ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

"College with Potential for Excellence"



ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.: Date:

Subject DVV Clarification for 4.4.1 Criteria (4.4.1.1)

With respect to the above-mentioned subject. I enclosed the details of DVV clarifications about 4.4.1 Criteria.

- 4.4.1 Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years(INR in Lakhs)
- 4.4.1.1. Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year-wise during the last five years (INR in lakhs)

HEI Input:

2020-21	2019-20	2018-19	2017-18	2016-17
31.6	44.8	44.2	39.4	119.7

Findings of DVV:

- 1.1. Please Provide income and expenditure statement highlighting the items of expenditure incurred on maintenance of physical facilities and academic support facilities duly certified by Head of the Institution and CA (CA if possible)
- 2. Please submit certificate from the Principal (CA certificate if possible) for the Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year-wise during the last five years (INR in lakhs).

Declaration

In response to DVV 4.4.1.1., please find attached of audited income and expenditure statement highlighting the items of expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary components duly signed by Principal for the Year 2016-17,2017-18,2018-19,2019-20 and 2020-21.

HEI Revised Input:

2020-21	2019-20	2018-19	2017-18	2016-17
29.48	39.98	41.39	36.45	35.70

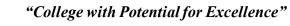
Principal

PRINCIPAL Acharya Tulsi National College of Commercial Shivamoggs-577 201, Karnataka

E-mail: atncc.smg@gmail.com Office: 08182-279180 Website: www.atncc.org

Mahaveera Circle, Balaraj Urs Road, Shivamogga - 577201 (Karnataka)

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE





ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.: / Date:

2016-17 Academic Expenses (UG)						
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule	
Fee remittance to University	982755	Sch 2 - Academic expenses	SWF/TWF/Flag	12500	Sch 2 - Academic expenses	
University Examination fee	155100	Sch 2 - Academic expenses	Celebration	32150	Sch 2 - Academic expenses	
SWF/Flag	58740	Sch 2 - Academic expenses	Fee Refund	15274	Sch 2 - Academic expenses	
SWF	165523	Sch 2 - Academic expenses	Miscellaneous	9620	Sch 2 - Academic expenses	
Reading room expenses (magazines)	64300	Sch 2 - Academic expenses	printing and Stationary	4240	Sch 17 - A and G expenses	
Sports	165440	Sch 2 - Academic expenses	Refreshments	25842	Sch 17 - A and G expenses	
Postage	4916	Sch 17 - A and G expenses	NAAC Expenses	115793	Sch 2 - Academic expenses	
Printing and stationary	65476	Sch 17 - A and G expenses				
Insurance student charges	3927	Sch 17 - A and G expenses				
Telephone and internet charges	68500	Sch 17 - A and G expenses				
College Magazine	106800	Sch 17 - A and G expenses				
ID card	9515	Sch 17 - A and G expenses				
Other expenses	26261	Sch 17 - A and G expenses				
College Test	16053	Sch 17 - A and G expenses				
NACC Expenses	100000	Sch 17 - A and G expenses				
TOTAL	1993306			215419		
GRAND TOTAL				2208725		

2017-18 Academic Expenses (UG)							
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule		
Fee remittance to University	985870	Sch 2 - Academic expenses	Affiliation Charges	194816	Sch 2 - Academic expenses		
University Examination fee	148160	Sch 2 - Academic expenses	fee refund	54000	Sch 2 - Academic expenses		
SWF/Flag	85386	Sch 2 - Academic expenses	printing and Stationary	3565	Sch 17 - A and G expenses		
Student welfare expenses	13251	Sch 2 - Academic expenses	Departmental Expenses	19000	Sch 17 - A and G expenses		
Examination expenses / test expenses	47757	Sch 2 - Academic expenses	Golden jubilee Expenses	71456	Sch 17 - A and G expenses		
Sports	381174	Sch 2 - Academic expenses	Refreshments	30965	Sch 17 - A and G expenses		
Affiliation charges	2200	Sch 2 - Academic expenses	Miscellaneous Expense	9370	Sch 17 - A and G expenses		
Cultural	144026	Sch 2 - Academic expenses					
Postage	4511	Sch 17 - A and G expenses					
Printing and stationary	66968	Sch 17 - A and G expenses					
Telephone and internet charges	65203	Sch 17 - A and G expenses					
College Magazine	20510	Sch 17 - A and G expenses					
ID card	14782	Sch 17 - A and G expenses					
Other expenses	7420	Sch 17 - A and G expenses					
Papers and periodical	38935	Sch 17 - A and G expenses					
NSS Expenses	42980	Sch 17 - A and G expenses					
Republic day celebration	1800	Sch 17 - A and G expenses					
TOTAL	2070933			383172			
GRAND TOTAL				2454105			

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE





ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade

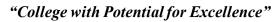


Ref. No.: A.T.N.C.C.: / Date:

2010 10 Academic Francisco (UC)								
2018-19 Academic Expenses (UG)								
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule			
Fee remittance to University	991455	Sch P2 - Academic expenses	Celebrations	6870	Sch P2 - Academic expenses			
Internal Exam fee	15490	Sch P2 - Academic expenses	Orientation Programme Ex	34886	Sch P2 - Academic expenses			
KSSWF	10700	Sch P2 - Academic expenses	NSS Programme Expenses	8000	Sch P2 - Academic expenses			
KSTBF	26750	Sch P2 - Academic expenses	Spandana Programme exp	10155	Sch P2 - Academic expenses			
KSSWF (poor boy fund)	32100	Sch P2 - Academic expenses	Sports	60001	Sch P2 - Academic expenses			
Remittence to NSS	43000	Sch P2 - Academic expenses	Developmental Fee and Co	75730	Sch P2 - Academic expenses			
Remittence to Indian red cross	53750	Sch P2 - Academic expenses	Contingencies	6095	Sch P5 -A and G expenses			
ID card expenses	14972	Sch P2 - Academic expenses	printing and Stationary	49060	Sch P5 -A and G expenses			
News paper and magzines	41272	Sch P2 - Academic expenses	Refreshments	36490	Sch P5 -A and G expenses			
Sports expenses	489500	Sch P2 - Academic expenses	Ladies Hostel Inspection E	3109	Sch P5 -A and G expenses			
Student welfare expenses	12556	Sch P2 - Academic expenses	JD office Expense	12000	Sch P5 -A and G expenses			
Teacher Welfare expenses	660	Sch P2 - Academic expenses						
Magzines and journals	108650	Sch P5 -A and G expenses						
National festval expenses	2730	Sch P5 -A and G expenses						
Postage	2848	Sch P5 -A and G expenses						
Printing and stationary	104081	Sch P5 -A and G expenses						
Telephone and internet charges	107160	Sch P5 -A and G expenses						
NSS special camp expenditure	45000	Sch P5 -A and G expenses						
Cultural expenses	132111	Sch P5 -A and G expenses						
Sports expenses	66958	Sch P5 -A and G expenses						
Misc expenses	2720	Sch P5 -A and G expenses						
Subscription to journals	23559	Sch P5 -A and G expenses						
TOTAL	2328022			302396				
GRAND TOTAL				2630418				



ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE





ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.: / Date:

2019-20 Academic Expenses (UG)						
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule	
Fee remittance to University	803060	Sch P2 - Academic expenses	Fee remittance to Universi	24870	Sch P2 - Academic expenses	
University fee	305480	Sch P2 - Academic expenses	Meeting Expenses	37520	Sch P2 - Academic expenses	
Admission fine remitted to university	8600	Sch P2 - Academic expenses	NSS Youth Festival function	20750	Sch P2 - Academic expenses	
Exam fee (internal exam fee)	17705	Sch P2 - Academic expenses	Spandana programme Exp	6392	Sch P2 - Academic expenses	
KSSWF	10850	Sch P2 - Academic expenses	Orientation Programme	8380	Sch P2 - Academic expenses	
KSTWF	27125	Sch P2 - Academic expenses	Seminar expenses	20000	Sch P2 - Academic expenses	
Affiliation fee paid	105038	Sch P2 - Academic expenses	Subscription To journals	1800	Sch P2 - Academic expenses	
ID card expenses	16644	Sch P2 - Academic expenses	Selection and Interview Pr	3765	Sch P2 - Academic expenses	
News paper and magzines	75752	Sch P2 - Academic expenses	Faculty development progr	45401	Sch P2 - Academic expenses	
Sports expenses	192541	Sch P2 - Academic expenses	Training Expenses	13444	Sch P2 - Academic expenses	
Staff and student general insurance	14784	Sch P2 - Academic expenses	Sports Expenses	7000	Sch P2 - Academic expenses	
Fee refund	3970	Sch P2 - Academic expenses	Acharya advitiya	85376	Sch P2 - Academic expenses	
Magzines and journals	69616	Sch P5 -A and G expenses	NSS Award Programme Exp	4740	Sch P2 - Academic expenses	
National festval expenses	10000	Sch P5 -A and G expenses	celebrations	3800	Sch P2 - Academic expenses	
Postage	2815	Sch P5 -A and G expenses	Development Fee Refund	47250	Sch P2 - Academic expenses	
Printing and stationary	126513	Sch P5 -A and G expenses	Advertisement and publici	1300	Sch P5 -A and G expenses	
Telephone and internet charges	52358	Sch P5 -A and G expenses	Printing and stationary	41801	Sch P5 -A and G expenses	
Cultural expenses	122138	Sch P5 -A and G expenses	Refreshments	37123	Sch P5 -A and G expenses	
Misc expenses	11113	Sch P5 -A and G expenses	Workshop expenses	11390	Sch P5 -A and G expenses	
Affiliation application fee	3000	Sch P5 -A and G expenses	Other expenses	55183	Sch P5 -A and G expenses	
			General expenses	2048	Sch P5 -A and G expenses	
			Sundry expenses	2596	Sch P5 -A and G expenses	
TOTAL	1979102			481929		
GRAND TOTAL				2461031		

	2020-21 Academic Expenses (UG)								
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule				
Fee remittance to University	828680	Sch P2 - Academic expenses	Fee remittance to Universi	41450	Sch P2 - Academic expenses				
university Fees	313040	Sch P2 - Academic expenses	Programme Expenses	1005	Sch P2 - Academic expenses				
Admission Fine Remitted to University	1000	Sch P2 - Academic expenses	One Day Workshop	19040	Sch P2 - Academic expenses				
Internal Exam Fee	29507	Sch P2 - Academic expenses	celebrations	3500	Sch P2 - Academic expenses				
Indian Army Flag	6490	Sch P2 - Academic expenses	Fee Refund	10450	Sch P2 - Academic expenses				
Remittance to Indian Red Flag	55800	Sch P2 - Academic expenses	Magazines and Journals	42750	Sch P5 -A and G expenses				
Incentive to Poor Students	15275	Sch P2 - Academic expenses	Printing and stationary	36600	Sch P5 -A and G expenses				
SC/ST students exam fees Remittance	169920	Sch P2 - Academic expenses	Refreshments	14348	Sch P5 -A and G expenses				
ID card Expenses	21950	Sch P2 - Academic expenses	Miscellaneous Expenses	4260	Sch P5 -A and G expenses				
News Papers and Magazines	58564	Sch P2 - Academic expenses							
Sports Expenses	58675	Sch P2 - Academic expenses							
Staff and Student General Insurance	15239	Sch P2 - Academic expenses							
fee refund	3365	Sch P2 - Academic expenses							
Magzines and journals	97682	Sch P5 -A and G expenses							
National festival expenses	12300	Sch P5 -A and G expenses							
Postage	17090	Sch P5 -A and G expenses							
Printing and stationary	64883	Sch P5 -A and G expenses							
Telephone and internet charges	29273	Sch P5 -A and G expenses							
Cultural expenses	73151	Sch P5 -A and G expenses							
Misc expenses	5550	Sch P5 -A and G expenses							
TOTAL	1877434			173403					
GRAND TOTAL				2050837					

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

"College with Potential for Excellence"



ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.: / Date: 2016-17 Academic Expenses (PG)

Particulars	PG (mgnt)	Schedule	Particulars	PG (Clg)	Schedule
Admission Approval expenses	117170	Sch 2 - Academic expenses	University Examination Fee	25805	Sch 2 - Academic expenses
Seminar/Workshop	12090	Sch 2 - Academic expenses	Fee Refund	92345	Sch 2 - Academic expenses
Student welfare expenses	368	Sch 2 - Academic expenses	Postage and Courier	742	Sch 17 - A and G expenses
Affiliation charged	79887	Sch 2 - Academic expenses	Printing and Stationary	5431	Sch 17 - A and G expenses
Sports	16356	Sch 2 - Academic expenses	Telephone n internet Charges	6544	Sch 17 - A and G expenses
Developmental fee refund	7030	Sch 2 - Academic expenses	Newspaper and Periodicals	4240	Sch 17 - A and G expenses
Campus development fee refund	7228	Sch 2 - Academic expenses	ID cards to Students	3990	Sch 17 - A and G expenses
Skill development fee refund	2057	Sch 2 - Academic expenses	Miscellaneous Expenses	15904	Sch 17 - A and G expenses
Priniting and stattionary	34980	Sch 17 - A and G expenses			
Refreshment	12082	Sch 17 - A and G expenses			
Telephone and internet charges	22092	Sch 17 - A and G expenses			
Advertisement and publicity	10280	Sch 17 - A and G expenses			
Magzines and journals	20020	Sch 17 - A and G expenses			
TOTAL	341640			155001	
GRAND TOTAL				496641	



ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

"College with Potential for Excellence"



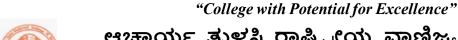
ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.: / Date: 2017-18 Academic Expenses (PG) **Particulars** PG (mgnt) Schedule Particulars PG (Clg) Schedule Seminar/Workshop 11990 Sch 2 - Academic expenses **Uiversity Examination Fee** 265360 Sch 2 - Academic expenses postage and Courier 911 Sch 17 - A and G expenses Telephone and internet charges 4073 Sch 17 - A and G expenses Magzines and journals 3026 Sch 17 - A and G expenses Printing and Stationary 38894 Sch 17 - A and G expenses Advertisement and Publicity 4800 Sch 17 - A and G expenses Newspaper and Periodicals 25678 Sch 17 - A and G expenses 4450 Sch 17 - A and G expenses ID card to Students 10001 Sch 17 - A and G expenses Miscellaneous Expenses Workshop Expenses 5665 Sch 17 - A and G expenses 39731 Sch 17 - A and G expenses Sports And Cultural Activity 22954 Sch 17 - A and G expenses Telephone n internet Charges Insurance 1215 Sch 17 - A and G expenses 419659 TOTAL 19089 GRAND TOTAL 438748

2018-19 Academic Expenses (PG)						
Particulars	PG (mgnt)	Schedule	Particulars	PG (Clg)	Schedule	
Affiliation fee paid	89171	Sch P2 - Academic expenses	Universiy Examination Fee	25170	Sch P2 - Academic expense	
Admission Fee	220720	Sch P2 - Academic expenses	Newspaper and Periodicals	2175	Sch P2 - Academic expense	
ID card expenses	4480	Sch P2 - Academic expenses	Sports expenses	24315	Sch P2 - Academic expense	
Meeting expenses	4204	Sch P2 - Academic expenses	Seminar and workshop	16108	Sch P2 - Academic expense	
News papers and magzines	31768	Sch P2 - Academic expenses	Fee refund	49925	Sch P5 -A and G expenses	
Sports	5814	Sch P2 - Academic expenses	Miscellaneous Expenses	10095	Sch P5 -A and G expenses	
Seminar/Workshop	8140	Sch P2 - Academic expenses	Advertisement and Publicity	15960	Sch P5 -A and G expenses	
Developmental fee refund	5200	Sch P2 - Academic expenses	Contingencies	750	Sch P5 -A and G expenses	
Advertisement and publicity	1500	Sch P5 -A and G expenses	national Festival Expenses	695	Sch P5 -A and G expenses	
Priniting and stattionary	15750	Sch P5 -A and G expenses	postage and Courier	760	Sch P5 -A and G expenses	
Telephone and internet charges	19546	Sch P5 -A and G expenses	Printing and Stationary	18854	Sch P5 -A and G expenses	
Insurance	1133	Sch P5 -A and G expenses	Telephone n internet Charges	1764	Sch P5 -A and G expenses	
TOTAL	407426			166571		
GRAND TOTAL				573997		

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE



ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.: / Date: 2019-20 Academic Expenses (PG) PG (mgnt) Schedule **Particulars** PG (Clg) **Particulars** Schedule Admission Fee 195280 Sch P2 - Academic expenses 2326 Sch P2 - Academic expenses Programmes Expenses Affiliation fee paid 85289 Sch P2 - Academic expenses Postage 883 Sch P5 -A and G expenses ID card expenses 2800 Sch P2 - Academic expenses Printing and Stationary 1749 Sch P5 -A and G expenses Meeting expenses 4328 Sch P2 - Academic expenses Refreshments 2515 Sch P5 -A and G expenses 35085 Sch P2 - Academic expenses News papers and magzines Programme expenses 2644 Sch P2 - Academic expenses 11794 Sch P5 -A and G expenses Advertisement and publicity Cleaning expenses 5200 Sch P5 -A and G expenses Priniting and stattionary 33538 Sch P5 -A and G expenses Telephone and internet charges 22189 Sch P5 -A and G expenses Staff and Student General Insuranc 1104 Sch P5 -A and G expenses 399251 TOTAL 7473 GRAND TOTAL

		2020-21 Academic	Expenses (PG)		
Particulars	PG (mgnt)	Schedule	Particulars	PG (clg)	Schedule
University fees	111210	Sch P2 - Academic expenses	Admission fee	25200	Sch P2 - Academic expense
News papers and magzines	34486	Sch P2 - Academic expenses	Exam Fee	19170	Sch P2 - Academic expense
Advertisement and publicity	7423	Sch P5 -A and G expenses	Programme Expenses	6080	Sch P2 - Academic expense
Priniting and stattionary	16445	Sch P5 -A and G expenses	OBC Scholorship	41884	Sch P2 - Academic expense
Telephone and internet charges	22905	Sch P5 -A and G expenses	Arivu Minority Education Schol	15985	Sch P2 - Academic expense
insurance	870	Sch P5 -A and G expenses	Advertisement and Publicity	1270	Sch P5 -A and G expenses
insurance			Postage	859	Sch P5 -A and G expenses
			printing and Stationary	4446	Sch P5 -A and G expenses
			Refreshments	2454	Sch P5 -A and G expenses
TOTAL	193339			117348	
GRAND TOTAL				310687	

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE





ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.: / Date: 2016-17 Physical Expenses (UG) **Particulars** UG (clg) **Particulars** UG (Mgnt) Schedule Schedule Repairs and Maintenance 2498 Sch 17 - A and G expenses Building maintenance 309940 Sch 17 - A and G expenses 19411 Sch 17 - A and G expenses **Buiding Repairs Electrical Repairs** 36408 Sch 17 - A and G expenses **Electricity and Water Charges** 253400 Sch 17 - A and G expenses Xerox 74211 Sch 17 - A and G expenses AMC 14500 Sch 17 - A and G expenses **UPS/ Computer Repairs** 25831 Sch 17 - A and G expenses Sch 17 - A and G expenses **TOTAL** 426259 309940 **GRAND TOTAL** 736199

C SHIM

2017-18 Physical Expenses (UG)							
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule		
Building Repairs	9325	Sch 17 - A and G expenses	Computers Repairs and Mai	126273	Sch 17 - A and G expenses		
Electrical Repairs	13094	Sch 17 - A and G expenses	Building Repairs	36015	Sch 17 - A and G expenses		
Electricity and Water Charges	240000	Sch 17 - A and G expenses	Garden Maintenance	14000	Sch 17 - A and G expenses		
Xerox machine maintenance	34928	Sch 17 - A and G expenses	Electrical Repairs	25253	Sch 17 - A and G expenses		
AMC	40348	Sch 17 - A and G expenses	Furniture repairs and mainto	21520	Sch 17 - A and G expenses		
UPS/ Computer Repairs	27120	Sch 17 - A and G expenses	AMC	2310	Sch 17 - A and G expenses		
Repairs to Furnitures and Fixture	20465	Sch 17 - A and G expenses					
Repairs to Plants and Machinary	13725	Sch 17 - A and G expenses					
Fire Extinguishers Refill Charges	28411	Sch 17 - A and G expenses					
		Sch 17 - A and G expenses					
TOTAL	427416			225371			
GRAND TOTAL				652787			

2018-19 Physical Expenses (UG)								
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule			
Electricity and Water Charges	240000	Sch P5 -A and G expenses	Electrical repair and mainter	58436	Sch P5 -A and G expenses			
Kerox Machine Maintenance	36957	Sch P5 -A and G expenses	Building repairs and mainter	259983	Sch P5 -A and G expenses			
JPS Battery Maintenance	7475	Sch P5 -A and G expenses	Furniture repairs and maine	3078	Sch P5 -A and G expenses			
Repairs to Plant and Machinery	15693	Sch P5 -A and G expenses	Computre repairs and main	13621	Sch P5 -A and G expenses			
Computers Maintenance	39410	Sch P5 -A and G expenses	Lamp repairs	300	Sch P5 -A and G expenses			
lectrical Repairs and Maintenar	10603	Sch P5 -A and G expenses						
AMC	16964	Sch P5 -A and G expenses						
General Maintenance	7476	Sch P5 -A and G expenses						
epairs of furniture and fixtures	14670	Sch P5 -A and G expenses						
Building Repairs and Maintenand	30712	Sch P5 -A and G expenses						
TOTAL	419960			335418				
GRAND TOTAL				755378				

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

"College with Potential for Excellence"



ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.:

2019-20 Physical Expenses (UG)						
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule	
Cleaning Expenses	4357	Sch P5 -A and G expenses	Cleaning expenses	1400	Sch P5 -A and G expenses	
Electricity and Water Charges	220000	Sch P5 -A and G expenses	Building Repairs and Mainte	543780	Sch P5 -A and G expenses	
Repairs of Furniture and Fixtures	2104	Sch P5 -A and G expenses	Electricals Repairs and Main	13752	Sch P5 -A and G expenses	
Xerox Machine Maintenance	108510	Sch P5 -A and G expenses	UPS Battery Maintenance	2443	Sch P5 -A and G expenses	
UPS Battery Maintenance	12154	Sch P5 -A and G expenses	Computer Maintenance	8713	Sch P5 -A and G expenses	
Computer Maintenance	37183	Sch P5 -A and G expenses	Repairs of Furniture and Fixt	14536	Sch P5 -A and G expenses	
Electricals Repairs and Maintena	15797	Sch P5 -A and G expenses	Water Charges	10560	Sch P5 -A and G expenses	
Building Repairs and Maintenand	2397	Sch P5 -A and G expenses	Software license renewal fee	5000	Sch P5 -A and G expenses	
Website Renewal	9936	Sch P5 -A and G expenses	tally software renewal fees	4750	Sch P5 -A and G expenses	
Software Annual Maintenance	15500	Sch P5 -A and G expenses				
TOTAL	427938			604934		
GRAND TOTAL				1032872		

2020-21 Physical Expenses (UG)						
Particulars	UG (clg)	Schedule	Particulars	UG (Mgnt)	Schedule	
Cleaning Expenses	19541	Sch P5 -A and G expenses	Electrical Repairs and Maint	4548	Sch P5 -A and G expenses	
Electricity and Water Charges	240000	Sch P5 -A and G expenses	Garden Repairs and Mainter	13014	Sch P5 -A and G expenses	
Xerox Machine Maintenance	26491	Sch P5 -A and G expenses	UPS Repairs and Maintenan	7139	Sch P5 -A and G expenses	
UPS Battery Maintenance	6939	Sch P5 -A and G expenses	Computer Repairs and Main	26366	Sch P5 -A and G expenses	
Computer Maintenance	30323	Sch P5 -A and G expenses	Furtinure Repairs and Maint	8070	Sch P5 -A and G expenses	
Electricals Repairs and Maintena	1254	Sch P5 -A and G expenses	Building Repairs and Mainte	28834	Sch P5 -A and G expenses	
Building Repairs and Maintenand	5546	Sch P5 -A and G expenses	AC Repairs and Maintenance	6063	Sch P5 -A and G expenses	
Website Renewal	22290	Sch P5 -A and G expenses				
Software Annual Maintenance	15500	Sch P5 -A and G expenses				
website Maintenance	2637	Sch P5 -A and G expenses				
SMS Installation Charges	31270	Sch P5 -A and G expenses				
TOTAL	401791			94034		
GRAND TOTAL				495825		

2016-17 Physical Expenses (PG)					
Particulars	PG (clg)	Schedule	Particulars	PG (Mgnt)	Schedule
College Maintenance	20153	Sch 17 - A and G expenses	College Maintenance	14154	Sch 17 - A and G expenses
Computers Repairs and Maintenance	2650	Sch 17 - A and G expenses	Computers Repairs and Maintenance	33773	Sch 17 - A and G expenses
Electricity and Water Charges	22500	Sch 17 - A and G expenses	Electricity and Water Charges	35625	Sch 17 - A and G expenses
TOTAL	45303			83552	
GRAND TOTAL				128855	

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE





ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು **Affiliated to Kuvempu University** Accredited by NAAC With 'B' Grade



Ref. No.: A.T.N.C.C.:	/		Date:			
		2017-18 Phys	sical Expenses (PG)			
Particulars	PG (clg)	Schedule	Particulars	PG (Mgnt)	Schedule	
College Maintenance	36880	Sch 17 - A and G expenses	College Maintenance	4602	Sch 17 - A and G expenses	
Computers Repairs and Maintenance	10809	Sch 17 - A and G expenses	Computers Repairs and Maintenance	2000	Sch 17 - A and G expenses	
Electricity and Water Charges	40500	Sch 17 - A and G expenses	Electricity and Water Charges	4500	Sch 17 - A and G expenses	
TOTAL	88189			11102		
GRAND TOTAL				99291		

2018-19 Physical Expenses (PG)						
Particulars	PG (clg)	Schedule	Particulars	PG (Mgnt)	Schedule	
Repairs and Maintenance	43147	Sch P5 -A and G expenses	Repairs and Maintenance	78235	Sch P5 -A and G expenses	
Electricity and Water Charges	9000	Sch P5 -A and G expenses	Electricity and Water Charges	49500	Sch P5 -A and G expenses	
TOTAL	52147			127735		
GRAND TOTAL				179882		

2019-20 Physical Expenses (PG)						
Particulars	PG (Clg)	Schedule	Particulars	PG (mgnt)	Schedule	
Cleaning Charges	14011	Sch P5 -A and G expenses	Cleaning Expenses	1150	Sch P5 -A and G expenses	
			Electricity and Water Charges	49500	Sch P5 -A and G expenses	
			Repairs and Maintenance	32348	Sch P5 -A and G expenses	
TOTAL	14011			82998		
GRAND TOTAL				97009		

Mahaveera Circle, Balaraj Urs Road, Shivamogga - 577201 (Karnataka) Website: www.atncc.org E-mail: atncc.smg@gmail.com Office: 08182-279180

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

"College with Potential for Excellence"



Ref. No.: A.T.N.C.C.:

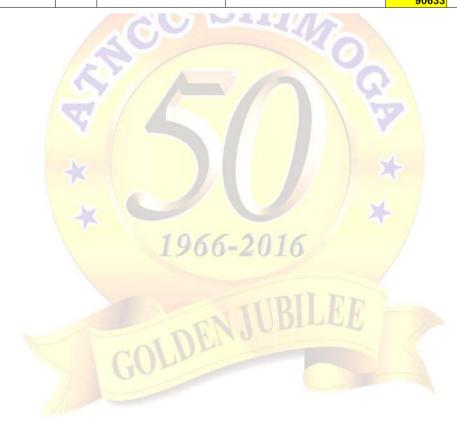
/

ಆಚಾರ್ಯ ತುಳಸಿ ರಾಷ್ಟ್ರೀಯ ವಾಣಿಜ್ಯ ಕಾಲೇಜು Affiliated to Kuvempu University Accredited by NAAC With 'B' Grade



Date:

2020-21 Physical Expenses (PG) PG (Clg) Schedule **Particulars Particulars** PG (Mgnt) Schedule 4137 Sch P5 -A and G expenses Cleaning Expenses 18290 Sch P5 -A and G expenses Cleaning Charges **Electricity and Water Charges** 54000 Sch P5 -A and G expenses Repairs and Maintenance 14206 Sch P5 -A and G expenses TOTAL 4137 86496 GRAND TOTAL 90633



7.

CA. VASANTH KUMAR SHETTY V.,

ATNCC Cl9 =33 16-17

V.V SHETTY & CO., CHARTERED ACCOUNTANTS BELGUR COMPLEX DURGIGUDI SHIVAMOGGA

AUDITOR REPORT

Report on the Financial Statements

I have audited the accompanying Financial Statement of "COLLEGE ACCOUNT" of "ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE", A UNIT OF NATIONAL EDUCATION SOCIETY SHIVAMOGGA, which comprises Receipts and payments Account for the year then ending on 31/03/2017

Management' Responsibility for Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these Financial Statements based on my audit. I have conducted the audit in accordance with the Standard on Auditing issued by The Institute Of Chartered Accounts Of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statement. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the Receipts and Payments account, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the college's preparation and fair presentation of the financial statement 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 Receipts and Payments account

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis of my audit opinion

Opinion

In my opinion and to the best of my information and according to the explanation given to me, the financial statement's being Receipts and Payments account of "COLLEGE ACCOUNT" of "ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE", A UNIT OF NATIONAL EDUCATION SOCIETY SHIVAMOGGA, for the year ended 31-03-2017, are proposed, in all material respects shows true and fair view of the transactions during the period and in conformity with the account principle generally accept in India; Subject to the observation as mentioned below

Date: 10/07/2017 Place: Shivamoga

For M/s. V.V. SHETTY & Co., Chartered Accountants

Vrameys

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572 FR N: 003826S

- Other receipts under Schedule 6 includes Rs.10122, excess cash remitted by the casher to Bank as per the Certificate enclosed to the audit Report
- 2) Other Receipts under Schedule 6, under the head interest receipt Rs.13255 does not belong to the college. It pertains to F.D Kept by a Donor in Axis Bank.

