5 **SCHEDULES TO FIXED ASSETS**

Sr. No.	Particulars	Rate	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				before	After Sep.			
1	Computer	40%	56,503.00		22,800	79,303.00	27,161.00	52,142.00
2	Computer Lab	10%	28,600.00			28,600.00	2,860.00	25,740.00
3	Computer Software	40%	996.00	177,000		177,996.00	71,198.00	106,798.00
4	Electricial Fitting	10%	67,691.00	55,700		123,391.00	12,339.00	111,052.00
5	Furniture /Fixture/Fittin	10%	411,522.00	76,200		487,722.00	48,772.00	438,950.00
6	Gymkhana Equipment	15%	44,480.00			44,480.00	6,672.00	37,808.00
7	Library Books	40%	94,650.00	2,590	13,395	110,635.10	41,575.00	69,060.10
8	Office Equipment	15%	179,246.00		19,110	198,356.00	28,320.00	170,036.00
9	Website Development	40%	70,800.00			70,800.00	28,320.00	42,480.00
	Total :		**954,488.00**	**311,490**	**55,305**	**1,321,283.10**	**267,217.00**	**1,054,066.10**

Schedule 6 : INVESTMENTS

1	F.D.R (Details attached)	2,790,000.00
2	RESERVE FUND (Aided)	800,000.00
3	Accrued Interest	72,620.00
	Total	**3,662,620.00**

CONT... 3/-

U. P. MAI & CO. CHARTERED ACCOUNTANTS 143023W

Schedule 7 : CURRENT ASSETS

(1) Deposits

Sr.	Particulars	Amount	Amount
1	Electricity Security Depo		47,620.00
2	Telephone Deposit		4,391.00
			52,011.00

Schedule 7 : CURRENT ASSETS

2)	Cash in Hand	1,455.00

3) BANK ACCOUNTS

Sr.	Name of the Bank	Amount
1	BANK OF MAHARAHTRA (SALARY-1712)	1,567,638.40
2	BANK OF MAHARAHTRA (UGC)	242,566.50
3	CENTRAL BANK	34,880.80
4	CORPORATON BANK-605	260,817.70
5	CORPORATON BANK-606	551,114.51
6	CORPORATON BANK-607	5,421.81
7	D.N.S.B. BANK	1,800.80
8	RAZORPAY	4,445.00
	TOTAL	**2,668,685.52**

4) Advances & Receivable

Sr.	Particulars		Amount	Amount
1	Fees Receivable :			
	Tuition Fee receivable (Opening Bal.)		48,400	
	Add: Tution fees receible not shown in 2020-21		42,400	
			90,800	
	Less: Received from Govt	9,600.00		
	Less : Received from College	21,600.00	31,200	
			59,600	
	Add: During the year (Fee receivable)		308,000	367,600.00
2	Other Fee Receivable (Opening Bal.)		2,058,553	
	Add : Other fees shown excess in 2020-2021		2,150	
	Less : K.S. FRR for 2020-21 reverted		700,675	
			1,360,028	
	Less: Received from Govt	8,530.00		
	Less : Received from College	646,425.00	654,955	
			705,073	
	Add: During the year (Fee receivable)		336,275	1,041,348.00
3	NSS as per last Balance Sheet		5,800.00	
	Add : Paid during the year		18,000.00	
	Less : Received during the year		-	23,800.00
3	Salary Grant Receivable			1,741,982.00
4	University Exam Remuneation Receivable			2,295.00
5	TDS on Interest			3,310.00
6	Unaided Section (transfer)			28,255.00
			TOTAL RECEIVABLES	**3,208,590.00**
			TOTAL CURRENT ASSETS	**5,930,741.52**

OUTSTANDING PAYMENT

C.B. Govt. Scholarship payable to students **43,715.00**

U. P. MAL & CO. CHARTERED ACCOUNTANTS 143023 W

Manjunatha College of Com-Exam Section

Kanchagoan,Khambalpada,Thakurli(E)

Trial Balance

1-Apr-2021 to 31-Mar-2022

Particulars	Manjunatha College of Com-Exam 1-Apr-2021 to 31-Mar-2022	
	Closing Balance	
	Debit	Credit
Loans (Liability)		**365896.00**
Loan From Karnataka Sangha		*365896.00*
Current Liabilities		
Fixed Assets	**772200.00**	
Computers A/c	*512.00*	
Computer Software	*314471.00*	
Electrical Fitting A/c	*51437.00*	
Equipment A/c	*225854.00*	
Furniture & Fixtures A/c	*174325.00*	
Generator A/c	*5601.00*	
Current Assets	**2593032.52**	
Cash-in-hand	1706.00	
Bank Accounts	657442.52	
Exam Fees Recivable From College	*987779.00*	
F.R.R.-Exam Fees	*129790.00*	
Receivable From Unaided Section	*321287.00*	
Recievable From Aided Section	*495028.00*	
Direct Incomes		**845184.00**
Bank Interest A/c		*36207.00*
E- ATKT Exam Fee		*17358.00*
E-Duplicate Marksheet		*800.00*
E- Term-1-Exam Fees+MS+PC		*472135.00*
E- Term-2-Exam Fees+MS+PC		*318684.00*
Direct Expenses	**743374.25**	
Bank Charges	*515.25*	
Computer Maintainance	*10030.00*	
DA	*100.00*	
Depreciation	*217797.00*	
Exam Conveyance A/c	*835.00*	
Exam Expenses	*15250.00*	
Exam Miscellaneous A/c	*2000.00*	
Exam Printing & Stationary A/c	*50299.00*	
Exam Refreshment A/c	*5176.00*	
Exam Remuneration A/c	*324591.00*	
Exam Repairs & Maintainance A/c	*1044.00*	
University Share A/c	*115737.00*	
Profit & Loss A/c		2897526.77
Grand Total	**4108606.77**	**4108606.77**

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI

Chartered Accountant

Membership No. 100-31198.

25/8/22

Manjunatha College of Com-Exam Section

Kanchagoan,Khambalpada,Thakurli(E)

Receipts & Payments

1-Apr-2021 to 31-Mar-2022

Receipts	Manjunatha College of Com- -2021 to 31-Mar-2022		Payments	Manjunatha College of 2021 to 31-Mar-2022	
Opening Balance		**1494575.77**	**Current Liabilities**		**119871.00**
Bank Accounts	*1494528.77*		*Outstanding Exam Remuneation*	*119871.00*	
Cash-in-hand	*47.00*		**Fixed Assets**		**270974.00**
Current Assets		**25530.00**	*Computer Software*	*270974.00*	
Exam Fees Recivable From Co	*14665.00*		**Direct Incomes**		**945.00**
F.R.R.-Exam Fees	*10865.00*		*E- ATKT Exam Fee*	*945.00*	
Direct Incomes		**56410.00**	**Direct Expenses**		**548808.25**
Bank Interest A/c	*36207.00*		*Bank Charges*	*516.25*	
E- ATKT Exam Fee	*19403.00*		*Computer Maintainance*	*10030.00*	
E-Duplicate Marksheet	*800.00*		*DA*	*100.00*	
Direct Expenses		**23231.00**	*Exam Conveyance A/c*	*835.00*	
Bank Charges	*1.00*		*Exam Expenses*	*15250.00*	
Exam Remuneration A/c	*23230.00*		*Exam Miscellaneous A/c*	*2000.00*	
			Exam Printing & Stationary A/c	*50299.00*	
			Exam Refreshment A/c	*5176.00*	
			Exam Remuneration A/c	*347821.00*	
			Exam Repairs & Maintainance A/c	*1044.00*	
			University Share A/c	*115737.00*	
			Closing Balance		**659148.52**
			Bank Accounts	*657442.52*	
			Cash-in-hand	*1706.00*	
Total		**1599746.77**	**Total**		**1599746.77**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI

Chartered Accountant

Membership No. 100-31198.

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Manjunatha College of Com-Exam Section

Kanchagoan,Khambalpada,Thakurli(E)

Income & Expenditure Statement

1-Apr-2021 to 31-Mar-2022

Particulars	Manjunatha College of 1-Apr-2021 to 31-Mar-2022		Particulars	Manjunatha College of 1-Apr-2021 to 31-Mar-	
Direct Expenses		**743374.25**	**Direct Incomes**		**845184.00**
Bank Charges	*515.25*		*Bank Interest A/c*	*36207.00*	
Computer Maintainance	*10030.00*		*E- ATKT Exam Fee*	*17358.00*	
DA	*100.00*		*E-Duplicate Marksheet*	*800.00*	
Depreciation	*217797.00*		*E- Term-1-Exam Fees+MS+PC*	*472135.00*	
Exam Conveyance A/c	*835.00*		*E- Term-2-Exam Fees+MS+PC*	*318684.00*	
Exam Expenses	*15250.00*		**Indirect Incomes**		
Exam Miscellaneous A/c	*2000.00*				
Exam Printing & Stationary A/c	*50299.00*				
Exam Refreshment A/c	*5176.00*				
Exam Remuneration A/c	*324591.00*				
Exam Repairs & Maintainance A/c	*1044.00*				
Moderation Charges A/c					
University Share A/c	*115737.00*				
Indirect Expenses					
Excess of Income over Expenditure		***101809.75***			
Total		**845184.00**	**Total**		**845184.00**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

U. P. PAI

Chartered Accountant

Membership No. 100-31198.

Manjunatha College of Com-Exam Section

Kanchagoan,Khambalpada,Thakurli(E)

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities	Manjunatha College of as at 31-Mar-2022		Assets	Manjunatha College of as at 31-Mar-2022	
Capital Account			**Fixed Assets**		**772200.00**
Loans (Liability)		**365896.00**	*Computers A/c*	*512.00*	
Loan From Kamataka Sangh	*365896.00*		*Computer Software*	*314471.00*	
Current Liabilities			*Electrical Fitting A/c*	*51437.00*	
Outstanding Exam Remuneation			*Equipment A/c*	*225854.00*	
Excess of Income over Expenditure		**2999336.52**	*Furniture & Fixtures A/c*	*174325.00*	
Opening Balance	*2897526.77*		*Generator A/c*	*5601.00*	
Current Period	*101809.75*		**Investments**		
			Current Assets		**2593032.52**
			Loans & Advances (Asset)		
			Cash-in-hand	*1706.00*	
			Bank Accounts	*657442.52*	
			Exam Fees Recivable From College	*987779.00*	
			F.R.R.-Exam Fees	*129790.00*	
			Receivable From Unaided Section	*321287.00*	
			Recievable From Aided Section	*495028.00*	
Total		**3365232.52**	**Total**		**3365232.52**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI

Chartered Accountant

Membership No. 100-31198

25/8/22

U.P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Manjunatha College Exam A/c
Kanchagoan,Khambalpada,Thakurli(E)

SCHEDULE 1 : FIXED ASSETS 2021-2022

Sr. No.	Particulars	Rate of Depreciation	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	40%	854.00	-	-	854.00	342.00	512.00
2	Computer Software	40%	194,144.00	93,974.00	177,000.00	465,118.00	150,647.00	314,471.00
3	Electricial Fitting	10%	57,152.00			57,152.00	5,715.00	51,437.00

Manjunatha College of Com-Exam Section
Kanchagoan,Khambalpada,Thakurli(E)

Balance Sheet
1-Apr-2021 to 31-Mar-2022

Liabilities	Manjunatha College of as at 31-Mar-2022		Assets	Manjunatha College of as at 31-Mar-2022	
Capital Account			**Fixed Assets**		**772200.00**
Loans (Liability)		**365896.00**	*Computers A/c*	*512.00*	
Loan From Kamataka Sangh	*365896.00*		*Computer Software*	*314471.00*	
Current Liabilities			*Electrical Fitting A/c*	*51437.00*	
Outstanding Exam Remuneation			*Equipment A/c*	*225854.00*	
Excess of Income over Expenditure		**2999336.52**	*Furniture & Fixtures A/c*	*174325.00*	
Opening Balance	*2897526.77*		*Generator A/c*	*5601.00*	
Current Period	*101809.75*		**Investments**		
			Current Assets		**2593032.52**
			Loans & Advances (Asset)		
			Cash-in-hand	*1706.00*	
			Bank Accounts	*657442.52*	
			Exam Fees Recivable From College	*987779.00*	
			F.R.R.-Exam Fees	*129790.00*	
			Receivable From Unaided Section	*321287.00*	
			Recievable From Aided Section	*495028.00*	
Total		**3365232.52**	**Total**		**3365232.52**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 100-31198

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

Unaided-Manjunatha College of Commerce

Trial Balance

1-Apr-2021 to 31-Mar-2022

Particulars	Unaided-Manjunatha College 1-Apr-2021 to 31-Mar-2022			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**110424.00**		**93925.00**
Student Welfare Fund		*110424.00*		*93925.00*
Loans (Liability)		**3381230.00**		**3381230.00**
Loan From Exam A/c		*321287.00*		*321287.00*
Loan From Junior College		*1231990.00*		*1231990.00*
Loan From Karnataka Sangha		*1827953.00*		*1827953.00*
Current Liabilities		**1418259.00**		**2462540.00**
Aided Section				*28255.00*
Outstanding Exam Remuneration		*130866.00*		*40050.00*
Outstanding Expenses				*2005.00*
Outstanding Exps-Employer Prov. Fund		*43443.00*		*85988.00*
Outstanding Exps - PT Payable		*5150.00*		*7200.00*
Outstanding Exps - Uni.Con. Fees		*1250.00*		*1250.00*
Outstanding Exps._Emploee Prov.Fund		*45243.00*		*85988.00*
Provisions for Unaided Salary		*493907.00*		*1707004.00*
R-Caution Money Deposit Fees		*139950.00*		*103650.00*
R-Laboratory Deposit		*325200.00*		*228400.00*
R-Library Deposit		*233250.00*		*172750.00*
Fixed Assets	**1462305.00**		**1280008.90**	
COMPUTER	*34663.00*		*20798.00*	
Computer Lab A/c	*382635.00*		*344371.00*	
Electrical Fitting & Maintainance	*36169.00*		*32552.00*	
Furniture/Fixture/Fitting	*403163.00*		*362847.00*	
Library Books	*209108.00*		*182358.90*	
Office Equipment	*396567.00*		*337082.00*	
Investments	**3600000.00**		**7135617.00**	
Accured Interest			*71307.00*	
Fixed Deposit Investment	*800000.00*		*4150000.00*	
Karnataka Sangha-FDR	*2800000.00*		*2914310.00*	
Current Assets	**10708976.38**		**8776084.23**	
Deposits (Asset)	3760.00		3760.00	
Cash-in-Hand	45.00		3162.00	
Bank Accounts	1457244.76		1694881.23	
Advance & Receivable	9162583.00		7000925.00	
Aided Section Recivable	*61819.62*			
EPF Online Transactions			*25000.00*	
Tds on Fd Interest (194A)	*23524.00*		*48356.00*	
Direct Incomes				**11733377.00**
Tuition Fees Unaided				7007000.00
Administrative Charges				*3064.00*
College Other Fees - 1				*100.00*
Document Verification Fee				*3300.00*
E- ATKT Exam Fee				*6630.00*
E- Duplicate Marksheet				*150.00*
E- Term-1-Exam Fees + MS+PC				*598630.00*
E- Term-2-Exam Fees+MS+PC				*626080.00*

