

U. P. PAI & CO.

CHARTERED ACCOUNTANTS



H.O.: 3rd Floor, Patil Bhavan, Dr. Rath Road, Opp. Railway Station, Dombivli (E) - 421 201.
Mob.: 9702809862, 8422905038 | Email: admin@uppaico.in

26 September 2023

The Principal
Manjunatha college of commerce
Tahkurli (East) – 421201

Chartered Accountants Report on Statement of Accounts of Karnataka Sangha's Manjunath college of commerce of Aided, Un-Aided, Exam and Junior College section for financial year 2017-18 to 2021-22

Report is issued for NAAC Purpose

4.1.2 Expenditure for Infrastructure development and augmentation

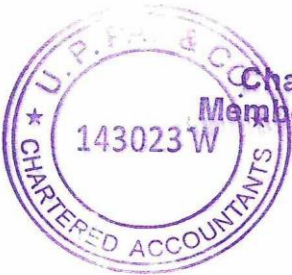
4.4.1 Expenditure incurred on maintenance infrastructure of (physical facilities and support facilities)

The statement of expenditure of above-mentioned criteria and includes four sections of the college i.e. Aided, Un-Aided, Exam and Junior college are accurately extracted from the books of account, which is true and correct to the best of our knowledge and as per information provided to our satisfaction from the Manjunatha College of Commerce.

This certificate is provided to the Principal of the College solely for the purpose of complying with requirements of accreditation and should not be used for any other purpose.

For U P Pai & Co.
Chartered Accountants

U. P. Pai
26/9/23



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

Branch: A/8, Darpan Apartments, Pt. Malviya Road, Ramnagar, Dombivli (E) - 421 201.
Tel: 0251-2990196; Mob.: 9819851862 | Email: mumbai@uppaico.in

2017-18

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

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

SCHEDULE 5 : FIXED ASSETS (AIDED SECTION)

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



Principal

Manjunatha College of Commerce
Kanchangoan, Khambalpada,
Thakurli (E) - 421 201.

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

SCHEDULE 1 : FIXED ASSETS

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



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



**Karnataka Sangha's
Manjunatha College of Commerce (Unaided Section)**

SCHEDULES TO BALANCE SHEET FOR THE YEAR 2017-18

SCHEDULE 4 : FIXED ASSETS

Sr. No.	Particulars	Rate	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	60%	126,942.00		114,000.00	240,942.00	110,365.00	130,577.00
2	Computer Lab Expenses	10%	-		410,000.00	410,000.00	20,500.00	389,500.00
3	Furniture /Fixture/Fitting	10%	434,008.00	66,000.00		500,008.00	50,001.00	450,007.00
4	Library Books	25%	197,104.00	74,947.00	108,676.00	380,727.00	81,597.00	299,130.00
5	Office Equipment	15%	160,669.00	251,735.00	69,000.00	481,404.00	67,036.00	414,368.00
	Total:		918,723.00	392,682.00	701,676.00	2,013,081.00	329,499.00	1,683,582.00



(Signature)

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

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

SCHEDULE - 4 FIXED ASSETS

Sr. No.	Particulars	Rate of Deprec	Opening Balance	Additions during the year			Total	Depre	Closing Balance
				Before Sep.	After Sep.	Mar			
1	Equipments	15%	476,373	120,000			596,373	89,456	506,917
2	Computer	60%	75,848		60,000		135,848	63,509	72,339
3	Furniture	10%	1,461,530				1,461,530	146,153	1,315,377
4	Lib Books	25%	67,350	11,419	46,037		124,806	25,447	99,359
5	Electric items	10%	142,969	17,050			160,019	16,002	144,017
6	Interior Decoration	10%	348,478	-			348,478	34,848	313,630
7	Developmnt Exp	10%	860,750	-	-		860,750	86,075	774,675
8	Television	15%	10,693	-	-		10,693	1,604	9,089
9	Computer (Equipments)	15%	6,286	14,650			20,936	3,140	17,796
	Total:		3,450,277	163,119	106,037	-	3,719,433	466,234	3,253,199
			3,450,277		269,156		3,719,433	466,234	3,253,199

