

# 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

### REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF KARNATAKA SANGHA, DOMBIVLI (REGD.) AUDIT PERIOD 2022 - 2023

#### 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 31<sup>st</sup> March 2023.

#### 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.

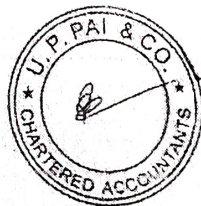
#### OPINION

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 31<sup>st</sup> March 2023.
  - b. In case of Income and Expenditure, there is EXCESS OF INCOME OVER EXPENDITURE for the year ended on 31<sup>st</sup> March 2023.

Place: Dombivli

Date: 18/08/2023

UDIN : 23031198BGWXCI7292



For U. P. PAI & CO.  
Chartered Accountants

U. P. PAI  
(Proprietor)

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

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*Phila*

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

**Trial Balance**  
1-Apr-22 to 31-Mar-23

Particulars	Transactions		Closing Balance	
	Opening Balance	Debit		Credit
<b>Capital Account</b>	<b>666435.00 Cr</b>	9000.00	238835.00	<b>896270.00 Cr</b>
Career Advancement Cell Fund	119074.00 Cr		108326.00	227400.00 Cr
Endowment Fund	90000.00 Cr		10000.00	100000.00 Cr
Student Welfare Fund	457361.00 Cr	9000.00	120509.00	568870.00 Cr
<b>Loans (Liability)</b>	<b>4787645.00 Cr</b>	3328.00		<b>4784317.00 Cr</b>
Loan From Exam A/c	495028.00 Cr			495028.00 Cr
Loan From Karnataka Sangha	4292617.00 Cr	3328.00		4289289.00 Cr
<b>Current Liabilities</b>	<b>4733997.77 Cr</b>	11915539.56	10603265.50	<b>3421723.71 Cr</b>
Sundry Creditors	69587.00 Cr	1217515.00	1241108.00	93180.00 Cr
CB-Govt. Scholarship/Freeship	43715.50 Cr	1266387.56	1266817.50	44145.44 Cr
College Exam Fees Trf From College A/c.	365021.00 Cr	365021.00	1005.00	1005.00 Cr
E- Term-1-Exam Fees+MS+PC	304074.00 Cr	854074.00	550000.00	
E- Term-2-Exam Fees+MS+PC	318684.00 Cr	893684.00	575000.00	
Jr.College Fees			13600.00	13600.00 Cr
Karnataka Sangha	1165500.00 Cr	1517000.00	353400.00	1900.00 Cr
Library Book Bank	203.27 Cr			203.27 Cr
Outstanding DCPS	3302.00 Cr	3302.00	3588.00	3588.00 Cr
Outstanding Exp	3210.00 Cr	3210.00		
Outstanding Exps-Provident Fund	64400.00 Cr	64400.00	51700.00	51700.00 Cr
Outstanding Exps - PT Payable	2800.00 Cr	2800.00	2400.00	2400.00 Cr
Outstanding Exps - Uni.Con. Fees	2000.00 Cr	2000.00		
Provision for Aided Salary	1466680.00 Cr	1466680.00	1114887.00	1114887.00 Cr
Provisions for Unaided Salary	277118.00 Cr	277118.00	68095.00	68095.00 Cr
R-Caution Money Deposit Fees	96900.00 Cr	37050.00	39750.00	99600.00 Cr
R-Laboratory Deposit	183600.00 Cr	64800.00	90400.00	209200.00 Cr
R-Library Deposit	161500.00 Cr	61750.00	66250.00	166000.00 Cr
TDS-CONTRACT 194C	703.00 Cr	14601.00	14718.00	820.00 Cr
TDS ON SALARY		3599147.00	3599147.00	
TDS Payable	205000.00 Cr	205000.00	336000.00	336000.00 Cr
Unaided Transfer			1215400.00	1215400.00 Cr
<b>Fixed Assets</b>	<b>1054066.10 Dr</b>	183694.00	263923.00	<b>973837.10 Dr</b>
COMPUTER	52142.00 Dr	55000.00	31857.00	75285.00 Dr
Computer Lab A/c	25740.00 Dr	3850.00	2959.00	26631.00 Dr
Computer Software A/c	106798.00 Dr		42719.00	64079.00 Dr
Electric Fitting & Maintainance A/c	111052.00 Dr		11105.00	99947.00 Dr
Furniture/Fixture/Fitting	438950.00 Dr	45180.00	46731.00	437399.00 Dr
Gymkhana Equipment	37808.00 Dr		37808.00	
Library Books	69060.10 Dr	66594.00	47267.00	88387.10 Dr
Office Equipment	170036.00 Dr	13070.00	26485.00	156621.00 Dr
Web Site Development A/c	42480.00 Dr		16992.00	25488.00 Dr
<b>Investments</b>	<b>3662620.00 Dr</b>	5077732.00	5962620.00	<b>2777732.00 Dr</b>
Accured Interest	72620.00 Dr	332.00	72620.00	332.00 Dr
Fixed Deposit-Investment	2790000.00 Dr	4277400.00	5090000.00	1977400.00 Dr
Reserve Fund - Karnataka Sangha-FD	800000.00 Dr	800000.00	800000.00	800000.00 Dr
<b>Current Assets</b>	<b>5930741.52 Dr</b>	49450643.41	49770934.57	<b>5610450.36 Dr</b>
Deposits (Asset)	52011.00 Dr			52011.00 Dr
Cash-in-Hand	1455.00 Dr	2245476.00	2246669.00	262.00 Dr
Bank Accounts	2668685.52 Dr	44047992.21	43974752.37	2741925.36 Dr
Advance & Receivable	3177025.00 Dr	2167309.00	2528082.00	2816252.00 Dr
Tds on Fd Interest (194A)	3310.00 Dr	18.00	3328.00	
Unaided Section	28255.00 Dr	989848.20	1018103.20	



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**Principal**  
Manjunatha College of Commerce  
Kanchangoan, Khambalpada,



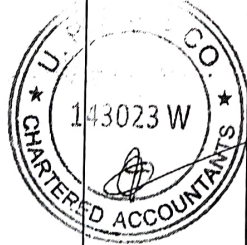


**Direct Incomes**

Administrative Charges		45477901.49	27795143.49 Cr
College Exam	1555.00	9961.00	9961.00 Cr
Document Verification Fee		1555.00	
E-Additional Exam Fees	1760.00	4275.00	4275.00 Cr
E- ATKT Exam Fee	156495.00	1760.00	
E-Duplicate Marksheet		157055.00	560.00 Cr
F.R.R.- Exam Fees	2105.00	50.00	50.00 Cr
F.R.R.- Late Fees	800.00	2105.00	
Interest on SB A/c		800.00	
Int. on FD Investment	52743.00	50108.49	50108.49 Cr
M- Career Advancement	204200.00	140760.00	88017.00 Cr
M- Disciplinary Fine	13750.00	204200.00	
M-Duplicate ID		13750.00	
Misc-Bonafied/NOC/Misc.		500.00	500.00 Cr
Miscellaneous Income		1460.00	1460.00 Cr
Misc -Library Fine	16966.00	1.00	1.00 Cr
M-National Conference		16966.00	
M-Sale of Raddhi Paper		14500.00	14500.00 Cr
M-Sale of Xerox/SCRAP		11340.00	11340.00 Cr
M-T.C. Fees		6500.00	6500.00 Cr
Prelim Exam Fees	28800.00	3680.00	3680.00 Cr
R-Admission Process	1800.00	117000.00	88200.00 Cr
R-Alumni Association Fees	225.00	146800.00	145000.00 Cr
R-Computer Fee		18350.00	18125.00 Cr
R-Development Fund/Maintenanc	500.00	140400.00	140400.00 Cr
R-Disaster Relief Fund	90.00	362500.00	362000.00 Cr
R-E-Attendance Fees	4500.00	7340.00	7250.00 Cr
R-Email	180.00	367000.00	362500.00 Cr
R-Enrolment Fees	1760.00	14680.00	14500.00 Cr
Repeater-Uni. Exam Fees		57860.00	56100.00 Cr
R-E-Suvidha	450.00	113370.00	113370.00 Cr
R-Generator Maintainance	500.00	36700.00	36250.00 Cr
R-Group Insurance	180.00	362500.00	362000.00 Cr
R-Gymkhana Fees	3600.00	14680.00	14500.00 Cr
R-ID/ LIB Card	900.00	293600.00	290000.00 Cr
R-Laboratory Fees		73400.00	72500.00 Cr
R-Library Fees	1800.00	187200.00	187200.00 Cr
R-Magazine Fees	900.00	146800.00	145000.00 Cr
R-Other Fees	2250.00	73400.00	72500.00 Cr
R-Project Work Fee	1800.00	183500.00	181250.00 Cr
R-Social Service Unit (UOM)	90.00	217000.00	215200.00 Cr
R-Student Welfare Fund	36700.00	7340.00	7250.00 Cr
R-Tuition Fees	800.00	580000.00	579200.00 Cr
R-Uni. Convocation Fees		60500.00	60500.00 Cr
R-Uni.Ex.Term-I		257400.00	257400.00 Cr
R-Uni.Ex.Term-II		269100.00	269100.00 Cr
R-Uni.Sports and Cultural Act	270.00	22020.00	21750.00 Cr
R-Utility Fee	2250.00	183500.00	181250.00 Cr
R-Vice Chancellor Fund	180.00	14680.00	14500.00 Cr
Salary Arrears Grant Recd	1315107.00	6669233.00	5354126.00 Cr
Salary Grant Receivable-Aided		17972360.00	17972360.00 Cr
Salary Grant Received	15826752.00	15826752.00	
Transcript Fees		2900.00	2900.00 Cr
University Exam Form Fees		10.00	10.00 Cr

**Direct Expenses**

Repairs	53681939.60	25448304.01	28233635.59 Dr
SALARY	150631.00		150631.00 Dr
Add_On_Courses	14988971.00	14982616.00	6355.00 Dr
Advertisement Exps A/c	15520.00	13000.00	2520.00 Dr
Affiliation Exps. A/c	73005.00		73005.00 Dr
	50511.80	44512.00	5999.80 Dr



