



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 **31-03-2022**, 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 31.03.2022

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 : 15-09-2022

Place : TUMKUR



S. Viswanath

S VISWANATH
CHARTERED ACCOUNTANT
M No. 203868

NELAMANGALA, BANGALORE DISTRICT


BALANCE SHEET AS ON 31.03.2022


AMOUNT AS ON 31-03-2021	LIABILITIES	SCH	AMOUNT AS ON 31.03.2022	AMOUNT AS ON 31-03-2021	ASSETS	AMOUNT AS ON 31.03.2022
	CAPITAL FUND			10,17,039	FIXED ASSETS - COLLEGE ASSETS	I 9,17,299
23,84,467	Sree Siddaganga Education Society @., Opening balance			23,541	ADVANCE ACCOUNT	II 47,012
	Add: Received During the Year	2384467		21,57,190	CASH AND BANK BALANCES	III 22,29,402
	Less: Paid During the Year	2842508		47,94,575	FEE RECEIVABLES	IV 15,95,571
	Balance : Excess of Expenditure over Income	(4,32,400)	26,72,220	15,18,933		
14,37,556	CURRENT LIABILITIES AND PROVISIONS		V 17,57,759			
8,94,680	DIRECTOR OF COLLEGIATE EDUCATION		3,59,305			
47,16,703	TOTAL		47,89,284	47,16,703	TOTAL	47,89,284

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERECE, NELAMANGALA

DATE : 15-09-2022
PLACE : TUMKUR

AS PER MY REPORT OF EVEN DATE



PRESIDENT
Sree Siddaganga Education Society
SREE SIDDAGANGA MATH,
TUMAKURU - 572104.


SECRETARY
Sree Siddaganga Education Society (R)
SREE SIDDAGANGA MATH,
TUMKUR - 572 104.

PRINCIPAL


PRINCIPAL
Sree Siddaganga First Grade
College of Arts & Commerce
Nelamangala-562 123




S VISWANATH
CHARTERED ACCOUNTANT
M. No. 203868

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

EXPENDITURE				INCOME			
To	AIDED	UN-AIDED	TOTAL	By	AIDED	UN-AIDED	TOTAL
Administrative Expenditure				FEE COLLECTIONS:			
Salary- Management	-	26,88,239	26,88,239	TUTION FEE:			
Bank Charges	320	739	1,058	Tution Fee - 2021-22	1,23,140	5,02,900	6,26,040
Salary JDCE	2,09,01,844	-	2,09,01,844	2020-21 Principal A/c	-	83,660	83,660
Electricity Charges	74,253	-	74,253	" OTHER FEE			
ID Card Expenses	2,560	20,040	22,600	Reading Room Fees	9,720	21,870	31,590
Magazine Expenses	17,000	35,000	52,000	Library	13,900	31,377	45,277
Professional Tax	2,500	-	2,500	Sports	13,900	31,300	45,200
Reading Room Expenses	11,198	11,205	22,403	Progress & ID Card	15,200	31,400	46,600
Telephone Charges	11,788	397	12,185	Cultural Activities	38,000	78,500	1,16,500
Postage Expenses	1,500	-	1,500	Miscellaneous	45,564	2,29,274	2,74,838
ESI Expense	-	52,119	52,119	College Magazine	30,400	62,800	93,200
Cultural Programme Expenses	-	13,480	13,480	Study Certificate Fee	8,340	18,660	27,000
Freight & Carriage	-	15,830	15,830	Library Book Fine Fee	940	-	940
Meeting & Festival Expenses	-	25,935	25,935	Geography Lab Fee	8,840	-	8,840
Miscellaneous Expenses	-	75,065	75,065	Prospectus Fee	-	28,100	28,100
Printing & Stationery	-	21,576	21,576	Admission Fee	-	10,640	10,640
Prospectus Printing	-	8,500	8,500	" BANK INTEREST			
Repair & Replacement Expenses	-	19,928	19,928	SBI A/c No 54035617002	22,052	-	22,052
Seminar Expenses	3,000	12,815	15,815	SBI A/c No 54035617013	4,924	-	4,924
College Website Maintiance	-	38,000	38,000	S.B.M-384490500998	-	21,412	21,412
Terminal Examination	-	1,350	1,350	SALARY - JDCE	2,09,02,553	-	2,09,02,553
Travelling Allowance	-	6,520	6,520	" Excess of Expenditure over Income	61,398	20,60,958	21,22,355
Contingency	400	-	400				
Affiliation Fees	-	1,31,200	1,31,200				
OFFICE MAINTENANCE EXPENSES							
Computer Maintenance	1,741	14,347	16,088				
Xerox	2,832	9,971	12,803				
Generater Maintenance	3,499	4,900	8,399				
Garden	-	5,160	5,160				
Library	-	535	535				
" Audit Fee	20,125	-	20,125				
" Depreciation	2,44,311	-	2,44,311				
TOTAL	2,12,98,871	32,12,851	2,45,11,721	TOTAL	2,12,98,871	32,12,851	2,45,11,721

