Affiliated to Karnatak University, Dharwad

Accredited with 'A' Grade in last three cycles



Fourth Cycle NAAC Accreditation SELF STUDY REPORT (SSR)

CRITERION - IV 🚍

4.1.4 (QnM)

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



Submitted to NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL, BENGALURU

ಜನತಾಶಿಕ್ಷಣ ಸಮಿತಿಯ ಐನಶಂಕರಿ ಕಲಾ, ವಾಣಿಜ್ಯ ಮತ್ತು ಶಾಂತಿಕುಮಾರ ಗುಜ್ಜಿ ವಿಜ್ಞಾನ ಮಹಾವಿದ್ಯಾಲಂ

ವಿದ್ಯಾಗಿಲಿ, ಧಾರವಾಡ-೫೮೦ ೦೦೪.

ನ್ಯಾಕ್ ಸಂಸ್ಥೆಯಿಂದ 'A' ಗ್ರೇಡ್ ಮನರ್ಮಾನ್ಯತೆ ಯು.ಜಿ.ಸಿ. ಯಿಂದ 'CPE' ಮಾನ್ಯತೆ

Ref. No. JSSCD/

JSS

BANASHANKARI ARTS, COMMERCE AND SHANTIKUMAR GUBBI SCIENCE COLLEGE,

Janata Shikshana Samiti's

Vidyagiri, Dharwad-580 004. Ph.: (0836) 2468478, Fax : (0836) 2462200 E-mail : principaljsscollegedwd@gmail.com

Reaccredited at the 'A' level by NAAC "College with Potential for Excellence" recognition by UGC

Date :

CRITERIA-IV

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

Year UG		PG (M. Com)	PG (Chemistry & Physics)	Total	
2020-21	15.13924	0.63130		15.77054	
2019-20	14.34956	0.69699	0.40600	15.45255	
2018-19	18.14238	1.72276	3.28718	23.15232	
2017-18 41.16606		1.19573	0.80616	43.16795	
2016-17	56.29897	3.85160	8.56712	68.71769	





J.S.S. Banashani mi Arts, Commerce & Shantikumar Casan Science College. DHARWAD-583 004.

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Chartered Accountants LLPIN: AAT-9949 FF-02, First Floor, "RENUKA RESIDENCY", 1st Cross, Shivanandnagar,Opp.Axis Bank Hubballi-Dharwad Road, Dharwad-580001 Tel.: 836-2441282, 2951282 Email : shankar_pagad@pgbhagwatca.com Web : www.pgbhagwatca.com

TO WHOMSOEVER IT MAY CONCERN

CERTIFICATION OF AMOUNT SPENT

Name of the Organisation: JSS Banashankari Arts, Commerce & SK Gubbi Science College Vidyagiri, Dharwad - 580 004

We, P G Bhagwat LLP, Chartered Accountants and auditors of the above organisation have verified the books of accounts and other related documents and certify the following information with respect to the expenditure incurred/spent for the last 5 years:

Year re for Infrastru ture Augment tion		Infrastruc ture and Augmenta subscription to tion journals/e-jour nals		Expenditure on Maintenance of Physical Facilities (Excluding Salary for Human Resources)	Total Revenue Expenditure Excluding Salary & Depreciation
1	2	3	4	5	6= 4+5
2020-21	15,13,924	1,81,878	12,36,459	14,81,082	27,17,541
2019-20	14,34,956	1,67,696	6,85,448	25,98,634	32,84,082
2018-19	18,14,238	2,03,263	3,12,241	16,37,361	19,49,602
2017-18	41,16,606	2,92,407	3,89,837	6,27,954	10,17,791
2016-17	56,29,897	1,79,328	3,02,869	5,38,118	8,40,987
Total	1,45,09,621	10,24,572	29,26,854	68,83,149	98,10,003

The details breakup is attached to this certificate

For P. G. BHAGWAT LLP **Chartered Accountants** Firm Registration No. 101118W/W100682 AHAN S. B. Pagad Partner UDIN:21206124AAAAIE5822 Membership No.: 206124

Date: 18-11-2021

Offices at: Pune | Mumbai | Kolhapur | Belagavi | Hubballi | Bengaluru

M/s P.G. Bhagwat partnership firm was converted and incorporated as Limited Liability Partnership from the 28th September 2020.

P G BHAGWAT LLP

Chartered Accountants LLPIN: AAT-9949 FF-02, First Floor, "RENUKA RESIDENCY", 1st Cross, Shivanandnagar, Opp.Axis Bank Hubballi-Dharwad Road, Dharwad-580001 Tel.: 836-2441282, 2951282 Email : shankar_pagad@pgbhagwatca.com Web : www.pgbhagwatca.com

TO WHOMSOEVER IT MAY CONCERN

CERTIFICATION OF AMOUNT SPENT

Name of the Organisation:JSS Banashankari Arts, Commerce & SK Gubbi Science College<mark>(Department of M.Com)</mark> Vidyagiri, Dharwad - 580 004

We, P G Bhagwat LLP, Chartered Accountants and auditors of the above organisation have verified the books of accounts and other related documents and certify the following information with respect to the expenditure incurred/spent for the last 5 years:

Financial Expenditu Year re for Infrastruc ture Augmenta tion		Expenditure for purchase of books/e-books and subscription to journals/e-jour nals	Expenditure Maintenance of Academic Facilities (Excluding Salary)	Expenditure on Maintenance of Physical Facilities (Excluding Salary for Human Resources)	Total Revenue Expenditure Excluding Salary & Depreciation
1			4	5	6=4+5
2020-21	63,130	1,541	+	73,458	73,458
2019-20	69,699	10,358	-	93,727	93,727
2018-19	1,72,276	2,031	-	95,132	95,132
2017-18	1,19,573	40,949	-	65,596	65,596
2016-17	3,85,160	38,803	-	2,23,132	2,23,132
Total	8,09,838	93,682	-	5,51,045	5,51,045

The details breakup is attached to this certificate

For P. G. BHAGWAT LLP Chartered Accountants Firm Registration No. 101118W/W100682

< 9 S. B. Pagad Partner UDIN:21206124AAAAIM7633 Membership No.: 206124 Date : 9-12-2021

Offices at: Pune | Mumbai | Kolhapur | Belagavi | Hubballi | Bengaluru

M/s P.G. Bhagwat partnership firm was converted and incorporated as Limited Liability Partnership from the 28th September 2020

S. B. SHETTY & CO. CHARTERED ACCOUNTANTS



PARTNERS : CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA)

TO WHOMSOEVER IT MAY CONCERN

CERTIFICATION OF AMOUNT SPENT

Name of the Organization: JSS Banashankari Arts, Commerce & SK Gubbi Science College, Department of Msc (Chemistry/ Physics), Vidyagiri, Dharwad-580002.

We, M/s. S B Shetty & Co., Chartered Accountants and auditor of the above organization have verified the books of accounts and other related documents and certify the following information with respect to the expenditure incurred/spent for the last 5 years.

Financial Year	Expenditure for Infrastructure Augmentation	Expenditure for purchased of Books/E- Books and subscription to journals/- e-journals	Lab Consumables Pertaining to Expenditure Maintenance of Academic Facilitates (Excluding Salary)	Expenditure on Maintenance of Physical Facilities (Excluding Salary for Human Resources)	Total Revenue Expenditure Excluding Salary & Depreciation
01	02	03	04	05	6=4+5
2020-2021				22,542.00	22,542.00
2019-2020	40,600.00		99,181.00	32,317.00	1,31,498.00
2019-2020	3,28,718.00		1,03,143.00	1,87,751.00	2,90,894.00
2017-2018	80,616.00	2,91,757.00	1,95,101.00	46,944.20	2,42,045.20
2016-2017	8,56,712.00	1,19,063.00	2,76,878.00	3,87,832.00	6,64,710.00

The details breakup is attached to this certificate

Place: Hubli Date: 07.12.2021 UDIN: 21219456AAAAUG4302

For M/	s. S. B.	SHET	TY &	CO.,
Charte	red Acco	ountar	its, de	
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M. Ne.	219456			
Regn N	lo. (FRN)) 0038	24S	

Office : No. 1, 2nd Floor, Time Square Building, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495

Email : s_b_shetty@hotmail.com • karthikbshetty@gmail.com • www.sbshetty.in



J.S.S. BANASHANKARI ARTS, COMMERCE AND SHANTIKUMAR GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD

Affiliated to Karnatak University, Dharwad

Accredited with 'A' Grade in last three cycles



2016-2017

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4.1. Le

2016-17

			AS ON 31.03.2017	INCOLUMN I	A
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AJUOUNT
RANTS FROM GOVERNMENT:		34,098,965.37		The second se	
lance as per last balance sheet	32,792,295.18		Immovable Assets hankari - f	LS, Cum	33,975,963.87
Id:Received during the year-Sch I	3,954,824.00		As per Schedule II	1311	
id:Adjustment of depreciation on mangement	33,096.00		VIONASI	.)	
set			DHARGING	1. Jell	
Sub Total	36,780,215.18		DRAM	1891 -	
ss:Amount transferred to 1&E	527,102.00		Moveable Assets	1	18,362,731.19
ss:Revenue expenses for the year 16-17	357,768.00		As per Schedule III . Gubbi		
	35,895,345.18				
ess: Depreciation on granted assets for 2016-17	3,128,095.00		SECURITY AND OTHER DEPOSIT		382,218.00
a poblemanon on Branco more for an To. Th					
F	32,767,250.18		I) K.E.B DEPOSIT		
terest Earned in respect of:	Cat. O. Landing		Opening Balance	39,098.00	
			Add: PaidDuring the Year	11,92000	
GC:As per Schedule IV pening Balance	1,248,370.81		mast adveting ore rear	51,018.00	
id: Received During the Year	83,344.38		li) Telephone Deposit (As per last B/S)	1,200.00	
ra: Médelken nating me reat	1,331,715.19		ill)KUD Affilation Deposit	330,000.00	
	1,001,/10.17			000,000.00	
JILDING / OTHER EARMARKED FUNDS - As Per		63,000.00	Advance to staff		213,694.00
t balance sheet		00,000.00	LINE HILVE BY PIMPI		
t balance Sheet			Opening Balance:	280,944:00	
NUCE LIADTI PRICE.			Add: Advance paid during the year	592,300.00	
HER LIABILITIES:		1 117 705 00	Less: Advance received during the year	646,300.00	
tstanding Scholarships & Prizes:		2,217,295.00			
and the second se			Less: Adjustment transferred to I/E	13,250.00	
pening Balance	1,268,452.00				
ld: Received during the year	2,368,745.00		Building Advance(UGC XII Plan Women's Bostel)	.p	
a. Received during the year	a,555,1 15,577		PERSONAL PROPERTY AND INCOMENDATION OF PROPERTY	· .	
d: Transferred from KUD Backward Students	345,091.00		Opening Balance:	2,000,000.00	
	1,764,993.00		Add: Advance paid during the year	1,000,000.00	
ss: Paid during the year	1,704,793.00		Less: Advance received during the year	3,000,000.00	
HID COVER CRUDENTS EVAN AMOUNT		111,068.00		5,000,000,00	
U.D.SC/ST STUDENTS EXAM AMOUNT	246,357.00	111,000.00	Salary Deductions		200.0
pening Balance			As per last balance sheet		200.00
dd: Received During the Year	145,318.00			200.00	
ess: Paid during the year	280,607.00		Professional Tax	200.00	
UD BACKWARD STUDENTS EXAM AMOUNT		582,873.00	Income & Expenditure A/c		72,460,578.5
	1 200 542 00			64,437,150.73	
pening Balance	1,288,542.00		Opening Balance	8,590,331.78	
dd: Received During the Year	345,170.00		Add:Deficit for the year	73,027,482.51	
ess: Transferred to Outstanding Scholarships &	345,091.00			13,027,482.51	111
rizes				22.004.00	A 1/1 -
ess: Paid during the year	705,748.00		Add:Adjustment of depreciation on mangement asset	33,096.00].
				(00.000.00	PRINCIP
			Less:Adjustment of Affilation Deposit	600,000.00c	8. Banashankari Ari antikumar Gubbi So

LIABILITIES	AM-JUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
nterest Earned in respect of:		99,150.68		ANOUNT	AMOUNT
cholarship:As per Schedule IV			Closing Balance:		
Opening Balance	51,664.12		Cash		38,096,49
dd: Received During the Year	47,486.56				38,096,49
ess: Paid During the Year			Balance with Bank		
					7,208,470.84
No. No. 1 (Trunch of the second of the secon			Syn-Bank SB A/c No. 220 / 408 (Joint A/c)	3,957,572.24	
arn Money Deposit (EMD)As per Schedule V		265,119.00	Syn-Bank SB A/c No. 220 / 412 (College A/c)	321,715.97	
Opening Balance	265,119.00		Syn-Bank SB A/c No. 220 / 185 (Scholarship A/c)	1,464,262.23	
dd: Received During the Year			Syn-Bank SB A/c No.220/2006 (Scholarship A/c)	48,624.75	
ess: Paid During the Year			Syn-Bank SB A/c No.220/3885 (UGC General A/c)	50,397.79	
			Syn-Bank SB A/c No.220/42382 (UGC MLTC A/c)	14,746.73	
oint Director A/c:As per Schedule VI		3,957,572.24	Syn-Bank SB A/c No. 220/45205 (Community College A/c)	857,799.61	
Opening Balance	4,642,330.40		Syn-Bank SB A/c No. 201 / 2930(CPE)	283,998.06	
dd: Fees Collected - Degree	1,547,099.00		Syn-Bank SB A/c No. 201 / 3517(VGST)	16,748.92	
	and the second se				
	6,189,429.40		Syn-Bank SB A/c No. 201 / 5134(BSR)	23,048.19	
dd: Arrears of Fees - Degree	2,502.00		Syn-Bank SB A/c No.201/9537(Additional Grant for	169,556.35	
-	6,191,931.40		Covered College A/c}		
dd: Interest Credited by Bank	163,558.84				
- an interest of concer by bank	6,355,490.24				
ESS: Salary Grant Adjusted (As per list attached)	2,397,918.00				
,,, ,, ,	2,0777720.00				
ſ			(and)		
		and an and	(at) all		
Bharat Scouts & Guides Fees		305,850.00	Con Binot		
Opening Balance Add: Received During the Year	224,400.00		A Startest		
ess: Paid During the Year	81,450.00				
Add and builting the reas			GER GUDA		
Indian Red Cross Assocition Fees		182,576.00			
Opening Balance	205,345.00				
Add: Received During the Year	81,450.00				
ess: Paid During the Year	104,219.00				
/COTME					
SSTWF.	164 600.00				
Add:Received During the year	164,630.00	82,150.00			. i
Less: Paid During the Year	82,150.00 164,630.00				as VI de
and a soluting the reat	104,030.00				1/1-
KUD PG Dept. Exam Remuneration		19,285.00			PRINCIPAL
		17,000,00		100.	ashankari Arts. Co:

•

LIABILITIES	AMCUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
ISS SAMITIA/C: As per Schedule VII Opening Balance Add:Received During the year Less: Repaid during the year	83,619,735.61 10,939,432.00 3,902,119.00	90,657,048.61			
GRAND TOTAL:		132,641,952.90			132,641,952.90

Note:

1)Accounting method on cash Basis.

2) Depreciation for grant assets has not been charged till total grant amount not received. Hence depreciation will be charged when full amount is received from UGC.

As per our report attached. For M\S.P G Bhagwat Chartered Accountant Partner Place:Dharwad

Date: 2.8.0CT 2017

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PRINCIPAL J.S.S. Banashankarı Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-560-004

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PRINCIPAL J.S.S. Banoshankori Arts, Commercue -Shantikumar Guber Seikece College DRARWAD-645 964



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I.S.S BANSHANKAR	ARTS, COMMER	CE & S.K. GUBB.	I SCIENCE COLLEGE, VIDYAGIR	I, DHARWAD-580	004.
			COUNT FOR THE YEAR 2016-2		
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Salary Grant: Alded Staff		84,500,949.00	Salary Grant: Alded Staff	82,318,139.00	84,500,949.00
		2,550,550.00	ADD: Transfer From Joint Director'S	2,182,810.00	
EL Encashment		2,550,550.00	Account		
Expenses related to grant		527,102.00	EL Encashment	2,335,442.00	2,550,550.00
IQAC:	-	527,102.00	ADD: Transfer From Joint Director'S		-,
			Account	215,108.00	
Remuneration	12,000.00		1100 000-1		535 402 00
CPE II Phase Grant	12,000.00		UGC -Grant CPE II Phase Grant	515,102,00	527,102.00
Lab. Consumables	239,743.00		IQAC	12,000.00	
Internet Service	45,135.00				
Maintenance of Equipments	92,150.00		K.U.D Fees Income:		2,408,418.00
Any other activities (Seminar &					
Vorkshops)	13,768.00		Fine (K.U.D)	15,800.00	
Women Empowerment Teachers Training & Retraining	43,476.00		K.U.D Registration Fees	247,275.00	
rogrammes	47,036.00		Poor Student Ald Fund	24,020.00	
Health & Hygiene	33,794.00		KU.D Sports Fees	33.205.00	
	515,102.00		KU.D Exam Fees	1,732,970.00	
Staff Salary: Management		8,301,282.00	K.U.D Job Orientation Fees	24,440.00	
Provident Fund (Mgt Staff)		359,992.00	K.U.D CD & Devt. Fund	17,000.00	
SSI (Employer'S Share)		146,985.00	K.U.D Sports Devi. Fund	40,700.00	
Adveteter at a financial			K.U.D Youth Festival Fees	16,528.00	
Administrative Expenses:	-	2,917,323.29	K.U.D Safety Insurance	16,350.00	
Repairs & Malotenance: Water & Light Charges	538,118.00	4.44	K.U.D Students Welfare Fees	52,270.00	
Printing & Stationery	435,227.00 258,887.00		K.U.D Processing fees K.U.D Corpus Fund	8,250.00 170,460.00	
Postage & Telegram	81,635.00		K.U.D N.S.S Welfare Fund	9,150.00	
Academic Travelling Exps	8,079.00				
Advertisement	155,754.00		College Fees:		6,354,008.00
Bank Charges & Commission	2,739.29		Tution Fees(MgL)	1,245,999.00	
Audit Exps	18,113.00		Admission Fees	35,014.00	
Fire Insurance	21,612.00		Laboratory Fees (Mgt)	271,638.00	
Computer Repair Charges Honorarium	16,216.00		Library Fees	234,819.00	
Honorarium Health Centre Maintenance	14,000.00		Library Fees (Binding) Reading Room Fees	107,864.00 286,026.00	
Study Tour Exps	3,000.00		Sports Fees	389,629.00	
Miscellaneous Expenses	213,763.00		College Cultural Fees	573,480.00	
Botanical Garden Expenses	2,381.00		College Union Fees	637,220.00	
College Website	3,500.00		College Exam Fees	653,540.00	
NAAC Expenses	1,090,899.00		Identity Card	30,300.00	
at Course at the		200.070.00	Breakage Fees	26,768.00	
Lab Consumables:	-	302,869.00	Handbook Fees	55,791.00	
Physics Chemistry	10,593.00		Sale Of Prospectus Other Fees	40,000.00 1,434,600.00	
otany	12,219.00		Medical Fees	28,350.00	
Cuology	26,179.00		College Magazine Fees	254,920.00	
Bio-Tech	71,053.00		Seminar Registration Fees	48,050.00	
Fees Remittance:		2,384,474.00	K.U.D Exam Remuneration		431,435.00
ine (K.U.D)	13,074.00		K.U.D Practical Remuneration	216,050.00	
legistration Fees	245,700.00		K.U.D Theory Remuneration	215,385.00	
oor Student Aid Fund	24,345.00				289,700.00
LU.D Sports Fees	32,975.00		Other Exam Remuneration	100 450 00	289,700.00
CU.D Exam Fees	1,713,940.00		Govt Exam Remuneration	179,150.00	
LU.D Career Guidence Fees LU.D College Devi, Fund	24,345.00		JEE (Mains) Exam Amount	110,550.00	
CU.D Sports Devt. Fund	40,575.00		Other income		175,128.51
LU.D Youth Festival Fees	16,230.00		Interest On SB A/C	107,861.51	
U.D Safety Insurance	16,230.00		Other Income	67,267.00	
U.D Students Welfare	46,030.00				
U.D N.S.S Welfare Fund	8,000.00		Old Balances treated as income		519,935.00
U.D Change of college Exps	15,840.00		TDS	2,499.00	
U.D Corpus Fund	162,810.00		College Magazine Fees	440,255.00	
U.D Processing Fees	8,250.00		Medical Fees	77,181.00	
vpancas Tours-de Other Press		1,251,153.00			
xpenses Towards Other Fees:	4/ 500.00	1,231,133,00			
filiation Exps	16,500.00 341,733.00				
yamakhana Exps eading Room Exps	121,822.00				

Crobi Science

PRINCIPAL J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science College. DHARWAD-589.004

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			I SCIENCE COLLEGE, VIÐYAGIRI, COUNT FOR THE YEAR 2016-201		
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
College Exam Exps College Union Exps Library Binding Charges Sports students concession of Fees Blind students concession of Fees	106,725.00 318,342.00 13,740.00 48,272.00 17,089.00		Deficit For The Year (Transferred To Balance - Sheet)		8,590,33 1.78
Practical Exam Exps Theory Exam Expenses Hand Book Expenses Medical Fees	56,493.00 58,143.00 26,059.00				
College Magazine Fees Seminar & Workshop	114,417.00 11,818.00				
Kud exam remuneration K.U.D Practical Remuneration K.U.D Theory Remuneration	266,036.00	463,481.00			
Other exam remuneration Govt Exam Remuneration IEE (Mains) Exam Amount	179,150.00	384,700.00			
Write off old Balances ¹ .IC .JF Festival Advance FIP SALARY ADVANCE	160.00 10.00 13,250.00 18,000.00	31,440.00	Vievasiri RWAD-4.		
Depreciation For The Year : On Moveables • Less: Depreciation on assets under grants	3,210,420.00	707,780.00	Sare Dimoi Science -		
On Immoveables - Less: Depreciation on assets under rants	2,142,932.00 625,455.00	1,517,477.00			
Total		106,347,557.29	Total		106,347,557.29

As per our report attached.

ALL I

Partner Place:Dharwad ite: 2 8 OCT 2017

PRINCIPAL

PRINCIPAL J.S.S. Banashankarı Arts. Commerce a , Shantikumar Gubbi Science College, DHARWAD-580.004

PRINCIPAL J S.S. Banashankari Arts, Commerce & Shantilaumar Gubbi Science College, DHARWAD-559 004.

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Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance:		7,818,749.33	Salary Grants:		84,500,949.0
Cash-in-hand	29.668.49		Teaching Staff salary (Aided)	78,297,772.00	
Syndicate Bank SB A/c No. 220 / 408	4,642,330.40		Non-Teaching Staff salary (Aided)	6,203,177.00	
Syndicate Bank SB A/c No. 220 / 412	117,409.75				
Syndicate Bank SB A/c No. 220 / 185	883,521.36		Staff Salary (Management):		8,301,282.0
Syndicate Bank SB A/c No. 220 / 2006	46.376.46		Part Time Staff salary	278,325.00	
Syndicate Bank SB A/c No. 220 / 3885	258,998.97		Teaching and Non-Teaching Staff Salary (Management)	8,022,957.00	
yndicate Bank SB A/c No. 220 / 42382	33,032.71				
Syndicate Bank SB A/c No. 220/45205	824,328.64		EL Encashment		2,550,550.0
Syndicate Bank SB A/c No. 201 / 2930	868,916.72				
Syndicate Bank SB A/c No. 201 / 3517	16,095.43		UGC Grants:		4,524,086.0
Syndicate Bank SB A/c No. 201 / 5134	22,148.92		UGC XII Plan - Renovation of Admin block & constn. of Canteen	4,417,586.00	
Syndicate Bank SB A/c No. 201 / 9537	75,921.48		UGC Minor Research Project	72,500.00	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			UGC Contingencies	15,000.00	
Salary Grants:		82,318,139.00	UGC Remedial Course Expenses	19,000.00	
EL Encashment		2,335,442.00			
			UGC Seminars:		251,268.0
UGC Grants:		3,954,824.00	Physics Dept.	117,361.00	
UGC Minor Research Project	45.000.00		Hindi Dept.	133,907.00	
UGC XII Plan Devt. Asst. Grant to Colleges	101.824.00				
UGC XII Plan - Women's Hostel	3,200,000.00		IQAC:		12,000.0
CPE II Phase Grant (1st instalment)	608,000.00		Remuneration	12,000.00	
Salary Deductions:		12,619,998.00	Capital Expenditures:		547,002.0
Income Tax	10,561,698.00		Library Books	57,506.00	
Professional Tax	185,800.00		Laboratory Equipments	31,546.00	
	1,723,597.00		Office Equipments	294,620.00	
EBF	6,740.00		Building Roof	116,010.00	
GUC	39.370.00		Office Furnitures	47,320.00	
GLIC Refund	102,793.00		JM/~		
			J.S.S. Banashantas		

J.S.S. Banashanakar Arts, Commerce and Shantikumar Gubbi Science College, Vidyagiri, Dharwad-580004

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Staff Salary (Management)		383,934.00	Colleges with Potential Excellence (CPE-2nd) AnnxVI		
Provident Fund (Employee's share)	359,992.00		Capital Expenditures:		722,815.00
ESI (Employee's share)	8,942.00		Laboratory Equipments	639,015.00	
Staff Quarters Rent	15,000.00		Computers	47,800.00	
			Softwares	36,000.00	
Karnatak University Fees:		2,981,056.00			
KUD Fine	15,800.00		Revenue Expenditure related to CPE:		515,102.00
Registration Fees	247,275.00		Lab Consumables	239,743.00	
Poor Student Aid Fund	24,020.00		Internet Service	45,135.00	
Sports Fees	33,205.00		Maintenance of Equipments	92,150.00	
KUD Exam Fees	1,732,970.00		Any other activities (Seminar & Workshop)	13,768.00	
KUD Carrier Guidance Fees	24,440.00		Women Empowerment	43,476.00	
KUD College Development Fees	17,000.00		Teachers Training & Retraining Programmes	47,036.00	
KUD Sports Development Fees	40,700.00		Health and Hygiene	33.794.00	
KUD Youth Festival Fees	16,528.00				
KUSBS	16,350.00				
KUD Students Welfare Fund	52,270.00		Salary Deductions:		12,619,998.00
N.S.S Welfare Fund	9,150.00		Income Tax	10,561,698.00	
KUD Processing Fees	8,250.00		Professional Tax	185,800.00	
KUD Enhancement Seat Fees			LIC	1,723,597.00	
Corpus Fund	170,460.00		EBF	6,740.00	
KUD Perkyapt Amount	-		GLIC	39,370.00	
KUD Change of College Fees			GLIC Refund	102,793.00	
KUD Revaluation Fees	-				
KUD Youth Festival Expenses	-				
K.S.S.W.F.	82,150.00		Staff Salary (Management)		890,911.00
K.S.T.B.F.	-		Provident Fund (Employer's share)	359,992.00	
N.F.T.W.	-		Provident Fund (Employee's share)	359,992.00	
KUD SC/ST Students Exam Fees	145,318.00		ESI (Employer's share)	146,985.00	
KUD Backward Students Exam Fees	345,170.00		ESI (Employee's share)	8,942.00	
			Staff Quarters Rent	15,000.00	

J.S.S. Banast and Shantike DisAster 2 June

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
KUD Exam Remuneration:		450,720.00	Karnatak University Fees:		3,535,459.00
KUD Practical Exam Remuneration	216,050.00		KUD Fine	13,074.00	
KUD Theory Exam Remuneration	215,385.00		Registration Fees	245,700.00	
KUD PG Dept. Exam Remuneration	19,285.00		Poor Student Aid Fund	24,345.00	
			K.S.S.W.F.	164,630.00	
Other Exam Remuneration :		289,700.00	Sports Fees	32,875.00	
Govt Exam Remuneration	179,150.00		KUD Exam Fees	1,713,940.00	
NEET Exam Remuneration	110,550.00		KUD Carrier Guidance Fees	24,345.00	
			KUD College Development Fees	16,230.00	
Management Fees:		6,354,008.00	KUD Sports Development Fees	40,575.00	
Tution Fees (Management)	1,245,999.00		KUD Youth Festival Fees	16,230.00	
Admission Fees	35,014.00		KUSBS	16,230.00	
Laboratory Fees (Management)	271.638.00		KUD Students Welfare Fund	46,030.00	
Library Fees	234,819.00		KUD Processing Fees	8,250.00	
Library Fees (binding)	107,864.00		KUD Backward Students Exam Fees	705,748.00	
Reading Room Fees	286,026.00		KUD SC/ST Students Exam Fees	280,607.00	
Sports Fees	389,629.00		KUD Change of College Fees	15,840,00	
Medical Fees	28,350,00		NSS Welfare Fund	8,000,8	
College Union Fees	637,220.00		Corpus Fund	162.810.00	
College Cultural Fees	573,480.00				
College Exam Fees	653,540.00		KUD Exam Remuneration:		463,481.00
College Magazine Fees	254,920.00		KUD Practical Exam Remuneration	266,036.00	
Identity Card Fees	30,300.00		KUD Theory Exam Remuneration	197,445.00	
Handbook Fees	55,791.00		KUD PG Dept. Exam Remuneration	-	
Breakage Fees	26,768.00				
Other Fees	1,434,600.00		Other Exam Remuneration :		384,700.00
Sale of Prospectus	40,000.00		Govt Exam Remuneration	179,150.00	
Seminar Registration Fees	48,050.00		NEET Exam Remuneration	205,550.00	
Govt Fees:		1,709,999.00	Management Expenditure :		1,251,153.00
Tution Fees (Govt.)	1,269.800.00		Affiliation Expenses	16,500.00	
Laboratory Fees (Govt.)	277.299.00		Sports Expenses	341,733.00	
Bharat Scotts & Guides	81.450.00		Reading Room Expenses J.S.S. Banasharika Filterin Corame	121,822.00	
Indian Red Cross Association Fees	81.450.00		College Union Expenses Shantikumar Gub (Col	318.342.00	
			College Exam Expenses DHARWAD-DOUVLA	106.725.00	

Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.	Receipts
00	13,740.00	Library Expenses (binding)	5,570,300.00		Temporary Advance:
00	48.272.00	Sports Students Concession		566,300.00	Temporary Advance (Staff)
00	17,089.00	Blind Students Concession		80,000.00	Festival Advance
00	56,493.00	Practical Exam Expenses		1,924,000,00	JSS GB Office Advance (Building)
00	58,143.00	Theory Exam Expenses		3,000,000,00	Temporary Advance (Building)
-		Medical Expenses			
00	114,417.00	College Magazine Expenses	-		FIP Staff Salary Advance
00	26,059.00	Handbook expenses			
00	11,818.00	Seminar and Workshop	2,368,745.00		Scholarship :
				568,818.00	GOI SC/ST Students Scholarship
104,219.00		Indian Red Cross Association Fees		18,410,00	JSS Endowment Scholarship
				96,000.00	Sanchi Honnamma Merit Scholarship
302,869.00		Lab Consumables:		1,110,267.00	Tuition Fee Concession
00	10,593.00	Physics		575,000.00	Sir C V Raman Merit Scholarship
00	182,825.00	Chemistry		250.00	Kulkarni Charitable Trust
00	12,219.00	Botany			
00	26,179.00	Zoology	471,748.29		Other Income :
00	71,053.00	Biotechnology		404,481.29	SB account interest amount
				67,267.00	Other Income
5,292,300.00		Temporary Advance:			
00	512.300.00	Temporary Advance (Staff)	9,015,432.00		JSS GB (for College)
00	80,000.00	Festival Advance	37,471.00		TDS
00	3,700,000.00	Temporary Advance Construction	270,000.00		Affiliation Deposit
00	1,000,000.00	Temporary Advance (Building)	123,133,00		NAAC Reimbursement
			2,502.00		Arrears of Tution fees (Govt.)
		FIP Staff Salary Advance			

PRINCIPAL J.S.S. Banashankari Arts. Commerce & Shantikumar Gabiii Science College DHARWAD-560 004.

