



AUDIT REPORT

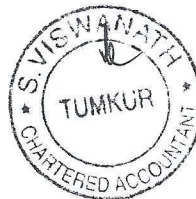
- 1) I have examined the Balance Sheet of **SREE SIDDAGANGA FIRST GRADE COLLAGE OF ARTS AND COMMERCE, SONDEKOPPA ROAD, NELAMANGALA TALUK, BANGALORE 562123** as at **31-03-2019**, and the Income and Expenditure account for the year ended on that date. These financial statements are the responsibility of the management. My responsibility is only to express an opinion on these financial statements based on my audit.
- 2) *In my opinion proper books of accounts have been kept by the College so far as appears from my examination of the books of accounts.
- 3) I certify that the financial statements are in agreement with the books of accounts maintained by the said College.
- 4) I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purposes of my audit.
- 5) In my opinion and to the best of my information and according explanations given to me, the said accounts give a true and fair view

(i) In case of Balance Sheet, of the state of affairs of the College as on 31.03.2019

And

(ii) In case of Income and Expenditure Account, of the excess of Expenditure over Income of the College for the year ended on that date.

Date : 13.09.2019
Place : TUMKUR



S. Viswanath
S VISWANATH
CHARTERED ACCOUNTANT
M No. 203868

**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE
NELAMANGALA, BANGALORE DISTRICT
BALANCE SHEET AS ON 31.03.2019**

SI No.	LIABILITIES	SCH	AMOUNT	SI No.	ASSETS	SCH	AMOUNT
1	Capital Fund - S S E S			1	Fixed Assets - College Assets	I	1,480,836
	Opening balance		2,942,771	2	Advance Account	II	96,215
	Add: Received During the Year		1,989,990	3	Cash and Bank Balances	III	1,086,297
			4,932,761	4	Fee Receivables	IV	1,471,577
	Less: Excess of Expenditure over Income		(2,476,434)				
2	Current Liabilities and Provisions	V	1,015,097				
3	Director Of Collegiate Education		663,501				
	TOTAL		4,134,925		TOTAL		4,134,925

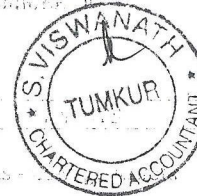
SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE, NELAMANGALA

AS PER MY REPORT OF EVEN DATE

DATE : 09.09.2019
PLACE : TUMKUR

S. Viswanath

**S VISWANATH
CHARTERED ACCOUNTANT
M. No. 203868**



PRESIDENT

SECRETARY

PRINCIPAL
**Sree Siddaganga First Grade
College of Arts & Commerce**
Nelamangala - 562 162

**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE
NELAMANGALA, BANGALORE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019**

EXPENDITURE	Amount	SL NO	INCOME	Amount
ADMINISTRATIVE EXPENDITURE			1 Tuition fees	
Salary- Management	2,531,738		Tuition Fee Collection 2018-19	634,500
Management ESI Contribution	92,013		2 Other Fees	
Affiliation fees	186,600		Admission fees	11,680
Bank Charges	7,313		Reading room fees	27,160
Cultural programme expenses	116,173		Library	27,160
Electricity Charges	66,668		Sports	27,160
Freight & Carriage	6,640		Progress & ID Card	29,580
ID card expenses	19,765		Cultural activities	85,650
Advertisement	5,000		Miscellaneous	224,996
Prospectus	18,875		Study certificate fees	20,400
Miscellaneous expenses	72,100		Prospectus fees	26,100
Meeting & Festival expenses	26,093		Geo.Laab fee	4,420
Professional tax	2,500			484,306
Repair & Replacement Expenses	37,998		3 Salary Grant	21,469,754
Telephone charges	22,527		4 Other Collections	
Travelling Allowance	5,360		Sale of old News Paper	2,954
Terminal Examination	7,831		T.B.F.	75
Postage Expenses	2,500			3,029
Printing & Stationery	44,400		5 Bank Interest	
Reading room expenses	32,353		SBI A/c No 54035617002	31,835
Seminar expenses	16,138		SBI A/c No 54035617013	9,083
Keros	5,530	3,326,115		40,918
SALARY TO STAFF		21,469,714	Excess of Expenditure Over Income	2,476,434
Maintenance of Departments:				
Computer	27,322			
Genarator	2,311			
Sports Department	47,500			
Garden	1,500	78,633		
DEPRECIATION		214,354		
Audit Fee 2018-19		20,125		
		25,108,941		25,108,941

AS PER MY REPORT OF EVEN DATE

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE, NELAMANGALA

DATE : 09.09.2019
PLACE : TUMKUR

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Sree Siddaganga First Grade
College of Arts & Comm
Nelamangala - 562 162

S VISWANATH
CHARTERED ACCOUNTANT
M. No. 203868

AGENT

SECRETARY

PRINCIPAL

Sree Siddaganga First Grade

College of Arts & Comm

Nelamangala - 562 162

CHARTERED ACCOUNTANT

M. No. 203868

**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE
NELAMANGALA, BANGALORE DISTRICT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019**