**Karnataka Sangha's Manjunatha College of Commerce
NON-SALARY BUDGET FOR 2017-2018**

4.1.2 Expenditure, excluding salary for infrastructure augmentation during the year(INR in Lakhs)

Particulars	BUDGETED	Actual Expenditure Incurred
1 Expenditure for infrastructure augmentation		
Repairs & Maintenance	1000000	1028255.00
Development Expenses	200000	0.00
	1200000	1028255.00
2 Total Expenditure excluding Salary		
Advertisement Expenses	30000.00	27405.00
Affiliation Expenses	120000.00	119583.00
Annual Day Expenses	200000.00	222300.00
Audit Expenses	26000.00	25770.00
Bank Charges	7000.00	6892.72
College Room Rent	2657500.00	2657500.00
Computer Lab Expenses	75000.00	60015.00
Computer Maintenance	150000.00	148325.00
Computer Lab A/c. (Assets)	500000.00	410000.00
Computers (Assets)	150000.00	188650.00
Conveyance	300000.00	288551.00
Daily Allowance	12000.00	11384.00
Electric Fitting & Maintenance A/c	15000.00	17050.00
Electricity charges	650000.00	631580.00
Exam Expenses	30000.00	30775.00
Furniture/Fixture/Fitting	100000.00	111360.00
Generator Exps (Deiseal charges)	100000.00	96096.00
Group Insurance	25000.00	23400.00
Gymkhana / Sports Expenses	200000.00	182553.00
Honararium paid for guest lectures	200000.00	195726.00
House Keeping	400000.00	396480.00
I. Card Printing Charges	150000.00	132860.00
Library Books	320000.00	302791.00
Library Miscl. Exps.	7500.00	7659.00
Magazine Expenses	60000.00	58742.00
Miscellaneous	70000.00	66590.00
NAAC Expenses	3000.00	2129.00
National Conference	150000.00	147517.00
NSS Expenses	20000.00	18000.00
Office Equipment	450000.00	440735.00
Periodicals & Subscription	50000.00	51132.00
Ph.D Research Centre	15000.00	13287.00
Postage & Rev.stamp	3500.00	3722.00
Printing & Stationery	750000.00	728579.00
Profession Charges	25000.00	25188.00
Reading Room Exps.	20000.00	20382.00
Refreshment	150000.00	184870.00
Rent, Rates & Taxes	90000.00	88873.00
Security Charges	400000.00	397000.00
Seminar & Workshop	40000.00	39650.00
Students Council	175000.00	178963.00
Teachers Day Expenses	170000.00	169682.00
Telephone Exps	150000.00	135927.00
Transit Insurance	8500.00	8526.00
CAS expns /UGC Grant Expenses	55000.00	52733.00
Washing Allowances	8000.00	7380.00
Water expenses	25000.00	21387.00
Website Expenses	9000.00	8850.00
Total Expenditure excluding Salary	9322000.00	9164549.72



2018-19

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

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

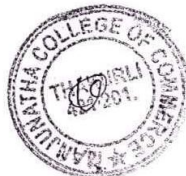
Sr. No.	Particulars	Rate	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	40%	3,887.00	54,000.00	-	57,887.00	23,155.00	34,732.00
2	Computer Lab	10%	5,048.14	-	-	5,048.14	504.14	4,544.00
3	Computer Software	40%	4,612.00	-	-	4,612.00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



Manjunatha College Exam A/c
Kanchangoan, Khambalpada, Thakurli(E)
2018-2019

SCHEDULE 1 : FIXED ASSETS

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



SCHEDULE 4 : FIXED ASSETS

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

C. G. G. S.
Principal
**MANJUNATHA COLLEGE
OF COMMERCE**
Kannurangaon, Khamheipada,
Thakurli (East) 421 201.



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

SCHEDULE 1 FIXED ASSETS (2018-19)