Int. on FD Investment				210449.00
Library Fine				529.00
M.Com Registration Fees				21450.00
M.Com-Rep-Uni Exam Fees				1670.00
M-Duplicate ID				100.00
M-Eligibility Fees				640.00
Misc-Bonafied/NOC/Misc.				1720.00
M- Sale of Prospectus				168000.00
M-T.C. Fees				2040.00
M-Transcript Fees				1900.00
Prelim Exam Fees				118500.00
R-Admission Process				144800.00
R-Alumini Association Fees				18075.00
R-Ashwamedh Fees				20.00
R-Computer Fee				751000.00
R-Development Fund/ Maintenanc				272125.00
R-Disaster Relief Fund				7240.00
R-E-Attendance Fees				180750.00
R-Email				14480.00
R-Enrolment Fees				44880.00
Repeater-Uni. Exam Fees				5680.00
R-E-Suvidha				36200.00
R-Group Insurance				14500.00
R-Gymkhana Fees				144800.00
R-ID/ LIB Card				72400.00
R-Laboratory Fees				333500.00
R-Library Fees				201250.00
R-Other Fees				90625.00
R-Project Work Fee				234300.00
R-Social Service Unit (UOM)				7230.00
R-Student Welfare Fund				50.00
R-Uni. Convocation Fees				66750.00
R-Uni. Exam Late Fee				100.00
R-Uni.Ex.Term-I				4360.00
R-Uni.Ex.Term-II				3360.00
R-Uni.Sports and Cultural Act				21720.00
R-Utility Fee				180750.00
R-Vice Chancellor Fund				14480.00
SFC-Revaluation-Verification Fees				10.00
UNI-Misc.Fines				500.00
University Exam Form Fees				30.00
Direct Expenses			**11460730.25**	
Repairs			7400.00	
Advertisement Exps A/c			25000.00	
Bank Charges A/c			2458.75	
College Rent Expenses			1600000.00	
Computer Maintainance A/c			4500.00	
Conveyance A/c			395320.00	
D.A A/c			700.00	
Depreciation			257227.50	
Development Exp. A/c			548000.00	
Electricity Charges A/c			119430.00	
Employees Provident Fund			1800.00	

Exam Expenses			*31050.00*	
Exam Remuneration(Unaided)			*536908.00*	
Group Insurance Exps.			*17063.00*	
House Keeping A/c			*20000.00*	
I.Card Printing Charges A/c			*28260.00*	
Library Expenses			*1408.00*	
Miscl./Sundry Exp.A/c			*21366.00*	
Periodicals & Subscription			*15029.00*	
Printing & Stationary A/c			*900.00*	
Refreshment A/c			*40953.00*	
SALARY -UNAIDED			*6387115.00*	
Security Charges			*24000.00*	
Teachers Day Expenses A/c			*99000.00*	
University Exam Share-Unaided			*122742.00*	
University Miscl. Fines			*300.00*	
University Share A/c			*677219.00*	
Indirect Incomes				**120000.00**
Unclaimed Caution Money/lib/lab Depo				*120000.00*
Profit & Loss A/c		10861368.38		10861368.38
Grand Total	**15771281.38**	**15771281.38**	**28652440.38**	**28652440.38**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U.P. PAI
Chartered Accountant
Membership No. 100-31198.

Unaided-Manjunatha College of Commerce

Receipts & Payments

Receipts	Unaided-Manjunatha 1-Apr-2021 to 31-Mar-2022		Payments	Unaided-Manjunatha College 1-Apr-2021 to 31-Mar-2022	
Opening Balance		**1457289.76**	**Capital Account**		**55000.00**
Bank Accounts	*1457244.76*		*Student Welfare Fund*	*55000.00*	
Cash-in-Hand	*45.00*		**Current Liabilities**		**1333349.00**
Current Liabilities		**1065605.00**	*Aided Section*	*22740.00*	
Aided Section	*47950.00*		*Outstanding Exam Remuneration*	*130866.00*	
CB-Govt. Scholarship/Freeship	*1017655.00*		*Outstanding Exps-Employer Prov. I*	*43443.00*	
Investments		**800000.00**	*Outstanding Exps - PT Payable*	*5150.00*	
Fixed Deposit Investment	*800000.00*		*Outstanding Exps._Emploee Prov.I*	*45243.00*	
Current Assets		**5405997.62**	*Provisions for Unaided Salary*	*493907.00*	
Aided Section Recivable	*61819.62*		*TDS-CONTRACT 194C*	*5920.00*	
Advance & Receivable	*5344178.00*		Sundry Creditors	*586080.00*	
Direct Incomes		**7382352.00**	**Fixed Assets**		**74931.40**
College Other Fees - 1	*100.00*		*Library Books*	*74931.40*	
Document Verification Fee	*3300.00*		**Investments**		**4150000.00**
E- ATKT Exam Fee	*6630.00*		*Fixed Deposit Investment*	*4150000.00*	
E- Duplicate Marksheet	*150.00*		**Current Assets**		**37267.00**
E- Term-1-Exam Fees + MS+PC	*596200.00*		*EPF Online Transactions*	*25000.00*	
E- Term-2-Exam Fees+MS+PC	*580335.00*		*Tds on Fd Interest (194A)*	*4267.00*	
F.R.R.- Late Fees	*200.00*		Advance & Receivable	*8000.00*	
Interest on SB A/c	*95260.00*		**Direct Incomes**		**100.00**
Int. on FD Investment	*42768.00*		*Misc-Bonafied/NOC/Misc.*	*100.00*	
Library Fine	*529.00*		**Direct Expenses**		**8934242.75**
M.Com Registration Fees	*21450.00*		*Advertisement Exps A/c*	*25000.00*	
M.Com-Rep-Uni Exam Fees	*1670.00*		*Bank Charges A/c*	*2492.75*	
M-Duplicate ID	*100.00*		*College Rent Expenses*	*1600000.00*	
M-Eligibility Fees	*640.00*		*Computer Maintainance A/c*	*4500.00*	
Misc-Bonafied/NOC/Misc.	*1820.00*		*Conveyance A/c*	*395320.00*	
M- Sale of Prospectus	*168000.00*		*D.A A/c*	*700.00*	
M-T.C. Fees	*2040.00*		*Electricity Charges A/c*	*119430.00*	
M-Transcript Fees	*1900.00*		*Employees Provident Fund*	*358938.00*	
Prelim Exam Fees	*117000.00*		*Employers P.F. Contribution*	*357138.00*	
R-Admission Process	*125600.00*		*EPF Admin Charges*	*32455.00*	
R-Alumini Association Fees	*17650.00*		*Exam Expenses*	*31050.00*	
R-Ashwamedh Fees	*20.00*		*Exam Remuneration(Unaided)*	*496858.00*	
R-Computer Fee	*371500.00*		*Fee Refund*	*58021.00*	
R-Development Fund/ Maintenanc	*236875.00*		*Freeship/Scholarship*	*38790.00*	
R-Disaster Relief Fund	*7110.00*		*Group Insurance Exps.*	*17063.00*	
R-E-Attendance Fees	*177500.00*		*I.Card Printing Charges A/c*	*28260.00*	
R-Email	*12520.00*		*Library Expenses*	*1408.00*	
R-Enrolment Fees	*37620.00*		*Miscl./Sundry Exp.A/c*	*21771.00*	
Repeater-Uni. Exam Fees	*5680.00*		*Periodicals & Subscription*	*15029.00*	
R-E-Suvidha	*25900.00*		*Printing & Stationary A/c*	*900.00*	
R-Group Insurance	*14240.00*		*PROFESSION -TAX*	*46450.00*	
R-Gymkhana Fees	*127400.00*		*Refreshment A/c*	*40953.00*	
R-ID/ LIB Card	*70800.00*		*Teachers Day Expenses A/c*	*99000.00*	
R-Laboratory Fees	*146500.00*		*University Exam Share-Unaided*	*122742.00*	
R-Library Fees	*176500.00*		*University Miscl. Fines*	*500.00*	
R-Other Fees	*44875.00*		*University Share A/c*	*776107.00*	

R-Student Welfare Fund	50.00		Indirect Incomes		73600.00
R-Uni. Convocation Fees	61500.00		Unclaimed Caution Money/lib/lab D	73600.00	
R-Uni. Exam Late Fee	100.00		Closing Balance		1698043.23
R-Uni.Ex.Term-I	4360.00		Bank Accounts	1694881.23	
R-Uni.Ex.Term-II	3360.00		Cash-in-Hand	3162.00	
R-Uni.Sports and Cultural Act	18900.00				
R-Utility Fee	157000.00				
R-Vice Chancellor Fund	8160.00				
SFC-Revaluation-Verification Fees	10.00				
UNI-Misc.Fines	500.00				
University Exam Form Fees	30.00				
Tuition Fees Unaided	3727000.00				
		245289.00			
Direct Expenses					
Bank Charges A/c	34.00				
Fee Refund	42445.00				
Freeship/Scholarship	50685.00				
Miscl./Sundry Exp.A/c	405.00				
University Miscl. Fines	200.00				
University Share A/c	98888.00				
SALARY	52632.00				
Total		**16356533.38**	**Total**		**16356533.38**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

U. P. PAI
Chartered Accountant
Membership No. 109-31198.

Unaided-Manjunatha College of Commerce
Income & Expenditure Statement

Particulars	1-Apr-2021 to 31-Mar-2022		Particulars	1-Apr-2021 to 31-Mar-2022	
Direct Expenses		**11460730.25**	**Direct Incomes**		**11733377.00**
Repairs	7400.00		Tuition Fees Unaided	7007000.00	
Advertisement Exps A/c	25000.00		Administrative Charges	3064.00	
Bank Charges A/c	2458.75		College Other Fees - 1	100.00	
College Rent Expenses	1600000.00		Document Verification Fee	3300.00	
Computer Maintainance A/c	4500.00		E- ATKT Exam Fee	6630.00	
Conveyance A/c	395320.00		E- Duplicate Marksheet	150.00	
D.A A/c	700.00		E- Term-1-Exam Fees + MS+PC	598630.00	
Depreciation	257227.50		E- Term-2-Exam Fees+MS+PC	626080.00	
Development Exp. A/c	548000.00		F.R.R.- Late Fees	200.00	
Electricity Charges A/c	119430.00		Interest on SB A/c	95260.00	
Employees Provident Fund	1800.00		Int. on FD Investment	210449.00	
Employers P.F. Contribution	443126.00		Library Fine	529.00	
EPF Admin Charges	32455.00		M.Com Registration Fees	21450.00	
Exam Expenses	31050.00		M.Com-Rep-Uni Exam Fees	1670.00	
Exam Remuneration(Unaided)	536908.00		M-Duplicate ID	100.00	
Group Insurance Exps.	17063.00		M-Eligibility Fees	640.00	
House Keeping A/c	20000.00		Misc-Bonafied/NOC/Misc.	1720.00	
I.Card Printing Charges A/c	28260.00		M- Sale of Prospectus	168000.00	
Library Expenses	1408.00		M-T.C. Fees	2040.00	
Miscl./Sundry Exp.A/c	21366.00		M-Transcript Fees	1900.00	
Periodicals & Subscription	15029.00		Prelim Exam Fees	118500.00	
Printing & Stationary A/c	900.00		R-Admission Process	144800.00	
Refreshment A/c	40953.00		R-Alumini Association Fees	18075.00	
SALARY -UNAIDED	6387115.00		R-Ashwamedh Fees	20.00	
Security Charges	24000.00		R-Computer Fee	751000.00	
Teachers Day Expenses A/c	99000.00		R-Development Fund/ Maintenanc	272125.00	
University Exam Share-Unaided	122742.00		R-Disaster Relief Fund	7240.00	
University Miscl. Fines	300.00		R-E-Attendance Fees	180750.00	
University Share A/c	677219.00		R-Email	14480.00	
Indirect Expenses			R-Enrolment Fees	44880.00	
Excess of Income over Expenditure		***392646.75***	Repeater-Uni. Exam Fees	5680.00	
			R-E-Suvidha	36200.00	
			R-Group Insurance	14500.00	
			R-Gymkhana Fees	144800.00	
			R-ID/ LIB Card	72400.00	
			R-Laboratory Fees	333500.00	
			R-Library Fees	201250.00	
			R-Other Fees	90625.00	
			R-Project Work Fee	234300.00	
			R-Social Service Unit (UOM)	7230.00	
			R-Student Welfare Fund	50.00	
			R-Uni. Convocation Fees	66750.00	
			R-Uni. Exam Late Fee	100.00	
			R-Uni.Ex.Term-I	4360.00	
			R-Uni.Ex.Term-II	3360.00	
			R-Uni.Sports and Cultural Act	21720.00	
			R-Utility Fee	180750.00	
			R-Vice Chancellor Fund	14480.00	
			SFC-Revaluation-Verification Fees	10.00	
			UNI-Misc.Fines	500.00	
			University Exam Form Fees	30.00	
			Indirect Incomes		**120000.00**
			Unclaimed Caution Money/lib/lab Dep	120000.00	
Total		**11853377.00**	**Total**		**11853377.00**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

AS PER OUR REPORT OF EVEN DAYS

Unaided-Manjunatha College of Commerce

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities	Unaided-Manjunatha College as at 31-Mar-2022		Assets	Unaided-Manjunatha as at 31-Mar-2022	
Capital Account		**93925.00**	**Fixed Assets**		**1280008.90**
Student Welfare Fund	*93925.00*		*COMPUTER*	*20798.00*	
Loans (Liability)		**3381230.00**	*Computer Lab A/c*	*344371.00*	
Loan From Exam A/c	*321287.00*		*Electrical Fitting & Maintainan*	*32552.00*	
Loan From Junior College	*1231990.00*		*Furniture/Fixture/Fitting*	*362847.00*	
Loan From Karnataka Sangha	*1827953.00*		*Library Books*	*182358.90*	
Current Liabilities		**2462540.00**	*Office Equipment*	*337082.00*	
Sundry Creditors			**Investments**		**7135617.00**
Aided Section	*28255.00*		*Accured Interest*	*71307.00*	
CB-Govt. Scholarship/Freeship			*Fixed Deposit Investment*	*4150000.00*	
Outstanding Exam Remuneration	*40050.00*		*Karnataka Sangha-FDR*	*2914310.00*	
Outstanding Expenses	*2005.00*		**Current Assets**		**8776084.23**
Outstanding Exps-Employer Prov. Fund	*85988.00*		Deposits (Asset)	*3760.00*	
Outstanding Exps - PT Payable	*7200.00*		Loans & Advances (Asset)		
Outstanding Exps - Uni.Con. Fees	*1250.00*		Sundry Debtors		
Outstanding Exps._Emploee Prov.Fund	*85988.00*		Cash-in-Hand	*3162.00*	
Provisions for Unaided Salary	*1707004.00*		Bank Accounts	*1694881.23*	
R-Caution Money Deposit Fees	*103650.00*		Advance & Receivable	*7000925.00*	
R-Laboratory Deposit	*228400.00*		*Aided Section Recivable*		
R-Library Deposit	*172750.00*		*EPF Online Transactions*	*25000.00*	
TDS-CONTRACT 194C			*Tds on Fd Interest (194A)*	*48356.00*	
Reserve & Surplus					
Excess of Income over Expenditure		**11254015.13**			
Opening Balance	*10861368.38*				
Current Period	*392646.75*				
Total		**17191710.13**	**Total**		**17191710.13**

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

I/c.PRINCIPAL

HEAD CLERK

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

U. P. PAI

Chartered Accountant

Membership No. 100 [illegible]