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

Annual Day A/c	81938.00	10000.00	71938.00 Dr
Audit Expenses A/c	2110.00		2110.00 Dr
Bank Charges A/c	14097.80	767.01	13330.79 Dr
College Rent Exps.	500000.00		500000.00 Dr
Computer Maintainace A/c	65912.00		65912.00 Dr
Conveyance A/c	38136.00		38136.00 Dr
Daily Allowance	10120.00		10120.00 Dr
DCPS Account	37908.00	37908.00	
DCPS Arrears Recovered	624.00	624.00	
Depreciation	226115.00		226115.00 Dr
Development Exp. A/c	240000.00		240000.00 Dr
Exam Remuneration (College)	26943.00		26943.00 Dr
Fee Refund	54084.00	54084.00	
Freeship/Scholarship	19830.00	19830.00	
Garden Expenses A/c	27660.00		27660.00 Dr
Generator Expenses	5605.00		5605.00 Dr
Group Insurance Exps.	49584.00	31813.00	17771.00 Dr
Gymkhana Expenses	93935.00	67000.00	26935.00 Dr
Honnarium Paid A/c	156500.00		156500.00 Dr
House Keeping A/c	471000.00		471000.00 Dr
I.Card Printing Charges A/c	57275.00		57275.00 Dr
Library Expenses	34935.00		34935.00 Dr
Miscl./Sundry Exp. A/c	15445.00		15445.00 Dr
NAAC Exp. A/c	20588.00		20588.00 Dr
Periodicals & Subscription	49736.00	5684.00	44052.00 Dr
Postage & Rev.Stamp A/c	580.00		580.00 Dr
Printing & Stationary A/c	38031.00		38031.00 Dr
Profession Fees A/c	24000.00		24000.00 Dr
PROFESSION -TAX	27300.00	27300.00	
Profession Tax - Adhoc	2300.00	2300.00	
Provident Fund	6139573.00	6139573.00	
READING ROOM EXPENSES	20097.00		20097.00 Dr
Refreshment A/c	28036.00		28036.00 Dr
Rent,Rates & Taxes A/c	94923.00		94923.00 Dr
Salary - Aided	17972360.00		17972360.00 Dr
Salary Arrears Paid -Aided	7885330.00	2537559.00	5347771.00 Dr
SALARY -UNAIDED	895672.00		895672.00 Dr
Security Charges	486826.00		486826.00 Dr
Seminar & Workshop A/c	14250.00		14250.00 Dr
Student Council A/c	172625.00	3480.00	169145.00 Dr
T.A./D.A. Paid to University Exam A/c	585.00		585.00 Dr
Telephone Exp. A/c	3333.00		3333.00 Dr
Unaided Salary Payable	724182.00	724182.00	
UNI-Misc.Fines	500.00		500.00 Dr
University Share A/c	1455233.00	746072.00	709161.00 Dr
Washing Allowance	8280.00		8280.00 Dr
Water Bill A/c	44304.00		44304.00 Dr
Website Expenses	64900.00		64900.00 Dr
Indirect Incomes	106862.00	433521.00	326659.00 Cr
Admission Forms Fees		176416.00	176416.00 Cr
Unclaimed Caution Money/lib/lab Depo	20000.00	160800.00	140800.00 Cr
University Exam Remuneration	86862.00	96305.00	9443.00 Cr
Indirect Expenses	805000.00	805000.00	
TRANSFER OF FUND	805000.00	805000.00	
Reserve & Surplus	87808.00 Cr	87808.00	
Gymkhana Fund (Grant)	87808.00 Cr	87808.00	
Profit & Loss A/c	371541.85 Cr		371541.85 Cr
<b>Grand Total</b>		139004304.57	139004304.57

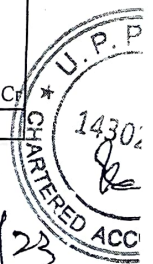
*Chilka*  
Principal  
Karnataka Sangha's

*Chilka*  
Head Clerk



*U.P. PAI & Co.*  
Chartered Accountant  
*18/8/23*

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



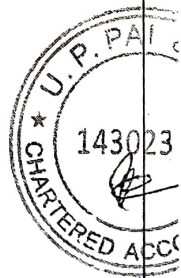


**Karnataka Sangha's Manjunatha College of Commerce**  
Kanchangoan, Khambalpada, Thakurli (E)

**Receipts and Payments**

1-Apr-22 to 31-Mar-23

Receipts	Amt	Amt	Payments	Amt	Amt
<b>Opening Balance</b>		<b>2670140.52</b>	<b>Capital Account</b>		<b>9000.00</b>
Bank Accounts	2668685.52		Student Welfare Fund	9000.00	
Cash-in-Hand	1455.00		<b>Current Liabilities</b>		<b>11595496.56</b>
<b>Capital Account</b>		<b>10000.00</b>	CB-Govt. Scholarship/Freeship	1202496.56	
Endowment Fund	10000.00		College Exam Fees Trf From College A/c.	365021.00	
<b>Current Liabilities</b>		<b>3004151.50</b>	E- Term-1-Exam Fees+MS+PC	844174.00	
CB-Govt. Scholarship/Freeship	1266817.50		E- Term-2-Exam Fees+MS+PC	883334.00	
E- Term-1-Exam Fees+MS+PC	550000.00		Karnataka Sangha	1517000.00	
E- Term-2-Exam Fees+MS+PC	575000.00		Outstanding Exp	3210.00	
Jr.College Fees	13600.00		Outstanding Exps - PT Payable	200.00	
Karnataka Sangha	353400.00		Provision for Aided Salary	1466680.00	
R-Caution Money Deposit Fees	36000.00		Provisions for Unaided Salary	277118.00	
R-Laboratory Deposit	90000.00		TDS-CONTRACT 194C	14601.00	
R-Library Deposit	60000.00		TDS ON SALARY	3599147.00	
TDS ON SALARY	43934.00		TDS Payable	205000.00	
Unaided Transfer	15400.00		Sundry Creditors	1217515.00	
<b>Investments</b>		<b>5162620.00</b>	<b>Fixed Assets</b>		<b>183694.00</b>
Accured Interest	72620.00		COMPUTER	55000.00	
Fixed Deposit-Investment	5090000.00		Computer Lab A/c	3850.00	
<b>Current Assets</b>		<b>3399568.20</b>	Furniture/Fixture/Fitting	45180.00	
Unaided Section	1018103.20		Library Books	66594.00	
Advance & Receivable	2381465.00		Office Equipment	13070.00	
<b>Direct Incomes</b>		<b>2162161.49</b>	<b>Investments</b>		<b>4277400.00</b>
College Exam	1555.00		Fixed Deposit-Investment	3477400.00	
Document Verification Fee	4275.00		Reserve Fund - Karnataka Sangha-FD	800000.00	
E-Additional Exam Fees	1760.00		<b>Current Assets</b>		<b>435606.20</b>
E- ATKT Exam Fee	157055.00		Tds on Fd Interest (194A)	18.00	
E-Duplicate Marksheet	50.00		Unaided Section	289848.20	
F.R.R.- Exam Fees	2105.00		Advance & Receivable	145740.00	
F.R.R.- Late Fees	800.00		<b>Direct Incomes</b>		<b>285584.00</b>
Interest on SB A/c	50108.49		College Exam	1555.00	
Int. on FD Investment	140428.00		E-Additional Exam Fees	1760.00	
M- Career Advancement	204200.00		E- ATKT Exam Fee	156495.00	
M- Disciplinary Fine	13750.00		F.R.R.- Exam Fees	1100.00	
M-Duplicate ID	500.00		M- Career Advancement	95874.00	
Misc-Bonafied/NOC/Misc.	1460.00		Prelim Exam Fees	28800.00	
Miscellaneous Income	1.00		<b>Direct Expenses</b>		<b>20922559.60</b>
Misc -Library Fine	16966.00		Add_On_Courses	15520.00	
M-National Conference	14500.00		Advertisement Exps A/c	73005.00	
M-Sale of Raddhi Paper	11340.00		Affiliation Exps. A/c	50511.80	
M-Sale of Xerox/SCRAP	6500.00		Annual Day A/c	81938.00	
M-T.C. Fees	3680.00		Audit Expenses A/c	2110.00	
Prelim Exam Fees	117000.00		Bank Charges A/c	14097.80	
R-Admission Process	146600.00		Computer Maintainance A/c	65912.00	
R-Alumini Association Fees	18325.00		Conveyance A/c	38136.00	
R-Computer Fee	140400.00		Daily Allowance	10120.00	
R-Development Fund/Maintenanc	219000.00		Exam Remuneration (College)	26943.00	
R-Disaster Relief Fund	7340.00		Fee Refund	44123.00	
R-E-Attendance Fees	367000.00		Freeship/Scholarship	19830.00	
R-Email	14680.00		Garden Expenses A/c	27660.00	
R-Enrolment Fees	57640.00		Generator Expenses	5605.00	
Repeater-Uni. Exam Fees	113370.00		Group Insurance Exps.	49584.00	
R-E-Suvidha	36700.00		Gymkhana Expenses	73935.00	