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE, NELAMANGALA

DATE : 15-09-2022
PLACE : TUMKUR

AS PER MY REPORT OF EVEN DATE

[Signature]
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Sree Siddaganga Education Society (R.)
SREE SIDDAGANGA MATH,
TUMAKURU - 572104.

T.K. Pranjitha
SECRETARY
Sree Siddaganga Education Society (R.)
SREE SIDDAGANGA MATH,
TUMKUR - 572 104,

PRINCIPAL

[Signature]
PRINCIPAL
Sree Siddaganga First Grade
College of Arts & Commerce
Nelamangala-562 123



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

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

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

PARTICULARS	W D V AS ON 01.04.2021	DURING THE YEAR		BALANCE	DEPRECIATION		W D V AS ON 31.03.2022
		ADDITIONS	SALES		RATE (%)	AMOUNT	
FURNITURE & FIXTURES							
Furniture	3,22,282	-	-	3,22,282	10%	32,228	2,90,055
Name Board	1,554	-	-	1,554	10%	155	1,398
Untensils	413	-	-	413	10%	41	372
PLANT & MACHINERY							
Spotsr Equipments	91,086	-	-	91,086	15%	13,663	77,423
Borwell	17,851	-	-	17,851	15%	2,678	15,173
Biometric Machine	13,691	-	-	13,691	15%	2,054	11,637
Generator	1,968	-	-	1,968	15%	295	1,673
Camera	4,164	-	-	4,164	15%	625	3,539
Laboratory Equipments	8,075	-	-	8,075	15%	1,211	6,863
LCD Projector	5,199	-	-	5,199	15%	780	4,419
Typewriter	92	-	-	92	15%	14	79
Water Tank	1,717	-	-	1,717	15%	258	1,460
Xerox machine	64,269	-	-	64,269	15%	9,640	54,628
UPS Battery	49,230	-	-	49,230	15%	7,384	41,845
Fake note detection machine	5,657	-	-	5,657	15%	849	4,809
CC Camera	2,19,838	-	-	2,19,838	15%	32,976	1,86,862
Water Filter	9,396	-	-	9,396	15%	1,409	7,987
PLANT & MACHINERY							
Computer	62	1,30,950	-	1,31,012	40%	52,405	78,607
Computer Dept	514	-	-	514	40%	206	309
Library Software	5	-	-	5	40%	2	3
Bio metric	2,174	-	-	2,174	40%	870	1,305
LIBRARY BOOKS							
Library Books	1,97,801	13,621	-	2,11,422	40%	84,569	1,26,853
TOTAL	10,17,039	1,44,571	-	11,61,610		2,44,311	9,17,299



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

SCHEDULE - II: ADVANCE ACCOUNT

31-03-2021	PARTICULARS	31-03-2022
	ADVANCE ACCOUNT	
19,125	B.U.Postage	43,396
416	B.U.Imprest	416
-	NSS Advances	3,200
19,541	TOTAL	47,012

SCHEDULE - III : CASH AND BANK BALANCES

31-03-2021	PARTICULARS	31-03-2022
740	CASH ON HAND	1,370
	BANK BALANCES	
6,13,211	SBI A/c No 54035617002	8,73,922
8,93,971	Bank of Baroda A/c No 010237	3,59,305
87,601	SBI A/c No 54035617013	92,526
5,61,667	SBI A/c No 384905000998	9,00,238
-	Sri Siddaganaga Urban Bank	2,041
21,57,190	TOTAL	22,29,402