SL No	Receipts	Rs	Rs	SL No	Payments	Rs	Rs
1	BANK ACCOUNTS			1	ADMINISTRATIVE EXPENDITURE		
	Cash in Hand	11,775			Salary- Management	2,531,738	
	SBM A/c No 54035617002	1,377,330			Advertisement	5,000	
	Vijaya Bank A/c No 11929	575,443			Affiliation fees	186,600	
	SBM A/c No 54035617013	95,887	2,060,434		Bank Charges	7,313	
					Cultural programme expenses	116,173	
2	Fee Collection				Electricity Charges	66,668	
	Tuition fees				Freight & Carriage	6,640	
	2018-19 joint A/c	54,520			ID card expenses	19,765	
	2017-18 Joint A/c	1,880			Miscellaneous expenses	72,100	
	2007-08 Joint A/c	779			Meeting & Festival expenses	26,093	
	2017-18 Admission fee Joint A/c	4,880			Professional tax	2,500	
	Geo.Lab fee Joint A/c	4,420			Prospectus	18,875	
	2018-19 Principal A/c	535,800			Repair & Replacement Expenses	37,998	
	2017-18 Principal A/c	58,280			Telephone charges	22,527	
	2016-17 Principal A/c	1883			Travelling Allowance	5,360	
	2014-15 Principal a/c	1,714			Terminal Examination	7,831	
	2007-08 Principal A/c	779	664,935		Postage Expenses	2,500	
					Printing & Stationery	44,400	
3	Other Fees				Management ESI Contribution	92,013	
	Admission fees	11,680			Reading room expenses	32,353	
	Reading room fees	27,160			Seminar expenses	16,138	
	Library	27,160			Xerox	5,530	3,326,115
	Sports	27,160					
	Progress & ID Card	29,580		2	B.University Remittance:		
	Cultural activities	85,650			Registration fees	549,530	
	Miscellaneous	224,846			Examination fees	1,052,293	
	Study certificate fees	20,400			Convocation fees	216,129	
	Prospectus fees	26,100			Examination fees SC/ST	222,231	2,040,183
	NSS fees	19,720		3	Maintenance of Departments:		
	Geo.Laab fee	4,420			Computer	27,322	
	Birth day fund	24,650	528,526		Generator	2,311	
					Sports Department	47,500	
4	B.University collections:				Garden	1,500	78,633
	Examination fees SC/ST	115,011		4	Capital Payments/Payables		
	Registration fees	592,735			Library	35,265	
	Examination fee	638,148			Xerox Machine	89,500	
	Convocation fees	52,537			Sports department	784	
	Medical fees	14,790			Magazine Expenses	55,000	
	College magazine	56,200	1,469,421				
5	Fund Collections:						



T.B.F	12,325		Audit fees	20,125	
S.W.F	12,325		Bio Metric Machine	15,100	215,774
Flag	12,325				
Bharat Scouts & Guides	24,650	86,275	5 Fund Disbursement:		
Bharat Red Cross	24,650		TBF	12,250	
			SWF	4,900	
7 Scholarship Grants:			Flag	11,320	28,470
GOI Scholarship	301,223	772,223	6 Scholarship Disbursement:		
BCM merrit Scholarship	471,000		GOI Scholarship	301,223	
		21,469,754	BCM merrit Scholarship	459,210	760,433
8 SALARY JDCE			7 SALARY JDCE		21,469,714
9 Other Collections			8 Other Expenses:		
SSES Advance A/c	1,989,990		Contingency	23,056	
Sale of old News Paper	2,954		B.U Remuneration	211,610	
B.U Remuneration	215,610	2,236,060	Red Ribbon Club	4,000	
Contingency	23,506		Bitrth day fund	24,500	
Red Ribbon Club	4,000		Red cross	19,580	282,746
10 Bank Interest:			9 Advance To:		
SBI A/c No 54035617002	31,835	62,497	Cultural Programme Advance	45,000	
SBI A/c No 54035617013	9,083		B.U.Postage	49,118	
Vijaya Bank A/c No 11929	21,579		NSS Advance	48,500	
			Salary- Management Advance	10,000	
11 Advance Refund:			Meeting & Festival	2,000	
Culturral programme advance	45,000		Sports	11,500	166,118
B.U.Postal	25,858		10 Closing Balance:		
NSS Advance	10,000		Cash in Hand	1,058	
Salary- Management Advance	10,000		SBM A/c No 54035617002	305,775	
Meeting & Festival	2,000	104,358	Vijaya Bank A/c No 11929	663,501	
Sports	11,500		SBM A/c No 54035617013	115,963	1,086,297
Total		29,454,483	Total		29,454,483