For M/s. V.V. SHETTY & Co., Chartered Accountants

V domay_

CA. V. Vasanth Kumar Shetty Proprietor

M. No. 019572 FRN: 003826S

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

Hammer

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE. SHIMOGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA COLLEGE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017

	RECEIPTS	SCH	AMOUNT (Rs)	PAYMENTS	SCH	AMOUNT (Rs)
То	Opening Balances	19	4235022.00	By Academic Expenses	2	1594358.00
n	Academic Receipts	1	3665691.00	" Salary	4	33786996.00
"	Salary Grant	3	35269468.00	" Scholarship Disbursement/ Refund	16	1175407.00
u.	Other Receipts	6	885785.00	" Administrative & General Expenses	17	922123.00
"	Advances/ Deposits Recovered	12	317813.00	" Other Payments	7	7657489.00
, .	Deductions (Credit)	5	* 7168686.00	By Contribution made to Management/ Colleges	9.	10740.00
1				" Advances/ Deposits Given	13	371700.00
			8	" Capital Expenditure	18	118476.00
				By Closing Balance	20	5905176.00
	TOTAL		51542465.00	TOTAL		51542465.00

PRINCIPAL

Acharya Tulsi National College of Commerce
Shivamogga-577 201, Karnataka

For M/s. V.V. SHETTY & Co.,
Chartered Accountants

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572

FRN: 003826S

Acharya Tulsi National College of Commerce, SHIVAMOSGA-577 201

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIVAMOGGA A UNIT OF NATIONAL EDUCATIONAL , SHIVAMOGGA COLLEGE ACCOUNT

SHEDULES TO RECEPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017

SCH 1: ACADEMIC RECEIPTS

L. NO	Particulars	Amounts(R.s)	Amounts(R.s)
	cademic Receipt s		
	Tution fee (college account)	732855.00	
_	Tution fee (govt. account)	693388.00	
	college magazine	106800.00	
	Cultural fee	138720.00	······
	Student Saftey Insurance	5340.00	
-	University Fee	988175.00	
	University Fee	185550.00	
	Admisssion Fee	21531.00	
	Application Fee	16215.00	
	Medical Fee	24564.00	
	Exam Fee (college) Interval Exam	53400.00	
	Reading Room	75302.00	
	Library Fee	64532.00	
	Sports Fee	330654.00	
	SWF/TWF/Flag	91090.00	
-	Others (Specify)	32190.00	••••••
***************	ID	16009.00	
	Certificate Fee	89376.00	*
	Others\Miscellaneous Fee		
			3665691.0

CH Z:	ACADEMIC EXPENSES	Amounts(R.s)	Amounts(R.s)
L. NO	Particulars	982755.0	0
	Fee Remittance to university/ Govt.	155100.0	<mark>0</mark>
	University Examination Fee	307.1012	0
	SWF/TWF/Flag	1 y 000 (CTC a 10 - 10 y 10 a	
	Others Academic Expenses		-
	Lab Expenses		İ
	Seminar/work shop		
100000000	Payment to Visiting Faculty		
.,,,,,,,,	Examination Expenses	165523.0	o l
	SWF	64300.0	<u>o</u>
	Reading Room Expenses(News papers/Magazines)		
	Affilation Charges	165440.0	
	Sports		0
	others(Institution P.Tax)		
	TOTAL		1594358.0

Principal
Acharya Tuisi National College
of Commerce, SHIVAMOGGA-577 201

SCH 15: LOANS\OD REPAID (DEBIT)

E	Bank Loan Repaid	Particulars	Amounts(R.s)	Amounts(R.s)
	Others		 	

SCH 16: SCHOLARSHIP DISBURSEMENT/REFUND (DEBIT)

SL. NO	THE OND (DEBIT)		
	Particulars	Amounts(R.s)	Amounts(R.s)
	Scholarship Disbursed to studets	Amounts(May	
	56.40	790264.00	
	BCM Scholarship/ Post Metric Scholarship	252390.00	†·····
	Muncipality Scholarship	4500.00	
	Others (P H Scholarship)	2753.00	
	Others (KMDC)	98000.00	
	Others (Sanchi Hannan 6.1.	27500.00	1175407.00
	Undistributed Scholership Remitted to Govt.\Department (specify)		
	TOTAL		1175407.00

NO Particulars	Amounts(R.s)	Amounts(R.s)
Audit Fees & Professional Charges	56925.00	
Bank Charges	1381.00	
Repairs & Maintainance	2498.00	
Builiding Repairs 12	19411.00	
Postage	4916.00	
Printing & Stationary	65476.00	
Electrical Repairs	36408.00	
Electricity & Water charges	253400.00	
Insurance Student Charges	3927.00	
Telephone & Internet Caharges	68500.00	<u> </u>
Travelling & conveyance	85.00	
Xerox 3	74211.00	
Magazines & journals	**************************************	
AMC 1		
UPS\ Computer Repairs	25831,00	o e
Scavenger Salary	36000.00	
College Magazin	106800.00) -
I D Card	9515.00	0
Other Expenses	26261.00	0
College Test	16053.00	o .
NAAC Expenditure	100000.00	
Shortage	25.0	922123.0
TOTAL		922123.0

Principal
Acharya Tuisi National College
of Commerce, SHIVAMOGGA-577 201

SL. NO	Particulars	Amounts(R.s)	Amounts(R.s)
	Land		
	Building	J - J-9/948	
	Work-in-Progress		
************	Furniture 🗸 .	25506.00	
	Plant & Machinary		
·····	Library Books	47503.00	
	Computer/Peripherals/UPS	9385.00	9
	Sports	36082.00	118476.00
	Lab Egupment		
	Intangibal Assets		
	Others(Specify)		
-	TOTAL		118476.0

SL. NO	Particulars	Amounts(R.s)	Amounts(R.s)
	Cash in Hand	2212.00	
	Cash in Hand as Investment		
	Bank Balance		
	Kutak Bank College A\C, A\C No. 1351100027427	2077159.00	
	Government A\C	1847548.00	<i>e</i>
	Management A\C		ļ
	Scholarship A\C	305876.00)
1	Other A\C (college A\C @ SBM A\C No. 64179871070)	2227.00	4235022.00
	TOTAL		4235022.00

SCH 20: CLOSING BALANCES

	Particulars	Amounts(R.s)	Amounts(R.s)
L. NO		884.00	/
		84.00	
	Cash in Hand as Investment		
	The same of the sa	3045916.00	/
	cullege A\C SBM A\C No. 64179871070 Government A\C SB No. 64211576818	1856666.00	/
	NON Government A\C		
	Management A\C	1001626.00	1/
10 TH	Scholarship A\C S.B No. 54045606122	1001020.00	
	Other A\C (Specify)		5905176.0
	TOTAL		-

For M/s. V.V. SHETTY & Co., Chartered Accountants

V slavely

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572 FRN:003826S

- Principal

Acharya Tuisi National College of Commerce, SHIVAMOGGA-577 201 Acharya Tulel National College of Commerce Shivamogga-577 201, Karnataka

ATNCC CID >17-19

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIMOGA

UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

COLLEGE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018

	RECEIPTS	SCH	AMOUNT (Rs)	П	PAYMENTS	SCH	AMOUNT (Rs)
-			4671221	D.	Academic Expenses	2	1810324
110	Academic Receipts	1	1 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			4	30239411
1.	Salary Grant	3	22490292		Salary	16	1721115
"	Scholarship	3	 1025906		Scholarship Disbursement/ Refund	17	928854
"	Other Grants	3	7278022	"	Administrative & General Expenses	Charles 1	
E+	Other Receipts	6.	730151	"	Other Payments	7	7710613.5
To	Contribution Received from Managen	8	-	В	Contribution made to Management/Colleges	9	
To	Investments (FD Matured)	10		By	Investments including Bank FD	11	¥2.
11	Advances/ Deposits Recovered	12	920575	"	Advances/ Deposits Given	13	983127
11	Loans / OD	14	460	"	Loans / OD repaid	15	34.5
	*			"	Capital Expenditure	18	127452
			,	1			
То	Deductions (Credit)	5	7250777		_		
ro	Opening Balances	19	5905176.02	Ву	Closing Balance .	20	6751223.52
-	TOTAL		50272120.02	_	TOTAL .		50272120.02

Dy 1 3 nougebools

For M/s. V.V. SHETTY & Co., . . **Chartered Accountants**

V dante

CA. V. Vasanth Kumar Shetty Proprietor

M. No. 019572 FRN:003826S Principal

Acharya Tulsi National College of Commerce, SHIVAMIOGGA-577 201 . --- PRINCIPAL

Acharya Tuisi National College of Commerce

3hMamagga < 577201

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIMOGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018

SCH 1: Academic Receipts

SL No	Particulars	Amount(Rs)	Amount(Rs
1	Academic Receipts	Amount(Ks)	Amounting
a	Tution Fee (College Account) 901 A/(978194	مسر
b	Tution Fee (Govt. Account)	1154736	
с	College Magazine	107400	
d	Cultural Fee	139380	
e	Student Safety Insurance	53700	
f	University Fees	989545	
9	University Exam Fee	157200	
h	Admission Fee .	30240	***************************************
i	Application Fee	25875	
j	Medical Fee	32220	
k	Exam Fee (Internal)	69270	
	Reading Room	74888	
m	Library Fee	116432	
n	Sports Fee	407454	***************************************
0	SWF/TWF/Flag	107400	
р	Others (Specify)	ĺ	
	Convocation Fee	20	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
_	Transfer Certificate Fees	14040	
	Penal Fee	4800	
-	NSS Fee	42980	
q	ID	20250	***************************************
г	Certificate Fees	6743	
s	Others/Miscellaneous Fee	138454	4671221
t	Others (Excess Cash Found)		
то	TAL	+	4671221

SL No	Particulars	Amount(Rs)	Amount(Rs
1	Fee Remittance to University/ Government	985870	
	University Examination Fee	148160	
	SWF / TWF / Flag	85386	121941
2	. Other Academic Expenses		
a	Lab Expenses		
b	Seminar/ Workshop		
с	Payment to Visiting Faculty		
d	Examination Expenses/ Test Expenses	47757	
е	Student Welfare Expenses	13251	
f	Reading Room Expenses (News papers/ Magazines)	<u> </u>	
9	Affiliation Charges	2200	
h	Sports	381174	
i	Others (Institution P. Tax)	2500	
	Cultural	144026	59090
T	OTAL		1810324

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

PRINCIPAL

Acrospe Tulsi National College of Commerce

Servinnaging - 527 201

7	KMDC Arivu Loan	
	Maharshi Enter Prises	543200
		480
	TOTAL	0.000-2000-0.
	TOTAL	

SCH 13: Advances/ Deposits (Debit)

L No	Particulars		
1	Festival Advance	Amount(Rs)	Amount(Rs)
2	Salary Advance		
	Others (Specify)- NSS 2017-18		45000
	Others (Specify)- Sports 2017-18		272572
3	Others (Specify)- Cultural 2017-18		119155
4	Others (KMDC Arivu Loan Disbursement)	1	546400
	TOTAL		983127

SCH 14: Loans/ OD (Credit)

SL No	Particulars	Amount(Rs	Amount(Rs)
1	Bank Loan (A/c No, Bank Name, Type of Loan)		
2	Others		
	TOTAL		

SCH 15: Loans / OD Repaid (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Bank Loan Repaid		
2	Others		
	TOTAL		

SCH 16: Scholarship Disbursement/ Refund (Debit)

L No	Particulars	Amount(Rs)	Amount(Rs)
1	Scholarship disbursed to students	<u> </u>	
	a SC/ ST/OBC Scholarship	797715	
ь	BCM Scholarship/ Post metric Scholarship	625086	
С	Muncipality Scholarship	90000	
d	Others (HDFC)	9385	
	Others (Sanchi honnamma Scholarship)	108000	
	Others (KMDC)	88016	
2	Undistributed Scholarship remitted to Govt/ Department (specify)		
3	Tution Fee	2913	1721115
	TOTAL		172111

SCH 17: Administrative & General Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Audit Fees & Professional Charges	80000	
2	Bank Charges	6119	
3	Repairs & Máintainance		
4	Builidng Repairs 2	9325	
5	Postage (4427+84 O.B)	4511	
6	Printing & Stationery (27600+39368)	66968	
7	Electrical Repairs	13094	
8	Electricity & Water charges	240000	
9	Insurance Student Safety		
10	Telephone & Internet Charges	- 65203	
11	Travelling & Conveyance	1462	
12	Xerox Machine maintainance	34928	
13	Magazines & Journals (Library)(19510+1000)	20510	August .
14	AMC I	40348	
10	UPS/Cmputer Repairs (8083+19037)	27120	
10	Scavenger Salary	43948	
17	College Magazine	106800	

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

4-1-

PRINCIPAL

Acharya Tuisi National College of Commerce

(Shivarangga - 577201

10	ID Card		
19	Offier Expenses	14782	
20	College Test	7420	
21	NAAC Expenditure		
12	Shortage		
89	Institution Profession Tax		
24	Repairs to Furnitures & Fixtures	TANCE I	
30	Papers & Periodicals	20465	
20	NSS Expenditure	38935 42980	
- 71	Repairs to Plants & Machinaery	13725	
20	Republic Day Celebration Expenses	1800	
50	Fire Extinguisher Refilling Charges	28411	928854
	TOTAL		928854.00

BCII 18: Capital Expenditure

BL No	Particulars	Amount(Rs)	Amount(Rs)
1	Land		
2	Building		
3	Work- In- progress		
1	Furniture & Fixtures		42238
. 0	Plant & Machinery		
0	Library Books		85214
1	Computers / Peripherals/UPS		
b	Sports Materials		
ų	Lab Equipments		
10	Intangible Assets		
11_	Others (specify)		
	TOTAL		127452

BL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand	884.00	
2	Cash in Hand as Instrument (Cheques, DD)		
3	Bank Balances		
0	SBI College A/c, A/c No - 64179871070	3045915.67	<u> </u>
b	SBI Government A/c , A/c No. 64211576818	1856665.96	
c	Non Government A/c		
d	Management A/c		******************************
0	SBI Scholarship A/c , A/c No 54045606122	1001626.39	<i>-</i> -
1	Petly Cash	84.00	5905176.0
Contract Secure 2	TOTAL		5905176.0

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

PRINCIPAL

Acharya Tulsi National College of Commerce

Shivamogga - 577201

ATNCC clq -> 18-19

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA COLLEGE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2019

	RECEIPTS	SCH	AMOUNT (Rs)	Т	PAYMENTS	SCH	AMOUNT (Rs)
To	Opening Balances	R1	6751060.52	Ву	Salary Expenses (Non Grant Salary)	P1	
То	Academic Receipts	R2	4937616		Academic Expenses	P2	1770609
To "	Grants Received Salary Grant Scholarship Other Grants	R3 R3(A) R3(B) R3(C)	21333600- 5085299 150000	18255 To	Grants Disbursed Salary Grant Scholarship Disbursement/ Refund Other Grants Utilised	P3 P3(A) P3(B) P3(C)	2661316 508926
To	Capital Receipt/Corpus Donation	R4 ,		Ву	Capital Expenditure	P4	18925
То	Other Receipts	R5	330718	Ву	Administrative, General Expenses & Other Expenses	P5	1150377.8
То	Contribution Received from Management/ Colleges	Ŗ6		Ву	Contribution made to Management/ Colleges	Р6	
То	Investments (FD Matured)	R7		Ву	/ Investments (Bank FD Invested)	· Р7	
То	Advances/ Deposits Recovered	R8	595855	Ву	Advances/ Deposits Given	P8	405350
То	Loans / OD/ Current Liabilities	R9		Ву	Loans / OD/ Current Liabilities repaid	P9	- n
То	Deductions (Credit)	R10	5279567	Ву	Deductions (Debit)	P10	
То	Contra Receipts (Credit)	R11	2002650	Ву	Contra Payments (Debit)	P11	2005228
			- "	Ву	Closing Balance	P12	9243117.6
-	TOTAL		46466365.52		TOTAL		46466365.53

For M/s. V.V. SHETTY & Co., Chartered Accountants

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

Acharya Tulsi National College of Commerce Shivamogga-677 201. Karnataka

4	110			
(F)(2)	SHC			
r)(f)	Income Tax			, 1
(-):6:	Proffessional Tax			
1 1(3)	£\$1(······································		
) (6)	Provident Fund	***************************************		
1(2)	Recurring Denosits			
£ 3(2h)	Others (Specify)	······································		
	DTAL		7	- 10
H P2 : 203	uemic Expenses			507
No	7-11003	Bostiani	- 11	

the Remittance to Heiming	rticulars	Amount(Rs)	Amount(Rs
Admission Fee	overnment	991455	Section 1
191111331011 LEE		J 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	
SWF	<u>)</u>	15490	· .
Tuition Fee			*
· TWF			
		1	
Director, Dept. Of Sainik Wel Indian Association for Blind	fare fund	10090	Χ
NFTW NFTW		5330	\
KSSWF	11.	22200	
KSTRE		10700	<u> </u>
KSSWF (Poor Boy fund)		26750	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Remittence to NSS A/C		32100	
Remittence to Indian Red Cro		43000	
University Fee	SS A/C	<mark>53750</mark>	
Others(specify)			
Other Academic Expenses			***************************************
Admission Expenses			
Affiliation fee paid			
Alumni ivleet Exp	2.1		
Examination Expenses			
Honararium Paid	. 717 541		
^{4D} Card Expenses			
Inspection Exp A/c		14972	
Laboratory Expenses	. 1,1,		
Medical Expenses			
Meeting Expenses			
Membership Fee		<u>[</u> _	
NAAC Expenses A/c		<u> </u>	
Ivews Papers & Magazine			,
Programmes Exp		41272	
Reading Room Expenses			
aports Expenses			
Staff and Student General Insur	3009	489500	
Student Welfare expenses	ance .		
Student Welfare expenses Teachers Welfare expenses	71. 18 1 20 1	12556	
Transportation Fees Remitted +	O Transportation	660	
Transportation Fees Remitted t Uniform Expenses	o Transportation Dept		
Others (Specify)			

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

		<mark>780</mark>	
(C)	ree Refund		
	rigori fee		
CM 11	Admission Fee		1770605
(1(2) (3)	Development Fee		
100	Others (Specify)	1	Amount(Rs)
21(4)	TOTAL (Debit)	Amount(Rs)	Amount
H Þ3: G	rants Disbursement/ Refund (Debit) Particulars	20816928	
No			······································
(A)	Salary Grant Disbursed	516672	
A CONTRACTOR OF THE PARTY OF TH	4		
(A)(b)	DA / Encashment of Leave		
(A)(d)	Focashment of Earned Leave	814570	
(A)(e)	Salary Deductions	37200	
	LIC	2845000	
A)(e)(1)	GIIC	44600	
A)(e 1/2)	Income Tax	56312	
A)(e N3)	Proffessional Tax	2350	
4)(e)(A)	Kodagu Relief Fund	1479535	
	FV/F	1475555	
	ASSNSS		
.l	ESIC		
()(e)(5)	Provident Fund		
()(e)(6)	Recurring Deposits		
()(e)(7)	Ollers (Coggify)		
)(e)(8)	Scholarship disbursed to students	611875	
(B)	SC/ ST Scholarship	2502040	
)(1)	a delegation	91394	
).(2)	Muncipality Scholarship		
).(3)	OBC Scholarship	1281500	
).(4)		59000	***************************************
(5)	Littanamma Scholarship	600	
.(6)	Sanchi nonnamma soro	407920	
.(7)	Others (Specify) Vipid Tradition of Covt/ Dept. (Specify Head)	407820	
	Others (Specify) Vipra Trust Undistributed Scholarship remitted to Govt/ Dept. (Specify Head) SC/ST Students exam fees remittence to University.		
(C)	Other Grants Disbursed/Utilised	1000	
1)	Other Grants Disbursed/Utilised Grant from Departments/ UGC etc., (Revenue/ Capital)	1	
2)	Others (specify)		3170243
N. T. S.	TOTAL	127, -2 . 1	
	pital Expenditure	Amount(Rs)	Amount(R
10	Particulars	Amount(ns)	
	Building		
	Computers / Peripherals		
	urniture		
	ntangible Assets		
Ε) Ι.	ab Equipments		
	and	103989	سعد ا
3) L	ibrary Books 🛩	10.5563	
4) P	lant & Machinery		1892
) S	lant & Machinery ports Materials Vork- in- progress Acharya Tulst National College	85262	1852
) (Vork-In-progress Principal		
() (thers (specify) Acharya Tulst National College of Commerce, SHIVAMOGGA-577 201		
1	Commerce SHIVAMOGOAST	+	18925

CH P5: Administrative , General & Other Expenses

ĽNo	Particulars	Amount(Rs)	Amount(Rs)
5 (A)	Advertisement & Publicity		
5 (B)	Audit Fees & Professional Charges Utilisation Certificate (UGC)	62500	
	Utilisation Certificate (UGC)	3500	
(C)	Bank Charges	5790.85	
(D)			
(E)	Cleaning expenses Contingencies		
(F)	Electricity & Water charges	240000	
(G)	Employer share of ESIC		1
(H)			
(1)	Exam Remuneration naid		
(1)	Fine, Interest and penalties		
5 (K)	Insurance		1
5 (L)	Magazines & Journals	_108650	Spizite P
5 (M)	Mess Expenditure		
5 (N)	Mess Expenditure Muncipal Tax		
5 (0)	National Festival expenses	2730	
5 (P)	Postage	2848	
5 (Q)	Printing & Stationery	104081	
5 (R)	Professional Tax	3000	
5(5)	Refreshments		
(T)	Repairs and Maintenance		
(U)	Security Service charges		
(V)	Telephone & Internet Charges	107160	U and a
(W)	Telephone allowance	ĺ	••••••
(X)	Travelling & Conveyance	580	
(Y)	Wages	51560	
(Z)	Others (Specify)		
	Chirantana Expenses		
ŀ	Inspire Programme Expenses	ľ	
	Red Cross Expenses .		
	Water Charges	i i	
	Repairs of furniture & fixtures	14670	
	Xerox Machine mantainance	. 36957	59 3
	NSS special Camp Expenditure	45000	
	Cultural Expenses	132111	
	IT Returns Filing charges	6300	
	UPS Battery mantainance	. 7475	
	Chess Tournment expenses	29800	-
	Miscellaneous Expenses	2720	
	Shettle Tournment	17700	
*************	Handball Tournment		
	Repairs to Plant & Machinery	19458	
N 19 -19 -1		15693	
Avenue	Computer mantainance	39410	
	Electrical Repairs & Mantainance	10603	
CT SALES	Write-off DD	1000	
	Annual Mantainance Charges	16964	
	General Mantainance	7476	
u	Building Repairs & Mantainance Principal	30712	3 - 15 - 15 K
	Uncerintian to Leave I	23559	and the second
w	GST Paid to NES Acharya Tulsi National Concess of Commerce, SHIVAMOGGA 577 201	370	
150	TOTAL		1150377.8

ATNCC (19- 19-20

CA.VASANTHKUMAR SHETTY V.,

B.Com., F.C.A.,

Phone No: 08181 -248941 (Res.)

Cell: 98453 25755

V.V.SHETTY & CO., CHARTERED ACCOUNTANTS 'BELGUR COMPLEX' 2nd Floor, Durgigudi SHIVAMOGGA-577 201.

	Date:
•	

AUDITOR REPORT

Report on the Financial Statements

We have audited the accompanying financial Statements of "COLLEGE ACCOUNT" OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, BALRAJ URS ROAD, SHIVAMOGGA which comprises Income and Expenditure and Receipts and Payments Account for the year ended 31.03.2020.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these Income and Expenditure and Receipts and Payments account in accordance with General practice India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Income and Expenditure and Receipts and Payments account that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Income and Expenditure and Receipts and Payments account based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants 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 Receipts and Payments account. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the Receipts and payments Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation and fair presentation of the financial statement 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 Income and Expenditure and Receipts and Payments Accounts.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being Income and Expenditure and Receipts and Payments Accounts of "COLLEGE ACCOUNT' OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE (UNIT OF NES) BALRAJ URS ROAD, SHIVAMOGAA for the year ended March 31, 2020 are prepared, in all material respect to show true and fair view of the transactions during the period and in conformity with the accounting principles generally accepted in India.

Date: 06.07.2020 Place: Shivamogga For V.V.SHETTY & CO., Chartered Accounts F.R.No.003826S

For M/s. V.V. SHETTY & Co.,
Chartered Accountants
(V. Vasanth kumar Shetty)

CA. V. Vasanth Kumar Shetty

Membership No.019572

M. No. 019572

FR N: 003826S

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

Horuson

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE AUDIT OBSERVATION COLLEGE ACCOUNT

- Rs. 2000/- Sanchi honnamma Scholarship deposited in SB A/C NO. 54045606122 of Scholarship a/c on 28.01.20-dateils not available to whom it pertains.
- Rs. 11100/- advance given to Nagraju.KM on 27.09.2019. towards sports Expenses. Approval from Asst. Registrar not obtained Expenditure incurred as per statement. Rs.13210. Advance paid Rs.11100 -Difference Rs.2110 paid on 10.12.2019.
- 3. Rs. 11920/- Expenditure incurred for Inter college Volleyball tournament. Approval from Asst. Registrar not obtained.
- 4. On 07.03.2020 Rs. 50565/- Expenditure incurred towards Ball badminton tournament. In the above expenditure Rs.17975/- paid to K.V.P. cattering bill no. 120 towards Catering, paid by cash as against A/C Payee Cheque. TDS not made.

Date: 06.07.2020.

Place: Shivamogga.

For M/s. V.V. SHETTY & Co., Chartered Accountants

V. Non 1 1/20

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572

FRN:003826S

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA COLLEGE ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2020

PARTICULARS	R&P Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
INCOME			
Andreit Product	R2	3933177.00	
Academic Receipts	R3(A)	24282874.00	
Salary Grant	R3(C)	50000.00	1 & E previous
Other Grants (Revenue)	R5	204788.00	year not done
Other Receipts Contributions received (revenue)	R6	204700.00	
	R11		
Contra Receipts	1,77		
TOTAL (A)		28470839.00	
EXPENDITURE			
	38		038
Salary	P1		
Academic Expenses	P2	7 1676844.00	
Salary Grant Disbursed	P3(A)	23775324.00	
Other Grants Disbursed/Utilised	P3(C)	0.00	I & E previous
Administrative, General & Other Expenses	P5 ,	1000081.50	year not done
Contributions made (Revenue)	P6	.00	
Contra Payments	P11		
Depreciation	E of BS		
	Sch		
TOTAL (B)		26452249.50	C
Palance being Evenes of Income over Evnenditure /			
Balance being Excess of Income over Expenditure / Excess of Expenditure over Income(A-B)	I&E (1)		

Date:06.07.2020

For M/s. V.V. SHETTY & Co., Chartered Accountants

IPlace: Shivamogga

N. Now #48 9/7/ to

Auditor

CA. V. Vasanth Kumar Shetty

Proprietor

M. No. 019572

PRINCIPAL

Acharya Tulsi National College of Commerce Shivamogga-877 201. Karnataka

FRN: 0038265

Summaly

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

COLLEGE ACCOUNTS

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2020

RECEIPTS	SCH	AMOUNT (Rs)		PAYMENTS	SCH	AMOUNT (Rs)
Opening Balances	R1		Ву	Salary Expenses (Non Grant Salary)	P1	
Academic Receipts	R2	3933177.00	Ву	Academic Expenses	P2	1676844.00
Srants Received	R3		Ву	Grants Disbursed	Р3	
Salary Grant	R3(A)	24282874.00	- "	Salary Grant	P3(A)	29207199.00
Scholarship	R3(B)		"	Scholarship Disbursement/ Refund	P3(B)	1348705.00
Other Grants	R3(C)	Part of the Control o	"	Other Grants Utilised	P3(C)	300.00
Capital Receipt/Corpus Donation	R4		Ву	Capital Expenditure	P4	153576.00
Other Receipts	R5	209924.00	Ву	Administrative, General Expenses & Other Expenses	P5	1000081.50
Combution Received from Management/ Colleges	R6		Ву	Contribution made to Management/ Colleges	P6	
(FD Matured)	R7		Ву	Investments (Bank FD Invested)	P7	
Deposits Recovered	R8	210550.00	By	Advances/ Deposits Given	P8	177801.00
COO/ Current Liabilities	R9	581102.00	В	y Loans / OD/ Current Liabilities repaid	P9	6780.00
Credit)	R10	5431875.00	B	Deductions (Debit)	P10	
Secepts (Credit)	R11	1319565.00	В	Contra Payments (Debit)	P11	1319565.0
			В	Closing Balance	P12	12079638.1
***		7 8 46970489.6	-	TOTAL		46970489.6

For M/s. V.V. SHETTY & 1950. Chartered Accountants

Auditor

V. Nouto 18 3/7/2

CA. V. Vasanth Kumar Shetty

Proprietor M. No. 019 772 113:003/1265

- Principal -Acharya Tulsi National College . of Commurce, SHIVANIOGGA 577 201

serven alth

Achanya Rasi Nasional College of Commerce

aleine.	KPSC EXAM	30884.00	
Account to	GSLIM CLAIM	141034.00	
Tarapasaria	EXAM REMUNRETION	273864.00	
othing to the co	1DS	6457.00	1319565.00
b)	Others (Specify) Examination Remuneration		
FICH MILEN	TOTAL		1319565.00
B1 50	lary Paid (Non Grant Salary)		1319303.00
0			Amount(Rs)
)	Particulars	Amount(Rs)	Amount(no)
	Salary (Net)		
	Salary Arrears		
0)	Encashment of Earned Leave		•
£)	Salary Deductions		
(1)	LIC .	<u> </u>	***************************************
(1)	GLIC		
RH	Income Tax		
n4	Proffessional Tax		
ith	ESIC		
Hel	Provident Fund		
	Recurring Deposits	1	
158	incoming pepasits		
HF1	Others (Specify)		
1111	Others (Specify) TOTAL		
1111	Others (Specify) TOTAL		Amount(Ps)
1111	Others (Specify) TOTAL Academic Expenses Particulars	Amount(Rs)	Amount(Rs)
III I(P) No	Others (Specify) TOTAL Academic Expenses Particulars Free Remittance to University/ Government	803060.00	Amount(Rs)
HP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES)	803060.00 305480.00	Amount(Rs)
III I(P) No	Others (Specify) TOTAL Academic Expenses Particulars	803060.00	Amount(Rs)
HP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee	803060.00 305480.00 8600.00	Amount(Rs)
ILP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES)	803060.00 305480.00 8600.00 17705.00	Amount(Rs)
HP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND	803060.00 305480.00 8600.00 17705.00 12820.00	Amount(Rs)
ILP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00	Amount(Rs)
ILP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00	Amount(Rs)
ILP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00	Amount(Rs)
ILP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00 10850.00	Amount(Rs)
ILP)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS NFTW KSSWF	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00	Amount(Rs)
No (A)	Others (Specify) TOTAL Academic Expenses Particulars Fcc Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS NFTW KSSWF KSTWF	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00 10850.00	Amount(Rs)
(P) No (A)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS NFTW KSSWF	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00 10850.00	Amount(Rs)
HP No	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS NETW KSSWF KSTWF SWF	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00 10850.00	Amount(Rs)
HI P No (A)	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS NFTW KSSWF KSTWF SWF Tuition Fee TWF	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00 10850.00	
HI No AN	Others (Specify) TOTAL Academic Expenses Particulars Fcc Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS NFTW KSSWF KSTWF SWF Tuition Fee TWF Universtiy Fee	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00 10850.00	Amount(Rs) 1268115.00
P P A P P P P P P P	Others (Specify) TOTAL Academic Expenses Particulars Fee Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS NFTW KSSWF KSTWF SWF Tuition Fee TWF University Fee Others(specify)	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00 10850.00	
HI No AN	Others (Specify) TOTAL Academic Expenses Particulars Fcc Remittance to University/ Government UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES) ADMISSION FINE REMITTED TO UNIVERSITY Admission Fee Exam Fee (INTERNAL EXAM FEES) DIRECTOR, DEPT, OF SAINIK WELFARE FUND INDIAN ASSOCIATION FOR BLIND REMMITANCE TO INDIAN RED CROSS NFTW KSSWF KSTWF SWF Tuition Fee TWF Universtiy Fee	803060.00 305480.00 8600.00 17705.00 12820.00 5425.00 54550.00 22500.00 10850.00	

Marina &

Acharya Tuisi National College of Commerce, SHIVAMOGGA-577 201

Service .			
ken .	Alumni Meet Exp		
2114)	Examination Expenses		
Maj	Honararium Paid		
1161	ID Card Expenses		<u></u>
171	INSPECTION EXP AC	16644.00	<u> </u>
141	Laboratory Expenses		<u> </u>
(4)	Medical Expenses		<u> </u>
(10)	Meeting Expenses .		
111)	Membership Fee		
114)	NAAC Expenses A/c		ļ
(14)	News Papers & Magazine		
114)	Programme 5	75752.00	
(10)	Programmes Exp		
-	Reading Room Expenses	400544.00	
(96)	Sports Expenses	192541.00	STREET, SQUARE CONTRACT OF THE PARTY OF THE
4471	Staff and Student General Insurance	14784.00	
1111	Student Welfare expenses		
(14)	Teachers Welfare expenses		
1101	Transportation Fees Remitted to Transportation Dept		
(21)	Uniform Expenses .		10.1750.0
1111	Others (Specify)		404759.0
c)	Fee Refund		
(4)	Tuition Fee	3970.0	
(1)	Admission Fee		
H #)	Development Fee		
111	Others (Specify)		3970.0
	TOTAL		1676844.00
1 P3: C	Grants Disbursement/ Refund (Debit)		•
No	Particulars .	·Amount(Rs)	Amount(Rs)
(A)	Salary Grant Disbursed	23133794.00	
A)(a)	Salary (Net)		
A)(b)	DA	436106.00	
	Salary Arrears		
A)(c)	Salary Arrears Forashment of Earned Leave	205424.00	23775324.00
A)(c) A)(d)	Encashment of Earned Leave	205424.00	23775324.00
A)(c) A)(d) A)(e)	Encashment of Earned Leave Salary Deductions	205424.00	23775324.00
A)(c) A)(d) A)(e)	Encashment of Earned Leave Salary Deductions LIC		23775324.00
A)(c) A)(d) A)(e) (e)(i)	Encashment of Earned Leave Salary Deductions LIC GLIC	920744.00	23775324.00
A)(c) A)(d) A)(e) (e)(i) (e)(i) (e)(i)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax	920744.00 32400.00	23775324.00
A)(c) A)(d) A)(e) (e)(i) (e)(i) (e)(i)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax	920744.00 32400.00 2757700.00 41200.00	23775324.00
A)(c) A)(d) A)(e) (* () (* ()	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN	920744.00 32400.00 2757700.00 41200.00 320000.00	23775324.00
A)(c) A)(d) A)(e) (* () (* ()	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00	23775324.00
A)(c) A)(d) A)(e) (* H) (* H)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00	
A)(c) A)(d) A)(e) (* H) (* H)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00	
A)(c) A)(d) A)(e) (c #11 (c #11 (c #41	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00	
A)(c) A)(d) A)(e) (e H1) (e H1) (e H1)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00	
A)(c) A)(d) A)(e) (e H1) (e H4) (e H4)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund Recurring Deposits	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00	5431875.00
A)(c) A)(d) A)(e) (e H1) (e H1) (e H1) (e H1) (e H1) (e H1)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund Recurring Deposits Others (Specify)	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00	5431875.00
A)(c) A)(d) A)(e) (e) (e) (e) (e) (e) (e) (e) (e) (e)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund Recurring Deposits Others (Specify) Scholarship disbursed to students	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00 60591.00	5431875.00
A)(c) A)(d) A)(e) (e) (e) (e) br>(e) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund Recurring Deposits Others (Specify)	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00 60591.00	5431875.00
A)(c) A)(d) A)(e) A)(e) (e) (i) (e) (ii) (e) (ii) (e) (e) (e) (e) (e) (e) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund Recurring Deposits Others (Specify) Scholarship disbursed to students	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00 60591.00	5431875.00
A)(c) A)(d) A)(e)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund Recurring Deposits Others (Specify) Scholarship disbursed to students SC/ ST Scholarship BCM Scholarship	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00 60591.00	5431875.00
A)(c) A)(d) A)(e) (e Hi) (e Hi	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund Recurring Deposits Others (Specify) Scholarship disbursed to students SC/ ST Scholarship BCM Scholarship Muncipality Scholarship	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00 60591.00	5431875.00
A)(c) A)(d) A)(e) (e)	Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax BANK LOAN FWF ASSNSS C M FLOUD RELEIF FUND ESIC Provident Fund Recurring Deposits Others (Specify) Scholarship disbursed to students SC/ ST Scholarship BCM Scholarship	920744.00 32400.00 2757700.00 41200.00 320000.00 2170.00 1297070.00 60591.00	23775324.00 5431875.00 29207199.00



