

U. P. PAI & CO.

CHARTERED ACCOUNTANTS



H.O.: 3rd Floor, Palli Bhuvan, Opp. Railway Station, Dr. Rath Road, Dombivli (East) - 421 201.
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Mobile: 9819851862 • E-mail: ganeshmahalasa@yahoo.co.in

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

REPORT ON THE FINANCIAL STATEMENTS

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

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITY

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

OPINION

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

Place: Dombivli
Date: 25-08-2022



For U. P. PAI & CO.
Chartered Accountants

U. P. PAI

U. P. PAI
(Proprietor)

UDIN: 22031198 ATENDA 584

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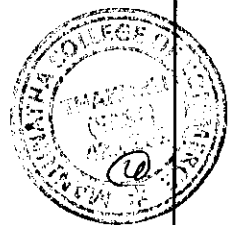
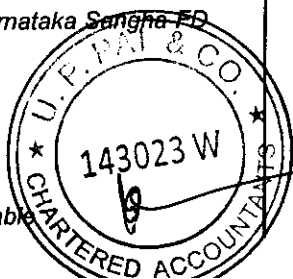
I/c Principal
MANJUNATHA COLLEGE
OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201

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

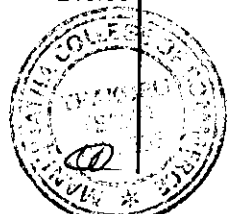
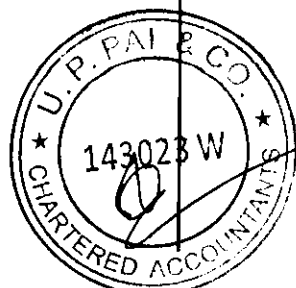
Trial Balance

1-Apr-2021 to 31-Mar-2022

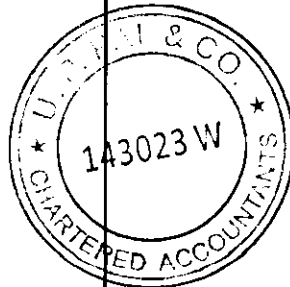
Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		604719.00		666435.00
<i>Career Advancement Cell Fund</i>		119074.00		119074.00
<i>Endowment Fund</i>		90000.00		90000.00
<i>Student Welfare Fund</i>		395645.00		457361.00
Loans (Liability)		4787645.00		4787645.00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



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



Audit Expenses A/c			900.00	
Bank Charges A/c			22272.76	
College Rent Exps.			500000.00	
Computer Lab Expenses			80540.00	
Computer Maintainance A/c			143682.00	
Conveyance A/c			26187.00	
Daily Allowance			5300.00	
Depreciation			260545.00	
Development Exp. A/c			243000.00	
Electricity Charges A/c			230480.00	
Exam Account			6375.00	
Exceeds Amt. Recd. Agnst. CHB+6th Pay Instmt.			70928.00	
Fee Refund			3900.00	
Garden Expenses A/c			12650.00	
Generator Expenses			13960.00	
Group Insurance Exps.			16473.00	
Honarium Paid A/c			7500.00	
House Keeping A/c			390000.00	
Library Expenses			26111.00	
Misc./Sundry Exp. A/c			11872.00	
NAAC Exp. A/c			27898.00	
Periodicals & Subscription			40068.00	
Postage & Rev. Stamp A/c			420.00	
Printing & Stationary A/c			41277.00	
Profession Fees A/c			14720.00	
READING ROOM EXPENSES			15801.00	
Refreshment A/c			62717.00	
Rent, Rates & Taxes A/c			76337.00	
Salary - Aided			19335288.00	
Salary Arrears Paid -Aided			7302645.00	
SALARY -UNAIDED			1050822.00	
Security Charges			327135.00	
SECURITY GUARD-TDS			6.00	
Seminar & Workshop A/c			7720.00	
Student Council A/c			1000.00	
Teachers Day Expenses A/c			2370.00	
Telephone Exp. A/c			17758.00	
Uniform Expenses			54592.00	
University Share A/c			487049.00	
Washing Allowance			2880.00	
Water Bill A/c			34848.00	
Website Expenses			59000.00	
Indirect Incomes				158212.00
Unclaimed Caution Money/lib/lab Depo				123600.00
University Exam Remuneration				34612.00
Indirect Expenses			8290.00	
Alumini Expenses			8290.00	
Reserve & Surplus		94480.00		87808.00
Gymkhana Fund (Grant)		94480.00		87808.00
Profit & Loss A/c		2133005.41		2133005.41
Grand Total	10721453.30	10721453.30	41849115.18	41849115.18