Karnataka Sangha's
Manjunatha College of Commerce (Unaided Section)
SCHEDULES TO FINAL ACCOUNTS (2021-2022)

Schedule 1 : Capital Account

Sr.	Particulars		Amount	Amount
1	Student Welfare Fund :			
	Opening Balance as per Last year		110424.00	
	Add: As per Fee reduction circular 100% reduction	0.00		
	Add: Miscl. Receipts & Interest received on SWF	38501.00	38501.00	
			148925.00	
	Add: Students Aid Given		55000.00	93925.00
				93925.00

Schedule 2 : Loan Liability

Sr	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :		1827953.00
2	Loan from Exam A/c :		321287.00
3	Loan from Jr. College		1231990.00
			3381230.00

Schedule 3 : Current Liabilities (Refundable Deposits)

Sr.	Particulars		Amount	Amount
1	Caution Money Deposit			
	Opening Balance as per Last year		139950.00	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	22500.00		
	Less: Unclaim Depoist withdrawn 2017-18			
	Less : Refund during the year (2021-2022)	13800.00	36300.00	**103650.00**
2	Library Deposit			
	Opening Balance as per Last year		233250.00	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	37500.00		
	Less: Unclaim Depoist withdrawn 2017-18			
	Less : Refund during the year (2021-2022)	23000.00	60500.00	**172750.00**
3	Laboratory Deposit			
	Opening Balance as per Last year		325200.00	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	60000.00		
	Less: Unclaim Depoist withdrawn 2017-18			
	Less : Refund during the year (2021-2022)	36800.00	96800.00	**228400.00**
				504800.00

cont...2/-

MANJUNATHA COLLEGE OF COMMERCE THAKURLI (EAST) 421 201

143023 W

SCHEDULE 4 : FIXED ASSETS

Sr. No.	Particulars	Rate	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	40%	34663.00			34663.00	13865.00	20798.00
2	Computer Lab A/c.	10%	382635.00			382635.00	38264.00	344371.00
3	Electrical Fittings & Maintai	10%	36169.00			36169.00	3617.00	32552.00
4	Furniture /Fixture/Fitting	10%	403163.00			403163.00	40316.00	362847.00
5	Library Books	40%	209108.00	15254.00	59677.40	284039.40	101680.50	182358.90
6	Office Equipment	15%	396567.00			396567.00	59485.00	337082.00
	Total		**1462305.00**	**15254.00**	**59677.40**	**1537236.40**	**257227.50**	**1280008.90**

Schedule 5 : INVESTMENTS

Reserve Fund FDR	(2800000+114310)	2914310.00
Fixed Deposit Investme	(1000000+2500000+650000)	4150000.00
Accrued Interest	(21534+49773)	71307.00
	Total	**7135617.00**

Schedule 6 : CURRENT ASSETS

Sr.	Particulars			Amount
1	Deposits - Electricity Security Deposit			3760.00
2	Cash in Hand			3162.00
3	Bank Account			
	Corporation Bank 4360		1686186.23	
	Razor pay		8695.00	1694881.23
4	**Advance & Receivable**			
	Advance to NSS			2880.00
a	Fees Receivable : Tution Fees			
	Opening Balance as per Last year		6558410.00	
	Less: Received from Govt (2020-21)	549130.00		
	Less: Received from Govt (2021-22)	250000.00		
	Less : Received from College	3886210.00	4685340.00	
			1873070.00	
	Add: Fees Receivable During the year		3284000.00	**5157070.00**
b	Fees Receivable : Other Fees			
	Opening Balance as per Last year		2601293.00	
	Less: Received from Govt (2020-21)	0.00		
	Less: Received from Govt (2021-22)	218525.00		
	Less : Received from College	1453818.00	1672343.00	
			928950.00	
	Add: Fees Receivable During the year		912025.00	**1840975.00**
5	EPF A/c. for Online Transaction			25000.00
6	TDS ON F.D.INTEREST (194 A)			48356.00
			TOTAL CURRENT ASSETS	**8776084.23**

Outstanidng Expenses	
Exam Remuneration	
M.comViva/Project Remuneratio	35550
SFC viva/Project Remuneration	4500
	40050

Provisons	Salary Arrears	Salary for March22	Total
Salary arrears	1315741	391263	1707004
Outstanding PT	2800	4400	7200
O/stang. Employee PF	52584	33404	85988
O/stang. Employer PF	52584	33404	85988

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REPORT OF THE INDIPENDENT AUDITOR TO THE MEMBERS OF KARNATAKA SANGHA, DOMBIVLI (REGD.) AUDIT PERIOD 2017 - 2018

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying Financial statements of **Karnataka Sangha (Regd.)** which comprise the Balance Sheet and the Statements of Income and Expenditure A/c. for the year ended 31st March 2018.

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The preparation of Financial Statements (Income & Expenditure A/c. and Balance Sheet) is the responsiblilty of the elected Managing Committee. This responsibility also includes maintenance of adequate accounting records, making judgments and estimates that are reasonable and prudent. These statements are in conformity with Accounting Standards' generally accepted in India.

AUDITORS' RESPONSIBILITY

3. Our responsibility is to express an opinion on these Financial Statements based on our Audit after reasonable assurance.

4. We have conducted Audit in accordance with the Standards on Auditing. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on Financial Statements.

6. An Audit also includes assessing the accounting principles used and significant estimates made by electing Managing Committee of the Trust, as well as evaluating the overall Financial Statements presentation. We believe our audit provides a reasonable basis for our opinion.

OPINION

1) Balance Sheet & Income & Expenditure A/c. dealt with by this Report is in accordance with books of accounts maintained by the information and explanation given to us complying with the provisions of the Public Trust Act, 1950.

2) We have obtained all the information and explanations, which is to the best of our knowledge and belief, which were necessary for the purpose of our audit and found them to be satisfactory.

3) In our opinion, proper books of accounts as required by law have been kept by the trust so far as it appears from our examination of the books.

4) In our opinion, the Balance Sheet and Income & Expenditure A/c. dealt in this report are in accordance with the Accounting Standards to the extent applicable.

5) In our opinion and to the best of our information and according to the explanation given to, the accounts read together with the schedule form integral part of this accounts and also subject to the remarks on the Annexure in notes to accounts gives the information required by the Bombay Trust Act, 1950 in the manner so required and gives the True & fair view in conformity with the accounting principles generally accepted in India.

   A) In Case of Balance Sheet , of the state of affairs of the Trust, its Funds and Assets of the Trust at 31st March 2018.

   B) In case of Income & Expenditure, there is EXCESS OF INCOME OVER EXPENDITURE for the year ended on 31st March 2018.

For **U. P. PAI & CO.**
Chartered Accountants
Sd/-
U. P. PAI
(Proprietor)

Place : Dombivli

Date : 09-10-2018

NOTES TO ACCOUNTS

BACKGROUND :-

Name of The Public Trust	:	KARNATAKA SANGHA, DOMBIVLI (REGD.)
Regd. No. Under Public Trust Act.	:	F-134 / THANE Dt. 22nd April, 1968
Regd. Under Society Act. No.	:	Bom. 13/67/THN/Dt.29th Dec. 1967
Income Tax U/s 12AA	:	CH/P/THN/1179/74-75
80G Exemption		
Financial Year	:	2017-2018
PAN	:	AAATK2762K

1) **SIGNIFICANT ACCOUNTING POLICIES :-**

a) **Basis of preparation of Financial Statements**

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with accounting principles generally accepted in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

b) **Use of Estimates**

The Preparation of the financial statements is in conformity with the generally accepted accounting principles requires estimates and assumptions to be made. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable.

c) The Accounts have been presented as per the format of the Public Trust Act. 1950.

d) There is Proper Accounting Treatment given for the addition & utilization of Funds.

e) Previous year's figures have been re-arranged or re-grouped wherever necessary for comparison.

2) COMPLIANCE OF APPLICABLE ACOUNTING STANDARDS :-

2.1) AS -1- ACCOUNTING METHODS :-

Books of Accounts are maintained on Accrual Basis and accounting policy have been applied consistently.

2.2) AS - 4 - CONTINGENCIES & EVENTS OCCURING AFTER BALANCE SHEET DATE :

1) There have been no events which have occurred after Balance Sheet date.

2) No significant changes in the Accounting policy having material impact on the financial statement are made this year.

2.3) AS - 6 - DEPRECIATION

Depreciation is charged on Written Down values of the Fixed Assets, at the rate prescribed for Income Tax.

Only half of the yearly depreciation is provided for the newly acquired assets if they are acquired after 30th September.

2.4) AS - 9 - REVENUE RECOGNITION :–

1) Amounts received towards Corpus Fund, Building Fund, Education Fund, Life-Membership Fees and School Admission Fees are transferred to the respective funds in the Balance Sheet, after recognized as Income in Income and Expenditure A/c as per Bye Laws.

2) Fees received from students and interest on Fixed Deposit with Banks and Grants from Government are recognized on Accrual basis.

3) Rent Income of Rs. 41,37,500/- is an internal income being the rent charged by the Karnataka Sangha to it's constituents i. e. School, Library and College. Rent payable by each section is treated as expenditure, hence it is a contra item.

2.5) **AS - 10 - FIXED ASSETS :-**

1) Fixed assets have been shown at their Historical Costs. as reduced by depreciation.

2) None of the Fixed Assets are revalued.

2.6) **AS - 12 - ACCOUNTING FOR GOVERNMENT GRANTS :-**

The entity has received Government Grants for educational development during the year.

2.7) **AS - 13 - INVESTMENTS :-**

Investments are shown at cost as increased by accrued income or interest thereon, if any.

2.8) **AS - 15 - EMPLOYEES BENEFITS :-**

Employees of school, college and trust get Salary and Incentive. Their retirement benefits are provided by LIC Group Gratuity Scheme.

2.9) **AS - 22 - ACCOUNTING FOR TAXES :-**

1) The income of the Sangha is substantially eligible for exemption u/s 11. Hence no provision for tax is made as Taxable income is Nil.

2) As there is no taxable income there no need to recognize the Deferred Tax Assets and Deferred Tax Liabilities.

KARNATAKA SANGHA,

The Bombay Public Trust Act, 1950

INCOME AND EXPENDITURE ACCOUNT FOR

2016 - 2017 Rs.	EXPENDITURE	2017 - 2018 Rs.	
1,69,109	**To ESTABLISHMENT EXPENSES**		
	Meeting Expenses	22,575	
	Annual General Body Meeting	1,54,622	1,77,197
	To AUDIT FEES		
36,000	Statutary Audit	40,000	
17,000	Internal Audit	19,000	59,000
74,838	To Legal & Certification Fees		1,22,359
39,372	To Miscellaneous Expenses		95,254
	To AMOUNT TRANSFERRED TO SPECIFIC FUNDS, IF ANY		
34,40,541	i) Trust Corpus	34,31,456	
	ii) Freeship, Prizes & Student Welfare Fund	11,98,600	
22,00,000	iii) Golden Jubilee Education Fund	22,00,000	68,30,056
	To EXPENSES ON OBJECTS OF THE TRUST		
12,77,299	a) Social & Cultural	74,85,243	
	b) Educational Expenses		
2,47,83,442	1) School	2,17,62,054	
70,47,370	2) Jr. College	70,25,033	
1,99,96,180	3) Sr. College	2,31,83,702	
1,55,918	c) Library Expenses	1,81,583	5,96,37,615
62,50,659	**To SURPLUS CARRIED FORWARD TO BALANCE SHEET**		51,57,913
6,54,87,728	**TOTAL**		**7,20,79,394**

Note : To be read together with the notes to the accounts - Schedule X

AS PER OUR REPORT OF EVEN DATE
For U. P. PAI & CO.
Chartered Accountant
Sd/-
U. P. Pai
Statutory Auditor

Place : Dombivli
Date : 09-10-2018

DOMBIVLI (Regd.)

Schedule - IX - Vide Rule 17(I)

THE YEAR ENDED 31ST MARCH, 2018 Registration No. F-134

2016 - 2017 Rs.	INCOME	2017 - 2018 Rs.
	By **INTEREST INCOME**	
19,96,473	Interest on Bank	28,36,389
32,26,800	By Donations (In Cash or Kind)	33,20,200
1,59,40,178	By Grants	1,78,06,328
4,43,24,277	By Income from other source	4,81,16,477
6,54,87,728	**TOTAL**	**7,20,79,394**

Sd/- **Sukumar N. Shetty** Chairman	Sd/- **Dr. Vijay M. Shetty** Vice - Chairman	Sd/- **Devadas L. Kulal** Hon. Secretary
Sd/- **Ramesh V. Kakhandiki** Hon. Jt. Secretary	Sd/- **Loknath A. Shetty** Hon. Treasurer	Sd/- **Chittaranjan M. Alva** Hon. Jt. Treasurer

KARNATAKA SANGHA,

The Bombay Public Trust Act, 1950

BALANCE SHEET AS AT

2016 - 2017 Rs.	LIABILITIES	2017 - 2018 Rs.	
5,68,88,612	Trust Funds of Corpus (As per Schedule - III)		6,03,20,068
35,15,260	Other Earmarked Funds (As per Schedule - IV)		70,84,649
56,94,916	Income received in Advance & Other Liabilities (As per Schedule - V)		81,13,131
1,25,41,039	Income and Expenditure Account Balance as per Last Balance Sheet Add : Current Year Surplus	1,25,41,039 51,57,913	1,76,98,952
7,86,39,827	**TOTAL**		**9,32,16,800**

Note : To be read together with the notes to the accounts - Schedule X

AS PER OUR REPORT OF EVEN DATE
For U. P. PAI & CO.
Chartered Accountant
Sd/-
U. P. Pai
Statutory Auditor

Place : Dombivli
Date : 09-10-2018

DOMBIVLI (Regd.)