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
			Scholarship :		1,764,993.00
			GOI SC/ST Students Scholarship	610,376,00	
			JSS Endowment Scholarship	13,406.00	
			Sanchi Honnamma Merit Scholarship	96,000.00	
			Tuition Fee Concession	398,211.00	
			Sir C V Raman Merit Scholarship	580,000.00	
			Handicap Students Scholarship	56,000.00	
			Minority Scholarship	10,500.00	
			Adi Shaktayatmaka Scholarship	500.00	
			Kulkarni Charitable Trust	-	
			Administrative Expenditure :		3,042,686.29
			Repairs and Maintenance	538,118.00	
			Computer Repairs and Maintenance	16,216,00	
			Water and Electricity Expenses	435,227.00	
			Printing and Stationery Expenses	258,887.00	
			Postage and Telephone Expenses	81.635.00	
			Academic Traveling Expenses	8.079.00	
			Other Expenses	213,763.00	
			Advertisement	155,754.00	
			Bank Commission Charges	4,969.29	
			Audit Expenses	18,113.00	
			Botanical Garden Expenses	2,381.00	
			Honorarium	14,000.00	
			NAAC Expenses	1,214,032.00	
			Health Centre Maintenance	53,400.00	
			College Website	3,500.00	
			Fire Insurance	21,612.00	
			Study Tour	3,000,00	
			ALL W		37,471.00
			TDS PRINCIPAL		11,920.00
			J.S.S. Banashankari Arts. Commerce &		
		10-10-10-10-10-10-10-10-10-10-10-10-10-1	JSS GB Office Shantikumar Gebbi Science College. DHARWAD-580.004		202,119.00

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
			Closing Balance:		7,246,567.33
			Cash-in-hand	38,096.49	
			Syndicate Bank SB A/c No. 220 / 408 (Joint A/c)	3,957,572.24	
			Syndicate Bank SB A/c No. 220 / 412 (College A/c)	321,715.97	
			Syndicate Bank SB A/c No. 220 / 185 (Scholarship A/c)	1.464,262,23	
			Syndicate Bank SB A/c No. 220 / 2006 (Scholarship A/c)	48,624.75	
			Syndicate Bank SB A/c No. 220 / 3885 (UGC General A/c)	50,397.79	
			Syndicate Bank SB A/c No. 220 / 42382 (UGC MLTC A/c)	14,746.73	
			Syndicate Bank SB A/c No. 220/45205 (Community College A/c)	857,799.61	
			Syndicate Bank SB A/c No. 201 / 2930 (CPE)	283,998.06	
			Syndicate Bank SB A/c No. 201 / 3517 (VGST)	16,748,92	
			Syndicate Bank SB A/c No. 201 / 5134 (BSR)	23,048.19	
		_	Syndicate Bank SB A/c No. 201 / 9537 (Additional Grant for Covered College A/c)	169,556.35	
Total Amount Rs.		139,075,900.62	Total Amount Rs.		139,075,900.62

As per our report attached

For M\S.P G Bhagwat

Chartered Accountant S.B.Pagad (Partner) Place:Dharwad Date: 2 8 OCT 2017

PRINCIP PRINCIPAL J.S.S. Banashar Shantikumar (S DHAssington) Timerce & 21

P G BHAGWAT LLP

Chartered Accountants LLPIN: AAT-9949 FF-02, First Floor, "RENUKA RESIDENCY", 1st Cross, Shivanandnagar,Opp.Axis Bank Hubballi-Dharwad Road, Dharwad-580001 Tel.: 836-2441282. 2951282 Email : shankar_pagad@pgbhagwatca.com

TO WHOMSOEVER IT MAY CONCERN

CERTIFICATION OF AMOUNT SPENT

Name of the Organisation: JSS Banashankari Arts, Commerce & SK Gubbi Science College(Department of M.Com) Vidyagiri, Dharwad - 580 004

We, P G Bhagwat LLP, Chartered Accountants and auditors of the above organisation have verified the books of accounts and other related documents and certify the following information with respect to the expenditure incurred/spent for the last 5 years:

Financial Year	Expenditu re for Infrastruc ture Augmenta tion	Expenditure for purchase of books/e-books and subscription to journals/e-jour nals	Expenditure Maintenance of Academic Facilities (Excluding Salary)	Expenditure on Maintenance of Physical Facilities (Excluding Salary for Human Resources)	Total Revenue Expenditure Excluding Salary & Depreciation
1	2	3	4	5	6= 4+5
2020-21	63,130	1,541	1,57,470	73,458	2,30,928
2019-20	69,699	10,358	3,61,484	93,727	4,55,211
2018-19	1,72,276	2,031	3,96,430	95,132	4,91,562
2017-18	1,19,573	40,949	4,23,712	65,596	4,89,308
2016-17	3,85,160	38,803	1,14,875	2,23,132	3,38,007
Total	8,09,838	93,682	14,53,971	5,51,045	20,05,016

The details breakup is attached to this certificate

asturikari Ar For P. G. BHAGWAT LLP Vidyagiri **Chartered Accountants** Firm Registration No. 101118W/W100682 DHARWAD-4 ZITYCI n Arts. Commarce & S. B. Pagad ridyagiri 3.S.S. Bandshajk Shantikumap Quip Callege, Partner J.S.S. Babling Will 2000 Sommerce 8 6640 UDIN: 21206124AAAAIM7633 Shantikumar Gubbi Science College, Membership No.: 206124 DHARWAD-580 004. Date: 9-12-2021

Offices at:Pune | Mumbai | Kolhapur | Belagavi | Hubballi | Bengaluru

M/s P.G. Bhagwat partnership firm was converted and incorporated as Limited Liability Partnership from the 28th September 2020

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance			Administraive		2205595.00
Cash	534.00		Audit Fees	10305.00	
Bank	326310.77		Bank Charges	443.00	
Fixed Deposit	500000.00		ESI Employer	11946.00	
			Maintenance A/c	223132.00	
			Function & Festival	27379.00	
Fees Collection		5363752.00	Miscelleneous	135.00	
Tuition Fees	4373256.00		PF Employer	51660.00	
KUD Exam Remunration	48840.00		Postage	5337.00	
KUD Exam Fees	239290.00		Printing & Stationery	20270.00	
Other Fees	60430.00		Salary A/c	1794382.00	
College Fees	641936.00		Travelling & Conveyance	30.00	
			Union Gymkhana	27937.00	
			Workshop Exps.	32639.00	
Other Incomes		106140.10			
Interest on SB	51830.44		Salary Deduction		95268.00
Interest on FD	25359.66		Provident Fund Employee	51660.00	
Sale of Appin Forms	19350.00		Professional Tax	14200.00	
V k Shop	9600.00		ESI	4408.00	
, Konop			Salary Advance (Bharat)	25000.00	
Salary Deductions		78268.00	Other Exps		818065.00
Provident Fund	51660.00	/0200.00	KUD Admn Regn. Fees	637566.00	
Professional Tax	14200.00		KUD Exam Fees	142920.00	
ESI	4408.00		KUD Other Fees	37579.00	
Salary Advance (Bharat)	8000.00				
Exam Fee Concession (Sch		500.00	Kud Exam Remunration		45846.00
			Tuition Fees		8900.00
Education Loan		10000.00	Exam Fee Concession (Schol)		40755.00
Eddeation boun			Education Loan		10000.00
TDS		614.00			614.00
Scholarship A/c		1987362.00	JSS GB Office		190000.00
	St. STO Com		Scholarship A/c		1996090.00
PS-	-gini)+)		Capital Exps		423963.00
111	antino A. Jall		Library Books	38803.00	
E Danashin	Liui Arts		Computer & Software Equipment	<mark>345060.0</mark> 0	
(CONTAR	WAD-4.		Furniture & Deadstock	40100.00	
Cash. Gubbi	The		Closing Balance		
Gubbi	OCIC		Cash	295.00	828384.87
			Syndicate Bank	828089.87	
			Fixed Deposit		
Total		8373480.87	Total		8373480.87

Examined & Found Correct Methods of Accounting : Cash Basis

S B PAGAD SI. No. 881 Chartered Accountant C/o. M/s. P.G. BHAGWAT Chartered Accountant Dharwad.



PRINCIPAL PEINCIPAL PEINCIPALS. Banashaykan Arts. Commerce 8 J S.S. Banashankan, Arth Cumurchar Gunbi Science Color Rincipal/Coordinator Shautikumar Gubbi Science Color Walt-580 004 OHARWAD-580 004 (M.Com Course)

Place: Dharwad Date: 1 1 OCT 2017 ⁶⁰PRINCIPAL / Co-ordinator (M.Com Course)
 J.S.S. Banashankari Aris, Commerce & S. K. Gubbi Science College
 Vidyagiri, Dharwad- 580004

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04

JSS Banashankari Arts. Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad Department of M.Com

Expenditure	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative		2195995.00	Fees Collection		5069716.00
Audit Fees	10305.00		College Fees	641936.00	
Bank Charges	443.00		Other Fees	60430.00	
ESI Employer	11946.00		Tuition Fees	4364356.00	
Function & Festival	27379.00		KUD Exam Remunration	2994.00	
Maintenance A/c	223132.00				
Miscelleneous Exps	135.00		Other Incomes'		96540.10
PF Employer	51660.00		Interest on SB	51830.44	
Postage	5337.00		Interest on FD	25359.66	
Printing & Stationery	20270.00		Sale of Application Form	19350.00	
Salary	1794382.00				
Travelling & Conveyance	30.00				
Union Gymkhan	27937.00				
Work Shop Exps	23039.00				
C' er Expenses		764795.00			
Koo Regn Fees	637566.00				
) Other Fees	37579.00			1	
KUD Affiliation Contn	89650.00				
Depreciation		265673.00			
Surplus for the year		1939793.10			
TOTAL		5166256.10	TOTAL	L	5166256.10

Examined & Found Correct



S B PAGAD Sl. No. 881 Chartered Accountant C/o. M/s. P.G. BHAGWAT (rtered Accountant Fyrwad.

Place : Dharwad Date: 1 1 OCT 2017

Principal/Coordinator PRINCIPAL / Co-ordinator (M.Com Course) J.S.S. Banashankari Arts, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad- 586004



PRINCIPAL

PRINCIPAL U.S.S. Banasharikan Arts. Commerce 8 Shantikumar Gubbi Science College, DHARWAD-580 004.

PŘINCIPAL 3.5.5 Banashankan Ans. Commerce & Shantikumar Gubbi Science College. DHARWAD-589.004.

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JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD · 04

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Scholarship A/c As per last balance sheet	39098.00		Fixed Assets (As per schedule)		554480.50
Received during the year Less : Paid during the year	1987362.00 2014460.00		KUD Affiliation Deposit As per last balance sheet		400000.00
Exam Fees			Fixed Deposit Salary Advance		18000.00
I: me & Expenditure a/c S [,] plus for the year	5163052.27 1939793.10	7102845.37	G B Office As per Last Balance Sheet Add Paid During the year Less Received During the year	3600000.00 1900000.00 -186020.00	5313980.00
			Closing Balance Cash Syndicate Bank	295.00 828089.87	828384.87
TOTAL		7114845.37	TOTAL		7114845.37

Department of M.Com Balance Sheet as on 31.03.2017

Examined & Found Correct Methods of Accounting : Cash Basis

E .:wad.

Chartered Accountant

C....rtered Accountant

C/n. M/s. P.G. BHAGWAT

34 G 18N 101118

Place : Dharwad Date: 11 1 OCT 2017

Principal/Coordinator PRINCIPAL / Co-ordinator (M.Com Course) J.S.S. Banashankari Arts, Commerce & S. K. Gubbi Science College Vidyaglri, Dharwad- 580004

aukari Arts Vidyagiri DHARWIAD-4 Gubbi Science ari Arts Vidyagiri MARWAD-4

PRINCIPAL 18.5. Banashankarı Arts. Commerca & Shantikumar Gubbi Sclemen Collegat DHARWAD

> J S.S. Banashankari Arts. Commerce & Shantikumar Gubbi Science College. DHARWAD-560 004.

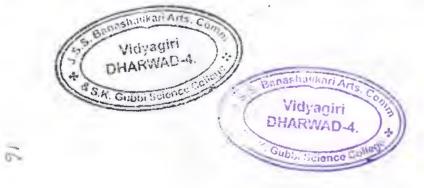
JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04

JSS Banashankari Arts, Commerece & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

DEPRECEATION ON MOVEABLE ASSETS AS ON 31.03.2017

Particulars	Rate	Cost as on 01.04.2016	Additional during the year	Cost as on 31.03.2017	Total Dep. As on 01.04.2017	Dep. For the year	Total Dep. As on 31.03.2017	W.D.V as on 31.03.2017
Library Books	15%	115935.00	38803.00	154738.00	47911.50	16024.00	63935.50	90802.50
Computer & Software	60%	25567.00	345060.00	370627.00	15340.00	213172.00	228512.00	142115.00
Equipment	15%	15825.00	-	15825.00	2374.00	2018.00	4392.00	11433.00
Furniture & Dead Stock	10%	338321.00	40100.00	378421.00	33832.00	34459.00	68291.00	310130.00
TOTAL		495648.00	423963.00	919611.00	99457.50	265673.00	365130.50	554480.50



J.

PRINCIPAL 15 S. Banashankan Arts, Commerce & Indikumar Gubbi Science College, DHARWAD-580 004

PRINCIPAL JISS Ranashankan Arts, Commerce 8 an adjustmer Cobhi Science College, DHARWAG (2009).

Principal/Coordinator PRINCIPAL / Co-ordinator (M.Com Coursa) J.S.S. Banashankari Arts, Commerce & S. K. Gubbi Science College Vidyaglri, Dhanwad- 580004



CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA) CA. SINDHU K SHETTY B.Com., ACA

DPAGENAD 580 004

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AUDIT REPORT

We have Audited the attached Balance Sheet of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE. DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD as on 31st MARCH, 2017 and also annexed INCOME AND EXPENDITURE ACCOUNT for the year ending on that date annexured thereto. These financial statements are the responsibility of the Management of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD. Our responsibility is to express an opinion on these financial statements based on our Audit

We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the Audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An Audit includes examining on test basis evidence supporting the amount and disclosure in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statements presentation. We believe that our Audit provides a reasonable basis of our opinion.

- We have obtained all the information and explanations which to the best of а. our knowledge and belief were necessary for the purpose of our audit.
- The Balance Sheet and Income and Expenditure Account dealt with by this b. report are in agreement with books of accounts.

In our opinion and to the best of our information and according to the explanations given to us the statement gives a true and fair view :

- In the case of Balance Sheet of the state of affairs of the COLLEGE as at 31st MARCH, 2017 and
- 2. In the case of INCOME AND EXPENDITURE ACCOUNT of the EXCESS OF THE COME OWER EXPENDITURE for the year ended on that date. aller J.S.S. Banashankan Arts, Commerce RINCIPAL Shantikumar Gubbi Science College, Banashankan Arts, Commerce 8 DHARWAD-580 904, Banashankan Arts, Commerce 8

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PLACE: HUBLI DATE: 31.07.2017

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M.NO

Regn. No. (F.R.N) 003824S

Head Office : No. 1, 2nd Floor, TIME SQUARE, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Branch: Shop No. 5, Ground Floor, KIADB Commercial Complex, Belur Industrial Area, Belur Village, Dharwad-580 011. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495 17

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Email : s_b_shetty@hotmail.com 🏾 🌒 karthikbshetty@gmail.com • www.sbshetty.com

S. B. SHETTY & CO.

CHARTERED ACCOUNTANTS



CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA) CA. SINDHU K SHETTY B.Com., ACA

JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), VIDYAGIRI, DHARWAD (For the Year Ending 31st MARCH, 2017)

 a) <u>SIGNIFICANT ACCOUNTING POLICIES</u>
 1. INCOME Income & Expenditure is recognized on Cash basis

b) AUDIT NOTES

Minor observations noticed during the course of our Audit are duly brought to the notice of the concerned authorities for necessary action.

PLACE: HUBLI DATE: 31.07.2017

For S. B. SHETTY & CO. CHARTERED ACCOUNTANTS. PAR CA, KARTIK. 8 SHETT M NO: 219456 Regn. No. (F.R.N) 003824S



PRINCIPAL J.S.S. Banashankari Arts, Commerce &

Shantikumar Gubbi Science Cliffica. DHARWA 130004

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Head Office : No. 1, 2nd Floor, TIME SQUARE, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Branch : Shop No. 5, Ground Floor, KIADB Commercial Complex, Belur Industrial Area, Belur Village, Dharwad-580 011. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495

Email : s_b_shetty@hotmail.com • karthikbshetty@gmail.com • www.sbshetty.com

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J.S.S BANASHANKARI ARTS, COMMERCE AND S.K GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD DEPARTMENT OF M.Sc (Chemistry/Physics) RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 21 02 2017

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE		Advertisement Expenses	1,12,653.0
Cash	50.00	Audit Fees	13,800.0
Petty cash in Hand	262.00	Bank charges	609.6
Syndicate Bank A/c 220/46061	5,72,955.82	ESI employers contribution	16,516.0
		Examination expenses	34,881.0
Tution Fees	83,52,386.00	Hospitality expenses	3,522.0
Transfer Certificate Fees		Lab comsumables exp.	2,76,878.0
Penalty Collected		Miscellaneous expenses	2,074.0
Examination Fees		Employer Provident Fund Contribut	
Other Fees		Printing & stationery	1,36,127.0
Other Income		Repair & maintenance	3,87,832.0
Corpus Fund		Staff salary	39,54,577.0
Registration Fees		Telephone & postage	7,636.0
Bank Interest		Travelling & conveyance	300.0
Caution Money Deposit		Workshop exp.	82,335.0
ESI Employee Contribution		Union and Gymkhana	20,241.0
Interest on FD		Sports Expenses	61,979.0
Other Fees		Tution Fees Refunded	41,095.0
PF Employee Contribution		Lab Equipments	7,10,872.0
Profession Tax	•	Library Books	1,19,063.0
Prospectus		Office Equipments	42,540.0
KUD Percapita Amount		Air Condition	89,800.0
Scholarship	12,47,576.00	Sundry Items	13,500.00
Misc Income		KUD Affiliation Fees	91,300.00
Temporary Advance		Corpus Fund	17,800.00
		Examination Fees	6,20,200.00
Gunashashan Arry	the second se	Other Fees	49,800.00
Vidyagiri	11	Registration Fees	4,18,550.00
DHARWAR	1 -1 -11	Caution Money Deposit	1,38,700.00
A Constant of Cons		ESI Employee Contribution	6,085.00
A. Guppi Ficience		Workshop Fees	0,000.00
C DHARWAD		PF Employee Contribution	1,16,280.00
1 3º 0 Sulence		Profession Tax	
& S.K. Gubh		College Other Fees	23,000.00
1 mil 1 Jac		Scholarship	23,556.00
111 Ant MIL		Temprary Advance	
The average of the second seco		ISS GB Advances	46,000.00
PRINCIPAL anashankan Arts, Commerce & RUP CIPAL amar Gubbi Science College Sherikan Arts, C umar Gubbi Science College Sherikan Gubbi Science DHARWAD-S80 004 and and an ASXASSASSA	autorore a	Fixed Deposit in Syndicate Bank	5,21,612.00
anashankan Arts, Commerce a kumar Gubbi Science College Sharkan Arts, C DHARWAD-580 004 suit seriar Gubbi Science Und RWAD-580 004 suit seriar Gubbi Science	co Collets.	inco Deposit in Syndicate Bank	20,19,031.46
DHARWAD-580 004	(m. 1997	Closing Balance	
AS FER OUR REPORT OF	1	Cash in Hand	450.00
rear e are while that which with			150.00
For S. B. SHETTY	0.00	Petty cash in Hand	525.00
CHARTERED ACCOUNT	ANTS CHETTYN	Syndicate Bank A/c 220/46061	15,67,608.32
OTAL COLUM	LOC - HUDLE N	is Bank SB A/c -09703	25,121.00
OTAL COLOUR	1,31,78,00587,1	OTAL	1,31,78,005.47

J.S.S BANASHANKARI ARTS, COMMERCE AND S.K GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Audit Fees	13,800.00	By Tuition Fees	83,11,291.00
" Advertisement	1,12,653.00	" Transfer Certificate Fees	300.00
Bank charges	609.69		8,850.00
" ESI employers contribution	16,516.00	" Bank Interest	77,545.66
" Examination expenses	34,881.00	" Interest on Fixed Deposits	66,380.99
" Hospitality expenses	3,522.00	" Other Fees	11,59,041.00
" Lab comsumables exp.	2,76,878.00	" Other Income	12,462.00
" Miscellaneous expenses	2,074.00	" Misc Income	825.00
" Provident Fund contribution	1,16,280.00	" Prospectus Fees	43,650.00
" Printing & stationery	1,36,127.00	" KUD Percapita Amount	31,750.00
" Repair & maintenance	3,87,832.00		
" Staff salary	39,54,577.00		
' Telephone & postage	7,636.00		
' Travelling & conveyance	300.00	65. Banashankan Arts	
" Workshop exp.	82,335.00	Vidyagini	11
' K.U.D Affiliation Fees	91,300.00	1+ DHARDYAD	·//
' Union and Gymkhana	20,241.00	DHARLY Dun	¥
' Sports Expenses	61,979.00	131 SENDO	1
Depreciation	3,04,571.48	C DHAN JONES	
' Excess of Income over	40,87,983.48	& & S.K. GUSDI Sol	
Expenditure			
TOTAL	97,12,095.65	TOTAL	97,12,095.65

DEPARTMENT OF M.Sc (Chemistry/Physics) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2017

BALANCE SHEET AS AT 31st MARCH 2017

LOANS & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
INCOME AND EXPENDITURE A/C		FIXED ASSETS	19,24,122.77
Opening Balance 49,98,393.70 Add : Excess of Income		(As per Schedule)	
over Expenditure 40,87,983.48	90,86,377.18	CURRENT ASSETS	
		JSS GB Advance	26,44,818.63
CURRENT LIAIBILITIES Caution money Deposit	5,00,000.00	Fixed Deposit - Syndicate Bank	34,44,031.46
Advance Fees	20,000.00	Cash in Hand	675.00
		Syndicate Bank A/c 46061 Axis Bank SB A/c 409703	15,67,608.32 25,121.00
TOTAL	96,06,377.18		96,46,377.18
Place: Dharwad Date: 31/07/2017 PAR CA, KARTTP M.NO.	TINER B SHETTY. 219456 R.NJ 0038245	NDATE HUBLI, (0) 23732228 (R) 2372279 R) 237277 R) 2372777 R) 23727777777777777777777777777777777777	Co-Ordinato



J.S.S BANASHANKARI ARTS, COMMERCE AND S.K GUBBI SCIENCE COLLEGE, **VIDYAGIRI, DHARWAD** DEPARTMENT OF M.Sc (Chemistry/Physics)

DEPRECIATION SCHEDULE AS ON 31.03.2017

PARTICULARS	RATE OF DEPN.	WDV AS ON 1-4 2016	ADDITION BEFORE 30-9-2016	ADDITION AFTER 1-10-2016	TOTAL	DEPRECIATION FOR THE YEAR ENDING 31-03-2017	W.D.V. AS ON 31-03-2017
FURNITURE & FIXTURE	10%	42,640.20	-	-	42,640.20	4,264.02	38,376.18
LAB EQUIPMENTS	15%	9,61,584.95	-	7,10,872.00	16,72,456.95	1,97,553.14	
LIBRARY BOOKS	30%	1,58,660.90	10,224.00	1,08,839.00	2,77,723.90		
OFFICE EQUIPMENTS	15%	69,577.60	28,200.00	27,840.00	1,25,617.60		
AIR CONDITION	15%	-		89,800.00	89,800.00		
COMPUTERS AND PRINTERS	60%	20,455.60	-	-	20,455.60		
TOTAL		12,52,919.25	38,424.00	9,37,351.00	22,28,694.25	3,04,571.48	19,24,122.77

Place: Dharwad Date: 31/07/2017

AS PER OUR REPORT OF EVEN DATE

For S. B. SHETTY & CO, CHARTERED ACCOUNTANTS, SHETTY 00 HUBLI. 012373228 (R) 2372279 PARTNER CA, KARTIK, B SHETTY, M.NO. 219456 Regn. No. (F.R.N) 003824S FD AC



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PRINCIPAL J.S.S. Banashankari Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-586.004



J.S.S. BANASHANKARI ARTS, COMMERCE AND SHANTIKUMAR GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD

Affiliated to Karnatak University, Dharwad

Accredited with 'A' Grade in last three cycles



2017-2018

		(DEGREE :			
LIABILITIES	AMOUNT	AMOUNT	AS ON 31.03.2018		
GRANTS FROM GOVERNMENT;	Aliooter	31,129,582.36	ASSETS	AMOUNT	AMOUNT
Balance as per last balance sheet Add:Received during the year-Sch I Less : Reimbursement During the year (Unutilised grant)	34,098,965.37 1,756,988.00 857,800.00	51,125,502,50	As per Schedule II		30,578,368.8
Less: Revenue expenses	34,998,153.37 264,977.00		Moveable Assets As per Schedule [[]		19,096,802.1
Less: Depreciation on granted assets	3,652,894.00				
Lees : Interest on grants as per last year B/S	1,331,715.19 29,748,567.18		SECURITY AND OTHER DEPOSIT i) K.E.B DEPOSIT		382,218.0
Interest Earned in respect of; UGC:As per Schedule IV			Opening Balance Add: PaidDuring the Year	51,018.00	
Opening Balance Add: Received During the Year	1,331,715.19			51,018.00	
Add: Received During the Year	49,299.99 1,381.015.18		ii) Telephone Deposit (As per last B/S)	1,200.00	
	1,381,015.18		iii)KUD Affilation Deposit	330,000 00	
BUILDING / OTHER EARMARKED FUNDS - As Per last balance sheet		63,000.00			
OTHER LIABILITIES: Outstanding Scholarships & Prizes: Opening Balance Add: Received during the year Less: Transferred to KUD Backward Students Exam	2,217,295.00 3,026,249.00 197,821.00	3,689,507.00	Advance to staff Opening Balance: Add: Advance paid during the year Less: Advance received during the year	213,694.00 277,772.00 278,772.00	212,694.0
Amount Less: Paid during the year	1,356,216.00				
K.U.D SC/ST STUDENTS EXAM AMOUNT Opening Balance Add: Received During the Year Less: Paid during the year	111,068.00 177,980.00 162,380.00	126,668.00	Professional Tax Receivable As per last B/S Add: Paid during the year Less: Received during the year	200.00 277,400.00 277,600.00	
K.U.D BACKWARD STUDENTS EXAM AMOUNT Opening Balance Add: Transferred from Outstanding Scholarship & Priz Less: Paid during the year	582,873.00 197,821.00 780,694.00	·	PRINCIPAL J.S.S. Banashankarı Arts Commerce &		

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DHARWAD-580 004.

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
nterest Earned in respect of:		103,575.07			
Scholarship:As per Schedule IV					
Opening Balance	99,150.68		Income & Expenditure A/c		83,721,539.4
Add: Received During the Year	94,900.39		Opening Balance	72,460,578.51	00,721,007.4
Less: Paid During the Year	90,476.00		Add:Deficit for the year	11,260,960.96	
				11,100,700,70	
<u>Earn Money Deposit (EMD)As per Schedule V</u>		65,119.00			
Opening Balance	265,119.00				
Add: Received During the Year	-				
Less: Paid During the Year	200,000.00		Closing Balance:		
			Cash		
loint Director A/c:As per Schedule VI		6.063.054.47	Casit]	13,016.4
Opening Balance	3,957,572.24	0,000,034.47			
Add: Fees Collected - Degree	1,803,559.00		Balance with Bank		
	5,761,131.24				12,604,743.4
	5,701,101.64		Syn-Bank SB A/c No. 220 / 408(loint A/c)	B,453,268.47	
Add: Arrears of Fees - Degree	56,781.00		Syn-Bank SB A/c No. 220 / 412(College A/c)	497,872.01	
	5,817,912.24		Syn-Bank SB A/c No. 220 / 185(Scholarship A/c)	2,363.541.98	
Add: Interest Credited by Bank	245,142.23		Syn-Bank SB A/c No.220/2006(Scholarship A/c)	50,480.39	
	6,063,054.47		Syn-Bank SB A/c No.220/3885(UGC General A/c)	33,836.38	
Salary Grant Pavable		2.390,204.00	Construction of the second second		
ಗಳಕೆ ರಜದ ಮೊತ್ತ	2,328,303.00	2,390,204.00	SVID-Bank SB A/c No.220/42382(UGC MLTC A/c) Sym-Bank SB A/c No. 220/45205(Community College A/c)	15,309.44	
				30,186.45	
Govt. Salary Arrears	61,901.00		Syn-Bank SB A/c No. 201 / 2930(CPE)	86,489.45	
	1		Syn-Bank SB A/c No. 201 / 3517(VGST)	17,388.06	
Bharat Scouts & Guides Fees		393,950.00	Syn-Bank SB A/c No. 201 / 5134(BSR)	23,927,74	
Opening Balance	305,850.00		Syn-Bank SB A/c No.201/9537(Additional Grant for	1,032,443.12	
Add: Received During the Year	88,100.00			1,052,445.12	
Less: Paid During the Year					
Indian Red Cross Assocition Fees		357,369.00			
Opening Balance	182.576.00				
Add: Received During the Year	179,855.00				
Less: Paid During the Year	5,062.00				
	-				
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PRINCIPAL J.S.S. Banashankarı Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004

LIABILITIES	AMOUNT	AMOUNT	400000		
KSSTWF			ASSETS	AMOUNT	AMOUNT
Opening Balance	82,150.00	205,350.00			
Add:Received During the year	02,100.00	203,330.00			
CS.S.W.F.	44,000.00				
C.S.T.B.F.	44,000.00				
N.F.T.W.	35,200.00				
Less: Pald During the Year					
(UD PG Dept. Exam Remuneration					
pening Balance	19,285.00	30,035.00			
Add:Received During the year	212,310.00				
ess: Paid During the Year	201,560.00				
	201,000.00				
SS SAMITI A/C: As per Schedule VII		101 001 0/0 //			
pening Balance	90,657,048.61	101,991,968.61		1	
dd:Received During the year	12,197,920.00				
ess: Repaid during the year	863,000.00				
	003,000.00				
GRAND TOTAL		146 (00 202 54			
lote:		146,609,382.51			146,609,382.

Accounting Policies:

Date:

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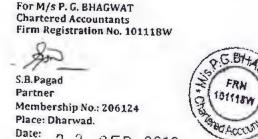
1) Method of Accounting: The revenue and expenses have been accounted on cash basis. Expenditure incurred in respect of Revenue grants has been reduced from the grants received.

a)

Depreciation is calculated on WDV method at the rates applicable under income Tax Act

b) Assets acquired out of grant from Government: The asset is capitalised for full value of the asset. The amount of grant received has been credited to "Grants from Government" under Liabilities side of Balance Sheet. Every year the proportionate amount of depreciation is transferred from "Government Grants" to Income & Expenditure A/c and has been reduced from depreciation expenses.

c) Depreciation has not been charged in respect assets where there are balance amount of grant is yet to be received. Depreciation will be charged when full amount of grant is received.



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J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College, OHARWAD-580 004.

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J.S.S. Banashankari Arts. Commerce & Shantikumar Gubbi Science Collection DHARWAD-580 004

- 0	NCOME AND EX	(PENDITURE ACCO	UNT FOR THE YEAR 2017-201	0	
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Salary Grant Received		75,104,616.00	Salary Grant Paid		75,104,616.00
Salary Walle Received					
Revenue Expenses related to grant		264,977.00	UGC-GRANT:		264,977.00
IQAC:			IQAC	36,000.00	
Hiring Services	36,000.00		CPE II Phase Grans	201,977.00	
Fifting Services			Community College		
CPE II Phase Grant			Human Rights Certificate Course	27,000.00	
Internet Service	40,977.00				
Teachers Training & Retraining					
rogrammes	161,000.00 27,000.00				
JGC - Human Rights Certificate Course	27.000.00				
		12.041.020.00	K.U.D Fees income:		3,356,075.00
Staff Salary	10.973.999.00		Fine (K.U.D)	16,500.00	
Staff Salary: Management Provident Fund (Mgt Staff)	733,665.00	11 - 0	K.U.D Registration Fees	278,100.00	
ESI (Employer'S Share)	333,356.00		Poor Student Aid Fund	26,430.00	
Est (Chiphoyet Standoy			K.U.D Sports Fees	35,925.00	
Administrative Expenses:		1,883,956.35	K.U.D Exam Fees	2,056,830.00	
Repairs & Maintenance:	627,954.00	4 4.1	K.U.D Job Orientation Fees	52,860.00	
Water & Light Charges	406,110.00		K.U.D CD & Devt. Fund	17,620.00	
""inting & Stationery	197,960.00		K.U.D Sports Devt. Fund	17,620.00	
stage & Telegram	25,882.00		K.U.D Youth Festival Fees K.U.D Safety Insurance	17,620.00	
Academic Travelling Exps	24,788.00 159,192.00		K.U.D Students Welfare Fees	57,520.00	
Advertisement	2,777.35		K.U.D Processing fees	10,670.00	
Bank Charges & Commission	19,586.00		K.U.D Corpus Fund	193,820.00	
Audit Exps Fire Insurance	21,937.00		K.U.D N.S.S Welfare Fund	8,810.00	
Computer Repair Charges	11,486.00		KUD Enhancement Seat Fees	4,000.00	
Honorarium	93,150.00		KUD Perkyapta Fees	188,890.00	
Study Tour Exps	40,562.00		K.U.D Change of college Fees	10,800.00	
Miscellaneous Expenses	244,802.00		KUD Revaluation Fees	200,260.00	
Botanical Garden Expenses	8,770.00		KUD Youth Festival Exps	117,750.00	+
and the second se		389,837.00	College Fees:		6,914,970.00
Lab Consumables:	6,753.00	309,037.00	Tution Fees(Mgt.)	1,416,282.00	
Physics Chemistry	313,294.00		Admission Fees	38,628.00	
Botany	35,333.00		Laboratory Fees (Mgt)	306,763.00	
Zoology	3,402.00		Library Fees	255,140.00	
Bio-Tech	25,208.00		Library Fees (Binding)	120,400.00 308,585.00	
Electronics	5,847.00		Reading Room Fees	422,499.00	
			Sports Fees	618,480.00	
Fees Remittance:		3,199,661.00	College Cultural Fees College Union Fees	687,200.00	
Fine (K.U.D)	31,760.00 271,800.00		College Exam Fees	704,380.00	
Registration Fees Poor Student Aid Fund	26,265.00		Identity Card	33,250.00	
CU.D Sports Fees	35,350.00		Breakage Fees	29,730.00	
K.U.D Exam Fees	2,023,090.00		Handbook Fees	60,165.00	
K.U.D Career Guidence Fees	52,530.00		Sale Of Prospectus	58,125.00	
K.U.D College Devt. Fund	17,510.00		Other Fees	1,546,200.00	
K.U.D Sports Devt. Fund	43,775.00		Medical Fees	32,263.00	
K.U.D Youth Festival Fees	18,310.00		College Magazine Fees	274,860.00	
K.U.D Safety Insurance	17,510.00				
K.U.D Students Welfare	52,955.00		K.U.D Exam Remuneration		1,038,751.04
K.U.D N.S.S Welfare Fund	8,755.00		K.U.D Practical Remuneration	552,980.00	
K.U.D Change of college Exps	13,200.00 208,120.00		K.U.D Theory Remuneration	485,771.00	
K.U.D Corpus Fund	5,610.00		North History Hermiteretteret.		
K.U.D Processing Fees	87,000.00				
KUD Enhancement Scat Fees KUD Cancellation Fees	3,900.00		Other Exam Remuneration		307,250.0
KUD Cancellation Fees KUD Revaluation Fees	201,040.00		Govt Exam Remuneration	71,050.00	
KUD Youth Festival Exps	61,181 00		IEE (Mains) Exam Amount	236,200.00	
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FRINCIPAL J.S.S. Banashankan Arts. Commune. 3 Shantikumar Gubbi Science College, DHARWAD-580.004.