For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO

U. P. PAI

Chartered Accountant

I/c. PRINCIPAL

HEAD CLERK



W. M. P. Pai

Karnataka Sangha's Manjunatha College of Commerce

Kanchangoan, Khambalpada, Thakurli(E)

Receipts & Payments

1-Apr-2021 to 31-Mar-2022

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

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REGISTERED ACCOUNTANT

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

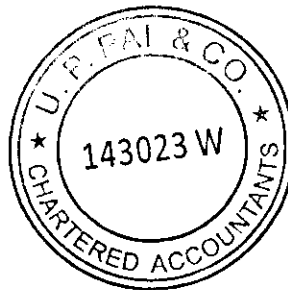
For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

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

Phila
I/c.PRINCIPAL



Walle
HEAD CLERK



U.P. PAI

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

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

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

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

Chila
1/c.PRINCIPAL

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AS PER OUR REPORT OF EVEN DAYS
FOR U. P. PAI & CO.
U. P. PAI
Chartered Accountant
Membership No. 100-31198.

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

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

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

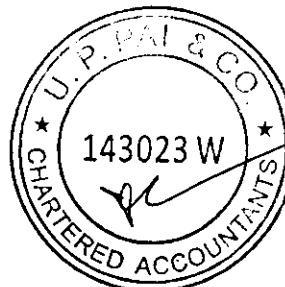
For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

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

Chila
I/c.PRINCIPAL



Head Clerk
HEAD CLERK



U.P. PAI
U. P. PAI
Chartered Accountant
Membership No. 100-31108.

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

Schedule 1 : Capital Account

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

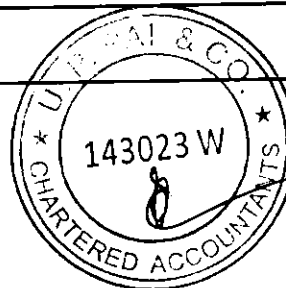
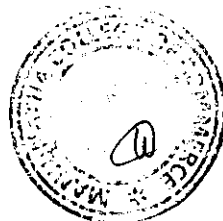
Schedule 2 : Loan Liability

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

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

Schedule 3 : Reserves & Surplus

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



CONT... 2/-

Schedule 4 : Current Liabilities (Refundable Deposits)

2021-22

Sr.	Particulars		Amount	Amount
1	<u>Caution Money Deposit (Opening Balance)</u>		133,050.00	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	-		
	Less: Unclaim Deposits withdrawn 2017-18	28,050.00		
	Less : Refund during the year (2021-2022)	8,100.00	36,150.00	96,900.00
2	<u>Library Deposit (Opening Balance)</u>		221,750.00	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	-		
	Less: Unclaim Deposits withdrawn 2017-18	46,750.00		
	Less : Refund during the year (2021-2022)	13,500.00	60,250.00	161,500.00
3	<u>Laboratory Deposit (Opening Balance)</u>		255,600.00	
	Add: Fees for 2021-22 (Due to Fees Reduction no fee collected)	-		
	Less: Unclaim Deposits withdrawn 2017-18	48,800.00		
	Less : Refund during the year (2021-2022)	23,200.00	72,000.00	183,600.00
			TOTAL DEPOSITS	442,000.00