*Phila*

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

R-Generator Maintainance	219000.00		Honnarium Paid A/c	156500.00	
R-Group Insurance	14680.00		I.Card Printing Charges A/c	57275.00	
R-Gymkhana Fees	293600.00		Library Expenses	34935.00	
R-ID/ LIB Card	73400.00		Misc./Sundry Exp.A/c	15445.00	
R-Laboratory Fees	187200.00		NAAC Exp. A/c	20588.00	
R-Library Fees	146600.00		Periodicals & Subscription	49736.00	
R-Magazine Fees	73400.00		Postage & Rev.Stamp A/c	580.00	
R-Other Fees	183500.00		Printing & Stationary A/c	38031.00	
R-Project Work Fee	216800.00		Profession Tax - Adhoc	2300.00	
R-Social Service Unit (UOM)	7330.00		Provident Fund	1854514.00	
R-Student Welfare Fund	36700.00		READING ROOM EXPENSES	20097.00	
R-Tuition Fees	350400.00		Refreshment A/c	28036.00	
R-Uni. Convocation Fees	58500.00		Rent,Rates & Taxes A/c	94923.00	
R-Uni.Ex.Term-I	257400.00		Salary Arrears Paid -Aided	1495667.00	
R-Uni.Ex.Term-II	269100.00		Seminar & Workshop A/c	14250.00	
R-Uni.Sports and Cultural Act	21990.00		Student Council A/c	172625.00	
R-Utility Fee	183500.00		T.A./D.A. Paid to University Exam A/c	585.00	
R-Vice Chancellor Fund	14660.00		Telephone Exp. A/c	3333.00	
Salary Arrears Grant Recd	1315107.00		Unaided Salary Payable	724182.00	
Salary Grant Received	15826752.00		UNI-Misc.Fines	500.00	
Transcript Fees	2900.00		University Share A/c	1455233.00	
University Exam Form Fees	10.00		Washing Allowance	8280.00	
<b>Direct Expenses</b>		<b>4424791.01</b>	Water Bill A/c	44304.00	
Add_On_Courses	13000.00		Website Expenses	64900.00	
Affiliation Exps. A/c	44512.00		Repairs	116631.00	
Annual Day A/c	10000.00		SALARY	13850079.00	
Bank Charges A/c	767.01		<b>Indirect Incomes</b>		<b>106862.00</b>
Fee Refund	5559.00		Unclaimed Caution Money/lib/lab Depo	20000.00	
Freeship/Scholarship	19830.00		University Exam Remuneration	86862.00	
Group Insurance Exps.	31813.00		<b>Indirect Expenses</b>		<b>805000.00</b>
Gymkhana Expenses	17000.00		TRANSFER OF FUND	805000.00	
Periodicals & Subscription	5684.00		<b>Closing Balance</b>		<b>2742187.36</b>
Provident Fund	1854514.00		Bank Accounts	2741925.36	
Salary Arrears Paid -Aided	516555.00		Cash-in-Hand	262.00	
Student Council A/c	3480.00				
University Share A/c	746072.00				
SALARY	1156005.00				
<b>direct Incomes</b>		<b>265501.00</b>			
Admission Forms Fees	176416.00				
University Exam Remuneration	89085.00				
<b>Indirect Expenses</b>		<b>805000.00</b>			
TRANSFER OF FUND	805000.00				
<b>Total</b>		<b>41363389.72</b>	<b>Total</b>		<b>41363389.72</b>

*Phile*

Principal

MANJUNATHA COLLEGE  
OF COMMERCE  
Kanchangaoa, Khambalpada,  
Thakurli (E) - 421 201.

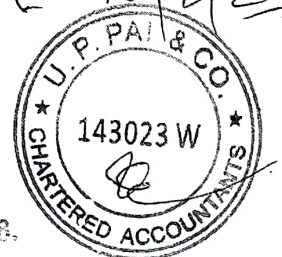
*Palan*

Head Clerk



*Umesh D. Pai* = 18/8/23

For U.P. PAI & Co.  
Chartered Accountant



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



*Phile*

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



**Karnataka Sangha's Manjunatha College of Commerce**

Kanchangoan, Khambalpada, Thakurli(E)

**Income and Expenditure Statement**

1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23		Particulars	1-Apr-22 to 31-Mar-23	
<b>Direct Expenses</b>		<b>28233635.59</b>	<b>Direct Incomes</b>		<b>27795143.49</b>
Repairs	150631.00		Administrative Charges	9961.00	
SALARY	6355.00		Document Verification Fee	4275.00	
Add_On_Courses	2520.00		E- ATKT Exam Fee	560.00	
Advertisement Exps A/c	73005.00		E-Duplicate Marksheet	50.00	
Affiliation Exps A/c	5999.80		Interest on SB A/c	50108.49	
Annual Day A/c	71938.00		Int. on FD Investment	88017.00	
Audit Expenses A/c	2110.00		M-Duplicate ID	500.00	
Bank Charges A/c	13330.79		Misc-Bonafied/NOC/Misc.	1460.00	
College Rent Exps.	500000.00		Miscellaneous Income	1.00	
Computer Maintenance A/c	65912.00		M-National Conference	14500.00	
Conveyance A/c	38136.00		M-Sale of Raddhi Paper	11340.00	
Daily Allowance	10120.00		M-Sale of Xerox/SCRAP	6500.00	
Depreciation	226115.00		M-T.C. Fees	3680.00	
Development Exp. A/c	240000.00		Prelim Exam Fees	88200.00	
Exam Remuneration (College)	26943.00		R-Admission Process	145000.00	
Garden Expenses A/c	27660.00		R-Alumini Association Fees	18125.00	
Generator Expenses	5605.00		R-Computer Fee	140400.00	
Group Insurance Exps.	17771.00		R-Development Fund/Maintenance	362000.00	
Gymkhana Expenses	26935.00		R-Disaster Relief Fund	7250.00	
Honarium Paid A/c	156500.00		R-E-Attendance Fees	362500.00	
House Keeping A/c	471000.00		R-Email	14500.00	
I.Card Printing Charges A/c	57275.00		R-Enrolment Fees	56100.00	
Library Expenses	34935.00		Repeater-Uni. Exam Fees	113370.00	
Misel/Sundry Exp. A/c	15445.00		R-E-Suvidha	36250.00	
NAAC Exp. A/c	20588.00		R-Generator Maintenance	362000.00	
Periodicals & Subscription	44052.00		R-Group Insurance	14500.00	
Postage & Rev Stamp A/c	580.00		R-Gymkhana Fees	290000.00	
Printing & Stationary A/c	38031.00		R-ID/ LIB Card	72500.00	
Profession Fees A/c	24000.00		R-Laboratory Fees	187200.00	
READING ROOM EXPENSES	20097.00		R-Library Fees	145000.00	
Refreshment A/c	28036.00		R-Magazine Fees	72500.00	
Rent,Rates & Taxes A/c	94923.00		R-Other Fees	181250.00	
Salary - Aided	17972360.00		R-Project Work Fee	215200.00	
Salary Arrears Paid -Aided	5347771.00		R-Social Service Unit (UOM)	7250.00	
SALARY -UNAIDED	895672.00		R-Tuition Fees	579200.00	
Security Charges	486826.00		R-Uni. Convocation Fees	60500.00	
Seminar & Workshop A/c	14250.00		R-Uni.Ex.Term-I	257400.00	
Student Council A/c	169145.00		R-Uni.Ex.Term-II	269100.00	
T.A./D.A. Paid to University Exam A/c	585.00		R-Uni Sports and Cultural Act	21750.00	
Telephone Exp. A/c	3333.00		R-Utility Fee	181250.00	
UNI-Misc.Fines	500.00		R-Vice Chancellor Fund	14500.00	
University Share A/c	709161.00		Salary Arrears Grant Recd	5354126.00	
Washing Allowance	8280.00		Salary Grant Receivable-Aided	17972360.00	
Water Bill A/c	44304.00		Transcript Fees	2900.00	
Website Expenses	64900.00		University Exam Form Fees	10.00	
			<b>Indirect Incomes</b>		<b>326659.00</b>
			Admission Forms Fees	176416.00	
			Unclaimed Caution Money/lib/lab Depo	140800.00	
			University Exam Remuneration	9443.00	
			<b>Excess of expenditure over income</b>		<b>111833.10</b>
<b>Total</b>		<b>28233635.59</b>	<b>Total</b>		<b>28233635.59</b>

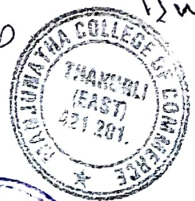
*Shila*  
Principal

*Aditya*  
Head Clerk

*H. M. S. Reddy*  
For U.P. PAI & Co.  
Chartered Accountant

*Shila*  
Principal

Principal  
Karnataka Sangha's  
Manjunatha College of Commerce



U. P. PAI  
Chartered Accountant

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

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

**Balance Sheet**  
1-Apr-22 to 31-Mar-23

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Capital Account</b>		896270.00	<b>Fixed Assets</b>		973837.10
Karnataka Sangha Capital			COMPUTER	75285.00	
Career Advancement Cell Fund	227400.00		Computer Lab A/c	26631.00	
Endowment Fund	100000.00		Computer Software A/c	64079.00	
Student Welfare Fund	568870.00		Electric Fitting & Maintenance A/c	99947.00	
<b>Loans (Liability)</b>		4784317.00	Furniture/Fixture/Fitting	437399.00	
Loan From Exam A/c	495028.00		Library Books	88387.10	
Loan From Karnataka Sangha	4289289.00		Office Equipment	156621.00	
<b>Current Liabilities</b>		3421723.71	Web Site Development A/c	25488.00	
Sundry Creditors	93180.00		<b>Investments</b>		2777732.00
CB-Govt. Scholarship/Freeship	44145.44		Accured Interest	332.00	
College Exam Fees Trf From College A/c	1005.00		Fixed Deposit-Investment	1977400.00	
Jr. College Fees	13600.00		Reserve Fund - Karnataka Sangha-FD	800000.00	
Karnataka Sangha	1900.00		<b>Current Assets</b>		5610450.36
Library Book Bank	203.27		Deposits (Asset)	52011.00	
Outstanding DCPS	3588.00		<b>Loans &amp; Advances (Asset)</b>		
Outstanding Exps-Provident Fund	51700.00		Cash-in-Hand	262.00	
Outstanding Exps - PT Payable	2400.00		Bank Accounts	2741925.36	
Provision for Aided Salary	1114887.00		Advance & Receivable	2816252.00	
Provisions for Unaided Salary	68095.00				
R-Caution Money Deposit Fees	99600.00				
R-Laboratory Deposit	209200.00				
R-Library Deposit	166000.00				
TDS-CONTRACT 194C	820.00				
TDS Payable	336000.00				
Unaided Transfer	1215400.00				
<b>Excess of income over expenditure</b>		259708.75			
Opening Balance	371541.85				
Current Period	-111833.10				
<b>Total</b>		9362019.46	<b>Total</b>		9362019.46

*Phila*

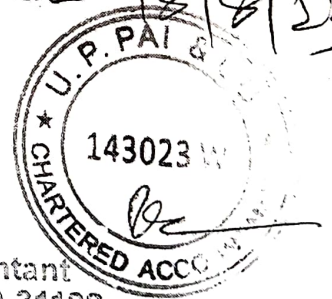
Principal

*Pradeep*

Head Clerk

*Uma R. Pai* 12/8/23

For U.P. PAI & Co.  
Chartered Accountant



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



*Phila*

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

**MANJUNATHA COLLEGE**  
**OF COMMERCE**  
Kanchangaon, Khambalpada,  
Thakurli (E) - 421 201.



**Karnataka Sangha's**  
**MANJUNATHA COLLEGE OF COMMERCE**  
**SCHEDULES TO BALANCE SHEET AIDED SECTION 2022-23**

**Schedule 1 : Capital Account**

Sr. No.	Particulars	Amount	Amount
1	Career Advancement Cell Fund (opening Bal)	1,19,074	
	Add : Addition during the year	1,08,326	2,27,400
2	<u>Student Welfare Fund :</u>		
	As per last Balance Sheet	4,57,361	
	Add : Addition during the year (36700-450)	36,250	
	Add : Interest received from Fixed deposit Investments	52,743	
	Add: Miscl. Receipts	31,516	
		5,77,870	
	Less: Aid Given to students	9,000	5,68,870
3	<u>General Endowment Fund (Principle) :</u>		
	As per last Balance Sheet	90,000	
	Add : Addition during the year	10,000	1,00,000
			<b>8,96,270</b>