Schedule - VIII - Vide Rule 17(1)

31ST MARCH, 2018

Registration No. F-134

2016 - 2017 Rs.	ASSETS	2017 - 2018 Rs.
2,28,13,638	Immovable Properties (As per Schedule - VIII)	2,07,27,335
2,70,27,777	Investment (As per Schedule - VI)	3,54,25,483
86,86,954	Other Fixed Assets (As per Schedule - IX)	88,66,705
59,53,792	Other Assets (As per Schedule - VII)	62,12,530
1,41,57,666	Cash and Bank Balances	2,19,84,747
7,86,39,827	**TOTAL**	**9,32,16,800**

Sd/-
Sukumar N. Shetty
Chairman

Sd/-
Dr. Vijay M. Shetty
Vice - Chairman

Sd/-
Devadas L. Kulal
Hon. Secretary

Sd/-
Ramesh V. Kakhandiki
Hon. Jt. Secretary

Sd/-
Loknath A. Shetty
Hon. Treasurer

Sd/-
Chittaranjan M. Alva
Hon. Jt. Treasurer

SCHEDULE - VI (INVESTMENTS)

2016 - 2017 Amount Rs.	PARTICULARS	2017 - 2018 Amount Rs.	
2,69,76,777	Fixed Deposit & Accured Interest	3,28,74,483	
51,000	Shares	51,000	
	Reserve Fund Karnataka Sangha	25,00,000	3,54,25,483
2,70,27,777	**TOTAL**		**3,54,25,483**

SCHEDULE - VII (OTHER ASSETS)

2016 - 2017 Amount Rs.	PARTICULARS	2017 - 2018 Amount Rs.	
73,350	1) Deposits Receivable		79,034
	2) Advance Paid		
	To Employees	3,18,600	
5,43,531	To Others	4,11,416	7,30,016
12,23,717	3) Grant Receivable		23,00,143
41,13,194	4) Fees Receivable		31,03,337
59,53,792	**TOTAL**		**62,12,530**

SCHEDULE - VIII
(IMMOVABLE PROPERTY & OTHER FIXED ASSETS)

IMMOVABLE PROPERTY

Sr. No.	Description of Assets	Rate of Depn.	WDV as on 31-03-2017	Additions during the year		Total	Depreciation	WDV as on 31-03-2018
				Before 30-09-2017	After 30-09-2017			
			A	B	C	A+B+C=D	E	D-E=F
1.	LAND							
	School	0%	33,367	-	-	33,367	-	33,367
	College	0%	51,72,324	-	-	51,72,324	-	51,72,324
2.	COLLEGE SHED	25%	23,91,723	-	-	23,91,723	5,97,931	17,93,792
3.	BUILDING							
	School	10%	11,92,883	-	-	11,92,883	1,19,288	10,73,595
	Office	10%	24,608	-	-	24,608	2,461	22,147
	College	10%	1,39,98,733	-	35,000	1,40,33,733	14,01,623	1,26,32,110
	TOTAL		2,28,13,638	-	35,000	2,28,48,638	21,21,303	2,07,27,335

SCHEDULE - IX (OTHER FIXED ASSETS)

Description of Assets	Rate of Depn.	WDV as on 01-04-2017	Additions during the year		Total	Depreciation	WDV as on 31-03-2018
			Before 30-09-2017	After 30-09-2017			
		A	B	C	A+B+C=D	E	D-E=F
Furniture & Fixture	10%	41,56,109	1,31,690	24,000	43,11,799	4,29,980	38,81,819
Computer Lab	10%	5,609	-	4,10,000	4,15,609	21,061	3,94,548
Gymkhana Equipment	15%	85,209	-	-	85,209	12,781	72,428
Examination Equipments	15%	8,16,368	2,51,735	69,000	11,37,103	1,65,390	9,71,713
Fire Exstinguisher	15%	15,083	-	-	15,083	2,262	12,821
Sound System	15%	17,646	-	-	17,646	2,647	14,999
Telephone Instrument	15%	745	-	-	745	112	633
Inverter	15%	36,205	24,500	-	60,705	9,105	51,600
Electrical Equipments	10%	6,23,456	17,050	-	6,40,506	64,051	5,76,455
Musical Instruments	15%	2,267	-	-	2,267	340	1,920
Generator & Other Equipments	15%	6,74,686	1,20,000	-	7,94,686	1,21,563	6,73,123
Development Exp. (Can/Gym.)	10%	8,60,750	-	-	8,60,750	86,075	7,74,675
Television	15%	10,693		-	10,693	1,604	9,089
Temporary Structure	25%	16,248	-	-	16,248	4,062	12,186
Books, Maps & Charts	25%	5,16,667	1,20,257	1,89,934	8,26,858	1,82,973	6,43,885
Laboratory Equipments	25%	4,787	-	-	4,787	1,197	3,590
Refrigerater	10%	51,416	-	-	51,416	5,142	46,274
Interior Decor.	10%	3,48,478	-	-	3,48,478	34,848	3,13,630
Water Pump	10%	15,340	-	-	15,340	1,534	13,806
C. C. Camera	50%	1,69,499	-	57,702	2,27,201	99,175	1,28,026
Computer	60%	2,59,693	-	2,29,400	4,89,093	2,19,609	2,69,484
TOTAL		86,86,954	6,65,232	9,80,036	1,03,32,222	14,65,510	88,66,705

KARNATAKA SANGHA,

REVENUE AND CAPITAL BUDGET

REVENUE EXPENDITURE	Budgeted 2017-2018	Actual 2017-2018	Budget 2018-2019
Social & Cultural Programme	35,50,000	26,43,936	22,60,000
Salaries	4,38,00,000	3,88,69,126	5,25,86,000
Printing & Stationery	23,50,000	9,62,302	15,02,600
Meeting Expenses	26,000	22,575	31,200
Audit Fees	40,000	40,000	44,000
Repairs & Maintenance	27,50,000	18,52,505	35,00,000
Rates & Taxes	4,00,000	3,09,364	4,00,000
Magazine & Periodicals	3,50,000	2,97,792	3,50,000
Gymkhana Expenses	3,00,000	1,82,553	3,00,000
Electricity Charges	8,50,000	9,15,280	1,10,000
Water Charges	50,000	44,031	60,000
Miscellaneous Expenses	31,72,000	45,11,515	65,06,200
Group Gratuity Scheme	12,50,000	12,20,469	15,00,000
Affiliation Fees	1,00,000	1,19,583	1,50,000
Telephone Charges	2,00,000	1,95,527	2,50,000
Depreciation Expenses	44,30,000	35,65,910	40,00,000
Sports Expenses	1,50,000	2,22,814	2,50,000
Advertisement Charges	3,00,000	77,469	2,00,000
Examination Expenses	9,00,000	1,90,052	3,00,000
Amt. Transfer to Education Fund	-	22,00,000	-
Excess of Income over Expenditure	-	51,57,913	-
TOTAL	**6,49,68,000**	**6,36,00,716**	**7,43,00,000**
CAPITAL EXPENDITURE			
Furnitures & Fixtures	6,05,000	1,55,690	2,50,000
Office Equipments	4,50,000	2,29,400	5,00,000
Books	2,00,000	3,10,191	4,00,000
Miscellaneous Assets	6,00,000	4,10,000	6,00,000
Electrical Equipment	2,50,000	2,19,252	2,50,000
College Building	16,00,000	35,000	11,50,000
Examination Equipments	4,50,000	3,20,735	4,50,000
Excess of Income over Expenditure	-	51,57,913	-
TOTAL	**41,55,000**	**68,38,181**	**36,00,000**

DOMBIVLI (Regd.)

FOR THE YEAR 2018 - 2019

REVENUE RECEIPT	Budgeted 2017-2018	Actual 2017-2018	Budget 2018-2019
Subscription	2,50,000	-	-
School & College Fees	4,10,00,000	3,65,35,260	4,40,00,000
Interest	20,00,000	28,36,389	35,00,000
Miscellaneous Receipts	23,00,000	54,61,989	45,00,000
Salary Grant	1,63,00,000	1,76,93,872	1,95,60,000
Non-Salary Grant	1,25,000	1,12,456	1,50,000
Computer Fees	4,93,000	9,60,750	25,90,000
Golden Jubilee Souvenir	25,00,000		
TOTAL	**6,49,68,000**	**6,36,00,716**	**7,43,00,000**
CAPITAL RECEIPT			
Donation for Corpus	38,00,000	33,20,200	35,00,000
Life Membership Fees	25,000	28,056	50,000
Entrance Fees	3,30,000	-	50,000
Capital Deficit	-	34,89,925	-
TOTAL	**41,55,000**	**68,38,181**	**36,00,000**

U. P. PAI & CO.
CHARTERED ACCOUNTANTS

H.O.: 3rd Floor, Patil Bhuvan, Opp. Railway Station, Dr. Rath Road, Dombivli (East) - 421 201.
Tel.: 0251 - 2861346 / 9702809862 / 8422905038 • E-mail: camahalasa@gmail.com

Branch : F/40, 1st Floor, DREAMS THE MALL, L.B.S. Marg, Bhandup (W), Mumbai - 400 078
Tel.: 022 - 21660373 • Mobile: 9819851862 • E-mail: ganeshmahalasa@yahoo.co.in

REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF KARNATAKA SANGHA, DOMBIVLI (REGD.)
AUDIT PERIOD 2018 – 2019

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying Financial statements of Karnataka Sangha, Dombivli (Regd.) which comprise the Balance Sheet and the Statement of Income and Expenditure A/c. for the year ended 31st March 2019.

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The preparation of Financial Statements (Income & Expenditure A/c and Balance Sheet) is the responsibility of the elected Managing Committee. This responsibility also includes maintenance of adequate accounting records, making judgments and estimates that are reasonable and prudent. These statements are in conformity with Accounting Standards' generally accepted in India.

AUDITORS' RESPONSIBILITY

3. Our responsibility is to express an opinion on these Financial Statements based on our Audit after reasonable assurance.
4. We have conducted Audit in accordance with the Standards on Auditing. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on Financial Statements.
6. An audit also includes assessing the accounting principles used and significant estimates made by electing Managing Committee of the Trust, as well as evaluating the overall Financial Statements presentation. We believe our audit provides a reasonable basis for our opinion.

OPINION

1. Balance Sheet & Income and Expenditure A/c. dealt with by this Reports is in accordance with books of accounts maintained by the information and explanation given to us complying with the provisions of the Public Trust Act, 1950.
2. We have obtained all the Information and explanations, which is to the best of our knowledge and belief, which were necessary for the purpose of our audit and found them to be satisfactory.
3. In our opinion, proper books of accounts as required by law have been maintained by the trust so far as it appears from our examination of the books.
4. In our opinion, the Balance Sheet & Income and Expenditure A/c. dealt in this report are in accordance with the Accounting Standards to the extent applicable.
5. In our opinion and to the best of our Information and according to the explanation given to, the accounts read together with the schedule from Integral part of this accounts and also subject to the remarks on the Annexure in notes to accounts, gives the information required by the Bombay Trust Act, 1950 in the manner so required and gives the True & Fair view in conformity with the accounting principles generally accepted in India.
   a. In case of Balance Sheet of the state of affairs of the Trust, its Funds and Assets of the Trust at 31st March 2019.
   b. In case of Income and Expenditure, there is EXCESS OF INCOME OVER EXPENDITURE for the year ended on 31st March 2019.

Place: Dombivli
Date: 04-09-2019

U. P. PAI & CO. CHARTERED ACCOUNTANTS

For U. P. PAI & CO.
Chartered Accountants

Umesh Pai
4/9/19

U. P. PAI
(Proprietor)

NOTES TO ACCOUNTS

BACKGROUND :

Name of the Public Trust	: **KARNATAKA SANGHA DOMBIVLI (REGD.)**
Regd. No. Under Public Trust Act	: F-134/THANE Dt. 22nd April, 1968
Regd. Under Society Act No.	: Bom. 13/67/THN/ Dt. 29th Dec. 1967
Income Tax U/s 12AA	: CH/P/THN/1179/74-75
80G Exemption	
Financial Year	: ~~2018-2019~~ 2019 - 2020
PAN	: AAATK2762K

1) Significant Accounting Policies :

a) Basis of Preparation of Financial Statements
The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with accounting principles generally accepted in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

b) Use of Estimates
The Preparation of the financial statements is in conformity with the generally accepted accounting principles requires estimates and assumptions to be made. Management believes that the estimate used in the preparation of financial statements are prudent and reasonable.

c) The Accounts have been presented as per the format of the Public Trust Act. 1950.

d) There is Proper Accounting Treatment given for the addition & utilization of Funds.

e) Previous year's figures have been re-arranged or re-grouped wherever necessary for comparison.

2) Compiliance of Applicable Accounting standards :

2.1) AS-1-Accounting Methods :

Books of Accounts are maintained on Accrual Basis and accounting policy have been applied consistently.

2.2) AS Contingencies & Events occuring After Balance sheet Date:

1) There have been no events which have occurred after Balance Sheet date.
2) No Significant changes in the Accounting policy having material impact on the financial statement are made this year.

2.3) AS-6- Depreciation

Depreciation is charged on Written Down values of the Fixed Assets, at the rate prescribed for Income Tax.

Only half of the yearly depreciation is provided for the newly acquired assets if they are acquired after 30th September.

2.4) AS-9-Revenue Recognition :

1) Amounts received towards Corpus Fund, Building Fund, Education Fund, Life Membership Fees and School Admission Fees are transferred to the respective funds in the Balance Sheet, after recognized as Income in Income and Expenditure A/c as per Bye Laws.
2) Fees received from students and interest on Fixed Deposit with Banks and Grants from Government are recognized on Accrual basis.
3) Rent Income of Rs. 55,00,000 is an Internal income being the rent charged by the Karnataka Sangha to it's constituents i.e. School, Library and College. Rent payable by each section is treated as expenditure, hence it is a contra item.

2.5) AS-10-Fixed Assets :

1. Fixed Assets have been shown at their Historical Costs as reduced by depreciation. and fers below Rs 5000/- have been fully (100%) depreciated.
2. None of the Fixed Assets are revalued.

2.6) AS-12-Accounting for Government Grants :

The entity has received Government Grants for educational development during the year.

2.7) AS-13-Investments :

Investments are shown at cost as increased by accrued income or interest thereon, if any.

2.8) AS-15-Employees Benefits :

Employees of School, College and Trust get Salary and Incentive. Their retirement benefits are provided by LIC Group Gratuity Scheme.

2.9) AS-22-Accounting For Taxes :

1) The Income of the Sangha is substantially eligible for exemption u/s 11. Hence no provision for tax is made as Taxable income is Nil.
2. As there is no taxable income there is no need to recognize the Deferred Tax Assets and Deferred Tax Liabilities.

KARNATAKA SANGHA,

THE BOMBAY PUBLIC TRUST ACT, 1950

INCOME AND EXPENDITURE ACCOUNT FOR

2017-2018 Rs.	EXPENDITURE	2018-2019 Rs.	
177,197	**TO ESTABLISHMENT EXPENSES**		
225,75	Meeting Expenses	50,484	
1,54,622	Annual General Body Meeting	166,409	216,893
59,000	**TO AUDIT FEES**		
40,000	Statutory Audit	44,000	
19,000	Internal Audit	22,000	66,000
122,359	**To Legal & Certification Fees**	93,407	93,407
95,254	**To Miscellaneous Expenses**	116,907	116,907
	TO AMOUNT TRANSFERRED TO SPECIFIC FUNDS, IF ANY		
3,431,456	i) Trust Corpus	3,671,386	
1,198,600	ii) Freeship, Prizes & Student Welfare Fund	251,818	
2,200,000	iii) Golden Jubilee Education Fund	2,200,000	6,123,204
	TO EXPENSES ON OBJECTS OF THE TRUST		
7,485,243	a) Social & Cultural	6,957,415	
	b) Educational Expenses		
21,762,054	1) School	24,885,991	
7,025,033	2) Jr. College	9,135,547	
23,183,702	3) Sr. College	27,622,487	
181,583	c) Library Expenses	198,847	68,800,288
5,157,913	**TO SURPLUS CARRIED FORWARD TO BALANCE SHEET**		12,237,539
72,079,394	**Total**		**87,654,238**

Note : To be read together with the notes to accounts - schedule X

AS PER OUR REPORT OF EVEN DATE
FOR U. P. PAI & CO,
Chartered Accountant
SD/-
U.P. PAI
STATUTORY AUDITOR

Place : Dombivli

Date : 04.09.2019

DOMBIVI ' (REGD.)