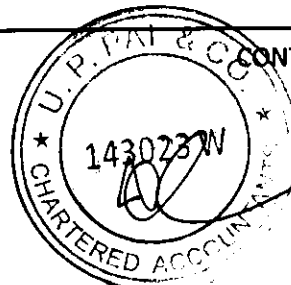
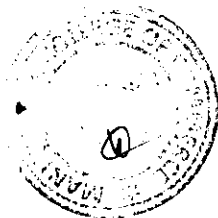
Schedule 5

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



CONT... 3/-

Schedule 7 : CURRENT ASSETS**(1) Deposits**

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

Schedule 7 : CURRENT ASSETS

2)	Cash in Hand		1,455.00
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3) BANK ACCOUNTS

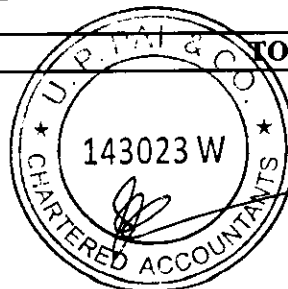
Sr.	Name of the Bank	Amount
1	BANK OF MAHARAHTRA (SALARY-1712)	1,567,638.40
2	BANK OF MAHARAHTRA (UGC)	242,566.50
3	CENTRAL BANK	34,880.80
4	CORPORATON BANK-605	260,817.70
5	CORPORATON BANK-606	551,114.51
6	CORPORATON BANK-607	5,421.81
7	D.N.S.B. BANK	1,800.80
8	RAZORPAY	4,445.00
	TOTAL	2,668,685.52

4) Advances & Receivable

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

OUTSTANDING PAYMENT
C.B. Govt. Scholarship payable to students

43,715.00



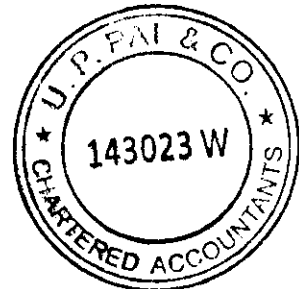
Manjunatha College of Com-Exam Section

Kanchagoan, Khambalpada, Thakurli(E)

Trial Balance

1-Apr-2021 to 31-Mar-2022

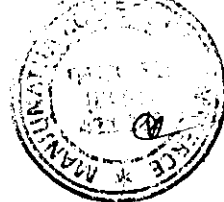
Particulars	Manjunatha College of Com-Exam 1-Apr-2021 to 31-Mar-2022	
	Closing Balance	
	Debit	Credit
Loans (Liability)		365896.00
<i>Loan From Kamataka Sangha</i>		365896.00
Current Liabilities		
Fixed Assets	772200.00	
<i>Computers A/c</i>	512.00	
<i>Computer Software</i>	314471.00	
<i>Electrical Fitting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



For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

AS PER OUR REPORT OF EVEN DAYS

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I/C.PRINCIPAL



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U. P. PAI
Chartered Accountant
Membership No. 100-31198.
25/8/22

Manjunatha College of Com-Exam Section

Kanchagoan, Khambalpada, Thakurli(E)

Receipts & Payments

1-Apr-2021 to 31-Mar-2022

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

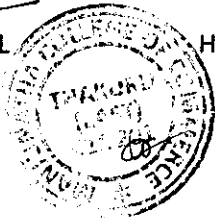
For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

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I/c. PRINCIPAL



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U. P. PAI

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

Manjunatha College of Com-Exam Section

Kanchagoan, Khambalpada, Thakurli(E)

Income & Expenditure Statement

1-Apr-2021 to 31-Mar-2022

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

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

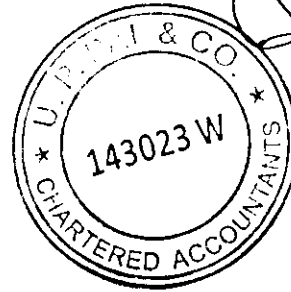
AS PER OUR REPORT OF EVEN DAYS

FOR U.P. PAI & CO.