**Schedule 2 : Loan Liability**

Sr No.	Particulars	Amount	Amount
1	<u>Loans received from Karnataka Sangha :</u>		
	As per last Balance Sheet	42,92,617	
	Less : TDS on FD Interest	3,328.00	42,89,289
2	<u>Loan from Exam A/c :</u>		
	As per last Balance Sheet		4,95,028
			<b>47,84,317</b>

Sr No.	Particulars	Amount	Amount
1	Transferable to Exam A/c.		
	Fees receivable for 2021-22 Exam Fees	1,96,960	
	Add : University Exam share Received from Univ.	1,68,061	3,65,021
	Less : FR received for 2021-2022		3,65,021
	Add : F.Receivable recd & ep. In 606 to be transferred to Exam A/c.		1,005
	<b>Opneing Balance</b>		<b>1,005</b>
2	E-Term 1 Exam Fees transferred to exam A/c.	3,04,074	
	E-Term 2 Exam Fees transferred to Exam A/c.	3,18,684	6,22,758
	Add : Fees recived during the year		11,25,000
			17,47,758
	Less : Fees trasferred to exam A/c.		17,47,758
			<b>NIL</b>
3	Fees to be transferrd to Karnataka Sangha.		
	Opening Balance	11,65,500	
	Add: FRR shown last year now reverted	3,53,400	15,18,900
	Less : FRR reced for 2021-2022 + Regular 2022-23		15,17,000
			<b>1,900</b>
4	Amount Transferred to Jr.College (PAYU Gateway)		13,600
	Amount Transferred to Unaided Section (PAYU Gateway)	15,400	13,600
	Loan taken from Unaided Section	12,00,000	12,15,400
			<b>12,15,400</b>

**Schedule 3 : Reserves & Surplus**

Sr. No.	Particulars	Amount	Amount
1	Gymkhana Grant Received	87,808	
	Less: Gymkhana Equipment (purchased out of Fund written off)	37,808	
	Less Bal. Amount transferred to Gymkhana Expenses	50,000	<b>NIL</b>

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MANJUNATHA COLLEGE OF COMMERCE  
KANCHANGAON, KHAMBALPADA, THAKURTI (E) - 421 201

MANJUNATHA COLLEGE OF COMMERCE  
KANCHANGAON, KHAMBALPADA, THAKURTI (E) - 421 201

*Principa*  
**Principal**  
CONT... 2/-

MANJUNATHA COLLEGE OF COMMERCE  
KANCHANGAON, KHAMBALPADA, THAKURTI (E) - 421 201

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

**MANJUNATHA COLLEGE OF COMMERCE, Thakurli (East)**  
**SCHEDULES TO FIXED ASSETS**

2022-2023

**Schedule 5**

Sr. No.	Particulars	Rate	Opening Balance	Additions during the year		Deductions	Total	Depreciation	Closing Balance
				before	After Sep.				
1	Computer	40%	52,142.00		55,000		1,07,142.00	31,857.00	75,285.00
2	Computer Lab	10%	25,740.00	3,850			29,590.00	2,959.00	26,631.00
3	Computer Software	40%	1,06,798.00				1,06,798.00	42,719.00	64,079.00
4	Electrical Fitting	10%	1,11,052.00				1,11,052.00	11,105.00	99,947.00
5	Furniture /Fixture/Fitting	10%	4,38,950.00	11,540	33,640		4,84,130.00	46,731.00	4,37,399.00
6	Gymkhana Equipment	15%	37,808.00			37,808		-	-
7	Library Books	40%	69,060.10	31,620	34,974		1,35,654.10	47,267.00	88,387.10
8	Office Equipment	15%	1,70,036.00		13,070		1,83,106.00	26,485.00	1,56,621.00
9	Website Development	40%	42,480.00				42,480.00	16,992.00	25,488.00
	<b>Total:</b>		<b>10,54,066.10</b>	<b>47,010</b>	<b>1,36,684</b>	<b>37,808</b>	<b>11,99,952.10</b>	<b>2,26,115.00</b>	<b>9,73,837.10</b>

*Phila*

Principal

MANJUNATHA COLLEGE  
OF COMMERCE  
Kanchangaon, Khambalpada,  
Thakurli (E) - 421 201.



*Phila*  
Head Clerk

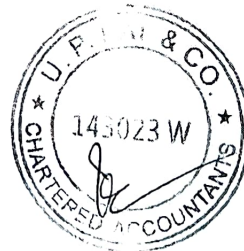


*U. P. PAI*

For U.P. PAI & Co.  
Chartered Accountant

**U. P. PAI**

Chartered Accountant  
Membership No. 100-31198.



*Phila*

Principal

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



: 2 :  
**Schedule 4 : Current Liabilities (Refundable Deposits)**

Sr. No.	Particulars		Amount	Amount
1.	<u>Caution Money Deposit (Opening Balance)</u>			
	Add: Fees during the year		96,900	
	Less: Unclaim Deposits withdrawn 2018-19	38,700	38,700	
	Less : Refund during the year	28,650		
		7,350	36,000	99,600
2	<u>Library Deposit (Opening Balance)</u>			
	Add: Fees during the year		1,61,500	
	Less: Unclaim Deposits withdrawn 2018-19	64,500	64,500	
	Less : Refund during the year	47,750		
		12,250	60,000	1,66,000
3	<u>Laboratory Deposit (Opening Balance)</u>			
	Add: Fees during the year		1,83,600	
	Less: Unclaim Deposits withdrawn 2018-19	90,400	90,400	
	Less : Refund during the year	64,400		
		400	64,800	2,09,200
			<b>TOTAL DEPOSITS</b>	<b>4,74,800</b>

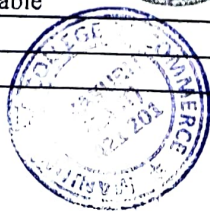
**Schedule 6 : INVESTMENTS**

Sr. No.	Particulars	Amount	Amount
1	F.D.R (Details attached)		
2	RESERVE FUND (Aided)	19,77,400.00	
3	Accrued Interest	8,00,000.00	
		332.00	<b>27,77,732.00</b>

**Schedule 7 : CURRENT ASSETS**

Sr. No.	Particulars	Amount	Amount	Amount
1	Deposits Electricity Security Deposit Telephone Deposit		47,620.00	
2	Cash in Hand		4,391.00	52,011.00
3	<b>BANK ACCOUNTS</b>			262.00
	BANK OF MAHARAHTRA (SALARY-1712)		17,57,875.40	
	BANK OF MAHARAHTRA (UGC)		1,90,792.90	
	CENTRAL BANK		34,337.24	
	CORPORATION BANK-605		4,41,811.90	
	CORPORATION BANK-606		2,17,950.62	
	CORPORATION BANK-607		52,334.10	
	D.N.S.B. BANK		1,823.20	
	RAZOR PAY (3 DAYS receipts receivable on 1.4.2023)		45,000.00	27,41,925.36
4	<b>Advances &amp; Receivable</b>			
a.	<b>Fees Receivable :</b>			
	<b>Tuition Fee receivable (Opening Bal.)</b>		3,67,600	
	Less: Received from Govt	28,000.00		
	Less : Received from College	2,54,500.00	2,82,500	
	Add: During the year (Fee receivable)		85,100	
	<b>Other Fee Receivable (Opening Bal.)</b>		2,27,200	3,12,300.00
	Less : Fee refund paid twice		10,41,348	
	Less: Received from Govt	28,315.00		
	Less : Received from College	3,47,190.00	3,75,505	
	Add : Fee refund paid twice		6,65,843	
	Add: During the year (Fee receivable)		3,345	
b.	NSS as per last Balance Sheet		2,93,129	9,62,317.00
	Add : Paid during the year		23,800.00	
	Less : Received during the year		61,000.00	
c.	Salary Grant Receivable		47,800	37,000.00
d.	University Exam Remuneration Receivable			14,94,020.00
				10,615.00
			<b>TOTAL RECEIVABLES</b>	<b>28,16,252.00</b>
			<b>TOTAL CURRENT ASSETS</b>	<b>56,10,450.36</b>

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



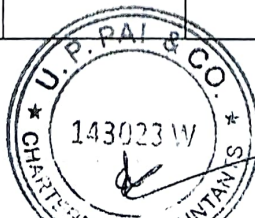
**Unaided-Manjunatha College of Commerce**