SCHEDULE -IX-VIDE RULE 17 (1)

THE YEAR ENDED 31ST MARCH 2019

Registration No. F-134

2017-2018 Rs.	INCOME		2018-2019 Rs.
	BY	INTEREST ON BANK	
2,836,389		Interest on Bank	4,624,170
3,320,200	By	Donations (In Cash or Kind)	3,644,550
17,806,328	By	Grants	17,771,209
48,116,477	By	Income from other Source	61,614,309
72,079,394	**TOTAL**		**87,654,238**

Sd /- Sukumar N. Shetty Chairman	Sd/- Dr. Vijay M. Shetty Vice-Chairman	Sd/- Devadas L. Kulal Hon. Secretary
Sd /- Ramesh V. Kakhandiki Hon. Jt. Secretary	Sd/- Loknath A. Shetty Hon. Treasurer	Sd/- Chittaranjan M. Alva Hon. Jt. Treasurer

KARNATAKA SANGHA,

THE BOMBAY PUBLIC TRUST ACT, 1950

BALANCE SHEET FOR

2017-2018 Rs.	LIABILITIES		2018-2019 Rs.
60,320,068	Trust Funds or Corpus (As per Schedule - III)		63,991,454
7,084,649	Other Earmarked Funds (As per Schedule - IV)		9,549,812
8,113,131	Income Received in Advance & other Liabilities (As per Schedule - V)		9,066,008
17,698,952	Income and Expenditure Account		
	Balance as per Last Balance Sheet	17,698,952	
	Add : Current Year Surplus	12,237,539	29,936,491
93,216,800	**Total**		**112,543,765**

Note : To be read together with the notes to accounts - Schedule X

AS PER OUR REPORT OF EVEN DATE
FOR U. P. PAI & CO,
Chartered Accountant
SD/-
U.P. PAI
STATUTORY AUDITOR

Place : Dombivli

Date : 04.09.2019

DOMBIVLI (REGD.)

SCHEDULE -IX-VIDE RULE 17 (1)

31ST MARCH 2019

Registration No. F-134

2017-2018 Rs.	ASSETS		2018-2019 Rs.
20,727,335	Immovable Properties (As per Schedule - VIII)		18,906,100
35,425,483	Investment (As per Schedule - VI)		58,228,385
8,866,705	Other Fixed Assets (As per Schedule - IX)		8,822,045
6,212,530	Other Assets (As per Schedule - VII)		7,699,092
21,984,747	Cash and Bank Balances		18,888,143
93,216,800	**TOTAL**		**112,543,765**

Sd /- Sukumar N. Shetty Chairman	Sd/- Dr. Vijay M. Shetty Vice-Chairman	Sd/- Devadas L. Kulal Hon. Secretary
Sd /- Ramesh V. Kakhandiki Hon. Jt. Secretary	Sd/- Loknath A. Shetty Hon. Treasurer	Sd/- Chittaranjan M. Alva Hon. Jt. Treasurer

KARNATAKA SANGHA, DOMBIVLI (REGD.)

SCHEDULE -I (GRANT RECEIVED)

2017-18 Amount Rs.	PARTICULARS	2018-19 Amount Rs.	
17,693,872	Salary Grant	17,652,177	
112,456	Non-Salary Grant	119,032	**17,771,209**
17,806,328	TOTAL		**17,771,209**

SCHEDULE- II (OTHER INCOME)

2017-18 Amount Rs.	PARTICULARS	2018-19 Amount Rs.	
280,56	Life Membership Fees	18,036	
1,198,600	Golden Jubilee Souvenir Income	67,500	
1,005,073	School Admission Fees	5,757,84	
30,847,831	Tuition Fees	39,717,323	
933,144	Examination Fees	1,671,188	
1,468,100	Laboratory Fees	1,514,500	
641,680	Library Fees	761,920	
641,370	Gymkhana Fees	655,990	
1,932,614	Other Income	2,536,117	
283,200	IT Fees	290,400	
408,140	I Card Fees	904,90	
	E-Attendance Fees	687,000	
153,140	Miscellaneous Fees	83,150	48,669,398
800	Ordinary Membership	150	
4,437,229	Miscellaneous Income	7,444,761	
4,137,500	Rent Internal Adjustment	5,500,000	12,944,911
48,116,477	**TOTAL**		**61,614,309**

SCHEDULE- III (TRUST CORPUS)

2017-18 Amount Rs.	PARTICULARS	2018-19 Amount Rs.	
56,888,612	Opening Balance		60,320,068
83,200	Add:- Admission Fees	8,800	
28,056	Life Member Ship Fees	18,036	
3,320,200	College Building Fund	3,644,550	**3,671,386**
60,320,068			**63,991,454**

SCHEDULE -IV (OTHER EARMARKED FUND)

2017-18 Amount Rs.	PARTICULARS	2018-19 Amount Rs.	
79,264	**Reserve Fund**		
	Opening Balance	79,264	
	Add:- Additions During the year	0	**79,264**
363,838	**Funds Freeship & Poorboy's Fund**		
	Opening Balance	3,63,838	
	Add:- Additions During the year	0	**363,838**
	CAREER ADVANCEMENT CELL FUND		**41,085**
303,778	**Prizes Fund**		
	Opening Balance	303,778	
	Add:_ Addition during the year	0	
	Less:_ Withdrawn during the year	27,740	**276,038**
639,169	**Student Welfare Fund**		
	Opening Balance	639,169	
	Add:- Additions During the year	184,318	
	Less:- Utilised During the year	0	**823,487**
100,000	**General Endowment Fund**		
	Opening Balance	100,000	
	Add: Additions During the Year	0	**100,000**
1,198,600	**Golden Jubilee Souvenir Fund**		
	Opening Balance	1,198,600	
	Add: Additions During the Year	67,500	**1,266,100**
4,400,000	**Golden Jubilee Education Fund**		
	Opening Balance	4,400,000	
	Add: Additions During the Year	2,200,000	6,600,000
7,084,649	**TOTAL**		**9,549,812**

SCHEDULE -V (INCOME RECEIVED IN ADVANCE & OTHER LIABILITIES)

2017-18 Amount Rs.	PARTICULARS	2018-19 Amount Rs.	
	1) Income Received in advance		
3,109,738	School Tuition Fees	3,779,226	
6,200	Other Fees recd. In Adv.	0	3,779,226
709,786	**2) Liabilities For expenses**		
	Shaleya Poshan Aahar	100,107	
	Outstanding Expenses	636,704	
	I.T. PAYABLE	0	
	TDS PAYBLE	130,730	
	UNI. CON.FEES	2,000	869,541
974,957	**3) Govt. Dues**		
	P.F. Employers Cont.	603,87	
	P.F. Cont.	970,87	
	Salary Payable	2,467,516	
	IT Payable	0	
	DCPS Outstanding	2,176	
	PT Payable	14,150	2,641,316
398,944	Library Deposits	415,744	
486,000	Laboratary Deposits	486,400	
203	Library Book Bank	203	
210,450	Caution Money	220,350	
2,055,753	Others	645,968	1,768,665
161,100	**4) Fees Refund**	7,260	7,260
8,113,131	**TOTAL**		**9,066,008**

SCHEDULE -VI (INVESTMENTS)

2017-18 Amount Rs.	PARTICULARS	2018-19 Amount Rs.	
32,874,483	Fixed Deposit & Accured Interest	54,877,385	
51,000	Shares	51,000	
2,500,000	Reserve Fund Karnataka Sangha	3,300,000	58,228,385
35,425,483	**TOTAL**		**58,228,385**

SCHEDULE- VII (OTHER ASSETS)

2017-18 Amount Rs.	PARTICULARS	2018-19 Amount Rs.	
79,034	1) Deposits Receivable		96,795
	2) Advance Paid		
318,600	To Employees	318,600	
411,416	To Others	873,600	1,192,200
2,300,143	3) Grant Receivable		1,712,153
3,103,337	4) Fees Receivable		4,697,944
6,212,530	**Total**		**7,699,092**

SCHEDULE - VIII
(IMMOVABLE PROPERTY & OTHER FIXED ASSETS)
IMMOVABLE PROPERTY

Sr. No.	Description of Assets	Rate of Depn.	WDV as on 01.04.2018	ADDITION DURING YEAR Before 30.09.2018	After 30.09.2018	Deduction during year	Total	Depreciation	WDV as on 31.03.2019
			A	B	C	D	A+B+C-D=E	F	E-F=G
1.	**LAND**								
	School	0%	33,367	-	-	-	33,367	-	33,367
	College	0%	5,172,324	-	-	-	5,172,324	-	5,172,324
2.	**COLLEGE SHED**	25%	1,793,792	-	-	-	1,793,792	448,448	1,345,344
3.	**BUILDING**								
	School	10%	1,073,595	-	-	-	1,073,595	107,360	966,235
	Office	10%	22,147	-	-	-	22,147	2,215	19,932
	College	10%	12,632,110	-	-	-	12,632,110	1,263,211	11,368,899
	TOTAL		**20,727,335**	**0**	**0**	**0**	**20,727,335**	**1,821,233**	**18,906,100**

SCHEDULE - IX (OTHER FIXED ASSETS)

Sr. No.	Description of Assets	Rate of Depn.	WDV as on 01.04.2018	ADDITION DURING YEAR Before 30.09.2018	After 30.09.2018	Dedutions During Year	Total	Depreciation	WDV as on 31.03.2019
			A	B	C	D	A+B+C-D=E	F	E-F=G
1	Books, Maps & Charts	40%	643,885	147,552	139,274	-	930,712	340,316	590,396
2	C.C. Camera	50%	128,026			-	128,025	64,013	64,013
3	Computer	40%	247,076	83,900		-	333,909	132,390	201,520
4	Computer Lab.	10%	394,548			-	394,548	394,55	355,093
5	Computer Equipments	15%	17,796				177,96	2,669	15,127
6	Computer Software	40%	4,612				4,612	1,845	2,767
7	Development Exp.(can/Gyam)	10%	774,675			-	774,675	77,468	697,208
8	Electrical Equipments	10%	576,455	25,000	23,319	-	624,774	61,311	563,463
9	Examination Equipments	15%	971,713	81,450	180,220	-	1,233,382	171,491	1,061,891
10	Fire Exstinguisher	15%	12,821			-	12,821	1,923	10,898
11	Furniture & Fixture	10%	3,881,819	567,588	219,560	-	4,668,964	455,918	4,213,046
12	Generator & other Equpments	15%	673,123			-	673,122	102,739	570,383
13	Gyamkhana Equipment	15%	72,428			-	72,428	10,864	61,564
14	Interior Décoration	10%	313,630			-	313,630	31,363	282,267
15	Inverter	15%	51,600			-	515,97	7,740	43,857
16	Laboratory Equipments	25%	3,590			-	3,592	898	2,694
17	Musical Instrument	15%	1,920			-	1,927	289	1,638
18	Refrigerator	10%	46,274			-	46,274	4,627	41,647
19	Sound System	15%	14,999			-	14,997	2,250	12,747
20	Telephone Instrument	15%	633			-	633	95	538
21	Television	15%	9,089			-	9,089	1,363	7,726
22	Temporary Structure	25%	12,186			-	12,185	3,046	9,139
23	Water Pump	10%	13,806			-	13,806	1,381	12,425
	Total Rs.:		**8,866,705**	**905,490**	**562,373**	**0**	**10,337,498**	**1,515,453**	**8,822,045**

KARNATAKA SAI SANGHA,
REVENUE AND CAPITAL BUDGET

REVENUE EXPENDITURE	Budgeted 2018-19	Actual 2018-19	Budget 2019-20
Cultural Programme	2,260,000	1,165,104	2,260,000
Salaries	52,586,000	43,187,187	52,838,000
Printing & Stationery	1,502,600	1,741,701	2,200,000
Meeting Expenses	31,200	50,484	60,000
Audit Fees	44,000	44,000	50,000
Repairs & Maintenance	3,500,000	2,953,073	5,000,000
Rates & Taxes	400,000	80,443	300,000
Magazine & Periodical	350,000	224,978	350,000
Gymkhana Expenses	300,000	49,091	300,000
Computer E-Learning Expenses		2,011,585	2,500,000
Electricity Charges	110,000	1,150,680	1,300,000
Water Charges	60,000	25,138	72,000
School & College Expenses	6,506,200	11,670,884	13,000,000
Group Gratuity Scheme	1,500,000	400,000	1,800,000
Affiliation Fees	150,000	60,052	150,000
Telephone Charges	250,000	160,658	200,000
Depreciation Expenses	4,000,000	3,328,845	4,000,000
Sports Expenses	250,000	390,801	500,000
Advertisement Charges	200,000	14,364	100,000
Examination Expenses	300,000	556,687	1,000,000
Amt. Transfer to Education Fund	-	2,200,000	-
Excess of Income Over Expenditure	-	12,237,539	-
TOTAL	**74,300,000**	**83,703,294**	**87,980,000**
CAPITAL EXPENDITURE			
Furniture & Fixtures	250,000	787,148	1,000,000
Office Exquipments	500,000	83,900	500,000
Books	400,000	286,826	400,000
Miscellaneous Assets	600,000	-	600,000
Electrical Equipment	250,000	48,319	250,000
School / College Building	1,150,000	-	2,500,000
Examination Exquipments	450,000	261,670	450,000
Excess of income over Expenditure		12,237,539	
TOTAL	**3,600,000**	**13,705,402**	**5,700,000**

DOMBIVLI (REGD.)
FOR THE YEAR 2019-2020

REVENUE RECEIPT	Budgeted 2018-19	Actual 2018-19	Budget 2019-20
School & College Fees	44,000,000	46,011,170	48,000,000
Interest	3,500,000	4,624,170	4,800,000
Miscellaneous Receipts	4,500,000	11,562,255	12,000,000
Salary Grant	19,560,000	17,652,177	18,000,000
Non-Salary Grant	150,000	119,032	180,000
Computer Fees	2,590,000	3,666,990	4,000,000
Golden Jubilee Souvenir	-	67,500	1,000,000
TOTAL	**74,300,000**	**83,703,294**	**87,980,000**
CAPITAL RECEIPT			
Donation for Corpus	3,500,000	3,644,550	5,650,000
Life Membership Fees	50,000	18,036	50,000
Entrance Fees	50,000	-	-
Capital Deficit	-	10,042,816	-
TOTAL	**3,600,000**	**13,705,402**	**5,700,000**

U. P. PAI & CO.
CHARTERED ACCOUNTANTS

H.O.: 3rd Floor, Patil Bhuvan, Opp. Railway Station, Dr. Rath Road, Dombivli (East) - 421 201.
Tel.: 0251 - 2861346 / 9702809862 / 8422905038 • E-mail: camahalasa@gmail.com

Branch : F/40, 1st Floor, DREAMS THE MALL, L.B.S. Marg, Bhandup (W), Mumbai - 400 078
Tel.: 022 - 21660373 • Mobile: 9819851862 • E-mail: ganeshmahalasa@yahoo.co.in

REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF KARNATAKA SANGHA, DOMBIVLI (REGD.)
AUDIT PERIOD 2019 – 2020

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying Financial Statements of Karnataka Sangha, Dombivli (Regd.) which comprise the Balance Sheet and the Statement of Income and Expenditure A/c. for the year ended 31st March 2020.

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The preparation of Financial Statements (Income & Expenditure A/c and Balance Sheet) is the responsibility of the elected Managing Committee. This responsibility also includes maintenance of adequate accounting records, making judgments and estimates that are reasonable and prudent. These statements are in conformity with Accounting Standards' generally accepted in India.

AUDITORS' RESPONSIBILITY

3. Our responsibility is to express an opinion on these Financial Statements based on our Audit after reasonable assurance.
4. We have conducted Audit in accordance with the Standards on Auditing. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audi opinion on Financial Statements.
6. An audit also includes assessing the accounting principles used and significant estimates made by electing Managing Committee of the Trust, as well as evaluating the overall Financial Statements presentation. We believe our audit provides a reasonable basis for our opinion.