Others (Specify) Vipra Trust	1	174
Undistributed Scholarship remitted to Govt/ Doob (See 16 to 1)		
AMINIMANIMA	2000.00	
5C/ST students exam fees remittence to University	193960.00	1348705.00
draints Disbursed/Utilised	123300:00	
Grant from Departments/ UGC etc. (Revenue/ Capital)		
(Specity)		
Vipra Trust	300.00	300.00
TOTAL		30556204.00

LFAL Capital Expenditure

in	Particulars	Amount(Rs)	Amount(Rs)
(A) (B)	Building		
(6)	Computers / Peripherals		
	Furniture		
H	Intangible Assets		
11	Lab Lquipments		
11	Land		
(4)	Ullirary Books V	90738.00	
111	Plant & Machinery		
111	Sports Materials		
111	That is respected		
16.)	EHCTRICAL FITTINGS	25078.00	
111	PURCHASE OF AQUAGUARD 🗸	37760.00	1 53576.00
(1.5)	(Juhers (specify)		153576.00
A CONTRACTOR	TOTAL		133370.00
L'illand			15357

Administrative ,General & Other Expense		Amount(Rs
Advertisement & Publicity		
Audit Lees & Professional Charges	45500.00	
+ 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1	3805.50	
Hank Charges	4347.00	
Cleaning expenses		
Contingencies	+220000.00	
Hertricity & Water charges		
Employer share of ESIC		
Employer share of PF		
Learn Remuneration paid		
Fine, Interest and penalties		
Insurance	69616.00	
Magazines & Journals	69616.00	14.7
Mess Expenditure		
Muncipal Tax		
National Festival expenses	10000.00	
Pastage	2815.00	
Printing & Stationery	126513.00	*****
firelessional Tax	2500.00	
Refreshments		
Repairs and Maintenance		
Anturity Service charges		
Telephone & Internet Charges	52358.00 _	
Telephone allowance		

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

P5 (X) T	ravelling & Conveyance		
	/ages		<u> </u>
	thers (Specify)		
a b	Chirantana Expenses		
	Inspire Programme Expenses .		ļ
<u>ci</u>	Red Cross Expenses		
d	Water Charges ^		
e	REPAIR OF FURNITURE&FIXTURE	2104.00	P
f	XEROX MACHINE MAINTANCE	108510.00	*
g	CULTURAL EXPENSES	122138.00	
h	IT RETURNS FILING	2300.00	
i	UPS BATTERY MAINTAIN	12154.00	
j	MISCELLANEOUS EXPENSES	11113.00	.
k	COMPUTER MAINTAINCE	37183.00	
1	ELECTRICAL REPAIR &MAINTANCE	15797.00	N.
m	GENRAL MAINTAINCE		
n	BUILDING REPAIR &MAINTAINCE	2397.00	•
0	WEBSITE RENEVAL	9936.00	
	SOFT WARE ANNUAL MAINTANCE	15500.00	T
p	AFFLIATION APPLICATION FEE	3000.00	and the same of th
q	Interest amount earned on Scholarship A/C remitted to		
	Collegiate Edn Dept. for the period form2000 to 2018 vide		
		120495.00	879597
r	Lttr.dted 20.1.2020	120,101.11	1000081.
	DTAL		
	tribution made to Management/ Colleges	Amount(Rs)	Amount(Rs)
SL No	Particulars	Amounting	
	ontributions to Management		
P6 (B) C	ontributions to colleges/ School		
P6 (C) O	thers (Specify)	_	
	OTAL		
SCH P7: Inve	stments including Bank FD	1	Amount(Rs)
SI No	Particulars	Amount(Rs)	Amount(NS)
P7 (A) Fi	xed Deposit (As per BS SCH F))		
	thers (specify)		
	OTAL .		
	ances/ Deposits (Debit)		
	Particulars	Amount(Rs)	Amount(Rs)
SLNo	stival Advance		
P8 (A) F6			
P8 (A) F6 P8 (B) Sa	lary Advance	-	
P8 (A) F6	fundable Deposits	1	
P8 (A) F6 P8 (B) Sa	fundable Deposits Mess Deposit	•	
P8 (A) F6 P8 (B) S2 P8 (C) R6	fundable Deposits Mess Deposit Library Deposit		
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(C)(1) P8(C)(2) P8(C)(3)	fundable Deposits Mess Deposit Library Deposit Pay Deposit		
P8 (A) F6 P8 (B) Sa P8 (C) R6 P8(C)(1) P8(C)(2) P8(C)(3)	fundable Deposits Mess Deposit Library Deposit Pay Deposit hers (Specify)		
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(C)(1) P8(C)(2) P8(C)(3) P8 (D) O1	fundable Deposits Mess Deposit Library Deposit Pay Deposit hers (Specify)		
P8 (A) F6 P8 (B) Sa P8 (C) R6 P8(c)(1) P8(c)(2) P8(c)(3) P8 (D) O1 . a	fundable Deposits Mess Deposit Library Deposit Pay Deposit		
P8 (A) F6 P8 (B) Sa P8 (C) R6 P8(c)(1) P8(C)(2) P8(C)(3) P8 (D) O0 . a b	fundable Deposits Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD		
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) O0 . a b . c	fundable Deposits Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts		
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(C)(1) P8(C)(2) P8(C)(3) P8 (D) O1 . a b . c d	fundable Deposits Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit		
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(c)(1) P8(C)(2) P8(C)(3) P8 (D) O1 . a b . c d d e	fundable Deposits Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit	20000.00	
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(C)(1) P8(C)(2) P8(C)(3) P8 (D) O1 . a b . c d . e f	Mess Deposit Library Deposit Pay Deposit Hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ	76000.00	
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(C)(1) P8(C)(2) P8(C)(3) P8 (D) O1 . a b . c d . e f . f g	Mess Deposit Library Deposit Pay Deposit Hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES	76000.00 81800.00	
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(C)(1) P8(C)(2) P8(C)(3) P8 (D) O1 . a b . c d . e f	Mess Deposit Library Deposit Pay Deposit Hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES SPORTS ADVANCES	76000.00	177801.0
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(C)(1) P8(C)(2) P8(C)(3) P8 (D) O1 . a b . c d . e f . f g . h . i	Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES SPORTS ADVANCES B.S.HANUMANTHAPPA	76000.00 81800.00	
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) O6 . a b . c d e f g h i TO	Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES SPORTS ADVANCES B.S.HANUMANTHAPPA	76000.00 81800.00	
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) O6 . a b . c d e f g h i TO	fundable Deposits Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES SPORTS ADVANCES B.S.HANUMANTHAPPA TAL A/OD / Current Liabilities Repaid (Debit)	76000.00 81800.00 1.00	177801.0
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) O6 . a b . c d e f g h i TO	Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES SPORTS ADVANCES B.S.HANUMANTHAPPA	76000.00 81800.00	
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(c)(1) P8(c)(2) P8(c)(3) P8 (D) O0 . a b . c d e e f g h i TO SCH P9: Loans SL No	Mess Deposit Library Deposit Pay Deposit Hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES SPORTS ADVANCES B.S.HANUMANTHAPPA TAL TAL TAL TAL TAL TAL TAL TAL TAL TA	76000.00 81800.00 1.00 Amount(Rs)	177801.0 Amount(Rs)
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(c)(1) P8(c)(2) P8(c)(3) P8 (D) O0 . a b . c d e e f g h i TO SCH P9: Loans SL No	Mess Deposit Library Deposit Pay Deposit Hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES SPORTS ADVANCES B.S.HANUMANTHAPPA TAL TAL TAL TAL TAL TAL TAL TAL TAL TA	76000.00 81800.00 1.00	177801.00 177801.00 Amount(Rs)
P8 (A) F6 P8 (B) S2 P8 (C) R6 P8(c)(1) P8(c)(2) P8(c)(3) P8 (D) O1	Mess Deposit Library Deposit Pay Deposit hers (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit NSS A/C KM NAGARAJ CULTURAL ADVANCES SPORTS ADVANCES B.S.HANUMANTHAPPA TAL s / OD / Current Liabilities Repaid (Debit) Particulars	76000.00 81800.00 1.00 Amount(Rs)	177801.0 Amount(Rs)

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In my opinion and to the best of our information and according to the explanations given to us, the financial statements being Income and Expenditure and Receipts and Payments Accounts of "COLLEGE ACCOUNT' OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE (UNIT OF NES) BALRAJ URS ROAD, SHIVAMOGAA for the year ended March 31, 2021 are prepared, in all material respect to show true and fair view of the transactions during the period and in conformity with the accounting principles generally accepted in India.

Date: 06.11.2021 Place: Shivamogga For M/s. V.V. SHETTY & Co., Chartered Accountants

CA. V. Vasanth Kumar Shetty
Froprietor
M. No. 019572
FR N: 0038265

CA.VASANTHKUMAR SHETTY V.,

B.Com., F.C.A.,

Phone No: 08181 -248941 (Res.) Cell: 98453 25755 V.V.SHETTY & CO., CHARTERED ACCOUNTANTS 'SAMRUDDHI', 4th Cross, Park Extension, Durgigudi SHIVAMOGGA-577 201.

er;,	923
	Date:

AUDITOR REPORT

Report on the Financial Statements

ACCOUNT" OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, BALRAJ URS ROAD, SHIVAMOGGA which comprises Income and Expenditure and Receipts and Payments Account for the year ended 31.03.2021.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these Income and Expenditure and Receipts and Payments account in accordance with General practice India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Income and Expenditure and Receipts and Payments account that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Income and Expenditure and Receipts and Payments account based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants 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 Receipts and Payments account. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the Receipts and payments Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the eircumstances. 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 Income and Expenditure and Receipts'and Payments Accounts.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In my opinion and to the best of our information and according to the explanations given to us, the financial statements being Income and Expenditure and Receipts and Payments Accounts of "COLLEGE ACCOUNT' OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE (UNIT OF NES) DALRAJ URS ROAD, SHIVAMOGAA for the year ended March 31, 2021 are prepared, in all material respect to show true and fair view of the transactions during the period and in conformity with the accounting principles generally accepted in India.

Date: 06.11.2021 Place: Shivamogga For M/s. V.V. SHETTY & Co., Chartered Accountants

V. lendy

CA. V. Vasanth Kumar Shelty

Proprietor N1.NC. - 19972 FRN:00ac268

Principal
Acharya Tulsi National College
of Commerce, SHIVAIMOEGA-577 201

Munum Z

ACHARYA TULSI NATIONAL COLLEG4E OF COMMERCE, SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA **COLLEGE ACCOUNTS**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2021

PARTICULARS	R&P Sch.Ref.	CY(Amt. in Rs.)
INCOME		
Academic Receipts Salary Grant	R2 R3(A)	3684443.00 34653909.00 30000.00
Other Grants (Revenue)	R3(C) R5	187041.00
Other Receipts Contributions received (revenue) Contra Receipts	R6 R11	0.00
*GVAL/AX		38555393.00
TOTAL (A) EXPENDITURE		
Salary	P1	0.00 1631814.00
Academic Expenses Salary Grant Disbursed	P2 P3(A)	34653909.00
Other Grants Disbursed/Utilised Administrative, General & Other Expenses	P3(C) P5	765597.36
Contributions made (Revenue) Contra Payments	P6 P11	0.00
Depreciation	E of BS Sch	2265927.00
TOTAL (B)		39317247.36
Balance being Excess of Income over Expenditure /	I&E (1)	-761854.36

place: SANAHOGGA

10ate: 06.11.2001

For M/s. V.V. SHETTY & Consultant

Chartered Accountants

V. Naw HAD

CA. V. Vasanth Kumar Shetty Fraprietor

M. No. 010572 FRN: 003326S PRINCIPAL

Activity Tutel National College of Commerce · Shiyamogga - 577201 KARNATAKA

ヤイスCC MOF し

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA COLLEGE ACCOUNTS

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2021

3684443.00 34653909.00 396947.00 30000.00	By B	Salary Expenses (Non Grant Salary) Academic Expenses Grants Disbursed Salary Grant Scholarship Disbursement/ Refund Other Grants Utilised Capital Expenditure Administrative, General Expenses & Other Expenses Y Contribution made to Management/ Colleges	P1 P2 P3 P3(A) P3(B) P3(C) P4 P5	1631814.00 34653909.0 1051414.0 20000.0 160189.0 765597.3
34653909.00 396947.00 30000.00	B' ""	Grants Disbursed Salary Grant Scholarship Disbursement/ Refund Other Grants Utilised Capital Expenditure Administrative, General Expenses & Other Expenses	P3 P3(A) P3(B) P3(C)	34653909.0 1051414.0 20000.0 160189.0
396947.00 30000.00	" " B	Salary Grant Scholarship Disbursement/ Refund Other Grants Utilised Capital Expenditure Administrative, General Expenses & Other Expenses	P3(A) P3(B) P3(C) P4	1051414.0 20000.0 160189.0
396947.00 30000.00	B B	Scholarship Disbursement/ Refund Other Grants Utilised Capital Expenditure Administrative, General Expenses & Other Expenses	P3(B) P3(C) P4 P5	1051414.0 20000.0 160189.0
396947.00 30000.00	B B	Other Grants Utilised Y Capital Expenditure Y Administrative, General Expenses & Other Expenses	P3(C) P4 P5	20000.0 160189.0
	В	y Capital Expenditure y Administrative, General Expenses & Other Expenses	P4 P5	160189.0
187041.00	В	y Administrative, General Expenses & Other Expenses	P5	
187041.00				765597.
	В	Y Contribution made to Management/ Colleges	Р6	
	П			
1	B	y Investments (Bank FD Invested)	P7	
	E	y Advances/ Deposits Given	P8	
168875.00	E	Loans / OD/ Current Liabilities repaid	P9	878447
9844953.00		Deductions (Debit)	P10	9844953
290421.00		By Contra Payments (Debit)	P11	27042
According to		By Closing Balance	P12	1205948
	1	TO	TAL	6133622
	168875.00 9844953.00 290421.00	168875.00 E 9844953.00 E 290421.00 E	168875.00 By Loans / OD/ Current Liabilities repaid 9844953.00 By Deductions (Debit) 290421.00 By Contra Payments (Debit) By Closing Balance	168875.00 By Loans / OD/ Current Liabilities repaid P9 9844953.00 By Deductions (Debit) P10 290421.00 By Contra Payments (Debit) P11 By Closing Balance P12

- SNAHEGGH

For M/s. V.V. SHETTY & Co., Chartered Accountants

V. demony

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572

FRN:0038265

Principal Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

Surend

Acherya Tella Hellora: Councys of Commerce Shivemogga - 577201 KARNATAKA

Activity peductions (cledit	SCH	R10:	Deductions	(credi
-----------------------------	-----	------	------------	--------

SL No	Particulars	Amount(Rs)	Amount(Rs)
R10(A)	Salary Deductions	Amount(to)	
# 10 (A)(1)	LIC	1133358.00	
H 10 (A)(2)	GLIC	37440.00	
H 10 (A)(3)	Income Tax	6690465.00	
R10 (A)(4)	Proffessional Tax	49400.00	
	FWF	2600.00	
	ASSNSS	1635170.00	
	LOAN AMOUNT	225000.00	
	CM RELEIF FUND	71520.00	9844953.00
R10 (A)(5)	ESIC		
R10 (A)(6)	Provident Fund		
R10 (A)(7)	Recurring Deposits		
R10 (A)(8)	Others (Specify)		
R10(B)	Other Deductions		
R10(8)(1) *	TDS Deducted other than Employees salary deductions		
R10 (8)(2)	Others (Specify)		9844953.00
	TOTAL		9844953.00

SL No	Particulars	Amount(Rs)	Amount(Rs)
R11(A)	Fund Transfer (Credit) M.Com.College		
	E L ENCASHMENT OF RETIRED STAFF		
	SANCHIHONNAMMA		
	TRANSFER FROM COLLEGE A/C TO JOINT A/C (ADMISSION FEES 2019-20)	31920.00	
T	TRANSFER FROM COLLEGE A/C TO JOINT A/C(ADMISSION FEES 2020-21)	33120.00	
T	KPSC EXAM		
7	GSLIM CLAIM		
	EXAM REMUNRETION	103812.00	
1	TDS	5526.00	
	PETTY CASH	10000.00	
	Wrongly Remittence by Students	45043.00	
	Cultural advance 2020-21	41000.00	
R11(B)	Others (Specify) NSS A/C GRANT	20000.00	290421.00
	TOTAL		290421.00

TOTAL SCH P1 Salary Paid (Non Grant Salary)

SL No	Particulars	Amount(Rs)	Amount(Rs)
P1(A)	Salary (Net)		
P1(B)	DA		
P1(C)	Salary Arrears		
P1(D)	Encashment of Earned Leave		
P1(E)	Salary Deductions		
P1(E)(1)	LIC		
P1(E)(Z)	GLIC		
P1(E)(3)	Income Tax		
P1(E)(4)	Proffessional Tax		
1(E)(5)	ESIC		
1(E)(6)	Provident Fund		
1(E)(7)	Recurring Deposits		
1(E)(8)	Others (Specify)		
	TOTAL		

SCH P2 :Academic Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
P2(A)	Fee Remittance to University/ Government	828680.00	1
	UNIVESITY FEES (SPORT & CULUTURAL ACTIVITIES)	313040.00	1
	ADMISSION FINE REMITTED TO UNIVERSITY	1000.00	/
P2 (A)(1)	Admission Fee	0.00	
² 2 (A)(2)	Exam Fee (INTERNAL EXAM FEES)	29507.00	J
	Indian Army Flag	6490.00	/
	INDIAN ASSOCIATION FOR BLIND	0.00	
	REMMITANCE TO INDIAN RED CROSS	55800.00	/
	NFTW		

Principal

Acharya Tulsi National College
of Commerce, SHIVAMOSGA-577 201

	KSSWF		
	KSTWF		
(A)(3)	SWF		
(A)(4)	Tuition Fee (Tansfer to Joint A/c)		**************************************
(A)(5)	TWF		
(A)(6)	Universtiy Fee		
2 (A)(7)	Others(specify)		
2 (A)(8)	Incentive to Poor Students	15275.00	
T	SC/ST students exam fees remittence to University	/ 169920.00	
1	Interest Amt. earned on Scholorship A/c remt. To Govt. A/c 2017-18	8559.00	
	Interest Amt. earned on Scholorship A/c remt. To Govt. A/c 2018-19	29885.00	
	Interest Amt. earned on Scholorship A/c remt. To Govt. A/c 2019-20	15865.00	
D2(D)	Other Academic Expenses		
P2(B)	Admission Expenses		
P2 (B)(1)	Affiliation fee paid		
P2 (B)(Z)			
P2 (B)(3)	Alumni Meet Exp Examination Expenses		
P2 (B)(4) .	Honararium Paid		
P2 (B)(5)	ID Card Expenses	21950.00	
P2 (B)(6)	INSPECTION EXP AC		
P2 (B)(7)	Laboratory Expenses		
P2 (B)(B)	Medical Expenses		
P2 (B)(9)			
P2 (B)(10)	Meeting Expenses		
P2 (B)(11)	Membership Fee		
F2 (B)(12)	NAAC Expenses A/c News Papers & Magazine	. 58564.00	
P2 (B)(13)			
P2 (B)(14)	Programmes Exp		
P2 (B)(15)	Reading Room Expenses	58675.00	
P2 (B)(15)	Sports Expenses Staff and Student General Insurance 2020-21	15239.00	
P2 (B)(17)			
P2 (B)(18)	Student Welfare Expenses		
P2 (E)(19)	Teachers Welfare Expenses Transportation Fees Remitted to Transportation Dept		
P2 (B)(20)	Transportation rees kernities to Transportation		
P2 (B)(21)	Uniform Expenses		
P2 (B)(22)	Others (Specify)		
P2(C)	Fee Refund		
P2 (C)(1)	Tuition Fee		
PZ (C)(2)	Admission Fee Development Fee		
P2 (C)(3)	Others (Specify) Exam Fees Refund	3365.00	
P2 (C)(4)			1631814.0
	TOTAL A Dishurrament / Refund (Debit)		
_	Grants Disbursement/ Refund (Debit) Particulars	Amount(Rs)	Amount(Rs)
SL No		27034294.00	
P3 (A)	Salary Grant Disbursed		
P3(A)(a)	Salary (Net)		
P3(A)(b)	DA (UCC) 2020 21	7619615.00	34653909.0
P3(A)(c)	Salary Arrears (UGC) 2020-21		
5	Colore Accost Child L. Zuli 7:20		

SCH P3: 0	rants Disbursement/ Refund (Debit)	Amount(Rs)	Amount(Rs)
SL No	Particulars	27034294.00	
P3 (A)	Salary Grant Disbursed		
P3(A)(a)	Salary (Net)		
P3(A)(b)	DA	7619615.00	34653909.00
P3(A)(c)	Salary Arrears (UGC) 2020-21	7013013.00	
	Salary Arrears (UGC) 2019-20		
P3(A)(d)	Encashment of Earned Leave		
P3(A)(e)	Salary Deductions		
P3(A)(e)(1)	LIC		
P3(A)(e)(2)	GLIC		
P3(A)(e)(3)	Income Tax		
P3(AHe H4)	Proffessional Tax		
1	BANK LOAN		
	FWF		
	ASSNSS		
	C M FLOUD RELEIF FUND		
P3(A)(e)(5)	ESIC		
3(A)(e)(6)	Provident Fund		
3(A)(e)(7)	Recurring Deposits		
3(A)(e)(8)	Others (Specify)		
	annum para properties and explorate provide the second second as a second second second second second second se		0

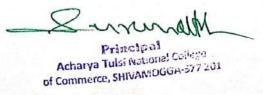
Principal
Acharya Tulsi National Coilogu
of Commerce, SHIVAMOGGA-577 201

(B)	Scholarship disbursed to students	1 1	
B).(1)	SC/ ST Scholarship	372947.00	
8).(2)	BCM Scholarship	590110.00	
8).(3)	Muncipality Scholarship	1	
B).(4)	OBC Scholarship	1	
(8).(5)	Arivu Loan	24000.00	
(B).(6)	Sanchi Honnamma Scholarship	2000.00	

(8).(7)	Others (Specify) Vipra Trust		
B(B).(8)	Undistributed Scholarship remitted to Govt/ Dept. (Specify Head) 1207+10420	11627.00	
	SANCHIHONNAMMA		
	SC/ST students exam fees remittence to University		
3(8).(9)	SC/ST High Income	50730.00	1051414.0
3 (C)	Other Grants Disbursed/Utilised		
3(C)(1)	Grant from Departments/ UGC etc., (Revenue/ Capital)		
1	REMTD. TO GOVT A/C INTREST ON SCH A/C		
1	Others (Specify) Vipra Trust		
'3(C)(2)	Grant Tr. To NSS A/c		20000.0
	TOTAL		35725323.0
	TOTAL		
SCH P4:	Capital Expenditure	Amount(Rs)	A
SL No	Particulars		Amount(Rs)
P4 (A)	Building		
P4 (B)	Computers / Peripherals	<u> </u>	
P4 (C)	Furniture •	14909.00	
P4 (D)	Intangible Assets	<u> </u>	
P4 (E)	Lab Equipments		
P4 (F)	Land		
P4 (G)	Library Books 🗸	71118.00	
P4 (H)	Plant & Machinery		
P4 (I)	Sports Materials 🛩	74162.00	160189.0
P4 (J)	Work- in- progress		
	ELECTRICAL FITTINGS		
	PURCHASE OF AQUAGUARD		
P4 (K)	Others (specify)		
	TOTAL		160189.0
SCH P5:	Administrative ,General & Other Expenses		
SL No	Particulars		Amount(Rs)
P5 (A)	Advertisement & Publicity		
P5 (B)	Audit Fees & Professional Charges	17000.00	
P5 (C)	Bank Charges	2252.36	
P5 (D)	Cleaning expenses	19541.00	
P5 (E)	Contingencies		***************************************
P5 (F)	Electricity & Water charges	240000.00	
P5 (G)	Employer share of ESIC		
P5 (H)	Employer share of PF	- 	
P5 (1)	Exam Remuneration paid	1	
P5 (J)	Fine, Interest and penalties	 	
P5 (K)	Insurance		
P5 (L)	Magazines & Journals	97682.00	***************************************
P5 (M)	Mess Expenditure	7,002.00	
P5 (N)	Muncipal Tax	- <u>-</u>	
P5 (O)	National Festival expenses	12200 0-1	
P5 (P)	Postage	12300.00	
P5 (Q)	Printing & Stationery	1790,00	
THE RESIDENCE OF THE PARTY AND THE PARTY.		64883.00	
P5 (R)	Professional Tax Institution	2500.00	
P5 (S)	Refreshments	<u> </u>	
P5 (T)	Repairs and Maintenance	T	
P5 (U)	Security Service charges	1	
P5 (V)	Telephone & Internet Charges	29273.00	***************************************
P5 (W)	Telephone allowance		***************************************

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

	avelling & Conveyance	
	The state of the s	
	thers (Specify)	
a	Chirantana Expenses	
b	Inspire Programme Expenses	***************************************
C	Red Cross Expenses	
d	Water Charges	
e	REPAIR OF FURNITURE&FIXTURE	
f	XEROX MACHINE MAINTANCE - 26491.00	
В	CULTURAL EXPENSES 73151.00	
h	IT RETURNS FILING	
i	UPS BATTERY MAINTAINCE 6939.00	
	MISCELLANEOUS EXPENSES 5550.00	
k	COMPUTER MAINTAINCE 30323.00	
	ELECTRICAL REPAIR &MAINTANCE 1254.00	
m	GENRAL MAINTAINCE 5546.00	
·n	BUILDING REPAIR &WAINTAINCE	
0	WEBSITE RENEVAL	
р	WEBSITE MAINTAIANCE	***************************************
q	SOFT WARE ANNUAL MAINTANCE	······
r	AFFLIATION APPLICATION FEE	
t	SMS Instalation Charge 425.00	
u	Corona Exp.	765597.
V	Sports Honorarium Paid for students -57000.00	765597.
	TOTAL	703337.
SCH P6: Co	ontribution made to Management/ Colleges	A
SL No	Particulars	Amount(Rs
	Contributions to Management ·	
P6 (B)	Contributions to colleges/ School	
P6 (C)	Others (Specify)	
FD (C)	TOTAL	
CCU D7. In	vestments including Bank FD	
	Particulars	Amount(Rs
SL No	Fixed Deposit (As per BS SCH F))	
P7 (A)		
P7 (B)	Others (specify)	
	TOTAL	
	dvances/ Deposits (Debit) Particulars	Amount(Rs
SL No		
P8 (A)	Festival Advance	
P8 (B)	Salary Advance	
P8 (C)	Refundable Deposits	
P8 (C) P8(c)(1)	Refundable Deposits Mess Deposit	
P8 (C) P8(c)(1) P8(C)(2)	Refundable Deposits Mess Deposit Library Deposit	
P8 (C) P8(c)(1) P8(C)(2) P8(C)(3)	Refundable Deposits Mess Deposit Library Deposit Pay Deposit	
P8 (C) P8(c)(1) P8(C)(2)	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify)	
P8 (C) P8(c)(1) P8(C)(2) P8(C)(3)	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify)	
P8 (C) P8(c)(1) P8(C)(2) P8(C)(3) P8 (D)	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify)	
P8 (C) P8(c)(1) P8(C)(2) P8(C)(3) P8 (D) a	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses	
P8 (C) P8(c)(1) P8(C)(2) P8(C)(3) P8 (D) a b	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD	
P8 (C) P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) a b c d	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit	
P8 (C) P8(c)(1) P8(C)(2) P8(C)(3) P8 (D) a b c d e	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit	
P8 (C) P8(c)(1) P8(c)(2) P8(C)(3) P8(D) a b c d e	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit CULTURAL ADVANCES	
P8 (C) P8(c)(1) P8(C)(2) P8(C)(3) P8 (D) a b c d e	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit CULTURAL ADVANCES SPORTS ADVANCES	0.
P8 (C) P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) a b c d e f	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit CULTURAL ADVANCES SPORTS ADVANCES	0.
P8 (C) P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) a b c d e f g SCH P9: Le	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit CULTURAL ADVANCES SPORTS ADVANCES TOTAL Dans / OD / Current Liabilities Repaid (Debit)	
P8 (C) P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) a b c d e f g SCH P9: Lc SL No	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit CULTURAL ADVANCES SPORTS ADVANCES TOTAL Dans / OD / Current Liabilities Repaid (Debit) Particulars	
P8 (C) P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) a b c d e f g SCH P9: Lc SL No P9 (A)	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit CULTURAL ADVANCES SPORTS ADVANCES TOTAL Dans / OD / Current Liabilities Repaid (Debit) Particulars Bank Loan Repaid	
P8 (C) P8(c)(1) P8(c)(2) P8(C)(3) P8 (D) a b c d e f g SCH P9: Lc SL No P9 (A) P9 (B)	Refundable Deposits Mess Deposit Library Deposit Pay Deposit Others (Specify) Advance for Expenses TDS on FD TDS on Income Receipts MESCOM Deposit Telephone Deposit CULTURAL ADVANCES SPORTS ADVANCES TOTAL Dans / OD / Current Liabilities Repaid (Debit) Particulars	O. Amount(Rs)



CA. VASANTH KUMAR SHETTY V.,

V.V SHETTY & CO., CHARTERED ACCOUNTANTS BELGUR COMPLEX DURGIGUDI SHIVAMOGGA

AUDITOR REPORT

Report on the Financial Statements

I have audited the accompanying Financial Statement of "MANAGEMENT ACCOUNT" of "ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE", A UNIT OF NATIONAL EDUCATION SOCIETY SHIVAMOGGA,, which comprises Receipts and payments Account for the year then ending on 31/03/2017

Management' Responsibility for Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these Financial Statements based on my audit. I have conducted the audit in accordance with the Standard on Auditing issued by The Institute of Chartered Accounts Of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statement. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the Receipts and Payments account, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the college's preparation and fair presentation of the financial statement 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 Receipts and Payments account

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis of my audit opinion

Opinion

In my opinion and to the best of my information and according to the explanation given to me, the financial statement's being Receipts and Payments account of "MANAGEMENT ACCOUNT" of "ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE", A UNIT OF NATIONAL EDUCATION SOCIETY SHIVAMOGGA, for the year ended 31-03-2017, are prepaid, in all material respects shows true and fair view of the transactions during the period and in conformity with the account principle generally accept in India; Subject to the observation as mentioned below

Date: 10/07/2017 Place: Shivamoga For M/s. V.V. SHETTY & Co., Chartered Accountants

y ranky-

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572 FR N: 003826S

1) Other Receipts under Schedule 6, under the head interest receipt Rs.2192.72 does not belong to the Management A\C. It pertains to F.D Kept by a Donor in Axis Bank.