**Trial Balance**

**1-Apr-22 to 31-Mar-23**

Particulars	Opening Balance	Debit	Credit	Closing Balance
<b>Capital Account</b>	<b>93925.00 Cr</b>	<b>24000.00</b>	<b>79728.00</b>	<b>149653.00 Cr</b>
Student Welfare Fund	93925.00 Cr	24000.00	79728.00	149653.00 Cr
<b>Loans (Liability)</b>	<b>3381230.00 Cr</b>	<b>58383.00</b>	<b>2100000.00</b>	<b>5422847.00 Cr</b>
Loan From Exam A/c	321287.00 Cr			321287.00 Cr
Loan From Junior College	1231990.00 Cr		2100000.00	3331990.00 Cr
Loan From Karnataka Sangha	1827953.00 Cr	58383.00		1769570.00 Cr
<b>Current Liabilities</b>	<b>2462540.00 Cr</b>	<b>3942453.50</b>	<b>2787563.50</b>	<b>1307650.00 Cr</b>
Sundry Creditors		610253.00	638253.00	28000.00 Cr
Aided Section	28255.00 Cr	28255.00		
CB-Govt. Scholarship/Freeship		1178516.50	1178516.50	
Outstanding Exam Remuneration	40050.00 Cr	40050.00	131140.00	131140.00 Cr
Outstanding Expenses	2005.00 Cr	2005.00	75000.00	75000.00 Cr
Outstanding Exps-Employer Prov. Fund	85988.00 Cr	81674.00	58329.00	62643.00 Cr
Outstanding Exps - PT Payable	7200.00 Cr	7375.00	4975.00	4800.00 Cr
Outstanding Exps - Uni.Con. Fees	1250.00 Cr			1250.00 Cr
Outstanding Exps. Employee Prov.Fund	85988.00 Cr	81674.00	58329.00	62643.00 Cr
Provisions for Unaided Salary	1707004.00 Cr	1709804.00	481374.00	478574.00 Cr
R-Caution Money Deposit Fees	103650.00 Cr	40800.00	31650.00	94500.00 Cr
R-Laboratory Deposit	228400.00 Cr	87600.00	70800.00	211600.00 Cr
R-Library Deposit	172750.00 Cr	68000.00	52750.00	157500.00 Cr
TDS-CONTRACT 194C		6447.00	6447.00	
<b>Fixed Assets</b>	<b>1280008.90 Dr</b>	<b>318483.00</b>	<b>274261.00</b>	<b>1324230.90 Dr</b>
COMPUTER	20798.00 Dr		8319.00	12479.00 Dr
Computer Lab A/c	344371.00 Dr		34437.00	309934.00 Dr
Electrical Fitting & Maintainance	32552.00 Dr		3255.00	29297.00 Dr
Furniture/Fixture/Fitting	362847.00 Dr	5800.00	36865.00	331782.00 Dr
Library Books	182358.90 Dr	206658.00	130544.00	258472.90 Dr
Office Equipment	337082.00 Dr	106025.00	60841.00	382266.00 Dr
<b>Investments</b>	<b>7135617.00 Dr</b>	<b>5950183.00</b>	<b>9635617.00</b>	<b>3450183.00 Dr</b>
Accured Interest	71307.00 Dr	183.00	71307.00	183.00 Dr
Fixed Deposit Investment	4150000.00 Dr	3150000.00	6650000.00	650000.00 Dr
Karnataka Sangha-FDR	2914310.00 Dr		2914310.00	
Reserve Fund - Karnataka Sangha-FD		2800000.00		2800000.00 Dr
<b>Current Assets</b>	<b>8776084.23 Dr</b>	<b>43943398.50</b>	<b>38465601.86</b>	<b>14253880.87 Dr</b>
Deposits (Asset)	3760.00 Dr			3760.00 Dr
Cash-in-Hand	3162.00 Dr	2772280.00	2773835.00	1607.00 Dr
Bank Accounts	1694881.23 Dr	36414711.50	31265092.36	6844500.37 Dr
<b>Advance &amp; Receivable</b>	<b>7000925.00 Dr</b>	<b>3444315.00</b>	<b>4281626.50</b>	<b>6163613.50 Dr</b>
Aided Section Recivable		1215400.00		1215400.00 Dr
EPF Online Transactions	25000.00 Dr	86665.00	86665.00	25000.00 Dr
Tds on Fd Interest (194A)	48356.00 Dr	10027.00	58383.00	
<b>Direct Incomes</b>		<b>83829.00</b>	<b>13180844.00</b>	<b>13097015.00 Cr</b>
Tuition Fees Unaided			6434000.00	6434000.00 Cr
Admission Forms Fees			149600.00	149600.00 Cr
Document Verification Fee			1501.00	1501.00 Cr
E-Additional Exam Fees			4410.00	4410.00 Cr
E- ATKT Exam Fee			121870.00	121870.00 Cr
E-ATKT Late Fees		5050.00	5050.00	
E- Duplicate Marksheet			350.00	350.00 Cr
E-Late Fees		1000.00	1000.00	
E- Term-1-Exam Fees + MS+PC			430100.00	430100.00 Cr
E- Term-2-Exam Fees+MS+PC			449650.00	449650.00 Cr
F.R.R.- Exam Fees			6625.00	6625.00 Cr
F.R.R.- Late Fees			1500.00	1500.00 Cr
Interest on SB A/c			142573.00	142573.00 Cr
Int. on FD Investment		27100.00	236336.00	209236.00 Cr
M.Com Registration Fees			26400.00	26400.00 Cr
M.Com-Rep-Uni Exam Fees			13386.00	13386.00 Cr
M-Disciplinary Fine		7650.00	7650.00	
M-Duplicate ID			800.00	800.00 Cr
Misc-Bonafied/NOC/Misc.			2460.00	2460.00 Cr
Misc -Library Fine		5628.00	5628.00	
M-T.C. Fees		120.00	3940.00	3820.00 Cr
Prelim Exam Fees		3981.00	111000.00	107019.00 Cr
R-Admission Process			133400.00	133400.00 Cr

cont...2/-



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



R-Alumini Association Fees		16675.00	16675.00 Cr
R-Computer Fee		694000.00	694000.00 Cr
R-Development Fund/ Maintenananc		332500.00	332500.00 Cr
R-Disaster Relief Fund		6670.00	6670.00 Cr
R-E-Attendance Fees		333500.00	333500.00 Cr
R-Email		13340.00	13340.00 Cr
R-Enrolment Fees		42680.00	42680.00 Cr
Repeater-Uni. Exam Fees		30430.00	30430.00 Cr
R-E-Suvidha		33350.00	33350.00 Cr
R-Generator Maintainance		332500.00	332500.00 Cr
R-Group Insurance		13340.00	13340.00 Cr
R-Gymkhana Fees		266800.00	266800.00 Cr
R-ID/ LIB Card		66700.00	66700.00 Cr
R-Laboratory Fees		613000.00	613000.00 Cr
R-Library Fees		364800.00	364800.00 Cr
R-Magazine Fees		66700.00	66700.00 Cr
R-Other Fees		166750.00	166750.00 Cr
R-Project Work Fee		211200.00	211200.00 Cr
R-Skill Development		306500.00	306500.00 Cr
R-Social Service Unit (UOM)		6670.00	6670.00 Cr
R-Student Welfare Fund	33300.00	33350.00	50.00 Cr
R-Uni. Convocation Fees		61000.00	61000.00 Cr
R-Uni.Ex.Term-I		331950.00	331950.00 Cr
R-Uni.Ex.Term-II		347100.00	347100.00 Cr
R-Uni.Sports and Cultural Act		20010.00	20010.00 Cr
R-Utility Fee		166750.00	166750.00 Cr
R-Vice Chancellor Fund		13340.00	13340.00 Cr
University Exam Form Fees		10.00	10.00 Cr
<b>Direct Expenses</b>	19069894.36	6718209.00	12351685.36 Dr
Repairs	231950.00		231950.00 Dr
SALARY	5096677.00	5096677.00	
Advertisement Exps A/c	35898.00		35898.00 Dr
Affiliation Exps. A/c	44512.00		44512.00 Dr
Annual Day A/c	59760.00		59760.00 Dr
Bank Charges A/c	9643.16	1062.00	8581.16 Dr
College Rent Expenses	2100000.00	500000.00	1600000.00 Dr
Computer Lab Expenses	3634.00		3634.00 Dr
Computer Maintainance A/c	44210.00		44210.00 Dr
Conveyance A/c	353826.00		353826.00 Dr
D.A A/c	1426.00		1426.00 Dr
Depreciation	274261.00		274261.00 Dr
Development Exp. A/c	610000.00		610000.00 Dr
Electricity Charges A/c	661700.00		661700.00 Dr
Employees Provident Fund	425328.00	425328.00	
Employers P.F. Contribution	462057.00		462057.00 Dr
EPF Admin Charges	38369.00		38369.00 Dr
Exam Expenses	11500.00		11500.00 Dr
Exam Remuneration(Unaided)	240467.00		240467.00 Dr
Freeship/Scholarship	80060.00	80060.00	
Generator Expenses	40570.00		40570.00 Dr
Group Insurance Exps.	15198.00		15198.00 Dr
Gymkhana Expenses	47066.00		47066.00 Dr
Honnarium Paid A/c	16000.00		16000.00 Dr
I.Card Printing Charges A/c	52614.00		52614.00 Dr
M.Com Exam Remuneration	6710.00		6710.00 Dr
Misc./Sundry Exp.A/c	91986.00		91986.00 Dr
NAAC Exp. A/c	2195.00		2195.00 Dr
Periodicals & Subscription	35257.00		35257.00 Dr
Ph.D Research Centre	142047.20		142047.20 Dr
Printing & Stationary A/c	20653.00		20653.00 Dr
PROFESSION -TAX	56000.00	56000.00	
Refreshment A/c	89101.00		89101.00 Dr
SALARY -UNAIDED	6205483.00	94098.00	6111385.00 Dr
Student Council A/c	1950.00		1950.00 Dr
Telephone Exp. A/c	6788.00		6788.00 Dr
University Exam Share-Unaided	227.00		227.00 Dr
University Share A/c	1454771.00	464984.00	989787.00 Dr
Indirect Incomes	47600.00	196400.00	148800.00 Cr
Unclaimed Caution Money/lib/lab Depo	47600.00	196400.00	148800.00 Cr
Indirect Expenses	48144.00	48144.00	
TRANSFER OF FUND	48144.00	48144.00	
Profit & Loss A/c	11254015.13 Cr		11254015.13 Cr
<b>Grand Total</b>	73486368.36	73486368.36	

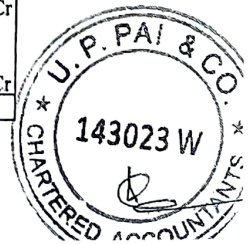
Principal  
Karnataka Sangha's  
Manjunatha College of Commerce