OPINION

1. Balance Sheet & Income and Expenditure A/c. dealt with by this Reports is in accordance with books of accounts maintained by the information and explanation given to us complying with the provisions of the Public Trust Act, 1950.
2. We have obtained all the information and explanations, which is to the best of our knowledge and belief, which were necessary for the purpose of our audit and found them to be satisfactory.
3. In our opinion, proper books of accounts as required by law have been maintained by the trust so far as it appears from our examination of the books.
4. In our opinion, the Balance Sheet & Income and Expenditure A/c. dealt in this report are in accordance with the Accounting Standards to the extent applicable.
5. In our opinion and to the best of our information and according to the explanation given to us, the accounts rea together with the schedule form integral part of this accounts and also subject to the remarks on the Annexure i notes to accounts, gives the information required by the Bombay Trust Act, 1950 in the manner so required and gives the True & Fair view in conformity with the accounting principles generally accepted in India.
   a. In case of Balance Sheet of the state of affairs of the Trust, its Funds and Assets of the Trust at 31st Marc 2020.
   b. In case of Income and Expenditure, there is EXCESS OF INCOME OVER EXPENDITURE for the year ended on 31st March 2020.

Place: Dombivli
Date: 12-01-2021

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

For U. P. PAI & CO.
Chartered Accountants

U. P. PAI
(Proprietor)
U. P. PAI
Chartered Accountant
Membership No. 100-31198.

NOTES TO ACCOUNTS

BACKGROUND :

Name of the Public Trust	: KARNATAKA SANGHA DOMBIVLI (REGD.)
Regd. No. Under Public Trust Act	: F-134/THANE Dt. 22nd April, 1968
Regd. Under Society Act No.	: Bom. 13/67/THN/ Dt. 29th Dec. 1967
Income Tax U/s 12AA 80G Exemption	: CH/P/THN/1179/74-75
Financial Year	: 2019-2020
PAN	: AAATK2762K

1) Significant Accounting Policies :

a) Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with accounting principles generally accepted in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

b) Use of Estimates

The Preparation of the financial statements is in conformity with the generally accepted accounting principles requires estimates and assumptions to be made. Management believes that the estimate used in the preparation of financial statements are prudent and reasonable.

c) The Accounts have been presented as per the format of the Public Trust Act. 1950.

d) There is Proper Accounting Treatment given for the addition & utilization of Funds.

e) Previous year's figures have been re-arranged or re-grouped wherever necessary for comparison.

2) Compiliance of Applicable Accounting standards :

2.1) AS-1-Accounting Methods :

Books of Accounts are maintained on Accrual Basis and accounting policy have been applied consistently.

2.2) AS -4 Contingencies & Events occuring After Balance sheet Date:

1) There have been no events which have occurred after Balance Sheet date.

2) No Significant changes in the Accounting policy having material impact on the financial statement are made this year.

2.3) AS-6- Depreciation

Depreciation is charged on Written Down values of the Fixed Assets, at the rate prescribed for Income Tax.

Only half of the yearly depreciation is provided for the newly acquired assets if they are acquired after 30th September.

2.4) AS-9-Revenue Recognition :

1) Amounts received towards Corpus Fund, Building Fund, Education Fund, Life Membership Fees and School Admission Fees are transferred to the respective funds in the Balance Sheet, after recognized as Income in Income and Expenditure A/c as per Bye Laws.
2) Fees received from students and interest on Fixed Deposit with Banks and Grants from Government are recognized on Accrual basis.
3) Rent Income of Rs. 55,00,000 is an Internal income being the rent charged by the Karnataka Sangha to it's constituents i.e. School, Library and College. Rent payable by each section is treated as expenditure, hence it is a contra item.

2.5) AS-10-Fixed Assets :

1. Fixed Assets have been shown at their Historical Costs as reduced by depreciation and few items below Rs. 5000/- have been fully (100%) depreciated.
2. None of the Fixed Assets are revalued.

2.6) AS-12-Accounting for Government Grants :

The entity has received Government Grants for educational development during the year.

2.7) AS-13-Investments :

Investments are shown at cost as increased by accrued income or interest thereon, if any.

2.8) AS-15-Employees Benefits :

Employees of School, College and Trust get Salary and Incentive. Their retirement benefits are provided by LIC Group Gratuity Scheme.

2.9) AS-22-Accounting For Taxes :

1) The Income of the Sangha is substantially eligible for exemption u/s 11. Hence no provision for tax is made as Taxable income is Nil.
2. As there is no taxable income there is no need to recognize the Deferred Tax Assets and Deferred Tax Liabilities.

KARNATAKA SANGHA,

THE BOMBAY PUBLIC TRUST ACT, 1950

INCOME AND EXPENDITURE ACCOUNT FOR

2018-2019 Rs.	EXPENDITURE	2019-2020 Rs.	
216,893	**TO ESTABLISHMENT EXPENSES**		
50,484	Meeting Expenses	22,020	
166,409	Annual General Body Meeting	152,559	174,579
66,000	**TO AUDIT FEES**		
44,000	Statutory Audit	62,520	
22,000	Internal Audit	25,000	87,520
93,407	**To Legal & Certification Fees**	28,000	28,000
116,907	**To Miscellaneous Expenses**	-	-
6,123,204	**TO AMOUNT TRANSFERRED TO SPECIFIC FUNDS, IF ANY**		
3,671,386	i) Trust Corpus	3,245,843	
251,818	ii) Freeship, Prizes & Student Welfare Fund	497,745	
2,200,000	iii) Golden Jubilee Education Fund	5,700,000	9,443,588
68,800,288	**TO EXPENSES ON OBJECTS OF THE TRUST**		
6,957,415	a) Social & Cultural	7,490,047	
61,044,025	**b) Educational Expenses**		
24,885,991	1) School	33,708,426	
9,135,547	2) Jr. College	10,149,323	
27,622,487	3) Sr. College	31,301,938	
198,647	c) Library Expenses	226,192	82,875,900
12,237,539	TO SURPLUS CARRIED FORWARD TO BALANCE SHEET		15,370,166
87,654,238	**Total**	-	**107,979,753**

Note : To be read together with the notes to accounts - schedule X

AS PER OUR REPORT OF EVEN DATE
FOR U. P. PAI & CO,
Chartered Accountant
SD/-
U.P. PAI
STATUTORY AUDITOR

Place : Dombivli

Date : 12.01.2021

DOMBIVLI (REGD.)

SCHEDULE -IX-VIDE RULE 17 (1)

THE YEAR ENDED 31ST MARCH 2020

Registration No. F-134

2018-2019 Rs.	INCOME		2019-2020 Rs.
	BY	INTEREST ON BANK	
4,624,170		Interest on Bank	6,372,823
3,644,550	By	Donations (In Cash or Kind)	3,228,311
17,771,209	By	Grants	28,623,438
61,614,309	By	Income from other Source	69,755,181
87,654,238	TOTAL		107,979,753

Sd /-
Sukumar N. Shetty
Chairman

Sd/-
Dr. Vijay M. Shetty
Vice-Chairman

Sd/-
Devadas L. Kulal
Hon. Secretary

Sd /-
Ramesh V. Kakhandiki
Hon. Jt. Secretary

Sd/-
Loknath A. Shetty
Hon. Treasurer

Sd/-
Chittaranjan M. Alva
Hon. Jt. Treasurer

KARNATAKA SANGHA,

THE BOMBAY PUBLIC TRUST ACT, 1950

BALANCE SHEET FOR

2018-2019 Rs.	LIABILITIES		2019-20 Rs.
63,9941,454	Trust Funds or Corpus (As per Schedule - III)		67,237,297
9,549,812	Other Earmarked Funds (As per Schedule - IV)		15,672,086
9,066,008	Income Received in Advance & other Liabilities (As per Schedule - V)		11,798,054
29,936,491	Income and Expenditure Account		
17,698,952	Balance as per Last Balance Sheet	29,936,491	
12,237,539	Add : Current Year Surplus	15,370,166	45,306,657
	LESS TRANSFERRED		
112,543,765	**Total**		**140,014,094**

Note : To be read together with the notes to accounts - Schedule X

AS PER OUR REPORT OF EVEN DATE
FOR U. P. PAI & CO,
Chartered Accountant
SD/-
U.P. PAI
STATUTORY AUDITOR

Place : Dombivli

Date : 12.01.2021

DOMBIVLI (REGD.)

SCHEDULE -IX- VIDE RULE 17 (1)

31ST MARCH 2020

Registration No. F-134

2018-2019 Rs.	ASSETS		2019-2020 Rs.
18,906,100	Immovable Properties (As per Schedule - VIII)		17,334,258
58,228,385	Investment (As per Schedule - VI)		80,239,162
8,822,045	Other Fixed Assets (As per Schedule - IX)		8,424,562
7,699.092	Other Assets (As per Schedule - VII)		15,988,126
18,888,143	Cash and Bank Balances		18,027,986
112,543,765	**TOTAL**		**140,014,094**

Sd /- Sukumar N. Shetty Chairman	Sd/- Dr. Vijay M. Shetty Vice-Chairman	Sd/- Devadas L. Kulal Hon. Secretary
Sd /- Ramesh V. Kakhandiki Hon. Jt. Secretary	Sd/- Loknath A. Shetty Hon. Treasurer	Sd/- Chittaranjan M. Alva Hon. Jt. Treasurer

KARNATAKA SANGHA, DOMBIVLI (REGD.)

SCHEDULE -I (GRANT RECEIVED)

2018-19 Amount Rs.	PARTICULARS	2019-20 Amount Rs.	
17,652,177	Salary Grant	28,511,803	
119,032	Non-Salary Grant	111,635	**28,623,438**
177,771,209	TOTAL		**28,623,438**

SCHEDULE- II (OTHER INCOME)

2018-19 Amount Rs.	PARTICULARS	2019-20 Amount Rs.	
18,036	Life Membership Fees	17,532	
67,500	Golden Jubilee Souvenir Income	4,425,50	
5,757,84	School Admission Fees	568,491	
1,051,513	Term Fees	1,096,409	
38,665,810	Tuition Fees	44,350,977	
1,671,188	Examination Fees	1,474,089	
1,514,500	Laboratory Fees	1,034,100	
761,920	Library Fees	779,100	
655,990	Gymkhana Fees	778,400	
2,536,117	Other Income	3,330,856	
290,400	IT Fees	284,400	
904,90	I Card Fees	-	
687,000	E-Attendance Fees	751,000	
83,150	Miscellaneous Fees	101,299	55,009,203
48,669,398			
150	Ordinary Membership	37,100	
7,444,761	Miscellaneous Income	9,208,878	
5,500,00	Rent Internal Adjustment	5,500,000	14,745,978
12,944,911			
61,614,309	**TOTAL**		**69,755,181**

SCHEDULE- III (TRUST CORPUS)

2018-19 Amount Rs.	PARTICULARS	2019-20 Amount Rs.	
60,320,068	Opening Balance		63,991,454
8,800	Add:- Admission Fees	-	
18,036	Life Member Ship Fees	17,532	
3,644,550	College Building Fund	3,228,311	**3,245,843**
63,991,454			**67,237,297**

SCHEDULE -IV (OTHER EARMARKED FUND)

2018-19 Amount Rs.	PARTICULARS	2019-20 Amount Rs.	
79,264	**Reserve Fund**		
	Opening Balance	79,264	
	Add:- Additions During the year	0	79,264
363,838	**Funds Freeship & Poorboy's Fund**		
	Opening Balance	363,838	
	Add:- Additions During the year	152,800	211,038
41,085	**CAREER ADVANCEMENT CELL FUND**		119,074
276,038	**Prizes Fund**		
	Opening Balance	276,038	
	Add:_ Addition during the year	0	
	Less:_ Withdrawn during the year	0	276,038
823,487	**Student Welfare Fund**		
	Opening Balance	823,487	
	Add:- Additions During the year	54,535	
	Less:- Utilised During the year	0	878,022
100,000	**General Endowment Fund**		
	Opening Balance	100,000	
	Add: Additions During the Year	0	100,000
1,266,100	**Golden Jubilee Souvenir Fund**		
	Opening Balance	1,266,100	
	Add: Additions During the Year	442,550	1,708,650
6,600,000	**Golden Jubilee Education Fund**		
	Opening Balance	6,600,000	
	Add: Additions During the Year	5,700,000	12,300,000
9,549,812	**TOTAL**		**15,072,086**

SCHEDULE -V (INCOME RECEIVED IN ADVANCE & OTHER LIABILITIES)

20118-19 Amount Rs.	PARTICULARS	2019-20 Amount Rs.	
	1) Income Received in advance		
3,779,220	School Tuition Fees	2,213,784	
0	Other Fees recd. In Adv.	0	2,213,784
869,541	**2) Liabilities For expenses**		
100,107	Shaleya Poshan Aahar	63,301	
636,704	Outstanding Expenses	799,964	
130,730	TDS PAYBLE	141,410	
2,000	UNI. CON.FEES	3,250	1,007,925
2,641,316	**3) Govt. Dues**		
60,387	P.F. Employers Cont.	77,825	
97,087	P.F. Cont.	144,430	
2,467,518	Salary Payable	6,624,557	
0	IT Payable	0	
2,178	DCPS Outstanding	2,785	
14,130	PT Payable	18,725	6,868,322
415,744	Library Deposits	379,000	
486,400	Laboratary Deposits	490,400	
203	Library Book Bank	203	
220,350	Caution Money	227,400	
645,968	Others	611,019.73	1,708,023
1,768,665.27	494,673.73		
7,260	**4) Fees Refund**	0	0
9,066,008.27	**TOTAL**		**11,798,054**

SCHEDULE -VI (INVESTMENTS)

2018-19 Amount Rs.	PARTICULARS	2019-20 Amount Rs.	
54,877,385	Fixed Deposit & Accured Interest	76,588,162	
51,000	Shares	51,000	
3,300,000	Reserve Fund Karnataka Sangha	3,600,000	80,239,162
58,228,385	**TOTAL**		**80,239,162**

SCHEDULE- VII (OTHER ASSETS)

2018-19 Amount Rs.	PARTICULARS	2019-20 Amount Rs.	
96,795	1) Deposits Receivable		96,795
1,192,200	2) Advance Paid		
318,600	To Employees	193,000	
873,600	To Others	1,033,299	1,226,299
1,712,153	3) Grant Receivable		5,870,431
4,697,944	4) Fees Receivable		8,794,600
6,410,097			
7,699,092	**Total**		**15,988,126**

SCHEDULE - VIII
(IMMOVABLE PROPERTY & OTHER FIXED ASSETS)
IMMOVABLE PROPERTY

Sr. No.	Description of Assets	Rate of Depn.	WDV as on 01.04.2019	ADDITION DURING YEAR Before 30.09.2019	After 30.09.2019	Deduction during year	Total	Depreciation	WDV as on 31.03.2020
			A	B	C	D	A+B+C-D=E	F	E-F=G
1.	**LAND**								
	School	0%	33,367	-	-	-	33,367	-	33,367
	College	0%	5,172,324	-	-	-	5,172,324	-	5,172,324
2.	**COLLEGE SHED**	25%	1,345,344	-	-	-	1,345,343.60	336,336	1,009,008
3.	**BUILDING**								
	School	10%	966,235	-	-	-	966,235.1	96,624	869,612
	Office	10%	19,932	-	-	-	19,931.85	1,993	17,938
	College	10%	11,368,899	-	-	-	11,368,898.9	1,136,890	10,232,009
	TOTAL		18,906,100.45	0	0	0	18,906,100.45	**15,718,43**	17,334,257.52