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J.S.S Banashankari Arts, Commerce & S.X. Gubbl Science College, Vidyegiri, Dharwad. SCHEDULE – L

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	SCHE	DULE-I			
SI.No.	Name of the Capital Grant	Opening Balance As on 01.04.2017	Addition During the year	Reimbursement During the year (Unutilised grant)	Closing Balance As on 31.03.2018
	J.S.S ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE (DEGREE)				
1		619,000.00			619,000.00
2	K.V. & I COMMISSION GRANTS	18,101.21			18,101.21
3	U.G.C GRANTS FOR CENTRAL LIBRAY	147,181.00			147,181.00
		10,000,00			10,000.00
4	STATE GOVT, AD-HOC GRANT FOR PURCHASE OF FURNITURE	10,000.00			11,130.00
5	CENTRAL GOVT. GRANT FOR RE-HABILITATION OF W.I.D	11,130.00	-		1,100,000.00
6	U.G.C VOCATIONALISATION OF SUBJECTS	16,300,000.00	800,000.00		17,100,000.00
7	J.S.S. U.G.C WOMEN HOSTEL GRANTS	445,905.00			445,905.00
8	J.S.S.U.G.C.XI PLAN ADVANCE GRANTS	2,662,620.00			2,662,620.00
9	U.G.C GRANTS (J.S.S)	35,440.00			35,440.00
10	CAPITAL RECEIPTS (INTEREST ON U.G.C.F.D)	236,500.00			236,500.00
11_	U.G.C GRANTS	1,159,127.00			1,159,127.00
12	CAPITAL GRANTS				
13	UGC XI PLAN - MERGED SCHEME GRANTS:	193,472.00			193,472.00
14	CAREER & COONSECLING CELL				
15	ENHANCEMENT OF INITIATIVE CAPACITY BUILDING IN COLLEGES	700,000.00			700,000.00
16	NETWORK RESOURCE CENTRE	112,650.00			112,650.00
17	REMEDIAL COACHING FOR SC/ST/OBC	430,768.00			430,768.00
18	CONSTRUCTION OF CLASSROOMS - A BLOCK	1,500,000.00			1,500,000.00
19	CONSTRUCTION OF COMMON ROOM & TOILET FACILITIES	200,000.00			200,000.00
20	UGC XI PLAN -GEN. DEVT. ASST. TO COLLEGES:				
21	CONSTRUCTION OF CLASSROOMS - B BLOCK	850,000.00			850,000.00
	UGC GRANTS TO CHEMISTRY DEPT. FOR CELEBRATION OF				
22	INTERNATIONAL YEAR OF CHEMISTRY	(15,275.00)			(15,275.00
23	BASIC SCIENTIFIC RESEARCH	6,774,616.00			6,774,616.00
24	COLLEGES WITH POTENTIAL EXCELLENCE (CPE)	13,218,022.00			13,218,022.00
25	COLLEGES WITH POTENTIAL EXCELLENCE (CPE) 2nd Phase	800,000.00			800,000.00
26	CENTER OF INNOVATIVE SCIENCE EDUCATION (CISE) -VGST	1,282,182.65			1,282,182.65
27	CENTER OF INNOVATIVE SCIENCE EDUCATION (CISE) -VGST	\$,000.00			5,000.00
		30.000.00			20,000.00
28	CENTER OF INNOVATIVE SCIENCE EDUCATION (CISE) -VGST	20,000.00			268,500.00
29	UGC - MINOR RESEARCH PROJECT	268,500.00 874,572.00	956,988.00		1,831,560.00
30	UGC SUBSTITUTE SALARY	447,684.00	***		447,684.00
31	UGC - SEMINAR & WORKSHOP	(\$5.00)			(55.0
32	KARNATAKA SCIENCE & TECHNOLOGY ACADEMY	240.053.00			240,053.00
33	CERTIFICATE COURSE IN HUMAN RIGHTS ASSOCIATION				
34	CENTER OF INNOVATIVE SCIENCE EDUCATION (CISE) -VGST	1,000,000.00			1,000,000.0
35	BASIC SCIENTIFIC RESEARCH	3,508,000.00	1		3,508,000.0
					30,000.0
36	CENTER OF INNOVATIVE SCIENCE EDUCATION (CISE) -VGST	30,000.00			3,427,755.0
37	ADDITIONAL ASSISTANCE TO COLLEGES	3,427,755.00			3,-2-,7-00.0
	UGC XII PLAN -DEVT, ASST, GRANT TO COLLEGES (ADVANCE				2,179,116.0
36	GRANT)	2,179,116.00			125,000.0
39	UGC XII PLAN -REMEDIAL COACHING FOR SC/ST/OBC	125,000.00			836,080.0
40	UGC - MAJOR RESEARCH PROJECT	836,080.00			30,000.0
41	UGC - CONTINGENCIES	30,000.00			30,000,0
	UGC XII PLAN RENOVATION OF ADMIN BLOCK & CONSTRUCTION				1,038,646.0
42	OF CANTEEN BUILDING	1,038,646.00			
43	UGC XII PLAN - SPORTS GRANTS	125,000.00		003 000 00	125,000.0
44	COMMUNITY COLLEGE GRANTS	1,819,000.00		857,800.00	300,000.0
45	IQAC GRANTS	300,000.00		857,800.00	
		65,065,790.86		857,800.00	33,096.0
	ADD: ADJUSTMENT OF DEPRECIATION ON MGT ASSET	33,096.00			11,828,530.0
	LESS: REVENUE EXPENSES FOR THE YEAR 2017-18	11,553,553.00			527,102.0
	LESS, AMOUNT TRANSFERRED TO INCOME & EXPENDITURE	\$27,102.00			23,893,875.6
	LESS: DEPRECIATION ON GRANTED ASSETS FOR 2017-18	20,240,981.68	3,652,894.00		43,893,873,8
					29,748,567.1
				-	
	ADD: Interest Earned in respect of UGC	1,331,715.19	49,299.99		1,381,015.1



PRINCIPAL J.S.S. Banashankan Arts. Comment Shantikumar Gubbi Science Collegiu, DHARWAD-589 004

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	INCOME AND EXP.	ENDITURE ACCO	DUNT FOR THE YEAR 2017-201	8	
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
9/F		92,884,067.35	B/F	_	86,986,639.
Expenses Towards Other Fees: Affiliation Exps Gyamakhana Exps Reading Room Exps College Exam Exps	18,150.00 306,736.00 123,928.00 140,287.00	1,151,327.00	Other Income Incerest On SB A/C Other Income Arrears of Fees (Mgt)	190,204.39 79,204.00 119,033.00	388,441.
College Union Exps	372,489.00				
Library Binding Charges Practical Exam Exps Theory Exam Expenses Identity Card Expenses Medical Fees College Magazine Fees Seminar & Workshop	23,450.00 101,370.00 10,340.00 5,539.00 32,263.00 675.00 16,100.00				0
Kud exam remuneration		1,002,871.00			
K.U.D Practical Remuneration K.P.9 Theory Remuneration	530,340.00 472,531.00		Deficit For The Year (Transferred To Balance - Sheet)		11,260,960.
Other exam remuneration Govt Exam Remuneration	71,050.00	307,250.00			
IEE (Mains) Exam Amount	236,200.00				
Depreciation For The Year : On Moveables - Less: Depreciation on assets under	3,545,825.00	1,372,204.00			
grants	2,173,621.00				
On Immoveables - Less: Depreciation on assets-under grants	3,397,595.00 1,479,273.00	1,918,322.00			به
Total		98,636,041.35	Total		98,636,041.

As per our report attached.

For M\S.P G Bhagwat ٢. tered Accountant 8 FRN S.B.Pagad 101118W (Partner) Place:Dharwad Cored Accos Date: 22 SEP 2018

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J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004.



	Receipts and Pavn	nents Account	(Degree Section) from 01.04.2017 to 31.03.2018		
Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance:		7,246,567.33	Salary Grants:		754,102.00
Cash-in-hand	38,096.49		EL Encashment	754,102.00	
Syndicate Bank SB A/c No. 220 / 408	3,957,572.24		Govt. Salary Arrears		
Syndicate Bank SB A/c No. 220 / 412	321,715.97				
Syndicate Bank SB A/c No. 220 / 185	1,464,262.23		Staff Salary (Management)		12,041,020.00
Syndicate Bank SB A/c No. 220 / 2006	48,624.75		Part Time Staff salary	330,900.00	
Syndicate Bank SB A/c No. 220 / 3885	50,397.79		Teaching and Non-Teaching Staff Salary (Management)	10,643,099.00	
Syndicate Bank SB A/c No. 220 / 42382	14,746.73		ESI (Employer's share)	333,356.00	
Syndicate Bank SB A/c No. 220/45205	857,799.61		Providend Fund (Employer's share)	733,665.00	
Syndicate Bank SB A/c No. 201 / 2930	283,998.06				
Syndicate Bank SB A/c No. 201 / 3517	16,748.92		UGC Grants:		
Syndicate Bank SB A/c No. 201 / 5134	23,048.19		UGC - Human Rights Certificate Course		27,000.00
Syndicate Bank SB A/c No. 201 / 9537	169,556.35				
			Instrumentation Maintenance Facility (35):		103,264.00
Salary Grants:		3,144,306.00	Computers	98,075.00	
EL Encashment	3,082,405.00		Educational Innovation:		
Govt. Salary Arrears	61,901.00		Books & Journals	5,189.00	
UGC Grants:		800,000.00	IQAC:		
UGC XII Plan - Women's Hostel	800,000.00		Hiring Charges		36,000,00
Salary Deductions:		15,755,334.00	Capital Expenditures:		4.176.632.00
Income Tax	13,489,400.00		Library Books	163,290.00	
Professional Tax	203,200.00		Laboratory Equipments	156,988.00	
LIC	1,815,967.00		Office Equipments	1,994,442.00	
EBF	6,440.00		Sports Equipments	32,424.00	
GLIC	43,275.00		Office Furnitures	1,829,488.00	
GLIC Refund	197,052.00		the former of the second secon		
GRONOLO			Community College		857,800.00

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Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Staff Salary (Management)		947,122.00	Revenue Expenditure related to CPE:		201,977.00
Provident Fund (Employee's share)	733,665.00		Internet Service	40,977.00	
ESI (Employee's share)	122,807.00		Teachers Training & Retraining Programmes	161,000.00	
Staff Quarters Rent	16,250.00				
Professional Tax	74,400.00		Salary Deductions:		15,755,134.00
			Income Tax	13,489,400.00	
Karnatak University Fees:		3,479,275.00	Professional Tax	203,000.00	
KUD Fine	16,500.00		uc	1,815,967.00	
Registration Fees	278,100.00		EBF	6,440.00	
Poor Student Aid Fund	26,430.00		GUC	43,275.00	
Sports Fees	35,925.00		GUC Refund	197,052.00	
KUD Exam Fees	2,056,830.00				
KUD Carrier Guidance Fees	52,860.00		Staff Salary (Management)		947,122.00
KUD College Development Fees	17,620.00		Provident Fund (Employee's share)	733,665.00	
KUD Sports Development Fees	44,050.00		ESI (Employee's share)	122,807.00	
KUD Youth Festival Fees	17,620.00		Staff Quarters Rent	16,250.00	
KUSBS	17,620.00		Professional Tax	74,400.00	
KUD Students Welfare Fund	57,520.00				
N.S.S Welfare Fund	8,810.00		Karnatak University Fees:		3,199,661.00
KUD Processing Fees	10,670.00		KUD Fine	31,760.00	
KUD Enhancement Seat Fees	4,000.00		Registration Fees	271,800.00	
Corpus Fund	193,820.00		Poor Student Aid Fund	26,265.00	
KUD Perkyapt Amount	188,890.00		Sports Fees	35,350.00	
KUD Change of College Fees	10,800.00		KUD Exam Fees	2,023,090.00	
KUD Revaluation Fees	200,260.00		KUD Carrier Guidance Fees	52,530.00	
KUD Youth Festival Expenses	117,750.00		KUD College Development Fees	17,510.00	
K.S.S.W.F.	44,000.00		KUD Sports Development Fees	43,775.00	
K.S.T.B.F.	44,000.00		KUD Youth Festival Fees	18,310.00	
N.F.T.W.	35,200.00		KUSBS	17,510.00	
KUD SC/ST Students Exam Fees		177,980.00	KUD Students Welfare Fund	52,955.00	
KUD Backward Students Exam Fees		197,821.00	KUD Processing Fees	5,610.00	
			KUD Change of College Fees	13.200.00	

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Receipts	Amount Rs.	Amount Rs.	(Degree Section) from 01.04.2017 to 31.03.2018 Payments	Amount Rs.	Amount Rs.
KUD Exam Remuneration:			NSS Welfare Fund	8,755.00	Amount Ks.
KUD Practical Exam Remuneration	552,980.00		Corpus Fund	208,120.00	
KUD Theory Exam Remuneration	485,771.00		KUD Enhancement Seat Fees	87,000.00	
KUD PG Dept. Exam Remuneration	212,310.00		KUD Cancellation Fees	3,900.00	
Other Exam Remuneration :		307,250.00	KUD Revaluation Fees	201,040.00	
Govt Exam Remuneration	71,050.00		KUD Youth Festival Expenses	81,181.00	
NEET Exam Remuneration	236,200.00		KUD SC/ST Students Exam Fees		780,694.00
			KUD Backward Students Exam Fees		162,380.00
Management Fees:		6,914,970.00			
Tution Fees (Management)	1,416,282.00		KUD Exam Remuneration:		1,204,431.00
Admission Fees	38,628.00		KUD Practical Exam Remuneration	530,340.00	
Laboratory Fees (Management)	308,763.00		KUD Theory Exam Remuneration	472,531.00	
Library Fees	255,140.00		KUD PG Dept. Exam Remuneration	201,560.00	
Library Fees (binding)	120,400.00				
Reading Room Fees	308,585.00		Other Exam Remuneration :		307,250.00
Sports Fees	422,499.00		Govt Exam Remuneration	71,050.00	
Medical Fees	32,263.00		NEET Exam Remuneration	236,200.00	
College Union Fees	687,200.00				
College Cultural Fees	618,480.00		Management Expenditure :		1,151,327.00
College Exam Fees	704,380.00		Affiliation Expenses	18,150.00	
College Magazine Fees	274,880.00		Sports Expenses	306,736.00	
dentity Card Fees	33,250.00		Reading Room Expenses	123,928.00	
landbook Fees	60,165.00		College Union Expenses	372,489.00	
Breakage Fees	29,730,00		College Exam Expenses	140,287.00	
Other Fees	1,546,200.00		Library Expenses (binding)	23,450.00	
sale of Prospectus	58,125.00		Practical Exam Expenses	101,370.00	
			Theory Exam Expenses	10,340.00	
Govt Fees:		2,071,514.00	Medical Expenses	32,263.00	
fution Fees (Govt.)	1,485,139,00		College Magazine Expenses	675.00	
aboratory Fees (Govt.)	318,420.00		Seminar and Workshop	16,100.00	
Bharat Scotts & Guides	88,100.00		Identity Card Expenses J.S.S. Banashered T. Comme	5,539.00	
ndian Red Cross Association Fees	179,855.00		Shantikutate	900 B	

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
			Indian Red Cross Association Fees		5,062.0
Temporary Advance:		278,772.00			
Temporary Advance (Staff)	218,772.00		Lab Consumables:		389,837.00
Festival Advance	60,000.00		Physics	6,753.00	
			Chemistry	313,294.00	
			Botany	35,333.00	
FIP Staff Salary Advance		956,988.00	Zoology	3,402.00	
			Biotechnology	25,208.00	
Scholarship :		3,026,249.00	Electronics	5,847.00	
GOI SC/ST Students Scholarship	704,911.00				
ISS Endowment Scholarship	6,009.00		Temporary Advance:		1,077,772.00
Sanchi Honnamma Merit Scholarship	60,000.00		Temporary Advance (Staff)	217,772.00	
Tuition Fee Concession	2,000,079.00		Festival Advance	60,000,00	
Sir C V Raman Merit Scholarship	255,000,00		Temporary Advance Construction	800,000.00	
Kulkarnî Charitable Trust	250.00				
			FIP Staff Salary Advance		-
<u> Other Income :</u>		568,275.00	Scholarship :		1,554,037.00
8 account interest amount	489,071.00		GOI SC/ST Students Scholarship	701.278.00	
Other Income	79,204.00		JSS Endowment Scholarship	22,696.00	
			Sanchi Honnamma Merit Scholarship	36,000.00	
SS GB (for College)		12,197,920.00	Tuition Fee Concession	538,903.00	
TDS .		2,206.00	Sir C V Raman Merit Scholarship	255,000.00	
Affiliation Deposit			Kulkarni Charitable Trust	250.00	
Arrears of Tution fees (Govt.)		56,781.00			
Arrears of Tution fees (Management)		119,033.00	Administrative Expenditure :		1,883,956.35
			Repairs and Maintenance	627,954.00	
			Computer Repairs and Maintenance	11,486.00	
			Water and Electricity Expenses	406,110.00	
			Printing and Stationery Expenses	197,960.00	
			Postage and Telephone Expenses PRINCIPAL	25,882.00	
			Academic Traveling Expenses J.S.S. Banashavkari Arts, Com	nerce & 24.788.00	
			Other Expenses Shantikumer Cubbi Scilland C DHARMAD Secure	oliege, 244.802.00	

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Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
			Advertisement	159,192.00	
			Bank Commission Charges	2,777.35	
	1 1		Audit Expenses	18,586.00	
			Botanical Garden Expenses	8,770.00	
			Honorarium	93,150.00	
			Fire Insurance	21,937,00	
			Study Tour	40,562.00	
	r - r		TDS		2,206.0
			JSS GB Office		63,000.0
			EMD		200,000.0
			Closing Balance:		12,617,759.9
			Cash-in-hand	13,016.49	
			Syndicate Bank SB A/c No. 220 / 408 (Joint A/c)	8,453,268.47	
			Syndicate Bank SB A/c No. 220 / 412 (College A/c)	497.872.01	
			Syndicate Bank SB A/c No. 220 / 185 (Scholarship A/c)	2,363,541.98	
	1 1		Syndicate Bank SB A/c No. 220 / 2006 (Scholarship A/c)	50,480.39	
			Syndicate Bank SB A/c No. 220 / 3885 (UGC General A/c)	33,836,38	
			Syndicate Bank SB A/c No. 220 / 42382 (UGC MLTC A/c)	15,309.44	
			Syndicate Bank SB A/c No. 220/45205 (Community College A/c)	30,186.45	
			Syndicate Bank SB A/c No. 201 / 2930 (CPE)	86,489.45	
			Syndicate Bank SB A/c No. 201 / 3517 (VGST)	17,388.06	
			Syndicate Bank SB A/c No. 201 / 5134 (BSR)	23,927.74	
			Syndicate Bank SB A/c No. 201 / 9537 (Additional Grant for Covered College A/c)	1.032,443.12	
Total Amount Rs.		59,499,424,33	Total Amount Rs.		59,499,424.3

As per our report attached

For M\S.P G Bhagwat Chartered Accountant S.B.Pagad (Partner) Piace:Dharwad Date: 2 5 SEP 2018

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J.S.S. Banasha, kari Arts, Commerce & Shantikun, 1 Cubbr Sci. eta Conege Dr. MatikaD-S60 004. M/s P.G. BHAGWA1

No. FF-02, First Floor, "RENUKA RESIDENCY", Residential Blocks Opp: Axis Bank,Near Toll Naka Hubli-Dharwad Road Dharwad-580001 Tel:0836-2441282 Emall:ca.pgbhagwat@gmail.com Web:www.pgbhagwatca.com

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of JSS **Banashankari Arts, Commerce & S.K.Gubbi Science College, Department of M.Com Vidyagiri, Dharwad** which comprises the Balance sheet as at 31st March 2018 and Income and Expenditure Account for the year then ended and significant accounting policies and other explanatory information.

Management Responsibility for the Financial Statement

Management is responsible for the presentation of these financial statements. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Dur responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Opinion:

In our opinion and to the best of our information and according to explanation given to us, **Banashankari Arts, Commerce & S.K.Gubbi Science College, Department of M.Com Vidyagiri, Dharwad** for the year ended 31st March 2018 subject to our remarks above, give true and fair view in conformity with the accounting principles renerally accepted in India:

i) In the case of the balance sheet of the state of affairs of the College as on 31.03.2018 and
 ii) In the case of income and expenditure account of the surplus for the year ended on that date.

shaukari Ar For M/S. P.G.Bhagwat. J.S.S. Banashankarı Arts. Commerce 8 **Chartered Accountants** Vidyagiri Shantikumar Gubbi Science College, FRN 101118W DHARWAD-DHARWAD-5E0 004 Gubbi Science S.B.Pagad PartnerM.No. 206124 on Arts Date: 20/08/2018 vidyagiri DHARWAD-PRINCIPAL USS Broashankan Arts, Commerce & Snantisumar Gubbi Science College, DHARWAD-580004

Head Office: Suit No. 102, "Orchard", DrPai Marg, Baner, Pune-411 045 Ph: (020) 027290771, Fax: (020) 27291775 Branches : Manoj Arcade, Tilakwadi, Belgaum-590006. Ph: (0831)2429306, Fax: (0831)2434674 : Jiji House, 17D, Sukhadwalastreet, Fort, Mumbai. Ph: (022)2077739 : "Varmini", Plot No.19, Vijayanagar, Hubli-580 032 Ph (0836)2352114

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

Receipts	Amount Rs.	Amount Rs.	period from 01.04.2017 To 3 Payments	Amount Rs.	Amount Rs.
Opening Balance		828384.87	Administraive		2738367.0
Cash	295.00		Advirtisement	33696.00	
Syndicate Bank- 2498	828089.87		Audit Fees	10620.00	
fixed Deposit	-		Bank Charges	1370.08	
			ESI Employer	13714.00	
			Function & Festival	112241.00	
Fees Collection		5189732.10	Honorarium	85550.00	
luition Fees	4640425.00		Maintenance	65596.00	
College Fees	440255.00		Miscellaneous	10993.00	
ther Fees	109052.10		PF Employer	142893.00	
Stiles rees	107032.10		Postage	51.00	
AID Pass		1009005 00	Printing & Stationery	7417.00	
(UD Fees		1008905.00		2091716.00	
(UD Regitration Fees	722910.00		Salary A/c		
(UD Carpus Fund Fees	7040.00		Scholarship (Mgmt)	25600.00	
UD Exam Fees	240120.00		Travelling & Conveyance	3315.00	
UD Other Fees	19550.00		Union Gymkhana	123895.00	
UD Exam Remunration	19285.00		Workshop Exps.	1700.00	
			CPT Course Exps	8000.00	
ther incomes		81743.53	Salary Deduction		162740.0
nterest on SB	50974.22		Provident Fund Employee	142893.00	
nterest on FD	10219.31		Professional Tax	14800.00	
ale of Appla Forms	20550.00		ESI	5047.00	
			Salary Advance		
alary Deductions		175740.00	KUD Fees		964450.0
rovident Fund	142893.00		KUD Admn Regn. Fees	686500.00	
rofessional Tax	14800.00		KUD Carpus Fund Fees	6710.00	
SI	5047.00		KUD Exam Fees	233130.00	
			KUD Other Fees	18725.00	
alary Advance	13000.00				
			Kud Exam Remunration	19285.00	
0.0		2127 00	Other Expenses		98615.0
DS SC		3137.00		60500.00	70013.0
			KUD Affiln Conth Fees		
ank Charges		736,42	KUD Affin Annual Fees	36300.00	
	l í		KUD Affin Form Fees	1815.00	
cholarship A/c		1634430.00			
			Schoalarship (Fees Concn)		5490.0
choalarship (Fees Concn)		5490.00	Tuition Fees		753035.0
			Other Fees		90777.1
lisc Income		2735.00			3137.0
		2700100			
			JSS GB Office		300000.0
			Scholarship A/c		1634430.0
Banashalik	ri Arts Cos		Capital Exps		160522.0
1031 112	ini Mall		Library Books	40949.00	
Vidya	Aur JUI		Computer & Software	55400.00	
(C) DHARW	AD-4. /*//		Equipment	64173.00	
1.80	1138/				
S.K. Gubbi Sc	ience Co		Closing Balance	•	
	and the second se				2019470.7
			Cash	1004/50.00	20194/0./
			Syndicate Bank	1994658.00	
			Karnataka Bank	24812.74	
Total		8931033.92	Total	TE	8931033.9
camined & Found Correct	1				
ethodof Accounting : Cash Ba	asis		SN SN	ICIPAL	
or M/s. P.G. BHAGWAT	and the design as	Andrew State			
hartered Accountant	PG.BHA	10 mil	1.5.5. Banasham	an Aris Ibb: Seine oilege. NAD-58	
rin Rog No. 101118W	5 24 1	10/ 46139	Shantikumar Ou	AD-55	
AD /	TAN F //	S/ 1. 1812	DHAR	incipal/Coordinator	
8 Pagad	21 11 18W / THIS	Alla J	PRIN	incipal/Coordinator CIPAL / Co-ordinator	
	k k	111 1	1	M.Com Course}	
artner}	Stranger 1	S.L. MA	155 8.	inashankari Aris, Comme	** *
embership NO.206124	and the second second	PRINCIPI	0 5 14	Gubbi Science Colle	104
		i liam Art	Commerce 9 Mail	iri, Dharwad- 5858	90
		AND TAKE A MATERIA TO ASSAULT AND A	A 101 A 41 C	THE REPORT OF THE PARTY OF THE	144
ace : Dharwad hte:20-08-2018	380	5. Banesbankan An 1 Mikumar Gubbi Sc	ience Collega		15

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

	Amount Rs.	Amount Rs.	od from 01.04.2017 To 31. Income	Amount Rs.	Amount Rs.
Expenditure	Allount AS.		Fees Collection		4345920.00
Administrative	33696.00	27575550.00	College Fees	440255.00	
Advirtisement	10620.00		Other Fees	18275.00	
Audit Fees	633.66		Tuition Fees	3887390.00	
Bank Charges	13714.00				
ESI Employer	112241.00		Other Incomes		84478.53
Function & Festival			Interest on SB	50974.22	
Honorarium	85550.00		Interest on FD	10219.31	
Maintenance A/c	65596.00			20550.00	
Miscelleneous Exps	10993.00		Sale of Application Form	2735.00	
PF Employer	142893.00		Misc. Income	2735.00	
Postage & Courier	51.00				
Printing & Stationery	7417.00				
Salary	2091716.00				
Scholarship (Mgmt. Paid)	25600.00				
Travelling & Conveyance	3315.00				
on Gymkhan	123895.00				
Write Shop Exps	1700.00			1	
CF. Course Exps	8000.00				
Other Expenses		98615.00			
KUD Affln. Contn. Fees	60500.00				
KUD Affln. Annual Fees	36300.00		1		
KUD Affln. Form Fees	1815.00				
NOD AIMI. POTH PEES	1010.00				
Depreciation		174061.00			
Surplus for the year		1420091.87	,		
TOTAL		4430398.53	ΤΟΤΑ	L	4430398.53

Examined & Found Correct



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0.00

Place : Dharwad Date:20-08-2018



PRINCIPAL J.S. Banashankari Arts, Commerce & Snantikumar Gubbi Science Collega, DHARWAD-580 004

PRINCIPAL U.S.S. Banashankan Arts. Commerce & Shantikuma: Grithi Boience College, DHARWIND-560 004.

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Diddiffico			Fixed Assets		540941.50
Scholarship A/c		12000.00	(As per schedule)		
As per last balance sheet	12000.00				
Add :Received during the year	1634430.00		KUD Affiliation Deposit		
Less : Paid during the year	1634430.00		As per last balance sheet		400000.00
KUD Registration Fees		36310.00	Salary Advance		5000.00
As per last year B/S	~		As per last year B/S	18000.00	
Add : Received During the year	722910.00		Add : Paid During the year	-	
Less : Paid During the year	686600.00		Less : Received During the year	13000.00	
KI Carpus Fund Fees		330.00	G B Office		5613980.00
As per last year B/S	~		As per Last Balance Sheet	5313980.00	
Add : Received During the year	7040.00		Add Paid During the year	300000.00	
Less : Paid During the year	6710.00				
KUD Other Fees		825.00	Closing Balance		2019470.74
As per last year B/S	· · · · ·		Cash	241	
Add : Received During the year	19550.00		Karnataka Bank Ltd.,	24812.74	
Less : Paid During the year	18725.00		Syndicate Bank	1994658.00	
KUD Exam Fees		6990.00			
As per last year B/S	-				
Add : Received During the year	240120.00				
Less : Paid During the year	233130.00				
		8522937.24			
ome & Expenditure a/c	7102845.37				
Surplus for the year	1420091.87				
TOTAL		8579392.24	ΤΟΤΑΙ		8579392.24

Department of M.Com

Examined & Found Correct Method of Accounting : Cash Basis

For M/s. P.G. BHAGWAT **Chartered Accountant** Firm Rig No. 101118W des) S'B Pagad (Partner) Membership NO.206124

Place : Dharwad Date:20-08-2018



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PRINCIPAL

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Binastrankan Aris Commerce 8 anthon Mar Grahal Science Collega.

Principal/Coordinator PRINCIPAL / Co-ordinato? (M.Com Course) J.S.S. Banasheskari Arts, Commerce

Vidyagiri, Dharwad- 580004

& S. K. Gubbi Science College

PRINCIPAL J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science Collega, DHARWAD-580 004.

JSS Banashankari Arts, Commerece & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

DEPRECEATION ON MOVEABLE ASSETS AS ON 31.03.2018

Particulars	Rate	Cost as on 01.04.2017	Additional during the year	Cost as on 31.03.2018	Total Dep. As on 01.04.2017	Dep. For the year	Total Dep. As on 31.03.2018	W.D.V as on 31.03.2018
Library Books	40%	154738.00	40949.00	195687.00	63935.50	52701.00	116636.50	79050.50
Computer & Software	40%	370627.00	55400.00	426027.00	228512.00	79006.00	307518.00	118509.00
Equipment	15%	15825.00	64173.00	79998.00	4392.00	11341.00	15733.00	64265.00
Furniture & Dead Stock	10%	378421.00	-	378421.00	68291.00	31013.00	99304.00	279117.00
TOTAL		919611.00	160522.00	1080133.00	365130.50	174061.00	539191.50	540941.50

nashaukari Arte A Vidyagiri Principal/Coordinator DHARWAD-4. PRINCIPAL / Co-ordinator (M.Com Course) Subbi Science Vidyagini DNARWAD-A. J.S.S. Banashankari Arts, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad- 580004 (INCIPAL) . Aris, Commerce III Gully Science College, J.S.S. Banashankan Aris. Commerce a Shantikumar Gubbi Science College, PROICIPAL FI AO-580 004. DHARWAD-580 004



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S. B. SHETTY & CO. CHARTERED ACCOUNTANTS

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PARTNERS :

CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA) CA. SINDHU K SHETTY B.Corn., FCA



AUDIT REPORT

THE OTHER DESIGN AND A DESIGN A

We have Audited the attached Balance Sheet of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD as on 31st MARCH, 2018 and also annexed INCOME AND EXPENDITURE ACCOUNT for the year ending on that date annexured thereto. These financial statements are the responsibility of the Management of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD. Our responsibility is to express an opinion on these financial statements based on our Audit

We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the Audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An Audit includes examining on test basis evidence supporting the amount and disclosure in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statements presentation. We believe that our Audit provides a reasonable basis of our opinion.

- We have obtained all the information and explanations which to the best of а. our knowledge and belief were necessary for the purpose of our audit.
- The Balance Sheet and Income and Expenditure Account dealt with by this b. report are in agreement with books of accounts.

In our opinion and to the best of our information and according to the explanations given to us the statement gives a true and fair view :

- 1. In the case of Balance Sheet of the state of affairs of the COLLEGE as at 31st MARCH, 2018 and
- 2. In the case of INCOME AND EXPENDITURE ACCOUNT of the EXCESS OF INCOME OVER EXPENDITURE for the year ended on that date.

PLACE : HUBLI DATE: 10.08.2018

A REAL PROPERTY AND A REAL

Jommerce & DHARMAN SOUTH COLLEGE J.S.S. Ban-Shantikumir G 10-636 90A

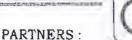
STATISTICS IN THE REAL PROPERTY OF THE PARTY OF THE PARTY

For S. B. SHETTY & CO., Chartered Accountants,

PARTNER CA. KARTIK B SHETTY M. No. 219456 Regn No. (FRN) 003824S

No. 1, 2nd Floor, Time Square, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495 Email : s_b_shetty@hotmail.com karthikbshetty@gmail.com • www.sbshetty.com .

S. B. SHETTY & CO. CHARTERED ACCOUNTANTS



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CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA) CA. SINDHU K SHETTY B.Com., FCA

JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), VIDYAGIRI, DHARWAD (For the Year Ending 31st MARCH, 2018)

a) <u>SIGNIFICANT ACCOUNTING POLICIES</u> 1. INCOME Income & Expenditure is recognized on Cash basis

b) AUDIT NOTES

Minor observations noticed during the course of our Audit are duly brought to the notice of the concerned authorities for necessary action.

PLACE : HUBLI DATE : 10.08.2018



CAUGH LOCAL DESIGNATION OF THE OWNER OWNE

For S. B. SHETTY & CO., Chartered Accountants,

PARTNER CA. KARTIK B SHEITY M. No. 219456 Regn No. (FRN) 003824S



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J.S.S. Banasi. J. H. C. Summerse & Shantikumar Gubor Science College, DHARWAD-580 004.

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No. 1, 2nd Floor, Time Square, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495 Email : s_b_shetty@hotmail.com • karthikbshetty@gmail.com • www.sbshetty.com

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-590004 DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS)

Reciepts	Amounts	Payments	Amount
Fo Opening Balance		By Salary to Staff	
Cash in Hand	675.00	Staff Salary	47,00,714.00
Axis Bank 9703	25,121.00	TDS on Staff Salary	16,503.00
Syndicate Bank 6061	15,67,608.32	ESI Employee Contribution	12,227.00
P		ESI Employer Contribution	33,171.00
o Fees Received	Ent.	PF Employee Contribution	2,50,769.00
Tution Fees Received	74,33,274.00	PF Employer Contribution	2,50,769.00
Tution Fees Arrears	43,950.00	Honorarium	1,30,163.00
College fees Collected	10,48,702.00	Professional Tax	28,600.00
Examination Fees	5,65,620.00		20,000.00
Registration Fees	4,21,610.00	By Fees Remittance	
Advance Fees	32,000.00	Advance Fees	32,000.00
Prospectus Fees	41,100.00	KUD Exam Remuneration	
Other Fees			1,55,850.00
Other rees	52,540.00	KUD Carpus Fund	17,490.00
- 0-1 4- 04- <i>0</i> 5		KUD Examination Fees	5,54,295.00
To Salary to Staff	1000	Other Fees	51,960.00
ESI Employee Contribution	12227	0	4,36,240.00
PF Employee Contribution	250769		1,00,430.00
Professional Tax	28600	Tution Fees	1,72,425.00
		Fees Refunded	8,000.00
fo Other Receipts		Union & Gymkhana	28,676.00
Bank Intrest Received	2,35,723.80		
KUD Exam Remuneration	1,62,460.00	By Other Expenses	
KUD Carpus Fund	17,600.00	Telephone & Postage	3,353.00
Fixed Deposit	45,00,000.00	Repair & Maintainance	46,944.20
Other Income	1,836.00	-	18,461.00
Caution Money Deposit	2,28,000.00	Travelling & Conveyance	164.00
Scholarship	10,88,187.00	Hospitality Expenses	455.00
KUD Per capita Income	78,850.00	Lab Consumables	1,95,101.00
Temporary Advance	58,000.00	Advertisement Expenses	1,71,234.00
Tax Deducted at Source	1,678.00	Miscellenious Expenses	
the Deducted at Obtrice	1,070.00	Printing & Stationaries	3,870.00
		Audit Fees	1,00,288.00
	1		13,570.00
		Bank Charges	1,783.18
		Workshop Expenses	3,000.00
		Remuneration	13,000.00
		Examination Expenses	34,281.00
		By Purchase of Assets	
Banashaukari Aris, Co		Furniture	33,116.00
	2	Office Equipments	47,500.00
Vidyagiri) ~))	Library Books	2,91,757.00
DHARWAD-4.	3	By College Scholorship	8,000.00
S.K Colle		By Scholarship Paid	10,05,005.00
Gubbi Science		By Caution Money Deposit	2,06,000.00
ui Arts		By Fixed Deposit	67,73,794.00
		By Temporary Advance	78,000.00
dis addition	A. 1.011	By Tax Deducted at Source	,
Ser Lough	121 10	By Payment To Jss GB	1,678.00
Con TONA	1.011		12,36,590.00
LAL ST	5	By Closing Balance	
2:	1	Karnatak Bank 45301	2,63,109.52
		Syndicate Bank 46061	3,65,795.22
TOTAL	1,78,96,131.12	TOTAL	1,78,96,131.12

For S.B. SHETTY & CO CHARTERED ACCOUNTANTS

PARTNER CA.KARTHIK B SHETTY M.NO.219456 Regn. No0(FRN) 003824s

PLACE : HUBLI DATE: 10.08.2018 PRINCIPAL J.S.S. Banasharkan Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-580.004.

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For JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE

PRINCIPAL

Chinais 21 - Con-Ordinalor E. E. Construction Ante, Constance E. S. K. Gubbi Science College Ubyzgiri, Dharwad- 580004 19

HAINCIPAL J.S.S. Bacashankan Arts. Commerce & Shaatikumar Gubbi Science College, DHARWAD-580.004.