For M/s. V.V. SHETTY & Co., Chartered Accountants

V. Somether

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572 FR N: 003826S

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY*, SHIMOGA MANAGEMENT ACCOUNT

SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017

SCH 1: Academic Receipts

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Academic Receipts		
	a Tution Fee		
	b Admission Fee		
	c Registration fee		
	d Special Development Fund	534000.00	
	e Exam Fee		
	g Library Fee		
	i Sports Fee		
	j SWF/TWF/Flag		
	k Others (Specify)		
2	Other Fee		
	a Development Fee		
	b Course Fee	3376500.00	
	c Capital Expediture	684618.00	
	d Golden jubilee Fee	213600.00	
-	e Ladis Hostel Mess & Rent Fee	153522.00	
-	f Ladis Hostel Admission fee	31850.00	4994090.00
!			
	TOTAL		4994090.00

SCH 2 :Academic	Expenses
-----------------	----------

No	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University/ Government		
	Tution Fee		
	SWF\TWF\Flag	£ 2500.00	
	Admission fees		
	Registration fees		
	Fine		
2	Other Academic Expenses		
-	a Lab Expenses		
	b Seminar/ Workshop		
	c Payment to Visiting Faculty		
	d Examination Expenses/ Test Expenses		
	e Student Welfare Expenses		
	f Reading Room Expenses (News papers/ Magazines)		
	g Affiliation Charges		
	h Sports) * (* * * * * * * * * * * * * * * * *
	i Others (Specify)		
	j Celebration	32150.00	
.,	k NAAC Expenses	115793.00	
	Fee Refund	15274.00	
	m Miscellaneous	9620.00	
1	TOTAL		185337

- Principal

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

SCH 17: Administrative & General Expenses

No	Particulars	Amount(Rs)	Amount(Rs)
1	Audit Fees & Professional Charges		23500.00
2	Bank Charges		345.00
3	Contingencies		***************************************
4	Employer share of ESIC/ PF		t. (
5	Postage		
6	Printing & Stationery		4240.00
7 -	Refreshments		25842.00
8	Electricity & Water charges		
9	Insurance		3 M 4 M 5 M 5 M 5 M 5 M 5 M 5 M 5 M 5 M 5
10	Telephone & Internet Charges		
11	Travelling & Conveyance		
12	Advertisement & Publicity		
13	Magazines & Journals		
14	Others:		
а	Security wages		
0	Annual day expence		
P_	Electricity and other repairs		
q	Building maintenance		309914.00
r_	Repairs to furniture and fixtures		
s	Hostel maintenance	-	
t.	Guarden maintenance		
	Others (Specify)		
	TOTAL		363841.00

L No	Particulars	Amount(Rs)	Amount(Rs)
1	Land		
2	Building		
3	Work- in- progress		
4	Furniture		87550.00
5	Plant & Machinery		
6	Library Books		
7	Computers / Peripherals		
8	Sports Materials		
9	Equipments		
10	Intangible Assets		
11	vessels		
12	Electrical fittings		5585.0
14	Others (specify)		1.1.
	TOTAL		93135.0

Principal
Acharya Tuisi National College
of Commerce, SHIVAMIOGGA-577 201

CA. VASANTH KUMAR SHETTY V.,

V.V SHETTY & CO, CHARTERED ACCOUNTANTS BELGUR COMPLEX DURGIGUDI SHIVAMOGGA

To The Principal ATNC, Shivamogga.

Dear Sir; Sub; Audit observations during Audit For the year 2017-2018.

Management Account.

1. Rs 4822, being the amount received from Kuvempu Ranga Mandir, stated to be the refund of rent shown under the head Advances/Deposit (credit)in Schedule 12,to Receipts and Payments Account since no payment was accounted towards rent to Kuvempu Ranga Mandir in Management Account.

2. Rs 15000 was paid to Principal on 05.07.2017.Bills not produced for verification which was accounted under the head Departmental Expenses .Pass order was dated

28.06.2017.

3. Silver Jubily expenses includes Rs, 1000 paid to each student for Six students amounting to Rs 6000 for good performance in Sports. In the statement submitted by the Principal name of the Two Students not mentioned and signature of Four students not obtained. It is hereby advised in future all the bills pertaining to settlement of advances taken for any event shall be presented to N E S for verification to avoid such irregularities as mentioned above at the time of settlement.

4. Rs 21777 was paid to Nandi Glass House towards repairing broken glasses in AV Hall on

26.09.2017. Qutation not obtained.

For M/s. V.V. SHETTY & Co., **Chartered Accountants**

Voulk

CA. V. Vasanth Kumar Shetty **Proprietor** M. No. 019572 FRN:003826S

Copy to, The Secretary N E S. Shiva, ogga

Date;19/06/2018.

Place; Shivamogga.

Marson - Principal Acharya Tulsi National College of Commerce, SHIVAIMOGGA-577 401

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIMOGA

UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA MANAGEMENT ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018

	RECEIPTS	SCH	AMOUNT (Rs)		PAYMENTS	SCH	AMOUNT (Rs)
То	Academic Receipts	1	6242761.00	Ву	Academic Expenses	2	248816.00
11	Scholarship	3	. 300.00	."	1		
n	Deductions (Credit)	5	2048.00	111	Deductions (Debit)	7	2048.00
11	Other Receipts	6	41150.00	11	,		
То	Contribution Received from Management/ Colleges	8	° 131300.00	Ву	Contribution made to Management/ Colleges	9	6000000.00
ш	Advances/ Deposits Recovered	12	197336.00	11	Advances/ Deposits Given	13	42000.00
11				"	Scholarship Disbursment (Sports)	16	5000.00
				11	Administrative & General Expenses	17	401894.91
					Capital Expenditure .	18	72643.00
То	Opening Balances	19	247977.29	Ву	Closing Balance	20	90470.38
_	TOTAL		6862872.29	-	TOTAL		6862872.29

For M/s. V.V. SHETTY & Co., **Chartered Accountants**

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572 FRN:003826S

PRINCIPAL
Acharya Tulsi National College of Commerce
Shivamogga - 577201

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIMOGA UNIT OF NATIONAL EDUCATION SOCIETY*, SHIMOGA

MANAGEMENT ACCOUNT SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018

SCH 1: Academic Receipts

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Academic Receipts		
8	Tution Fee	,	
b	Tution Fee (Govt. Account)		
C	College Magazine		
	special Development fund	. 538000	A
	Course Fees	5422100	
	University Fees		
	University Exam Fee		
	Admission Fee		
	i Application Fee		
-	j Medical Fee !		
	k Exam Fee (College)		
`	I Reading Room		
1	m Library Fee		
	n Sports Fee	1	
	o SWF/TWF/Flag		
	p Others (Specify)		
	q Ladies Hostel Admission fees	128400	
-	r Ladies Hostel Mess & Rent fees	154261	624276
	s Others/Miscellaneous Fee		<u> </u>
-	t Others (Excess Cash Found)		
	TOTAL		624276

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University/ Government		
	University Examination Fee		
	SWF / TWF / Flag		
	1		
2	Other Academic Expenses		
а	Lab Expenses .	_	
b	Seminar/ Workshop		
C	Payment to Visiting Faculty		
d	Examination Expenses/ Test Expenses		
е	Student Welfare Expenses		
- 1	Reading Room Expenses (News papers/ Magazines)		······································
9	Affiliation Charges	194816	
h	Sports		
	Others (Institution P. Tax)		
	Fees refund	54000	248810
	TOTAL		248816

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

By

N. Orda

PRINCIPAL

Acharya Tulsi National College of Confinerce

4 Shit amogga - 577,201

SCH 17: Administrative & General Ex

L No	Substitution of the substi		
1	Audit Fees & Professional Charges	Amount(Rs)	Amount(Rs
2	Bank Charges	18000	Amounters
3	Repairs & Maintainance (Computer)	3777.91	
4	Builidng Repairs	126273	
5	Garden mantainance	36015	Ne
6	Printing & Stationery Electrical Repairs	14000	
7	Electrical Repairs	. 3565	
8	Furniture repairs & mantainance	25253	
9	Insurance Student Safety	21520	•
10	Telephone & Internet Charges		
11	Travelling & Conveyance		
12	Departmenta Expenses	1590	
13	GoldenGubilee Function exp	19000	
14	Refreshment	71456	
15	Annual Mantainance expenses	30965	
16	Miscellaneous Expenses : 5	9370	,
17	Honararium	18800	401894.9
18	I D Card	10000	401094.9
19	Other Expenses		
20	College Test		
21	NAAC Expenditure		*
22	Shortage		
	TOTAL	4.7	401894.9

SCH 18: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Land ·		
2	Building		
3	Work- in- progress		
4	Furniture	67923	~
5	Plant & Machinery (Weighing machine purchased)	4720	72643
6	Library Books		
7	Computers / Peripherals/UPS		
8	Sports Materials		
9	Lab Equipments		
10	Intangible Assets		
11	Others (specify)		
14	TOTAL .		72643

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand	0	
2	Cash in Hand as Instrument (Cheques, DD)		• •
3	Bank Balances		
а	Kotak Bank College A/c , A/c No - 135110027536		
b	Government A/c	7977.29	
с	Non Government A/c	1	
d	Management A/c		
e	Scholarship A/c	-	
	Other A/c (Management Account @ SBM A/c No-6415711721)	240000	247977.29
	TOTAL		247977.29

Principal

Acharya Tulsi National College of Commerce, SHIVAM/DGGA-577 201

PRINCIPAL
Acharya Tulsi National College of Commerce
Sintumogga - 577201

CA. VASANTHKUMAR SHETTY V.,

B.Com., F.C.A.,

Phone: 08182 - 248941 (Res.)

Cell: 98453 25755

Dat	*********		
1761	*********		

ATNCC Mgt > 2018- 19

V. V. SHETTY & Co., CHARTERED ACCOUNTANTS BELGUR COMPLEX IInd Floor, Durgigudi SHIVAMOGGA - 577 201.

<u> </u>		
Date	•••••	

AUDITOR REPORT

Report on the Financial Statements

We have audited the accompanying financial Statements of "MANAGEMENT ACCOUNT" OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, BALRAJ URS ROAD, SHIVAMOGGA which comprises Receipts and Payments Account for the year ended 31.03.2019.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these Receipts and payments account in accordance with General practice India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Receipts and payments account that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Receipts and payments account 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 Receipts and Payments account. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the Receipts and Payments Account, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation and fair presentation of the financial statement 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 Receipts and Payments Account.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being **Receipts and Payments Account** of "MANAGEMENT ACCOUNT" OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE (UNIT OF NES) BALRAJ URS ROAD, SHIVAMOGGA for the year ended March 31, 2019 are prepared, in all material respect to show true and fair view of the transactions during the period and in conformity with the accounting principles generally accepted in India.

Date:12.06.2019 Place: Shivamogga For V.V. SHETTY & CO., Chartered Accountants F.R. No. 003826S

For M/s. V.V. SHETTY & Co., Chartered Accountants
(V. Vasanth kumar Shetty)

CA. V. Vasanth kumar Shetty

Membership interior Shetty

M. No. 019572

FR N: 003826S

- Principal

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA MANAGEMENT ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2019

	RECEIPTS	SCH	AMOUNT (Rs)	П	DAVAGEITO		
To	Opening Balances		90470.09	В	PAYMENTS / Salary Expenses (Non Grant Salary)	SCH P1	AMOUNT (Rs)
To	Academic Receipts	R2	7071761		Academic Expenses	P2	200642
Tc " "	Grants Received Salary Grant Scholarship Other Grants	R3 R3(A) R3(B) R3(C)		By	/ Grants Disbursed Salary Grant Scholarship Disbursement/ Refund Other Grants Utilised	P3 P3(A) P3(B) P3(C)	* 300
To	Capital Receipt/Corpus Donation	R4	a	Ву	Capital Expenditure	P4	549509
То	Other Receipts	R5	50454	Ву	Administrative, General Expenses & Other Expenses	P5	464338.35
То	Contribution Received from Manager.ient/ Colleges	R6	423815			P6	6300000
Го	Investments (FD Matured)	R7		Ву	Investments (Bank FD Invested)	P7	
Го	Advances/ Deposits Recovered	R8	8213	Ву	Advances/ Deposits Given	P8	100000
О	Loans / OD/ Current Liabilities	R9		Ву	Loans / OD/ Current Liabilities repaid	P9	2-1
о	Deductions (Credit)	R10	•	Ву	Deductions (Debit)	P10	
0	Contra Receipts (Credit)	R11		Ву	Contra Payments (Debit)	P11	4713
				Ву	Closing Balance	P12	325210.74
	TOTAL		7644713.09	7	TOTAL		7644713.09

For M/s. V.V. SHETTY & Co., Chartered Accountants V Nontago

CA. V. Vasanth Kumar Shetty Proprietor M. No. 019572 FRN:003826S

PINICIPAL

Acharya Tulsi National College of Commerce Shivamogga-577 201, Karnataka

P1(E)(5)	ESIC	ARL A DEBENDED OF THE STREET
P1(E)(6)	Provident Fund	
P1(E)(7)	Recurring Deposits	
P1(E)(B)	Others (Specify)	
	TOTAL	

No	Cademic Expenses Particulars	Amount(Rs)	Amount(Rs)
2(A)	Fee Remittance to University/ Government		
	Admission Fee	1 48	
(A)(1)	Exam Fee		
(A)(2)	SWF		
(A)(3)	Tuition Fee		
(A)(4)	TWF		
2 (A)(5)	1		
2 (A)(6)	University Fee	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
2 (A)(7)	Others(specify)		
P2(B)	Other Academic Expenses		<u> </u>
P2 (B)(1)	Admission Expenses		
P2 (B)(2)	Affiliation fee paid		
P2 (B)(3)	Alumni Meet Exp		
P2 (B)(4)	Examination Expenses	5000)
P2 (B)(5)	Honararium Paid		
P2 (B)(6)	ID Card Expenses		
P2 (B)(7)	Inspection Exp A/c		
P2 (B)(8)	Laboratory Expenses		+
P2 (B)(9)	Medical Expenses		
P2 (B)(10)	Meeting Expenses		1
P2 (B)(11)	Membership Fee		
P2 (B)(12)	NAAC Expenses A/c		
P2 (B)(13)	News Papers & Magazine		
P2 (B)(14)	Programmes Exp	687	0
	Celebrations	3488	
1	Orientation Programee Expenses	800	****
1	NSS Programme Expenses	1015	
-	- Spandana Programme)	1013	3/
P2 (B)(15)	Reading Room Expenses	6000	
P2 (B)(16)	Consta Evocação	6000	1
P2 (B)(17)	Stoff and Student General Insurance		
PZ (B)(18)	Student Welfare expenses		
	Teachers Welfare expenses		
P2 (B)(13)	Transportation Fees Remitted to Transportation Dept	13. 11	
P2 (B)(21	Uniform Evnenses	12-1 P	
P2 (B)(22	Other (Speciful)	10.7	
P2(C)			
P2 (C)(1)	T. Ition Egg		
P2 (C)(2)	L. Linian Egg		
P2 (C)(3)	Development Fee and Course Fee	757	301
P2 (C)(4	Others (Specify)		
10/10	TOTAL	- 1 XXX	2006

ccH P3: Grants Disbursement/ Refund (Debit)

No	Particulars	Amount(Rs)	Amount(Rs)
3 (A)	Salary Grant Disbursed		
3(A)(a)	Salary (Net)	115-0	
3(A)(b)	DA CPIST C	10 May 2 15	
3(A)(c)	Salary Arrears		
3(A)(d)	Encashment of Earned Leave		
3(A)(e)	Salary Deductions		
(A)(e)(1)	LIC AND	25.00	
3(A)(e)(2)	GLIC 11 11 11 11 11 11 11 11 11 11 11 11 11		
3(A)(e)(3)	Income Tax		ļ
3(A)(e)(4)	Proffessional Tax		
3(A)(e)(5)	ESIC		ļ
3(A)(e)(6)	Provident Fund		<u> </u>
3(A)(e)(7)	Recurring Deposits		
P3(A)(e)(8)	Others (Specify)		<u> </u>
P3 (B)	Scholarship disbursed to students		
P3(B).(1)	SC/ ST Scholarship		
P3(B) (2)	BCM Scholarship		
P3(B).(3)	Muncipality Scholarship		
P3(B).(4)	OBC Scholarship		- ,
P3(B).(5)	Arivu Loan	des i	
P3(B).(6)	KMDC		30
P3(B).(7)	Others (Specify) (Amaranarh Scholarship) Undistributed Scholarship remitted to Govt/ Dept. (Specify Head)		
P3 (C)	Other Grants Disbursed/Utilised		
P3(C)(1)	Grant from Departments/ UGC etc., (Revenue/ Capital)		
P3(C)(2)	Others (specify)		30
7350V	TOTAL	No. of the Control of	

CCH P4. Capital Expenditure

	Capital Expenditure Particulars	Amount(Rs)	Amount(Rs)
SL No	Tarticular of the same of the	Star Valle - 1/4 may	
P4 (A)	Building	423213	6
P4 (B)	Computers / Peripherals 💙	15219	<u> </u>
P4 (C)	Furniture	28202	
1	Bio-Matric Purchases	52875	·
7	CC Camera Purchased & Installation	520/3	
P4 (D)	Intangible Assets		
P4 (E)	Lab Equipments		
P4 (F)	Land	-	
P4 (G)	Library Books	30000	
P4 (H)	Plant & Machinery (Pad Burning Machine)	30000	
P4 (I)	Sports Materials	_	
P4 (J)	Work- in- progress	A 2 10 - 0 10	
P4 (K)	Others (specify)	7.	F4050/
	TOTAL		549509

SCH P5: Administrative ,General & Other Expenses

SL No	Particulars	Amount(Rs) * Amount(Rs)
P5 (A)	Advertisement & Publicity	
	Audit Fees & Professional Charges	15000

Principal
Acharyà Tulsi National College
of Commerce, SHIVAMOGGA-577 201

05 (C.)	Bank Charges	97.35	
p5 (D)	Cleaning expenses		
5 (E)	Contingencies	6095	
5 (F)	Electricity & Water charges		
5 (G)	Employer share of ESIC	-	
5 (H)	Employer share of PF		
5 (1)	Exam Remuneration paid		
5 (J)	Fine, Interest and penalties		
5 (K)	Incurance	· ·	
5 (L)	Magazines & Journals		
5 (M)	Mess Expenditure	<u></u>	
5 (N)	Muncipal Tax		
5 (0)	National Festival expenses		
5 (P)		40000	
5 (Q)	Printing & Stationery	49060	
25 (R)	Professional Tax	36419	
25 (S)	Refreshments	30419	
5 (T)	Repairs and Maintenance	(58436)	<u> </u>
3(1)	Electrical Repairs & Mantainance	259983	
	Building repairs & mantainance	3078	
	Furniture repairs & mantainance	13621	
	Computer repairs & mantainance	4140	*
	Travelling & Conveance	300	
	Lamp Repairs		
P5 (U)	Security Service charges		
P5 (V)	Telephone & Internet Charges		
P5 (W)	Telephone allowance		
P5 (X)	Travelling & Conveyance		
P5 (Y)	Wages		
P5 (Z)	Others (Specify)		
	Chirantana Expenses		
***************************************	b Inspire Programme Expenses		
	c Red Cross Expenses		
	d Water Charges		
		3109	
	Ladies Hostel Inspection Expenses	12000	
1	JD Office Expenses	3000	
	Ayudha Pooja Expenses	3000	
	A 18 () () () () () () () () () (464338.3
	TOTAL		77

SCH P6: Contribution made to Management/ Colleges

	Contribution made to Management	Amount(Rs)	Amount(Rs)
SL No		6000000	Asserted the state of the state
P6 (A)	Contributions to Management	·······	
P6 (B)	Contributions to colleges/ School		
P6 (C)	Others (Specify)		
10 (0)	TOTAL		6000000

SCH P7: Investments including Bank FD

SL No	Particulars *	Amount(Rs)	. Amount(Rs)
P7 (A)	Fixed Deposit (As per BS SCH F))	* * *	
P7 (B)	Others (specify)		,
	TOTAL Principal		

Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

ATNCC mgt -> 100-20

CA.VASANTHKUMAR SHETTY V.,

B.Com., F.C.A.,

Phone No: 08181 -248941 (Res.) Cell: 98453 25755 V.V.SHETTY & CO., CHARTERED ACCOUNTANTS 'BELGUR COMPLEX' 2nd Floor, Durgigudi SHIVAMOGGA-577 201.

Ref.											
Ref:	 ٠.	••		٠.							

Date:....

AUDITOR REPORT

Report on the Financial Statements

We have audited the accompanying financial Statements of "MANAGEMENT ACCOUNT" OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, BALRAJ URS ROAD, SHIVAMOGGA which comprises Income and Expenditure and Receipts and Payments Account for the year ended 31.03.2020.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these Income and Expenditure and Receipts and Payments account in accordance with General practice India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Income and Expenditure and Receipts and Payments account that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Income and Expenditure and Receipts and Payments account based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants 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 Receipts and Payments account. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the Receipts and payments Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation and fair presentation of the financial statement 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 Income and Expenditure and Receipts and Payments Accounts.

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

Öpinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being. Income and Expenditure and Receipts and Payments Accounts of "MANAGEMENT ACCOUNT' OF ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE (UNIT OF NES) BALRAJ URS ROAD, SHIVAMOGAA for the year ended March 31, 2020 are prepared, in all material respect to show true and fair view of the transactions during the period and in conformity with the accounting principles generally accepted in India.

Date: 06.07.2020 Place: Shivamogga

For V.V.SHETTY & CO.,
Chartered Accounts

F.R.No.00382657 & Co.,
Chartered Accountants

V. Martered Accountants

(V.V.Santh Kumar Shetty

(V.Vasanth Kumar Shetty)

M. No. 019572

Membership No.019572

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA MANAGEMENT ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2020

PARTICULARS	R&P		
INCOME	Sch.Ref.	CY(Amt. in Rs.)	.PY(Amt. in Rs.
	V		
Academic Receipts	D2		
Salary Grant	R2	9368771.00	7071761.0
Other Grants (Revenue)	R3(A)		
Other Receipts	R3(C) R5	110454.00	
Contributions received (revenue)	R6	110151.00	50454.0
Contra Receipts	R11		423815.00
	NII.		
TOTAL (A)		0470022 00	
EXPENDITURE		9478922.00	7546030.00
	2º <u>82</u>	6	
Salary	P1		1.00
Academic Expenses	P2	354400.00	223
Salary Grant Disbursed	P3(A)	354488.00	200642.00
Other Grants Disbursed/Utilised .	P3(C)		
Administrative, General & Other Expenses	P5	775816.50	
Contributions made (Revenue)	P6	7/3816.50	464338.35
Contra Payments	P11		
Depreciation	E of BS		
	Sch		
TOTAL (B)		1130304.50	664000 25
Salance being Events of L		-230304.30	664980.35
Balance being Excess of Income over Expenditure /	I&E (1)		
xcess of Expenditure over Income(A-B)	(1)		8 _
Date: 04.072020		8348617.50	6881049.65

Place: Shivamogga

Auditor

For M/s. V.V. SHETTY & Co., Chartered Accountants V. / Lew th V. 59/9/20

CA. V. Vasanth Kumar Shetty
Proprietor
M. No. 019572
FR N: 0638265

Principal

PRINCIPAL
Acharya Tubi Mational College of Commerce
Salvamorpa-517 201, Kamataka

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

MANAGEMENT ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2020

RECEIPTS	SCH	AMOUNT (Rs)		PAYMENTS	SCH	AMOUNT (Rs)
ting Balances	R1	325210.74	Ву	Salary Expenses (Non Grant Salary)	P1	AMOUNT (RS)
lemic Receipts	R2	9368771.00	Ву	Academic Expenses	P2	354488.00
iz Faceived arv Stant	R3		Ву	Grants Disbursed	P3	
mastic *	R3(A)		"	Salary Grant	P3(A)	- 1
ter Grants	R3(B)		"	Scholarship Disbursement/ Refund	P3(B)	
- G-3	R3(C)		"	Other Grants Utilised	P3(C)	
= Facept/Corpus Donation	R4		Ву	Capital Expenditure	P4	427432.00
Peceipts	. R2	110151.00	Ву	Administrative, General Expenses & Other Expenses	P5	775816.50
Received from Management/ Colleges	R6		Ву	Contribution made to Management/ Colleges	P6	5800000.00
(FD Matured)	R7		Ву	Investments (Bank FD Invested)	P7	
Deposits Recovered	R8	156791.00	Ву	Advances/ Deposits Given	P8	148791.00
OD/ Current Liabilities	R9		Ву	Loans / OD/ Current Liabilities repaid	P9	
cions (Credit)	R10		Ву	Deductions (Debit)	P10	
Receipts (Credit)	R11	8507.00	Ву	Contra Payments (Debit)	P11	8507.00
			Ву	Closing Balance	P12	2454396.24
E-2020		9969430.74		TOTAL		9969430.74

For M/s. V.V. SHETTY & Co., **Chartered Accountants**

Auditor

V. Namos 477/20

CA. V. Vasanth Kumar Shetty

Proprietor

51. No. 619572 FRN:003826S PRINCIPAL.

Actional College of Constreme Shikemogen-577 201. Kamataka

4 <u>14)</u> 414	D G HYDE	am Fee WF		
(A)(A)	e de la crisco entres	ultion Fee		
a contraction of	\$12 KINDOWN STAN	WF		
Mh)	NAME OF TAXABLE PARTY AND ADDRESS OF TAXABLE PARTY.	Name of the Control o		
(A)(B)	THE STREET	Iniverstiy Fee		,
(A)(V)		Others(specify)		
3(0)		r Academic Expenses		
i (billi)		Admission Expenses		
1 (6)(8)	- in the second record	Affiliation fee paid		
4 [b)(1)	20.0	Alumni Meet Exp		
1 (0)(4)		Examination Expenses		
I (Bife)	The state of the s	Honararium Paid	24000.00	
1 (8)(6)	- The second	ID Card Expenses		
F ((() ()	Dalan de des	Inspection Exp A/c		
et (b)(b)	nester order	Laboratory Expenses		
f & (w)(w)	DESCRIPTION OF THE PROPERTY OF	Medical Expenses		
es lenten	Manich Hale	Meeting Expenses	37520.00	
fa (RH) 11	Michigan quin	Membership Fee	37320.00	
to length	Solding Street Services	NAAC Expenses A/c		
THE RESIDENCE AND A SECOND PROPERTY.	CARTORNA 2 45 M	News Papers & Magazine		
F3 (6)(1.5	MACHEDIAL ACTION	Programmes Exp		
15 mil	Charles myles	NSS youth Festival Function	20750.00	
\$ 10.00	QERITALISM FOR	Spandana Programme expenses	6392.00	
49.20	DESCRIPTION OF	Orlentation Programme expenses	8380.00	
makes w	nte investaures e	Seminar Expenses	20000.00	
45,720,00	(Negrous)	Subscription to Journal	1800.00	
94,449	одинявания	Selection & Interview programme expenses	3765.00	
75.00	Edinishino)	Faculty Development programme expenses	45401.00	
1 and	neekranger)	Training Expenses	13444.00	
an	of granden	Sports Expenses	7000.00	
\$ 1000.	Live Sign Community	"Acharya Advitiya-2020" Programme expenses	85376.00	
	a Lagrangia estra	NSS award programme expenses	4740.00	
i les	Tillabititeen	Celebrations	3800.00	
gradit.	A STATE OF THE STA	Reading Room Expenses		
AND THE REST		Sports Expenses		*
Acres 1980	(\$)(17 <u>)</u>	Staff and Student General Insurance		
The same of the same of	(PRIM Special	Student Welfare expenses		
	191111	Teachers Welfare expenses	-	
A	INITED STREET	Transportation Fees Remitted to Transportation Dept		
200,01,000,000	(0(1)	Uniform Expenses		
2004 1 1000	(18((1))	Others (Specify)		
	v(c)	Fee Refund		
	(1011)	Tultion Fee		
	(PH)	Admission Fee		
360	91(11)	Development Fee & Course fees	47250.00	
2	rajn(4)	Others (Specify)		084400
1	A CONTRACTOR OF	TOTAL		354488.0

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

lo A) Sala	Particulars	Amount(Rs)	Amount(Rs)
	iry Grant Disbursed		
	ary (Net)		
(B) DA	ary Arrears		
()(c) Sali	ary Arrears		
V(d) Inc	ashment of Earned Leave		
	ary Deductions .		
ent)	LIC		
× (19)	GUC		
tis frai	Income Toy		
te ti ti	Proffessional Tax		
His Mal	LSIC .		
its jiet	Provident Fund		
ila titi	Recurring Deposits		***************************************
JIX IIM	Others (Specify)		
(p) 140	tholarship disbursed to students		
BILL	5C/ ST Scholarship	<u> </u>	
1111	BCM Scholarship		
(b) (l)	Muncipality Scholarship		
(6) (1)	ORC Scholarship		
H.H	Arivu Loan .		T
	Sanchi Honnamma Scholarship		1
hel (n	Others (Specify) Vipra Trust		
A194 (%)	Undistributed Scholarship remitted to Govt/ Dept. (Specify Head)		
	of the state of th		
(C)	Other Grants Disbursed/Utilised		
(Bichi))	Grant from Departments/ UGC etc., (Revenue/ Capital)		
	Others (specify)		
	TOTAL		
ACH PAIC	apital Expenditure		
\$L No	Particulars	Amount(Rs)	Amount(Rs
PA(A)	Building		
PA (B)	Computers / Peripherals		
BAICI	furniture	38136.0	0
PA(D)	Intangible Assets -	*	
PA (F)	Lab Equipments		
BALL	Lab Equipments		
Falo 1	Library Books (Transfer from UGC)	* 33211.0	10
PA (11)	Plant & Machinery		
lea ()	Sports Materials		
PAUL	Work- In- progress .		
PA(K)	Others (specify)		
The state of the s	Projectors	249824.0	00
SAN THE LOSS	UPS Battery purchases	46302.0	00
organization in	Electrical Fittings & equipments	59959.	00
Tally of the same	TOTAL		427432
\$E11061	Administrative ,General & Other Expenses		
IN No	Particulars	Amount(R	s) Amount(
PS (A)	Advertisement & Publicity	1300.	
Ph (h)	Audit Fees & Professional Charges	11000	*******
in the least	Bank Charges	914	*********
	Cleaning expenses	1400	
(4) またらがりをきます。	Contingencies	1400	
PA(E)	Electricity & Water charges		
THE R. LEWIS CO., LANSING, MICH.			
	Employer share of ESIC Employer share of PF		
f leb (a)	H mulover share of Pr		
t Irb (ci) Irb (ti)			
	Exam Remuneration paid		
	Exam Remuneration paid Fine, interest and penalties		
	Exam Remuneration paid Fine, Interest and penalties Insurance		
	Exam Remuneration paid Fine, Interest and penalties Insurance Magazines & Journals		
PA (G) PA (H) PA (H) PA (H) PA (H)	Exam Remuneration paid Fine, Interest and penalties Insurance Magazines & Journals Mess Expenditure		
	Exam Remuneration paid Fine, interest and penalties Insurance Magazines & Journals Mess Expenditure Muncipal Tax		

Acharya Tulsi National College
of Commerce, SHIVAMODGA-577 201

	Postage Printing & Stationery		**************************************
	Professional Tax	41801.00	
\$ I5 I	Itereshments .	37123.00	
AND THE RESERVE	liephirs and Maintenance	• 37.223.00	3
	Building repairs & mantainance	543780.00	
	Workshop expenses	11390.00	
	klectrical repairs & mantainance .	13752.00	
119	UPS battery repairs & mantainance 🎾	2443.00	
	Computer repairs & mantainance	8713.00	····
A Allen	Furniture repairs & mantainance	14536.00	
TIL)	Sucurity Service charges		
(A)	Telephono & Internet Charges		
(W)	Telephone allowance	7527.00	
	Trayelling & Conveyance	7527.00	
	Walter Management of the Control of		***************************************
TAT .	Olhers (Specify) Chirantana Expenses		
	Inspire Programme Expenses		
	Red Cross Expenses		
	Water Charges	10560.00	
	Other expenses	55183.00	
100	General Expenses	2048.00	
200 mg	sundry Expenses .	2596.00	
	Software Licence Renewal Fees	5000.00	
	Tally Software Renewal Fees	4750.00	775816.5
	TOTAL		775816.5
til Phil	entribution made to Management/ Colleges		
LHe	Particulars	Amount(Rs)	Amount(Rs
# (A) #	contributions to Management	5800000.00	5800000.0
e in	Contributions to colleges/ School		
重山	Others (Specify)		5800000.0
	TOTAL		5800000.0
	nve-Iments Including Bank FD	Amount(Rs)	Amount(Rs)
il No	Particulars	Amount(NS)	Amount(Ks)
7/1	Flag(HDeposit (As per BS SCH F))		
四川。	Others (specify)		
Well die 1	ICITAL avances/ Deposits (Debit) -		
A CONTRACTOR	Particulars	Amount(Rs)	Amount(Rs)
11(V) (1 HH	Føstival Advance	,	
4 (1)	Salary Advance		
	Refundable Deposits .		
#10.1(1)	Mess Deposit		
M()(1)	Library Deposit		NAMES OF STREET
eir iigi	Pay Deposit		
	Others (Specify)		
Tart I	Advance for Expenses .		
i i	1DS on FD		
	TDS on Income Receipts		
ď	MESCOM Deposit		
P	Telephone Deposit		
	Faculty Development Programme-2019-20	31800.00	
ı k	NSS Dally activities2019-20	32000.00	
	NSS Special Camp-2019-20	45000.00	
1	College A/C	6780.00	anders of a light distance
	UGC Account	33211.00	148791.0
Service (CAR)			148791.0
es la company	TOTAL	CONTRACTOR OF THE PROPERTY OF	140/31.
	TOTAL Dans / OD / Current Liabilities Repaid (Debit)		140/31.
d Ho	TOTAL Bans / OD / Current Liabilities Repaid (Debit) Particulars	Amount(Rs)	
4 A 4 A	TOTAL pans / OD / Current Liabilities Repaid (Debit) Particulars Bank Loan Repaid	Amount(Rs)	
4 A 4 A	TOTAL Bans / OD / Current Liabilities Repaid (Debit) Particulars	Amount(Rs)	
	TOTAL pans / OD / Current Liabilities Repaid (Debit) Particulars Bank Loan Repaid	Amount(Rs)	Amount(Rs

