



AUDIT REPORT

- 1) I have examined the Balance Sheet of **SREE SIDDAGANGA COLLEGE OF ARTS AND COMMERCE, NELAMANGALA, BANGALORE** as at **31-03-2021**, 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 31.03.2021

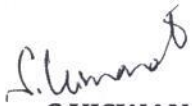
And

(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 : 26.11.2021

Place : TUMKUR




S VISWANATH
CHARTERED ACCOUNTANT
M No. 203868

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

BALANCE SHEET AS ON 31.03.2021

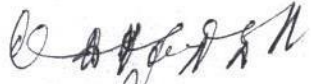
31-03-2020	LIABILITIES	SCH	31-03-2021	31-03-2020	ASSETS	SCH	31-03-2021
	CAPITAL FUND			1,234,441	FIXED ASSETS - COLLEGE ASSETS	I	1,017,039
2,443,039	Sree Siddaganga Education Society @., Opening balance	2,443,039		122,405	ADVANCE ACCOUNT	II	23,541
-	Add: Received During the Year	2,662,586		1,652,777	CASH AND BANK BALANCES	III	2,157,190
-	Less: Paid During the Year	(544,654)		1,539,420	FEE RECEIVABLES	IV	1,518,933
		4,560,971	2,384,467				
-	Less: Excess of Expenditure over Income	(2,176,504)					
1,353,243	CURRENT LIABILITIES AND PROVISIONS	V	1,437,556				
752,761	DIRECTOR OF COLLEGIATE EDUCATION		894,680				
4,549,043	TOTAL		4,716,703	4,549,043	TOTAL		4,716,703

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE, NELAMANGALA

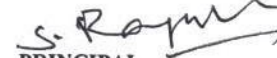
AS PER MY REPORT OF EVEN DATE

DATE : 26.11.2021

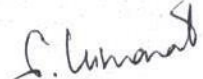
PLACE : TUMKUR


PRESIDENT

T. K. Neelamkappa
SECRETARY


PRINCIPAL




S VISWANATH
CHARTERED ACCOUNTANT
M. No. 203868

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021

EXPENDITURE		Amount	INCOME		Amount
To Administrative Expenditure			By Tuition fees		
Salary- Management	2,614,911		Tuition Fee Collection 2020-21	473,760	
Advertisement	2,950		Add: Outstanding Fee	143,820	617,580
Bank Charges	1,991				
Audit Fee	7,500		" Other Fees Collection		
Electricity Charges	65,443		Admission fees	5,840	
Freight & Carriage	6,410		Library Fee	13,050	
ID card expenses	15,944		Sports Fee	42,328	
Meeting & Festival expenses	28,698		Progress & ID Card Fee	46,700	
Professional tax	2,500		Cultural activities Fee	60,741	
Repair & Replacement Expenses	40,022		Miscellaneous Fee	148,339	
Reading room expenses	4,608		Study certificate fees	23,463	
Telephone charges	14,651		Library book fine fee	32,990	
Travelling Allowance	3,250		Prospectus fees	17,700	
Postage Expenses	1,500		Geo.Laab fee	6,500	397,651
Printing & Stationery	49,245				
Management ESI Contribution	49,425		" Salary grant from JDCE		30,534,343
Seminar expenses	4,000	2,913,048			
			" Other Incomes		
" Salary JDCE		30,534,343	Sale of old News Paper	651	
			Bank Interest	47,607	48,258
" Maintenance of Departments:					
Computer Maintenance	15,962		" Excess of Expenditure Over Income		2,176,504
Generator Maintenance	5,778				
Sports Departments Maintenance	25,946				
Garden Maintenance	1,658				
Library Maintenance	879	50,223			
" Audit Fee 2020-21		20,125			
" DEPRECIATION		256,597			
TOTAL		33,774,336	TOTAL		33,774,336