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-580004

DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS)

STATEMENT OF	INCOME & EXPENDITUR	E FOR THE YEAR ENDING 31.03.2018
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EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Honorarium	1,30,163.00	By Tution Fees	
" Telephone & Postage	3,353.00	" Tution Fees	73,46,201.00
" Repair & Maintainance	46,944.20	" Tution Fees Arrears	43,950.00
"Examination Expenses	34,281.00	" Bank Intrest Received	2,21,692.36
" Electricity Charges	18,461.00	" Other Fees	10,44,702.00
" Travelling & Conveyance	164.00	" Other Income	8,446.00
"Hospitality Expenses	455.00	" Prospectus	41,100.00
" Lab Consumables	1,95,101.00	" KUD Per capita Income	78,850.00
" Advertisement Expenses	1,71,234.00	" Miscelleneous income	53,970.00
" Miscellenious Expenses	3,950.00		
" Printing & Stationaries	1,00,288.00		
" Audit Fees	13,570.00		
" Bank Charges	1,783.18		
" Union & Gymkhana	28,676.00		
" Workshop Expenses	3,000.00	0.00350.0080	i Arts
" Remuneration	13,000.00	Sie Vidyag	iri Collin
" Scholarship	8,000.00	C DHARW	T 1 1
" Staff Salary	47,37,217.00	1.	1.1.31
" ESI Employer Contribution	33,171.00	d S.K. Gubbi Sci	ence Com
" PF Employer Contribution	2,50,769.00		
" KUD Affiliation fees	1,00,430.00		
" Depreciation	4,13,624.00		
" Excess Of Income Over Expenditu	25,31,276.98		
TOTAL	88,38,911.36	TOTAL	88,38,911.36

BALANCE SHEET AS ON 31.03.2018

LOANS & LIA	BILITIES	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)
INCOME AND EXPENDITURE ACCOUNT			FIXED ASSETS	18,82,871.77
Opening Balance	90,86,377.18		(As Per Schedule)	
Add: Excess Income	ę			
over Expenditure	25,31,276.98	1,16,17,654.16	CURRENT ASSETS	
			JSS G. B Dharwad	38,81,408.63
			Fixed Deposit	57,03,794.02
CURRENT LIABILI	TIES			
Caution Money Dep	osit Paybale	4,68,000.00	CASH AND BANK BALANC	CE
KUD Examination Fees Payable		11,325.00	Syndicate Bank - 6061	3,65,795.22
			Karnataka Bank - 5301	2,63,109.52
		1,20,96,979.16		1,20,96,979.16

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For S.B. SHETTY & CO CHARTERED ACCOUNTANTS

PARTNER CA.KARTHIK B SHETTY M.NO.219456 Regn. No0(FRN) 003824s PLACE : HUBLI DATE: 10.08.2018

For BANASHANKARI ARTS, COMMERCE & SK GUBBI SCIENCE COLLEGE

Principal PRINCIPAL

18.5. Eaneshonkeri Ans, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad- 580004

PRINC J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science College, 011100101AD 200.003

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JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-04

DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS)

ADDITIONS ADDITIONS SOLD W.D.V AS ON Rate of **DEPRECIATION** W.D.V. AS ON PARTICULARS BEFORE AFTER DURING THE TOTAL Dep 01.04.2017 FOR THE YEAR 31.03.2018 30.09.2017 01.10.2017 YEAR Furniture & Fixtures 38,376.18 10% 33,116.00 71,492.18 7,149.00 64,343.18 -Computers & Printers 40% 8,182.24 3,273.00 8,182.24 4,909.24 -Lab Equipments 15% 14,74,903.81 14,74,903.81 2,21,236.00 12,53,667.81 _ Library Books 30% 2,10,732.58 (3,56,437.58 2,60,461.00 31,296.00 5,02,489.58 1,46,052.00 Office Equipments 15% 1,08,862.96 47,500.00 1,56,362.96 1,32,908.96 23,454.00 Air Condition 15% 83,065.00 83,065.00 12,460.00 70,605.00 TOTAL 19,24,122.77 3,41,077.00 31,296.00 22,96,495.77 4,13,624.00 18,82,871.77

DEPRECIATION FOR THE YEAR 2017-18

For S.B. SHETTY & CO CHARTERED ACCOUNTANTS

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PARTNER CA.KARTHIK-B SHETTY M.NO.219456 Regn. No0(FRN) 003824s

PLACE : HUBLI DATE: 10.08.2018





PRINCIPAL Principal / Co-Ordinator Usnashankari Arta, Commerca II. Gubbi Science College Vidvadiri, Dharwitt- 580804





J.S.S. BANASHANKARI ARTS, COMMERCE AND SHANTIKUMAR GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD

Affiliated to Karnatak University, Dharwad

Accredited with 'A' Grade in last three cycles



2018-2019

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2018-14

J.S.S BANSHANKARI ARTS, COMMERCE & S.K. GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD (DEGREE SECTION)

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BALANCE SHEET	AS ON 31.03.2019

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GRANTS FROM GOVERNMENT:		27,941,045.10	Immovable Assets		27,520,530.87
Balance as per last balance sheet	31,129,582.36		As per Schedule II		
Add:Received during the year-Sch I	1,716,249.00				
Less : Reimbursement During the year (Unutilised					
grant)					
	32,845,831.36				
			Moveable Assets		17,882,387.19
Less: Revenue expenses	1,693,591.00		As per Schedule III		
Less: Depreciation on granted assets	3,193,600.00				
Lees : Interest on grants as per last year B/S	1,381,015.18		SECURITY AND OTHER DEPOSIT		382,218.00
the second se	26,577,625.18		i) K.E.B DEPOSIT		
Interest Earned in respect of:			Opening Balance	51,018.00	
UGC:As per Schedule IV			Add: PaidDuring the Year	-	
Opening-Balance	1,381,015.18			51,018.00	
Add: Received During the Year	42,590.74		ii) Telephone Deposit (As per last B/S)	1,200.00	
Less: Paid during the year	60,186.00		iii)KUD Affilation Deposit	330,000.00	
	1,363,419.92				
BUILDING / OTHER EARMARKED FUNDS - As Per		63,000.00			
last balance sheet					
			Advance to staff		164,194.00
OTHER LIABILITIES:			Opening Balance:	212,694.00	
Outstanding Scholarships & Prizes:		2,679,968.00	Add: Advance paid during the year	427,500.00	
Opening Balance	3,689,507.00		Less: Advance received during the year	476,000.00	
Add: Received during the year	4,105,046.00				
Less: Paid during the year	5,114,585.00		· · · ·		
K.U.D SC/ST STUDENTS EXAM AMOUNT		276,818.00			
Opening Balance	126,668.00	270,010.00			
Add: Received During the Year	150,150.00		Income & Expenditure A/c		97,759,327.57
Less: Paid during the year	150,150.00		Opening Balance	83,721,539,47	77,737,367.37
Less. Faid thin ng the year			Add:Deficit for the year	14,037,788.10	
K.U.D BACKWARD STUDENTS EXAM AMOUNT			Addressed for the year	97,759,327.57	
Opening Balance				71137361.31	
Add: Received During the Year	1,319,825.00				
Less: Paid during the year	1,319,825.00				
leess i aid during the year	1,317,023.00				



- ilt PRINCIPAL 18.5. Banashankan Arts. Commerce & Shantikumar Gubbi Scienc DHARWAD-S20 094

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Interest Earned in respect of: Scholarship:As per Schedule IV Opening Balance Add: Received During the Year Less: Paid During the Year	103,575.07 32,704.19	136,279.26	<u>Closing Balance:</u> Cash <u>Balance with Bank</u>		7,181.94
<u>Earn Money Deposit (EMD)As per Schedule V</u> Opening Balance	65,119,00	48,000.00	Syn-Bank SB A/c No. 220 / 408(loint A/c) Syn-Bank SB A/c No. 220 / 412(College A/c) Syn-Bank SB A/c No. 220 / 185(Scholarship A/c) Syn-Bank SB A/c No.220/2006(Scholarship A/c) Syn-Bank SB A/c No.220/3885(UCC General A/c)	8,325,010.25 1,340,613.41 1,352,512.11 52,270.45 46,306.41	
Add: Received During the Year	03,117.00		Syn-Bank SB A/c No.220/42382(UGC MLTC A/c)	15,852.28	
Less: Paid During the Year	17,119.00		Syn-Bank SB A/c No. 220/45205(Community College A/c)	30,989.43	
Joint Director A/c:As per Schedule VI Opening Balance	6,063,054.47	8,325,000.25	Syn-Bank SB A/c No. 201 / 5134(BSR)	6,439.34 17,850.57 24,564.23	
Add: Fees Collected - Degree	1,924,403.00		Syn-Bank SB A/c No.201/9537(Additional Grant for	99.211.12	
Add: Interest Credited by Bank	7,987,457.47 337,542.78 8,325,000.25				
ಗಳಿಕೆ ರಜದ ಮೊತ್ತ				1	
Opening Balance Add: Received During the Year Less: Paid During the Year	2,328,303.00 711,954.00 3.040,257.00				
Govt. Salary Arrears Opening Balance	61,901.00				
Add: Received During the Year	01,901.00				
Less: Paid During the Year	61,901.00				
Bharat Scouts & Guides Fees		485,850.00			C. Company
Opening Balance Add: Received During the Year Less: Paid During the Year	393,950.00 91,900.00		. 14	1 Sta	in) al
Indian Red Cross Assocition Fees		428,688.00	Il and	13 have	13/
Opening Balance	357,369.00	420,000.00		Subb	1
Add: Received During the Year Less: Paid During the Year	91,850.00 20,531.00		PRINCIPAL J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College		

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LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
KSSTWF_ Dpening Balance Add:Received During the year K.S.S.W.F.	205,350.00	333,380.00			AMOUNT
K.S.T.B.F. N.F.T.W. Jess: Paid During the Year	45,725.00 36,580.00				
KUD PG Dept. Exam Remuneration Dpening Balance Add:Received During the year Less: Paid During the Year	30,035.00 224,970.00 224,970.00	30,035.00			
<u>SS SAMITI A/C: As per Schedule VII</u> Opening Balance Add:Received During the year .ess. Repaid during the year	101,991,968.61 13,326,073.00 1,038,646.00	114,279,395.61			
TOTAL		155,027,459.22	TOTAL		155,027,459.2

BALANCE SHEET AS ON 24 02 2040

1)Accounting method on cash Basis.

2) Depreciation for grant assets has not been charged till total grant amount not received. Hence depreciation will be charged when full amount is received from UGC.



PRINCIPAL J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004 PRINCIPAL

PRINCIPAL J.S.S. Banashankari Arts, Commerce & Thantikumar Gubbi Science College. DHARWAD-580 004.

IN	COME AND EXPE	NDITURE ACCO	DUNT FOR THE YEAR 2018-201	.9	
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
8/F		53,936,647.60	B/F		44,656,703.00
Expenses Towards Other Fees: Affiliation Exps Gyamakhana Exps Reading Room Exps College Exam Exps	50,000.00 504,456.00 73,947.00 103,208.00	1,115,170.00	Other Incoine Interest On SB A/C Other Income	141,269 50 59,595.00	200,863.56
College Union Exps Library Binding Charges Practical Exam Exps Theory Exam Expenses Handhook Expenses Financial Asst. to Sports Student	256,508.00 9,204.00 47,634.00 4,946.00 46,267.00 19,000.00				
Kud exam remuneration K.U.D Practical Remuneration K.U.D Theory Remuneration	401,550,00 175,690.00	577,240.00	Deficit For The Year (Transferred To Batance - Sheet)		14,037,788.10
Other exam remuneration Govt Exam Remuneration &E (Mains) Exam Amount NEET Exam Remuneration	90,490.00 41,600.00 112,000.00	244,090.00			
Depreciation For The Year : On Moveables - Less: Depreciation on assets under	3,057,838.00	1,622,627.00		-	
rants On Immoveables - Jess: Depreciation on assets under rants	1,435,211.00 3,157,969.00 1,758,389.00	1,399,580.00			
Total		\$8,895,354.60	Total		58,845,354,69

As per our report attached.

For M\S.P 6 Bhagwat Chartered Accountant S.B.Pagad (Partner) Place:Dharwad Date: 5 SEP 2019

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PRINCIPAL J.S.S. Banashankan Arts, Commerce & Shantikumar Gubbi Science College, DHARWAC-551,004

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PRINCIPAL J.S.S. Banashankari Arts, Commerce & "hantikumar Gubbi Science College. DHARWAD-580 004.



			OUNT FOR THE YEAR 2018-2		ASCOLUMN
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Salary Grant Paid		31,006,696.00		30,944,795.00	31,006,696.04
		1. State 1.	Add: Transferred to foint A/c	61,901.00	
Revenue Expenses related to grant		3,427,842.00			1.693,591.00
IQAC:			IQAC:		
Hiring Services	49,000.00		Hiring Services	49,000.00	
CPE II Phase Grant			CPE II Phase Grant	677,603.00	
Lab Consumables	913,803.00				
Enrichment of Teachers	495,456.00		UGC - Substitute Salary (FIP)	966,988.00	
Books & Journals	253,994.00				
Internet Service	37,975.00				
Maintenance of Equipments	235,981.00				
Any other Activities	429,606.00				
Advisory Committee Meeting Expenses	_				
Advisory committee meeting capenses	45,039.00				
JGC - Substitute Salary (FIP)	966,988.00			1 1	
-					
Staff Salary: Management		12,182.077.00	K.U.D Fees Income:		3,493,427.00
Staff Salary: Management	11,109,870.00	4.2	Fine (K.U.D)	19,970.00	
Provident Fund (Mgt Staff)	724,342.00		K.U.D Registration Fees	327,750.00	
ESI (Employer'S Share)	347,865.00		Poor Student Aid Fund	27.570.00	
			K.U.D Sports Fees	45,950.00	
Administrative Expenses:	1 627 261 86	3,587,314.60	K.U.D Exam Fees K.U.D Job Orientation Fees	2,316,687.00	
Repairs & Maintenance: Water & Light Charges	1,637,361.00 463,725.00	1.5.1	K.U.D CD & Devi Fund	18,380.00	
Printing & Stationery	258,710.00		K.U.D Sports Devt. Fund	37,790.00	
Postage & Telegram	73,737.00		K.U.D Youth Festival Fees	18,380.00	
Academic Travelling Exps	120,771.00		K.U.D Safety Insurance	18,380.00	
Advertisement	194,116.00		K.U.D Students Welfare Fees	64,040.00	
Bank Charges & Commission	3.266.10		K.U.D Processing fees	6,295.00	
Audit Exps	18,586.00		K.U.D Corpus Fund	220,150.00	
Fire Insurance	22,987.00		K.U.D N.S.S Welfare Fund	9,190.00	
Computer Repair Charges	29,802.00		KUD Enhancement Seat Fees	117,000.00	
Honorarium	241,496.00		K.U.D Change of college Fees	14,550.00	
Study Tour Exps	32,507.00		KUD Revaluation Fees	52,700.00	
Miscellaneous Expenses	486.625.50		KUD Youth Festival Exps	123,625.00	
Botanical Garden Expenses	3,625.00				
ab Consumables:		312,241.00	College Fees:	1	7,406,719.00
Lab Consumables:	2,132.00	512,241.00	Tution Fees(MgL)	1,520,394.00	7,400,719.00
hysics Chemistry	249,119.00		Admission Fees	47,540.00	
Bozany	37,063.00		Laboratory Fees (Mgt)	329,019.00	
cology	18,465.00		Library Fees	275,622.00	
lectronics	5,462.00		Library Fees (Binding)	111,274.00	
			Reading Room Fees	331,501.00	
			Sports Fees	449.085.00	
ees Remittance:		3,420,477.00	College Cultural Fees	644,400.00	
ine (K.U.D)	13,970.00		College Union Fees	716,680.00	
tegistration Fees	323,500.00		College Exam Fees	737,890.00	
oor Student Aid Fund	27,435.00		Identity Card	35,700.00	
U.D Sports Fees	36,750.00		Breakage Fees Handhook Fees	29,930.00	
UD Exam Fees UD Career Guidence Fees	54,870.00		Sale Of Prospectus	72,425.00	
UD Career Guidence Fees	18,290.00		Other Fees	1,711,545.00	
U.D Sports Devt. Fund	45,725.00		Medical Fees	44,239.00	
U.D Youth Festival Fees	18,290.00		College Magazine Fees	286,720.00	
U.D Safety Insurance	18,290.00				
U.O Students Welfare	\$\$,520.00				
U.D N.S.S Welfare Fund	9,145.00		K.U.D Exam Remuneration		831,620.00
U.D Change of college Exps	20,370.00		K.U.D Practical Remuneration	428,510.00	
.U.D Corpus Fund	219,480.00		K.U.D Theory Remuneration	403,110.00	
J.D Processing Fees	9,030.00		and the second sec		
ID Enhancement Seat Pees	102,000.00				
D Revaluation Pees	52,665.00	1			
D Youth Festival Exps	89,018.00	i i i	Other Exam Remuneration		224,650.00
nual Fees	84,519.00		Govi Exam Remuneration	71,050.00	
			JEE (Mains) Exam Amount	41,600.00	
			NEET Exam Remuneration	112,000.00	
			2 6.62		
B/C	1	53,936,647.60	no detre		44,656,703.00
Se Vidyagiri DHARWAD	1120				

PRINCIPAL J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science Coilege, DHARWAD-580 004

S.K. Gubbi Scienc

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	Receipts and Paym	ients Account	(Degree Section) from 01.04.2018 to 31.03.2019		
Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance:		12,617,759.98	Salary Grants:		3,102,158.0
Cash-in-hand	13,016.49		EL Encashment	3,040,257.00	
Syndicate Bank SB A/c No. 220 / 408	8,453,268.47		Govt. Salary Arrears	61,901.00	
Syndicate Bank SB A/c No. 220 / 412	497,872.01				
Syndicate Bank SB A/c No. 220 / 185	2,363,541.98		Staff Salary (Management)		12,182,077.0
Syndicate Bank SB A/c No. 220 / 2006	50,480.39		Part Time Staff salary		
Syndicate Bank SB A/c No. 220 / 3885	33,836.38		Teaching and Non-Teaching Staff Salary (Management)	11,109,870.00	
Syndicate Bank SB A/c No. 220 / 42382	15,309.44		ESI (Employer's share)	347,865.00	
Syndicate Bank SB A/c No. 220/45205	30,186.45		Providend Fund (Employer's share)	724,342.00	
Syndicate Bank SB A/c No. 201 / 2930	86,489.45				
Syndicate Bank SB A/c No. 201 / 3517	17,388.06		UGC Grants:		
Syndicate Bank SB A/c No. 201 / 5134	23,927.74		UGC - Human Rights Certificate Course		
Syndicate Bank SB A/c No. 201 / 9537	1,032,443.12				
			Instrumentation Maintenance Facility (35):		-
Salary Grants:		711,954.00	Computers		
EL Encashment	711,954.00		Educational Innovation:		
Govt. Salary Arrears			Books & Journais		
UGC Grants:		1,716,249.00	IQAC:		
UGC XII Plan - General Devt. Asst.	1,038,646.00		Hiring Charges		49,000.0
CPE Grant	677,603.00				
			Capital Expenditures		1,943,554.0
Salary Deductions:			Library Books	129,316.00	
Staff Salary		11,494,239.00	Laboratory Equipments	233,688.00	
Income Tax	9,270,381.00		Office Equipments	1,181.366.00	
Professional Tax	203,600.00		sports Equipments		
uc	1,796,921.00		Office Furnitures	399,184.00	
EBF	6,200.00)VI		
GUC	40,830.00		J.S.S. Banashankari due Commerce &		
GLIC Refund			Shantikumar Celton and Shartikumar		
Flood Relief	176,307.00		DHATA		

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Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Staff Salary (Management)		867,525.00	Revenue Expenditure related to CPE		2,411,854,00
Provident Fund (Employee's share)	724,342.00		Lab Consumables	913,803.00	
ESI (Employee's share)	128,183.00		Enrichment of Teachers	495,456.00	
Staff Quarters Rent	15,000.00		Books & Journals	253,994.00	
Professional Tax			Internet Service	37,975.00	
			Maintenance of Equipments	235,981.00	
Karnatak University Fees:		5,091,432.00	Any other Activities	429,606.00	
KUD Fine	19,970.00		Advisory Committee Meeting Expenses	45,039.00	
Registration Fees	327,750.00				
Poor Student Aid Fund	27,570.00		CPE Grant Interest refund to UGC		60,186.00
Sports Fees	45,950.00				
KUD Exam Fees	2,316,687.00				
KUD Carrier Guidance Fees	55,020.00		Salary Deductions:		
KUD College Development Fees	18,380.00				
KUD Sports Development Fees	37,790.00		Staff Salary		11,494,239.00
KUD Youth Festival Fees	18,380.00		Income Tax	9,270,381.00	
KU\$BS	18,380.00		Professional Tax	203,600.00	
KUD Students Welfare Fund	64,040.00		uc	1,796,921.00	
N.S.S Welfare Fund	9,190.00		EBF	6.200.00	
KUD Processing Fees	6,295.00		GLIC	40,830.00	
KUD Enhancement Seat Fees	117,000.00		GLIC Refund	-	
Corpus Fund	220,150.00		Flood Relief	176,307.00	
KUD Perkyapt Amount	-				
KUD Change of college Fees	14,550.00		Staff Salary (Management)		867,525.00
KUD Revaluation Fees	52,700.00		Provident Fund (Employee's share)	724,342.00	
KUD Youth Festival Exps	123,625.00		ESI (Employee's share)	128,183.00	
K.S.S.W.F.	45,725.00		Staff Quarters Rent	15,000.00	
K.S.T.B.F.	45,725.00		Professional Tax		
N.F.T.W.	36,580.00		PRINCIPAL		
KUD SC/ST Students Exam Fees	150,150.00		LS.S. Banashen Communication	S	4,740,302.00
KUD Backward Students Exam Fees	1,319.825.00		KUD Fine DHARLING	13,970.00	
			Registration Fees	323.500.00	

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
KUD Exam Remuneration:		1,056,590.00	Poor Student Aid Fund	27,435.00	
KUD Practical Exam Remuneration	428,510.00		Sports Fees	36,750.00	
KUD Theory Exam Remuneration	403,110.00		KUD Exam Fees	2,222,610.00	
KUD PG Dept. Exam Remuneration	224,970.00		KUD Carrier Guidance Fees	54,870.00	
			KUD College Development Fees	18,290,00	
Other Exam Remuneration :		224,650.00	KUD Sports Development Fees	45,725.00	
Govt Exam Remuneration	71,050.00		KUD Youth Festival Fees	18,290.00	
JEE (Mains) Exam Amount	41,600.00		KUSBS	18,290.00	
NEET Exam Remuneration	112,000.00		KUD Students Welfare Fund	\$5,520.00	
			KUD Processing Fees	9,030.00	
Management Fees:		7,406,719.00	KUD Change of College Fees	20,370.00	
Tution Fees (Management)	1,520,394.00		N.S.S Welfare Fund	9,145.00	
Admission Fees	47,540.00		Corpus Fund	219,480.00	
Laboratory Fees (Management)	329,019.00		KUD Enhancement Seat Fees	102,000.00	
Library Fees	275,622.00		KUD Revaluation Fees	\$2,665.00	
Library Fees (binding)	111,274.00		KUD Backward Students Exam Fees	1,319,825.00	
Reading Room Fees	331,501.00		KUD SC/ST Students Exam Fees	-	
Sports Fees	449,085.00		KUD Youth Festival Exps	88,018.00	
Medical Fees	44,239.00		Annual Fees	84,519.00	
College Union Fees	716,680.00				
College Cultural Fees	644,400.00				
College Exam Fees	737,890.00				
College Magazine Fees	286,720.00		KUD Exam Remuneration:		802,210.00
Identity Card Fees	35,700.00		KUD Practical Exam Remuneration	401,550.00	
Handbook Fees	62,755.00		KUD Theory Exam Remuneration	175,690.00	
Breakage Fees	29,930.00		KUD PG Dept. Exam Remuneration	224,970,00	
Other Fees	1,711,545.00		11		
Sale of Prospectus	72,425.00		Other Exam Remuneration :		244,090.00
			Govt Exam Remuneration PRINCIPAL	90,490.00	
Govt Fees:		2,108,213.00	JEE (Mains) Exam Amount J.S.S. Banashenka 5. Con	mmarch & 41,600.00	
Tution Fees (Govt.)	1,583,012.00		NEET Exam Remuneration Shantikuma: Com	112,000.00	

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Laboratory Fees (Govt.)	341,451.00		Management Expenditure :		1,115,170.00
Bharat Scotts & Guides	91,900.00		Affiliation Expenses	50,000.00	
Indian Red Cross Association Fees	91,850.00		Sports Expenses	504,456.00	
			Reading Room Expenses	73,947.00	
Temporary Advance:		1,476,000.00	College Union Expenses	256,508.00	
Temporary Advance (Staff)	430,500.00		College Exam Expenses	103,208.00	
Festival Advance	45,500.00		Library Expenses (binding)	9,204.00	
JSS GB Advance	1,000,000.00		Practical Exam Expenses	47,634.00	
			Theory Exam Expenses	4,946.00	
FIP Staff Salary Advance			Medical Expenses	-	
			College Magazine Expenses	-	
			Seminar and Workshop	-	
			Identity Card Expenses		
			Financial Asst. to Sports Student	19,000.00	
			Handbook Expenses	46,267.00	
Scholarship :		4,105,046.00	Govt Fees:		
GOI SC/ST Students Scholarship	538,058.00		Indian Red Cross Association Fees		20,531.00
JSS Endowment Scholarship	8,215,00		and the second		
Sanchi Honnamma Merit Scholarship	56,000.00		Lab Consumables:		312,241.00
Tuition Fee Concession	3,384,523.00		Physics	2,132.00	
Sir C V Raman Merit Scholarship	25,000.00		Chemistry	249,119.00	
Kulkarni Charitable Trust	250.00		Botany	37,063.00	
Arivu Scholarship	89,700.00		Zoology	18,465.00	
History Dept. Scholarship	100.00		Biotechnology		
Pattana Panchayat, Alnavar	3,200.00		Electronics	5,462.00	
Other Income :		613,701.21	Temporary Advance:		1,466,146.00
SB account interest amount	554,106.21		Temporary Advance (Staff)	380,500.00	
Other Income	59,595.00		Festival Advance	47,000.00	
			JSS GB Advance	1,038,646.00	
SS GB (for College)		12,326,073.00	J.S.S. Banachanter		
rds		20,548.00	FIP Staff Salary Advance Shantikumar Guide Colonge Col	cea	966,988.00

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Affiliation Deposit			Scholarship :		5,114,585.0
Arrears of Tution fees (Govt.)			GOI SC/ST Students Scholarship	538,058.00	
Arrears of Tution fees (Management)			JSS Endowment Scholarship	8,215.00	
			Sanchi Honnamma Merit Scholarship	80,000.00	
			Tuition Fee Concession	4,401,212.00	
			Sir C V Raman Merit Scholarship	25,000.00	
			Kulkarni Charitable Trust		
			Arivu Scholarship	58,900.00	
			Pattana Panchayat, Alnavar	3,200.00	
			Administrative Expenditure :		3,625,041.6
			Repairs and Maintenance	1,637,361,00	
			Computer Repairs and Maintenance	29,802.00	
			Water and Electricity Expenses	463,725.00	
			Printing and Stationery Expenses	258,710.00	
			Postage and Telephone Expenses	73,737.00	
			Academic Traveling Expenses	120,771.00	
	1.1		Other Expenses	486,625.50	
			Advertisement	194,116.00	
			Bank Commission Charges	3,266.10	
			Bank Commission Charges	60.00	
			Audit Expenses	18,586.00	
			Botanical Garden Expenses	3,625.00	
			Honorarium	241,496.00	
			Fire Insurance	22,987.00	
			Study Tour	32,507.00	
			TDS PRINCIPAL	20,548.00	
			EMD J.S.S. Banashankeri Tits. Commerce & Shantikuster (1) more Colorde	17,119.00	
			DRARWALL 014 Closing Balance:		11.318,801.5
			Cash-in-hand	7,181.99	
			Syndicate Bank SB A/c No. 220 / 408 (Joint A/c)	8,325,010.25	

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
			Syndicate Bank SB A/c No. 220 / 412 (College A/c)	1,340,613.41	
			Syndicate Bank SB A/c No. 220 / 185 (Scholarship A/c)	1,352,512.11	
			Syndicate Bank SB A/c No. 220 / 2006 (Scholarship A/c)	52,270.45	
			Syndicate Bank SB A/c No. 220 / 3885 (UGC General A/c)	46,306.41	
			Syndicate Bank SB A/c No. 220 / 42382 (UGC MLTC A/c)	15,852.28	
			Syndicate Bank SB A/c No. 220/45205 (Community College A/c)	30,989.43	
			Syndicate Bank SB A/c No. 201 / 2930 (CPE)	6,439.34	
			Syndicate Bank SB A/c No. 201 / 3517 (VGST)	17,850.57	
			Syndicate Bank SB A/c No. 201 / 5134 (BSR)	24,564.23	
			Syndicate Bank SB A/c No. 201 / 9537 (Additional Grant for Covered College A/c)	99,211.12	
Total Amount Rs.		61,836,699.19	Total Amount Rs.		61,836,699.

As per our report attached,

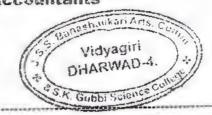
For M\S.P G Bhagwat **Chartered** Accountant -Ana 6. 34 S.B.Pagad (Partner) 100 Place:Dharwad 1=.5 SEP 2019 Date:

PRINCIPAL

Shantikus DidAka



M/s P.G. BHAGWA **Chartered** Accountants



No. FF-02, First Floor, "RENUKA RESIDENCY", **Opp: Axis Bank, Near Toll Maka** Hubli-Dharwad Road, Dharwad-580001 Tel:0836-2441282 Email:ca.pgbhagwat@gmail.com Web:www.pgbhagwatca.com

> Vidyagiri HARWAD-

Gubbi Scienc

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of JANATA SHIKSHANA SAMITT'S, BANASHANKARI ARTS, COMMERCE & S.K. GUBBI SCIENCE COLLEGE (DEPARTMENT OF M.COM) VIDYAGIRI, DHARWAD, (The Entity), which comprise the balance sheet as at March 31st 2019, and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements:

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

Head Office: Suit No. 102, "Orchard", DrPai Marg, Baner, Pune-411 045 Ph: (020) 027290771, Fax: (020) 272 Branches : Manoj Arcade, Tilakwadi, Belgaum-590006. Ph: (0831)2429306, Fax: (0831)2434674 : Jiji House, 17D, Sukhadwalastreet, Fort, Mumbai. Phi (022)207 Prog. Science Colicite, proshankari Arts. Commerci 8 "Varmini", Plot No.19, Vijayanagar, Hubli-580 032 Ph (0836)2352114 DHARWAD-580004

ISS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com	
ents Statement for the period from 01.04.2018 1	o 31.03.2019

Receipts					
pening Balance		2,019,470.74	Administraive		4,136,622.10
ash	-		Advirtisement	103,215.00	
arnataka Bank - 456	24,812.74		Audit Fees	10,620.00	
yndicate Bank - 498	1,994,658.00		Bank Charges	681.10	
			Function & Festival	80,032.00	
			Honorarium	113,050.00	
ees Collection		4,565,970.00	Maintenance	95,132.00	
uition Fees	4,160,480.00		Miscellaneous	1,470,209.00	
college Fees	337,035.00		Postage	116.00	
ees Arrears	64,000.00		Printing & Stationery	23,411.00	
)ther Fees	4,455.00		Seminar & Conference	400.00	
			Travelling & Conveyance	44.00	
		1,211,115.00	Work Shop Exps.	63,700.00	
(UD Admn Regn Fees	894,885.00		PF Employer	129,814.00	
(UD Carpus Fund	220.00		ESI Employer	14,838.00	
(UD Exam Fees	288,625.00		Salary A/c	2,031,360.00	
(UD Exam Remuneration	26,450.00				
(UD Other Fees	935.00		Salary Deduction		168,280.00
			PF Employee	129,814.00	
			ESI Employee	5,466.00	
Other Incomes		143,422.83	Professional Tax	13,000.00	
nterest on SB	83,431.83		Salary Advance	20,000.00	
nterest on FD	4,106.00				
Sale of Appin Forms	54,000.00		Other Exps		1,238,295.00
disc. Income	1,885.00		KUD Admn Regn. Fees	931,195.00	
			KUD Carpus Fund Fees	550.00	
			KUD Exam Fees	278,340.00	
Salary Deductions		161,280.00	KUD Exam Remuneration	26,450.00	
PF Employee	129,814.00		KUD Other Fees	1,760.00	
ESI Employee	5,466.00				
Professional Tax	13,000.00				140,422.00
Salary Advance	13 000.00		KUD Affiln Contn Fees	66,550.00	
			KUD AffIn Annual Fees	39,930.00	
			KUD AffIn Change of Name	19,965.00	
TDS		5.016.00	KUD Affln Form Fees	3,994.00	
105		-,	KUD Fine	9,983.00	
Bank Charges					
Jank Charges					
Scholarship A/c		1,600,403.00	Tuition Fees		16,420.00
Anotationip A/C		2,000,100.00	Other Fees		
			TDS		5,016.00
Miscellaneous		1,469,048.00			750,000.00
Fixed Deposit		750,000.00	JSS GB Office		1,000,000.00
			Scholarship A/c		1,600,403.00
1001.	And Arts, Could				174 207 00
16.9	All in the		Capital Exps	112 000 00	174,307.00
Isi Vid	Madin 131		Equipment & Machinery	112,900.00	
11 TO AF	WAD-4.		Furniture & Dead Stock	59,376.00	
1131			Library Books	2,031.00	
S.IC. Gubb	Science Co				
- Gab			Closing Balance		
			Cash		2,695,960.47
			Karnataka Bank - 456	2,421,052.14	
			Syndicate Bank - 498	274,908.33	
Total		11,925,725,57	Total		11,925,725.57

- See

S B PAGAD SI. No. 881 **Chartered** Accountant C/o. M/s. P.G. BHAGWAT **Chartered** Accountant Dharwad.