Lumaye

Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577.201

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE, SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA CONSOLIDATED BALANCE SHEET AS ON 31.3.2021

SOURCES OF FUNDS	SCH	CY (Amt in Rs.)
CAPITAL FUND	А	62,703,457.00
LOANS/ BORROWINGS		
Secured Loans	В	
PAYABLES		
Advances / Deposits Payable	С	0.00
CURRENT LIABILITIES & PROVISIONS		
Current Liabilities	D1	4722758.00
Provisions	D2	2265927.00
TOTAL		69,692,142.00
APPLICATION OF FUNDS		
FIXED ASSETS		
Fixed Assets	E1	19057483.00
Capital Work in Progress	E2	31911320.00
INVESTMENTS IN FD	F	
RECEIVABLES		
Advances / Deposits Receivable	G	3738558.00
CURRENT ASSETS	н	14984781.00
TOTAL		69692142.00
NOTES TO ACCOUNTS		

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

ACHARYA TULSI NATIONAL COLLEG4E OF COMMERCE, SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA MANAGEMENT ACCOUNTS INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2021

PARTICULARS	R&P Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
INCOME		- Cryman III (Co)	· · · · · · · · · · · · · · · · · · ·
Academic Receipts	R2	9899349.00	
Salary Grant	R3(A)	1= 11	
Other Grants (Revenue)	R3(C)	A Second	
Other Receipts	R5	245862.00	
Contributions received (revenue)	R6	0	
Contra Receipts	R11		
	100		
TOTAL (A)		10145211.00	
EXPENDITURE			
Salary	P1		
Academic Expenses	P2	88445.00	
Salary Grant Disbursed	P3(A)	1	
Other Grants Disbursed/Utilised	P3(C)		
Administrative, General & Other Expenses	P5	214416.00	
Contributions made (Revenue)	P6	11503500.00	
Contra Payments	P11		
Depreciation	E of BS		
	Sch		
TOTAL (B)		11806361	
Balance being Excess of Income over Expenditure / Excess of Expenditure over Income(A-B)	I&E (1)	-1661150.00	
	10 M		

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIVAMOGGA UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA MANAGEMENT ACCOUNTS

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31 3,2021

RECEIPTS	SCH	AMOUNT (Rs)		PAYMENTS	SCH	AMOUNT (Rs)
To Opening Balances	R1	2454396.24	Ву	Salary Expenses (Non Grant Salary)	P1	
To Academic Receipts	R2	9899349.00	Ву	Academic Expenses	P2	88445.00
To Grants Received	R3		Ву	Grants Disbursed	P3	
" Salary Grant	R3(A)	-	"	Salary Grant	P3(A)	
" Scholarship	R3(B)		"	Scholarship Disbursement/ Refund	P3(B)	
" Other Grants	R3(C)		111	Other Grants Utilised	P3(C)	
To Capital Receipt/Corpus Donation	R4	800000.00	Ву	Capital Expenditure	P4	
To Other Receipts	R5	245862.00	Ву	Administrative, General Expenses & Other Expenses	P5	214416.00
To Contribution Received from Management/ Colleges	R6	12	Ву	/ Contribution made to Management/ Colleges	P6	11503500.00
To Investments (FD Matured)	R7	-	Ву	/ Investments (Bank FD Invested)	P7	
To Advances/ Deposits Recovered	R8	62920.00	В	/ Advances/ Deposits Given	P8	
To Loans / OD/ Current Liabilities	R9		Ву	Loans / OD/ Current Liabilities repaid	P9	
To Deductions (Credit)	R10	375.00	Ву	Deductions (Debit)	P10	
To Contra Receipts (Credit)	R11	4905.00	В	Contra Payments (Debit)	P11	4905.00
			Ву	Closing Balance	P12	1656541.24
TOTAL		13467807.24	-	TOTA	L	13467807.24

R10(A)	: Deductions (credit)		
TTO(A)	Salary Deductions Particulars	Amount(Rs)	Amount(Rs)
R10 (A)(1)	LIC		
R10 (A)(2)	GLIC		1
R10 (A)(3)	Income Tax		
R10 (A)(4)	Proffessional Tax		I
R10 (A)(S)	ESIC		
R10 (A)(6)	Provident Fund		
R10 (A)(7)	Recurring Deposits		
R10 (A)(8)	Others (Specify)		
R10(B)	Other Deductions		
	TDS Deducted other than Employees salary deductions (Prof.		
R10 (B)(1)	Krishnamurthy M.G)	275.00	
R10 (B)(2)	Others (Specify)	375.00	375.0
	TOTAL		
5CH R11	: Contra Receipts: (credit)		375.0
SL No	Particulars		
R11(A)	Fund Transfer (Credit)	Amount(Rs)	Amount(Rs)
R11(B)	Others (Specify) TDS received		
	i o meno (opeciny) i ibo received	4905.00	490
	TOTAL	A 200 ESONOCUE VI	
SCH P1 S	Salary Paid (Non Grant Salary)		4905.0
SL No			
P1(A)	Particulars Salary (Net)	Amount(Rs)	Amount(Rs)
P1(B)	DA		Avvis dan romaev
P1(C)	•••		
P1(D)	Salary Arrears		
P1(E)	Encashment of Earned Leave		
	Salary Deductions		
P1(E)(1)	LIC		
P1(E)(2)	GLIC		
P1(E)(3)	Income Tax		***
P1(E)(4)	Proffessional Tax		
P1(E)(5)	ESIC		
P1(E)(6)	Provident Fund		
P1(E)(7)	Recurring Deposits		
P1(E)(8)	Others (Specify)	Ti ti	
	TOTAL		
	Academic Expenses		
SL No	Particulars	Amount(Rs)	Amount(Rs)
P2(A)	Fee Remittance to University/ Government	41450.00	
² 2 (A)(1)	Admission Fee	0.00	***************************************
2 (A)(Z)	Exam Fee	<u> </u>	
	SWF		
² 2 (A)(4)	Tuition Fee (Tansfer to Joint A/c)		
2 (A)(4) 2 (A)(5)	TWF		
2 (A)(4) 2 (A)(5) 2 (A)(6)	TWF Universtiy Fee		
2 (A)(4) 2 (A)(5) 2 (A)(6) 2 (A)(7)	TWF Universtiy Fee Others(specify)		
22 (A)(4) 22 (A)(5) 22 (A)(6) 22 (A)(7) 22 (B)	TWF Universtiy Fee Others(specify) Other Academic Expenses		
22 (A)(4) 22 (A)(5) 22 (A)(6) 22 (A)(7) 22 (B) 2 (B)(1)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses		
22 (A)(4) 22 (A)(5) 22 (A)(6) 22 (A)(7) 22 (B) 22 (B)(1) 23 (B)(1)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid		
P2 (A)(4) P2 (A)(5) P2 (A)(6) P2 (A)(7) P2 (B) P2 (B)(1) P2 (B)(2) P3 (B)(3)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp		
P2 (A)(4) P2 (A)(5) P2 (A)(6) P2 (A)(7) P2 (B) P2 (B)(1) P2 (B)(2) P3 (B)(4)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses		
22 (A)(4) 22 (A)(5) 22 (A)(6) 22 (A)(7) 22 (B) 22 (B)(1) 23 (B)(2) 24 (B)(3) 24 (B)(4) 24 (B)(5)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid	13000.00	
22 (A)(4) 22 (A)(5) 22 (A)(6) 22 (A)(6) 22 (A)(7) 22 (B) 22 (B)(1) 23 (B)(2) 24 (B)(2) 24 (B)(3) 24 (B)(4) 25 (B)(4) 26 (B)(5) 26 (B)(6)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses	13000.00	
P2 (A)(4) P2 (A)(5) P2 (A)(6) P2 (A)(6) P2 (B) P2 (B) P2 (B)(1) P3 (B)(1) P4 (B)(1) P5	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses INSPECTION EXP AC	13000.00	
22 (A)(4) 22 (A)(5) 22 (A)(6) 22 (A)(7) 22 (A)(7) 22 (B)(1) 22 (B)(1) 22 (B)(1) 22 (B)(3) 22 (B)(3) 22 (B)(4) 22 (B)(5) 22 (B)(6) 23 (B)(6) 24 (B)(7)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses INSPECTION EXP AC Laboratory Expenses	13000.00	
P2 (A)(4) P2 (A)(5) P2 (A)(5) P2 (A)(6) P2 (A)(7) P2 (B) P2 (B) P2 (B)(1) P3 (B)(1) P4 (B)(1) P4 (B)(1) P5	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses INSPECTION EXP AC Laboratory Expenses Medical Expenses	13000.00	
P2 (A)(4) P2 (A)(5) P2 (A)(5) P2 (A)(6) P2 (A)(7) P2 (B) P2 (B) P2 (B)(1) P2 (B)(2) P3 (B)(3) P3 (B)(4) P4 (B)(5) P4 (B)(6) P5 (B)(7) P5 (B)(8) P6 (B)(9)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses INSPECTION EXP AC Laboratory Expenses Medical Expenses Meeting Expenses	13000.00	
P2 (A)(3) P2 (A)(4) P2 (A)(5) P2 (A)(5) P2 (A)(6) P2 (A)(7) P2 (B) P2 (B)(1) P2 (B)(1) P2 (B)(2) P2 (B)(3) P2 (B)(4) P3 (B)(5) P4 (B)(7) P5 (B)(7) P6 (B)(7) P6 (B)(7) P7 (B)(8) P8 (B)(9) P8 (B)(1) P8 (B)(1) P8 (B)(1) P8 (B)(1) P8 (B)(1)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses INSPECTION EXP AC Laboratory Expenses Medical Expenses Meeting Expenses Membership Fee	13000.00	
P2 (A)(4) P2 (A)(5) P2 (A)(5) P2 (A)(5) P2 (A)(7) P2 (B) P2 (B)(1) P2 (B)(1) P2 (B)(3) P2 (B)(3) P3 (B)(4) P4 (B)(5) P5 (B)(6) P6 (B)(7) P6 (B)(9) P7 (B)(9) P8 (B)(9) P8 (B)(9) P8 (B)(9) P8 (B)(9) P8 (B)(9) P8 (B)(10)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses INSPECTION EXP AC Laboratory Expenses Medical Expenses Meeting Expenses	13000.00	
P2 (A)(4) P2 (A)(5) P2 (A)(5) P2 (A)(5) P2 (A)(7) P2 (B) P2 (B)(1) P2 (B)(1) P2 (B)(2) P3 (B)(3) P4 (B)(3) P4 (B)(4) P5 (B)(5) P6 (B)(6) P7 (B)(8) P8 (B)(9) P8 (B)(9) P8 (B)(1)	TWF Universtiy Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses INSPECTION EXP AC Laboratory Expenses Medical Expenses Meeting Expenses Membership Fee	13000.00	
P2 (A)(4) P2 (A)(5) P2 (A)(5) P2 (A)(5) P2 (A)(6) P2 (A)(7) P2 (B) P2 (B)(1) P2 (B)(1) P2 (B)(1) P3 (B)(1) P3 (B)(1) P4 (B)(1) P5 (B)(1) P5 (B)(1) P6 (B)(1) P6 (B)(1) P6 (B)(1) P6 (B)(1) P7 (B)(1) P6 (B)(1)	TWF Universtly Fee Others(specify) Other Academic Expenses Admission Expenses Affiliation fee paid Alumni Meet Exp Examination Expenses Honararium Paid ID Card Expenses INSPECTION EXP AC Laboratory Expenses Medical Expenses Meeting Expenses Membership Fee NAAC Expenses A/c	13000.00	

Principal
Acharya Tuisi National College
of Cornmerce, SHIVAMOGGA-577 201

		3500.00	
	2 Celebration		
2 (8)(15)	Reading Room Expenses		
2 (8)(16)	Sports Expenses		
2 (B)(17)	Staff and Student General Insurance		
2 (B)(18)	Student Welfare Expenses		
P2 (B)(19)	Teachers Welfare Expenses		
P2 (B)(20)	Transportation Fees Remitted to Transportation Dept		
P2 (B)(21)	Uniform Expenses		
P2 (B)(22)	Others (Specify)	10450.00	88445.00
P2(C)	Fee Refund		
P2 (C)(1)	Tuition Fee		
P2 (C)(2)	Admission Fee		
P2 (C)(3)	Development Fee		COMMONSTRACTION OF THE COMMONSTRACTION OF THE COMMON THREE COMMON TO THE COMMON THREE COMMON THR
F2 (C)(4)	Others (Specify)		88445.00
	TOTAL		
CCH D3.	Grants Disbursement/ Refund (Debit)	Amount(Rs)	Amount(Rs)

ants Disbursement/ Refund (Debit) Particulars Salary Grant Disbursed	Amount(Rs)	Amount(Rs)
Salary Grant Disbursed		
Salary Grant Disbursed		
Salary (Net)		
DA		
Salary Arrears		
Encashment of Earned Leave		
Salary Deductions	I	
LIC		
GLIC		
Income Tax		
Proffessional Tax		
ESIC		
Provident Fund		
Recurring Deposits		
Others (Specify)		
1	Salary Arrears Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax ESIC Provident Fund Recurring Deposits	Salary Arrears Encashment of Earned Leave Salary Deductions LIC GLIC Income Tax Proffessional Tax ESIC Provident Fund Recurring Deposits

Acharya Tulsi National College
of Commerce, SHIVAMOSGA-577 201

P3 (B) 3(B).(1)	Scholarship disbursed to students SC/ ST Scholarship		
3(B).(2)	BCM Scholarship		
3(B).{3}	Muncipality Scholarship		
3(B).(4)	OBC Scholarship		+
3(B).(S)	Arivu Loan		
3(B).(6)	Sanchi Honnamma Scholarship		
3(B).(7)	Others (Specify) Vipra Trust		
3(B).(8)	Undistributed Scholarship remitted to Govt/ Dept. (Specify Head)		1
P3 (C)	Other Grants Disbursed/Utilised		1
3(C)(1)	Grant from Departments/ UGC etc., (Revenue/ Capital)		
3(C)(2)	Others (Specify) Vipra Trust	1	
	TOTAL		
CCU DA		Amount(Rs)	
SL No	Capital Expenditure Particulars	Amounting	Amount(I
P4 (A) P4 (B)	Building Computers / Peripherals	1	
P4 (C)	Furniture		i
P4 (D)	Intangible Assets	1	
P4 (E)	Lab Equipments	1	
P4 (F)	Land	1	
P4 (G)	Library Books	1	
P4 (H)	Plant & Machinery		
P4 (I)	Sports Materials		
P4 (J)	Work- in- progress		
P4 (K)	Others (specify)		
	TOTAL		(
SCH P5: A	Administrative ,General & Other Expenses		
SL No	Particulars	77	Amount(R
P5 (A)	Advertisement & Publicity		
P5 (B)	Audit Fees & Professional Charges	4000.00	
P5 (C)	Bank Charges	99.00	
P5 (D)	Cleaning expenses	850.00	
P5 (E)	Contingencies		
P5 (F)	Electricity & Water charges	ļ .	
P5 (G)	Employer share of ESIC		
P5 (H)	Employer share of PF	<u> </u>	
25 (1)	Exam Remuneration paid	.	
P5 (J)	Fine, Interest and penalties		
25 (K)	Insurance	42750.00	
25 (L)	Magazines & Journals	42750.00	
5 (M) 5 (N)	Mess Expenditure Muncipal Tax		·······
5 (N) 5 (O)	National Festival expenses	-	
5 (P)	Postage		
5 (Q)	Printing & Stationery	36600.00	
5 (R)	Professional Tax Institution		
5 (5)	Refreshments	14348.00	
	Repairs and Maintenance		
а	Electrical repairs & Mantainance	4548.00	
	Garden repairs & Mantainance	13014.00	
b	UPS repairs & Mantainance	7139.00	
b c			
b c d	Computers repairs & Mantainance	26366.00	
b c d e	Computers repairs & Mantainance Furniture repairs & Mantainance	26366.00 8070.00	
b c d e f	Computers repairs & Mantainance Furniture repairs & Mantainance Building repairs & Mantainance		
b c d e f	Computers repairs & Mantainance Furniture repairs & Mantainance Building repairs & Mantainance A C repairs & Mantainance	8070.00	
b c d e f g	Computers repairs & Mantainance Furniture repairs & Mantainance Building repairs & Mantainance	8070.00 28834.00	



P5 (X)	Travelling & Conveyance		
20 (1)	Wages	14475.0	ol
25 (Z)	Others (Specify) Miscelleneous Expenses		1
а	Chirantana Expenses	4260.00	5
b	Ayudha Pooja Expenses		1
С	Red Cross Expenses	3000.00	21441
d	Water Charges		1
	TOTAL		
SCH DC. C	TOTAL		214416
SL No	ontribution made to Management/ Colleges		
20110	Particulars		Amount(R
P6 (A)	Contributions to Management		Amountin
P6 (B)	Contributions to colleges/ School		
P6 (C)	Others (Specify) Fund transfer to NES Management	11500000.00	
	NES (TDS on Gallighar Co.,)	3500.00	11503500
	TOTAL	3300.00	11503500
	Little Co.		
SCH P7: In	vestments including Bank FD		
SL No	Particulars		Amount(Rs
P7 (A)	Fixed Deposit (As per BS SCH F))		ranouncins
P7 (B)	Others (specify)		
	TOTAL		
SCH P8: A	dvances/ Deposits (Debit)		
SL No	Particulars		Amount(Rs)
P8 (A)	Festival Advance		Amountain
P8 (B)	Salary Advance		
P8 (C)	Refundable Deposits		
P8(c)(1)	Mess Deposit		
P8(C)(2)	Library Deposit	 	
P8(C)(3)	Pay Deposit		
P8 (D)	Others (Specify)		
а	Advance for Expenses	1	
ь	TDS on FD	1	
С	TDS on Income Receipts		
d	MESCOM Deposit		
e	Telephone Deposit	1	·····
	TOTAL	i	0.00
5CH P9: Lo	ans / OD / Current Liabilities Repaid (Debit)		0.00
SL No	Particulars		Amount(Rs)
	Bank Loan Repaid		
	Others (specify)		
	GLIC Claim paid		
ь 5	ports Honorarium Paid for students		***************************************

Principal
Acharya Tulsi National College
of Commerce, SHIVAI/IOSGA-577 201

PG (19 2016-17

😅 , M. G RAMACHANDRA MURTHY B.Sc., F C A , D I S A (ICAI)

CHARTERED ACCOUNTANT

1ST FLOOR, "NELLIKRUPA COMPLEX", 1ST CROSS, PARK EXTENSION,





AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "College Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies, [Units of NES], Balaraj urs road, Shivamogga which comprises Balance Sheet as at March 31, 2017, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2017.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express on 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 Accountant 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 judgement 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 auditors considers internal control relevant to the school'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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "College Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2017 are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

i) In the case of the Balance Sheet, of the state of affairs of "College Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga as at March 31, 2017 and

ii) In the case of the Income and Expenditure Account, of the deficit in the "College Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2017.

Place: Shivamogga Date: 20.07.2017 [M.G.Ramachandra Murthy]

Chartered Accountant Membership No.: 024014

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

COLLEGE ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2017

PARTICULARS	Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
INCOME			
Academic Receipts Salary Grant Other Grants (Revenue) Other Receipts Contributions received (revenue)	1 3 3 6 8	1983310 0 0 50571 0	1908520 0 0 0 50345
TOTAL (A)		2033881	1958865
EXPENDITURE			
Academic Expenses Salary Administrative & General Expenses Other Payments Contributions made (Revenue) Depreciation	2 4 17 7 9 E	118150 1415503 88259 0 1000000 32922	257268 1224231 111451 0 0 7704
TOTAL(B) -		2654835	1600654
Balance being Excess of Income over Expenditure / cxcess of Expenditure over Income(A-B)		-620954	358211

For Kadidal Manjappa National Institute of Post-Graduate Studies

Vide my report on the even date

Dr. DIVETIGTACER

KADIDAL BANGEPA NATIONAL INSTITUTE OF POST GRADUATE STUDIES

NES Campus, Balaraj Urs Road,

Date: 20/03/2017/10GGA-577 201. (Karnataka Stale.

M.G. Ramachandra Murthy

Chartered Accountant

Membership No.: 024014 CACHAA

Acharya Yusi National College of Commerce, SHIVAMOCGA-577 201 M.No. 02401 SHIMOGA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017 COLLEGE ACCOUNT

			LINDED 31.3.201/	0.31.3.201/		
RECEIPTS	1100					
To Academic Receipts	50	AMOUNT (Rs)		PAYMENTS		
" Salary Grant		1983310	By Academic Expense		SCH	SCH AMOUNT (Rs)
Scholarshin	m		" (כיויים בעלים)	sas	7	118150
O-har Grant	m	520803	Salai y	2	4	1415503
STILL OF THE STATE	m		" Scholarship Disbursement/ Refund	ursement/ Refund	16	520893
כיויבו עברפוטנא	9	50571	Administrative & General Expenses	General Expenses	17	88259
To Contribution paraired		1,000	Other Payments		7	0
Management/ Colleges	∞	0	Ry Contribution		-	
To Investments (FD Matured)			ay continuation mad	Continuation made to Management/ Colleges	5	0
Advances/ Deposits Recovered	10	800000	By Investments including Ball 72			
Loans / OD	12	0	" Advances/ Denocity Of	uning bank FD	11	2000000
	14	71322	" Loans / On reposit	Is given	13	25000
			" Court of lepaid		15	
To Deductions (C. L. 2)			Lapital Expenditure	, e	1 ;	/1322
(Crear)	ur				78	72151
)	98391	By Deductions (Debit)			1
10 Opening Balances					19	98301
TOTAL	07	947345	By Closing Balance			1
LOINE.	1				21	5716
		4471832	TOTAL			02103

For Kadidal Manjappa National Institute of Post-Graduate

Dr. A. Venkataraju

Date: 20/07/2057 ITUTE OF POST GRADUATE STUDIES BIRESTOR

of Commerce, SHIVAMOGGA-577, 201 Acharya Tulsi National College Principal

3 (7)

SHIVAINGCCA, ST. 201 (Kurnataka State NES Campus, Balaraj Urs Road,

Vide my report on the even date

4471832

(Jan) math

M.G. Ramachandra Murthy Membership'No. 024014 Chartered Accountant

COLLEGE ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2017

DARTICIII ARS	Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
PARTICULARS NCOME Academic Receipts Salary Grant Other Grants (Revenue) Other Receipts Contributions received (revenue)	1 3 3 6 8	1983310 0 0 50571 0 2033881	1908520 0 0 0 50345 1958865
TOTAL (A) EXPENDITURE Academic Expenses Salary Administrative & General Expenses Other Payments Contributions made (Revenue) Depreciation	2 4 17 7 9 E	118150 1415503 88259 0 1000000 32922	1224233 111453 () () ()
Balance being Excess of Income over Expenditure / Excess of Expenditure over Income(A-B)		-620954	

For Kadidal Manjappa National Institute of Post-Graduate Studies

Vide my report on the even date

Dr. DIVENIGITADARU

KADIDAL MANJARPA NATIONAL INSTITUTE OF POST GRADUATE STUDIES

NES Campus, Balaraj Urs Road,

Date: 20/03/2017/10GGA-577 201. (Karnataka State.

M.G. Ramachandra Murthy

Chartered Accountant

Membership No.: 024014 MACHAN

M.No. 02401

Principal

Acharya Tulsi National College of Commerce, SHIVANIOGGA-577 201

		Amount(Rs)	Amount(Rs
H 2 :A	Academic Expenses Particulars		
1	Fee Remittance to University/ Government		258
	Tution Fee		
	University Examination Fee		
	SWF / TWF / Flag		
	Others (specify)	-	
	Admission Approval Expenses		
2	Other Academic Expenses		
a			
b			
c	5		
d	<u> </u>		
e			
f			
g			
h	†		
i			
	Fee Refund		
	a Admission Fee	165	
	b Registration Fees	205	
	c UDF	150	
	d SDF	500	
	e ECA	150	
	f Carrier Guidance Fund	20	
	g NSS		
	h Poor Students Fund	20	
	i Sports Fee	15	
	j Library Fee	139	
	k Reading Room	125	
	I SWF/TWF	70	****
	m Medical	128	
		85	
	n Insurance Premium o I D Card	28	
	•	44	
	p Computer and Internet	1155	
***********	q Flag	28	
********	r Internal Exam	243	
	s Tuition Fee	89015	
-	t Red Cross	60	92345
	TOTAL	Seq. LOV	118150

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

SCH 14: Loans/ OD (Credit)

SL No		Amount(Rs)	Amount(Rs)
1	Bank Loan (A/c No, Bank Name, Type of Loan)		
2	Others		
	Student's Education Loan	46000	
	Minority Loan from KMDC	25322	71322
	TOTAL		71322

SCH 15: Loans / OD Repaid (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
	Bank Loan Repaid		
2	Others	46000	
	Student's Education Loan	25322	7132
	Minority Loan	25522	7132
	TOTAL	740	

SCH 16: Scholarship Disbursement/ Refund (Debit)

SCH 16:	Scholarship Disbursement/ Retund (Debit)	Amount(Rs)	Amount(Rs)
SLNo	Particulars	Amount(ns)	
1	Scholarship disbursed to students		117110
а	SC/ ST/OBC Scholarship		403783
b	BCM Scholarship		
c	Muncipality Scholarship		
d	Others		
2	Undistributed Scholarship remitted to Govt/ Department (specify)		520893
	TOTAL		

ministrative & General Expenses

	_	dministrative & General Expenses Particulars		Amount(Rs)	Amount(Rs)
SL No	Ļ		1.1		
1		udit Fees & Professional Charges			456
2		nk Charges			
3	Co	ontingencies			
4	En	nployer share of ESIC/ PF			742
5	Po	ostage & Courier			
6	Pr	inting & Stationery			5431
7	Re	freshments			<u> </u>
8	Ele	ectricity & Water charges			22500
9	Ins	surance			
10	Te	lephone & Internet Charges		-	6544
11	Tra	avelling & Conveyance			3380
12	Ad	vertisement & Publicity			
13	Ne	ewspapers and Periodicals			4240
14	Ot	hers (Specify)			
	a	College Maintenance	4 - p. 1 - p. 17 - p.	2019	(3)
	Ь	ID Cards to Students		399	
	c i	Computer Repairs and Maintenance/		26	
	d	Transportation		22	**************************************
	e	Miscellaneous Expenses			
				159	03- 4490
	TO	TAL	4 .	+	
					882

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

SCH 18	: Capital Expenditure	Amount(Rs)	Amount(Rs)
SL No	Particulars	7	
1	Land		
2	Building		
3	Work- in- progress		
4	Furniture		45045
5	Equipments 🕶		27106
6	Library Books 🖊		2/100
7	Computers / Peripherals		
8	Sports Materials		
9	Lab Equipments		
10	Intangible Assets		
11	Others (specify)		
	TOTAL	4	72151

SCH 19: Deductions (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
Α	Salary Deduction Remittance		
1	LIC ,		
2	GLIC		
3	Income Tax		
4	Proffessional Tax		5600
5	EŞIC		2492
6	Provident Fund		62699
7	Recurring Deposits		
8	Others (Specify)		
В	Other Deductions	_	
1	TDS Deducted other than Employees salary deductions		27600
2	Others (Specify)		İ
	TOTAL		98391

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

PG (19 -> 17-18

CA M G RAMACHANDRA MURTHY

B.S. J. A. D.I.S.A. [ICA]]

CHARTERED ACCOUNTANT

151 FLOOR "NELLIKRUPA COMPLEX", 1ST CROSS, PARK EXTENSION,
SHIMOGA 577201



M.NO.024014

Off:(08182-224545, Mob: 9844077236 e-mail: mgrmurthy@gmail.com

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "College Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies, [Units of NES], Balaraj urs road, Shivamogga which comprises Balance Sheet as at March 31, 2018, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2018.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our 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 Accountant 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 auditors considers internal control relevant to the school's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "College Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2018 are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

In the case of the Balance Sheet, of the state of affairs of "College Account" of the Kadidal i) Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga as at March 31, 2018 and

In the case of the Income and Expenditure Account, of the deficit in the ii) Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2018.