Head Clerk



For U.P. PAI & Co.  
Chartered Accountant



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

**Unaided-Manjunatha College of Commerce**  
**Receipts and Payments**  
**1-Apr-22 to 31-Mar-23**

Receipts	1-Apr-22 to 31-Mar-23		Payments	1-Apr-22 to 31-Mar-23	
Opening Balance		1698043.23	Capital Account		24000.00
Bank Accounts	1694881.23		Student Welfare Fund	24000.00	
Cash-in-Hand	3162.00		<b>Current Liabilities</b>		<b>2514372.00</b>
<b>Loans (Liability)</b>		<b>2100000.00</b>	Aided Section	28255.00	
Loan From Junior College	2100000.00		Outstanding Exam Remuneration	40050.00	
<b>Current Liabilities</b>		<b>1327316.50</b>	Outstanding Expenses	2005.00	
CB-Govt. Scholarship/Freeship	1178516.50		Outstanding Exps-Employer Prov. Fu	81674.00	
R-Caution Money Deposit Fees	30450.00		Outstanding Exps - PT Payable	4575.00	
R-Laboratory Deposit	67600.00		Outstanding Exps. _Emploee Prov.Fu	81674.00	
R-Library Deposit	50750.00		Provisions for Unaided Salary	1659439.00	
<b>Investments</b>		<b>9635617.00</b>	TDS-CONTRACT 194C	6447.00	
Accured Interest	71307.00		Sundry Creditors	610253.00	
Fixed Deposit Investment	6650000.00		<b>Fixed Assets</b>		<b>243483.00</b>
Karnataka Sangha-FDR	2914310.00		Furniture/Fixture/Fitting	5800.00	
<b>Current Assets</b>		<b>3083125.00</b>	Library Books	206658.00	
Advance & Receivable	3083125.00		Office Equipment	31025.00	
<b>Direct Incomes</b>		<b>9811046.00</b>	<b>Investments</b>		<b>5950000.00</b>
Admission Forms Fees	134200.00		Fixed Deposit Investment	3150000.00	
Document Verification Fee	1501.00		Reserve Fund - Karnataka Sangha-FI	2800000.00	
E-Additional Exam Fees	4410.00		<b>Current Assets</b>		<b>864992.00</b>
E- ATKT Exam Fee	121870.00		Aided Section Recivable	700000.00	
E-ATKT Late Fees	5050.00		EPF Online Transactions	86665.00	
E- Duplicate Marksheet	350.00		Tds on Fd Interest (194A)	10027.00	
E-Late Fees	1000.00		<b>Advance &amp; Receivable</b>	68300.00	
E- Term-1-Exam Fees + MS+PC	429000.00		<b>Direct Incomes</b>		<b>4101.00</b>
E- Term-2-Exam Fees+MS+PC	449650.00		M-T.C. Fees	120.00	
F.R.R.- Exam Fees	6625.00		Prelim Exam Fees	3981.00	
F.R.R.- Late Fees	1500.00		<b>Direct Expenses</b>		<b>11746331.36</b>
Interest on SB A/c	142573.00		Advertisement Exps A/c	35898.00	
Int. on FD Investment	236153.00		Affiliation Exps. A/c	44512.00	
M.Com Registration Fees	26400.00		Annual Day A/c	59760.00	
M.Com-Rep-Uni Exam Fees	13386.00		Bank Charges A/c	9643.16	
M-Disciplinary Fine	7650.00		College Rent Expenses	2100000.00	
M-Duplicate ID	800.00		Computer Lab Expenses	3634.00	
Misc-Bonafied/NOC/Misc.	2460.00		Computer Maintainance A/c	44210.00	
Misc -Library Fine	5628.00		Conveyance A/c	353826.00	
M-T.C. Fees	3940.00		D.A A/c	1426.00	
Prelim Exam Fees	109000.00		Electricity Charges A/c	661700.00	
R-Admission Process	130600.00		Employees Provident Fund	362083.00	
R-Alumini Association Fees	16325.00		Employers P.F. Contribution	362083.00	
R-Computer Fee	676400.00		EPF Admin Charges	34994.00	
R-Development Fund/ Maintenan	150500.00		Exam Expenses	11500.00	
R-Disaster Relief Fund	6660.00		Exam Remuneration(Unaided)	109327.00	
R-E-Attendance Fees	333500.00		Freeship/Scholarship	75475.00	
R-Email	13320.00		Generator Expenses	40570.00	
R-Enrolment Fees	41140.00		Group Insurance Exps.	15198.00	
Repeater-Uni. Exam Fees	30430.00		Gymkhana Expenses	47066.00	
R-E-Suvidha	33300.00		Honnarrim Paid A/c	16000.00	
R-Generator Maintainance	150500.00		A.Card Printing Charges A/c	52614.00	
R-Group Insurance	13320.00		M.Com Exam Remuneration	6710.00	
R-Gymkhana Fees	266400.00		Misc./Sundry Exp.A/c	91986.00	
R-ID/ LIB Card	66600.00		1430830 Exp. A/c	2195.00	



*Shilpa*  
**Principal**

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



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Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
R-Laboratory Fees	611000.00	Periodicals & Subscription	35257.00
R-Library Fees	356400.00	Ph.D Research Centre	142047.20
R-Magazine Fees	66600.00	Printing & Stationary A/c	20653.00
R-Other Fees	166750.00	PROFESSION -TAX	55600.00
R-Project Work Fee	207615.00	Refreshment A/c	89101.00
R-Skill Development	298500.00	SALARY -UNAIDED	103600.00
R-Social Service Unit (UOM)	6530.00	Student Council A/c	1950.00
R-Student Welfare Fund	33300.00	Telephone Exp. A/c	6788.00
R-Uni. Convocation Fees	60000.00	University Exam Share-Unaided	227.00
R-Uni.Ex.Term-I	331950.00	University Share A/c	1454771.00
R-Uni.Ex.Term-II	347100.00	Repairs	197250.00
R-Uni.Sports and Cultural Act	19590.00	SALARY	5096677.00
R-Utility Fee	166500.00	Indirect Incomes	47600.00
R-Vice Chancellor Fund	13060.00	Unclaimed Caution Money/lib/lab D	47600.00
University Exam Form Fees	10.00	Indirect Expenses	48144.00
Tuition Fees Unaided	3494000.00	TRANSFER OF FUND	48144.00
Direct Expenses		Closing Balance	6846107.37
Bank Charges A/c	1062.00	Bank Accounts	6844500.37
Freeship/Scholarship	80060.00	Cash-in-Hand	1607.00
SALARY -UNAIDED	39733.00		
University Share A/c	464984.00		
Indirect Expenses			
TRANSFER OF FUND	48144.00		
<b>Total</b>	<b>28289130.73</b>	<b>Total</b>	<b>28289130.73</b>

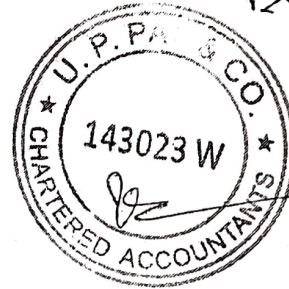
*Chila*

Principal

Principal  
Karnataka Sangha's  
Manjunatha College of Commerce



*Chalco*  
Head Clerk



*Umesh B. Pai*

For U.P. PAI & Co.  
Chartered Accountant

U.P. PAI & Co.  
Chartered Accountant  
Membership No. 100-31138.



*Chila*

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

**Unaided-Manjunatha College of Commerce**  
**Income and Expenditure Statement**  
 1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23		Particulars	1-Apr-22 to 31-Mar-23	
		12351685.36			13097015.00
<b>Direct Expenses</b>			<b>Direct Incomes</b>		
Repairs	231950.00		Tuition Fees Unaided	6434000.00	
Advertisement Exps A/c	35898.00		Admission Forms Fees	149600.00	
Affiliation Exps. A/c	44512.00		Document Verification Fee	1501.00	
Annual Day A/c	59760.00		E-Additional Exam Fees	4410.00	
Bank Charges A/c	8581.16		E- ATKT Exam Fee	121870.00	
College Rent Expenses	1600000.00		E- Duplicate Marksheet	350.00	
Computer Lab Expenses	3634.00		E- Term-1-Exam Fees + MS+PC	430100.00	
Computer Maintenance A/c	44210.00		E- Term-2-Exam Fees+MS+PC	449650.00	
Conveyance A/c	353826.00		F.R.R.- Exam Fees	6625.00	
D.A A/c	1426.00		F.R.R.- Late Fees	1500.00	
Depreciation	274261.00		Interest on SB A/c	142573.00	
Development Exp. A/c	610000.00		Int. on FD Investment	209236.00	
Electricity Charges A/c	661700.00		M.Com Registration Fees	26400.00	
Employers P.F. Contribution	462057.00		M.Com-Rep-Uni Exam Fees	13386.00	
EPF Admin Charges	38369.00		M-Duplicate ID	800.00	
Fun Expenses	11500.00		Misc-Bonafied/NOC/Misc.	2460.00	
Exam Remuneration(Unaided)	240467.00		M-T.C. Fees	3820.00	
Generator Expenses	40570.00		Prelim Exam Fees	107019.00	
Group Insurance Exps.	15198.00		R-Admission Process	133400.00	
Gymkhana Expenses	47066.00		R-Alumini Association Fees	16675.00	
Honnarrium Paid A/c	16000.00		R-Computer Fee	694000.00	
I.Card Printing Charges A/c	52614.00		R-Development Fund/ Maintenance	332500.00	
M.Com Exam Remuneration	6710.00		R-Disaster Relief Fund	6670.00	
Misc./Sundry Exp.A/c	91986.00		R-E-Attendance Fees	333500.00	
NAAC Exp. A/c	2195.00		R-Email	13340.00	
Periodicals & Subscription	35257.00		R-Enrolment Fees	42680.00	
Ph.D Research Centre	142047.20		Repeater-Uni. Exam Fees	30430.00	
Printing & Stationary A/c	20653.00		R-E-Suvidha	33350.00	
Refreshment A/c	89101.00		R-Generator Maintainance	332500.00	
<b>SALARY -UNAIDED</b>	6111385.00		R-Group Insurance	13340.00	
Student Council A/c	1950.00		R-Gymkhana Fees	266800.00	
Telephone Exp. A/c	6788.00		R-ID/ LIB Card	66700.00	
University Exam Share-Unaided	227.00		R-Laboratory Fees	613000.00	
University Share A/c	989787.00		R-Library Fees	364800.00	
<b>Indirect Expenses</b>			R-Magazine Fees	66700.00	
TRANSFER OF FUND		894129.64	R-Other Fees	166750.00	
<b>Excess of income over expenditure</b>			R-Project Work Fee	211200.00	
			R-Skill Development	306500.00	
			R-Social Service Unit (UOM)	6670.00	
			R-Student Welfare Fund	50.00	
			R-Uni. Convocation Fees	61000.00	
			R-Uni.Ex.Term-I	331950.00	
			R-Uni.Ex.Term-II	347100.00	
			R-Uni.Sports and Cultural Act	20010.00	
			R-Utility Fee	166750.00	
			R-Vice Chancellor Fund	13340.00	
			University Exam Form Fees	10.00	
			<b>Indirect Incomes</b>		148800.00
			Unclaimed Caution Money/lib/lab Dep	148800.00	
<b>Total</b>		<b>13245815.00</b>	<b>Total</b>		<b>13245815.00</b>