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERECE, NELAMANGALA

AS PER MY REPORT OF EVEN DATE

DATE : 09.09.2019

PLACE : TUMKUR

PRESIDENT

SECRETARY

H. S. Prasad
PRINCIPAL
 Sree Siddaganga First Grade
 College of Arts & Commerce
 Nelamangala - 562 162

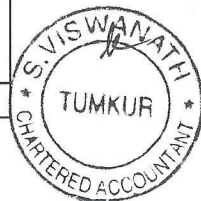


S. Viswanath
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**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERECE
NELAMANGALA, BANGALORE**

SCHEDULE- I : FIXED ASSETS & ALLOWABLE DEPRECIATION - COLLEGE ASSETS

SL NO.	PARTICULARS	W D V AS ON 01.04.2018	DURING THE YEAR		BALANCE	DEPRECIATION		W D V AS ON 31.03.2019
			ADDITIONS	SALES		RATE (%)	AMOUNT	
1	FURNITURE & FIXTURES							
	Furniture	437,351	-	-	437,351	10%	43,735	393,616
	Name Board	2,131	-	-	2,131	10%	213	1,918
	Untensils	567	-	-	567	10%	57	510
2	PLANT & MACHINERY							
	Spotrs Equipments	81,087	784	-	81,871	15%	12,281	69,590
	Borwell	29,067	-	-	29,067	15%	4,360	24,707
	Generator	3,205	-	-	3,205	15%	481	2,724
	Camera	6,780	-	-	6,780	15%	1,017	5,763
	Laboratory Equipments	5,660	-	-	5,660	15%	849	4,811
	LCD Projector	8,466	-	-	8,466	15%	1,270	7,196
	Typewriter	151	-	-	151	15%	23	128
	Water Tank	2,796	-	-	2,796	15%	419	2,377
	Xerox machine	15,151	89,500	-	104,651	15%	15,698	88,953
	UPS Battery	80,162	-	-	80,162	15%	12,024	68,138
	Fake note detection machine	9,212	-	-	9,212	15%	1,382	7,830
	CC Camera	357,969	-	-	357,969	15%	53,695	304,274
	Water Filter	15,300	-	-	15,300	15%	2,295	13,005
3	PLANT & MACHINERY							
	Computer	431	-	-	431	60%	259	172
	Computer Dept	3,573	-	-	3,573	60%	2,144	1,429
	Library Software	37	-	-	37	60%	22	15
	Bio metric	-	15,100	-	15,100	60%	9,060	6,040
4	Library Books							
	Library Books	495,445	35,265	-	530,710	10%	53,071	477,639
		1,554,541	140,649	-	1,695,190		214,354	1,480,836



**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERECE
NELAMANGALA, BANGALORE**

SCHEDULE - II: ADVANCE ACCOUNT

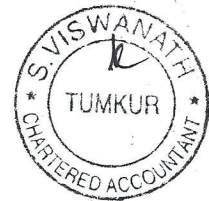
Sl. No.	PARTICULARS	AMOUNT
1	B.U.Postage	46,663
2	B.U.Imprest	352
3	NSS Dept.	49,200
4	B.U Remuneration	-
	TOTAL	96,215

SCHEDULE - III : CASH AND BANK BALANCES

Sl. No.	PARTICULARS	AMOUNT
1	CASH ON HAND	1,058
2	BANK BALANCES	
	SBM A/c No 54035617002	305,775
	Vijaya Bank A/c No 11929	663,501
	SBM A/c No 54035617013	115,963
	TOTAL	1,086,297

SCHEDULE - IV: FEE RECEIVABLES

Sl. No.	PARTICULARS	AMOUNT
1	Out standing Tution Fee:	
	Up to Year 2000	100,858
	Year 2000-01	96,530
	Year 2001-02	5,700
	Year 2002-03	186,405
	Year 2004-05	11,172
	Year 2005-06	14,023
	Year 2006-07	87,984
	Year 2007-08	108,376
	Year 2008-09	93,183
	Year 2009-10	25,710
	Year 2010-11	33,551
	Year 2011-12	222,520
	Year 2012-13	283,667
	Year 2013-14	16,283
	Year 2014-15	27,424
	Year 2016-17	30,351
	Year 2017-18	29,140
	Year 2018-19	98,700
	TOTAL	1,471,577



SCHEDULE - V : CURRENT LIABILITIES AND PROVISIONS

SL. No.	PARTICULARS	AMOUNT
1	Scholarships: BCM merrit Scholarship Professional tax (JDCE)	36,153 1,400 <hr/> 37,553
2	University Fee Bharat Scouts & Guides SC/ST Examination fees Registration Fees Convocation Fees Bharat Red Cross Examination Fee Flag Fees	247,650 (57,768) 47,319 243,455 44,470 33,716 9,816 <hr/> 568,658
3	Audit Fee 2018-19	20,125
4	Mangement salary	244,975
5	Other Liabilities Medical fees Nss Fee College magazine	51,629 19,720 56,617 <hr/> 127,966
6	Provisions S.W.F	15,820
	TOTAL	1,015,097