S. G. FRW 121114W Accout

PRINCIPAL SE Philoshankan Arts, Commerce 8 sciaula umar Cubbi Science College. CRARWAD-530 004

Place : Dharwad

5 SEP 2019

UNCIPAL J.S.S. Banashankarı Arts. Commerce &

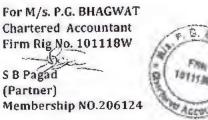
Shantikumar Gubbi Science College, DHARWAD-580 004

Principal/Coordinator PRINCIPAL / Co-ordinator (M.Com Course) J.S.S. Banashankari Arb, Commerce & S. K. Gubbi Science College Vidyağıri, Dharwad- 580004

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Expenditure	Amount Rs.	Amount Rs.	od from 01.04.2018 To 31. Income	Amount Rs.	Amount Rs.
Administrative		2,667,574.10	Fees Collection		4,545,095.00
Advirtisement	103,215.00		College Fees	337,035.00	
Audit Fees	10,620.00		Fees Arrears	64,000.00	
Bank Charges	681.10		Tuition Fees	4,144,060.00	
ESI Employer	14,838.00				
Function & Festival	80,032.00		Other Incomes`		147,877.83
Honorarium	113,050.00		Interest on SB	83,431.83	
Maintenance A/c	95,132.00		Interest on FD	4,106.00	
Miscelleneous Exps	1,161.00		Misc. Income	1,885.00	
PF Employer	129,814.00		Sale of Application Form	54,000.00	
Postage & Courier	116.00		Other Fees	4,455.00	
Printing & Stationery	23,411.00				
Salary	2,031,360.00				
Seminar & Conference	400.00				
Travelling & Conveyance	44.00				
Work Shop Exps	63,700.00		1 1 1 1 1	:	
Other Expenses		140,422.00			
KUD Affin. Contn. Fees	66,550.00				
UD Affin, Annual Fees	39,930.00				
KUD Affin. Change of Name	19,965.00				
KUD Affin. Form Fees	3,994.00				
KUD Fine	9,983.00				
Depreciation		140,261.00			
Surplus for the year		1,744,715.73			
TOTAL		4,692,972.83	TOTAL		4,692,972.83

Examined & Found Correct



Place : Dharwad 5 SEP 2019 Date :



& S. K. Gubbi Science College Vidyagiri, Dharwad- 580004

Principal/Coordinator

PRINCIPAL / Co-ordinator

(M.Com Course)

J.S.S. Banashankari Arts, Commerca

PRINCIPAL 2010 Echaster Kurs Arts, Commerce & Silputikasist 1966) Science College.

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JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Distriction			Fixed Assets		574,987.50
Scholarship A/c		12,000.00	(As per schedule)		
As per last balance sheet	12,000.00				
Add :Received during the year	1,600,403.00		KUD Affiliation Deposit		
Less : Paid during the year	1,600,403.00		As per last balance sheet		400,000.00
KUD Registration Fees		Ξ.	Salary Advance		12,000.00
As per last year B/S	36,310.00		As per last year B/S	5,000.00	
Add : Received During the year	894,885.00		Add : Paid During the year	20,000.00	
Less : Paid During the year	931,195.00		Less : Received During the year	13,000.00	
KUD Carpus Fund Fees			G B Office		6,613,980.00
As per last year B/S	330.00		As per Last Balance Sheet	5,613,980.00	
Add : Received During the year	220.00		Add Paid During the year	1,000,000.00	
Less : Paid During the year	550.00				
KUD Other Fees		~	Closing Balance		2,695,960.47
As per last year B/S	825.00		Cash		
Add : Received During the year	935.00		Karnataka Bank Ltd.,	2,421,052.14	
Less : Paid During the year	1,760.00		Syndicate Bank	274,908.33	
KUD Exam Fees		17,275.00			
As per last year B/S	6,990.00				
Add : Received During the year	288,625.00				
Less : Paid During the year	278,340.00				
		10,267,652.97			
Income & Expenditure a/c	8.522,937.24				
Surplus for the year	1,744,715.73				
TOTAL	-	10,296,927.97	TOTAL		10,296,927.97

Department of M.Com

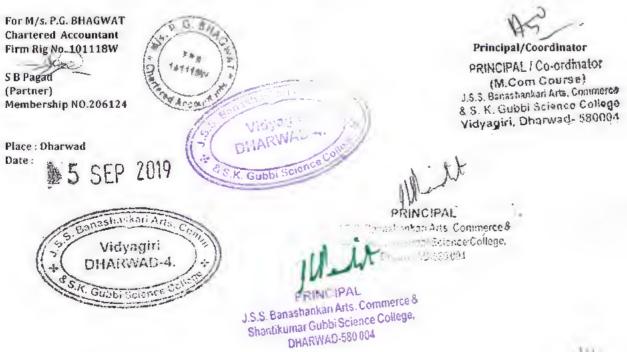
Examined & Found Correct

1. Method of Accounting : Cash Basis

2. Depreciation has been provided on the W.D.V. method

3. Depreciation rates are mentioned in the Depreciation Schedule.

4. Depreciaton on additions has been provided for the whole year.



JSS Banashankari Arts, Commerece & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

DEPRECEATION ON MOVEABLE ASSETS AS ON 31.03.2019

Particulars	Rate	Cost as on 01.04.2018	Additional during the year	Cost as on 31.03.2019	Total Dep. As on 01.04.2018	Dep. For the year	Total Dep. As on 31.03.2019	W.D.V as on 31.03.2019
Library Books	40%	195687.00	2031.00	197718.00	116636.50	32433.00	149069.50	48648.50
Computer & Software	40%	426027.00	-	426027.00	307518.00	47404.00	354922.00	71105.00
Equipment & Machinery	15%	79998.00	112900.00	192898.00	15733.00	26575.00	42308.00	150590.00
Furniture & Dead Stock	10%	378421.00	59376.00	437797.00	99304.00	33849.00	133153.00	304644.00
ТОТА	L	1080133.00	174307.00	1254440.00	539191.50	140261.00	679452.50	574987.50

Vidyagiri DHARWAD-4. Gubbi Scient

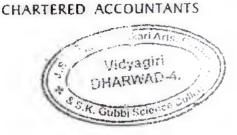
Principal/Coordinator

PRINCIPAL / Co-ordinator (M.Com Course) J.S.S. Banashankari Arts, Commerce & S. K. Gubbi Science College Vidyagiri, Dhanwad- 580004*

PRINCIPAL DHARWAD 580 004



PARTNERS : CA, S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA) CA. SINDHU K SHETTY B.Com., ACA



S. B. SHETTY & CO.

AUDIT REPORT

We have Audited the attached Balance Sheet of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD as on 31st MARCH, 2019 and also annexed INCOME AND EXPENDITURE ACCOUNT for the year ending on that date annexured thereto. These financial statements are the responsibility of the Management of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD. Our responsibility is to express an opinion on these financial statements based on our Audit

We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the Audit to obtain reasonable assurance about whether the financial statements are free of material mis-statements. An Audit includes examining on test basis evidence supporting the amount and disclosure in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statements presentation. We believe that our Audit provides a reasonable basis of our opinion.

- We have obtained all the information and explanations which to the best of a. our knowledge and belief were necessary for the purpose of our audit.
- The Balance Sheet and Income and Expenditure Account dealt with by this Ь. report are in agreement with books of accounts.
- In our opinion and to the best of our information and according to the с. explanations given to us the statement gives a true and fair view :
 - 1. In the case of Balance Sheet of the state of affairs of the COLLEGE as at 31st MARCH. 2019 and
 - 2. In the case of INCOME AND EXPENDITURE ACCOUNT of the EXCESS OF INCOME OVER EXPENDITURE for the year ended on that date.

PLACE : HUBLI DATE: 22.07.2019 Vicyagiri DHARWAD-4 Gub

For S. B. SHETTY & CO., **Chartered Accountants** PARTNER CA. KARTIK B SHETT M. No. 219456 Regn No. (FRN) 003824S

Head Office : No. I. 2nd Floor. TIME SQUARE, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Branch : Shop No. 5, Ground Floor, KIADB Commercial Complex, Belur Industrial Area, Belur Village, Dharwad - 580 011. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495

Email: s_b_shetty@hotmail.com • karthlkbshetty@gmail.com • www.sbshetty.com

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S. B. SHETTY & CO. CHARTERED ACCOUNTANTS

PARTNERS : CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA) CA. SINDHU K SHETTY B.Com., ACA

JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), VIDYAGIRI, DHARWAD (For the Year Ending 31st MARCH, 2019)

a) <u>SIGNIFICANT ACCOUNTING POLICIES</u> 1. INCOME Income & Expenditure is recognized on Cash basis

b) AUDIT NOTES

Separate Scholarship Register for SC/ST is to be maintained.
 Minor observations noticed during the course of our Audit are duly brought to the notice of the concerned authorities for necessary action.

PLACE : HUBLI DATE : 22.07.2019 For S. B. SHETTY & CO., Chartered Accountants,

PARTNER CA. KARTIK B SHETTY M. No. 219456 Regn No. (FRN) 003824S



J.S.S. Banashankari Arts, Commerce S Shantikumar Gubbi Science College DHARMAR



Head Office : No. I, 2nd Floor, TIME SQUARE, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Branch : Shop No. 5, Ground Floor, KIADB Commercial Complex, Belur Industrial Area, Belur Village, Dharwad - 580 011. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495 Email : s_b_shetty@hotmail.com • karthikbshetty@gmail.com • www.sbshetty.com

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAÐ-590004 DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS) SIPTS AND PAYMENT ACCOUNT FOR THE YEAR FROM 01.04.2018 TO 31.03.20

Amounts 2,63,109.52 3,65,795.22 66,50,935.00 15,000.00 5,65,960.00 5,20,265.00 65,000.00	Payments By Salary to Staff Staff salary TDS on Staff Salary ESI Employee Contribution ESI Employee Contribution PF Employee Contribution PF Employer Contribution	42,26,530.00 21,444.00 13,773.00 37,420.00
3,65,795.22 66,50,935.00 15,000.00 5,65,960.00 5,20,265.00	Staff salary TDS on Staff Salary ESI Employee Contribution ESI Employer Contribution PF Employee Contribution PF Employer Contribution	21,444.00 13,773.00 37,420.00
3,65,795.22 66,50,935.00 15,000.00 5,65,960.00 5,20,265.00	TDS on Staff Salary ESI Employee Contribution ESI Employer Contribution PF Employee Contribution PF Employer Contribution	21,444.00 13,773.00 37,420.00
66,50,935.00 15,000.00 5,65,960.00 5,20,265.00	ESI Employee Contribution ESI Employer Contribution PF Employee Contribution PF Employer Contribution	13,773.00 37,420.00
15,000.00 5,65,960.00 5,20,265.00	ESI Employer Contribution PF Employee Contribution PF Employer Contribution	37,420.0
15,000.00 5,65,960.00 5,20,265.00	PF Employee Contribution PF Employer Contribution	
15,000.00 5,65,960.00 5,20,265.00	PF Employer Contribution	2,23,394.0
5,65,960.00 5,20,265.00		2,23,394.0
5,20,265.00	Honorarium	1,51,610.0
	Professional Tax	26,600.0
1 65 000 000	Professional Tax	20,000.0
2,700.00		
		1,11,470.0
12,07,615.00		5,61,715.0
		40,000.0
	KUD Registraion Fees	5,20,265.0
13,773.00	KUD Affiliation fees	1,10,475.0
2,23,394.00	Tution Fees	56,760.0
26.600.00	Union & Gymkhana	43,580.0
	3	
2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	By Other Expenses	
	-	1,87,751.0
53 905 57		218.0
		5,953.0
		1,03,143.0
		71,046.0
		5,695.0
		46,657.0
		14,750.0
	_	1,365.2
2,65,146.16		1,380.0
671.19	Interview Expenses	22,850.0
	Examination Expenses	38,306.0
	Function and Festival	3,300.0
	By Purchase of Assets	
:	Furniture	3,05,000.0
	Office Equipments	23,718.0
(Les	By Scholarship Paid	8,24,020.0
X X	By Caution Money Deposit	2,22,000.0
SX.)	By Fixed Deposit	55,46,813.1
		6,84,947.0
11012		65,000.0
	By Tax Deducted at Source	2,152.0
	· •	
		17,30,060.5
		59,275.8
1,63,33,830.66	TOTAL	1,63,33,830.66
For S.B. SHETTY 8	CO .	
Koustin	COMMERCE	SHANKARI ARTS, & SK GUBBI SCIENCE COLLEGE
CA KARTHIN B'SH	ETTY PRINCIPAL	ASU
	7,500.00 12,07,615.00 13,773.00 2,23,394.00 26,600.00 21,444.00 53,905.57 1,21,770.00 50,00,000.00 42,325.00 10,000.00 8,12,020.00 76,750.00 2,152.00 2,65,146.16 671.19 1,63,33,830.66 For S.B. SHETTY & CHARTERED ACCO	7,500.00KUD Exam Remuneration12,07,615.00KUD Examination Fees0ther IncomeKUD Registraion Fees13,773.00KUD Affiliation fees2,23,394.00Tution Fees2,6600.00Union & Gymkhana21,444.00By Other ExpensesRepair & Maintainance53,905.57Travelling & Conveyance1,21,770.00Hospitality Expenses50,00,000.00Lab Consumables42,325.00Advertisement Expenses10,000.00Miscellenious Expenses8,12,020.00Printing & Stationaries76,750.00Audit Fees2,152.00Bank Charges2,65,146.16Workshop Expenses671.19Interview ExpensesFunction and FestivalBy Purchase of AssetsFurnitureOffice EquipmentsBy Scholarship PaidBy Caution Money DepositBy Tax Deducted at SourceBy Temporary AdvanceBy Tax Deducted at SourceBy Closing BalanceKarnatak Bank 45301Syndicate Bank 460611,63,33,830.66TOTALFor. BANACOCCOMMERCE & CO

DHARWAD 580 004 J.S.S. Benne Banne College

18:

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-580004 DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS) TATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.24

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Honorarium	1,51,610.00	By Tution Fees	
" Repair & Maintainance	1,87,751.00	Tution Fees	65,94,175.00
" Examination Expenses	38,306.00	Tution Fees Arrears	15,000.00
" Travelling & Conveyance	218.00	Bank Intrest Received	53,905.57
" Hospitality Expenses	5,953.00	Other Fees	12,07,615.00
" Lab Consumables	1,03,143.00	Other Income	2,385.00
" Advertisement Expenses	71,046.00	KUD Per capita Income	76,750.00
" Miscellenious Expenses	5,695.00	College penalty fees	2,700.00
" Printing & Stationaries	46,657.00	T.C Fees	7,500.00
" Audit Fees	14,750.00	KUD exam remunration	10,300.00
" Bank Charges	694.01	Interest on FD	2,65,146.16
" Union & Gymkhana	43,580.00		
" Workshop Expenses	1,380.00		
'Interview Expenses	22,850.00	Banashankari Aris	Acres 10
" Scholarship	12,000.00	16.3	AS. COMM
" Staff Salary	42,26,530.00	Vidyagiri DHARWAD-4	#
" ESI Employer Contribution	37,420.00	Alex Hel	NRUSADA
" PF Employer Contribution	2,23,394.00	K. Gubbi Science	ast 131
" KUD Affiliation fees	1,10,475.00	lui or	P 137
" Functions and Festival	3,300.00	(13)	138/1
" Depreciation	4,03,608.00	N E G.P	
"Excess Of Income Over Expenditure	25,25,116.72		
	82,35,476.73		82,35,476.73

BALANCE SHEET AS ON 31.03.2019

DANS & LIABILITIES	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)	
INCOME AND EXPENDITURE ACCOU	NT	FIXED ASSETS	18,07,981.77	
Opening Balance 1,16,17,654.16 Add: Excess Income		(As Per Schedule)		
over Expenditure 25,25,116.72	1,41,42,770.88	CURRENT ASSETS		
		JSS G. B Dharwad	45,66,355.63	
		Fixed Deposit	62,50,607.13	
CURRENT LIABILITIES				
Caution Money Deposit Paybale	2,56,000.00	CASH AND BANK BALANCE		
KUD Examination Fees Payable	15,510.00	Syndicate Bank - 6061	59275.84	
······	Karnataka Bank - 5301	Karnataka Bank - 5301	1730060.51	
	1,44,14,280.88		1,44,14,280.88	

For S.B. SHETTY & CO CHARTERED ACCOUNTANTS

9 PARTNER CA.KABTHIK B SHETTY M.NO.219456

Regn. No0(FRN) 003824s

5, 5

PLACE : HUBLI DATE : 22.07.2019

For. BANASHANKARI ARTS, COMMERCE & SK GUBBI SCIENCE COLLEGE

19

PRINCIPAL Principal / Co-Ordinator J.S.S. Banashankari Aris, Commerce & S. K. Gubbi Science Collage 1647 son Aris, Committees Vidyagiri, Dharwad- \$80804 biller non Colleg-D. DETTY FRINCIPAL

J.S.S. Banashankarı Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004.

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-04 DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS) DEPRECIATION FOR THE YEAR 2018-19

PARTICULARS	Rate of Dep	W.D.V AS ON 01.04.2018	ADDITIONS BEFORE 30.09.2018	ADDITIONS AFTER 01.10.2018	SOLD DURING THE YEAR	TOTAL	DEPRECIATIO N FOR THE	W.D.V. AS ON 31.03.2019
Furniture & Fixtures	10%	64,343.18	3,05,000.00	-	-	3,69,343.18	36,934.00	3,32,409.18
Computers & Printers	40%	4,909.24		1	-	4,909.24	1,964.00	2,945.24
Lab Equipments	15%	12,53,667.81	-		-	12,53,667.81	1,88,050.00	10,65,617.81
Library Books	40%	3,56,437.58			1.2.1	3,56,437.58	1,42,575.00	2,13,862.58
Office Equipments	15%	1,32,908.96	23,718.00			1,56,626.96	23,494.00	1,33,132.96
Air Conditioner	15%	70,605.00	-			70,605.00	10,591.00	60,014.00
TOTAL		18,82,871.77	3,28,718.00	•		22,11,589.77	4,03,608.00	18,07,981.77

For. BANASHANKARI ARTS, COMMERCE & SK GUBBI SCIENCE COLLEGE

PLACE : HUBLI DATE : 22.07.2019



For S.B. SHETTY & CO CHARTERED ACCOUNTANTS

PARTNER CA.KARTHIK B SHETTY M.NO.219456 Regn. No0(FRN) 003824s

PRINCIPAL Fincinsi i Co-Ordinator 13.8. Banashankari Aris, Commerce 8. S. K. Gunni Science Collegie Vidyagiri, Dhanyada dh

PRINCIPAL J.S.S. Banashankan Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004

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J.S.S. BANASHANKARI ARTS, COMMERCE AND SHANTIKUMAR GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD

Affiliated to Karnatak University, Dharwad

Accredited with 'A' Grade in last three cycles



2019-2020

U.1.4

J.S.S BANSHANKARI ARTS, COMMERCE & S.K. GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD (DEGREE SECTION) BALANCE SHEET AS ON 31.03.2020

LIABILITIES	AMOUNT 1	AMOUNT	AS ON 31.03.2020 ASSETS	AMOUNT	4.1.07.17.10
GRANTS FROM GOVERNMENT:		25,334,114.85	Inimovable Assets	AMOUNT	AMOUNT
Balance as per last balance sheet	27,941,045,10		As per Schedule II		
Add:Received during the year-Sch I	100,000.00		ha per ochequie in		25,225,501.87
Less : Reimbursement During the year (Unutilised	T				
grant)					
	28,041,045.10				
Less: Revenue expenses			Moveable Assets		16,140,214.19
Less: Depreciation on granted assets	2,747,278.00		As per Schedule II]		
Lees : Interest on grants as per last year B/S	1,363,419,92		SECURITY AND OTHER DEPOSIT		
	23,930,347.18		i) K.E.B DEPOSIT		532,219.00
Interest Earned in respect of			Opening Balance		
UGC:As per Schedule IV			Add: PaidDuring the Year	51,018.00	
Opening Balance	1,363,419.92				
Add: Received During the Year	40,347.75		ii) Telephone Deposit (As per last B/S)	51,018.00	
Less: Paid during the year			iii]KUD Affilation Deposit	1,200.00	
	1,403,767.67		Opening Balance	330,000,00	
BUILDING / OTHER EARMARKED FUNDS - As Per		63,000.00	Add: PaidDuring the Year	150,000.00	
ast balance sheet •				100,000,00	
				480,000.00	
OTHER LIABILITIES:			Advance to staff		219,560.00
Outstanding Scholarshins & Prizes:			Opening Balance:	164,194.00	# 1 7,5 00.0U
Opening Balance	2 (70 0 (0 0 0	3,966,492.00	Add: Advance paid during the year	515,000.00	
Add: Received during the year	2,679,968.00		Less: Advance received during the year	459,634.00	
ess: Paid during the year	2,434,908.00				
	1,148,264.00				
			TDS	-	
AUD SC/ST STUDENTS EXAM AMOUNT		103 (50.00	Add: Paid During the Year	22,407.00	
Opening Balance	276,818.00	402,658.00	Less: Received during the year	22,407.00	
Add: Received During the Year	125,840.00				
ess: Paid during the year			Income & Expenditure A/c		108,752,714.27
			Opening Balance	97,759,327.57	
AU.D BACKWARD STUDENTS EXAM AMOUNT			Add:Deficit for the year	10,993,386.70	
Opening Balance		÷		108,752,714.27	
dd: Received During the Year					
ess: Paid during the year					

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PRINCIPAL J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science Gollege, DHARWAD-580 004

LIABILITIES	AMOUNT	AMOUNT	ACCEPTO	· · · · · · · · · · · · · · · · · · ·	
Interest Earned in respect of		99,140.73	ASSETS Closing Balance:	AMOUNT	AMOUNT
Scholarship:As per Schedule IV			Cash		
Opening Balance	136,279.26		Cash		11,235.9
Add: Received During the Year	40,582,47				
Less Paid During the Year	78,721.00		Balance with Bank		
<u>Earn Money Deposit (EMD)As per Schedule V</u> Opening Balance Add: Received During the Year Less: Paid During the Year	48,000,00		Syn-Bank SB A/c No. 220 / 408(Joint A/c) Syn-Bank SB A/c No. 220 / 412(College A/c) Syn-Bank SB A/c No. 220 / 185(Scholarship A/c) Syn-Bank SB A/c No.220/2006(Scholarship A/c) Syn-Bank SB A/c No.220/42382(UGC General A/c) Syn-Bank SB A/c No.220/42382(UGC MLTC A/c) Syn-Bank SB A/c No.220/45205(Community College A/c)	10,766,843,97 3,618,362.71 2,139,530.43 54,028.60 277,385.48 16,390.03 32,317.16	17,167,149.8
Wint Director A/c:As per Schedule VI			Syn-Bank SB A/c No. 201 / 2930(CPE)	8,352.08	
Opening Balance	0.000 00000	10,749,282.97	Syn-Bank SB A/c No. 201 / 3517(VGST)	18,615.37	
Add: Fees Collected - Degree	8,325,000.25		Syn-Bank SB A/c No. 201 / 5134(BSR)	25,616.67	
	2,035,420.00		Syn-Bank SB A/c No.201/9537[Additional Grant for	209,707.34	
Add Later Co. D. L. D. L	10,360,420.25				
Add: Interest Credited by Bank	388,862.72				
	10,749,282.97				
ಗಳಿಕೆ ರಜದ ಜೊತ್ತ					
Ovening Balance		443.766.00			
Add: Received During the Year					
Less: Paid During the Year	1,175,897.00				
Jovt. Salary Arrears	732,131.00				
Opening Balance		17,551.00			
Add: Received During the Year					
	17,551.00				
less: Paid During the Year	-				
Bharat Scouts & Guides Fees		583,150.00			
Dening Balance	485,850.00	363,130.00			
dd: Received During the Year	97,300.00				
ess: Paid During the Year					
when Back Commentations and					
ndian Red Cross Assocition Fees		539,718.00			
pening Balance	428,688.00				
dd: Received During the Year	111,030.00				
ess: Paid During the Year					



1.1 PRINCIPAL

J.S.S. Banashankan Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-560 004.

LIABILITIES	AMOUNT	AMOUNT	100770		
<u>(\$57)WF</u>			ASSETS	AMOUNT	AMOUNT
Opening Balance	333,380,00	469,445.00			
dd:Received During the year		407,443.00			
LS.S.W.F.	48,300.00				
.S.T.B.F.	48,375.00				
LETT.W.					
ess: Paid During the Year	39,390.00				
UD PG Dept. Exam Remuneration			A. 1		·
pening Balance					
dd:Received During the year	30,035.00				
ess: Paid During the Year	269,505.00				
	299,540.00	Í			
SS SAMITLA/C: As per Schedule VII					
Ipening Balance		125,381,275.61			
	114,279,395.61				
dd:Received During the year	12,101,880.00				
ess: Repaid during the year	1.000.000.00				
TOTAL		168,048,594.16			
ote			TOTAL		168,048,594

Note:

1)Accounting method on cash Basis,

2) Depreciation for grant assets has not been charged till total grant amount not received. Hence depreciation will be charged when full amount is received from UGC.

G. FRN • 1011184 Chall CACCOUT!S

For M/s. P. G. Bhagwat Chartered Accountants Firm Regn. No. 101118W S. B. Pagad Partner, M.No. 206124

30 SEP 2020

PRINCIPAL

J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580.004

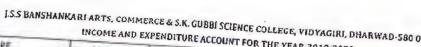
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PRINT PAL PRINT PAL J S.S. Banashankar Arts, Commerce & Shantikumar Gubbi Science College. DHARWAD-580 004.



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EXPENDITURE Salar Grant Paid			INT FOR THE YEAR 2019-202	0	
Add: transferred to joint A/c	65,548,565.00		INCOME	1 44000	
- All the statisticited to point A/c	17.551.00		Salary Grant Received	AMOU	NT AMOUN
		1			65,566,11
UCC -Substitute Salary (F(P)			UGC-GRANT:		
		106,704.00	Contraction of the second seco		1,789,46
Staffsalary: Management			CPE II Phase Grant	1 505 14	
Staff Salary: Management	12 19 19 19 19	12,070,585.00	tice and the	4,585,16	1.00
Provident Fund (Mgt Staff)	11,184,329.00		UGC - Substitute Salary (FIP)	204.30	
	657,254.00	M 1		404-104	1.00
ESI (Employer'S Share)			Certificate Course on Basics of Market	Capita!	
	229,002.00		Market		35,000
Administrative Expenses:			UGC -Seminar:		
Repairs & Maintenance;	2.572,664.00	-1040,010.41 B	Botant Dept		
Water& Light Charges Printing & Stationery	577,678.00	4.11.1	hemistry Dept	33,750	114,522
Postage & Telegrani	257,304.00	14	lindi Dept	20,445	00
Academic Travelling Exps	149,211.00	н	istory Dept	20,947.0	10
Advertisement	154,016.00	P	hysics Dept	18,500.0	
Bank Charges & Commission	138,786.00			20,890,0	0
AuditExps	5,946,43	К.	U.D Fees Income:		-
Fire Issurance	21,535.00	Fit	Re (K.U.D)		5,758,465.0
Computer Prest	23,700.00	Ki	U.D Registration Ford	21,230.0	0
Computer Repair Charges Hunorarium	2,124.00	Po	or Student Aid Fund	395,850.00	0
Study Tour Exps	37,050.00	IK.U	.D Sports Fee	33,220.00	
Miscilianeous Expenses	31,530.00	K.U	D Exam Fees	44,400,00	
Botancal Garden Expenses	327,502.00	KU	D lob Orientation Fees	4,190,206.00	
Rates& Taxes	1,600.00	14.0	VUUK BAUT Fried	62,625.00	1.5.5
The Faces	25,970.00	K.U.	D Sports Deut Fund	25.375.00	
Lab Gusemables:		K.U.	0 Youth Festivat Car	49,825,00	1.1
Physics			U Safety Insurance	23,370.00	1
Chemistry	8,374.00	A.0.1	D Students Welfare Com	23,370.00	
Botany	643,650.00	K.U.(Processing fees	77,028.00	
Znology	10,045.00	K.U.E	Corpus Fund	11,100.00	
Electronics	22,005,00	K.U.D	N.S.S Welfare Fund	225,630.00	
Bio-Tech	904.00	IK.U.D	Change of collogs P.	17,620.00	
	470.00	NOD 1	rerkvant	49.470.00	
		KUD /	Athletic Meet	99,196.00	
FeesRemittance:				408,950.00	
Fine (K.U.D)	1 1	erer and			
Registration Fees	25,782.00	6,686,207.00		1 1	
Poor Student Aid Fund	343,750.00	Colleg	te Fees:	1 1	
K.U.D.Sports Fees	29,145.00	Tution	Fees(Mot 1	1 1	9,478,437,00
K.U.0 Exam Fees	39,550.00	Admiss	Sion Fees	1,620,600.00	
K.U.D Career Guidence Fees	4,262,835,00	Labora	tory Fees (Mar)	12,118.00	
K.U.BCollege Devt. Fund	\$8,290.00	Library	Fees	351,520,00	
K.U.D Sports Beyt Fund	19,430.00	Library	Fees (Binding)	296.820.00	
N.U.U Youth Festival Feet	48,575.00	Keading	ROOM Fees	135.020.00	
K G.U Safety Insurance	19,430.00	Sports P	299	359,265.00	
K G.D.Shudents Welface	19,430.00	College	Cultural Fees	567,610.00	
CU.B.N.S.S Welface Fund	\$9,570.00	College (Union Fees	837,105.00	
U.0 Change of college Came	9.715.00	College [Exam Fees	862.745.00	
ALPCORPUS Fund	50,168.00	Identity (Card	787,720.00	
.II.D Processing Fees	232,320.00	Breakage	Fees	38,410.00	
unual Fees (Integrated 9 Ed. Commission	11.950.00	Handboo	k Fees	30,870.00	
UDAthletic Meet	50,000.00	Sale Of Pr	ospectus	96,425.00	
	1,406,267.00	Other Fee	5	81.225.00	
peuses Towards Other Fees:		Medical P	ees	3,037,589.00	
ination Exps	1.2	Seminar P	agazine Fees	49,085.00	
amakhana Exps	103,124.00	Seminar R	egistration Fees	305,460.00	
ading Room Exps	292,192.00			8,850.00	
Vere Exam Exps	121.007.00	KLU.D Exa	m Remuneration		
Rege Union Exus	126.936.00	10-0-D #1261	ICA Research and the	100 100	898,985,00
rary Binding Charope	304,528.00	K.U.D Theo	ry Remoneration	390,385.00	
dical Exam Exps	14.523.00		-	508,600.00	
ay Exam Expenses	71.307.00				
Wook Expenses	5,957.00		1		
	66,674.00	Other Exam	Remuneration		L
torial Asst. to Snorre Studies					
Ancial Asst. to Sports Student	55,760.00	Descrit Citatin R	Call International Academic Control of Contr	in the second	213,000,00
Horial Assit to Sports Student Innar & workshop		Descrit Citatin R	Remuneration	29.550.00 183,450.00	213,000,00



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PRINCIPAL J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science College, DHARWA.0-580.004

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J.S.S BANSHANKARI ARTS, COMMERCE & S.K. GUBBI SCH	ENCE COLLEGE, VIDYAGIRI, DHARWAD-580 004
INCOME AND EXPENDITURE ACCOUNT	T COR THE VEAR 2010 2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
	B/F	90,687,595.43		B/F:	83,853,990.00
J Backward Students Exam Amount		965,500.00	Flood Relief Contribution		180,460.00
and exam remuneration			Other Income	1	379,512.73
K.U.D Practical Remuneration		305,300.00	Interest On SB A/C	212,750,73	
K.U.D Theory Remuneration	f l			166.762.00	
			K.U.D Backward Students Exam Amount		504,075.00
Other exam remuneration		213,000.00			
Govt Exam Remuneration	29,550.00		Deficit For The Year		10,993,386.70
NEET Exam Remuneration	183,450.00		(Transferred To Balance - Sheet)		
Flood Relief Contribution		255,460.00			
Depreciation For The Year :		2,771,569.00		1	
On Moveables -	2,751,031.00				
Less: Depreciation on assets under grants	1,445,588.00				
	1,305,443.00				
On Immoveables -	2,767,816.00				
Less: Depreciation on assets under grants	1,301,690.00				
	Total	\$5,911,424.43		Total	95,911,424.43

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J.S.S. Banashankari An S. Commerce & Shantikumar Gubbi 3c ance College. DHARVAD-580.004.