Sr. No.	Particulars	Rate of Deprec	Opening Balance	Additions during the year			Total	Depre	Closing Balance
				Before Sep.	After Sep.	March			
1	Equipments	15%	506,917	-	-	-	506,917	76,038	430,879
2	Computer	40%	72,339	-	-	-	72,339	28,936	43,403
3	Furniture	10%	1,315,377	-	185,000	-	1,500,377	140,788	1,359,589
4	Lib Books	40%	99,359	22,434	10,347	2,935	135,075	50,787	84,288
5	Electric items	10%	144,017	-	-	-	144,017	14,402	129,615
6	Interior Decoration	10%	313,630	-	-	-	313,630	31,363	282,267
7	Development Exp	10%	774,675	-	-	-	774,675	77,460	697,207
8	Television	15%	9,089	-	-	-	9,089	1,363	7,726
9	Computer (Equipments)	15%	17,796	-	-	-	17,796	2,669	15,127
Total:			3,253,199	22,434	195,347	2,935	3,473,915	423,014	3,050,101
			3,253,199	22,434	195,347	2,935	3,473,915	423,014	3,050,101

**Karnataka Sangha's Manjunatha College of Commerce
NON-SALARY BUDGET FOR 2018-2019**

4.1.2 Expenditure, excluding salary for infrastructure augmentation during the year(INR in Lakhs)

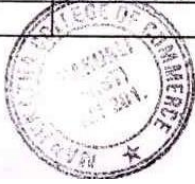
Particulars	BUDGETED	Actual Expenditure Incurred
1 Expenditure for infrastructure augmentation		
Repairs & Maintainance	1500000	1268227.00
Development Expenses	500000	432385.00
	2000000	1700612.00
2 Total Expenditure excluding Salary		
Affiliation Expenses	50000.00	50512.00
Annual Day Expenses	250000.00	280202.00
Audit Expenses	40000.00	33970.00
Bank Charges	10000.00	8328.31
College Room Rent	3800000.00	3800000.00
Computer Lab Expenses	80000.00	39421.00
Computer Maintainance	150000.00	128716.00
computers (Assets)	100000.00	83900.00
Conveyance	350000.00	315936.00
Daily Allowance	10000.00	10018.00
Electric Fitting & MaintenanceA/c	50000.00	48319.00
Electricity charges	780000.00	752160.00
Exam Expenses	10000.00	8010.00
Furniture/Fixture/Fitting	350000.00	272156.00
Garden Expenses A/c	5000.00	5000.00
Generator Exps (Deiseal charges)	120000.00	101107.00
Gymkhana / Sports Expenses	100000.00	80721.00
Honararium paid for guest lectures	225000.00	230806.00
House Keeping	450000.00	426240.00
I. Card Printing Charges	250000.00	250205.00
Library Books	300000.00	289760.50
Library Misl. Exps.	10000.00	9035.00
Miscellaneous	75000.00	77684.00
NAAC Expenses	10000.00	6440.00
National Conference	50000.00	31745.00
NSS Expenses	15000.00	15000.00
Office Equipment	250000.00	261670.00
Periodicals & Subscription	55000.00	55045.00
Ph.D Research Centre	10000.00	9540.00
Postage & Rev.stamp	1500.00	1053.00
Printing & Stationery	1200000.00	1372256.00
Profession Charges	30000.00	31000.00
Reading Room Exps.	25000.00	24125.00
Refreshment	200000.00	239992.00
Rent, Rates & Taxes	100000.00	100869.00
Security Charges	420000.00	431613.00
Seminar & Workshop	75000.00	84816.00
Students Council	200000.00	203977.00
Teachers Day Expenses	95000.00	93010.00
Telephone Exps	130000.00	125154.00
Transit Insurance	90000.00	8614.00
Washing Allowances	8000.00	7560.00
Water expenses	25000.00	20662.00
Website Expenses	50000.00	49560.00
Total Expenditue excluding Salary	10604500.00	10475907.81



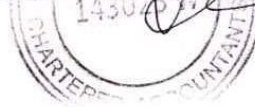
2019-20

SCHEDULE 4 : FIXED ASSETS

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



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



Schedule 5 : FIXED ASSETS

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



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



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

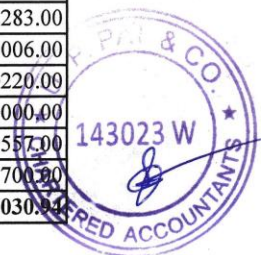
SCHEDULE 1 FIXED ASSETS (2019-20)

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

Karnataka Sangha's Manjunatha College of Commerce
NON-SALARY BUDGET FOR 2019-2020