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE, NELAMANGALA

AS PER MY REPORT OF EVEN DATE

DATE : 26.11.2021
PLACE : TUMKUR

[Signature]
PRESIDENT

T.K. Naunilayin
SECRETARY

S. Raju
PRINCIPAL



S. Viswanath
S VISWANATH
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 31.03.2021

Receipts	Amount	Payments	Amount
To Bank Accounts		By Administrative Expenditure	
Cash in Hand	1,194	Salary- Management	2,614,911
SBI A/c No 54035617002	368,266	Advertisement	2,950
Vijaya Bank A/c No 11929	752,761	Bank Charges	1,991
SBI A/c No 54035617013	192,147	Cultural Program Expenses	58,259
SBI A/c No (B.com) 00998	338,409	Electricity Charges	65,443
	1,652,777	Freight & Carriage	6,410
" Sree Siddaganga Education Society @.,	2,662,586	ID card expenses	15,944
" Fee Collection		Miscellaneous Expenses	69,448
Director Of Collegiate Education		Meeting & Festival expenses	28,698
2020-21 Joint A/c	58,280	Professional tax	2,500
2019-20 Admission Fee Joint A/c	4,640	Repair & Replacement Expenses	40,022
2019-20 Joint A/c	49,720	Reading room expenses	33,034
Geo.Lab fee Joint A/c	6,500	Telephone charges	14,651
Bank of Baroda A/c No 010237	22,779	Travelling Allowance	3,250
	141,919	Postage Expenses	1,500
" Fee Collection		Printing & Stationery	49,245
Tuition fees		Management ESI Contribution	49,425
2020-21 Principal A/c	473,760	Seminar expenses	4,000
2019-20 (B.com)	90,240		3,061,681
2019-20 Principal A/c	49,621	" Sree Siddaganga Education Society @.,	544,654
2018-19 Principal A/c	21,620	" B. University Remittance:	
2016-17 Principal A/c	2826	Registration fees	476,616
2014-15 Principal a/c	2826	Examination fees	
	638,067	Medical Fees	4,700
" Other Fees Collection		College Magazine	63,591
Admission fees	5,840	Examination fees SC/ST	184,145
Admission Fine fees		" Maintenance of Departments:	
Reading room fees	28,426	Computer Maintenance	15,962
Library Fee	13,050	Generator Maintenance	5,778
Sports Fee	42,328	Sports Departments Maintenance	25,946
Progress & ID Card Fee	46,700	Garden Maintenance	1,658
Teachers' Benevolent Fund	11,675	Library Maintenance	879
Student Welfare Fund	11,675		50,223
Flag Fee	11,675	" Capital Payments/Payables	
Bharat Scouts & Guides	23,350	Library Books	23,088
Bharat Red Cross	23,350	Biometric Machine	16,107
Cultural activities Fee	119,000	Audit fees	27,625
Miscellaneous Fee	217,787	" Fund Disbursement:	
Study certificate fees	23,463	Flag Expenses	10,530
Prospectus fees	17,700	Birth Day Fund	49,250
Library book fine fee	32,990	Bharat Red Cross	57,540
NSS fees	18,680		117,320
Geo.Laab fee	6,500	" Scholarship Disbursement:	
Birth Day Fund	23,250	GOI Scholarship	244,660
" B. University Fee Collections:		BCM merit Scholarship	49,128
Examination fees SC/ST	197,481	" SALARY JDCE	
Registration fees	511,993	Salary JDCE	30,534,343
Examination fee	34,048	Salary Deduction	946,123
University Sports Fee	68,606		31,480,466
Medical Fees	14,010	" Other Expenses:	
College Magazine	94,900	GSLIC	58,370
" Scholarship Grants:		Contingency	150
GOI Scholarship	184,580	B. U Remuneration	113,085
" Other Collections		NSS Remuneration	4,800
Sale of old News Paper	651		176,405
GSLIC	58,370	" Advance To:	
B.U Remuneration	107,485	Cultural Program Advance	50,000
Contingency	468	B.U.Postage	25,000
	166,974		75,000



" SALARY JDCE			" Closing Balance:		
Salary JDCE	30,534,343		Cash in Hand	740	
Salary Deduction	946,123	31,480,466	SBI A/c No 54035617002	613,211	
" Bank Interest:			Bank of Baroda A/c No 010237	893,971	
SBI A/c No 54035617002	21,276		SBI A/c No 54035617013	87,601	
SBI A/c No 54035617013	4,662		SBI A/c No (B.com) 00998	561,667	2,157,190
SBI A/c No (B.com) 00998	21,669	47,607			
" Advance Refund:					
Cultural programme advance	50,000				
B.U.Postal Advance	79,946				
NSS Advance	49,200	179,146			
Total		38,752,599	Total		38,752,599

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERECE, NELAMANGALA

AS PER MY REPORT OF EVEN DATE

[Signature]
PRESIDENT

[Signature]
T.K. NAUSTAM
SECRETARY

DATE : 26.11.2021
PLACE : TUMKUR

[Signature]
S. VISWANATH
PRINCIPAL



[Signature]
S VISWANATH
CHARTERED ACCOUNTANT
M. No. 203868

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

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

PARTICULARS	W D V AS ON 01.04.2020	DURING THE YEAR		BALANCE	DEPRECIATION		W D V AS ON 31.03.2021
		ADDITIONS	SALES		RATE (%)	AMOUNT	
FURNITURE & FIXTURES							
Furniture	358,091	-	-	358,091	10%	35,809	322,282
Name Board	1,726	-	-	1,726	10%	173	1,554
Utensils	459	-	-	459	10%	46	413
PLANT & MACHINERY							
Spots Equipments	107,160	-	-	107,160	15%	16,074	91,086
Borwell	21,001	-	-	21,001	15%	3,150	17,851
Biometric Machine	-	16,107	-	16,107	15%	2,416	13,691
Generator	2,315	-	-	2,315	15%	347	1,968
Camera	4,899	-	-	4,899	15%	735	4,164
Laboratory Equipments	9,500	-	-	9,500	15%	1,425	8,075
LCD Projector	6,117	-	-	6,117	15%	917	5,199
Typewriter	109	-	-	109	15%	16	92
Water Tank	2,020	-	-	2,020	15%	303	1,717
Xerox machine	75,610	-	-	75,610	15%	11,342	64,269
UPS Battery	57,917	-	-	57,917	15%	8,688	49,230
Fake note detection machine	6,656	-	-	6,656	15%	998	5,657
CC Camera	258,633	-	-	258,633	15%	38,795	219,838
Water Filter	11,054	-	-	11,054	15%	1,658	9,396
PLANT & MACHINERY							
Computer	103	-	-	103	40%	41	62
Computer Dept	857	-	-	857	40%	343	514
Library Software	9	-	-	9	40%	4	5
Bio metric	3,624	-	-	3,624	40%	1,450	2,174
LIBRARY BOOKS							
Library Books	306,581	23,088	-	329,669	40%	131,868	197,801
TOTAL	1,234,441	39,195	-	1,273,636		256,597	1,017,039