SCHEDULE - IV: FEE RECEIVABLES

31-03-2021	PARTICULARS	31-03-2022
	OUT STANDING TUTION FEE:	
1,00,858	Up to Year 2000	1,00,858
96,530	Year 2000-01	96,530
5,700	Year 2001-02	5,700
1,86,405	Year 2002-03	1,86,405
11,172	Year 2004-05	11,172
14,023	Year 2005-06	14,023
87,984	Year 2006-07	87,984
1,08,376	Year 2007-08	1,08,376
93,183	Year 2008-09	93,183
25,710	Year 2009-10	25,710
33,551	Year 2010-11	33,551
2,22,520	Year 2011-12	2,22,520
2,83,667	Year 2012-13	2,83,667
16,283	Year 2013-14	16,283
25,710	Year 2014-15	25,710
26,582	Year 2016-17	25,639
29,140	Year 2017-18	29,140
7,719	Year 2019-20(BA)	4,460
88,360	Year 2019-20(B.com)	69,560
55,460	Year 2020-21 (BA)	7,520
-	Year 2021-22(BA)	60,160
-	Year 2021-22(B. com)	87,420
15,18,933	TOTAL	15,95,571



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

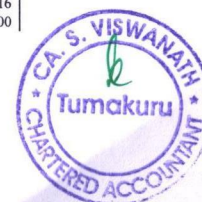
SCHEDULE - V : CURRENT LIABILITIES AND PROVISIONS

31-03-2021	PARTICULARS	31-03-2022
-	SALARY DEDUCTIONS	
(4,000)	B.U Remuneration	42,761
	SCHOLARSHIPS:	
(4,805)	BCM merit Scholarship	(4,805)
1,400	Professional Tax (JDCE)	1,400
		(3,405)
	UNIVERSITY FEE	
2,97,200	Bharat Scouts & Guide:	3,20,500
13,268	SC/ST Examination fees	15,238
82,696	Registration Fees	1,95,052
2,43,455	Convocation Fees	2,43,455
36,480	Bharat Red Cross	59,780
68,340	Examination Fee	67,086
68,606	University Sports Fee	68,606
40,595	S.W.F	52,245
24,775	T.B.F	36,425
23,041	Flag Fees	34,691
-	Admission Fee	200
-	K P Palanna Deposit	50,000
		11,43,278
20,125	AUDIT FEE 2020-21	-
	Audit Fee Payable for the F Y 2021-22	20,125
2,44,975	MANGEMENT SALARY	2,44,975
	OTHER LIABILITIES	
76,659	Medical fees	90,639
54,560	NSS Fee	73,200
1,46,186	College Magazine	1,46,186
		3,10,025
14,37,556	TOTAL	17,57,759



**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE
NELAMANGALA, BANGALORE DISTRICT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022**