*Shila*

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

Principal  
 Karnataka Sangha's



*Abbas*  
 Head Clerk



*Umesh B. Patil*  
 For U.P. PAI & Co.  
 Chartered Accountant

18/4



**Unaided-Manjunatha College of Commerce**

**Balance Sheet**

**1-Apr-22 to 31-Mar-23**

Liabilities	As at 31-Mar-23		Assets	As at 31-Mar-23	
<b>Capital Account</b>		<b>149653.00</b>	<b>Fixed Assets</b>		<b>1324230.90</b>
Student Welfare Fund	149653.00		COMPUTER	12479.00	
<b>Loans (Liability)</b>		<b>5422847.00</b>	Computer Lab A/c	309934.00	
Loan From Exam A/c	321287.00		Electrical Fitting & Maintainance	29297.00	
Loan From Junior College	3331990.00		Furniture/Fixture/Fitting	331782.00	
Loan From Karnataka Sangha	1769570.00		Library Books	258472.90	
<b>Current Liabilities</b>		<b>1307650.00</b>	Office Equipment	382266.00	
Sundry Creditors	28000.00		<b>Investments</b>		<b>3450183.00</b>
Aided Section			Accured Interest	183.00	
CB-Govt. Scholarship/Freeship			Fixed Deposit Investment	650000.00	
Outstanding Exam Remuneration	131140.00		Karnataka Sangha-FDR		
Outstanding Expenses	75000.00		Reserve Fund - Karnataka Sangha-FD	2800000.00	
Outstanding Exps-Employer Prov. Fund	62643.00		<b>Current Assets</b>		<b>14253880.87</b>
Outstanding Exps - PT Payable	4800.00		Deposits (Asset)	3760.00	
Outstanding Exps - Uni.Con. Fees	1250.00		Loans & Advances (Asset)		
Outstanding Exps. _Emploee Prov.Fund	62643.00		Sundry Debtors		
Provisions for Unaided Salary	478574.00		<b>Cash-in-Hand</b>	1607.00	
R-Caution Money Deposit Fees	94500.00		<b>Bank Accounts</b>	6844500.37	
R-Laboratory Deposit	211600.00		Advance & Receivable	6163613.50	
-Library Deposit	157500.00		Aided Section Recivable	1215400.00	
TDS-CONTRACT 194C			EPF Online Transactions	25000.00	
<b>Reserve &amp; Surplus</b>			Tds on Fd Interest (194A)		
<b>Excess of income over expenditure</b>		<b>12148144.77</b>			
Opening Balance	11254015.13				
Current Period	894129.64				
<b>Total</b>		<b>19028294.77</b>	<b>Total</b>		<b>19028294.77</b>

*Chila*

Principal

**Principal**

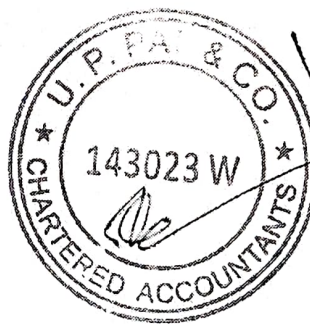
**Karnataka Sangha's**

**Manjunatha College of Commerce**



*Chila*

Head Clerk



For U.P. PAI & Co.  
Chartered Accountant

*18/8/23*



*Chila*

**Principal**

**Manjunatha College of Commerce**

**Kanchangalore, Kumbalpada,**

**Thakurli (E) - 421 201**

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

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

**SCHEDULES TO FINAL ACCOUNTS (2022-2023)**

**Schedule 1 : Capital Account**

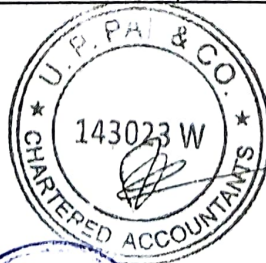
Sr.	Particulars	Amount	Amount
1	<u>Student Welfare Fund :</u>		
	Opening Balance as per Last year	93925.00	
	Add: During the year Fees	33300.00	
	Add: Miscl. Receipts & Interest received on SWF	<u>46428.00</u>	
		79728.00	
		173653.00	
	Add: Students Aid Given	<u>24000.00</u>	149653.00
			<b>149653.00</b>

**Schedule 2 : Loan Liability**

Sr	Particulars	Amount	Amount
1	Loans received from Karnataka Sangha :	1827953.00	
	Less : TDS on Interest	<u>58383.00</u>	1769570.00
2	Loan from Exam A/c :		321287.00
3	Loan from Jr. College	1231990.00	
	Add : Addition during the year	<u>2100000</u>	3331990.00
			<b>5422847.00</b>

**Schedule 3 : Current Liabilities (Refundable Deposits)**

Sr.	Particulars	Amount	Amount
1	<u>Caution Money Deposit</u>		
	Opening Balance as per Last year	103650.00	
	Add: Additions during the year	31650.00	
	Less: Unclaim Depoist withdrawn 2018-19	31650.00	
	Less : Refund during the year ( 2022-2023)	<u>9150.00</u>	<u>40800.00</u>
			94500.00
2	<u>Library Deposit</u>		
	Opening Balance as per Last year	172750.00	
	Add: Additions during the year	52750.00	
	Less: Unclaim Depoist withdrawn 2018-19	52750.00	
	Less : Refund during the year ( 2022-2023)	<u>15250.00</u>	68000.00
			157500.00
3	<u>Laboratory Deposit</u>		
	Opening Balance as per Last year	228400.00	
	Add: Additions during the year	70800.00	
	Less: Unclaim Depoist withdrawn 2018-19	64400.00	
	Less : Refund during the year ( 2022-2023)	<u>23200.00</u>	87600.00
			211600.00
			<b>463600.00</b>



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Kanchangaon, (Shambalpada,  
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**SCHEDULE 4 : FIXED ASSETS**

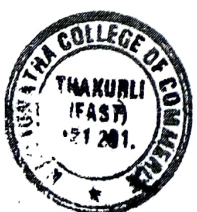
Sr. No.	Rate	Particulars	Opening Balance	Additions during the year		Total	Depreciation	Closing Balance
				Before Sep.	After Sep.			
1	40%	Computer	20798.00					
2	10%	Computer Lab A/c.	344371.00			20798.00	8319.00	12479.00
3	10%	Electrical Fittings & Ma	32552.00			344371.00	34437.00	309934.00
4	10%	Furniture /Fixture/Fittin	362847.00	5800.00		32552.00	3255.00	29297.00
5	40%	Library Books	182358.90	81343.00	125315.00	368647.00	36865.00	331782.00
6	15%	Office Equipment	337082.00	31025.00	75000.00	389016.90	130544.00	258472.90
<b>Total</b>			<b>1280008.90</b>	<b>118168.00</b>	<b>200315.00</b>	<b>1598491.90</b>	<b>274261.00</b>	<b>1324230.90</b>

**Schedule 5 : INVESTMENTS**

1	Reserve Fund FDR	2800000.00
2	Fixed Deposit Investment	650000.00
3	Accrued Interest	183.00
<b>Total</b>		<b>3450183.00</b>

**Schedule 6 : CURRENT ASSETS**

Sr.	Particulars	Amount
1	Deposits - Electricity Security Deposit	3760.00
2	Cash in Hand	1607.00
3	Bank Account Corporation Bank 4360 Razor Pay	6719500.37 125000.00
4	<b>Advance &amp; Receivable</b>	
a	<b>Fees Receivable : Tuition Fees</b>	
	Opening Balance as per Last year	5157070.00
	Less: Received from Govt	794000.00
	Less: Received from Govt (2021-22 & 22.23)	186000.00
	Less : Received from College	2358680.00
		3338680.00
		1818390.00
	Add: Fees Receivable During the year	2940000.00
		4758390.00
b	<b>Fees Receivable : Other Fees</b>	
	Opening Balance as per Last year	1840975.00
	Less: Received from Govt	178036.00
	Less: Received from Govt (2021-22 & 22.23)	20480.50
	Less : Received from College	657850.00
		856366.50
	Add: Fees Receivable During the year	984608.50
		420615.00
		1405223.50
5	Receivable from Aided section	1215400.00
6	EPF A/c. for Online Transaction	25000.00
<b>TOTAL CURRENT ASSETS</b>		<b>14253880.87</b>



Outstandng Expenses	
Exam Remuneraton	131400
Super Gift Icard swaping machine-Equipment	75000
<b>Total</b>	<b>206400</b>

Provisons	Priyanka EPF	Salary for March 23	Total
Salary arrears		478574	478574
Outstanding PT		4800	4800
O/standing employeePF	22314	40329	62643
Outstanding Emlor	22314	40329	62643
<b>TOTAL</b>	<b>44628</b>	<b>564032</b>	<b>608660</b>

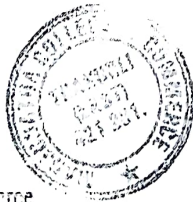


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Manjunatha College of Commerce  
Kanchangaon, Khambalpada,  
Thakurli (E) - 421 201