SCHEDULE - IX (OTHER FIXED ASSETS)

Sr. No.	Description of Assets	Rate of Depn.	WDV as on 01.04.2019	ADDITION DURING YEAR Before 30.09.2019	After 30.09.2019	Dedutions During the Year	Total	Depreciation	WDV as on 31.03.2020
			A	B	C	D	A+B+C-D=E	F	E-F=G
1	Books, Maps & Charts	40%	593,329	63,423	193,280		850,032	298,106	551,926
2	C.C. Camera	50%	64,013		250		64,263	32,069	32,194
3	Computer	40%	198,226	13,000	21,700		232,926	104,676	128,250
4	Computer Lab.	10%	355,094		144,572		499,666	42,738	456,928
5	Computer Equipments	15%	15,127		10,700		25,827	3,071	22,756
6	Computer Software	40%	2,767		327,337		330,104	45,357	284,747
7	Development Exp.(can/Gyam)'	10%	697,208				697,208	69,721	627,487
8	Electrical Equipments	10%	563,463	50,740			614,203	61,420	552,783
9	Examination Equipments	15%	1,061,892	25,400	31,884		1,119,176	165,485	953,691
10	Fire Exstinguisher	15%	10,898				10,898	1,635	9,263
11	Furniture & Fixture	10%	4,213,047		43,000		4,256,047	423,455	3,832,592
12	Generator & other Equpments	15%	570,384		51,640		622,024	90,758	531,266
13	Gyamkhana Equipment	15%	61,564				61,564	9,235	52,329
14	Interior Décoration	10%	282,267				282,267	28,227	254,040
15	Inverter	15%	43,857				43,857	6,573	37,284
16	Laboratory Equipments	25%	2,693				2,693	673	2,019
17	Musical Instrument	15%	1,638				1,638	1,638	0
18	Refrigerator	10%	70,647				70,647	7,065	63,582
19	Sound System	15%	12,747				12,747	5,470	7,277
20	Telephone Instrument	15%	538				538	538	0
21	Television	15%	7,726				7,726	1,159	6,567
22	Temporary Structure	25%	9,140				9,140	2,734	6,406
23	Water Pump	10%	12,426				12,426	1,243	11,183
	Total Rs.:		**8,850,683**	**152,563**	**824,363**	**0**	**9827604**	**1,403,042**	**8,424,562**

KARNATAKA SANGHA,
REVENUE AND CAPITAL BUDGET

REVENUE EXPENDITURE	Budgeted 2019-20	Actual 2019-20	Budget 2020-2
Cultural Programme	2,260,000	1,595,955	250,000
Salaries	52,838,000	56,383,743	52,660,000
Printing & Stationery	2,200,000	1,022,345	1,050,000
Meeting Expenses	60,000	22,020	30,000
Audit Fees	50,000	62,520	80,000
Repairs & Maintenance	5,000,000	4,431,513	5,000,000
Rates & Taxes	300,000	73,631	100,000
Magazine & Periodical	350,000	35,594	25,000
Gymkhana Expenses	300,000	57,450	100,000
Computer E-Learning Expenses	2,500,000	2,351,116	1,800,000
Electricity Charges	1,300,000	775,786	900,000
Water Charges	72,000	49,993	72,000
School & College Expenses	13,000,000	15,276,666	15,000,000
Group Gratuity Scheme	1,800,000	594,560	750,000
Affiliation Fees	150,000	50,512	75,000
Telephone Charges	200,000	151,948	170,000
Depreciation Expenses	4,000,000	2,960,620	3,500,000
Sports Expenses	500,000	135,284	50,000
Advertisement Charges	100,000	95,336	50,000
Examination Expenses	1,000,000	503,436	700,000
Amt. Transfer to Education Fund	-	5,700,000	
Excess of Income Over Expenditure	-	15,370,166	
TOTAL	**87,980,000**	**107,700,166**	**82,362,000**
CAPITAL EXPENDITURE			
Furniture & Fixtures	1,000,000	-	100,000
Office Exquipments	500,000	-	100,000
Books	400,000	-	25,000
Miscellaneous Assets	600,000	-	25,000
Electrical Equipment	250,000	-	25,000
School / College Building	2,500,000	-	-
Examination Exquipments	450,000	-	500,000
Excess of income over Expenditure		15,370,166	-
TOTAL	**5,700,000**	15,370,166	775,000

DOMBIVLI (REGD.)
FOR THE YEAR 2019-2020

REVENUE RECEIPT	Budgeted 2019-20	Actual 2018-19	Budget 2019-20
Subscription	-	-	
School & College Fees	48,000,000	51,134,570	48,382,000
Interest	4,800,000	6,372,823	6,800,000
Miscellaneous Receipts	12,000,000	14,334,571	7,000,000
Salary Grant	18,000,000	28,511,803	18,000,000
Non-Salary Grant	180,000	111,635	180,000
Computer Fees	4,000,000	6,792,243	2,000,000
Golden Jubilee Souvenir	1,000,000	442,550	-
TOTAL	**87,980,000**	**107,700,195**	**82,362,000**
CAPITAL RECEIPT			
Donation for Corpus	5,650,000	3,228,311	765,000
Life Membership Fees	50,000	17,532	10,000
Entrance Fees	-	-	-
Capital Deficit	-	12,124,323	-
TOTAL	**5,700,000**	**15,370,166**	**775,000**

U. P. PAI & CO.
CHARTERED ACCOUNTANTS

H.O.: 3rd Floor, Patil Bhuvan, Opp. Railway Station, Dr. Rath Road, Dombivli (East) - 421 201.
Tel.: 0251 - 2861346 / 9702809862 / 8422905038 • E-mail: carnahalasa@gmail.com

Branch : F/40, 1st Floor, DREAMS THE MALL, L.B.S. Marg, Bhandup (W), Mumbai - 400 078
Mobile: 9819851862 • E-mail: ganeshmahalasa@yahoo.co.in

REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF KARNATAKA SANGHA, DOMBIVLI (REGD.)
AUDIT PERIOD 2020 – 2021

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying Financial Statements of Karnataka Sangha, Dombivli (Regd.) which comprise the Balance Sheet and the Statement of Income and Expenditure A/c. for the year ended 31st March 2021.

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The preparation of Financial Statements (Income & Expenditure A/c and Balance Sheet) is the responsibility of the elected Managing Committee. This responsibility also includes maintenance of adequate accounting records, making judgments and estimates that are reasonable and prudent. These statements are in conformity with Accounting Standards' generally accepted in India.

AUDITORS' RESPONSIBILITY

3. Our responsibility is to express an opinion on these Financial Statements based on our Audit after reasonable assurance.
4. We have conducted Audit in accordance with the Standards on Auditing. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on Financial Statements.
6. An audit also includes assessing the accounting principles used and significant estimates made by electing Managing Committee of the Trust, as well as evaluating the overall Financial Statements presentation. We believe our audit provides a reasonable basis for our opinion.

OPINION

1. Balance Sheet & Income and Expenditure A/c. dealt with by this Reports is in accordance with books of accounts maintained by the information and explanation given to us complying with provisions of Public Trust Act,1950.
2. We have obtained all the information and explanations, which is to the best of our knowledge and belief, which were necessary for the purpose of our audit and found them to be satisfactory.
3. In our opinion, proper books of accounts as required by law have been maintained by the trust so far as it appears from our examination of the books.
4. In our opinion, the Balance Sheet & Income and Expenditure A/c. dealt in this report are in accordance with the Accounting Standards to the extent applicable.
5. In our opinion and to the best of our information and according to the explanation given to us, the accounts read together with the schedule form integral part of this accounts and also subject to the remarks on the Annexure in notes to accounts, gives the information required by the Bombay Trust Act, 1950 in the manner so required and gives the True & Fair view in conformity with the accounting principles generally accepted in india.
    a. In case of Balance Sheet of the state of affairs of the Trust, its Funds and Assets of the Trust at 31st March 2021.
    b. In case of Income and Expenditure, there is EXCESS OF INCOME OVER EXPENDITURE for the year ended on 31st March 2021.

Place: Dombivli
Date: 16-11-2021

For U. P. PAI & CO.
Chartered Accountants

U. P. PAI & CO. CHARTERED ACCOUNTANTS

U. P. PAI
(Proprietor)

NOTES TO ACCOUNTS

BACKGROUND :

Name of the Public Trust	: **KARNATAKA SANGHA DOMBIVLI (REGD.)**
Regd. No. Under Public Trust Act	: F-134/THANE Dt. 22nd April, 1968
Regd. Under Society Act No.	: Bom. 13/67/THN/ Dt. 29th Dec. 1967
Income Tax U/s 12AA	: CH/P/THN/1179/74-75
80G Exemption	: 2020 - 2021
PAN	: AAATK2762K

1) Significant Accounting Policies :

a) Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with accounting principles generally accepted in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

b) Use of Estimates

The Preparation of the financial statements is in conformity with the generally accepted accounting principles requires estimates and assumptions to be made. Management believes that the estimate used in the preparation of financial statements are prudent and reasonable.

c) The Accounts have been presented as per the format of the Public Trust Act. 1950.

d) There is Proper Accounting Treatment given for the addition & utilization of Funds.

e) Previous year's figures have been re-arranged or re-grouped wherever necessary for comparison.

2) Compiliance of Applicable Accounting standards :

2.1) AS-1-Accounting Methods :

Books of Accounts are maintained on Accrual Basis and accounting policy have been applied consistently.

2.2) AS -4 - CONTINGENCIES & EVENTS OCCURING AFTER BALANCE SHEET DATE :

1) There have been no events which have occurred after Balance Sheet date.
2) No Significant changes in the Accounting policy having material impact on the financial statement are made this year.

2.3) As-6- Depreciation

Depreciation is charged on Written Down values of the Fixed Assets, at the rate prescribed for Income Tax.

Only half of the yeraly depreciation is provided for the newly acquired assets if they are acquired after 30th September.

2.4) As-9-Revenue Recognition :

1) Amounts received towards Corpus Fund, Building Fund, Education Fund, Life Membership Fees and School Admission Fees are transferred to the respective funds in the Balance Sheet, after recognized as Income in Income and Expenditure A/c. as per Bye Laws.
2) Fees received from students and interest on Fixed Deposit with Banks and Grants from Government are recognized on Accrual basis.
3) Rent Income of Rs. 51,00,000/- is an Internal income being the rent charged by the Karnataka Sangha to it's constituents i.e. School, Library and College. Rent payable by each section is treated as expenditure, hence it is a contra item.

2.5) AS-10-Fixed Assets :

1. Fixed Assets have been shown at their Historical Costs. as reduced by depreciation.
2. None of the Fixed Assets are revalued.

2.6) AS-12-ACCOUNTING FOR GOVERNMENT GRANTS :

The entity has received Government Grants for educational development during the year.

2.7) AS-13-INVESTMENTS :

Investments are shown at cost as increased by accrued income or interest thereon, if any.

2.8) AS-15-EMPLOYEES BENEFITS :

Employees of School, College and Trust get Salary and Incentive. Their retirement benefits are provided by LIC Group Gratuity Scheme.

2.9) AS-22-ACCOUNTING FOR TAXES :

1) The Income of the Sangha is substantially eligible for exemption u/s 11. Hence no provision for Tax is made as Taxable Income is Nil.
2. As there is no Taxable Income there no need to recognize the Deferred Tax Assets and Deferred Tax Liabilities.

KARNATAKA SANGHA,

THE BOMBAY PUBLIC TRUST ACT, 1950

INCOME AND EXPENDITURE ACCOUNT FOR

2019-2020 Rs.	EXPENDITURE	2020-2021 Rs.	
	TO ESTABLISHMENT EXPENSES		
22,020	Meeting Expenses	-	
152,559	Annual General Body Meeting	200,968	200,968
	TO AUDIT FEES		
62,520	Statutory Audit	50,000	
25,000	Internal Audit	-	50,000
28,000	**TO LEGAL & CERTIFICATION FEES**	53,500	53,500
-	**TO MISCELLANEOUS EXPENSES**	67,189	67,189
	TO AMOUNT TRANSFERRED TO SPECIFIC FUNDS, IF ANY		
3,245,843	i) Trust Corpus	721,023	
497,745	ii) Freeship, Prizes & Student Welfare Fund	624,653	
5,700,000	iii) Golden Jubilee Education Fund	616,350	
	iv) Building Repair / Renovation Fund	7,500,000	9,462,026
	TO EXPENSES ON OBJECTS OF THE TRUST		
7,490,047	a) Social & Cultural & Relief of Poor (including Corona Crisis)	4,863,079	
75,159,672	b) Educational Expenses		
33,708,426	1) School	27,086,399	
10,149,323	2) Jr. College	7,340,329	
31,301,923	3) Sr. College	30,364,215	
226,182	c) Library Expenses	196,157	69,850,179
15,370,166	TO SURPLUS CARRIED FORWARD TO BALANCE SHEET		12,799,653
107,979,753	**Total**		**92,483,515**

Note : To be read together with the notes to accounts - schedule X

Place : Dombivli

Date : 16.11.2021

AS PER OUR REPORT OF EVEN DATE
FOR U. P. PAI & CO,
Chartered Accountant
SD/-
U.P. PAI
STATUTORY AUDITOR

DOMBIVLI (REGD.)

SCHEDULE -IX-VIDE RULE 17 (1)

THE YEAR ENDED 31ST MARCH 2021

Registration No. F-134

2019-2020 Rs.		INCOME		2020-2021 Rs.
	BY	**INTEREST ON BANK**		
6,372,823		Interest on Bank		5,698,745
3,228,311	By	Donations (In Cash or Kind)		709,500
28,623,438	By	Grants		29,495,647
69,755,181	By	Income from other Source		56,579,623
107,979,753	**TOTAL**			**92,483,515**

Sd /-
Sukumar N. Shetty
Chairman

Sd/-
Devadas L. Kulal
Vice-Chairman

Sd/-
Ajit B. Umrani
Hon. Secretary

Sd/-
Dinesh B. Kudva
Hon. Jt. Secretary

Sd/-
Chittaranjan M. Alva
Hon. Treasurer

Sd/-
Loknath A. Shetty
Hon. Jt. Treasurer

KARNATAKA SANGHA,

THE BOMBAY PUBLIC TRUST ACT, 1950

BALANCE SHEET FOR

2019-2020 Rs.	LIABILITIES		2020-2021 Rs.
67,237,297	Trust Funds or Corpus (Schedule - III)		67,958,320
15,672,086	Other Earmarked Funds (Schedule - IV)		24,477,089
11,798,054	Income Received in Advance & Other Liabilities (Schedule - V)		7,478,837
45,306,657	Income and Expenditure Account		
29,936,491	Balance as per Last Balance Sheet	45,306,657	
15,370,166	Add : Current Year Surplus	12,799,653	58,106,310
140,014,094	**Total**		**158,020,556**

Note : To be read together with the notes to accounts - Schedule X

AS PER OUR REPORT OF EVEN DATE
FOR U. P. PAI & CO,
Chartered Accountant
SD/-
U.P. PAI
STATUTORY AUDITOR

Place : Dombivli

Date : 16.11.2021

DOMBIVLI (REGD.)