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Suresh H. Pai

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

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

Balance Sheet

1-Apr-2021 to 31-Mar-2022

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

For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

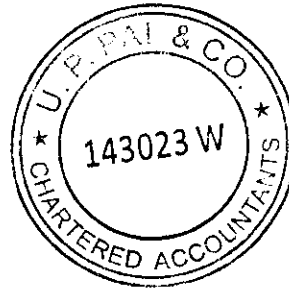
AS PER OUR REPORT OF EVEN DAYS
FOR U.P. PAI & CO.

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U. P. Pai
25/8/22

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

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

Manjunatha College of Com-Exam Section
Kanchagoan, Khambalpada, Thakurli(E)
Balance Sheet
1-Apr-2021 to 31-Mar-2022

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

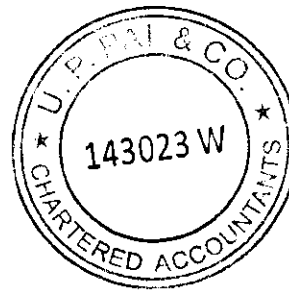
For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

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

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I/c. PRINCIPAL



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

Unaided-Manjunatha College of Commerce

Trial Balance

1-Apr-2021 to 31-Mar-2022

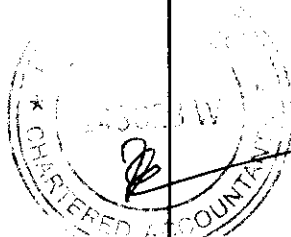
Particulars	Unaided-Manjunatha College 1-Apr-2021 to 31-Mar-2022			
	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		110424.00		93925.00
<i>Student Welfare Fund</i>		110424.00		93925.00
Loans (Liability)		3381230.00		3381230.00
<i>Loan From Exam A/c</i>		321287.00		321287.00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

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<i>Int. on FD Investment</i>			210449.00
<i>Library Fine</i>			529.00
<i>M.Com Registration Fees</i>			21450.00
<i>M.Com-Rep-Uni Exam Fees</i>			1670.00
<i>M-Duplicate ID</i>			100.00
<i>M-Eligibility Fees</i>			640.00
<i>Misc-Bonafied/NOC/Misc.</i>			1720.00
<i>M- Sale of Prospectus</i>			168000.00
<i>M-T.C. Fees</i>			2040.00
<i>M-Transcript Fees</i>			1900.00
<i>Prelim Exam Fees</i>			118500.00
<i>R-Admission Process</i>			144800.00
<i>R-Alumini Association Fees</i>			18075.00
<i>R-Ashwamedh Fees</i>			20.00
<i>R-Computer Fee</i>			751000.00
<i>R-Development Fund/ Maintenanc</i>			272125.00
<i>R-Disaster Relief Fund</i>			7240.00
<i>R-E-Attendance Fees</i>			180750.00
<i>R-Email</i>			14480.00
<i>R-Enrolment Fees</i>			44880.00
<i>Repeater-Uni. Exam Fees</i>			5680.00
<i>R-E-Suvidha</i>			36200.00
<i>R-Group Insurance</i>			14500.00
<i>R-Gymkhana Fees</i>			144800.00
<i>R-ID/ LIB Card</i>			72400.00
<i>R-Laboratory Fees</i>			333500.00
<i>R-Library Fees</i>			201250.00
<i>R-Other Fees</i>			90625.00
<i>R-Project Work Fee</i>			234300.00
<i>R-Social Service Unit (UOM)</i>			7230.00
<i>R-Student Welfare Fund</i>			50.00
<i>R-Uni. Convocation Fees</i>			66750.00
<i>R-Uni. Exam Late Fee</i>			100.00
<i>R-Uni.Ex. Term-I</i>			4360.00
<i>R-Uni.Ex. Term-II</i>			3360.00
<i>R-Uni. Sports and Cultural Act</i>			21720.00
<i>R-Utility Fee</i>			180750.00
<i>R-Vice Chancellor Fund</i>			14480.00
<i>SFC-Revaluation-Verification Fees</i>			10.00
<i>UNI-Misc.Fines</i>			500.00
<i>University Exam Form Fees</i>			30.00
Direct Expenses		11460730.25	