Place: Shivamogga Date: 11.06.2018

[M.G.Ramachandra Murthy]

I related

M.No. UZ 101 SHIMOGA

Chartered Accountant Membership No.: 024014

- Principal Acharya Tulsi National College

of Commerce, SHIVAMOGGA-577 201

COLLEGE ACCOUNT BALANCE SHEET AS ON 31.3.2018

COLUMNS OF FUNDS	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
SOURCES OF FUNDS	A	1245272	1392405
CAPITAL FUND			
LOANS/ BORROWINGS Secured Loans	В		
Secured Courts			
PAYABLES	c		
Advances / Deposits Payable			
CURRENT LIABILITIES & PROVISIONS			
Current Liabilities	D1		
Provisions	D2		
TOTAL		1245272	1392405
APPLICATION OF FUNDS			
FIXED ASSETS			
Fixed Assets	E1	424623	105242
Capital Work in Progress	E2		
INVESTMENTS	F	600000	1200000
RECEIVABLES			
Advances / Deposits Receivable	G	0	25000
CURRENT ASSETS	н	220649	62163
TOTAL		1245272	1392405
NOTES TO ACCOUNTS			

For Kadidal Manjappa National Institute of Post-

Graduate Studies

Dr. A. Venkataraju

Director

DIRECTOR

KADIDAL MANJAFPA NATIONAL INSTITUTE

Date: 11-06-2018 POST GRADUATE STUDIES M.Com. Decil

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

SHIVANOGGA - STT201 (KARNATAKA)

Vide my report on the even date

M.G. Ramachandra Murthy Chartered Accountant Membership No.: 024014

Principal

Acharya Tuisi National College of Commerce, SHIVAMOGGA-S77 201

COLLEGE ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2018

PARTICULARS	Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
INCOME	Jennen	0,0	
Academic Receipts Salary Grant Other Grants (Revenue) Other Receipts Contributions received (revenue)	1 3 3 6 8	1942265 0 0 49542 0	1983310 ((50571 0
TOTAL (A) EXPENDITURE		1991807	2033881
Academic Expenses Salary Administrative & General Expenses Other Payments Contributions made (Revenue) Depreciation	2 4 17 7 9 E	265360 1455002 258998 3256 83319 73005	118150 1415503 88259 0 1000000 32922
OTAL (B)		2138940	2654834
alance being Excess of Income over Expenditure Excess of Expenditure over Income(A-B)		· -147133	-620953

For Kadidal Manjappa National Institute of Post-Graduate
Studies

Vide my report on the even date

Dr. A. Venkataraju

DIRECTOR DIRECTOR

Date: 11-06-2018 POST GRADUATE STUDIES (M.Com. Dept)

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIVAMOGGA - 577201 (KARNATAKA) M.G. Ramachandra Murthy

M.No. 02401

Chartered Accountant

Membership No.: 024014,

Principal
Acharya Tulsi Hallonal College
of Commerce, SHIVAR ICE uni-577 201

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018 COLLEGE ACCOUNT

BECEIBTS	מכו	(ag) TNIOMA		PAYMENTS	SCH	AMOUNT (Rs)
	בייני	AINIDOINI (NS)			,	265360
To Academic Receipts	п	1942265	Ву	By Academic Expenses	, .	000074
" Salary Grant	ĸ		=	" Salary	4	1433002
" Scholarship	m	55751	=	" Scholarship Disbursement/ Refund	16	55751
" Other Grants	m		=	Administrative & General Expenses	17	258998
" Other Receipts	9	49542	=	" Other Payments	7	3720
To Contribution Received from Management/ Colleges	∞	0	Ву	By Contribution made to Management/ Colleges	σ	83319
To Investments (FD Matured) " Advances/ Deposits Recovered " Loans / OD	12 12	600000 40000 60000	B : : :	By Investments including Bank FD Advances/ Deposits Given Loans / OD repaid Capital Expenditure	11 13 15 18	0 15000 60000 392386
To Deductions (Credit)	Ŋ	103224	8	By Deductions (Debit)	19	103224
To Opening Balances	20	62163	<u>6</u>	By Closing Balance	21	220649
	1	1017045		TOTA		2912945
TOTAL	4	73167	-			

Vide my report on the even date

For Kadidal Manjappa National Institute of Post-Graduate

1) - Www-ti

DIRECTOR

Director

(KTIN HY)

of Commerce, SHIVAMOGGA-577 201 Acharya Tulsi National College

M.No. 024014 SHINIOSA Membership No.: 024014 9 M.G. Ramachandra Murthy Chartered Accountant

> KADIDAL MANJAPPA NATIONAL INSTITUTE Date :11-06-2008 POST GRADUATE STUDIES (M.Sam Depi) ACHARYA TULSI NATIONAL COLLEGE OF CONVENCE SHIVANOSSA - 577201 125. N. S. TANA

SCH 2 :Academic Expenses

LNo	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University/ Government		
	Tution Fee		
	University Examination Fee		265360
	SWF / TWF / Flag		
	Others (specify)		
	Admission Approval Expenses		<u> </u>
	Admission Applotoi Capenses		
2	Other Academic Expenses		
a	Lab Expenses		ļ
b	Seminar/ Workshop		<u> </u>
C			ļ
d			<u> </u>
e	Student Welfare Expenses		<u> </u>
f	Reading Room Expenses (News papers/ Magazines)		<u> </u>
8			<u> </u>
F			ļ
	Others (Specify)		<u> </u>
3	Fee Refund		<u> </u>
·	a Admission Fee		<u> </u>
	b Registration Fees		
	c UDF		<u> </u>
	d SDF		<u> </u>
	e ECA		<u> </u>
	f Carrier Guidance Fund		<u> </u>
	g NSS		
	h Poor Students Fund		
***************************************	i Sports Fee		
	j Library Fee		
	k Reading Room		-
	I SWF/TWF		
	m Medical		
	n Insurance Premium		
	o I D Card		
	p Computer and Internet		
	q Flag		
	r Internal Exam		1
Link!	s Tuition Fee		
- Marie	t Red Cross		
TO BE A	TOTAL		26536

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

CH 14: Loans/ OD (Credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Bank Loan (A/c No, Bank Name, Type of Loan)		
2	Others		
	Student's Education Loan (SC)		
	Minority Loan from KMDC	60000	60000
-	TOTAL		60000

CH 15: Loans / OD Repaid (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Bank Loan Repaid		
2	Others		
	Student's Education Loan		
	Minority Loan		60000
	TOTAL		60000

SCH 16: Scholarship Disbursement/ Refund (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Scholarship disbursed to students		
а	SC/ ST/OBC Scholarship		55751
ь	BCM Scholarship		
С	Muncipality Scholarship		
d	Others		
2	Undistributed Scholarship remitted to Govt/ Department (specify)	
	TOTAL		55751

SCH 17: Administrative & General Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Audit Fees & Professional Charges		7080
2	Bank Commision		1058
3	Contingencies		
4	Employer share of ESIC/ PF		
5	Postage & Courier		911
6	Printing & Stationery		38894
7	Refreshments		36654
8	Electricity & Water charges		40500
9	Insurance		************
10	Telephone & Internet Charges		1215
11	Travelling & Conveyance		22954
12	Advertisement & Publicity		109
13	Newspapers and Periodicals		4800
14	Others (Specify)		25678
	a College Maintenance	F30000	
	b ID Cards to Students	36880	***************************************
	c Computer Repairs and Maintenance	4450	(
	o Transportation		
-	e Miscellaneous Expenses	350	
	vvork shop Expenses	10001	6249
	g Annual Reg of prof tax		566
	h sports & Cultural Activity		2500
	h TA & AD		3973
	TOTAL		552
			25899

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

-11

CH 18	: Capital Expenditure	Amount(Rs)	Amount(Rs)
SL No	Particulars		
1	Land	***************************************	293884
2	Building		
3	Work- in- progress		
4	Furniture & Fittings	61070	✓
	Overhead Projector	3499	1
	Speakers	15764	80333
1	Magzine Stand	13704	
5	Equipments		
	Library Books		18169
7 (Computers / Peripherals		
	Sports Materials		
	ab Equipments		
10	ntangible Assets		
11 0	thers (specify)		
1	TOTAL		392386

SCH 19: Deductions (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
Α	Salary Deduction Remittance	Amount(KS)	Amount(KS)
	LIC		
2	GLIC		
3	Income Tax		
4	Proffessional Tax		
5	ESIC		/200
6	Provident Fund		3624
	Recurring Deposits		64800
	Others (Specify)		
ВС	Other Deductions		
1 T	DS Deducted other than Employees salary deductions		
2 0	thers (Specify)		27600
L_			***************************************
	TOTAL		103224

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

CA W. G RAMACHANDRA MURTHY ESCILLA DISARCAD

CHARTERED ACCOUNTANT

157 FLOOR "NELLIKRUPA COMPLEX", 15T CROSS, PARK EXTENSION,



M.NO.024014

Off:(08182-224545, Mob: 9844077236 e-mail; mgrmurthy@gmail.com

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "COLLEGE ACCOUNT" of KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES, [Units of NES], Balaraj urs road, Shivamogga which comprises Balance Sheet as at March 31, 2019, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2019.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our 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 Accountant 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 auditors considers internal control relevant to the school's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "College Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2019 are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

i) In the case of the Balance Sheet, of the state of affairs of "College Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga as at March 31, 2019 and

ii) In the case of the Income and Expenditure Account, of the deficit in the "College Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2019.

Place: Shivamogga Date: 24.06.2019

[M.G.Ramachandra Murthy]

Chartered Accountant Membership No.: 024014

Acharya Tulsi National College of Commerce, SHIVANIOCUA-27 201

BALANCE SHEET AS ON 31.03.2019	DALANCE	SHEET	AS ON 3	1.03	.2019
--------------------------------	---------	-------	---------	------	-------

SOURCES OF FUNDS		SCH	CY (Amt in Rs.)	PY (A	mt in Rs.)
SOURCES OF FORDS			1189335	1	124527
CAPITAL FUND		A	1189555	'	
LOANS/ BORROWINGS					
Secured Loans		В			
PAYABLES		c			
Advances / Deposits Payable		C			
CURRENT LIABILITIES & PROVISIONS					
Current Liabilities		D1	48644		
Provisions		D2		/	
TOTAL			1237979	(1245272
APPLICATION OF FUNDS					
FIXED ASSETS					
Fixed Assets		E1	426733		424623
Capital Work in Progress		E2			
INVESTMENTS IN FD		F	700000	1	600000
RECEIVABLES					
Advances / Deposits Receivable	1	G			
CURRENT ASSETS		н	111246		220649
TOTAL	384		1237979		1245272
OTES TO ACCOUNTS	- 1				

For Kadidal Manjappa National Institute of Post-**Graduate Studies**

Dr. A. Venkataraju Director

DIRECTOR

Date:24-06(2018AL MANJAPPA NATIONAL INSTITUTE OF POST GRADUATE STUDIES (M.Com. Dept) ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIVAMOGGA - 577201 (KARNATAKA)

Vide my report on the even date

M.G. Ramachandra Murt

Chartered Account

Membership N

Principal

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

COLLEGE ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULARS	R&P Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
INCOME			
Academic Receipts	R2	2141325	194226
Salary Grant	R3(A)	0	
Other Grants (Revenue)	R3(C)	0	
Other Receipts	R5	83061	4954
Contributions received (revenue)	R6	0	
Contra Receipts	R11	52777	y
TOTAL (A)		2277163	199180
EXPENDITURE			
Salary	P1	1418315	145500
Academic Expenses	P2	127788	26536
Salary Grant Disbursed	P3(A)	0	
Other Grants Disbursed/Utilised	P3(C)	0	Ì
Administrative, General & Other Expenses	P5	168330	26225
Contributions made (Revenue)	P6	500000	83319
Contra Payments	P11	52777	(
Depreciation	E of BS	65890	7300
	Sch		
OTAL (B)	7 F	2333100	2138940
nlance being Excess of Expenditure over			
come(A-B)	1&E (1)	55937	147133

For Kadidal Manjappa National Institute of Post-Graduate Studies

Dr. A. Venkataraju

Director

DIRECTOR Date: 24-06-2019

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST GRADUATE STUDIES (M.Com. Dept) ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

SHIVANOGGA - 577201 (KARNATAKA)

Vide my report on the even

Principal Acharya Tursi National College of Commerce, SHIVAMOGGA-577 201

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2019 COLLEGE ACCOUNT

padiacad	HUS	AMOUNT (RS)		PAYMENTS	100	2100161
RECEIPTS To Opening Balances	RI	220649	By Salary	By Salary Expenses (Non Grant Salary)	PI	C1C91+1
To Academic Receipts	R2	2141325	By Acade	By Academic Expenses	P2	127788
To Grants Received Salary Grant Scholarship Other Grants	R3(A) R3(B) R3(C)	0 858438 0	By Grand	By Grants Disbursed " Salary Grant " Scholarship Disbursement/ Refund " Other Grants Utilised	P3 (A) P3(B) P3(C)	0 809794 0
To Capital Receipt/Corpus Donation	R4	0	By Capi	By Capital Expenditure	P4	00089
To Other Receipts	RS	83061	By Adm	By Administrative, General Expenses & Other Expenses	PS	168330
To Contribution Received from Management/ Colleges	R6	0		By Contribution made to Management/ Colleges	P6	200000
To Investments (FD Matured)	R7	750000		By Investments (Bank FD Invested)	P7	850000
To Advances/ Deposits Recovered	R8	20279		By Advances/ Deposits Given	P8	20279
To Loans / OD/ Current Labilities	R9	0		By Loans / OD/ Current Liabilities repaid		
To Deductions (Credit)	R10	82968		By Deductions (Debit)	P10	0 85968
To Contra Receipts (Credit)	RII	52777		By Contra Payments (Debit)	Д	P11 52777
			By CL	By Closing Balance		P12 111246
	1	4212497	1	TOTAL	+	4212497

Vide my report on the even date

For Kadidal Manjappa National Institute of Post-Graduate

Studies

Dr. A. Venkataraju

Director

of Commerce, SHIVAMOGGA-577 201 Principal

Acharya Tuisi National College

M.G. Range

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIDAKOGGA - STIZOT KARNATAKAL

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST GRADUATE STUDIES (M.Com. Dept)

DIRECTOR

Date :24-06-2019

SCH P1 Salary Paid (Non Grant Salary) SL No P1(A) Amount(Rs) Amount(Rs) Salary (Net) 1333448 P1(B) DA Arrears P1(C) Salary Arrears Encashment of Earned Leave P1(D) Salary Deductions P1(E) #1(E)(1) LIC F18 (2) GLIC PIFE BE Income Tax 27600 77 F. HE. Proffessional Tax 5600 PIE SE ESIC 1267

TOTAL

84867

1418315

50400

Provident Fund

Others (Specify)

Recurring Deposits

FOR HE

F1/E (7)

F1(E. SE)

SL No	:Academic Expenses Particulars	Amount(Rs)	Amount(Rs)
P2(A)	Fee Remittance to University/ Government		1
P2 (A//1)	Admission Fee		
PZ (A)(2)	Exam Fee		25170
PZ (A)(3)	SWF		
77 (8)(4)	Tuition Fee		
P2 (A)(S)	TWF		
P2 (A)(6)	University Fee		
P2 [A)(7)	Others(specify)		
P2(B)	Other Academic Expenses		
en male p	Admission Expenses		
P2 (B)(2)	Affiliation fee paid		
P7 (H)(3)	Alumni Meet Exp		
P2 (N)(4)	Examination Expenses		
12 (m(5)	Honararium Paid		
P2 [[3](6)	ID Card Expenses		
P2 (H)(7)	Inspection Exp A/c		
P2 (19)(8)	Laboratory Expenses		
P2 (B)[9]	Medical Expenses		
P2 (B)(10)	Meeting Expenses		
P2 (ft)(11)	Membership Fee		
P2 (B)(12)	NAAC Expenses A/c		
P2 (H)(13)	News Papers & Magazine		2175
F2 (E)(14)	Programmes Exp		
2 (B)(15)	Reading Room Expenses		
*2 (H)(16)	Sports Expenses		24315
2 (B)(17)	Staff and Student General Insurance		
2 (11)(18)	Student Welfare expenses		
7 (B)(19)	Teachers Welfare expenses		, , , , , , , , , , , , , , , , , , ,
2 (11)(20)	Transportation Fees Remitted to Transportation Dept		***************************************
2 (0)(21)	Uniform Expenses		******************************
2 (11)(22)	Others (Specify)		
	Seminar & Workshop		16108

Principal Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201 P2(C) Fee Refund 49725 P2 (C)(1) Tuition Fee 200 Admission Fee P2 (C)(2) Development Fee P2 (C)(3) Others (Specify) P2 (C)(4) 230 Registration Fees 200 University Development Fees 400 Sports Development Fund 100 Extra Circullar Activity 30 Carrier Guidance Fund 30 NSS 30 Poor Student Fund 600 Sports Fee 750 Library fee 300 Reading Room 275 SWF 250 TWF 300 Medical 150 Insurance 300 I D Card 4200 Computer & internet 150 Flag 1500 Internal Exam 10095 300 Red Cross 127788

TOTAL

	: Grants Disbursement/ Refund (Debit) Particulars Am	ount(Rs)	Amount(Rs)
SL No			
P3 (A)	Salary Grant Disbursed		
	Salary (Net)		
P3(A)(b)			
P3(A)(c)	Salary Arrears		
P3(A)(d)	Encashment of Earned Leave		
P3(A)(e)	Salary Deductions		
P3(A)(c)(1)	LIC		
P3(A)(e)(2)	GLIC		
P3(A)(e)(3)	Income Tax		*******************************
P3(A)(e)(4)	Proffessional Tax		
P3(A)(e)(5)	ESIC		
P3(A)(e)(6)	Provident Fund		***************************************
P3(A)(e)(7)	Recurring Deposits		
P3(A)(e)(8)	Others (Specify)		······································
P3 (B)	Scholarship disbursed to students		2
P3(B).(1)	SC/ ST Scholarship		9696
P3(B) (2)	BCM Scholarship		
P3(B) (3)	Muncipality Scholarship		
P3(B) (4)	OBC Scholarship		672218
P3(B) (5)	Arivu Loan		
P3(B) (6)	KMDC		100000
P3(B) (7)	Others (Specify)		
P3(B) (8)	Undistributed Scholarship remitted to Govt/ Dept. (Specify Hea	id)	
e-particular	a OBC Scholarship		27880
P3 (C)	Other Grants Disbursed/Utilised		
P3(C)(1)	Grant from Departments/ UGC etc., (Revenue/ Capital)		***************************************
P3(C)(2)	Others (specify)	***************************************	
	TOTAL		809794
	3.77.21.77		007194

SCH P4: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
P4 (A)	Building		Amount(163)
P4 (B)	Computers / Peripherals		
P4 (C)	Furniture 🛩		(0000
P4 (D)	Intangible Assets		98000
P4 (E)	Lab Equipments		
P4 (F)	Land		
P4 (G)	Library Books		
P4 (H)	Plant & Machinery		
P4 (1)	Sports Materials		
P4 (J)	Work- in- progress		
P4 (K)	Others (specify)		
6.5	TOTAL		
	TOTAL		68000

Principal
Principal
Acharya fulsi flational Cohege
Acharya fulsi flational Cohege
Acharya fulsi flational Cohege

SCH P5: Administrative ,General & Other Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
P5 (A.)	Advertisement & Publicity		15960
P5 (B)	Audit Fees & Professional Charges	1	8850
P5 (C)	Bank Charges		513
P5 (D)	Cleaning expenses		
P5 (E)	Contingencies		750
P5 (F)	Electricity & Water charges		9000
P5 (G)	Employer share of ESIC		57164
P5 (H)	Employer share of PF		3432
P5 (L)	Exam Remuneration paid		
P5 (J)	Fine, Interest and penalties		
P5 (K)	Insurance		
P5 (L)	Magazines & Journals		
P5 (M)	Mess Expenditure		
P5 (N)	Muncipal lax		695
P5 (O)	National Festival expenses		760
P5 (P)	Postage		18854
P5 (Q)	Printing & Stationery		1000
P5 (R)	Professional Tax		2691
P5 (S)	Refreshments		43147
P5 (T)	Repairs and Maintenance		
P5 (U)	Security Service charges		1764
P5 (V)	Telephone & Internet Charges		
P5 (W)	Telephone allowance		4750
P5 (X)	Travelling & Conveyance		
P5 (Y)	Wages		
P5 (Z)	Others (Specify)		
	Chirantana Expenses		
	b Inspire Programme Expenses		
	c Red Cross Expenses		
	d Water Charges TOTAL		168330

SCH P6: Contribution made to Management/ Colleges

	Particulars	Amount(Rs)	Amount(Rs)
SL No			500000
P6 (A)			
P6 (B)	Contributions to colleges/ School		
P6 (C)	Others (Specify)		500000
	TOTAL		300000

CCH P7. Investments including Bank FD

SL No	Particulars	Amount(Rs)	Amount(Rs)
P7 (A)	Fixed Deposit (As per BS SCH F))		850000
	Others (specify)		
- 1	TOTAL		850000

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201



CA. S K Nagaraja Singh, B Com., FCA Chartered Accountant,

PG (19 A/C 19-

© 08182 - 404 899 +91 96325 89900

Mail ID: sknsingh6@gmail.com

Office: # 06, 2nd Floor, Jai Shankar Building, L.L.R. Road, Durgigudi, Shivamogga - 577201.

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "COLLEGE ACCOUNT" of KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES, [UNITS OF NES], Balaraj Urs Road, Shivamogga which comprises Balance Sheet as at March 31, 2020, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2020.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our 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 auditors considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "College Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies, [Units of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2020 are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

- In the case of the Balance Sheet, of the state of affairs of "College Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies, [Units of NES], Balaraj Urs Road Shivamogga as at March 31, 2020 and
- II. In the case of the Income and Expenditure Account, of the surplus in the "College Account" of the Kadidal Manjappa National Institute Of Post-Graduate, [Units of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2020.

[S-K-Nagaraja Singh]

ीर्ड. ई. जातमारे कर्ड

Chartered Accountant Membership No:226144

> M.No.226144 SHIVAMOGGA

Place :Shivamogga Date : 07.08.2020

Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY*- SHIMOGA COLLEGE ACCOUNT BALANCE SHEET AS ON 31.03.2020

	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
SOURCES OF FUNDS	3011		11 00 775
CAPITAL FUND	A	12,08,978	11,89,335
OANS/ BORROWINGS Secured Loans	В	-	~
PAYABLES Advances / Deposits Payable	С	-	-
CURRENT LIABILITIES & PROVISIONS Current Liabilities Provisions	D1 D2	56,309	48,644
T TO VISIO		12,65,287	12,37,979
APPLICATION OF FUNDS			
FIXED ASSETS Fixed Assets Capital Work in Progress	E1 E2	3,72,536	4,26,733
INVESTMENTS IN FD	F	2,00,000	7,00,000
RECEIVABLES Advances / Deposits Receivable	G	19	
CURRENT ASSETS	н	6,92,55	
3 1		12,65,28	12,37,979

Kadidal Manjappa National Institute of Post-Graduate Studies

H. Wen i'

Dr. A. Venkataraju

Director DIRECTOR
KADIDAL MANJAPPA NATIONAL INSTITUTE
OF POST GRADUATE STUDIES (M.Com. Deuts

Date \$187.08.2020 NAL COLLEGE OF COMMERCE

Place: Shivarnogga 517201 KARNATAKA

Vide my report on the even date

74七·地水安

S K Nagaraja Singh

Chartered Accountant

Membership No:

Principal
Acharya Tuisi National College
of Commerce, SHIVAMOGGA-577 201

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

	R&P		
PARTICULARS	Sch.Ref		
TAMTICO DAMS		CY(Amt. in Rs.)	PY(Amt. in Rs.
INCOME			
Academic Receipts	R2	17,38,120	21,41,32
Salary Grant	R3(A)	-	-
Other Grants (Revenue)	R3(C)	-	-
Other Receipts	R5	36,389	83,06
Contributions received (revenue)	R6	-	-
Contra Receipts	R11	-	52,777
TOTAL (A)		17,74,509	22,77,163
	1 [
<u>EXPENDITURE</u>			
Salary	P1	15,92,500	14,18,315
Academic Expenses	P2	11,464	1,27,788
Salary Grant Disbursed	P3(A)	-	
Other Grants Disbursed/Utilised	P3(C)	-	
Administrative, General & Other Expenses	P5	96,706	1,68,330
Contributions made (Revenue)	P6	1.5	5,00,000
Contra Payments	P11		52,777
	E of BS	8100	
Depreciation	Sch	54,197	65,890
OTAL (B)		17,54,866	23,33,100
alance being Excess of Income over	10 5 (4)	a dimensional	
xpenditure / (Excess of Expenditure over	I&E (1)	10 643	/FF 0271
come) - (A-B)		19,643	(55,937)
	- 4	474/46 E	4

Kadidal Manjappa National Institute of

Post-Graduate Studies

Dr. A. Venkataraju

Director LHRECTOR KADIDAL MANJAPPA NATIONAL INSTITUTE

OF POST GRADUATE STUDIES M.Com Dept

Date +07-08-2020 44: 601 .505 08 00 Minus

Place: Shivamogga

Vide my report on the even data

S K Nagaraja Singh

Chartered Accountant

Membership No: 22,6144 44

Principal Acharya Tulsi National College of Commerce, SHIVAMOGGA-517 201

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2020

	RECEIPTS	SCH	AMOUNT (Rs)		PAYMENTS	SCH	AMOUNT (Rs)
<u>=</u>	To Opening Balances	R1	1,11,246	Ву	By Salary Expenses (Non Grant Salary)	P1	15,92,500
7	To Academic Receipts	R2	17,38,120	Ву	By Academic Expenses	P2	11,464
P	To Grants Received " Salary Grant " Scholarship " Other Grants	R3(A) - R3(B) R3(C)	5,37,984	B, :::	By Grants Disbursed " Salary Grant " Scholarship Disbursement/ Refund " Other Grants Utilised	P3 P3(A) P3(B) P3(C)	5,44,744
10	To Capital Receipt/Corpus Donation	R4	· F	By	By Capital Expenditure	P4	,
70	To Other Receipts	R5	36,389	By	By Administrative, General Expenses & Other Expenses	P5	90,581
10	To Contribution Received from Management/	R6	r.	By	By Contribution made to Management/ Colleges	9d	ř
2	To Investments (FD Matured)	R7	5,00,000	By	By Investments (Bank FD Invested)	Р7	*
To	To Advances/ Deposits Recovered	R8	I S	By	By Advances/ Deposits Given	P8	198
Lo	To Loans / OD/ Current Liabilities	R9		By	By Loans / OD/ Current Liabilities repaid	P9	
Lo	To Deductions (Credit)	R10	1,03,709	Ву	By Deductions (Debit)	P10	95,409
0	To Contra Receipts (Credit)	R11		Ву	By Contra Payments (Debit)	P11	r
				Ву	By Closing Balance	P12	6,92,553
77	TOTAI.		30,27,448		TOTAL		30,27,448

Vide My report on the even date

Membership No:226144 Chartered Accountant S K Nagaraja Singh

Principal >

S MN0.226144 SHIVAMOGGA

KADIDAL MANJAPPA NATIONAL INSTITUTE Date 90/208.2020 DUATE STUDIES (M Com Doug Place: Shivalhoggaval Swar County or County age

Director TOR Dr.A. Venkataraju 1 2-C

Kadidal Manjappa National Institute of Post-Graduate Studies of Commerce, SHIVAMOGGA-577 201

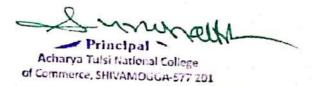
Acharya Tulsi National College

SCH R11	1: Contra Receipts: (credit)		Amount(Rs)	Amount(RS)
SL No		Particulars		
R11(A)	Fund Transfer (Credit)			
R11(B)	Others (Specify)			-
	TOTAL		``	

SCH P1 S	alary Paid (Non Grant Salary)	Amount(Rs)	Amount(Rs)
SL No	Particulars	Amounting	15,92,500
P1(A)	Salary (Net)		
P1(B)	DA		
P1(C)	Salary Arrears		
P1(D)	Encashment of Earned Leave		
P1(E)	Salary Deductions		
P1(E)(1)	LIC		
P1(E)(2)	GLIC		
P1(E)(3)	Income Tax		
P1(E)(4)	Proffessional Tax		
P1(E)(5)	ESIC		
P1(E)(6)	Provident Fund		
P1(E)(7)	Recurring Deposits		
21(E)(8)	Others (Specify)		
	TOTAL		15,92,500

SCH P2 :Academic Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
P2(A)	Fee Remittance to University/ Government		
P2 (A)(1)	Admission Fee		
P2 (A)(2)	Exam Fee		
2 (A)(3)	SWF		
2 (A)(4)	Tuition Fee		
2 (A)(5)	TWF		
2 (A)(6)	Universtiy Fee		
2 (A)(7)	Others(specify)		***************************************
2(B)	Other Academic Expenses		(((((((((((((((((((
2 (B)(1)	Admission Expenses		
2 (B)(2)	Affiliation fee paid	1.00	
(B)(3)	Alumni Meet Exp		
(B)(4)	Examination Expenses		
(B)(5)	Honararium Paid .	(4)(5)(4)(5)	
(B)(6)	ID Card Expenses		_
(B)(7)	Inspection Exp A/c		
(B)(8)	Laboratory Expenses		***************************************
(B)(9)	Medical Expenses	500	
(B)(10)	Meeting Expenses		
(B)(11)	Membership Fee		
(B)(12)	NAAC Expenses A/c	/ / / / / / / / / / / / / / / / / / /	
B)(13)	News Papers & Magazine		
B)(14)	Programmes Exp		
B)(15)	Reading Room Expenses		2,32
B)(16)	Sports Expenses		
B)(17)	Staff and Student General Insurance	22/35	
B)(18)	Student Welfare expenses	5.57	



SCH P4: Capital Expenditure

SL No	Postlant		Amount(Rs)
P4 (A)	Building	Amount(Rs)	Amounting
P4 (B)	Computers / Peripherals		
P4 (C)	Furniture		
P4 (D)	Intangible Assets		
P4 (E)	Lab Equipments		
P4 (F)	Land		
P4 (G)	Library Books		
P4 (H)	Plant & Machinery		
P4 (1)	Sports Materials		
P4 (J)	Work- in- progress		
P4 (K)	Others (specify)		
	TOTAL		

SCH P5: Administrative ,General & Other Expenses

L No	dministrative ,General & Other Expenses Particulars	Amount(Rs)	Amount(Rs)
5(A)	Advertisement & Publicity		
5(B)	Audit Fees & Professional Charges		561
5(C)	Bank Charges		14,011
5 (D)	Cleaning Expenses		14,011
25 (E)	Contingencies		ļ
P5 (F)	Electricity & Water charges		
P5 (G)	Employer share of ESIC		CC 222
P5 (H)	Employer share of PF		65,332
P5 (1)	Exam Remuneration paid		
P5 (J)	Fine, Interest and penalties		
P5 (K)	Insurance		
P5 (L)	Magazines & Journals		<u> </u>
P5 (M)	Mess Expenditure		
P5 (N)	Muncipal Tax		
P5 (O)	National Festival expenses		
P5 (P)	Postage		883
P5 (Q)	Printing & Stationery		2,749
P5 (R)	Professional Tax		
P5 (S)	Refreshments	1	2,515
P5 (T)	Repairs and Maintenance		
P5 (U)	Security Service charges		
P5 (V)	Telephone & Internet Charges		
P5 (W)	Telephone allowance		
P5 (X)	Travelling & Conveyance		4,530
P5 (Y)	Wages		
P5 (Z)	Others (Specify)		
а	Chirantana Expenses		
b	Inspire Programme Expenses		·
С	Red Cross Expenses		-
d	Water Charges		-
е	Textbook from BEO office		
	TOTAL		90,58

Principal
Acharya Tulsi National College
of Commerce, SHIVAIMOGGA-577 201



PG (19 > 20 - 21 CA. S.K. Nagaraja Singh B.Com., F.C.A.

CHARTERED ACCOUNTANT

Office: # 06, 2nd Floor, Jai Shankar Building L.L.R. Road, Durgigudi, SHIVAMOGGA- 577 201.

Ph. 08182-404899, Cell: +91 9632589500 Email: sknsingh6@remail.com

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "COLLEGE ACCOUNT" of KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES, A UNIT OF NATIONAL EDUCATION SOCIETY, Shivamogga, Balaraj Urs Road, Shivamogga which comprises Balance Sheet as at March 31, 2021, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2021.

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the entry's ability to continue as a going concern, disclosing as applicable, matters related to going concern. The explanation of management's responsibility for this assessment shall include a description of when the use of the going concern basis of accounting is appropriate.

Auditor's Responsibility

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. Our responsibility is to express an opinion on these financial statements based on our audit.

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 auditors considers internal control relevant to the College'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

(SHIVAMOGGA)

policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, subject to the audit observations if any,the financial statements being financial statements of "College Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies, [A Unit of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2021are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

- In the case of the Balance Sheet, of the state of affairs of "College Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies, [A Unit of NES], Balaraj Urs Road Shivamogga as at March 31, 2021 and
- II. In the case of the Income and Expenditure Account, of the surplus/(deficit) in the "College Account" of the Kadidal Manjappa National Institute Of Post-Graduate, [A Unit of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2021.

Observation / Key Audit Matters:

- Closing Balances of Advances / Deposits Receivables and Current Liabilities are subject to Confirmation.
- > TDS Receivables under Current Assets are transferred to NES Head Office, as the TDS Refund is claimed and to be received by NES Head Office.