Particulars	1-Apr-22 to 31-Mar-23			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Loans (Liability)</b>	<b>365896.00 Cr</b>			<b>365896.00 Cr</b>
Loan From Karnataka Sangha	365896.00 Cr			365896.00 Cr
<b>Fixed Assets</b>	<b>772200.00 Dr</b>	321242.00	292345.00	<b>801097.00 Dr</b>
Computers A/c	512.00 Dr		205.00	307.00 Dr
Computer Software	314471.00 Dr	321242.00	234285.00	401428.00 Dr
Electrical Fitting A/c	51437.00 Dr		5144.00	46293.00 Dr
Equipment A/c	225854.00 Dr		33878.00	191976.00 Dr
Furniture & Fixtures A/c	174325.00 Dr		17433.00	156892.00 Dr
Generator A/c	5601.00 Dr		1400.00	4201.00 Dr
<b>Current Assets</b>	<b>2593032.52 Dr</b>	2923811.00	2738513.81	<b>2778329.71 Dr</b>
Loans & Advances (Asset)		25000.00	15000.00	10000.00 Dr
Cash-in-Hand	1706.00 Dr	282270.00	282641.00	1335.00 Dr
Bank Accounts	657442.52 Dr	2615536.00	1445278.81	1827699.71 Dr
Exam Fees Recivable From College	987779.00 Dr	1005.00	987779.00	1005.00 Dr
F.R.R.- Exam Fees	129790.00 Dr		7815.00	121975.00 Dr
Receivable From Unaided Section	321287.00 Dr			321287.00 Dr
Recievable From Aided Section	495028.00 Dr			495028.00 Dr
<b>Direct Incomes</b>		1780.00	1560632.00	<b>1558852.00 Cr</b>
Bank Interest A/c			32772.00	32772.00 Cr
COLLEGE OTHER FEES		1555.00	1555.00	
E- ATKT Exam Fee			412485.00	412485.00 Cr
E-ATKT Late Fees			7800.00	7800.00 Cr
E-College Photocopy/ Revaluation Fee		225.00	320.00	95.00 Cr
E-Duplicate Marksheet			950.00	950.00 Cr
E- Term-1-Exam Fees+MS+PC			540100.00	540100.00 Cr
E- Term-2-Exam Fees+MS+PC			564650.00	564650.00 Cr
<b>Direct Expenses</b>		1403267.81	58610.00	<b>1344657.81 Dr</b>
Bank Charges		2114.81	295.00	1819.81 Dr
Computer Maintainance		41860.00		41860.00 Dr
Depreciation		292345.00		292345.00 Dr
Electricity Exp. A/c		53840.00		53840.00 Dr
Exam Conveyance A/c		40.00		40.00 Dr
Exam Miscellaneous A/c		11475.00		11475.00 Dr
Exam Printing & Stationary A/c		600144.00		600144.00 Dr
Exam Refreshment A/c		640.00		640.00 Dr
Exam Remuneration A/c		129073.00	58315.00	70758.00 Dr
Fee Refund A/c		50.00		50.00 Dr
Moderation Charges A/c		12655.00		12655.00 Dr
University Share A/c		259031.00		259031.00 Dr
Profit & Loss A/c	2999336.52 Cr			2999336.52 Cr
<b>Grand Total</b>		<b>4650100.81</b>	<b>4650100.81</b>	

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Principal  
Karnataka Sangha's  
Manjunatha College of Commerce



*Phila*  
Head Clerk

*Phila*

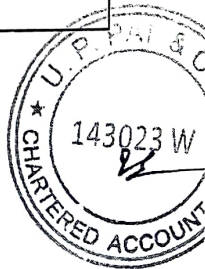
For U.P. PAI & Co.  
Chartered Accountant

**U. P. PAI**

Chartered Accountant  
Membership No. 100-3117



*Phila*  
Principal  
Manjunatha College of Commerce  
Kanchanraon, Khambalpada,  
Thakurii (E) - 421 201





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

**Receipts and Payments**  
1-Apr-22 to 31-Mar-23

Receipts	Manjunatha College of		Payments	Manjunatha College of	
	1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23	
Opening Balance		659148.52	Fixed Assets		321242.00
Bank Accounts	657442.52		Computer Software	321242.00	
Cash-in-Hand	1706.00		Current Assets		25000.00
Current Assets		1009589.00	Loans & Advances (Asset)	25000.00	
Exam Fees Recivable From College	987779.00		Direct Incomes		1780.00
F.R.R.- Exam Fees	6810.00		COLLEGE OTHER FEES	1555.00	
Loans & Advances (Asset)	15000.00		E-College Photocopy/ Revaluation Fee	225.00	
Direct Incomes		1560632.00	Direct Expenses		1110922.81
Bank Interest A/c	32772.00		Bank Charges	2114.81	
COLLEGE OTHER FEES	1555.00		Computer Maintainance	41860.00	
E- ATKT Exam Fee	412485.00		Electricity Exp. A/c	53840.00	
E-ATKT Late Fees	7800.00		Exam Conveyance A/c	40.00	
E-College Photocopy/ Revaluation Fee	320.00		Exam Miscellaneous A/c	11475.00	
E-Duplicate Marksheet	950.00		Exam Printing & Stationary A/c	600144.00	
E- Term-1-Exam Fees+MS+PC	540100.00		Exam Refreshment A/c	640.00	
E- Term-2-Exam Fees+MS+PC	564650.00		Exam Remuneration A/c	129073.00	
Direct Expenses		58610.00	Fee Refund A/c	50.00	
Bank Charges	295.00		Moderation Charges A/c	12655.00	
Exam Remuneration A/c	58315.00		University Share A/c	259031.00	
			Closing Balance		1829034.71
			Bank Accounts	1827699.71	
			Cash-in-Hand	1335.00	
<b>Total</b>		<b>3287979.52</b>	<b>Total</b>		<b>3287979.52</b>

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Principal



*Ades*

Head Clerk



*Harish P. K...*

For U.P. PAI & Co.  
Chartered Accountant

*Phila*

**Principal**  
Manjunatha College of Commerce  
Kanchagoan, Khambalpada,  
Thakurli (E) - 571 201



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

**Manjunatha College of Com-Exam Section**  
**Kanchangoan, Khambalpada, Thakurli (E)**  
**Income and Expenditure Statement**  
**1-Apr-22 to 31-Mar-23**

Particulars	Manjunatha College of		Particulars	Manjunatha College of	
	1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23	
<b>Direct Expenses</b>		<b>1344657.81</b>	<b>Direct Incomes</b>		<b>1558852.00</b>
Bank Charges	1819.81		Bank Interest A/c	32772.00	
Computer Maintainance	41860.00		COLLEGE OTHER FEES		
D.A.			E-Additional Exam Fees		
Depreciation	292345.00		E- ATKT Exam Fee	412485.00	
Electricity Exp. A/c	53840.00		E-ATKT Late Fees	7800.00	
Exam Conveyance A/c	40.00		E-College Photocopy/ Revaluatio	95.00	
Exam Expenses			E-Duplicate Marksheet	950.00	
Exam Miscellaneous A/c	11475.00		E- Term-1-Exam Fees+MS+PC	540100.00	
Exam Printing & Stationary A/c	600144.00		E- Term-2-Exam Fees+MS+PC	564650.00	
Exam Refreshment A/c	640.00		<b>Indirect Incomes</b>		
Exam Remuneration A/c	70758.00				
Exam Repairs & Maintainance A/c					
Refund A/c	50.00				
Moderation Charges A/c	12655.00				
University Share A/c	259031.00				
<b>Indirect Expenses</b>					
<b>Excess of income over expenditure</b>		<b>214194.19</b>			
<b>Total</b>		<b>1558852.00</b>	<b>Total</b>		<b>1558852.00</b>

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Principal

**MANJUNATHA COLLEGE  
OF COMMERCE**  
Kanchangaon, Khambalpada,  
Thakurli (E) - 421 201.

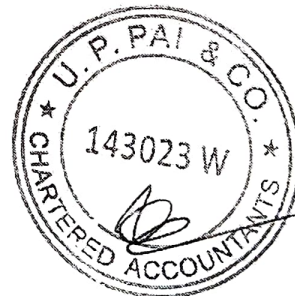
*Phila*

Head Clerk



For U.P. PAI & Co.

*U.P. PAI & Co.*



*Phila*

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



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



**Manjunatha College of Com-Exam Section**  
**Kanchagoan, Khambalpada, Thakurli(E)**  
**Balance Sheet**  
**1-Apr-22 to 31-Mar-23**

Liabilities	Manjunatha College of as at 31-Mar-23		Assets	Manjunatha College of as at 31-Mar-23	
	Capital Account			365896.00	<b>Fixed Assets</b>
Loans (Liability)			Computers A/c	307.00	
Loan From Karnataka Sangha	365896.00		Computer Software	401428.00	
<b>Current Liabilities</b>			Electrical Fitting A/c	46293.00	
Outstanding Exam Remuneation			Equipment A/c	191976.00	
<b>Excess of income over expenditure</b>		3213530.71	Furniture & Fixtures A/c	156892.00	
Opening Balance	2999336.52		Generator A/c	4201.00	
Current Period	214194.19		<b>Investments</b>		2778329.7
			<b>Current Assets</b>		
			Loans & Advances (Asset)	10000.00	
			Cash-in-Hand	1335.00	
			Bank Accounts	1827699.71	
			Exam Fees Recivable From College	1005.00	
			F.R.R.- Exam Fees	121975.00	
			Receivable From Unaided Section	321287.00	
			Recievable From Aided Section	495028.00	
<b>Total</b>		<b>3579426.71</b>	<b>Total</b>		<b>3579426.71</b>

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Principal

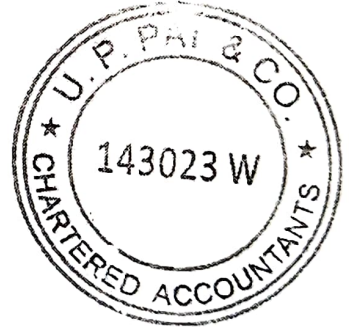
*Males*

Head Clerk

*Umesh P. Patel*

For U.P. PAI & Co.  
Chartered Accountant

**MANJUNATHA COLLEGE  
OF COMMERCE**  
Kanchangaon, Khambalpada,  
Thakurli (E) - 421 201.



*Shila*

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



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

**Manjunatha College Exam A/c**  
Kanchagoan, Khambalpada, Thakurli - 2022-2023

**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%	512.00	-	-	512.00	205.00	307.00
2	Computer Software	40%	3,14,471.00	2,21,242.00	1,00,000.00	6,35,713.00	2,34,285.00	4,01,428.00
3	Electrical Fitting	10%	51,437.00			51,437.00	5,144.00	46,293.00
4	Equipment	15%	2,25,854.00			2,25,854.00	33,878.00	1,91,976.00
5	Furniture /Fixture/Fitti	10%	1,74,325.00	-	-	1,74,325.00	17,433.00	1,56,892.00
6	Generator A/c	25%	5,601.00	-	-	5,601.00	1,400.00	4,201.00
	<b>Total :</b>		<b>7,72,200.00</b>	<b>2,21,242.00</b>	<b>1,00,000.00</b>	<b>10,93,442.00</b>	<b>2,92,345.00</b>	<b>8,01,097.00</b>

**CURRENT ASSETS**

Sr. No.	Particulars	Amount	Amount
1	Advances and Receibles		10,000.00
	Advance to Exam Incharge		
2	Exam Fees Balance as per last year	1,29,790.00	
	Less : FRR received during the year	7,815.00	1,21,975.00
3	Fees Receivable form College		1,005.00
4	Receivable from UnAided Section		3,21,287.00
5	Receivable from Aided Section		4,95,028.00

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**Principal**  
Manjunatha College of Commerce  
Kanchagoan, Khambalpada,  
Thakurli (E) - 2022-2023