<i>Repairs</i>			7400.00
<i>Advertisement Exps A/c</i>			25000.00
<i>Bank Charges A/c</i>			2458.75
<i>College Rent Expenses</i>			1600000.00
<i>Computer Maintainance A/c</i>			4500.00
<i>Conveyance A/c</i>			395320.00
<i>D.A A/c</i>			700.00
<i>Depreciation</i>			257227.50
<i>Development Exp. A/c</i>			548000.00
<i>Electricity Charges A/c</i>			119430.00
<i>Employees Provident Fund</i>			1800.00



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

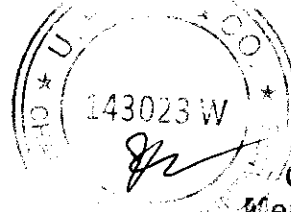
For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

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

Chila
I/C.PRINCIPAL



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

**Unaided-Manjunatha College of Commerce
Receipts & Payments**

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



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

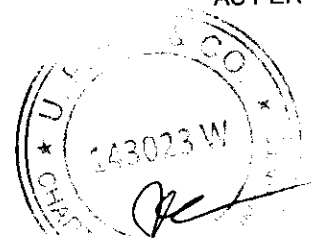
For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

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

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I/c.PRINCIPAL



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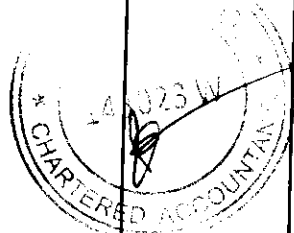


Umesh P. Pai

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

**Unaided-Manjunatha College of Commerce
Income & Expenditure Statement**

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



Unaided-Manjunatha College of Commerce

Balance Sheet

1-Apr-2021 to 31-Mar-2022

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

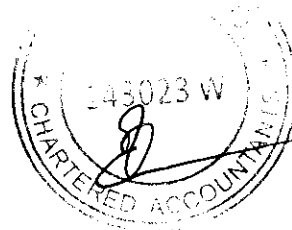
For KARNATAKA SANGHA'S MANJUNATHA COLLEGE OF COMMERCE

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

Chila
I/c.PRINCIPAL



[Signature]
HEAD CLERK



[Signature]
U. P. PAI
Chartered Accountant
Membership No. 10024199

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

Schedule 1 : Capital Account

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

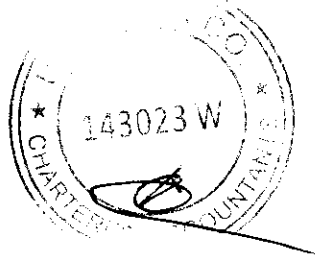
Schedule 2 : Loan Liability

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

Schedule 3 : Current Liabilities (Refundable Deposits)

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

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SCHEDULE 4 : FIXED ASSETS

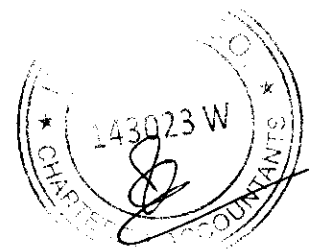
Sr. No.	Particulars	Rate	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	Computer	40%	34663.00			34663.00	13865.00	20798.00
2	Computer Lab A/c.	10%	382635.00			382635.00	38264.00	344371.00
3	Electrical Fittings & Maintain	10%	36169.00			36169.00	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

Schedule 5 : INVESTMENTS

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

Schedule 6 : CURRENT ASSETS

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



Outstandng Expenses	
Exam Remuneration	
M.com Viva/Project Remuneration	35550
SFC viva/Project Remuneration	4500
	40050

Provisions	Salary Arrears	Salary for March 22	Total
Salary arrears	1315741	391263	1707004
Outstanding PT	2800	4400	7200
O/stang. Employee PF	52584	33404	85988
O/stang. Employer PF	52584	33404	85988