S K Nagaraja Singh

ीर्ड 4 मालार केर्ज

Chartered Accountant

Membership No: 226144

Acharya Tulsi National College 6f Commerce, SHIVAMOGGA-577 201

Place: Shivamogga

Date: 28.09.2021

UDW: 21226144AAAACU4197

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES A UNIT OF NATIONAL EDUCATION SOCIETY® - SHIVAMOGGA **COLLEGE ACCOUNT**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

	R&P		
PARTICULARS	Sch.Ref		
PANTICOLANS		CY(Amt. in Rs.)	PY(Amt. in Rs.)
INCOME			
Academic Receipts	R2	12,47,575	17,38,120
Salary Grant	R3(A)		-
Other Grants (Revenue)	R3(C)	-	
Other Receipts	R5	35,819	36,389
Contributions received (revenue)	R6	25,700	÷
Contra Receipts	R11	50,000	-
TOTAL (A)		13,59,094	17,74,509
Salary Academic Expenses Salary Grant Disbursed Other Grants Disbursed/Utilised Administrative, General & Other Expenses Contributions made (Revenue) Contra Payments Depreciation TOTAL (B)	P1 P2 P3(A) P3(C) P5 P6 P11 E of BS Sch	14,76,500 70,610 - - 87,931 25,898 50,000 45,168 17,56,107	15,92,500 11,464 96,706 - - 54,197 17,54,867
Balance being Excess of Income over Expenditure / (Excess of Expenditure over Income) - (A-R)	I&E (1)	(3,97,013)	19,642

- Principal Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

Kadidal Manjappa National Institute of Post-Graduate Studies

Pro H M Suresh

Principa PRINCIPAL
Acharya Tulsi National College of Commerce

Shivamogga-577 201. Karnataka Date: 28.08.2021

Place: Shivamogga

Vide my report on the even date

S K Nagaraja Singh

Chartered Accountant

Membership No: 2261

A UNIT OF NATIONAL EDUCATION SOCIETY®- SHIVAMOGGA KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST- GRADUATE STUDIES

SCHEDULES TO BALANCE SHEET AS ON 31.03.2021

3
č
<
7
5
-17
37,5
ŭ
7
5
u

			GROSS BLOCK		DEF	DEPRECIATION BLOCK	CK	w.D.v	٧.٧	RAIL
SI.No	NAME OF THE ASSET	AS ON	ADDITIONS	AS ON	UPTO	Den For the	UPTO	as on	as on	PO
		01.04.2020		31.03.2021	01.04.2020	year	31.03.2021	01.04.2020	31.03.2021	DEPN. %
-	Building	2,93,884		2,93,884	79,643	21,424	1,01,067	2,14,241	1,92.817	10%
2	Computers/ Peripherals			ı			,			
3	Furniture & Fixture	2,85,378		2,85,378	1,31,891	23,023	1,54,914	1,53,487	1,30,464	15%
4	4 Intangible Assets	•		1	30 * 53		1			
5	Lab Equipments			1		•				
9	Land				,	ī				
7	Library Books	45,275		45,275	43,418	279	43,697	1,857	1,578	15%
8	Plant & Machinery	1		-	٠	1	1	3		
6	Sports Materials	-			•		1			
10	10 Work- in- progress	-		•	20	,	1			
=	11 Others (Specify)				ī	1				1
	Office Equipments	9,950		6,950	7,000	443	7,443	2,951	2,508	15%
	Office Assets	11,822		11,822	11,822		11,822			
+	Total	6.46.309		6,46,309	2,73,774	45,168	3,18,942	3,72,536	3,27,368	

Note: Alternatively Gross Block Can be take as fixed assest value and the diffrence between gross block and W D V can be treated as deprecaition provision

Vide My report on the even date

是一日子

Membership No:226144 Chartered Accountant S K Nagaraja Singh

Kadidal Manjappa National Institute of Post-Graduate Studies

Pro H. M. Sures

Acharya Tuts Princina Lollege of Commerce

of Commerce, SHIVAMOGGA-577 201 Acharya Tulsi National College

Shivamogga-577 201. Karnataka

Date: 28.08.2021

Place:Shivamogga

SCH R11: Contra Receipts: (credit)

SLNo	Particulars	Amount(Rs)	Amount(Rs)
R11(A)	Fund Transfer (Credit)		50,000
R11(B)	Others (Specify)		
	TOTAL		50,000

SCH P1 Salary Paid (Non Grant Salary)

SL No	Particulars	Amount(Rs)	Amount(Rs)
P1(A)	Salary (Net)		14,36,500
	Salary Part Time		40,000
P1(B)	DA		
P1(C)	Salary Arrears		
P1(D)	Encashment of Earned Leave		
P1(E)	Salary Deductions		
P1(E)(1)	LIC		
P1(E)(2)	GLIC		
P1(E)(3)	Income Tax		
P1(E)(4)	Professional Tax		
P1(E)(5)	ESIC		į
P1(E)(6)	Provident Fund		
P1(E)(7)	Recurring Deposits		
P1(E)(8)	Others (Specify)		
	TOTAL		14,76,500

SCH P2 : Academic Expenses

SLNo	Particulars	Amount(Rs)	Amount(Rs)
P2(A)	Fee Remittance to University/ Government		
P2 (A)(1)	Admission Fee		25,200
P2 (A)(2)	Exam Fee		19,170
P2 (A)(3)	SWF		100
P2 (A)(4)	Tuition Fee		1-2
P2 (A)(5)	TWF		İ
P2 (A)(6)	Universtiy Fee		
P2 (A)(7)	Others(specify)		1
P2(B)	Other Academic Expenses		
P2 (B)(1)	Admission Expenses		<u> </u>
P2 (B)(2)	Affiliation fee paid		
P2 (B)(3)	Alumni Meet Exp		
P2 (B)(4)	Examination Expenses	1	
P2 (B)(5)	Honorarium Paid		
P2 (B)(6)	ID Card Expenses		ļ
P2 (B)(7)	Inspection Exp A/c		
P2 (B)(8)	Laboratory Expenses		1
P2 (B)(9)	Medical Expenses		
P2 (B)(10)	Meeting Expenses		
P2 (B)(11)	Membership Fee		
P2 (B)(12)	NAAC Expenses A/c		
P2 (B)(13)	News Papers & Magazine		
P2 (B)(14)	Programmes Exp		1 25
P2 (B)(15)	Reading Room Expenses		6,080
P2 (B)(16)	Sports Expenses		7 7 7 7
P2 (B)(17)	Staff and Student General Insurance		1
P2 (B)(18)	Student Welfare expenses		



Principal

Acharya Tulsi National College



		41,884
		15,985
3(B).(4)	OBC Scholarship	
3(B).(5)	OBC Scholarship Arivu-Minority Education Scholarship	
P3(B).(6)	KMDC	
P3(B).(7)	Others (Specify) itsed to Gov! / Dept. (Specify Head)	76,609
P3(B) (B)	Others (Specify) Undistributed Scholarship remitted to Govt/ Dept. (Specify Head)	
P3 (C)	Other Grants Disbursed/Utilised	
P3(C)(1)	Grant from Departments/ UGC etc., (Revenue/ Capital)	
P3(C)(2)	Others (specify)	-
-1-11-1		76,609
	TOTAL	

SCH P4: Capital Expenditure

CH P4: Ca	pital Expenditure	Amount(Rs)	Amount(Rs)
SLNo	Particulars	,,,,,	
P4 (A)	Building		
P4 (B)	Computers / Peripherals		<u> </u>
P4 (C)	Furniture		<u> </u>
P4 (D)	Intangible Assets	1	<u> </u>
P4 (E)	Lab Equipments	.	
P4 (F)	Land		1
P4 (G)	Library Books		
P4 (H)	Plant & Machinery		
P4(1)	Sports Materials		1
P4 (J)	Work- in- progress		
P4 (K)	Others (specify)	**************************************	>
	TOTAL		_

SCH P5: Administrative ,General & Other Expenses

L No	Particulars	Amount(Rs)	Amount(Rs)
5(A)	Advertisement & Publicity		
5(B)	Audit Fees & Professional Charges		1,270
5(C)	Bank Charges		
5 (D)	Cleaning Expenses		265
5(E)	Contingencies		4,137
5 (F)	Electricity & Water charges		
'5 (G)	Employer share of ESIC		
²⁵ (H)	Employer share of PF		
25 (1)	Exam Remuneration paid		62,100
25(1)	Fine, Interest and penalties		
P5 (K)	Insurance		
P5(L)	Magazines & Journals		
P5 (M)	Mess Expenditure		
P5 (N)	Muncipal Tax		
P5 (O)	National Festival expenses		
P5 (P)	Postage		
P5 (Q)	Printing & Stationery		859
P5 (R)	Professional Tax		4,446
P5 (S)	Refreshments		4,440
P5 (T)	Repairs and Maintenance		7.15
P5 (U)	Security Service charges		2,454
P5 (V)	Telephone & Internet Charges		
P5 (W)	Telephone allowance	1	15724524
P5 (X)	Travelling & Conveyance		
P5 (Y)	Wages		
			3,70





CA M. G RAMACHANDRA MURTHY

B.Sc., F C.A., D.I.S.A.(ICAI)

CHARTERED ACCOUNTANT

1ST FLOOR, "NELLIKRUPA COMPLEX", 1ST CROSS, PARK EXTENSION,
SHIMOGA-577201



M:NO:024014

*Gff:(08162-224545;:Mob: 98440772-36 e-mail: mg/murthy@gmail.com

AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "Management Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies, [Units of NES], Balaraj urs road, Shivamogga which comprises Balance Sheet as at March 31, 2017, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2017.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our 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 Accountant 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 auditors considers internal control relevant to the school's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "Management Account" of Kadidal Manjappa for the financial statements being financial statements of "Management Account" road Shivamogga for the National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the National Institute Of Post-Graduate Studies (Units of NES) all material respect to show true and fair view in year ended March 31, 2017 are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

In the case of the Balance Sheet, of the state of affairs of "Management Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga as at March 31, 2017 and

ii) In the case of the Income and Expenditure Account, of the deficit in the "Management Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2017.

Place: Shivamogga Date: 20.07.2017

(

(

[M.G.Ramachandra Murthy]

Chartered Accountant Membership No.: 024014

M.No. 0240:

Principal

Acharya Tufsi National College
of Commerce, SkilyAfrica College

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY*, SHIMOGA MANAGEMENT ACCOUNT BALANCE SHEET AS ON 31.3.2017

	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
SOURCES OF FUNDS	3011		
	Α .	1401320	1774130
CAPITAL FUND			
OANS/ BORROWINGS	В		
Secured Loans	100		
PAYABLES	С		
Advances / Deposits Payable			
SNOVISIONS			
CURRENT LIABILITIES & PROVISIONS	D1		
Current Liabilities	D2		
Provisions		1101220	1774130
		1401320	
TOTAL APPLICATION OF FUNDS			
FIXED ASSETS			
FIXED ASSETS	E1	1397306	141578
Fixed Assets	E2		
Capital Work in Progress			
	F	- Constitution	
INVESTMENTS			
		4435	642
RECEIVABLES Advances / Deposits Receivable	G	1425	042.
Advances/ populario		2589	35192
CURRENT ASSETS	Н	(2505	
TOTAL		1401320	177413
NOTES TO ACCOUNTS			

For Kadidal Manjappa National Institute of Post-**Graduate Studies**

KADIDAL MITERTPPA NATIONAL INSTITUTE OF POST GRADUATE STUDIES NES Camper. Balaraj Urs Road.

Date: 215/01/2017/GSA-5/7 201. [Karnataka State]

Vide my report on the even date

M.G. Ramachandra Murthy

Chartered Accountant Membership No.: 024014

Principal

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201



KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017 MANAGEMENT ACCOUNT

1	RECEIPTS	SCH	AMOUNT (Rs)		PAYMENTS	SCH	AMOUNT (Rs)
0 :	To Academic Receipts	Н	1474310	Ву	By Academic Expenses	2	242186
	Salary Grant	က	0	=	" Salary	4	0
	Scholarship	e	0	=	" Scholarship Disbursement/ Refund	16	0
	Other Grants	က	0 1.	=	Administrative & General Expenses	17	212570
	Other Receipts	9	19977	=	" Other Payments	7	0
2	To Contribution Received from Management/ Colleges	∞	0	By	By Contribution made to Management/ Colleges	б	120000
	To Irrestments (FD Matured)	10	0	By	By Investments including Bank FD	11	0
=	Advances/ Deposits Recovered	12	18000	=	" Advances/ Deposits Given	13	13000
2	Loans / OD	14	0	=	" Loans / OD repaid	15	0
				=	Capital Expenditure	18	193865
.0	To Deductions (Credit)	5	2169	By	By Deductions (Debit)	19	2169
.0	To Opening Balances	20	351922	By	By Closing Balance	21	2589
1	TOTAL		1866378		TOTAL		1866378

m

For Kadidal Manjappa National Institute of Post-Graduate

SHIVAMOGUA SUT LOT (Kamataka State, INSTITUTE OF POST CRADUATE STUDIES Date: 20/07/20175 Ceminis, Coloral Urs Road, KADIDAL MANGAGOK NATIONAL

Acharya Tulsi National College

of Commerce, SHIVAMOGGA-577 201

Principal

M.G. Ramachandra Murthy Membership No.: 024014 LATINATE Chartered Accountant

Vide my report on the even date



KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017

		Amount(Rs)	Amount(Rs)
-	Academic Receipts Particulars	Amer	
SL No	Academic Receipts		
1	Tution Fee		
a b	Admission Fee		4500
C	Application Fee		
d	Special Development Fund		
e	Exam Fee		
f	Laboratory		
g	Library Fee		
h	Drawings/ Art/ Craft		
i	Sports Fee		
i	SWF/TWF/Flag		
k			
	1 Development Fees	532226	
	2 Campus Development Fees	698847	
	3 Skill Development Fees	198237	1429310
2	Other Fee		
а	ID/ Marks card		
Ь	Transfer Certificate		
С	Fine/ Miscellaneous Fee		
d	Others (Specify)		
	TOTAL	1	1474310

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University/ Government	· ····································	Amountitis
	Tution Fee		
	Board Examination Fee		
	SWF / TWF / Flag		
	Others (specify)		
	Admission Approval Expenses		117170
2	Other Academic Expenses		
а	Lab Expenses		
ь	Seminar/ Workshop		
С	Payment to Visiting Faculty		12090
đ	Examination Expenses/ Test Expenses		
e	Student Welfare Expenses		
f	Reading Room Expenses (News papers/ Magazines)		368
g	Affiliation Charges		
h	Sports		79887
ì	Others (Specify)		16356
3	ee Refund		
	Development Fees	7020	
	Campus Development Fees	7030	
	Skill Development Fees	-2057	100
	OTAL	2037	16315

Principal Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201 5CH 15: Loans / OD Repaid (Debit) /

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Bank Loan Repaid	1	
2	Others	-	
	101AL		

SCH 16: Scholarship Disbursement/ Refund (Debit)

SI No	Particulars	Amount(Rs)	Amount(Rs)
1	Scholarship disbursed to students		
	SC/ \$1/ORC Scholarship		
b	BOM Scholarship		
E.	Muncipality Scholarship		
d	Others		
2	Undistributed Scholarship remitted to Govt/ Department	t (specify)	
	TOTAL		

5CH 17: Administrative & General Expenses

SI No	Particulars	Amount(Rs)	Amount(Rs)
1	Audit Fees & Professional Charges		25420
2	Bank Charges		344
3	Contingencies		
4	Employer share of ESIC/ PF		
5	Postage		
6	Printing & Stationery		34980
7	Refreshments		1208
8	Electricity & Water charges		35625
9	Insurance		
10	Telephone & Internet Charges		22092
11	Travelling & Conveyance		1300
12	Advertisement & Publicity		10280
13	Magazines & Journals		20020
14	Others (Specify)		
	College Maintenance	14154	/
	Computer Repairs and Maintenance	33773	/
	Professional Tax	2500	50427
	TOTAL		212570

5CH 18: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Land		
2	Building		
3	Work- in- progress		
4	Furniture		
5	Plant & Machinery		
6	Library Books		43236
7	Computers / Peripherals		Communication of the Communica
8	Sports Materials		
9	Lab Equipments 🛩		150629
10	Intangible Assets		
11	Others (specify)		
	IOIAL		193865

-> Academic Exponers

-> Physical Exponers

-> Capital Expenditus

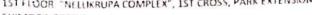
Principal
Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

A NI. G RAMACHANDRA MURTHY FCA,DISAHCAI)

CHARTERED ACCOUNTANT

151 FLOOR: "NELLIKRUPA COMPLEX", 1ST CROSS, PARK EXTENSION,

SHIMOGA-577201 M.NO.024014





Off:(08182-224545, Mob: 9844077236 e-mail: mgrmurthy@gmail.com

AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "Management Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies, [Units of NES], Balaraj urs road, Shivamogga which comprises Balance Sheet as at March 31, 2018, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2018.

(Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our 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 Accountant 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 (ncluding the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the school's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "Management Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2018 are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

In the case of the Balance Sheet, of the state of affairs of "Management Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs i) road Shivamogga as at March 31, 2018 and

In the case of the Income and Expenditure Account, of the deficit in the "Management Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of iil NES) Balaraj urs road Shivamogga for the year ended March 31, 2018.

Place: Shivamogga Date: 11.06.2018

/ Principal Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

I wy with [M.G.Ramachandra-Murthy]

404A

No. 02401

Chartered Accountant

Membership No.: 024014

TOS TYR-AUDOMAVIERS (80" - 11" -Acharya Tulsi National College Principal -

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA MANAGEMENT ACCOUNT BALANCE SHEET AS ON 31.3.2018

SCH A	CY (Amt in Rs.) 1457926	1401320
Α	1457926	1401320
	1437323	•
В		
С		
D1 D2		1401320
	1457926	1,1023
E1 E2	1436279	∕ 139730€
F		
G	1425	142
н	20222	Y
1	145792	6 140132
	D1 D2 E1 E2 F	C D1 D2 1457926 E1 1436279 E2 F 1425

Date: 11-06-2018

For Kadidal Manjappa National Institute of Post-

Graduate Studies

Dr. A. Venkataraju

DIRECTOR

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST GRADUATE STUDIES (M.Com Dept) ALCHARIA TULSI NATIONAL COLLEGE OF COMMERCE

SHIVAYOGGA - 577201 (MARNATAKA)

Vide my report on the even date

M.G. Ramachandra Murthy

Chartered Accountant

Jery or the

Membership No.: 024014

- Principal

Acharya Tulsi National College of Commerce, SHIVAMIOGGA-517 201

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

MANAGEMENT ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2018

	Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
PARTICULARS	SCH.Rei.	CIVILITIES	
INCOME			
Andreis Brestele	1	1275935	1474310
Academic Receipts	3	o	(
Salary Grant		o	C
Other Grants (Revenue)	3	5403	19977
Other Receipts	6	5482	193//
Contributions received (revenue)	8	0	Ü
TOTAL (A)	1	1281417	1494287
EXPENDITURE	1 1		
Academic Expenses	2	5 11990	242186
Salary	4	0	0
Administrative & General Expenses	17	6 18336	212570
Other Payments	7	0	0
Contributions made (Revenue)	9	1000000	1200000
Depreciation	E	194485	212341
OTAL (B)	+	1221211	
	-	1224811	1867097
plance being Excess of Income over Expenditure		T-1000000	
Excess of Expenditure over Income(A-B)		56606	-372810

For Kadidal Manjappa National Institute of Post-Graduate Studies

Vide my report on the even date

Dr. A. Venkataraju

Director DIRECTOR

Date : 11-06-2018 DIDAL MANJAPPA NATIONAL INSTITUTE

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIVAMOGGA - 577201 (KARNATAKA)

M.G. Ramachandra Murthy

Chartered Accountant

Membership No.: 024014

Acharya Tulsi National Colland of Commerce, SHIVAMOGGA-5/7 (J)1 KA...DAL MANJAPPA NATIONAL INSTITUTE OF POST-GN...JUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY*, SHIMOGA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018 MANAGEMENT ACCOUNT

1				Land Transcon	L	PAYMENTS	SCH	AMOUNT (HS)
1		RECEIPTS	SCH	AMOUN! (KS)			2	11990
3	10	Academic Receipts	-	1275935	Ву	Academic Expenses	4	0
3 0 " Scholarship Disbursement/ Refund 3 0 " Administrative & General Expenses 6 5482 " Other Payments 8 0 By Contribution made to Management/ Colleges 10 0 By Investments including Bank FD 12 0 " Advances/ Deposits Given 14 0 " Loans / OD repaid 16 Capital Expenditure 5 3579 By Deductions (Debit) 5 20 2589 By Closing Balance 17 TOTAL		salary Grant	ю	0	=	Salary	16	
3 0 " Administrative & General Expenses 6 5482 " Other Payments 8 0 By Contribution made to Management/ Colleges 10 0 " Advances/ Deposits Given 12 0 " Loans / OD repaid " Capital Expenditure 5 3579 By Closing Balance 10 2589 By Closing Balance	-	cholarship	3	0	=	Scholarship Disbursement/ Retund	17	18336
8		Other Grants	ĸ	0	F	Administrative & General Expenses	, ,	0
8 Contribution made to Management/ Colleges 10 0 " Advances/ Deposits Given 14 0 " Loans / OD repaid " Capital Expenditure 5 3579 By Deductions (Debit) 20 2589 By Closing Balance TOTAL		Other Receipts	9	5482	=	Other Payments		
10 0 By Investments including Bank FD 12 0 " Advances/ Deposits Given 14 0 " Loans / OD repaid " Capital Expenditure 5 3579 By Deductions (Debit) 20 2589 By Closing Balance TOTAL	-	Contribution Received from Management/ Colleges	8	0	Ву	Contribution made to Management/ Colleges	Ð	1000000
ered 12 0 " Advances/ Deposits Given 14 0 " Loans / OD repaid " Capital Expenditure 5 3579 By Deductions (Debit) 20 2589 By Closing Balance 1007585 TOTAL	, (Invastments (FD Matured)	10	0	B B	Investments including Bank FD	11	00
Loans / OD Loans / OD Capital Expenditure S 3579 By Deductions (Debit) 20 2589 By Closing Balance TOTAL)	Advances/ Deposits Recovered	12	0 0	= =	Advances/ Deposits Given	15	0
5 3579 By Deductions (Debit) 20 2589 By Closing Balance TOTAL		Loans / OD	14	5	-		18	233458
20 2589 By Closing Balance TOTAL			Ŋ	3579	m m	/ Deductions (Debit)	19	3579
5032000	0	חפמתכנוסווא (כובמוי)	ć	2589	m	V Closing Balance	21	20222
	0	Opening Balances	7				-	1287585
707.00			-	1287585		TOTAL	-	

173

Vide my report on the even date

For Kadidal Manjappa National Institute of Post-

Graduate Studies

JEN 14

M.G. Ramachandra Murthy Membership No.: 024014 Chartered Accountant

KADIDAL MANJAPPA NATIONAL INSTITUTE

Acharya Tula: Nutronal College

Date: 11-06-2018 POST GRADUATE STUDIES (M.Com. Dept) of Commerce, SHIVAMOGGA-S77 201

P10170 C* ADCIMINA

13

SHIVANGGGA - 577201 (KARNATAKA)

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

DirebIRECTOR

Dr. A. Venkataraju

SCH D2: Provisions

SL NO	Particulars	Op.Bal	Received	Paid	CI.Bal
1	Depreciation Reserve				
2	Others (specify)				-
	TOTAL				

SCH E2: Capital Work- In- Progress

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Building				
2	Others				
	TOTAL				

SCH G: Advances / Deposits Receivable

		T 0 - Pal	Received	Paid	CI.Bal
SL NO	Particulars	Op.Bal			
1	Festival Advance				
2	Salary Advance				
3	MESCOM Deposit		ļ		1425
4	Telephone Deposit	1425		,	C
5	Endowment Fund Deposit		ļ		
6	Others (Specify)				1425
	TOTAL				

SCH H: Current Assets

	Particulars	Amount	Amount
SL NO	Particulais		
1	Sundry Debtors		
2	Cash and Bank Balances:		
	a Cash in Hand		
	b Cash in Hand as Instrument (Cheques, DD)		
	c College A/c, A/c No, IFSC, Type of A/c		
	d Government A/c		
	e Non-Government A/c		
	f Scholarship A/c		
	g Management A/c - A/c No.: 64084169633		20222
3	Others(Specify)		20000
	TOTAL		20222

For Kadidal Manjappa National Institute of Post-

Graduate Studies

Dr. A. Venkataraju

DirectorIRECTOR

KADIDAL MANJAPPA NATIONAL INSTITUTE

Date: 11-06-2018 POST GRADUATE STUDIES (M.Com. Dept)

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

SHIVAMOGGA - 577201 (KARNATAKA)

Vide my report on the even date

M.G. Ramachandra Murthy

Chartered Accountant

Membership No.: 024014

Acharya Tulsi National College of Commerce, SHIVAMOGGA-277 201

MIC

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

MANAGEMENT ACCOUNT SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018

CH 1: 4	Academic Receipts	Amount(Rs)	Amount(Rs)
I. No	Particulars		
1	Academic Receipts		
a	Tution Fee		
b	Admission Fee		15000
С	Application Fee		
d	Special Development Fund		
e	Exam Fee		
f	Laboratory		
6	Library Fee		
h	Drawings/ Art/ Craft		
i	Sports Fee		
j	SWF/TWF/Flag		
k	Others (Specify)		
	1 Development Fees	484824	
	2 Campus Development Fees	572025	
_	3 Skill Development Fees	204086	126093
2	Other Fee		
a	ID/ Marks card		
b	Transfer Certificate		
С	Fine/ Miscellaneous Fee		
d	Others (Specify)		
	TOTAL		127593

SCH 2: Academic Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University/ Government	Amount(NS)	Amount(RS)
	Tution Fee		
	Board Examination Fee		
	SWF / TWF / Flag		
	Others (specify)		ļ
	Admission Approval Expenses		
2	Other Academic Expenses		
а	Lab Expenses		
ь	Seminar/ Workshop		
С	Payment to Visiting Faculty		11990
d	Examination Expenses/ Test Expenses		
e	Student Welfare Expenses		
f	Reading Room Expenses (News papers/ Magazines	<u> </u>	
g	Affiliation Charges	5)	
h	Sports		
i	Others (Specify)	ļ	
3	Fee Refund		
	Development Fees		
	Campus Development Fees	<u> </u>	_
	Skill Development Fees		_
	TOTAL		
	1.01/16		1199

- Principal

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

	Loans / OD Repaid (Debit)	Amou	nt(Rs) Amount(Rs)
SCH 15:			
1	Bank Loan Repaid	A Committee of the Comm	0
2	Others TOTAL		

CH 16:	Scholarship Disbursement/ Refund (Debit) Particulars	Amount(Rs)	Amount(Rs
CL NA	Particulars		Address Constitute Con
1	Scholarship disbursed to students	and the second second second	
а	SC/ ST/OBC Scholarship	representative parameters and the representative and the second s	
b	BCM Scholarship		
С	Muncipality Scholarship		
d	Olbars	t (cnecify)	
2	Undistributed Scholarship remitted to Govt/ Departmen	(Specify)	C
	TOTAL		

SCH 17: Administrative & General Expenses

	Administrative & General Expenses Particulars	Amount(Rs)	Amount(Rs
SL No			
1	Audit Fees & Professional Charges		13
2	Bank Charges		,
3	Contingencies		
4	Employer share of ESIC/ PF		
5	Postage		
6	Printing & Stationery		
7	Refreshments		(
8	Electricity & Water charges		4500
9	Insurance		*
10	Telephone & Internet Charges		4073
11	Travelling & Conveyance		
12	Advertisement & Publicity		0
13			
14	Magazines & Journals		3026
15	Others (Specify)		
	College Maintenance	4602	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Computer Maintenance ?	2000	6602
	TOTAL		18336

SCH 18: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Land		
2	Building 🛩	<u> </u>	224608
3	Work- in- progress	İ	
4	Furniture		8850
5	Plant & Machinery		0030
6	Library Books		
7	Computers / Peripherals		
8	Sports Materials		
9	Lab Equipments		
10	Intangible Assets		
11	Others (specify)		
	TOTAL		233458

Principal Principal

CAM G RAMACHANDRA MURTHY
CHARTERED ACCOUNTANT



157 THESE WELLHELIFA COMMERT IST CHOSS WARE EXTENSION

4.NO.024014

Off:(08182-224545, Mob: 9844077236 e-mail: mgrmurthy@gmail.com

INDIPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "MANAGEMENT ACCOUNT" of KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES, [Units of NES], Balaraj urs road, Shivamogga which comprises Balance Sheet as at March 31, 2019, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2019.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our 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 Accountant 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 auditors considers internal control relevant to the school's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

In our epinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "Management Account" of Kadidal Manjappa National Institute Of Post Oradusts Studies (Units of NES) Balaraj urs road Shivarnogga for the year ended March 31, 2019 are prepared, in all material respect to show true and fair view in configurity with the accounting principles generally accepted in India;

in the case of the Balance Sheet, of the state of affairs of "Management Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj ura road Shivamogga as at March 31, 2019 and

In the case of the Income and Expenditure Account, of the Surplus in the "Management Accesunt" of the Kadidal Manjappa National Institute Of Post-Graduate Studies (Units of NES) Balaraj urs road Shivamogga for the year ended March 31, 2019.

Place Shivemogga Date: 24-06-2019

[M.G.Ramachandra Murthy]

OKMET 497

Chartered recognitant Membership No.: 024014

Principal

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY*, SHIMOGA MANAGEMENT ACCOUNT BALANCE SHEET AS ON 31.03.2019

		CY (Amt in Rs.)	PY (Amt in Rs.)
SOURCES OF FUNDS	SCH	CY (Ame in 1897	
CAPITAL FUND	A	1754552	1457926
LOANS/ BORROWINGS Secured Loans	В		
PAYABLES Advances / Deposits Payable	С		
CURRENT LIABILITIES & PROVISIONS Current Liabilities Provisions	D1 D2		4457026
TOTAL		1754552	1457926
APPLICATION OF FUNDS			
FIXED ASSETS			
Fixed Assets Capital Work in Progress	E1 E2	1321752	1436279
INVESTMENTS IN FD	F	250000	0
RECEIVABLES Advances / Deposits Receivable	G	1425	1425
CURRENT ASSETS	н	181375	20222
TOTAL		1754552	1457926
IOTES TO ACCOUNTS			

For Kadidal Manjappa National Institute of Post-

Graduate Studies

Dr. A. Venkataraju

Director

Date: 24-06-2019

DIRECTOR

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST GRADUATE STUDIES (M.Com. Dept)

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

SHIVANUGGA - 577281 (KARNATAKA)

Vide my report on the even date

M.G. Ramachandra Murthy Chartered Accountant

Membership No.: 024014

- Principal

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA MANAGEMENT ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULARS	R&P Sch.Ret	f. CY(Ar	mt. in Rs.)	PY(Amt. in Rs.
INCOME				
Academic Receipts Salary Grant Other Grants (Revenue) Other Receipts Contributions received (revenue) Contra Receipts	R2 R3(A) R3(C) R5 R6 R11		1043680 0 0 5924 0 500	127593 548.
TOTAL (A) EXPENDITURE			1050104	1281417
Salary Academic Expenses Salary Grant Disbursed Other Grants Disbursed/Utilised Administrative, General & Other Expenses Contributions made (Revenue) Contra Payments Depreciation	P1 P2 P3(A) P3(C) P5 P6 P11 E of BS Sch	5	0 369477 0 0 170015 0 500 213487	0 11990 0 18336 1000000 0 194485
OTAL (B)		т	753479	122404
lance being Excess of Income over Expenditure xcess of Expenditure over Income(A-B)	I&E (1)	T- 500	296625	1224811 56606

For Kadidal Manjappa National Institute of Post-Graduate Studies

Vide my report on the even date

Dr. A. Venkataraju

Director

DIRECTOR

Date : 24-08-2010 AL MANJAPPA NATIONAL INSTITUTE

OF POST GRADUATE STUDIES (M.Com. Dept) ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE

SHIVAMOGGA - 577201 (KARNATAKA)

Principal

Acharya Tutsi National College of Commerce, SHIVAMOCGA, 327, 201 KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®, SHIMOGA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2019 MANAGEMENT ACCOUNT

SCH AMOUNT (Rs)

PERFECT AND PAYMENT ACCOUNT	PAYME	T ACCOUNT		SCH	SCH AMOS	
NECEST 1			PAYMENTS	P1	c	
SLAIBOBA	-	AMOUNT (Rs)	By Salary Expenses (Non Grant Salary)		11000	
1	RJ	777		2	303477	
To Opening Balances	R2	1043680	By Academic Expenses	p3	0	
To Academic Receipts			Dispursed	P3(A)	0	_
To Grants Received	R3 R3(A)	0	Salary Grant	P3(B)	0	-
· Salary Grant	R3(B)	0 0		1000		
Scholarship	R3(C)	0		bd	98959	20
	54	0	By Capital Expenditure			
To Capital Receipt/Corpus Donation	1		General Expenses & Other Expenses	23	170015	0
	R5	5924	Ву Адпилацация		-	C
To Other Receipts		C	By Contribution made to Management/ Colleges	<u></u>		-
To Contribution Received from Management/ Colleges	R6			7	250000	0
	74	0	By Investments (Bank FD Invested)	S Vi		
To Investments (FD Matured)	4			P8		0
	R8	0	By Advances/ Deposits Given	_		-
To Advances/ Deposits Recovered			By Loans / OD/ Current Liabilities repaid	20		0
To Loans / OD/ Current Liabilities	K9			010		699
	R10	699	By Deductions (Debit)	-		
To Deductions (Credit)			3.	PII		200
The Descripte (Credit)	R11	200	By Contra Payments (Debit)			
10 Contra receipts (creen)			By Closing Balance	P12	2 181375	273
			TOTAL	-	1070995	395
THOSE		1070995				
TOTAL						

· Principal For Kadidal Manjappa National Institute of Post-Graduate Director DIRECTOR

Dr. A. Venkataraju

Studies

M.G. Ramachandra Murthy Chartered Accountant Membership Nox 024014

1×17/2 +4

Vide my report on the even date

of Connierce, SHIVAMOGGA-577 201

Acharya Tulsi National College

OF POST GRADUATE STUDIES (M.Com. Dept) KADIDAL MANJAPPA NATIONAL INSTITUTE

Date: 24-06-2019

ACHARYA TULSI NATIONAL COLLEGE OF COMMERCE SHIVAMOGGA - 57201 (KARNATAKA)

L No	Salary Paid (Non Grant Salary) Particulars	*************************
P1(A)	/ Not)	
P1(B)	DA DA	41,100 me 4 1 1 2 miles (\$2.100 miles (miles
P1(C)	Salary Arrears	***************************************
P1(D)		
P1(E)	Salary Deductions LIC	
PHE HU	LIC	
P1(E I(2)	GLIC	
P1(E)(3)	Income Tax	
P (05 M4)	Proffessional Tax	***************************************
P1(E)(5)	FSIC	************************************
PHE 161	Provident Fund	******************************
PHE 1(7)	Recurring Deposits	
P1(E)(8)	Others (Specify) TOTAL	

SCH P2	:Academic Expenses	Amount(Rs)	Amo	ount(Rs)
SL No	Particulars			
P2(A)	Fee Remittance to University/ Government		V	220720
P2 (A)(1)	Admission Fee	<u> </u>		
P2 (A)(2)	Exam Fee	<u> </u>	-50000000000000000000000000000000000000	
P2 (A)(3)	SWF			
P2 (A)(4)	Tuition Fee			
P2 (A)(5)	TWF	******************************		
P2 (A)(6)	Universtiy Fee			
P2 (A)(7)	Others(specify)			
P2(B)	Other Academic Expenses			
P2 (B)(1)	Admission Expenses			89171
P2 (B)(2)	Affiliation fee paid			·····
P2 (B)(3)	Alumni Meet Exp			
2 (B)(4)	Examination Expenses			***************************************
2 (B)(5)	Honararium Paid	<u> </u>		4480
2 (B)(6)	ID Card Expenses			
2 (B)(7)	Inspection Exp A/c	<u> </u>		***************
2 (B)(8)	Laboratory Expenses	1		
2 (B)(9)	Medical Expenses	<u> </u>		4204
2 (B)(10)	Meeting Expenses			4204
2 (B)(11)	Membership Fee	ļ	-	
2 (B)(12)	NAAC Expenses A/c		<u> </u>	31768
2 (B)(13)	News Papers & Magazine		1-	31700
2 (B)(14)	Programmes Exp		ļ	
2 (B)(15)	Reading Room Expenses			
2 (B)(16)	Sports Expenses	<u> </u>		5814
2 (B)(17)	Staff and Student General Insurance			
2 (B)(17)	Student Welfare expenses		1	
2 (B)(19)	Teachers Welfare expenses		<u> </u>	arrest
	Transportation Fees Remitted to Transportation Dept			14 1747
2 (B)(20)	Uniform Expenses			
2 (B)(21)	Others (Specify)			
2 (B)(22)	Seminar and Workshops		~	8120
a	octimial and workshops	<u> </u>	1	