4.1.2 Expenditure, excluding salary for infrastructure augmentation during the year(INR in Lakhs)

Particulars	BUDGETED	Actual Expenditure Incurred
1 Expenditure for infrastructure augmentation		
Repairs & Maintainance	800000	887006.00
Development Expenses	200000	0.00
	1000000	887006.00
2 Total Expenditure excluding Salary		
Advertisement Expenses	60000.00	53040.00
Affiliation Expenses	50000.00	50512.00
Annual Day A/c	250000.00	222499.00
Audit Expenses	2000.00	1880.00
Bank Charges	5000.00	4643.94
College Room Rent	3800000.00	3800000.00
Computer Lab Expenses	150000.00	160204.00
Computer Maintenance	200000.00	261360.00
computers (Assets)	25000.00	5000.00
Conveyance	150000.00	175363.00
Daily Allowance	15000.00	13127.00
Electricity chares	900000.00	827058.00
Software	250000.00	221250.00
Furniture/Fixture/Fitting	50000.00	43000.00
Garden expenses	15000.00	12650.00
Generator Exps (Deiseal charges)	150000.00	107948.00
Group Insurance	35000.00	31766.00
Gymkhana Expenses	200000.00	159747.00
Honararium paid for guest lectures	250000.00	248078.00
House Keeping	444000.00	444000.00
I. Card Printing Charges	175000.00	178470.00
Library Books	250000.00	254490.00
Library Miscl. Expenses	2000.00	700.00
Miscellaneous	75000.00	80637.00
NAAC Expenses	50000.00	39535.00
N.S.S. Expenses	20000.00	19870.00
Office Equipment	100000.00	119624.00
Periodicals & Subscription	65000.00	62984.00
Postage & Rev.stamp	3000.00	3095.00
Printing & Stationery	850000.00	842776.00
Profession Charges	350000.00	325370.00
Reading Room Exps.	25000.00	23286.00
Refreshment	250000.00	287108.00
Rent, Rates & Taxes	95000.00	93101.00
Security Charges	432000.00	432000.00
Seminar & Workshop	15000.00	12900.00
Students Council	300000.00	275663.00
Teachers Day Expenses	75000.00	77530.00
Telephone Exps	150000.00	132283.00
Transit Insurance	10000.00	10006.00
Uniform Expenses	25000.00	20220.00
Washing Allowances	10000.00	9000.00
Water expenses	35000.00	30557.00
Website Expenses	18000.00	17700.00
Total Expenditue excluding Salary	10381000.00	10192030.94



2020-21

Schedule 5

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

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

Schedule 6 : INVESTMENTS

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



CONT... 3/-

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

SCHEDULE 1 : FIXED ASSETS

2020-2021

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



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

Manjanatha College Exam A/c
Kanchagom, Khambalpada, Thakvelli (E)

SCHEDULE 1 : FIXED ASSETS

2020-2021

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




Principal
MANJANATHA COLLEGE
OF COMMERCE
 Kanchagom, Khambalpada,
 Thakvelli (East) 421 291.



Karnataka Sangha's Manjunatha College of Commerce
NON-SALARY BUDGET FOR 2020-2021

4.1.2 Expenditure, excluding salary for infrastructure augmentation during the year(INR in Lakhs)

Particulars	BUDGETED for 2020-21	Actual Expenditure Incurred
1 Expenditure for infrastructure augmentation		
Repairs & Maintainance	200000.00	269350.00
Development Expenses	100000.00	
	300000.00	269350.00
2 Total excluding excluding Salary		
Affiliation Expenses	50000.00	50523.00
Audit Expenses	3000.00	2450.00
College Room Rent	3800000.00	3800000.00
Computer Equipment	30000.00	35100.00
Computer Lab Expenses	35000.00	57270.00
Computer Maintainance	85000.00	73598.00
Computers (Assets)	75000.00	52000.00
Conveyance	40000.00	35107.00
Daily Allowance	7000.00	5590.00
Electricity charges	200000.00	202674.00
Exam Expenses	25000.00	21825.00
Exam software	250000.00	115240.00
Garden expenses	10000.00	5180.00
Generator Exps (Deiseal charges)	25000.00	24547.00
Group Insurance	30000.00	33040.00
House Keeping	300000.00	283000.00
I. Card Printing Charges	150000.00	146204.00
Library Books	120000.00	83329.00
Library Miscl. Exps.	15000.00	12368.00
Office Equipment	50000.00	35500.00
Periodicals	75000.00	65484.00
Postage	300.00	90.00
Printing & Stationery	150000.00	111855.00
Profession Charges	55000.00	100500.00
Reading Room Exps.	9000.00	7156.00
Refreshment	30000.00	25089.00
Rent, Rates & Taxes	85000.00	92722.00
Security Charges	325000.00	323600.00
Seminar & Workshop	5000.00	1320.00
Telephone Exps	60000.00	62734.78
Washing Allowances	6500.00	6660.00
Water expenses	35000.00	31613.00
Website Expenses	59000.00	59000.00
Total excluding excluding Salary	6194800.00	5962368.78