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PRINCIPAL J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004



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			intikumar Gubbi Science College, Vidyagiri, Dharwad-58	0004	
			(Degree Section) from 01.04.2019 to 31.03.2020		
Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance:	T 101 00	11,318,801.59	Salary Grants:		732,131.00
Cash-in-hand	7,181.99		Et Encashment	732,131.00	
Syndicate Bank SB A/c No. 220 / 408	8,325,010.25		Govt. Salary Arrears		
Syndicate Bank SB A/c No. 220 / 412	1,340,613.41				
Syndicate Bank SB A/c No. 220 / 185	1,352,512.11		Staff Salary (Management)		12,070,585.00
Syndicate Bank SB A/c No. 220 / 2006	52,270.45		Part Time Staff salary		
Syndicate Bank SB A/c No. 220 / 3885	46,306.41		Teaching and Non-Teaching Staff Salary (Management)	11,184,329.00	
Syndicate Bank SB A/c No. 220 / 42382	15,852.28		ESI (Employer's share)	229,002.00	
Syndicate Bank SB A/c No. 220/45205	30,989.43		Providend Fund (Employer's share)	657,254.00	
Syndicate Bank SB A/c No. 201 / 2930	6,439.34				
Syndicate Bank SB A/c No. 201 / 3517	17,850.57				
Syndicate Bank SB A/c No. 201 / 5134	24,564.23		Capital Expenditures:		1,481,645.00
Syndicate Bank SB A/c No. 201 / 9537	99,211.12		Library Books	46,689.00	
			Laboratory Equipments	781,495.00	
Salary Grants:		-	Office Equipments	142,204.00	
EL Encashment		1,175,897.00	sports Equipments	38,470.00	
Govt. Salary Arrears		17,551.00	Office Furnitures	-	
			Toilet Block Construction	472,787.00	
UGC Grants:	1 1		1		
UGC XII Plan - Sports Grant		100,000.00			
CPE Grant (II Phase)		1,585,161.00	Salary Deductions:		
Certificate Course on Basics of Capital Market		35,000.00	Staff Salary		12,275,730.00
			Income Tax	10,167,525.00	
UGC Seminars :		114,522.00	Professional Tax	175,000.00	
Botany Dept.	33,750.00			1,436,764.00	
Chemistry Dept.	20,445.00		EBF	5,180.00	
Hindi Dept.	20,947.00		GUC	28,620.00	
	18,500.00		GLIC Refund PRINCIPAL	207,181,00	
History Dept. Physics Dept.	20,880.00		Flood Relief J.S.S. Banasharia 16. Commotion &	255,460.00	

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Salary Deductions:		12,200,730.00	Staff Salary (Management)		728,487.00
Income Tax	10,167,525.00		Provident Fund (Employee's share)	657,254.00	
Professional Tax	175,000.00		ESI (Employee's share)	61,233.00	
LIC	1,436,764.00		Staff Quarters Rent	10,000.00	
EBF	5,180.00				
GUC	28,620.00		Karnatak University Fees:		7,651,707.00
GLIC Refund	207,181.00		KUD Fine	25,782.00	
Flood Relief	180,460.00		Registration Fees	343,750.00	
			Poor Student Aid Fund	29,145.00	
			Sports Fees	39,550.00	
Staff Salary (Management)		728,487.00	KUD Exam Fees	4,262,835.00	
Provident Fund (Employee's share)	657,254.00		KUD Carrier Guidance Fees	58,290.00	
ESI (Employee's share)	61,233.00		KUD College Development Fees	19,430.00	
Staff Quarters Rent	10,000.00		KUD Sports Development Fees	48,575.00	
			KUD Youth Festival Fees	19,430,00	
Karnatak University Fees:		6,524,445.00	KUSBS	19,430.00	
KUD Fine	21,230,00		KUD Students Welfare Fund	59,570.00	
Registration Fees	395,850.00		KUD Processing Fees	11,950.00	
Poor Student Aid Fund	33,220.00		KUD Change of College Fees	50,168.00	
Sports Fees	44,400.00		N.S.S Welfare Fund	9,715.00	
KUD Exam Fees	4,190,206.00		Corpus Fund	232,320.00	
KUD Carrier Guidance Fees	62,625.00		KUD Enhancement Seat Fees		
KUD College Development Fees	25,375.00		KUD Revaluation Fees		
KUD Sports Development Fees	49,825.00		KUD Backward Students Exam Fees	965,500.00	
KUD Youth Festival Fees	23,370.00		KUD SC/ST Students Exam Fees	-	
KUSBS	23,370.00		KUD Youth Festival Exps	-	
KUD Students Welfare Fund	77,028.00		Annual Fees	50,000.00	
N.S.S Welfare Fund	17,620.00		KUD Athletic Meet	1,406,267.00	
KUD Processing Fees	11,100.00		YU -		
KUD Enhancement Seat Fees	-		Affiliation Deposit PRINCIPAL		150,000.00
Corpus Fund	225,630.00		J.S.S. Babashank Commorce &		
KUD Perkyapt Amount	99,196.00		Shano. ege		

	Receipts and Payn	nents Account	(Degree Section) from 01.04.2019 to 31.03.2020		
Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
KUD Change of college Fees	49,470.00		KUD Exam Remuneration:		1.317,840.00
KUD Revaluation Fees			KUD Practical Exam Remuneration	305,300.00	
KUD Youth Festival Exps	~		KUD Theory Exam Remuneration	713,000.00	
K.S.S.W.F.	48,300.00		KUD PG Dept. Exam Remuneration	299,540.00	
K.S.T.B.F.	48,375.00				
N.F.T.W.	39,390.00		Other Exam Remuneration :		213,000.00
KUD SC/ST Students Exam Fees	125,840.00		Govt Exam Remuneration	29,550.00	
KUD Backward Students Exam Fees	504,075.00		NEET Exam Remuneration	183,450.00	
KUD Athletic Meet	408,950.00				
			Management Expenditure :		1,245,839.00
KUD Exam Remuneration:		1,168,490.00	Affiliation Expenses	163,324.00	
KUD Practical Exam Remuneration	390,385.00		Sports Expenses	292,192.00	
(UD Theory Exam Remuneration	508,600.00		Reading Room Expenses	121,007.00	
KUD PG Dept. Exam Remuneration	269,505.00		College Union Expenses	304,528.00	
			College Exam Expenses	126,936.00	
Other Exam Remuneration :		213,000.00	Library Expenses (binding)	14,523.00	
Sovt Exam Remuneration	29,550.00		Practical Exam Expenses	71,307.00	
VEET Exam Remuneration	183,450.00		Theory Exam Expenses	5,967,00	
			Medical Expenses	-	
Management Fees:		9,478,437.00	College Magazine Expenses	-	
Tution Fees (Management)	1,620,600.00		Seminar and Workshop	23,621,00	
Admission Fees	12,118.00		Identity Card Expenses	-	
aboratory Fees (Management)	351,520.00		Financial Asst. to Sports Student	55,760.00	
ibrary Fees	296,820.00		Handbook Expenses	66,674.00	
library Fees (binding)	135,020.00				
Reading Room Fees	359,265.00		Lab Consumables:		685,448.00
Sports Fees	567,610.00		Physics	8,374.00	
Medical Fees	49,085.00		Chemistry	643,650.00	
College Union Fees	862,745.00		Botany PRINCIPAL	10,045.00	
College Cultural Fees	837,105.00		Zoology J.S.S. Banashon' of Add. Commerce 9	22,005.00	
College Exam Fees	787,720.00		Biotechnology UN	470.00	
College Magazine Fees	305,460,00		Electronics	904.00	

<u>____</u>

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Identity Card Fees	38,410.00				
Handbook Fees	96,425.00		Temporary Advance:		1,515,000.00
Breakage Fees	30,870.00		Temporary Advance (Staff)	419,000.00	
Other Fees	3,037,589.00		Festival Advance	96,000.00	
Sale of Prospectus	81,225.00		JSS GB Advance	1,000,000.00	
Seminar Registration fees	8,850.00				
			FIP Staff Salary Advance		106,784.00
Govt Fees:		2,243,750.00			
Tution Fees (Govt.)	1,670,380.00		Scholarship :		1,148,284.00
Laboratory Fees (Govt.)	365,040.00		GOI SC/ST Students Scholarship	530,068.00	
Bharat Scotts & Guides	97,300.00		JSS Endowment Scholarship	-	
Indian Red Cross Association Fees	111,030.00		Sanchi Honnamma Merit Scholarship	9	
			Tuition Fee Concession	513,716.00	
Temporary Advance:		585,179.00	Sir C V Raman Merit Scholarship	-	
Temporary Advance (Staff)	363,634.00		Kulkarni Charitable Trust	-	
Festival Advance	96,000.00		Arivu Scholarship	96,500.00	
JSS GB Advance	125,545.00		Pattana Panchayat, Alnavar	8,000.00	
FIP Staff Salary Advance		204,304.00	Administrative Expenditure :		4,397,746.43
			Repairs and Maintenance	2,572,664.00	
Scholarship :	1	2,434,808.00	Computer Repairs and Maintenance	2,124.00	
GOI SC/ST Students Scholarship	530,068.00		Water and Electricity Expenses	577,678.00	
JSS Endowment Scholarship	-		Printing and Stationery Expenses	257,304.00	
Sanchi Honnamma Merit Scholarship			Postage and Telephone Expenses	149,211.00	
Tuition Fee Concession	1,802,170.00		Academic Traveling Expenses	154,016.00	
Sir C V Raman Merit Scholarship	-		Other Expenses	327,502.00	
Kulkarni Charitable Trust	250.00		Advertisement	138,786.00	
Arivu Scholarshīp	94,320.00		Bank Commission Charges	6,669.43	
History Dept. Scholarship	-		Audit Expenses	21,535.00	
Pattana Panchayat, Alnavar	8,000.00		Botanical Garden Expenses PRINCIPAL	1,600.00	
			Honorarium	37,050.00	
			Fire Insurance Shantikumar Guber Company	23,700.00	
			Study Tour DHARWAD-509 004.	31,530.00	

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
			TDS	22,407.00	
			EMD	48,000.00	
Other Income :		771,307.67	Rates and Taxes	25,970.00	
8 account interest amount	604,545.67				
Other Income	166,762.00		Closing Balance:		17,178,385.8
			Cash-in-hand	11,235.99	
SS GB (for College)		11,976,335.00	Syndicate Bank SB A/c No. 220 / 408 (Joint A/c)	10,766,843.97	
DS		22,407.00	Syndicate Bank SB A/c No. 220 / 412 (College A/c)	3,618,362.71	
ffiliation Deposit			Syndicate Bank SB A/c No. 220 / 185 (Scholarship A/c)	2,139,530,43	
rrears of Tution fees (Govt.)			Syndicate Bank SB A/c No. 220 / 2006 (Scholarship A/c)	54,028.60	
rrears of Tution fees (Management)		-	Syndicate Bank SB A/c No. 220 / 3885 (UGC General A/c)	277,385.48	
			Syndicate Bank SB A/c No. 220 / 42382 (UGC MLTC A/c)	16,390.03	
			Syndicate Bank SB A/c No. 220/45205 (Community College A/c)	32,317.16	
			Syndicate Bank SB A/c No. 201 / 2930 (CPE)	8,352.08	
			Syndicate Bank SB A/c No. 201 / 3517 (VGST)	18.615.37	
			Syndicate Bank SB A/c No. 201 / 5134 (BSR)	25,616.67	
			Syndicate Bank SB A/c No. 201 / 9537	209,707.34	
			(Additional Grant for Covered College A/c)	207,101.24	

As per our report attached.

For M\S.P G Bhagwat **Chartered Accountant** 0 1 Pa S.B.Pagad (Partner) Place:Dharwad Date: 3 0 SEP 2020

PRINCIPAL J.S.S. Banashanitari Arto, Commerce & Shantikumar Col DBARVE

Marin PRINCIPAL

2019-20 Schedule II: Immoveable Assets

A) ASSETS FUNDED BY MANAGEMENT:

L NO.	Austiculars of ussess	dep, Role	COST AT THE DEGINNING OF THE YEAR	ADIUSTMENTS	P017100A	DELETIONS	TOTAL COST AT THE END OF YEAR	DEPRECIATION AT THE BEGINNING OF THE YEAR	DEPRECIATION FOR THE YEAR	TOTAL DEPRECIATION	CLOSING BAUANCE
3	Classroom	10%	3,198,436.00				3,198,436.00	2,397,620.59	80,082.00	2,477,702.59	720 222 44
Z	Biology Lab & Building	10%	84,650.00				84,650.00	83,204.00	145.00	83,349.00	720,733.41
3	Arts College Building	10%	453,857.00				453,857.00	318,010.04	13,585.00	331,595.04	1,301.03
4	Library Hall	10%	6,991.00			1	6,991.00	6,802.20	19.00	6,821,80	122,261,96
s	Open Air Theatre	10%	17,722.00				17,722.00	17,321.24	40.00		169.20
6	Bathroom & Lavatory	10%	8,579.00				8,579.00	8,397.31	18.00	17,361.24	360.76
7	Expt. Workshop	10%	11,618.00				11,518.00	11,322.05	30.00	8,415.31	163.69
8	Cycle Stand	10%	474,897.60				474,897.60	366,878.26		11.352.05	265.95
9	Reservior	10%	5,561.00				5,561.00	5,016.50	10,802.00	377,680.26	97,217.34
10	Science College Building	10%	224,404.00				214,404.00	193,474.50	\$4.00	5,070.50	490.50
11	G.K.Godown	10%	60,443.00				60,443.00	54,000,18	2,093.00	195,567.50	18,836.50
12	Guest House-Arts College	10%	12,629.00					12,093.75	644.00	\$4,644.28	5,798.82
13	Bathrooms-Arts College	10%	5,774.00				12,629.00		\$4.00	12,147.75	481.25
14	DC Centre Additions	10%	6,085.00	1			5,774.00	5,517.20	26.00	5,543.20	230.80
15	Science College Building	10%	265,318.00				6,085.00	5,990.28	9.00	5,999.28	85.72
15	Central Library	10%	420,903.00				265,318.00	237,232.92	2,809.00	240,041.92	25,276.08
	Science Block Constr	10%	514,403.00				420,903.00	380,231.17	4,067.00	381,298,17	36,604.83
	UGC Classroom	10%	391,078.00				\$24,403.00	454,735.72	4,967.00	469,703.72	44,699.28
19	JSS College Classroom	10%	1,135,760.48				391,078.00	317,801.67	7,328.00	325,129.67	65,948.33
20	Computer Lab Renovation	10%	95,792.00				1,135,760.48	867,988.09	26,777.00	894,765.09	240,995.39
21	UGC Classroom [Jssc]	10%	740,924.00				95,792.00	73,699.23	2,209.00	75,908.23	19,883.77
22	Guru Bhavan	10%	621,938.00				740,924.00	562,807.03	17,812.00	580,619.03	160,304.97
23	/SS Golden Jubliee	10%	680,022.00				621,938.00	478,490.95	14,345.00	492,835.95	129,102.05
24		10%	3,078,597.62				680,022.00	523,177.22	15,584.00	538,861.22	141,150.78
1	UGC Vocationalisation Buildings	10%					3,078,597.62	2,336,171.63	74,243.00	2,410,414,63	668,182.99
	ISS College Bio Tech Lab		1,912,308.00				1,912,308.00	1,397,946.22	\$1,436.00	1,449,382.32.	462,925.68
	JSS College Bio Tech Lab	10%	6,637,598.00				6,637,598.00	2,718,163.00	391,944.00	3,110,107:00	3,527,491.00
27	Tailet Black construction	10%			472,787.00		472,787.00	*	15,760.00	15,760.00	457,027.00
	Totat		21,056,288.70		472,787.00		21,529,075.70	13,844,094.65	736,982.00	14,581,075.65	6,947,999.05



PRINCIPAL J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004

B) ASSETS JOINTLY FUNDED BY GRANT AND MANAGEMENT:

Sub-total J.200,000.00 S.574,473.00 J22,553.00 S.927,026.00 J.172 A-Blott-Rejure Ration of Inflattructure FOID Colleges under Merged Schemes UGC XI Plan 13,545,694.00 13,345,694.00 8,297,81.22 521,788.00 8,22,602.28 4,723 Melt Colleges under Merged Schemes UGC XI Plan 10% 2,572,785.00 1,342,229.15 122,055.00 1,465,785.55 1,307 Grant 1,150,000.00 99,953.00 55,004.00 654,681.00 455 Reliber - Constrit Of Classroom Under General Devic Asst. To Colleges UGC XI Plan 1,156,725.00 1,155,725.00 1,942,188.15 172,060.00 2,120,248.15 100 Grant 1,956,725.00 1,156,725.00 603,466.75 55,376.00 558,792.75 497, 497, 497, 497, 497, 497, 497, 497,	Perentulars of assets	dep. Raie	OF THE YEAR	ADJUSTMENTS	ADDITION	DELETIONS	FOTAL COST AT THE END OF YEAR	DEPRECIATION AT THE BEGINNING OF THE YEAR	DEPRECIATION FOR THE YEAR	TOTAL DEPRECIATION	CLOSING BALANCE
Grant 10% 0.100.000,00 9.100.000,00 9.100.000,00 9.273.241.28 172.235.00 2.895.576.28 1.590 Grant 10% 133.475.684.00 2.297.284.02 8.297.284.00 9.297.285.00 9.297.278.00 9.2	1 UGC-Construction of Women's Hostel					· · · · · · · · · · · · · · · · · · ·					
Sub-total 13,545,694,00 31,72,768,00 32,72,788,00 <td></td> <td></td> <td></td> <td></td> <td>- 1</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>1,550,117.7,</td>					- 1	-					1,550,117.7,
A-Bitter-Allique-Resident Services 10% A-Bitter-Allique-Resider Services 10% Allign-Allique-Resider Services 10% Allign-Allique-Resider Services 10% Allign-Allign-Women's Hortel Sub-total 2,572,785,00 Crant 2,155,000,00 Sub-total 3,722,785,00 Crant 2,155,000,00 Sub-total 3,722,785,00 Crant 2,155,000,00 Sub-total 3,722,785,00 Crant 2,155,000,00 Sub-total 1,155,725,00 Crant 2,155,000,00 Sub-total 1,155,725,00 Crant 2,155,000,00 Sub-total 1,155,725,00 Crant 2,152,000,00 Sub-total 1,155,725,00 Sub-total 1,152,000,00 Sub-total 1,152,000,00 Sub-total 2,122,000,00 Sub-total 2,122,000,00 Sub-total 2,122,000,00 Sub-total 2,122,000,00 Sub-total 2,122,000,00 Sub-total 2,122,000,00 Sub-total 2,122,00 Sub-total 2,122,00 Sub-total 2,122,00 Sub-total 2,122,00 Sub-total 2,22,723,00 Sub-total 2,22,723,00 Sub-total 2,22,723,00 Sub-total 2,22,725,00 Sub-total 2,22,000,00 Sub-total 2,23,000,00 Sub-total 2,23,00	Sub-total		13,545,694.00								3,172,974.00
Grant 1,130,000,00 1,130,000,00 1,130,000,00 1,452,228,15 1123,056,00 1,455,228,15 1,100 Sub-total 3,722,785,00 - 3,722,785,00 55,004,00 654,963,00 495 Centre, Construct Of Disproom Under General Devt, Ast. To Colleges UGCXI Plan 10% - 3,722,785,00 55,516,00 658,792,75 497, 399,100,00 399,100,00 365,590,00 435,593,00 329, 329, 329,00 399,100,00 365,590,00 435,593,00 329, 329, 329,00 365,590,00 435,693,00 329, 329, 329,00 365,590,00 435,693,00 329, 329,00 365,590,00 435,693,00 329, 329,00 365,590,00 435,693,00 329, 329,00 365,590,00 435,693,00 329, 329,00 365,900,00 435,693,00 329, 329,00 36,590,00 435,693,00 329, 329,00 36,590,00 435,693,00 329, 329,00 36,590,00 435,693,00 329, 329,00 36,590,00 435,693,00 329, 329,00 329,00,00 36,590,00 31,00,485,75 827, 329,00,00 36,590,00 31,00,485,75 329,00,00 36,590,00 31,00,0,00<	in Old Colleges under Merged Schemes	10%					13,094,00	8,297,814.28	524,788.00	8,822,602.28	4,723,091.7;
Grant 1,150,000,00 1,150,000,00 1,250,000,00 1,250,000,00 1,250,000,00 1,250,000,00 2,120,248,15 1,062 General Devt. Asst. To Colleges UGCX I Plan 1,056,725,00 3,722,785,00 1,156,725,00 1,156,725,00 603,465,75 55,326,00 658,950,00 495 Mgt. fund 1,156,725,00 - 1,156,725,00 603,465,75 55,326,00 658,950,00 3399,103,00 36,590,00 435,693,03 282,75 492,75	Mgt. fund		2,572,785.00	j.			2 572 786 00	1 243 220 46			
Sub-total 3,722,785.00 1,942,188.15 2,004,00 2,120,208,00 435 Ceneral Devt. Ast. To Colleges UGCX 10% 10% 10% 1,156,725.00 1,156,725.00 603,466,75 55,326.00 658,792.75 497, 662,000.00 Grant 1,056,725.00 55,326.00 658,792.75 497, 785,000.00 399,103.00 35,693.00 435,693.00 329, 999,103.00 36,590.00 458,764.20 399,103.00 36,590.00 458,764.20 399,103.00 455,764.20 329,991,050.00 1,094,485,75 827,492,00 309,991,050.00 1,094,485,75 827,492,00 1,094,485,75 827,492,00 1,094,485,75 827,492,00 1,094,485,75 827,492,00 1,094,485,75 827,492,00 1,092,495,00 1,092,496,00	Grant		1,150,000.00								1,107,499.85
R-Block - Constrin, Of Classroom Under General Devt. Asst. To Colleges UGCXI Plan 10% 11,156,725.00 11,156,725.00 11,156,725.00 603,466.75 55,326.00 658,792.75 497 Mgt. fund 1,156,725.00 - 1,156,725.00 603,466.75 55,326.00 658,792.75 497 Building: 200,000.00 - 1,921,725.00 1,002,569,75 91,916.00 1,094,485.75 827, Constitution: Of Commics: Acom & Tollett 1,921,725.00 - - 1,921,725.00 1,002,569,75 91,916.00 1,094,485.75 827, Building: Constitution: Of Commics: Acom & Tollett - 1,921,725.00 1,002,569,75 91,916.00 1,094,485.75 827, Grant 10% - - 1,921,725.00 1,002,569,75 91,916.00 1,094,485.75 827, Constitut: Of Commics: Acom & Tollett - - 1,921,725.00 1,002,569,75 34,404.00 273,002.00 309, State for Women wder Merged - - 782,642.00 238,598.00 34,404.00 273,002.00 309, Grant 10% - - 782,642.	Sub-total		3,722,785.00	+							495,037.0
Plan Mgt. fund 10% (Ind 1,156,725.00 265,000.00 603,466.75 55,326.00 36,590.00 658,792.75 497, 435,693.00 Sub-total 1,521,725.00 - 1,156,725.00 603,466.75 55,326.00 658,792.75 497, 326,599.00 329 Building: Constr. Of commers from & Tollet Facilities for Women uder Merged Sememes UGC XI Plan. Image: State Stat							3,742,763.00	1,944,180.15	178,060.00	2,120,248.15	1,602,536.8
Oddition 785,000,00 785,000,00 399,103,00 36,590,00 435,691,00 329, 329, 329, 329, 329, 329, 329, 329,	Plan Mgt. fund	10%					1,156,725.00	603,466.75	55,326.00	658,792.75	497,932.2
Sub-total 1,921,725.00 1,002,569,75 91,916.00 1,094,485,75 827, 827, 827, 827, 827, 827, 827, 827,					÷		765,000.00	399,103.00	36,590.00		329,307.0
Building: Constitu. Of comments Grow & Tollet Facilities for Women uder Merged Sememes UGC XI Plan. Image: Set	Sub-total		1,921,725.00	140	-	-	1,921,725.00	1,002,569.75			827,239.25
Joortolal 782,642,00 320,500,00 46,214,00 366,714,00 415, Mgt. fund 10% 702,136,00 - - 702,136,00 133,406,00 56,873,00 190,279,00 511, Grant 8,000,000,00 - - 8,000,000,00 1,520,000,00 548,000,00 5,832, GC XII Plan - Sports Grant 10% - - 8,702,136,00 1,653,462,00 20,323,00 2,358,279,00 5,832, Mgt. fund 374,350,00 100,000,00 - 274,360,00 71,128,00 20,323,00 91,451,00 182, Grant 125,000,00 120,000,00 - 100,000,00 - 225,000,00 23,750,00 20,323,00 91,451,00 182,	Constin. Of common Room & Tollet Facilities for Women uder Merged Somemes UGC XFPIon. Mgt. fund Grant	10%	200,000.00							273,002.00	309,640.0 106,288.0
Odc All P3n - Women's Hostel 10% 702,136,00 133,406,00 55,873,00 190,279,00 511, Mgt. fund 8,000,000,00 8,000,000,00 1,520,000,00 1,520,000,00 2,168,000,00 5,832, Sub-total 8,702,136,00 10% 8,702,136,00 1,653,402,00 20,328,07 5,832, GC XII Plan - Sports Grant 10% 274,360,00 1,653,402,00 20,323,00 21,358,273,00 5,832, Mgt. fund 374,350,00 100,000,00 - 274,360,00 71,128,00 20,323,00 91,451,00 182, Grant 125,000,00 100,000,00 - 225,000,00 23,750,00 20,125,00 43,875,00			782,642.00	-			782,642.00	320,500.00	46,214.00		415,928.00
Sub-total 8,702,136.00 - - 8,702,136.00 - <t< td=""><td>Mgt. fund</td><td>10%</td><td></td><td>:</td><td>-</td><td></td><td></td><td></td><td>-</td><td>190,279.00</td><td>511,857.00</td></t<>	Mgt. fund	10%		:	-				-	190,279.00	511,857.00
UGC XII Plan - Sports Grant 10% 374,350.00 100,000.00 - 274,360.00 71,128.00 20,323.00 91,451.00 182, Grant 125,000.00 100,000.00 - 225,000.00 23,750.00 20,323.00 91,451.00 182,	Sub-total		8,702,136.00					and the second s			5,832,000.00
Subsection 400 200 200 100 000 100 000 100 100 100 1	Mgt. fund	10%		100,000.00			274,360.00	71,128.00	20,323.00	91,451.00	5,343,857.0
	Sub-total		499,360.00	100,000.00	100,000.00						181,125.00

PRINCIPAL J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004



2 UGC XII Flan - Benovation of Admin Block & Constn. Of Canteen	10%	1		ŀ			I		
Mat. lund	3,410,796.00				3,410,795.00	741,529.00	265,927.00	1,008,456.00	2,402,340.00
Grani	2,077,292.00				2,077,292.00	301,208.00	177,608.00	478,816.00	1,598,476.00
Sub-total	5,488,088.00	-			5,488,088.00	1,042,737.00	444,535.00	1,487,272.00	4,000,816.00
Total	34,662,430.00	100,000.00	100,000.00		34,662,430.00	14,354,093.18	2,030,834.00	16,384,927.18	18,277,502.82
GRAND TOTAL	55,718,718.70	100,000.00	572,787.00		\$6,191,505.70	28,198,187.83	2,767,816.00	30,966,003.83	25,225,501.87

Summary of Schedule-B

2

Particulars of assets	COST AT THE BEGINNING OF THE YEAR	ADRUSTMENTS	ADDITION	DELETIONS	TOTAL COST AT THE END OF YEAR	DEPRECIATION AT THE BEGINNING OF THE "EAR	DEPRECIATION FOR THE TEAR	TOTAL DEPRECIATION	CLOSING BALANCE
Management Fund	13,245,138.00	100,000.00		+	13,145,138.00	5,853,698.18	729,144.00	6,582,842,18	6.562,295.82
Funded by Grant	21,417,292.00	>0	100,000.00	8	21,517,292.00	8,500,395.00	1,301,690.00	9,802,085.00	11.715.207.00
fotal	34,662,430.00	100,000.00	100,000.00		34,662,430.00	14,354,093.18	2,030,834.00	16,384,927.18	18,277,502.82

Summary for both Schedule A and B (Immovable assets)

Particulars of assets	COST AT THE BEGINNING OF THE YEAR	ADJUŠTMENTS	ADDITION	DELETIONS	TOTAL COST AT THE END OF YEAR	DEPRECIATION AT THE BEGINNING OF THE YEAR	DEFRECIATION FOR THE YEAR	TOTAL DEPRECIATION	CLOSING BALANCE
Funded by Mgt.	34,301,426.70	100,000.00	472,787.00		34,674,213.70	19,697,792.83	1,456,126.00	21,163,918.83	13,510,294.8
Funded by Grant	21,417,292.00		100,000.00		21,517,292.00	8,500,395.00	1,301,690.00		11,715,207.0
Total	55,718,718,70	100,000.00	572,787.00		55,191,505.70	28,198,197.83	2,767,816.00	30,966,003,83	25,225,501.8

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J S.S. Banashankari Arts Commerce & Shantikumar Gubbi Scince College, DHARWAD-58: 004.

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J.S.S. Banashankarı Arts, Commerce & Shantikumar Gubbi Science College. DHARWAD-580 004.

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Schedule III: Moveable Assets

A) ASSETS FUNDED BY GRANT'S SCHEDULE (2019-20)

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O Particulars of assets	dep. Nate	COST AT THE BEGINNING OF THE YEAR	ADJUSTMENTS	ADDITION	DELETIONS	TOTAL COST AT THE END OF YEAR	DEPRECIATION AT THE BEGINNING OF THE YEAR	DEPRECIATION FOR THE	TOTAL DEP FOR AT THE YEAR END	CLOSING BALANCE
XI PLAN - 16 MERGED SCHEME					<u> </u>				TEAN END	
GRANTS:								a state of the second		
CARRER & COUNSELLING CELL	15%	204,515.00		-		204,515.00	155,360.00	7,373.00	152,733.00	41,782,00
Initiative Capacity Building in Colleges	15%	604,700.00		- [604,700.00	457,072.00	12		
network resouce centre	15%	101,600.00		-		101,600.00		22,144.00	479,216.00	125,484.00
Remedial Coaching for SC/ST	15%	252,705.00		-		252,705.00	78,068.00	3,530.00	\$1,598.00	20,002.00
Certificate course in human rights	}					232,103.00	194,175.00	8,780.00	202,955.00	49,750.00
association	1 [1.00			
Remedial Coaching for SC/ST	15%	179,984.00				179,984.00	138297.00	6,253.00		
XI plan - gen. devt. Grants								0,435.00	144,550.00	35,434.00
VGST										
laboratory apparatus	15%	\$4,903.00				54,903.00	41,632.00			
Lab Equipment	15%	1,710,036.00				1,710,036.00		1,991.00	43,623.00	11,280.00
Rooks	40%	50,228.00				50,228.00	1,282,087.00	64,192.00	1,346,279.00	363,757.00
Basic scientific research							43408.00	2,728.00	46,136.00	4,092.00
laboratory apparatus	15%	2,232,263.00								
Computers	40%	2,266,400.00		1.1		2,232,263.00	1,678,219.00	\$3,107.00	1,761,326.00	470,937.00
Furniture	10%	3,894,346.00				2,266,400.00	2,261,898.00	1,801.00	2,263,699.00	2,701.00
Office equipment	15%	802,618.00				3,894,346.00	2,242,655.00	165,169.00	2,407,824.00	1,486,522.00
Smart board -screen	60%	361,767.00				802,618.00	\$\$7,419,10	36,780.00	594,199.00	208,419.00
Xerox Machine	15%	82,500.00				361,767.00	361,345.00	253.00	361,598.00	169.00
Air Conditioner	15%	57,980.00		1.1		82,500.00	56,053.00	3,967.00	60,020.00	22,480.00
Electrical Equipments	15%	12,425.00				\$7,980.00	39,393.00	2,788.00	42,181.00	15,799.00
Cycle	15%	3,700.00				12,425.00	8,443.00	597.00	9,040.00	3,385.00
CPE (I PHASE)	1570	3,700.00		-		3,700.00	2,514.00	178.00	Z,692.00	1,008.00
Laboratory Equipment				•			140		-	
Office equipments	15%	4,976,947.00		-		4,976,947.00	3,541,208.00	215,353.00	3,756,611.00	1,220,336.00
	15%	393,405.00		•		393,405.00	268,429.00	18,746.00	287,175.00	106,230.00
Books & Journals	40%	573,435.00		-		573,435.00	470,810.00	41,050,00	512,860.00	51,575.00
Computer	40%	277,800.00		1.4		277,800.00	276,775.00	410.00	277,186.00	614.00
Smart board & Screen	60%	172,110.00		- (F)		172,110.00	171,828.00	169.00	171,997.00	113.00

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J.S.S. Banashankari Arts. Commerce & Shantikumar Gubbi Science College, BHARWAD-580.004

Additional Grant to colleges					68,700.00	46,675.00	3,304.00	49,980.00	18,720.0
Generator	264	1 009 400 00				10		-	
2 Office Equipments	25%	1,008,400.00	+	· · }	1,008,400.00	648,356.00	54,007.00	702,363.00	306,037.0
	15%	157,830.00	•	+	157,830.00	98,305.00	8,929.00	107,234.00	50,596.0
3 Television	15%	146,480.00	-	-	146,480.00	96,572.00	7,486.00	104,058.00	
4 Computer	40%	1,578;700.00			1,578,700.00	1,565,429.00	5,308.00		42,422.0
5 Projector	15%	273,068.00		1	273,068.00	181,356.00		1,570,737.00	7,963.0
6 Smart Board /Screen	60%	287,155.00	1 A -				13,757.00	195,113.00	77,955.0
7 Fax machine	15%	5,810.00	-	•	287,155.00	286,692.00	278.00	286,970.00	185.0
				•	6,820.00	4,954.6.1	278.00	5,232.00	1,578.0
Air Conditioner	15%	74,980.00			74,980.00	\$4,549.0	3,065.00		
9 Lab. Equipments	15%	230,507.00	-		230,507.00		1	57,614.00	17,366.0
O Xerox Machine	15%	90,300.00				167,696.00	9,422.00	177,118.00	53,389.0
Invertor	15%	498,200.00		-	90,300.00	65,694.00	3,691.00	69,385.00	20,915.0
			9	-	498,200.00	340,834.00	23,605.00	364,439.00	
2 Digital Camera	15%	17,400.00			17,400.00	10,838.00			133,761.
Refrigerator	15%	22,000.00					984.00	11,822.00	5,578.
			7	14	22,000.00	13,703.00	1,245.00	14,948.00	7,052
Laptop	40%	53,500.00	-		\$3,500.00	\$3,007,00			
Community College:						55,007,00	197.00	\$3,204.00	296
Laboratory Equipment	15%	144,964.00				-	+		
Furniture & Deedstock (UGC-Womens	12%	144,964.00			144,964.00	76,301.00	10,299.00	86,600.00	\$8,364
		1 1 2 2 0 7 2 0 0							20,30
Mostel)	10%	1,132,973.00		-	1,132,973.00	694,037.00	43,894.00	737,931.00	395,042
TOTAL		32,102,829.00					10,004,00	101,001,001	395.042



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J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004

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LNO	Particulars of assets	Dép. Bate	COST AT THE REGINNING	ADJUSTMENTS	ADDITION	DULTIONS	TOTAL COST AT THE END OF YEAR	DEPRECIATION AT THE BEGINNING OF THE YEAR	DEPRECIATION FOR THE YEAR	TOTAL DEP FOR THE YEAR END	CLOSING BALANCE
1	Furniture & dead stock	10%	7,117,799.55				7,117,799.55	3,561,854.86	355,594.00	3,917,448.86	3,200,350.6
21	Laboratory Apparatus	15%	3,297,276.55		781,495.00	-	4.078,771.55	2,634,495 61	216,641,00	2,851,137.61	1,227,633.9
31	Library books	40%	4,206,473.44		46,689.00		4,253,162.44	3,807,028.61	178,454.00	3,985,482,61	267,679.8
01	File Projector	15%	8,015.00				8,015.00	8,009.18	1.00	8,010.18	4.8
50	Composers	40%	\$43,390.50				543,390.50	543,380.58	4,00	543,384,58	5.9
60	Office Equipments	1.5%	5,354,300.68		142,204.00		5,496,504.68	2,175,677.30	498,124.00	2,673,801.30	2,822,703.3
715	Sports Equipments	15%	315,004.00		38,470.00		\$ 353,474.00	189,457,76	24,601.00	214,068.76	139,405.2
B	Sports Furnitures	10%	80,000.00				80,000.00	27,512.00	5,249.00	32,761.00	
1	TOTAL		20,922,259.72		1,008,858.00		21,931,117.72	12,947,426.90	1,278,668.00	14,226,094.90	47,239.00
	TS FUNDED BY GRANT AND MANAGEMENT		2018-19}		····· ·						
	Book & Journals	40%									
í	Mgt. fund		9,988.00				9,988.00	8085.03	761.00	8,847.03	1,140.9
-	Grant		542,939.00		-		\$41,939.00	435,087,45	42,741.00	477,828.45	64,110.5
-	Sub-total	4.5.9/	551,927.00			•	\$\$1,927.00	443,173.48	43,502.00	486,675.48	65,251.5
	Lab Equipment	15%									
- T	Mgt. fund		292,680.00				292,680.00	165512.89	19,075.00	184,587.89	108,092.1
	Grant		1,417,572.00				1,417,672.00	787,643.93	94,504.00	882,147.93	535,524.0
	Sub-total		1,710,352.00	•	~	*	1,710,352.00	953,156.8Z	113,579.00	1,056,735.82	643,616.1
	Library books	40%			1000						
	Mgt. lund	1	3,638.00		-		3,638.00	3144.03	198.00	3,342.03	295.93
-	Grant		100,000.00		-		100,000.00	86422.5	5,431.00	91,853.50	8,146.50
	Sub-total		103,638.00	•		-	103,638.00	89,566.53	5,629.00	95,195.53	8,442,4
	Office Equipments	15%									
	Mgt. lund		144,850.00				144,850.00	101523	6,499.00	108,022.00	36,828.0
	Grant		409,215.00		•		409,215.00	210847.8	29,755.00	240,602.80	168,612.20
	Sub-total		554,065.00		~		\$\$4,065.00	312,370.80	36,254.00	348,624.80	205,440.2
ł	IQAC										
	Computers	60%									
	Mgt. lund		39,400.00				39,400.00	38,996.00	242.00	39,238.00	162.0
	Grant		60,000.00				60,000.00	\$9,386.00	368.00	59,754.00	246.0
	Sub-total		99,400.00	*1	•		99,400.00	98,382,00	510.00	98,992.00	408.0
	Total		3,019,382.00		-	-	3,019,382.00	1,896,649.63	199,574.00	2,095,223.63	923,158.37
AND	TOTAL		56,044,470.72		1,008,858.00		57.053.328.72	38,162,083.53	2,751,031.00	40,913,114,53	16,140,214.1

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PRINCIPAL J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College. DESCRIPTION OF

Summary for Schedule C (movable assets)

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Particulars of assets	COST AT THE BEGINNING OF THE YEAR	ADJUSTIMENTS	ACCITION	OLLETIONS		DEFRECIATION AT THE OFGINING OF THE YEAR	DEPRECIATION FOR THE YEAR	TOTAL DEP FOR THE ONS RATY	CLOSING BALANCE
Funded by Mgt.	490,556.00	~	-1	-	490,556.00	317,261.95	26,775.00	344,036.95	146,519.05
Funded by Grant	2,528,825.00		-	-	2,528,826.00	1,579,387.68	172,799.00	1,752,186.68	776,639.32
Total	3,019,382.00	1	-		3,019,382.00	1,896,649.63	199,574.00	2,096,223.63	923,158.37

Summary for both Schedule A, 8 and C (movable assets)

Particulars of assets	COST AT THE BEGINNING OF THE YEAR	ADJUSTMENTS	NOTION	DELETIONS		DEPRECIATION AT THE REGINNING OF THE YEAR	DEPRECIATION FOR THE YEAR	TOTAL DEP FOR THE YEAR END	CLOSING BALANCE
Funded by Mgt.	21,412,815.72	-	1,008,858.00		22,421,673.72	13,264,688.85	1,305,443,00	14,570,131,85	7,851,541.8
Funded by Grant	34,631,655.00	-	÷.		34,631,655.00	24,897,394.68	1,445,588.00	26,342,982.68	8,288,672.32
Total	\$6,044,470.72	•	1,008,858.00		57,053,328.72	38,162,083.53	2,751,031.00		16,140,214,19

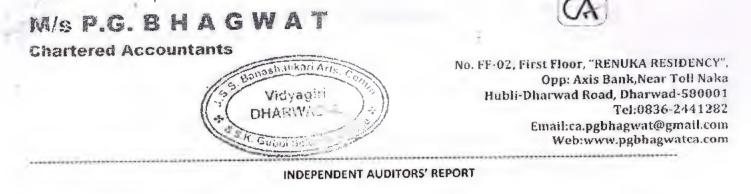
Note-1: Depreciation for grant assets has not been charged till total grant amount not received. Hence depreciation will be charged when full amount is received from UGC. Note-2: Grant received during the year has been adjusted with the amount funded by management



PRINCIPAL J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-558-004

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PRINDIPAL J S.S. Banashankari HTs, Commerce & Shantikumar Gubbi - Gience College, DHARWAD-538-004.



Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of JANATA SHIKSHANA SAMITI's, BANASHANKARI ARTS, COMMERCE & S.K. GUBBI SCIENCE COLLEGE(DEPARTMENT OF M.COM)VIDYAGIRI, DHARWAD, (The Entity), which comprise the balance sheet as at March 31st 2020, and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the stitute of Chartered Accountants of India (ICAI).

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements:

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

As part of an audit in accordance	with SAs, we exercise professional judgment :	and maintain professional scepticism throughout
the audit.	Shewingikan Arts Com	W AN It
	Vidvagiri (*)	PRINCIPAL COMPANY

Head Office: Suit No. 102, "Orchard", DrPai Marg, Baner, Pune-411 045 Ph: (020) 027290771, Fax: (020) 27291775 Branches : Manoj Arcade, Tilakwadi, Belgaum-590006. Ph: (0831)2429306, Fax: (0831)2434674 : Jiji House, 17D, Sukhadwalastreet, Fort, Mumbai. Ph: (022)2077739 "Varmini", Plot No.19, Vijayanagar, Hubli-580 032 Ph (0836)2352114

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We also:

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

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

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

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

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

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

shankari Arte FOR M/S P.G.BHAGWAT CHARTERED ACCOUNTANTS Vidyagir: Firm Reg. No. 101118W HARWAD G. 8H. Gubba Science S.B.PAGAD FRH 101118W (Partner) M. No. 206124 Place: Dharwad CO Acc? Date: 1 SEP 2020 Arts

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J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science College, DinA.RWAD-580 004.

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD • 04

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Receipts Opening Balance Cash	Amount Rs.	Amount Rs.			
Cash		2,695,960.47	Administrative		2,452,283.00
			Advirtisement	20,353.00	
Karnataka Bank - 45601				10.000.00	
Fees Collection]	2,421,052.14		Audit Fees	12,980.00	
Syndicate Bank · 2498					
Scholarship)	274,908.33		Bank Charges & Commission	325.00	
scholarship)			ESI Employer	13,195.00	
			Fees Concession (Regn. Fee)	8,465.00	
Fees Collection		3,531,165.00	Function & Festival	37,280.00	
College Fees	326,425.00	*,***	Honorarium	195,550.00	
Fuitton Fees	3,204,740.00		Maintenance A/c	93,727.00	
Fees Arrears	-		Miscellaneous	6,289.00	
(c) futcals			PF Employer	109,416.00	
		994,095.00	Postage & Courier	175.00	
KUD Admn Regn Fees	802,310.00		Printing & Stationery	6,170.00	
KUD Exam Fees	136,160.00		Salary A/c	1,871,533.00	
(UD Exam Remuneration	55,625.00		Work Shop Expenses	76,825.00	
(UD Other Fees	55,025.00		Least anop expenses		
TOD Other rees			Salary Deduction		188,617.00
			ESI Employee	3.601.00	
Other Incomes		157,420.33	PF Employee	109,416.00	
nterest on SB	87,778.33	197,440.33	Professional Tax	10,600.00	
nterest on FD	12,022.00		Salary Advance	65,000.00	
Misc. Income	2,250.00		Jalary Advance	03,000.00	
	\$2,350.00		Other Exps		986,600.00
Sale of Application Forms	3,020.00		KUD Adron Regn. Fees	802,310.00	200,000.00
)ther Fees	3,020.00		KUD Exam Fees	128,665.00	
			KUD Exam Remuneration	55,625.00	
			KUD Other Fees	55,025.00	
-lam Deductions		200,617.00	ROD Quiet Fees		
Salary Deductions	3,601.00	200,017.00			108.477.00
ESI Employee	109,416.00		KUD Affilm Conth Fees	66,550.00	100,477.00
PF Employee Professional Tax	10,600.00		KUD Affin Annual Fees	39,930.00	
	77,000.00		KUD Affin Form Fees	1,997.00	
Salary Advance	77,000.00		KOD AIRITOTII PES	1,397.00	
rds		1,994.00	TDS		1,994.00
Fixed Deposit		1,000,000.00	Fixed Deposit		1,000,000.00
Bank Charges & Commission	i l	48.00	ISS GB Office		1,500,000.00
			Advance A/c		65.000.00
Advance A/c		65,000.00 1,643,770.00	Scholarship A/c		1.643.770.00
icholarship A/c Miscellaneous		2,880.00	Scholarship A/C		1,043.770.00
Alscellaneous		2,000.00			
			Canital Ever		80.057.00
			Capital Exps	31,700.00	00,057.00
			Computer & Software		
5 Danoshi	Mari Arts		Equipment & Machinery Furniture & Dead Stock	37,999.00	
1.5.	100		Library Books	10,358.00	
12/ Vid	yagiri \3		Liorary Doors	10,330.00	
11 1 DUAD	WAD-4.) +1	ŧ	Closing Balance		
II. A	1 3		Cash		2,266,151.80
S.K. Gubbi	- olion				6,200,131.00
Gubbi	Saiche		Karnataka Bank - 45601	1,930,019.14	
	strange and in the state of		(Fees Collection)		
			Syndicate Bank · 2498	32632246	
			(Scholarship)	336,132.66	
Total		10,292,949.80	Total		10,292,949.80

For M/s. P.G. BHAGWAT Chartered Accountants Firm Rig No. 101118W

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S B Pagad (Partner)

Membership NO.206124

Place: Dharwad Date:



DRINCIPAL J.S.S. Banashankarı Arts. Commerce 8 Shaiitikumar Gubbi Science Collega DHARWAD-580-004

N.

Principal/Coordinator PRINCIPAL (Co-ordinator (M.Com Course) J.S.S. Banashankari Arts, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad- 680004

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

Expenditure	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative		2,449,355.00	Fees Collection		3,531,165.00
Advirtisement	20,353.00		College Fees	326,425.00	
Audit Fees	12,980.00		Tuition Fees	3,204,740.00	
Bank Charges & Commissio	277.00				
ESI Employer	13,195.00		Other Incomes`		157,420.33
Fees Concession (Regn Fee)	8,465.00		Interest on SB	87,778.33	
Function & Festival	37,280.00		Interest on FD	12,022.00	
Honorarium	195,550.00		Misc. Income	2,250.00	
Maintenance A/c	93,727.00		Sale of Application Form	52,350.00	
Miscelleneous Exps	3,409.00		Other Fees	3,020.00	
PF Employer	109,416.00		1		
Postage & Courier	175.00				
Printing & Stationery	6,170.00				
Salary A/c	1,871,533.00				
Work Shop Expenses	76,825.00				
Other Expenses		108,477.00			
'UD Affln. Contn. Fees	66,550.00				
(UD Affln, Annual Fees	39,930.00		ļ I		
KUD AffIn. Form Fees	1,997.00				
Depreciation		123,477.00			
Surplus for the year		1,007,276.33			
TOTAL		3,688,585.33	TOTAL		3,688,585.33

Income & Expenditure for the period from 01.04.2019 To 31.03.2020

Examined & Found Correct

For M/s. P.G. BHAGWAT **Chartered Accountants** Firm Rig No. 101118W

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(Partner)



TACCO



Principal/Coordinator PRINCIPAL / Co-ordinator (M.Com Course) J.S.S. Bonashankari Arts, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad- 580004

Place : Dharwad Date :

Membership NO.206124

APPENDIAL. Cachaokan Aris, Commarce & enomikupur Gubbi Science College, 20010112/14 S 1604. Vidyagiri DHARWAD-4 Gulani

PRINCIPAL U.S.S. Banashansor Arts Commerce's Shantikumar Gubbi Science College DHARWAD-580.004

21

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com	
Balance Sheet as on 31.03.2020	

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Scholarship A/c		12,000.00	Fixed Assets		531,567.50
As per last balance sheet	12,000.00		(As per schedule)		
Add :Received during the year	1,643,770.00				
Less : Paid during the year	1,643,770.00		KUD Affiliation Deposit		400,000.00
			As per last balance sheet	400,000.00	
KUD Registration Fees		•			
As per last year B/S	-		Salary Advance		
Add : Received During the year	802,310.00		As per last year B/S	12,000.00	
Less : Paid During the year	802,310.00		Add : Paid During the year	65,000.00	
			Less : Received During the year	77,000.00	
KUD Exam Fees		24,770.00			
As per last year B/S	17,275.00		G B Office		8,113,980.00
Add : Received During the year	136,160.00		As per Last Balance Sheet	6,613,980.00	
Less : Paid During the year	128,665.00		Add Paid During the year	1,500,000.00	
		11,274,929.30			
Income & Expenditure a/c	10,267,652.97		Closing Balance	1	2,266,151.80
Surplus for the year	1,007,276.33		Cash		
	.,		Karnataka Bank Ltd., (Fees Collection)	1,930,019.14	
			Syndicate Bank	226 122 66	
			(Scholarship)	336,132.66	
TOTAL		11,311,699.30	TOTAL		11,311,699.30

Examined & Found Correct

1. Method of Accounting : Cash Basis

2. Depreciation has been provided on the W.D.V. method

3. Depreciation rates are mentioned in the Depreciation Schedule.

4. Depreciaton on additions has been provided for the whole year.

For M/s. P.G. BHAGWAT **Chartered Accountants** Firm Rig No. 101118W BH



(Partner) Membership N0.206124

Place : Dharwad Date :

dit

Ans

Vidyagiri DHARWAD-

Sector Commerce 8 Sector Commerce 8 Sector College, Duaption 3000



Principal/Coordinator PRINCIPAL / Co-ordinator 4M.Com Course) J.S.S. Banzshankari Arts, Commerce & S. K. Gubbi Science College Vidyagiri, Ditarwad- 580004

PRINCIPAL J.S.S. Banashankan Arts. Commetce & Sharilikumar Gubbi Science College, DHARWAD-520004

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04

JSS Banashankari Arts, Commerece & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

DEPRECEATION ON MOVEABLE ASSETS AS ON 31.03.2020

Particulars	Rate	Cost as on 01.04.2019	Additional during the year	Cost as on 31.03.2020	Total Dep. As on 01.04.2019	Dep. For the year	Total Dep. As on 31.03.2020	W.D.V as on 31.03.2020
Library Books	40%	197718.00	10,358	208076.00	149069.50	23603.00	172672.50	35403.50
Computer & Software	40%	426027.00	31,700	457727.00	354922.00	41122.00	396044.00	61683.00
Equipment & Machinery	15%	192898.00	37,999	230897.00	42308.00	28288.00	70596.00	160301.00
Furniture & Dead Stock	10%	437797.00	-	437797.00	133153.00	30464.00	163617.00	274180.00
ТОТА	L	1254440.00	80057.00	1334497.00	679452.50	123477.00	802929.50	531567.50

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RINCIPAL Banashinkan Arte Com www.mitititev Speable Science College **SINCIPA** HEIST GEDON DETENDE

Principal/Coordinator PRINCIPAL / Co-ordinator

M.Com Course) J.S.S. Banashonkari Ans. Commerce & S. K. Gubbi Science College Vidyagiri, Dhanward: 580004



S. B. SHETTY & CO. CHARTERED ACCOUNTANTS PARTNERS : CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA)

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We have Audited the attached Balance Sheet of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD as on 31st MARCH, 2020 and also annexed INCOME AND EXPENDITURE ACCOUNT for the year ending on that date annexured thereto. These financial statements are the responsibility of the Management of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD. Our responsibility is to express an opinion on these financial statements based on our Audit

We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the Audit to obtain reasonable assurance about whether the financial statements are free of material mis-statements. An Audit includes examining on test basis evidence supporting the amount and disclosure in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statements presentation. We believe that our Audit provides a reasonable basis of our opinion.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with books of accounts.

In our opinion and to the best of our information and according to the explanations given to us the statement gives a true and fair view :

- 1. In the case of Balance Sheet of the state of affairs of the COLLEGE as at 31st MARCH, 2020 and
- 2. In the case of INCOME AND EXPENDITURE ACCOUNT of the EXCESS OF INCOME OVER EXPENDITURE for the year ended on that date.

PLACE : HUBLI DATE: 18.09.2020 UDIN: 20219456AAAAM[2347

PRINCIPAT J.S.S. Banashankan Arts Commerce.8 Shantikumar Gubbi Science Collego, DHARWAD-580 004

For S. B. SHETTY & CO., Chartered Accountants,

PARKINER CA. KARTIK B SHETTY M. No. 219456 Regn No. (FRN) 003824S

Office : No. 1, 2nd Floor, Time Square Building, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031 Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495 Email : s_b_shetty@hotmail.com • karthikbshetty@gmail.com • www.sbshetty.in

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J.S.S. Banashank

Shantikumar G



shatikari Art

Vidyagiri HARWAD-4

bbi Scier

PARTNERS : CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA, KARTIK B SHETTY B.Com., FCA, DISA (ICA)

IANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), **VIDYAGIRI, DHARWAD** (For the Year Ending 31st MARCH, 2020)

a) SIGNIFICANT ACCOUNTING POLICIES 1. INCOME Income & Expenditure is recognized on Cash basis

b) AUDIT NOTES

S. B. SHETTY & CO.

CHARTERED ACCOUNTANTS

1. Minor observations noticed during the course of our Audit are duly brought to the notice of the concerned authorities for necessary action.

PLACE : HUBLI DATE: 18.09.2020 UDIN: 20219456AAAAM]2347



For S. B. SHETTY & CO **Chartered** Accountant

PARTNE CA. KARTIK B SHETTY M. No. 219456 Regn No. (FRN) 003824S

RINCIPAL will be Arts. Commerce & Sensi Science College. 0.04

PRINCIPAL J.S.S. Banasharikari Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004

Office : No. 1, 2nd Floor, Time Square Building, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495 Email : s_b_shetty@hotmail.com • karthikbshetty@gmail.com • www.sbshetty.in

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-590004 DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS)

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR FROM 01.04.2019 TO 31.03.2020

By Salary to Staff060.51Staff salary275.84ESI Employee ContributioESI Employer ContributionPF Employee Contribution511.00PF Employer Contribution500.00Honorarium225.00Professional Tax495.00By Fees Remittance150.00KUD Exam Remuneration540.00KUD Examination FeesKUD Registraion FeesKUD Affiliation fees844.00Tution Fees	n 41,812.0 n 2,46,479.0 2,46,479.0 59,177.0 28,000.0
 275.84 ESI Employee Contributio ESI Employer Contributio PF Employee Contribution 511.00 PF Employer Contribution 500.00 Honorarium 225.00 Professional Tax 495.00 550.00 By Fees Remittance 150.00 KUD Exam Remuneration 540.00 KUD Examination Fees KUD Registration Fees KUD Affiliation fees 844.00 Tution Fees 	n 11,344.0 n 41,812.0 n 2,46,479.0 2,46,479.0 59,177.0 28,000.0 1,32,150.0 2,74,035.0 5,39,705.0
ESI Employer Contributio PF Employee Contribution PF Employee Contribution PF Employer Contribution Honorarium Professional Tax Professional T	n 41,812.0 n 2,46,479.0 2,46,479.0 59,177.0 28,000.0 1,32,150.0 2,74,035.0 5,39,705.0
PF Employee Contribution PF Employer Contribution PF Employer Contribution Honorarium Professional Tax Professional	n 2,46,479.0 2,46,479.0 59,177.0 28,000.0 1,32,150.0 2,74,035.0 5,39,705.0
511.00PF Employer Contribution500.00Honorarium225.00Professional Tax495.00By Fees Remittance550.00KUD Exam Remuneration540.00KUD Examination FeesKUD Registration FeesKUD Affiliation fees844.00Tution Fees	n 2,46,479.0 59,177.0 28,000.0 1,32,150.0 2,74,035.0 5,39,705.0
500.00Honorarium225.00Professional Tax495.00950.00550.00By Fees Remittance150.00KUD Exam Remuneration540.00KUD Examination FeesKUD Registration FeesKUD Affiliation fees844.00Tution Fees	59,177.0 28,000.0 1,32,150.0 2,74,035.0 5,39,705.0
500.00Honorarium225.00Professional Tax495.00950.00550.00By Fees Remittance150.00KUD Exam Remuneration540.00KUD Examination FeesKUD Registration FeesKUD Affiliation fees844.00Tution Fees	59,177.0 28,000.0 1,32,150.0 2,74,035.0 5,39,705.0
225.00Professional Tax495.00895.00550.00By Fees Remittance150.00KUD Exam Remuneration540.00KUD Examination FeesKUD Registration FeesKUD Affiliation fees844.00Tution Fees	28,000.0 1,32,150.0 2,74,035.0 5,39,705.0
495.00By Fees Remittance550.00By Fees Remittance150.00KUD Exam Remuneration540.00KUD Examination FeesKUD Registration FeesKUD Affiliation fees844.00Tution Fees	1,32,150.0 2,74,035.0 5,39,705.0
550.00By Fees Remittance150.00KUD Exam Remuneration540.00KUD Examination FeesKUD Registration FeesKUD Affiliation fees844.00Tution Fees	2,74,035.0 5,39,705.0
KUD Exam Remuneration540.00KUD Examination FeesKUD Registration FeesKUD Affiliation fees844.00Tution Fees	2,74,035.0 5,39,705.0
540.00KUD Examination FeesKUD Registraion FeesKUD Affiliation feesKUD Affiliation feesTution Fees	2,74,035.0 5,39,705.0
KUD Registraion Fees KUD Affiliation fees Tution Fees	5,39,705.0
KUD Affiliation fees 344.00 Tution Fees	
344.00 Tution Fees	1,10,474.0
179.00	785.0
DO OO DO OUL D	
000.00 By Other Expenses	
Repair & Maintainance	32,317.0
Travelling & Conveyance	60.0
Hospitality Expenses	1,560.0
	99,181.0
150.00 Advertisement Expenses	1,36,262.0
	500.0
	9,895.0
÷	15,930.0
	416.7
	5,580.0
	15,600.0
	34,748.0
College Scholarship	s 10,500.0 2,000.0
By Purchase of Assets	
	17,700.0
Office Equipments	22,900.0
By Scholarshin Paid	11,42,156.0
	1,66,000.0
	70,85,288.2
	68,350.0
	36,000.0
By Tax Deducted at Source	2,613.0
By Closing Balance	
Karnatak Bank 45301	. 2,33,411.8
Syndicate Bank 46061	10,58,845.0
	1,65,91,944.73
	Hospitality Expenses311.97Lab Consumables150.00Advertisement Expenses607.13Miscellenious Expenses245.00Printing & Stationaries000.00Audit Fees156.00Bank Charges740.00Workshop Expenses613.00Seminar Expenses791.28Examination Expenses000.00Student Seminar Expenses000.00Student Seminar Expenses000.00Student Seminar Expenses000.00Student Seminar Expenses000.00Student Seminar Expenses000.00Student Seminar Expenses000.00Student Money DepositBy Scholarship PaidBy Caution Money DepositBy Fixed DepositBy JSS GB AdvanceBy Temporary AdvanceBy Tax Deducted at SourceBy Closing BalanceKarnatak Bank 45301Syndicate Bank 46061Syndicate Bank 46061

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-580004 DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS) STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.2020

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
By Honorarium	59,177.00	To Tution Fees	64,16,726.00
" Repair & Maintainance	32,317.00	" Tution Fees Arrears	25,500.00
" Examination Expenses	34,748.00	" Bank Intrest Received	81,311.97
" Travelling & Conveyance	60.00	" Other Fees	6,31,640.00
" Hospitality Expenses	1,560.00	" Other Income	22,245.00
" Lab Consumables	99,181.00	" KUD Per capita Income	35,740.00
" Advertisement Expenses	1,36,262.00	" College penalty fees	1,650.00
" Miscellenious Expenses	500.00	" T.C Fees	6,150.00
" Printing & Stationaries	9,895.00	" KUD Registration Fees	790.00
" Audit Fees	15,930.00	" Interest on FD	3,71,791.28
" Bank Charges	416.70		
" Seminar Expenses	15,600.00		
Workshop Expenses	5,580.00		
Scholarship	2,000.00	The All All Arts	
" Staff Salary	47,03,691.00	6 Barrastin	
" Student Seminar Expenses	10,500.00	Vidyagiri	
" ESI Employer Contribution	41,812.00	(DHARWAD-4	
" PF Employer Contribution	2,46,479.00	S.K. Gubbi Science	Current and a second se
" KUD Affiliation fees	1,10,474.00		
" Depreciation	3,13,541.00		
* Excess Of Income Over Expenditure	17,53,820.55		
	75,93,544.25		75,93,544.25

BALANCE SHEET AS ON 31.03.2020

LOANS & LIABILITIES	AMOUNT (Rs.)	ASSETS & PROPERTIES	AMOUNT (Rs.)
INCOME AND EXPENDITURE ACCOUNT		FIXED ASSETS	15,35,040.77
Opening Balance 1,41,42,770.88		(As Per Schedule)	
Add: Excess Income over 17,53,820.55	1,58,96,591.43		
		CURRENT ASSETS	
URRENT LIABILITIES		JSS G. B Dharwad	46,34,705.63
Caution Money Deposit Payable	92,000.00	Fixed Deposit	85,35,288.20
KUD Examination Fees Payable	8,700.00		
		CASH AND BANK BALANCE	
		Syndicate Bank - 6061	10,58,845.02
		Karnataka Bank - 5301	2,33,411.81
	1,59,97,291.43		1,59,97,291.43

For S.B. SHETTY & CO CHARTERED ACCOUNTANTS For. BANASHANKARI ARTS, COMMERCE & SK GUBBI SCIENCE COLLEGE

PARTNER CA.KARTHIK B SHETTY. M.NO.219456 Regn. No0(FRN) 003824s

PLACE : HUBLI DATE : 18.09.2020

s. Commerce & bi Science College. 11b CHARTWAD DE2 604

PRINCIPAL

Principal, / Ca-Ordinator J.S.S. Benscheinstiften, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad-\$80004

PRINCIPAL J.S.S. Banashankari Arts. Commerce & Shantikumar Gubi mence College, SmaRking, and 1

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-04 DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS) DEPRECIATION FOR THE YEAR 2019-20

PARTICULARS	Rate of Dep	W.D.V AS ON 01.04.2019	ADDITIONS BEFORE 30.09.2019	ADDITIONS AFTER 01.10.2019	SOLD DURING THE YEAR	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2020
Furniture & Fixtures	10%	3,32,409.18	~	-	-	3,32,409.18	33,241.00	2,99,168.18
Computers & Printers	40%	2,945.24		~		2,945.24	1,178.00	1,767.24
Lab Equipments	15%	10,65,617.81	-	17,700.00	194	10,83,317.81	1,61,170.00	9 , 22,147.81
Library Books	40%	2,13,862.58			-	2,13,862.58	85,545.00	1,28,317.58
Office Equipments	15%	1,33,132.96	22,900.00	÷	-	1,56,032.96	23,405.00	1,32,627.96
Air Conditioner	15%	60,014.00	-			60,014.00	9,002.00	51,012.00
TOTAL		18,07,981.77	22,900.00	17,700.00		18,48,581.77	3,13,541.00	15,35,040.77

For S.B. SHETTY & CO CHARTERED ACCOUNTANTS For. BANASHANKARI ARTS, COMMERCE & SK GUBBI SCIENCE COLLEGE

PRINCIPAL Principal / Cardinator

2.8.5. Banashand ni firt. Commerce

& Ø. K. Gubbi Scimme College

PLACE : HUBLI DATE : 18.09.2020



PARTNER CA.KARTHIK B SHETTY M.NO.219456 Regn. No0(FRN) 003824s

PRINCIPAL J.S.S. Banashankari Arts, Commer J.S.S. Banashankari Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004. DHARWAD-580 004.

Vidyagiel, Distanted - 580004 shouseris Midyagiri EHARWAD-4 ubbi Science



J.S.S. BANASHANKARI ARTS, COMMERCE AND SHANTIKUMAR GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD

Affiliated to Karnatak University, Dharwad

Accredited with 'A' Grade in last three cycles



2020-2021

2020-21

J.S.S BANSHANKARI ARTS, COMMERCE & S.K. GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD (DEGREE SECTION) BALANCE SHEET AS ON 31.03.2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
RANTS FROM GOVERNMENT: Balance as per last balance sheet add:Received during the year-Sch I less : Reimbursement During the year (Unutilised grant)	25, 334,114. 85 30,294.00	22,943,839.40	Inmovable Assets As per Schedule II		22,702.949,87
	25,303,820.85				
ess: Revenue expenses ess: Depreciation on granted assets ees : Interest on grants as per last year B/S	2,374,577.00 1,403,767.67		Moveable Assets As per Schedule III		15,198 (38.1
	21,525,476.18		SECURITY AND OTHER DEPOSIT i) K.E.B DEPOSIT		532,218.00
Aterest Earned in respect of: GC:As per Schedule IV pening Balance			Opening Balance Add: PaidDuring the Year	51,018.00	
dd: Received During the Year ess: Paid during the year	1,403,767.67 14,595.55		ii) Telephone Deposit (As per last B/S) iii)KUD Affilation Deposit	51,010.00 1,200.00	
UILDING / OTHER EARMARKED FUNDS - As Per st balance sheet	1,418,363.22	63,000.00	Opening Balance . Add: PaidDuring the Year	480,000.00	
THER LIABILITIES: <u>ulstanding Scholarships & Prizes:</u> pening Balance dd: Received during the year ess: Paid during the year	3,966,492.0 0 504,388.00 2,246,285.00	2,224,595.00	Advance to staff Opening Balance: Add: Advance paid during the year Less: Advance received during the year	219,560.00 192,000.00 234,205.00	177,355.0 6
U.D SC/ST STUDENTS EXAM AMOUNT pening Balance Id: Received During the Year ess: Paid during the year	402,658.00 39,285.00 39,285.00		<u>Construction Advance</u> Opening Balance: Add: Paid During the Year Less: Received during the year	2,165,000.00 185,000.00	1,980,000 ,60
CUD BACKWARD STUDENTS EXAM AMOUNT pening Balance dd: Received During the Year ess: Paid during the year Comparison Compar	0.0.	PRINCIPA S. Banashankari Arts antikumar Gubbi Scie DHARWAD-580	LL Commerce & ence Coilege,	J.S.S. Bana Shantikum	PRINCIPAL shankarı Arts, Comm ar Gubbi Science Co (ARWAD-550 004

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Interest Earned in respect of: Scholarship:As per Schedule IV Opening Balance Add: Received During the Year Less: Paid During the Year	98,140.73 26,294.15 38,824.00	85,610.88	Income & Expenditure A/c Opening Balance Add:Deficit for the year	108,752,714.27 7,785,221.34 116,537,935.61	116,537,935.61
Other College Deductions: Opening Balance Add: Received During the Year Less: Paid During the Year	 148,509.00 	148,509.00			
loint Director A/c:As per Schedule VI Opening Balance Add: Fees Collected - Degree	10,749,282.97 2,228,740.00 12,978,022.97	13,301,520,12	Closing Balance:		
Add: Interest Credited by Bank Less: Bank Charges	324,736.15 13,302,759.12 1,239.00 13,301,520,12		Cash		17,147.94
ಗಳಕೆ ರಜದ ಮೊತ್ತ Opening Balance Add: Received During the Year Less: Paid During the Year	443,766.00 443,766.00	•	Balance with Bank Canara Bank SB A/c No. 220 / 408(foint A/c) Canara Bank SB A/c No. 220 / 412(College A/c) Canara Bank SB A/c No. 220 / 185(Scholarship A/c)	13,319,081.12 6,630,751.52 403,395.28	20,981,23 9.33
Fort. Salary Arrears		17,551.00	Canara Bank SB A/c No.220/2006(Scholarship A/c)	\$5,331,35	
Opening Balance Add: Received During the Year Less: Paid During the Year	17,551.00		Canara Bank SB A/c No.220/3885(UGC General A/c) Canara Bank SB A/c No.220/42382(UGC MLTC A/c) Canara Bank SB A/c No. 220/45205(Community College A/c) Canara Bank SB A/c No. 201 / 2930(CPE)	253,923.40 16,799.00 33,122.98 8,560.31	
Bharat Scouts & Guides Fees Dpening Balance	583,150.00	689,550.00	Canara Bank SB A/c No. 201 / 3517(VGST) Canara Bank SB A/c No. 201 / 5134(BSR) CanaraBank SB A/c No.201/9537(Additional Grant for	19,079.29 26,256.17 214,938.93	
Add: Received During the Year Jess: Paid During the Year	106,400.00		Covered College A/c)		
Indian Red Cross Assocition Fees Opening Balance add: Received During the Year Less: Paid During the Year	539,718.00 106,400.00	646,118.00	. Undy the A.		PRINCIPAL mashankari Arts, Cort

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CSSTWF					infoont
Opening Balance	469,445.00	618,030.00			
Add:Received During the year		010,000,000			
(.S.S.W.F.	53,035.00	{			
S.T.B.F.	53,100.00		1		
I.F.T.W.	42,450.00				
less: Paid During the Year	12,100.00				
0					
KUD PG Dept. Exam Remuneration					
Opening Balance					
Add:Received During the year	170,170.00				
ess: Paid During the Year	170,170.00				
,	170,170.00				
SS SAMITI A/C: As per Schedule VII		124 004 000 000			
Opening Balance	125 201 275 (4	136,986,302.61			
Add:Received During the year	125,381,275.61				
Less: Repaid during the year	11,605,027,00				
and repair caring the year					
The second se	OTAL	100 100 000 000			
	UTAL	178,127,284.01	TOTAL		178,127,284

Note:

1)Accounting method on cash Basis.

2) Depreciation for grant assets has not been charged till total grant amount not received. Hence depreciation will be charged when full amount is received from UGC.

As per our report attached. EXAMINED & FOUND CORRECT For P.G. BHAGWAT LLP

Chartered Accountants

0 S B Pagad (Partner)



Place : Dharwad

Date E 7 OCT 2021

J.S.S. Banashankan Arts, Commerce & Shantikumar Gubbi Science College, DHARWAD-580 004

PRINCIPAL PRINCIPAL J.S.S. Banasbeckeri Arts, Cominerce & Shanukumur Gubbli Science College, DHAR(4.0 - 580 004.

J.S.S BANSHANKARI ARTS, COMMERCE & S.K. GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD-580 004 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 2020-2021

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Sala, y Grant Pald		126,445,709.00	Salary Grant Received		126,445,709.00
			WILD Provide Income		2,992,188.00
Staff Salary: Management		11,710,027.00	K.U.D Fees Income:	42,720.00	2,772,200.00
Staff Saləry: Management	10,905,369.00		Fine (K.U.D)	430,375.00	
Provident Fund (Mgt Staff)	620,663.00		K.U.D Registration Fees	37,655.00	
ESI (Employer'S Share)	183,995.00		Poor Student Aid Fund	49,555.00	
		2 745 106 11	K.U.D Sports Fees K.U.D Exam Fees	1,804,464.00	
Administrative Expenses:	1,267,272.00	2,/45,170.11	K.U.D Career Guidence Fees	69,655.00	
Repairs & Maintenance:	337,268.00		KU.D CD & Devt. Fund	26,890.00	
Water & Light Charges	208,308.00		K.U.D Sports Devt. Fund	56,450.00	
Printing & Stationery	125,890.00		K.U.D Youth Festival Fees	26,995.00	
Postage & Telegram	10,470.00		K.U.D Safety insurance	26,990.00	
Academic Travelling Exps	78,057.00		K.U.D Students Welfare Fees	88,180.00	
Advertisement	9,463.11		K.U.D Processing fees	370.00	
Bank Charges & Commission	21,535.00		K.U.D Corpus Fund	266,900.00	
Audit Exps	20,844.00		K.U.D N.S.S Welfare Fund	22,780.00	
Fire Insurance	29,000.00		KUD Perkyapt	42,209.00	
Honorarium			NOD PERKyapt	10,007.00	
Miscellaneous Expenses	419,429.00 3,850.00				
Botanical Garden Expenses	213,810.00				
Rates & Taxes	213,810.00		College Fees:		10,392,602.00
Lab Consumables:		1,236,459.00	Tution Fees(MgL)	1,787,060.00	10,0 10,000.00
		1,230,437,00	Admission Fees	67,205.00	
Physics	927,656.00		Laboratory Fees (Mgt)	367,160.00	
Chemistry	96,555.00		Library Fees	337,415.00	
Botany	49,831.00		Library Fees (Binding)	147,720.00	
Zoology	11,499.00		Reading Room Fees	413,640.00	
Electronics				652,385.00	
Bio-Tech	150,918.00		Sports Fees College Cultural Fees	890,630.00	
		2,816,805.00	College Union Fees	935,905.00	
Fees Remittance:	43,930.00	2,010,005.00	College Exam Fees	854,520.00	
Fine (KU.D)	43,930.00		Identity Card	21,894.00	
Registration Fees				34.735.00	
Poor Student Aid Fund	31,730.00		Breakage Fees Handbook Fees	105,160.00	
K.U.D Sports Fees	43,225.00		Sale Of Prospectus	61,875.00	
K.U.D Exam Fees	1,807,555.00 63,455.00		Other Fees	3,305,475.00	
K.U.D Career Guidence Fees			Medical Fees	56,255.00	
K.U.D College Devt. Fund	21,155.00 52,880.00		College Magazine Fees	333,568.00	
K.U.D Sports Devic Fund K.U.D Youth Festival Fees	21,155.00		conege Megazine rees	555,000,000	
	21,155.00				
K.U.D Safety Insurance K.U.D Students Welfare	65,080.00		K.U.D Exam Remuneration		216,725.00
	10,585.00		K.U.D Practical Remuneration	216,725.00	
K.U.D N.S.S Welfare Fund	10,565.00		K.U.D Theory Remuneration	210,723.00	
K.U.D Change of college Exps	254 270 00		Kob Theory Remainer action		
K.U.D Corpus Fund	254,770.00				
K.U.D Processing Fees	1,110.00			1	
Expenses Towards Other Fees:		342,987.00	Other Exam Remuneration		241,100.00
Affiliation Exps			Govt Exam Remuneration	77,950.00	
Gyamakhana Exps	19,498.00		NEET Exam Remuneration	163,150.00	
Reading Room Exps	86,631.00		and a second		
College Exam Exps	50,652.00				
College Union Exps	55,254.00		Other Income		378,759.77
Library Binding Charges	14,616.00		Interest On SB A/C	287,467.77	
Practical Exam Exps	95,316.00		Other income	91,292.00	
Financial Asst. to Sports Student	15,000.00				
Seminar & workshop	6,020.00				
Comman de montanop	B/C	145,297,183.11		B/C	140,667,083.77

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PRINCIPAL J.S.S. Banashankan Arts. Commerce & Shantikumar Gubbi Science College. DHARWAD-580 004.