Principal

Acharya Tulsi National College
of Commerce, SHIVAMOGGA-577 201

P2(C)	Fee Refund	
P2 (C)(1)	Tuition Fee	
P2 (C)(2)	Admission Fee	5200
P2 (C)(3)	Development Fee	
P2 (C)(4)	Others (Specify)	369477
	TOTAL	302111

SCH P3: Grants Disbursement/ Refund (Debit) Amount(Rs) Amount(Rs) Particulars SL No P3 (A) Salary Grant Disbursed P3(A)(a) Salary (Net) P3(A)(b) DA P3(A)(c) Salary Arrears P3(A)(d) Encashment of Earned Leave P3(A)(e) Salary Deductions LIC P3(A)(e)(1) GLIC P3(A)(c)(2) Income Tax P3(A)(e)(3) Proffessional Tax P3(A)(e)(4) **ESIC** P3(A)(e)(5) Provident Fund P3(A)(e)(6) Recurring Deposits P3(A)(e)(7) Others (Specify) P3(A)(e)(8) Scholarship disbursed to students P3 (B) SC/ST Scholarship P3(Bj.(1) BCM Scholarship P3(B).(2) Muncipality Scholarship P3(B).(3) OBC Scholarship P3(B).(4) Arivu Loan P3(B).(5) KMDC P3(B).(6) Others (Specify) Undistributed Scholarship remitted to Govt/ Dept. (Specify Head) P3(B).(7) P3(B).(8) Other Grants Disbursed/Utilised P3 (C Grant from Departments/ UGC etc., (Revenue/ Capital) P3(C)(1)

(

Others (specify)

P3(C)(2)

SCH P4: Capital Expenditure Amount(Rs) Amount(Rs) **Particulars** SL No P4 (A) Building Computers / Peripherals P4 (B) 16774 P4 (C) Furniture Intangible Assets P4 (D) P4 (E) Lab Equipments Land P4 (F) 82185 Library Books 🗸 P4 (G) Plant & Machinery P4 (H) Sports Materials P4 (I) Work- in- progress P4 (J) Others (specify) P4 (K) 98959 TOTAL

TOTAL

Principal
Acharya Tulsi tuliana at Callega
of Loramero, Shiyamucca-577 201

	P5: Administrative ,General & Other Expenses	Amount(Rs)	Amount(Rs
SCH P	25: Administrative ,General C		1,707
SL No			118
P5 (A)	- a p f ional (harves		26.
P5 (B)	Hard St. And All Control of the Cont		
P5 (C)			***************************************
P5 (D)	Cleaning expenses		49500
P5 (E)	Contingencies		7900
P5 (F)	Electricity & Water charges 🛛		
25 (G)	Employer share of ESIC		
P5 (H)	Employer share of PF		
25 (1)	Exam Remuneration paid		
25 (J)	Fine, Interest and penalties		1133
25 (K)	Insurance		
25 (L)	Magazines & Journals		
5 (M)	Mess Expenditure		****************
5 (N)	Muncipal Tax		
5 (0)	National Festival expenses		
5 (P)	Postage		
5 (Q)	Printing & Stationery		15750
5 (R)	Professional Tax		2906
5 (S)	Refreshments		
5 (T)	Repairs and Maintenance		78235
(U)	Security Service charges		10233
(V)	Telephone & Internet Charges		
(W)	Telephone allowance		19546
(X)	Travelling & Conveyance		
(Y)	Wages		
(Z)	Others (Specify)		
a	Chirantana Expenses		
b	Inspire Programme Expenses		**************************************
c	Red Cross Expenses		
d	Water Charges		
1			
	TOTAL		1555
P6. C	ontribution made to Manage		170015

SCH P6: Contribution made to Management/ Colleges

SL No	Particulars	200
P6 (A)	Contributions to Management	Amount(Rs) Amount(Ps)
P6 (B)	Contributions to colleges/ School	Amount(Rs) Amount(Rs)
P6 (C)	Others (Specify)	
	TOTAL	

SCH P7: Investments including Bank FD

P7 (A)	Particulars	*	
D.	Fixed Deposit (As per BS SCH F)) Others (specify)	Amount(Rs) Amount(Rs	11:
	TOTAL	25000	
	TOTAL	25000	00

Principal
Acharya Tulsi National College of Commerce, SHIVAMOGGA-5/7 201



CA. S K Nagaraja Singh, B Com., FCA Chartered Accountant,

Pamgt 19-20

© 08182 - 404 899 +91 96325 89900

Mail ID: sknsingh6@gmail.com

Office: # 06, 2nd Floor, Jai Shankar Building, L.L.R. Road, Durgigudi, Shivamogga - 577201.

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "MANAGEMENT ACCOUNT" of KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES, [UNITS OF NES], Balaraj Urs Shivamogga which comprises Balance Sheet as at March 31, 2020, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2020.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our 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 auditors considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "Management Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies, [Units of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2020 are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

- In the case of the Balance Sheet, of the state of affairs of "Management Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies, [Units of NES], Balaraj Urs Road Shivamogga as at March 31, 2020 and
- In the case of the Income and Expenditure Account, of the surplus in the "Management Account" of the Kadidal Manjappa National Institute Of Post-Graduate, [Units of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2020.

[S-K Nagaraja Singh]

Chartered Accountant

ीर्दे रे. नातम्बे केम

Membership No:226144

AGARA

Place:Shivamogga

Date: 07.08.2020

Principal >

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®- SHIMOGA MANAGEMENT ACCOUNT BALANCE SHEET AS ON 31.03.2020

SOURCES OF FUNDS	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
CAPITAL FUND	А	18,08,054	17,54,552
LOANS/ BORROWINGS			
Secured Loans	В	-	
PAYABLES		*	
Advances / Deposits Payable	С	-	
CURRENT LIABILITIES & PROVISIONS	D4		
Current Liabilities Provisions	D1 D2	-	
FIGUIS	02	-	
TOTAL		18,08,054	17,54,552
APPLICATION OF FUNDS			
FIXED ASSETS			
Fixed Assets	E1	11,83,253	13,21,752
Capital Work in Progress	E2	-	
INVESTMENTS IN FD	F	2,50,000	2,50,000
RECEIVABLES			
Advances / Deposits Receivable	G	1,424	1,425
CURRENT ASSETS	н	3,73,377	1,81,375
TOTAL		18,08,054	17,54,552

Kadidal Manjappa National Institute

Of Post-Graduates Studies

Vide my-report on the even date

- Principal

Acharya Tulsi National College of Commerce, SHIVAMOGOMETT 201

S K Nagaraja Singh

Chartered Accountant

Membership No: 226144

Dr. A. Venkataraju

Director
RADIDAL MANJAPPA NATIONAL INSTITUTE
OF POST GRADUATE STUDIES IM Com. Deut

Date : 07.08 2020 STIRLING HARMAIANA

Place:Shivamogga

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®- SHIMOGA MANAGEMENT ACCOUNT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

			(Personal Desire desire)
	R&P		
PARTICULARS	Sch.Ref	1	PY(Amt. in Rs.)
22 W 9000 (1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1		CY(Amt. in Rs.)	PY(AIIIC. III NS.)
INCOME			
		0.03.400	10,43,680
Academic Receipts	R2	8,02,400	10,43,000
Salary Grant	R3(A)	-	5
Other Grants (Revenue)	R3(C)	-	
Other Receipts	R5	6,969	5,924
Contributions received (revenue)	R6	-	(4))
Contra Receipts	R11	-	500
TOTAL (A)		8,09,369	10,50,104
EXPENDITURE	-{ }	8,09,309	10,30,104
- I ENDITORE			
Salary	P1	_	
Academic Expenses	P2	5 3,82,464	3,69,477
Salary Grant Disbursed	P3(A)	-	3,03,477
Other Grants Disbursed/Utilised	P3(C)	_	
Administrative, General & Other Expenses	P5	1,78,187	1 70 015
Contributions made (Revenue)	P6	1,70,107	1,70,015
Contra Payments	P11	-	
Depreciation	E of BS	1 05 217	500
	Sch	1,95,217	2,13,487
OTAL (B)	5011 -	7.55.000	
alance being Excess of Income over	I&E (1)	7,55,868	7,53,479
Expenditure	ICC (1)	53,502	2,96,625

Kadidal Manjappa National Institute

Of Post-Graduates Studies

Dr. A. Venkataraju

DirectorDIRECTOR

KADIDAL MANJAPPA NATIONAL INSTITUTE

Date 07-08 CPO ATE STUDIES M Com Desty

Place: Shiyamagga STEET, KARNATAKA

Vide my report on the even date

S K Nagaraja Singh

Chartered Accountant

Membership No: 226144

Principal
Acharya Tulsi National College
of Commerce, SHIVAMOCGA-517 201



KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES UNIT OF NATIONAL EDUCATION SOCIETY®- SHIMOGA MANAGEMENT ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2020

	RECEIPTS	SCH	AMOUNT (Rs)	L	PAYMENTS	HJ5	AMOUNT (Be)
To	To Opening Balances	R1	1,81,375	Ву	By Salary Expenses (Non Grant Salary)	P1	-
10	To Academic Receipts	R2	8,02,400	Ву	By Academic Expenses	P2	3,56,684
٠	To Grants Received Salary Grant Scholarship Other Grants	R3(A) R3(B) R3(C)	i .	8:::	By Grants Disbursed Salary Grant Scholarship Disbursement/ Refund Other Grants Utilised	P3(A) P3(B) P3(C)	
70	To Capital Receipt/Corpus Donation	R4	16	By	By Capital Expenditure	P4	56,717
To	To Other Receipts	RS	696'9	By	By Administrative, General Expenses & Other Expenses	PS	1,78,187
10	To Contribution Received from Management/ Colleges	R6	9	B	By Contribution made to Management/ Colleges	P6	,
10	To Investments (FD Matured)	R7	T.	B	By Investments (Bank FD Invested)	Р7	2.
To	To Advances/ Deposits Recovered	R8	220		By Advances/ Deposits Given	P8	26,000
10	To Loans / OD/ Current Liabilities	R9	ä	By	By Loans / OD/ Current Liabilities repaid	P9	
10	To Deductions (Credit)	R10	1,399		By Deductions (Debit)	P10	1,399
Z	To Contra Receipts (Credit)	R11	r	By	By Contra Payments (Debit)	P11	(2)
				By	By Closing Balance	P12	3,73,377
			525 50 0		TOTAL		9,92,363
	TOTAL		9,92,303		TOTAL		

Kadidal Manjappa National Institute

Of Post-Graduates Studies

HARREDMORPEZOZOPPA NATIONAL INSTITUTE (NaPalshivanioglants Gillings Moon Depl DIRECTOR Dr. A. Venkataraju Director

CARRO LLS ADTONA, TIEGE DI COMMERCE SHIVANOGGE STZOTNARKELERA

Vide My report on the even date

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

733~ principal

Chartered Accountant S K Nagaraja Singh

M.NO.226144 SHIVAMOGGA

Membership No:226144

SL No Particulars R11(A) Fund Transfer (Credit)	
R11(A) Fund Transfer (Credit)	
	1
R11(B) Others (Specify)	-

SCH P1 Salary Paid (Non Grant Salary)

SCH P1 Sa	lary Paid (Non Grant Salary)	Amount(Rs)	Amount(Rs)
SL No	Particulars		
P1(A)	Salary (Net)		
P1(B)	DA		
P1(C)	Salary Arrears		
P1(D)	Encashment of Earned Leave		\$ 10 mm
P1(E)	Salary Deductions		400 100
P1(E)(1)	LIC		
P1(E)(2)	GLIC		
P1(E)(3)	Income Tax		
P1(E)(4)	Proffessional Tax		
P1(E)(5)	ESIC		
P1(E)(6)	Provident Fund		
P1(E)(7)	Recurring Deposits		
P1(E)(8)	Others (Specify)		
	TOTAL		

SL No	cademic Expenses Particulars	Amount(Rs)	Amount(Rs)
	Fee Remittance to University/ Government		
P2(A)			1,95,280
P2 (A)(1)	Admission Fee		
P2 (A)(2)	Exam Fee		1
P2 (A)(3)	SWF		
P2 (A)(4)	Tuition Fee		
P2 (A)(5)	TWF		
P2 (A)(6)	Universtiy Fee		
P2 (A)(7)	Others(specify)		
P2(B)	Other Academic Expenses		
P2 (B)(1)	Admission Expenses		85,289
P2 (B)(2)	Affiliation fee paid		
P2 (B)(3)	Alumni Meet Exp		
P2 (B)(4)	Examination Expenses		
P2 (B)(5)	Honararium Paid		2,800
P2 (B)(6)	ID Card Expenses		2,000
P2 (B)(7)	Inspection Exp A/c		
P2 (B)(8)	Laboratory Expenses		
P2 (B)(9)	Medical Expenses		4,328
P2 (B)(10	A STATE OF THE PARTY OF THE PAR		4,520
P2 (B)(11			
P2 (B)(12	-1		35,08
P2 (B)(13	The state of the s		2,64
P2 (B)(14	A STATE OF THE PARTY OF THE PAR		2,04

Principal
Acharya Tulsi National College
pl Commerce, SHIVAMOGGA-577 201

5CH P4: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
P4 (A)	Building		
P4 (B)	Computers / Peripherals		-
P4 (C)	Furniture		
P4 (D)	Intangible Assets		
P4 (E)	Lab Equipments		
P4 (F)	Land		56,717
P4 (G)	Library Books 🛩		
P4 (H)	Plant & Machinery		
P4 (1)	Sports Materials		
P4 (1)	Work- in- progress		
P4 (K)	Others (specify)		56,717
	TOTAL		

H P5: A	dministrative ,General & Other Expenses	Amount(Rs)	Amount(Rs)
No	Particulars	,	11,794
5 (A)	Advertisement & Publicity		23,680
5 (B)	Audit Fees & Professional Charges		384
5(C)	Bank Charges		1,150
5 (D)	Cleaning expenses		
5 (E)	Contingencies		49,500
5 (F)	Electricity & Water charges		
25 (G)	Employer share of ESIC		
P5 (H)	Employer share of PF		
P5 (11)	Exam Remuneration paid		
P5 (1)	Fine, Interest and penalties		
P5 (K)	Insurance		
P5 (L)	Magazines & Journals		
P5 (M)	Mess Expenditure		
P5 (N)	Muncipal Tax		
P5 (O)	National Festival expenses	***************************************	
P5 (P)	Postage		33,538
P5 (Q)	Printing & Stationery		2,500
P5 (R)	Professional Tax		
P5 (S)	Refreshments		32,348
P5 (T)	Repairs and Maintenance		-
P5 (U)	Security Service charges		22,189
P5 (V)	Telephone & Internet Charges		
P5 (W)	Telephone allowance		
P5 (X)	Travelling & Conveyance		
P5 (Y)	Wages		-
P5 (Z)	Others (Specify)		
a	Chirantana Expenses		1
b	Inspire Programme Expenses		-
C	Red Cross Expenses		1,104
d	Staff and student general insurance		1,10
e	Textbook from BEO office		1,78,187
	TOTAL Somewill		1,70,107

Acharya Tutsi National College
of Commerce, SHIVAMOGGA-57; 201

CA

PG Mgt 20-21 CA. S.J., Nagaraja Singh B.Com., F.C.A.

CHAFTERED ACCOUNTANT

U 先ce . ± 06. 2nd Floor, Jai Shankar Building LLF, Road Durgigudi, SHIVAMOGGA- 577 201.

Ph. 08182-404899, Cell:+91 9632589901 Email: sknsingh6@gmail.com

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "MANAGEMENT ACCOUNT" of KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES, [A UNIT OF NES]. Balaraj Urs Shivamogga which comprises Balance Sheet as at March 31, 2021, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2021.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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. Our responsibility is to express an opinion on these financial statements based on our audit.

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 auditors considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements being financial statements of "Management Account" of Kadidal Manjappa National Institute Of Post-Graduate Studies, [A Unit of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2021 are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

- In the case of the Balance Sheet, of the state of affairs of "Management Account" of Ι. the Kadidal Manjappa National Institute Of Post-Graduate Studies, [A Unit of NES], Balaraj Urs Road Shivamogga as at March 31, 2021 and
- In the case of the Income and Expenditure Account, of the surplus/(deficit) in the II. "Management Account" of the Kadidal Manjappa National Institute Of Post-Graduate Studies, [A Unit of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2021.

[S K Nagaraja Singh]

्रि. र. मानार के

Chartered Accountant

Membership No:226144

Place: Shivamogga

Date:28.09.2021

UDIN: 21226144 AAAACUH197

Acharya Tulsi National College of Commerce, SHIVAMOGGA-577 201

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES A UNIT OF NATIONAL EDUCATION SOCIETY®- SHIVAMOGGA MANAGEMENT ACCOUNT BALANCE SHEET AS ON 31.03.2021

THE OF THE OF	SCH	CY (Amt in Rs.)	PY (Anit in Rs.)
SOURCES OF FUNDS	-		
CAPITAL FUND	А	18,48,276	18,08,052
OANS/ BORROWINGS Secured Loans	В	-	
PAYABLES Advances / Deposits Payable	С	-	
CURRENT LIABILITIES & PROVISIONS Current Liabilities Provisions	D1 D2	-	
TOTAL		18,48,276	18,08,054
APPLICATION OF FUNDS			
FIXED ASSETS			
Fixed Assets Capital Work in Progress	E1 E2	10,59,069	11,83,253
INVESTMENTS IN FD	F	5,60,615	2,50,000
RECEIVABLES			
Advances / Deposits Receivable	G	1,426	1,424
CURRENT ASSETS	н	2,27,166	3,73,377
TOTAL		18,48,276	18,08,054

Kadidal Manjappa National Institute

Of Post-Graduates Studies

(NA.T.

S K Nagaraja Singh

Chartered Accountant ... Membership No : 226144:

Vide my report on the even date

Pro H M Suresh Principal

Acharya Principal Actional College of Commerce Shivamogga-577 201. Karnataka

Date: 28.08.2021

Place:Shivamogga

Principal

Acharya Tulsi National College
of Commerce, SHIVAMOGGA, 1982

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES A UNIT OF NATIONAL EDUCATION SOCIETY® - SHIVAMOGGA MANAGEMENT ACCOUNT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

	R&P		
PARTICULARS	Sch.Ref		
		CY(Amt. in Rs.)	PY(Amt. in Rs.)
NCOME			
Academic Receipts	R2	4,29,700	10,43,680
Salary Grant	R3(A)	-	-
Other Grants (Revenue)	R3(C)		
Other Receipts	R5	37,375	5,924
Contributions received (revenue)	R6	-	-
Contra Receipts	R11	50,000	500
TOTAL (A)		5,17,075	10,50,104
EXPENDITURE			
Salary	P1	-	
Academic Expenses	P2	1,53,642	3,69,477
Salary Grant Disbursed	P3(A)		
Other Grants Disbursed/Utilised	P3(C)	-	
Administrative, General & Other Expenses	P5	1,44,139	1,70,015
Contributions made (Revenue)	P6	-	
Contra Payments	P11	50,000	500
Depreciation	E of BS	1,29,072	2,13,487
5250000- 12550-12-02-02-02-02-02-02-02-02-02-02-02-02-02	Sch		•
TOTAL (B)		4,76,853	7,53,479
Balance being Excess of Income over	1&E (1)	40,222	2,96,625

Kadidal Manjappa National Institute

Of Post-Graduates Studies

Pro HM SUPES NCIPAL

ABNIPCIPAL National College of Commerce

Ehtvamogga-577 201. Kamataka Date: 28.08.2021

Place:Shivamogga

Vide my report on the even date

MENULTINIAA

S K Nagaraja Singh.

- Chartered Accountant

Membership No: 226144GAR

Pront's of Commerce, SHIVAMOGSA-571 201 SCH R11: Contra Receipts: (credit)

Particulars	Amount(Rs) Amount(Re
Fund Transfer (Credit)	mount(Rs
Others (Specify)	50,00
TOTAL	
	Fund Transfer (Credit) Others (Specify)

SCH P1 Salary Paid (Non Grant Salary)

St Na	Particulars	Amount(Rs)	Amounts
P1(A)	Salary (Net)	(13)	Amount(Rs
P1(B)	DA		
P1(C)	Salary Arrears		
P1(D)	Encashment of Earned Leave		
)1(E)	Salary Deductions		
P1(E)(1)	LIC		
P1(E)(2)	GLIC		
P1(E)(3)	Income Tax		411 4 111
P1(E)(4)	Proffessional Tax		
P1(E)(5)	ESIC		
P1(E)(6)	Provident Fund		
P1(E)(7)			
P1(E)(8)	Others (Specify)		
	TOTAL		

SCH P2 :Academic Expenses

SL No	Particulars		
P2(A)	Fee Remittance to University/ Government	Amount(Rs)	Amount(Rs)
P2 (A)(1)	Admission Fee		
P2 (A)(2)	Exam Fee		
P2 (A)(3)	SWF		***************************************
P2 (A)(4)	Tuition Fee		<u> </u>
P2 (A)(5)	TWF		
P2 (A)(6)	Universtiy Fee		
P2 (A)(7)	Others(specify)		1,11,210
P2(B)	Other Academic Expenses		
² (B)(1)	Admission Expenses		
2 (B)(2)	Affiliation fee paid		
2 (B)(3)	Alumni Meet Exp		
2 (B)(4)	Examination Expenses		
2 (B)(5)	Honararium Paid		
2 (B)(6)	ID Card Expenses		
2 (B)(7)	Inspection Exp A/c		
2 (B)(8)	Laboratory Expenses		
2 (B)(9)	Medical Expenses		
(B)(10)	Meeting Expenses		
(B)(11)	Membership Fee		
(B)(12)	NAAC Expenses A/c		
(B)(13)	News Papers & Magazine		
JB)(14)	Programmes Exp	Staning	34,486
139	TAP TAPE	15/	5,7100

- Principal

Acharya Tutsi National College of Commerce, SHIVAMOSGA-877 201 scH P4: Capital Expenditure

SL NO	Darticula		
P4 (A)	Building	Amount(Rs)	Amount(Rs)
P4 (B)	Computers / Peripherals		
P4 (C)	Furniture		
P4 (D)	Intangible Assets		
P4 (E)	Lab Equipments		
P4 (F)	Land		
P4 (G)	Library Books 🗸		4,888
P4 (H)	Plant & Machinery		
P4 (I)	Sports Materials		
P4 (J)	Work- in- progress		
P4 (K)	Others (specify)		
	TOTAL		4,888

SCH P5: Administrative ,General & Other Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
P5 (A)	Advertisement & Publicity		7,42
P5 (B)	Audit Fees & Professional Charges		7,500
P5 (C)	Bank Charges		
P5 (D)	Cleaning expenses		18,290
P5 (E)	Contingencies		
P5 (F)	Electricity & Water charges		54,000
P5 (G)	Employer share of ESIC		
P5 (H)	Employer share of PF		
P5 (1)	Exam Remuneration paid		
P5 (1)	Fine, Interest and penalties		
P5 (K)	Insurance		870
P5 (L)	Magazines & Journals		and the last section of th
P5 (M)	Mess Expenditure		
P5 (N)	Muncipal Tax		
P5 (O)	National Festival expenses		
P5 (P)	Postage		
P5 (Q)	Printing & Stationery .		16,445
P5 (R)	Professional Tax		2,500
P5 (S)	Refreshments		
P5 (T)	Repairs and Maintenance		14,206
P5 (U)	Security Service charges		
P5 (V)	Telephone & Internet Charges		22,905
P5 (W)	Telephone allowance		
P5 (X)	Travelling & Conveyance		
P5 (Y)	Wages		
P5 (Z)/+	Others (Specify)		
a	Chirantana Expenses		
- 3 ³⁰ b	Inspire Programme Expenses		
c	Red Cross Expenses	HAGARY	
đ	Staff and student general insurance		
£	Textbook from BEO office	ALCH	,
	TOTAL Survey 1	Robert Scales	1,44,139

CA

LA, S.K. Nagaraja Singh B.Com., F.C.A.

DRATTERED ACCOUNTABLE

Ph. 08182-404899, Cell:+91 9632589900

Email: sknsingh6@gmail.com

L.L.R. Road, Durgigudi, SHIVAMOGGA- 577 201.

Report on the Financial Statements

Office # 06, 2nd Floor, Jai Shankar Building

We have audited the accompanying financial statements of KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES, A UNIT OF NATIONAL EDUCATION SOCIETY. Shivamogga,, Balaraj Urs Road, Shivamogga which comprises Balance Sheet as at March 31, 2021, Income and Expenditure Account and Receipts and Payment Account for the year ended 31.03.2021 and notes including summary of significant accounting policies and other explanatory information..

INDEPENDENT AUDITOR'S REPORT

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the entry's ability to continue as a going concern, disclosing as applicable, matters related to going concern. The explanation of management's responsibility for this assessment shall include a description of when the use of the going concern basis of accounting is appropriate.

Auditor's Responsibility

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. Our responsibility is to express an opinion on these financial statements based on our audit.

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 auditors considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design auditoricedures that are appropriate in the

circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management. as well as evaluating the overall presentation of the financial statements.

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

Opinion

5 (C

DE

IC CO

10

51 Pri

RI

C

In our opinion and to the best of our information and according to the explanations given to us, subject to the audit observations if any,the financial statements being financial statements of Kadidal Manjappa National Institute Of Post-Graduate Studies, [A Unit of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2021are prepared, in all material respect to show true and fair view in conformity with the accounting principles generally accepted in India;

- I. In the case of the Balance Sheet, of the state of affairs of the Kadidal Manjappa National Institute Of Post-Graduate Studies, [A Unit of NES], Balaraj Urs Road Shivamogga as at March 31, 2021 and
- In the case of the Income and Expenditure Account, of the surplus /(deficit) in the II. Kadidal Manjappa National Institute Of Post-Graduate, [A Unit of NES], Balaraj Urs Road Shivamogga for the year ended March 31, 2021.

Observation / Key Audit Matters:

> Closing Balances of Advances / Deposits Receivables and Current Liabilities are subject to Confirmation.

> TDS Receivables under Current Assets are transferred to NES Head Office, as the TDS Refund is claimed and to be received by NES Head Office.

S K Nagaraja Singh

्रिन. रि. मातवर केर्ह

Chartered Accountant

Membership No: 226144

UDIN: 212261447AAACUH197

Acharya Tulsi National College

Place: Shivamogga of Commerce, SHIVALIJOGGA-577 201

Date: 28.08.2021

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES A UNIT OF NATIONAL EDUCATION SOCIETY®- SHIVAMOGGA



CONSOLIDATED BALANCE SHEET AS ON 31.03.2021

SOURCES OF FUNDS	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
CAPITAL FUND	А	26,60,97	4 30,17,032
LOANS/ BORROWINGS			
Secured Loans	В	-	-
PAYABLES			
Advances / Deposits Payable	С	-	-
CURRENT LIABILITIES & PROVISIONS			
Current Liabilities	D1	14,425	56,309
Provisions	D2	-	-
TOTAL		26,75,399	30,73,341
APPLICATION OF FUNDS			, , , , ,
FIXED ASSETS			
Fixed Assets	E1	12.07.170	
Capital Work in Progress	E2	13,87,170	15,55,789
NVESTMENTS IN FD	F	7,86,723	4,50,000
ECEIVABLES			4,50,000
Advances / Deposits Receivable	G	1,425	1,622
URRENT ASSETS	н	5,00,079	10,65,930
OTAL	-		20,03,530
Vadid-184		26,75,399	30,73,341

Kadidal Manjappa National Institute of Post-Graduate Studies

Vide my report on the even date

Pro HM Suresh

Acharya Tulsi rincipal College of Commerce Shivemogras 77 204

Date: 28.08.2021

Place: Shivamogga

A sport of the even date

S K Nagaraja Singh

Chartered Accountant

Membership No: 226144

Acharya Tulsi Handhal College et Commerce, SHIVAMOGGA-3/7 201





KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES A UNIT OF NATIONAL EDUCATION SOCIETY® - SHIVAMOGGA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

	R&P		
	Sch.Ref		
PARTICULARS		CY(Amt. in Rs.)	PY(Amt. in Rs.)
INCOME		16 77 275	17,38,120
Academic Receipts	R2	16,77,275	17,50,120
Salary Grant	R3(A)	-	-
Other Grants (Revenue)	R3(C)		36,389
Other Receipts	R5	73,194	30,369
Contributions received (revenue)	R6	25,700	-
Contra Receipts	R11	1,00,000	-
TOTAL(A)		18,76,169	17,74,509
	1 [
EXPENDITURE			
Salary	P1	14,76,500	15,92,500
Academic Expenses	P2	2,24,252	11,464
Salary Grant Disbursed	P3(A)		
Other Grants Disbursed/Utilised	P3(C)	-	
Administrative, General & Other Expenses		2,32,070	96,706
Contributions made (Revenue)	P6	25,898	-
Contra Payments	P11	1,00,000	-
Contra rayments	E of BS		
Depreciation	Sch	1,73,507	54,197
TOTAL (B)	30.1	22,32,227	17,54,867
TOTAL D			
Balance being Excess of Income over			
Expenditure / (Excess of Expenditure over	I&E (1)		
Income) - (A-R)		(3,56,058)	19,642
Incomet-ta-bi			

Kadidal Manjappa National Institute of Post-Graduate Studies

Acharya Tulsi National College of Commerce

Shivamogga-577 201, Karnataka

Date: 28.08.2021

Place: Shivamogga

Vide my report on the even date

S K Nagaraja Singh

Chartered Accountant

Membership No: 22614

Principal

Acharya Tulsi National College cf Commerce, SHIVAMOGGA-577 201

KADIDAL MANJAPPA NATIONAL INSTITUTE OF POST-GRADUATE STUDIES A UNIT OF NATIONAL EDUCATION SOCIETY"- SHIVAMOGGA

5

1 B)(B)

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2021

_	RECEIPTS	SCH	AMOUNT (BE)				
_	To Opening Balances	R1			PAYMENTS	HJS.	AMOUNT (Re)
		1	176'59'01	By Salary E	By Salary Expenses (Non Grant Salary)	Pi	14.76 500
-	To Academic Receipts	RZ	16,77,275	By Academ	By Academic Expenses	p2	7 24 252
L L	To Grants Received Salary Grant Scholarship Other Grants	R3(A) R3(B) R3(C)	34,725	By Grants Disbursed " Salary Grant " Scholarship Dist " Other Grants Ut	rants Disbursed Salary Grant Scholarship Disbursement/ Refund Other Grants Utilised	P3 (A) P3(A) P3(B) P3(C)	76,609
0	To Capital Receipt/Corpus Donation	R4	E	By Capital E	Ву Capital Expenditure	P4	4,833
0	To Other Receipts	R5	73,194	By Adminis	By Administrative, General Expenses & Other Expenses	P5	2,32,070
_	To Contribution Received from Management/	R6	25,700	By Contribu	By Contribution made to Management/ Colleges	P6	25,898
No.	To Investments (FD Matured)	R7	8,71,272	By Investme	By Investments (Bank FD Invested)	P7	12,07,995
	To Advances/ Deposits Recovered	R8	198	By Advance	By Advances/ Deposits Given	PS	1
	To Loans / OD/ Current Liabilities	R9	•	By Loans / (By Loans / OD/ Current Liabilities repaid	P9	id
	To Deductions (Credit)	R10	1,03,972	By Deductions (Debit)	ons (Debit)	P10	279,80,1
_	To Contra Receipts (Credit)	R11	1,00,000	By Contra P	By Contra Payments (Debit)	P11	1,00,000
				By Closing Balance	3alance Salance	P12	2 5,00,079
1.	TOTAL	П	39,52,263	TOTAL		-	39,52,263

Kadidal Manjappa National Institute of Post-Graduate Studies

Acharya Tufsi National College of Commerce Date : 281089202199-577 201. Karnataka

Place: Shivamogga

Vide My report on the even date

Chartered Accountant S K Nagaraja Singh

Membership No:226144

of Commerce, SHIVAINOGGN-577 191 Acharya Tulsi National College - Principal