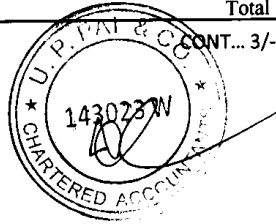
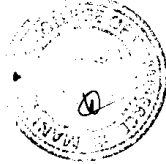
2021-22

Schedule 5 SCHEDULES TO FIXED ASSETS

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

Schedule 6 : INVESTMENTS

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



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

SCHEDULE 1 : FIXED ASSETS 2021-2022

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

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

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

R. P. P. P.
I/c. PRINCIPAL



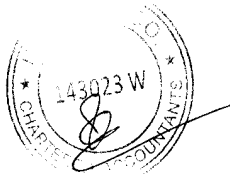
R. P. P. P.
HEAD CLERK



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

SCHEDULE 4 : FIXED ASSETS

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



NON-SALARY BUDGET FOR 2021-2022

4.1.2 Expenditure, excluding salary for infrastructure augmentation during the year(INR in Lakhs)

	Particulars	BUDGETED	Actual Expenditure Incurred
1	Expenditure for infrastructure augmentation		
	Repairs & Maintainance	120000.00	104313.00
	Development Expenses	800000.00	791000.00
		920000.00	895313.00
2	Total Expenditure excluding Salary		
	Add on Courses	20000.00	12000.00
	Advertisement Expenses	25000.00	25000.00
	Affiliation Expenses	52000.00	50511.80
	Audit Expenses	2000.00	900.00
	Alumini Expenses	15000.00	8290.00
	Bank Charges	25000.00	25306.76
	College Room Rent	2100000.00	2100000.00
	Computer Lab Expenses	90000.00	80540.00
	Computer Maintainance	200000.00	158212.00
	Computers + Computer Equipments (Assets)	60000.00	22800.00
	Conveyance	400000.00	422340.00
	Daily Allowance	6500.00	6100.00
	Electric Fitting & MaintenanceA/c	60000.00	55700.00
	Electricity chares	400000.00	349910.00
	Exam Expenses	50000.00	52675.00
	Software	500000.00	447974.00
	Furniture/Fixture/Fitting	100000.00	76200.00
	Garden expenses	15000.00	12650.00
	Generator Exps (Deiseal charges)	20000.00	13960.00
	Honararium paid for guest lectures	10000.00	7500.00
	House Keeping	420000.00	410000.00
	I. Card Printing Charges	30000.00	28260.00
	Library Books	100000.00	90916.00
	Library Misc. Exps.	30000.00	27519.00
	Miscellaneous	50000.00	35238.00
	NAAC Expenses	30000.00	27898.00
	Office Equipment	25000.00	19110.00
	Periodicals & Subscription	60000.00	55097.00
	Postage & Rev.stamp	500.00	420.00
	Printing & Stationery	100000.00	92476.00
	Profession Charges	15000.00	14720.00
	Reading Room Exps.	20000.00	15801.00
	Refreshment	100000.00	108846.00
	Rent, Rates & Taxes	80000.00	76337.00
	Security Charges	432000.00	351141.00
	Seminar & Workshop	7500.00	7720.00
	Students Council	15000.00	1000.00
	Teachers Day Expenses	125000.00	101370.00
	Telephone Exps	20000.00	17758.00
	Uniform Expenses	65000.00	54592.00
	Washing Allowances	3000.00	2880.00
	Water expenses	40000.00	34848.00
	Website Expenses	60000.00	59000.00
	Total Expenditue excluding Salary	5978500.00	5561516.56