SCHEDULE - VIII - VIDE RULE 17(1)

31ST MARCH 2021

Registration No. F-134

2019-2020 Rs.	ASSETS		2020-2021 Rs.
17,334,258	Immovable Properties (Schedule - VIII)		15,970,050
80,239,162	Investment (Schedule - VI)		85,159,051
8,424,562	Other Fixed Assets (Schedule - IX)		7,444,886
15,988,126	Other Assets (Schedule - VII)		31,155,406
18,027,986	Cash and Bank Balances		18,291,163
140,014,094	**TOTAL**		**158,020,556**

Sd /-	Sd/-	Sd/-	Sd/-
Sukumar N. Shetty	**Devadas L. Kulal**	**Ajit B. Umrani**	**Dinesh B. Kudva**
Chairman	Vice-Chairman	Hon. Secretary	Hon. Jt. Secretary

Sd/-	Sd/-
Chittaranjan M. Alva	**Loknath A. Shetty**
Hon. Treasurer	Hon. Jt. Treasurer

KARNATAKA SANGHA, DOMBIVLI (REGD.)

SCHEDULE -I (GRANT RECEIVED)

2019-20 Amount Rs.	PARTICULARS	2020-2021 Amount Rs.	
28,511,803	Salary Grant	29,440,728	
111,635	Non-Salary Grant	54,919	**29,495,647**
28,623,438	**TOTAL**		**29,495,647**

SCHEDULE- II (OTHER INCOME)

2019-2020 Amount Rs.	PARTICULARS	2020-2021 Amount Rs.	
17,532	Life Membership Fees	11,523	
442,550	Golden Jubilee Souvenir Income	0	
568,491	School Admission Fees	471,398	
1,096,409	Term fees	1,658,979	
44,350,977	Tuition Fees	35,731,170	
1,474,089	Examination Fees	482,636	
1,034,100	Laboratory Fees	1,573,800	
779,100	Library Fees	800,676	
778,400	Gymkhana Fees	742,200	
3,330,856	Other Income	4,524,374	
284,400	IT Fees	304,200	
0	I Card Fees	529,550	
751,000	E-Attendance Fees	392,550	
101,299	Miscellaneous Fees	18,040	47,241,096
55,009,203			
	Freeship Student Welfare Fund	624,653	
37,100	Ordinary Membership	0	
9,208,878	Miscellaneous Income	3,613,874	
5,500,000	Rent Internal Adjustment	5,100,000	9,338,527
14,745,978			
69,755,181	**TOTAL**		**56,579,623**

SCHEDULE- III (TRUST CORPUS)

2019-2020 Amount Rs.	PARTICULARS	2020-2021 Amount Rs.	
63,991,454	Opening Balance		67,237,297
0	Add:- Admission Fees	0	
17,532	Life Member Ship Fees	11,523	
3,228,311	College Building Fund	709,500	721,023
67,237,297			**67,958,320**

SCHEDULE -IV (OTHER EARMARKED FUND)

2019-2020 Amount Rs.	PARTICULARS	2020-2021 Amount Rs.	
79,264	**Reserve Fund**		
	Opening Balance	79,264	
	Add:- Additions During the year	94,480	**173,744**
211,038	**Funds Freeship & Poorboy's Fund**		
	Opening Balance	211,038	
	Less : During the year	-30,480	**180,558**
119,074	**CAREER ADVANCEMENT CELL FUND**		**119,074**
276,038	**Prizes Fund**		
	Opening Balance	276,038	
	Add:_ Addition during the year	0	
	Less:_ Withdrawn during the year		**276,038**
878,022	**Student Welfare Fund**		
	Opening Balance	878,022	
	Add:- Additions During the year	249,653	
	Less:- Utilised During the year	0	**1,127,675**
100,000	**General Endowment Fund**		
	Opening Balance	100,000	
	Add: Additions During the Year	0	**100,000**
1,708,650	**Golden Jubilee Sovinor Fund**		
	Opening Balance	1,708,650	
	Add: Additions During the Year	375,000	
	Less:- Utilised / Transferred to GJEF	2,083,650	
12,300,000	**Golden Jubilee Education Fund**		
	Opening Balance	12,300,000	-
	Add: Transferred From GJSF	2,083,650	
	Add: Additions During the Year	616,350	**15,000,000**
	Building Repair / Renovation Fund		
	Opening Balance	-	
	Add: Additions During the Year	7,500,000	**7,500,000**
15,672,086	**TOTAL**		**24,477,089**

SCHEDULE -V (INCOME RECEIVED IN ADVANCE & OTHER LIABILITIES)

2019-2020 Amount Rs.	PARTICULARS	2020-2021 Amount Rs.	
	1) Income Received in advance		
2,213,784	School Tuition Fees	162,450	
0	Other Fees recd. In Adv.	0	162,450
	2) Liabilities For expenses		
63,301	Shaleya Poshan Aahar	63,301	
799,964	Outstanding Expenses	510,739	
141,410	TDS PAYBLE	269,742	
3,250	UNI. CON.FEES	3,250	847,032
	3) GOVT DUES		
77,825	P.F. Employers Cont.	73,834	
144,430	P.F. Cont.	135,634	
6,624,557	Salary Payable	4,599,059	
0	IT Payable	0	
2,785	DCPS Outstanding	3,191	
18,725	PT Payable	13,698	4,825,416
379,000	Library Deposits	455,000	
490,400	Laboratory Deposits	580,800	
203	Library Book Bank	203	
227,400	Caution Money	273,000	
611,019	Others	334,935	1,643,938
1708023			
0	**4) Fees Refund**	0	0
11,798,054	**TOTAL**		**7,478,836**

SCHEDULE -VI (INVESTMENTS)

2019-2020 Amount Rs.	PARTICULARS	2020-2021 Amount Rs.	
76,588,162	Fixed Deposit & Accured Interest	81,508,051	
51,000	Shares	51,000	
3,600,000	Reserve Fund Karnataka Sangha	3,600,000	85,159,051
80,239,162	**TOTAL**		**85,159,051**

SCHEDULE- VII (OTHER ASSETS)

2019-2020 Amount Rs.	PARTICULARS	2020-2021 Amount Rs.	
96,795	1) Deposits Receivable		96,795
1,226,299	2) Advance Paid		
193,000	To Employees	54,000	
1,033,299	To Others	1,133,095	1,187,095
5,870,431	3) Grant Receivable		2,019,882
8,794,601	4) Fees Receivable		28,572,657
15,988,126	**TOTAL**		**31,876,429**

SCHEDULE - VIII
(IMMOVABLE PROPERTY & OTHER FIXED ASSETS)
IMMOVABLE PROPERTY

Sr. No.	Description of Assets	Rate of Depn.	WDV as on 01.04.2020	ADDITION DURING YEAR Before 30.09.2020	After 30.09.2020		Total	Depreciation	WDV as on 31.03.2021
			A	B	C	D	A+B+C-D=E	F	E-F=G
1.	**LAND**								
	School	0%	33,367	-	-	-	33,367	-	33,367
	College	0%	5,172,324	-	-	-	5,172,324	-	5,172,324
2.	**COLLEGE SHED**	25%	1,009,008	-	-	-	1,009,008	252,252	756,756
3.	**BUILDING**								
	School	10%	869,612	-	-	-	869,612	86,961	782,651
	Office	10%	17,938	-	-	-	17,938	1,794	16,144
	College	10%	10,232,009	-	-	-	10,232,009	1,023,201	9,208,808
	TOTAL		**17,334,258**	-	-	-	17,334,258	**1,364,208**	**15,970,050**

SCHEDULE - IX (OTHER FIXED ASSETS)

Sr. No.	Description of Assets	Rate of Depn.	WDV as on 01.04.2020	ADDITION DURING YEAR Before 30.09.2020	After 30.09.2020	Deductions During the Year	Total	Depreciation	WDV as on 31.03.2021
			A	B	C	D	A+B+C-D=E	F	E-F=G
1	Books, Maps & Charts	40%	546,915	26,460	46,245	-	619,620	238,086	381,534
2	C.C. CAMERA	50%	32,195			-	32,195	16,098	16,098
3	Computer	40%	119,973		52,000	-	171,973	58,389	113,584
4	Computer Lab.	10%	456,928				456,928	45,693	411,235
5	Computer Equipments	15%	22,755	1,900	33,200		57,855	6,188	51,667
6	Computer Software	40%	292,703	21,240	94,000		407,943	144,377	263,566
7	Development Exp.	10%	627,486			-	627,486	62,749	564,737
8	Electrical Equipments	10%	552,782			-	552,782	55,278	497,504
9	Examination Equipments	15%	953,690	26,000	9,500	-	989,190	147,666	841,524
10	Fire Exstinguisher	15%	9,263			-	9,263	1,389	7,874
11	Furniture & Fixture	10%	3,832,593			-	3,832,593	383,259	3,449,334
12	Generator & Other Equp.	15%	532,595			-	532,595	79,899	452,706
13	Gymkhana Equipment	15%	52,329			-	52,329	7,849	44,480
14	Interior Decor	10%	254,040			-	254,040	25,404	228,636
15	Inverter	15%	37,281			-	37,281	5,592	31,689
16	Laboratory Equipments	25%	2,020			-	2,020	505	1,515
17	Refrigerator	10%	63,582			-	63,582	6,358	57,224
18	Sound System	15%	10,837			-	10,837	1,626	9,211
19	Television	15%	6,567			-	6,567	983	5,584
20	Temporary Structure	25%	6,855			-	6,855	1,714	5,141
21	Water Pump	10%	11,173			-	11,173	1,117	10,056
	Total Rs.:		**8,424,562**	**75,600**	**234,945**	**0**	**8,735,095**	**1,290,209**	**7,444,886**

KARNATAKA SANGHA,
REVENUE AND CAPITAL BUDGET

REVENUE EXPENDITURE	Budgeted 2020-2021	Actual 2020-2021	Budget 2021-2022
Social & Cultural Programme	250000	857700	1000000
Salaries	52660000	49867319	55000000
Printing & Stationery	1050000	101433	200000
Meeting Expenses	30000	17609	25000
Audit Fees	50000	50000	55000
Repairs & Maintenance	5000000	1186970	4000000
Rates & Taxes	100000	592722	1000000
Magazine & Periodical	25000	67929	150000
Gymkhana Expenses	100000	0	300000
E- Leanring Expenses	1800000	0	500000
Electricity Charges	900000	320054	500000
Water Charges	72000	31613	75000
Miscellaneous Expenses School/College	15000000	11690511	12500000
Group Gratuity Scheme	750000	6437	600000
Affiliation Fees	75000	50523	100000
Telephone Charges	200000	95995	150000
Depreciation Expenses	3500000	2642371	3000000
Sports Expenses	50000	0	250000
Advertisement Charges	50000	0	50000
Examination Expenses	700000	1208200	1500000
Transfer to Education & Welfare	0	624653	0
Transfer to Repair & Renovation Fund	0	7500000	5000000
Fee Concession on Corona crisis	0	2050800	2500000
Excess of income over Expenditure	0	12799653	12155000
TOTAL	**82362000**	**91762492**	**100610000**
CAPITAL EXPENDITURE			
Furniture & Fixtures	100000	0	1000000
Office Exquipments	100000	0	500000
Books	25000	0	400000
Miscellaneous Assets	25000	0	600000
Electrical Equipment	25000	0	250000
College Building	0	0	1150000
Examination Exquipments	500000		450000
Excess of income over Expenditure	0	12799653	0
Total Capital Expenditure	**775000**	**12799653**	**4350000**

DOMBIVLI (REGD.)
FOR THE YEAR 2021-2022

REVENUE RECEIPT	Budgeted 2020-2021	Actual 2020-2021	Budget 2021-2022
School & College Fees	48382000	43632419	50150000
Interest	6800000	5698745	5860000
Miscellaneous Receipts	7000000	12034081	13000000
Salary Grant	18000000	29440728	30000000
Non-Salary Grant	180000	54919	60000
Computer Fees	2000000	901600	1540000
TOTAL	**82362000**	**91762492**	**100 610000**
CAPITAL RECEIPT			
Donation for Corpus	765000	709500	1500000
Life Membership Fees	10000	11523	25000
Capital Deficit	-	12078630	-
Surplus Fund	-	-	2825000
TOTAL	**775000**	**12799653**	**4350000**

U. P. PAI & CO.
CHARTERED ACCOUNTANTS

H.O.: 3rd Floor, Patil Bhuvan, Opp. Railway Station, Dr. Rath Road, Dombivli (East) - 421 201.
Tel.: 0251 - 2861346 / 9702809862 / 8422905038 • E-mail: camahalasa@gmail.com

Branch : F/40, 1st Floor, DREAMS THE MALL, L.B.S. Marg, Bhandup (W), Mumbai - 400 078
Mobile: 9819851862 • E-mail: ganeshmahalasa@yahoo.co.in

REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF KARNATAKA SANGHA, DOMBIVLI (REGD.)
AUDIT PERIOD FY 2021 – 2022

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying Financial Statements of Karnataka Sangha, Dombivli (Regd.) which comprise the Balance Sheet and the Statement of Income and Expenditure A/c. for the year ended 31st March 2022.

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The preparation of Financial Statements (Income & Expenditure A/c and Balance Sheet) is the responsibility of the elected Managing Committee. This responsibility also includes maintenance of adequate accounting records, making judgments and estimates that are reasonable and prudent. These statements are in conformity with Accounting Standards' generally accepted in India.

AUDITORS' RESPONSIBILITY

3. Our responsibility is to express an opinion on these Financial Statements based on our Audit after reasonable assurance.
4. We have conducted Audit in accordance with the Standards on Auditing. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on Financial Statements.
6. An audit also includes assessing the accounting principles used and significant estimates made by electing Managing Committee of the Trust, as well as evaluating the overall Financial Statements presentation. We believe our audit provides a reasonable basis for our opinion.

OPINION

1. Balance Sheet & Income and Expenditure A/c. dealt with by this Reports is in accordance with books of accounts maintained by the information and explanation given to us complying with provisions of Public Trust Act,1950.
2. We have obtained all the information and explanations, which is to the best of our knowledge and belief, which were necessary for the purpose of our audit and found them to be satisfactory.
3. In our opinion, proper books of accounts as required by law have been maintained by the trust so far as it appears from our examination of the books.
4. In our opinion, the Balance Sheet & Income and Expenditure A/c. dealt in this report are in accordance with the Accounting Standards to the extent applicable.
5. In our opinion and to the best of our information and according to the explanation given to us, the accounts read together with the schedule form integral part of this accounts and also subject to the remarks on the Annexure in notes to accounts, gives the information required by the Bombay Trust Act, 1950 in the manner so required and gives the True & Fair view in conformity with the accounting principles generally accepted in India.
   a. In case of Balance Sheet of the state of affairs of the Trust, its Funds and Assets of the Trust at 31st March 2022.
   b. In case of Income and Expenditure, there is EXCESS OF INCOME OVER EXPENDITURE for the year ended on 31st March 2022.

Place: Dombivli
Date: 25-08-2022

UDIN: 22031198 ATENDA 5854

U. P. PAI & CO. 143023 W CHARTERED ACCOUNTANTS

For U. P. PAI & CO.
Chartered Accountants

U. P. PAI
(Proprietor)