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J.S.S BANSHANKARI ARTS, COMMERCE & S.K. GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD-580 004 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 2020-2021

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
•	B/F	145,297,183.11		B/F	140,667,083.77
Kud exam remuneration		215,100.00	1		
K.U.D Practical Remuneration	92,400.00				
K.U.D Theory Remuneration	122,700.00				
Other exam remuneration		241,100.00	Deficit For The Year		7,785,221.34
Govt Exam Remuneration	77,950.00		(Transferred To Balance - Sheet)		
NEET Exam Remuneration	163,150,00				
Depreciation For The Year :		2,698,922.00			
On Moveables -	2,550,947.00				
Less: Depreciation on assets under grants	1,203,055.00				
	1,347,892.00				
On Immoveables -	2,522,552.00				
Less: Depreciation on assets under grants	1,171,522.00				
	1,351,030.00				
	Total	148,452,305.11		Total	148,452,305.11

EXAMINED & FOUND CORRECT AS per our report attached. For P.G. BHAGWAT LLP

Chartered Accountants



Place : Dharwad

rid Acc "F7 OCT 2021

PRINCIPAL J.S.S. Banashankari Arts, Commerce 3 Shantikumar Gubbi Science Coliv DHARWAD-580-004

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Receipts and Payments Account (Degree Section) from 01.04.2020 to 31.03.2021									
Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.				
Opening Balance:		17,178,385,83	Salary Grants:		443,766.00				
Cash-in-hand	11,235.99		EL Encashment	443,766.00					
Syndicate Bank SB A/c No. 220 / 408	10,766,843.97		Govt. Salary Arrears	-					
Syndicate Bank SB A/c No. 220 / 412	3,618,362.71								
Syndicate Bank SB A/c No. 220 / 185	2,139,530.43		Staff Salary (Management)		11,710,027.00				
Syndicate Bank SB A/c No. 220 / 2006	54,028.60		Part Time Staff salary						
Syndicate Bank SB A/c No. 220 / 3885	277,385.48		Teaching and Non-Teaching Staff Salary (Management)	10,905,369.00					
Syndicate Bank SB A/c No. 220 / 42382	16,390.03		ESI (Employer's share)	183,995.00					
Syndicate Bank SB A/c No. 220/45205	32,317.16		Providend Fund (Employer's share)	620,663.00					
Syndicate Bank SB A/c No. 201 / 2930	8,352.08								
Syndicate Bank SB A/c No. 201 / 3517	18,615.37								
Syndicate Bank SB A/c No. 201 / 5134	25,616.67		Capital Expenditures:	_	1,609,171.00				
Syndicate Bank SB A/c No. 201 / 9537	209,707.34		Library Books	95,247.00					
			Laboratory Equipments	581,537.00					
Salary Grants:			Office Equipments	682,297.00					
EL Encashment	1	-	sports Equipments	250,090.00					
Govt. Salary Arrears		-							
	1 1		IQAC :		30,294.00				
UGC Grants:		-	Honorarium to the Co-ordinator	4,000.00					
			Hiring Services for Secretarial & technical Services	4,000.00					
			ICTs Communication Expenses	10,613.00					
Salary Deductions:		17,076,277.00	Contingencies	11,681.00					
Income Tax	14,336,858.00								
Professional Tax	203,200.00		Salary Deductions:		16,927,768.00				
uc	1,939,562.00		Income Tax	14,336,858.00					
EBF	6,540.00		Professional Tax	203,200.00					
GUC	32,820.00		UC J.S.S. Banasiss	1,939,562.00					
GLIC Refund	175,599.00		EBF Shantikumasossige,	6,540.00					
Contribution to Combat Covid-19 (GECTCC)	233,189.00		GUC BHAAL	32,820.00					
Other college salary deduction	148,509.00		GLIC Refund	175,599,00					
			Contribution to Combat Covid-19 (GECTCC)	233,189.00					

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Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Staff Salary (Management)		672,089.00	Staff Salary (Management)		672,089.00
Provident Fund (Employee's share)	620,663.00		Provident Fund (Employee's share)	620,663.00	
ESI (Employee's share)	42,426.00		ESI (Employee's share)	42,426.00	
Staff Quarters Rent	9,000.00		Staff Quarters Rent	9,000.00	
Karnatak University Fees:		3,180,058.00	Karnatak University Fees:		2,856,090.00
KUD Fine	42,720.00		KUD Fine	43,930.00	
Registration Fees	430,375.00		Registration Fees	379,020.00	
Poor Student Aid Fund	37,655.00		Poor Student Aid Fund	31,730.00	
Sports Fees	49,555.00		Sports Fees	43,225.00	
KUD Exam Fees	1,804,464.00		KUD Exam Fees	1,807,555.00	
KUD Carrier Guidance Fees	69,655.00		KUD Carrier Guidance Fees	63,455.00	
KUD College Development Fees	26,890.00		KUD College Development Fees	21,155.00	
KUD Sports Development Fees	56,450.00		KUD Sports Development Fees	52,880,00	
KUD Youth Festival Fees	26,995.00		KUD Youth Festival Fees	21,155,00	
KUSBS	26,990.00		KUSBS	21,155.00	
KUD Students Welfare Fund	88,180.00		KUD Students Welfare Fund	65,080.00	
N.S.S Welfare Fund	22,780,00		KUD Processing Fees	1,110.00	
KUD Processing Fees	370.00		KUD SC/ST Students Exam Fees	39,285.00	
KUD SC/ST Students Exam Fees	39,285.00		NSS Welfare Fund	10.585.00	
Corpus Fund	266,900.00		Corpus Fund	254,770.00	
KUD Perkyapt Amount	42,209.00				
K.S.S.W.F.	53,035.00		KUD Exam Remuneration:		385,270.00
K.S.T.B.F.	53,100.00		KUD Practical Exam Remuneration	92,400.00	
N.F.T.W.	42,450.00		KUD Theory Exam Remuneration	122,700.00	
			KUD PG Dept. Exam Remuneration	170,170.00	
KUD Exam Remuneration:		386,895.00			
KUD Practical Exam Remuneration	216,725.00		Other Exam Remuneration :		241,100.00
KUD Theory Exam Remuneration	-		Govt Exam Remuneration	77,950.00	
KUD PG Dept. Exam Remuneration	170,170.00		NEET Exam Remuneration	163,150.00	

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PRINCIPAL J.S.S. Banorbankis Commerce & Shantikumin Social College. DHARN L. 20034

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Other Exam Remuneration :		241,100.00	Management Expenditure :		342,987.00
Govt Exam Remuneration	77,950.00		Affiliation Expenses		
NEET Exam Remuneration	163,150.00		Sports Expenses	19,498.00	
			Reading Room Expenses	86,631.00	
Management Fees:		10,392,602.00	College Union Expenses	55,254.00	
Tution Fees (Management)	1,787,060.00		College Exam Expenses	50,652.00	
Admission Fees	67,205.00		Library Expenses (binding)	14,616.00	
Laboratory Fees (Management)	387,160.00		Practical Exam Expenses	95,316.00	
Library Fees	337,415.00		Theory Exam Expenses	-	
Library Fees (binding)	147,720.00		Medical Expenses	-	
Reading Room Fees	413,640.00		College Magazine Expenses	-	
Sports Fees	652,385.00		Seminar and Workshop	6,020.00	
Medical Fees	\$6,2\$5.00		Identity Card Expenses	-	
College Union Fees	935,905.00		Financial Asst. to Sports Student	15,000.00	
College Cultural Fees	890,630.00				
College Exam Fees	854,520.00				
College Magazine Fees	333,568.00		Lab Consumables:		1,236,459.00
Identity Card Fees	21,894.00		Physics	-	
Handbook Fees	105,160.00		Chemistry	927,656.00	
Breakage Fees	34,735.00		Botany	96,555.00	
Other Fees	3,305,475.00		Zoology	49,831.00	
Sale of Prospectus	61,875.00		Biotechnology	150,918.00	
			Electronics	11,499,00	
Govt Fees:		2,441,540.00	Temporary Advance:		2,357,000.00
Tution Fees (Govt.)	1,835,335.00		Temporary Advance (Staff)	82,000.00	
Laboratory Fees (Govt.)	393,405.00		Festival Advance	110,000.00	
Bharat Scotts & Guides	106,400.00		Temporary Advance Construction	2,165,000.00	
Indian Red Cross Association Fees	106,400.00		July (1)		
			FIP Staff Salary Advance		

J.S.S. Banashankori Arts, Commerce 4 Shantikumar C DHARW, C

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
femporary Advance:			Scholarship :		2,246,285.00
Femporary Advance (Staff)	129,205.00		GOI SC/ST Students Scholarship	401,233,00	
estival Advance	105,000.00		ISS Endowment Scholarship	11,545.00	
Femporary Advance Construction	185,000.00		Sanchi Honnamma Merit Scholarship	-	
			Tuition Fee Concession	1,813,127.00	
FIP Staff Salary Advance		-	Sir C V Raman Merit Scholarship	-	
		1.000	Kulkarni Charitable Trust	-	
Scholarship :		504,388.00	Arivu Scholarship	20,380.00	
GOI SC/ST Students Scholarship	479.838.00				
ISS Endowment Scholarship	12,880.00	100 100	Administrative Expenditure :		2,775,334.11
Sanchi Honnamma Merit Scholarship	-		Repairs and Maintenance	1,267,272.00	
uition Fee Concession	-		Computer Repairs and Maintenance	-	
Sir C V Raman Merit Scholarship	4		Water and Electricity Expenses	337,268.00	
ulkarni Charitable Trust	-		Printing and Stationery Expenses	208,308.00	
Arivu Scholarship	11,670.00		Postage and Telephone Expenses	125,890.00	
			Academic Traveling Expenses	10,470.00	
			Other Expenses	419,429.00	
			Advertisement	78,057.00	
Other Income :		705,561.62	Bank Commission Charges	10,702.11	
SB account interest amount	614,269.62		Audit Expenses	21,535.00	
Other Income	91,292.00		Botanical Garden Expenses	3,850.00	
other moorne			Honorarium	29,000.00	
JSS GB (for College)		11,605,027.00	Fire Insurance	20,844.00	
TDS	1.	28,899.00	Study Tour	-	
105	X.		TDS	28,899.00	
1111			EMD	-	
SU ~			Rates and Taxes	213,810.00	
J.S.S. Banashankan Arts. C	ommerce &		Closing Balance:		20,998,387.3
Shantikumar Gebülter 200	7.05		Cash-in-hand	17,147.99	
DHARWAD 5800			Syndicate Bank SB A/c No. 220 / 408 (Joint A/c)	13,319,081.12	
			Syndicate Bank SB A/c No. 220 / 412 (College A/c)	6,630,751.52	

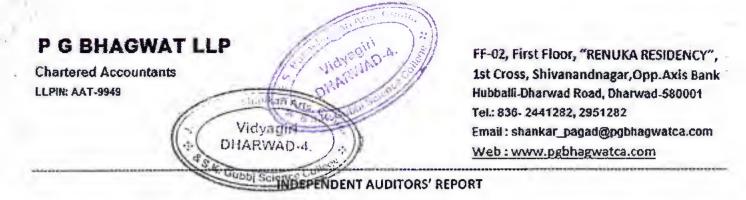
Receipts	Amount Rs.	Amount Rs.	(Degree Section) from 01.04.2020 to 31.03.2021	A	
Receipts	AINOUNCINS.	AMOUNT NS.	Payments	Amount Rs.	Amount Rs.
			Syndicate Bank SB A/c No. 220 / 185 (Scholarship A/c)	403,395.28	
			Syndicate Bank SB A/c No. 220 / 2006 (Scholarship A/c)	55,331.35	
			Syndicate Bank SB A/c No. 220 / 3885 (UGC General A/c)	253,923.40	
		1 D D 1	Syndicate Bank SB A/c No. 220 / 42382 (UGC MLTC A/c)	16,799.00	
			Syndicate Bank SB A/c No. 220/45205 (Community College A/c)	33,122.98	
			Syndicate Bank SB A/c No. 201 / 2930 (CPE)	8,560.31	
			Syndicate Bank SB A/c No. 201 / 3517 (VGST)	19,079.29	
			Syndicate Bank SB A/c No. 201 / 5134 (BSR)	26,256,17	
			Syndicate Bank SB A/c No. 201 / 9537	214,938,93	
			(Additional Grant for Covered College A/c)	219,000.00	
Total Amount Rs.		64,832,027.45	Total Amount Rs.		64,832,027.4

As per our report attached.

For M\S.P G Bhagwat LLP **Chartered** Accountant Da S.B.Pagad (Partner) Place:Dharwad Date: 7 OCT 2021

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PRINCIPAL J.S.S. Banashankari Arts, Commerce & Shantikumar Gribb, Extence College, DHARWER: 540.004.



Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of JANATA SHIKSHANA SAMITI's, BANASHANKARI ARTS, COMMERCE & S.K. GUBBI SCIENCE COLLEGE(DEPARTMENT OF M.COM)VIDYAGIRI, DHARWAD, (The Entity), which comprise the balance sheet as at March 31st 2021, and the income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements:

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

Offices at: Pune | Mumbai | Kolhapur | Belagavi | Hubballi | @srgalasbankan Arts, Commerce &

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PRINCIPAL

M/s P.G. Bhagwat partnership firm was converted and incorporated as Limited Methods Partnership from the 280 September 2021

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JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04 JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

Receipts	Amount Rs.	Amount Rs.	period from 01.04.2020 To 31.03 Payments	Amount Rs.	Amount Rs.
Opening Balance		2,266,151.80	Administraive		2,460,177.10
Cash	-		Audit Fees	12,980.00	
Karnataka Bank - 45601	1,930,019.14		Bank Charges & Commission	171.10	
Canara Bank - 2498	336,132.66		ESI Employer	12,288.00	
Janara Bank - 2470	330,101,00		Function & Festival	20,849.00	
			Honorarium / Remuneration	113,050.00	
ees Collection		2,047,545.00	Maintenance A/c	14,083.00	
College Fees	306,525.00	-,	Miscellaneous	365.00	
fuition Fees	1,692,275.00		PF Employer	117,837.00	
	48,745.00		Postage & Corier	50.00	
Fees Arrears	40,743.00		Printing & Stationer	8,355.00	
		1,057,420.00	Repars & Maintenace (Land &	59,375.00	
CIID Adam Data Pasa	803,740.00	2,007,120100	Salary A/c	2,099,124.00	
KUD Admn Regn Fees	220,860.00		Student Seminar/ Workshop/	1,650.00	
KUD Exam Fees	32,820.00				
KUD Exam Remuneration	\$2,020.00		Salary		148,239.00
		148,239.00	Covid 19 Govt. Relif Fund	4,782.00	
Salary	4 702 00	140,239,00	CSI Employee	3,620.00	
Covid 19 Govt Relif Fund	4,782.00		PF Employee	117,837.00	
ESI Employee	3,620.00		Professional Tax	12,000.00	
PF Employee	117,837.00		Salary Advance	10,000.00	
Professional Tax	12,000.00		Salary Advance		
lary Advance	10,000.00		Other Exps		1,082,190.00
		10 452 52	KUD Admn Regn. Fees	803,740.00	-,
Other Incomes		68,453.53	KUD Exam Fees	245,630.00	
Interest on SB	65,548.53			32,820.00	
Sale of Application Forms	150.00		KUD Exam Remuneration	52,020.00	
T C Fees	450.00				
Misc. Income	435.00		-		1,050.00
Other Fees	1,870.00		TDS		1,030.01
		1 050 00	Scholarship A/c		223,566.00
TDS		1,050.00	College Fees		52,010.00
		222 811 00	Tuition Fees		19.035.00
Scholarship A/c		223,566.00	Tutton rees		
			Capital Exps		64,671.00
			Library Books	1,541.00	
			Equipment & Machinery	63,130.00	
			Eduthuleur or elaconnech		
			Closing Balance		1,761,487.23
			Cash		
			Karnataka Bank - 45601	1,413,263.04	
			Canara Bank - 2498	348,224.19	
			Canala Dana - 6490	0.0,20117	
Total		5,812,425.33	Total	_	5,812,425.3

Examined & Found Correct Methods of Accounting : Cash Basis

For M/s. P.G. BHAGWA'r Chartered Accountants Firm Rig No. 101118W

S B Pagad

(Partner) Membership NO.206124

Place: Dharwad Date: E:7 SEP 7021

Banashankan Arts Vidyagiri DHARWAD-4 Gubbi Science

t)

Kan Arts, Commerce & Subjectionce Collega, AD, Septidal Principal/Coordinator PRINCIPAL i Co-ordinator IM. Com Course) J.S.S. Banashankati Arts, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad- 580004

PRINCIPAL J.S.S. Banashankarı Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-580.004

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04

JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

Income & Expenditure for the period from 01.04.2020 To 31.03.2021

Expenditure	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative		2,460,177.10	Fees Collection		1,976,500.00
Audit Fees	12,980.00		College Fees	254,515.00	
Bank Charges & Commission	171.10		Fees Arrears	48,745.00	
ESI Employer	12,288.00		Tuition Fees	1,673,240.00	
Fees Concession (Regn Fee)					
Function & Festival	20,849.00		Other Incomes'		68,453.53
Honorarium / Remuneration	113,050.00		Interest on SB	65,548.53	
Maintenance A/c	14,083.00		Misc. Income	435.00	
Miscelleneous Exps	365.00		Sale of Application Form	150.00	
PF Employer	117,837.00		T C Fees	450.00	
Postage & Courier	50.00		Other Fees	1,870.00	
Printing & Stationery	8,355.00				
Repairs & Maintenance (Land & Building)	59,375.00				
Salary A/c	2,099,124.00		Deficit for the year		515,607.57
Student Seminar/Workshop/	1,650.00				
Depreciation		100,384.00			
тота	L	2,560,561.10	TOTAL		2,560,561.10

Examined & Found Correct

For M/s. P.G. BHAGWAT Chartered Accountants Firm Rig No. 101118W

Churd And

S B Pagad (Partner) Membership NO.206124

Place: Dharwad Date: _____7 SEP 2021



Principal/Coordinator PRINCIPAL / Co-ordinator M.Com Course) J.S.S. Banashankari Ards, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad- 580004

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Erstin CIPAL The Jokan Arts Commerce & Cubbi Science College, CHARWAD-S90004

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J.S. S. Binashankan Arts Commerce & Shnatikumar Subbi Science Collage, DHARWAD-560.054

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04 JSS Banashankari Arts, Commerce & S.K.Gubbi Science College, Vidyagiri, Dharwad Department of M.Com Balance Sheet as on 31.03.2021

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Scholarship A/c		12,000.00	Fixed Assets		495,854.50
As per last balance sheet	12,000.00		(As per schedule)		
Add :Received during the year	223,566.00				
Less : Paid during the year	223,566.00		KUD Affiliation Deposit		400,000.00
			As per last balance sheet	400,000.00	
KUD Registration Fees		-			
As per last year B/S	1.0		Salary Advance		
Add : Received During the year	804,175.00		As per last year B/S	-	
Less : Paid During the year	804,175.00		Add : Paid During the year	10,000.00	
			Less : Received During the year	10,000.00	
KUD Exam Fees					
As per last year B/S	24,770.00		G B Office		B,113,980. 00
Add : Received During the year	220,860.00		As per Last Balance Sheet	8,113,980.00	
Less : Paid During the year	245,630.00		Add Paid During the year		
		10,759,321.73			
Income & Expenditure a/c	11.274.929.30		Closing Balance		1,761,487.23
Deficit for the year	(515,607.57)		Cash	-	
Dentiti tot the year	(515,007.07)		Karnataka Bank Ltd.	1,413,263.04	
			Canara Bank	348,224.19	
TOTAL		10,771,321.73	TOTAL		10,771,321.73

Examined & Found Correct

1. Method of Accounting : Cash Basis

2. Depreciation has been provided on the W.D.V. method

Depreciation rates are mentioned in the Depreciation Schedule.
 Depreciation on additions has been provided for the whole year.

For M/s. P.G. BHAGWAT Chartered Accountants Firm Rig No. 101118W

S mitras ressort

S B Pagad (Partner) Membership NO.206124

Place : Dharwad Date : 1 SEF 2025

PRINCIPAL Bangshankan Arts, Commerce & Storesonar Coobi Science College DHARWAD-560.004



Principal/Coordinator PRINCIPAL / Co-ordinator (M. Com Course) J.S.S. Banashankari Ads, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad- 580004.

PRINCIPAL J.S.S. Banashankan Arts. Commetum Smattkumar Gubbi Science College: DHARWAD-350.004

JANATA SHIKSHANA SAMITI, VIDYAGIRI, DHARWAD - 04

JSS Banashankari Arts, Commerece & S.K.Gubbi Science College, Vidyagiri, Dharwad

Department of M.Com

DEPRECEATION ON MOVEABLE ASSETS AS ON 31.03.2021

τοτα	L	1334497.00	64671.00	1399168.00	802929.50	100384.00	903313.50	495854.50
Furniture & Dead Stock	10%	437797.00		437797.00	163617.00	27418.00	191035.00	246762.00
Equipment & Machinery	15%	230897.00	63,130.00	294027.00	70596.00	33515.00	104111.00	189916.00
Computer & Software	40%	457727.00	-	457727.00	396044.00	24673.00	420717.00	37010.00
Library Books	40%	208076.00	1,541.00	209617.00	172672.50	14778.00	187450.50	22166.50
Particulars	Rate	Cost as on 01.04.2020	Additional during the year	Cost as on 31.03.2021	Total Dep. As on 01.04.2020	Dep. For the year	Total Dep. As on 31.03.2021	W.D.V as on 31.03.2021

Principal/Coordinator PRINCIPAL / Co-ordinator

PRINCIPAL I Co-ordinator (M. Com Course) J.S.S. Banashankari Ans, Commerce & S. K. Gubbi Science College Vidyagiri, Dhanwad- 580004

Acts Commerce & ar Guint Science College G80.001

PRINCIPAL

1.9.5. Banashankari Arts. Commerce & Shantikumar Gubbi Science College, DHARWAD-560.604

ari Ari Vidyagiri DHARMAD-4 Gubbi Sci

S. B. SHETTY & CO. CHARTERED ACCOUNTANTS



PARTNERS : CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA. DISA (ICA)

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AUDIT REPORT

We have Audited the attached Balance Sheet of JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD as on 31" MARCH, 2021 and also annexed INCOME AND EXPENDITURE ACCOUNT for the year ending on that date annexured thereto. These financial statements are the responsibility of the Management of JANATA SHIKSHANA SAMITI (), BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), DHARWAD. Our responsibility is to express an opinion on these financial statements based on our Audit

We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the Audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An Audit includes examining on test basis evidence supporting the amount and disclosure in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statements presentation. We believe that our Audit provides a reasonable basis of our opinion.

- We have obtained all the information and explanations which to the best of a our knowledge and belief were necessary for the purpose of our audit.
- The Balance Sheet and Income and Expenditure Account dealt with by this b. report are in agreement with books of accounts.
- In our opinion and to the best of our information and according to the с. explanations given to us the statement gives a true and fair view:
 - 1. In the case of Balance Sheet of the state of affairs of the COLLEGE as at 31st MARCH, 2021 and
 - 2. In the case of INCOME AND EXPENDITURE ACCOUNT of the EXCESS OF EXPENDITURE OVER INCOME for the year ended on that date.

PLACE: HUBLI DATE: 19.08.2021 UDIN: 21219456AAAANY3076

PRINCIPAL

PRINCIPAL 1.5.5. Ganashankari Arib Gommerce 8 **J S.S. Banashankari Arts. Commerce 8** Strantikumar Guinte Science Callege. Shantikumar Gubbr Science College. DHARWAR

For M/s. S. B. SHETTY & CO., Chartered Accountants,

anasharihari Arts Vidyagiri PARTNER DHARWAD-4 CA. KARTIK B SHETT Mr. No. 219456 Gubbi Science Regn No. (FRN) 003824S

Office : No. 1, 2nd Floor, Time Square Building, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495 Email: s_b_shetty@hotmail.com • karthikbshetty@gmail.com • www.sbshetty.in

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S. B. SHETTY & CO.

CHARTERED ACCOUNTANTS



PARTNERS : CA. S. B. SHETTY B.Com., FCA CA. C. V. KITTUR B.Com., FCA CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA)

JANATA SHIKSHANA SAMITI ®, BANASHANKARI ARTS, COMMERCE AND S K GUBBI SCIENCE COLLEGE, DEPARTMENT OF M.Sc (CHEMISTRY/ PHYSICS), VIDYAGIRI, DHARWAD (For the Year Ending 31st MARCH, 2021)

a)SIGNIFICANT ACCOUNTING POLICIES

1. INCOME Income & Expenditure is recognized on Cash basis

b) AUDIT NOTES 1. Minor observations noticed during the course of our Audit are duly brought to the notice of the concerned authorities for necessary action.

PLACE: HUBLI DATE: 19.08.2021 UDIN: 21219456AAAANY3076

计算法 医子宫 法保护 医外的 医外的 法保护 化合金 化合金

For M/s. S. B. SHETTY & CO., Chartered Accountants,

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PARTNER CA. KARTIK B SHETTY M. No. 219456 Regn No. (FRN) 003824S

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PRINCIPAL J.S.S. Banashankari Arts. Commerce & Shantikumar Gubbi Science College, UNIXWAD-580 004

Office : No. 1, 2nd Floor, Time Square Building, Opp. Kadasiddeshwar Arts College, Vidyanagar, HUBLI-580 031. Tel. : 0836 237 3228, 237 2279 Cell : 98452 54872, 98865 38495 Email : s_b_shetty@hotmail.com • karthikbshetty@gmail.com • www.sbshetty.in

Vidyagiri DHARWAD-4.

	VIDYAGIRI I DEPARTMENT OF M.S	MERCE & S.K.GUBBI SCIENCE COLLEG DHARWAD-590004 Sc [CHEMESTRY & PHYSICS] R THE YEAR FROM 01.04.2020 TO 31.	
Reciepts	Amounts	Payments	03.2021 Amount
To Opening Balance		By Salary to Staff	
Karnataka Bank 45301	2,33,411.81	Staff salary	48,02,184.00
Canara Bank 46061	10,58,845.02	ESI Employee Contribution	8,961.00
		ESI Employer Contribution	38,811,00
To Fees Received		PF Employee Contribution	2,29,830.00
Tution Fees	43,16,791.00		2,29,830.00
Tution Fees Arrears	1,52,500.00		4,500.00
KUD Examination Fees	4,85,430.00		
KUD Registration Fees	6,18,270.00		27,600.00
Prospectus Fees	46,350.00	By Fees Remittance	
T.C Fees	3,000.00		1 04 100 00
Other Fees	4,62,945.00		4,94,130.00
To Other Income			6,18,270.00
Interest on FD	3,19,433.00	By Other Payements	
Other Income	3,300.00	Repair & Maintainance Expenses	00.510.00
Bank Intrest Received_SB A/c	63,624.13	Travelling & Conveyance Expenses	22,542.00
		Hospitality Expenses	120.00
To Salary Deductions Recovered		Advertisement Expenses	355.00
ESI Employee Contribution	8,961.00	Printing & Stationary Expenses	2,89,245.00
PF Employee Contribution	2,29,830.00	Audit Fees	7,565.00
Professional Tax	27,600.00	Bank Charges	17,700.00
	,	Staff Welfare Expenses	282.15
To Other Receipts		Examination Expenses	4,500.00
KUD Exam Remuneration	80,400.00	Student Seminar Expenses	2,859.00
Fixed Deposit	30,35,288.20	Scholarship Paid	6,000.00
Scholarship	61,522.00	Fixed Deposit	61,522.00
KUD Per capita Income	56,950.00	Tax Deducted at Source	31,15,610.00
Tax Deducted at Source	4,750.00	COVID -19 Contribution	4,750.00
COVID -19 Contribution	12,081.00	KUD Exam Remuncration	12,081.00
		By Closing Balance	47,750.00
		Karnatak Bank 45301	10.01.010
		Canara Bank 46061	12,21,509.01
		Canard Dalik 40001	12,776.00
TOTAL	1,12,81,282.16	TOTAL	1,12,81,282.16

AS PER OUR REPORT OF EVEN DATE For M/s. S.B. SHETTY & CO., CHARTERED ACCOUNTANTS

Yin (

PARTNER CA.KARTHIK B SHETTY M.NO.219456 Regn. No(FRN) 003824s

PLACE : HUBLI DATE : 19.08.2021

Arts Commerce of the Commerce of the Commerce of the College.

For, JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE, VIDYAGIRI DHARWAD

PRINCIPAL Principal / Co-Ordinator J.S.S. Banashankari Ans, Commerce & S. K. Gubbi Science College Vidyagiri, Dharwad-580004

> DELITICIPAL. U.S.S. Banusharikan Arts. Commerce & Smantiluumar Gubbi Science College, Smantiluumar Gubbi Science College, Smantiluumar Gubbi Science College,

JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE VIDYAGIRI DHARWAD-580004 DEPARTMENT OF M.Sc (CHEMESTRY & PHYSICS) STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.2021 AMOUNT [Rs.] INCOME AMOU

huskari Art

Vidvagiri

Bu Banana ing D it		INCOME	AMOUNT (Rs.)
By Honorarium Paid	4,500.00	To Tution Fees	43,16,791.00
" Repair & Maintainance	22,542.00	" Tution Fees Arrears	1,52,500.00
" Examination Expenses	2,859.00	* Bank Interest Received SB A/c	
" Travelling & Conveyance	120.00		63,624.13
"Hospitality Expenses	355.00	" Other Income	4,62,945.00
" Staff Salary	48,02,184.00		3,300.00
Advertisement Expenses		and copoon within the	72,000.00
" Student Seminar Expenses	2,89,245.00		56,950.00
Printing & Stationaries		T.C Fees	3,000.00
" KUD Exam Remuneration Paid		" Interest on FD	3,19,433.00
	47,750.00	" Prospectus Fees	46,350.00
Audit Fees	17,700.00	* KUD Exam Remuneration Received	55,000.00
Bank Charges	282.15	* Excess Of Expenditure Over Income	
Staff Welfare Expenses	4,500.00	, second and a second	1,70,169.02
ESI Employer Contribution	38,811.00	[
PF Employer Contribution	2,29,830.00		
Depreciation	2,47,819.00		
TOTAL			-
TOTAL	57,22,062.15	TOTAL	57,22,062.15

BALANCE SHEET AS ON 31.03.2021 LOANS & LIABILITIES AMOUNT (Rs.) **ASSETS & PROPERTIES** AMOUNT (Rs.) INCOME AND EXPENDITURE ACCOUNT FIXED ASSETS 12,87,221.77 **Opening Balance** 1,58,96,591.43 (As Per Schedule) Less: Excess of Expen. over income 1,57,26,422.41 1,70,169.02 CURRENT ASSETS CURRENT LIABILITIES JSS G. B Dharwad 46,34,705.63 Caution Money Deposit Payable 20,000.00 Fixed Deposit 86,15,610.00 KUD Exam Remuneration Payable 25,400.00 CASH AND BANK BALANCE Canara Bank - 46061 12,776.00 Kamataka Bank - 45301 12,21,509.01 TOTAL 1,57,71,822.41 TOTAL 1,57,71,822.41

AS PER OUR REPORT OF EVEN DATE For M/s. S.B. SHETTY & CO., CHARTERED ACCOUNTANTS

EXPENDITURE

PARTNER CA.KARTHIK B SHETTY M.NO.219456 Regn. No0(FRN) 003824s

For, JSS BANASHANKARI ARTS, COMMERCE & S.K.GUBBI SCIENCE COLLEGE, VIDYAGIRI DHARWAD

PRINCIPAL Principal / Co-Ore Astor

J.S.S. Banashani ari Atta, Commun

& S. K. Gubbi Science College Vidyegiri, Sherwad- 880634

PRINCIPAL J.S.S. Bonashankan Arts, Commerce & Shantikumar Gebbi Science College, ElectrivAD-380.004

PRINC JPAL, -J.S.S. Banashankan Arts: Commerce & Shantikumar Gubbi Science College, DHARWAD 550 904

	000 DAI	I I	EPARTMENT O	F M.Sc (CHEMI	EIENCE COLLEGE ESTRY & PHYSICS) YEAR 2020-21			
PARTICULARS	Rate of Dep	W.D.V AS ON 01.04.2020	ADDITIONS BEFORE 30.09.2020	ADDITIONS AFTER 01.10.2020	SOLD DURING THE YEAR	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2021
Furniture & Fixtures	10%	2,99,168.18		-	× .	2,99,168.18	29,917.00	2,69,251.18
Computers & Printers	40%	1,767.24			\sim	1,767.24	707.00	1,060.24
Lab Equipments	15%	9,22,147.81	10	0je -		9,22,147.81	1,38,322.00	7,83,825.81
Library Books	40%	1,28,317.58		-	-	1,28,317.58	51,327.00	76,990.58
Office Equipments	15%	1,32,627.96	- ÷	-	-	1,32,627.96	19,894.00	1,12,733.96
Air Conditioner	15%	51,012.00			-	51,012.00		43,360.00
TOTAL		15,35,040.77	12	+	-	15,35,040.77	2,47,819.00	12,87,221.77

AS PER OUR REPORT OF EVEN DATE

For M/s. S.B. SHETTY & CO., CHARTERED ACCOUNTANTS

M.NO.219456 Regn. No(FRN) 003824S

PLACE : HUBLI DATE : 19.08.2021



PRINCIPAL Dicakari Arts, Cominerce & Science College, DidLRMD, 650 (Cd.

For. BANASHANKARI ARTS, COMMERCE & SK GUBBI SCIENCE COLLEGE, VIDYAGIRI, DHARWAD

PRINCIPAL Principal / Co-Ordinator J.S.S. Banashonkod dat & S. K. Gabbi Science Lodler Vidyagi wead- 1980a

MCIPAL In Car Arts, Commerce & Nickiumar Gubbi Science College, DHARWAD-580.004.