RECEIPTS				PAYMENTS			
	AIDED	UN-AIDED	TOTAL		AIDED	UN-AIDED	TOTAL
To				By			
BANK ACCOUNTS				ADMINISTRATIVE EXPENDITURE			
Cash in Hand	120	620	740	Salary- Management	-	26,88,239	26,88,239
Cash at SBM A/c	6,13,211		6,13,211	Bank Charges	320	739	1,058
SBI A/c No 384905000998		5,61,667	5,61,667	Salary JDCE	2,09,01,844	-	2,09,01,844
Bank of Baroda A/c No.67180100010237	8,93,971	-	8,93,971	Electricity Charges	74,253	-	74,253
S B I A/c No.54035617013	87,601	-	87,601	ID Card Expenses	2,560	20,040	22,600
				Magazine Expenses	17,000	35,000	52,000
TUTION FEE:				Professional Tax	2,500	-	2,500
Tution Fee - 2021-22	62,980	4,15,480	4,78,460	Reading Room Expenses	11,198	11,205	22,403
2020-21 Principal A/c		83,660	83,660	Telephone Charges	11,788	397	12,185
				Postage Expenses	1,500	-	1,500
OTHER FEE				ESI Expense	-	52,119	52,119
Reading Room Fees	9,720	21,870	31,590	Cultural Programme Expenses	-	13,480	13,480
Library	13,900	31,377	45,277	Freight & Carriage	-	15,830	15,830
Sports	13,900	31,300	45,200	Meeting & Festival Expenses	-	25,935	25,935
Progress & ID Card	15,200	31,400	46,600	Miscellaneous Expenses	-	75,065	75,065
Cultural Activities	38,000	78,500	1,16,500	Printing & Stationery	-	21,576	21,576
Miscellaneous	45,564	2,29,274	2,74,838	Prospectus Printing	-	8,500	8,500
College Magazine	30,400	62,800	93,200	Repair & Replacement Expenses	-	19,928	19,928
Study Certificate Fee	8,340	18,660	27,000	Seminar Expenses	3,000	12,815	15,815
Library Book Fine Fee	940	-	940	College Website Maintenance	-	38,000	38,000
Geography Lab Fee	8,840	-	8,840	Terminal Examination	-	1,350	1,350
Prospectus Fee	-	28,100	28,100	Travelling Allowance	-	6,520	6,520
Addmission Fee	-	10,640	10,640	Contingency	400	-	400
				Affiliation Fees	-	1,31,200	1,31,200
BANK INTEREST				OFFICE MAINTENANCE EXPENSES			
SBI A/c No 54035617002	22,052	-	22,052	Computer Maintenance	1,741	14,347	16,088
SBI A/c No 54035617013	4,924	-	4,924	Xerox	2,832	9,971	12,803
S.B.M-384490500998	-	21,412	21,412	Generator Maintenance	3,499	4,900	8,399
				Garden	-	5,160	5,160
SALARY - JDCE	2,09,02,553	-	2,09,02,553	Library	-	535	535
CAPITAL RECEIPTS				CAPITAL PAYMENT :			
S S E S A/C	-	28,42,508	28,42,508	Sree Siddganga Education Society	-	4,32,400	4,32,400
B.University collections:				B.University Remittance:			
Examination Fee SC/ST	1,970	-	1,970	Registration fees	1,79,393	3,74,523	5,53,916
Registration Fee	2,18,644	4,47,628	6,66,272	Examination fees	-	5,000	5,000
Addmission Fee	200	-	200	SCHOLARSHIP PAID:			
Examination Fee	-	3,746	3,746	GOI Scholarship	2,69,871	-	2,69,871
SCHOLARSHIP RECEIVED:				SALARY DEDUCTION:			
GOI Scholarship	2,69,871	-	2,69,871	NCC	12,284	-	12,284
SALARY DEDUCTION:				GSLIC	1,04,738	-	1,04,738
NCC	12,284	-	12,284	B.U Remuneration	15,900	-	15,900
GSLIC	1,04,738	-	1,04,738	Birthday Fund	-	23,250	23,250
B.U Remuneration	40,805	-	40,805	ADVANCES PAID			
B.U Remuneration - Scrutininy	21,856	-	21,856	B.U.Postage	38,000	-	38,000
Birthday Fund	-	23,250	23,250	NSS Advance	42,500	-	42,500
OTHER CURRENT LIABILITIES				Culturral Programme Advance	-	15,000	15,000
T.B.F	3,800	7,850	11,650	Meeting& Festival Advance	-	4,000	4,000
SWF	3,800	7,850	11,650	GSLIC	15,016	-	15,016
Flag	3,800	7,850	11,650	Salary- Management	14,400	-	14,400
Bharat Scouts & Guidus	7,600	15,700	23,300				




Indian Red Cross	7,600	15,700	23,300	Audit Fees	20,125	-	20,125
KP Palanna Deposit	-	50,000	50,000	" ASSETS:			
NSS Fee	6,080	12,560	18,640	Library	6,501	7,120	13,621
Medical Fee	4,560	9,420	13,980	Computer	-	1,30,950	1,30,950
" ADVANCES RECEIVED				Director of Collegiate Education Joint A/c			
B.U.Postal	13,729	-	13,729	Transfer to Salary Grant - JDCE A/c	6,36,334	-	6,36,334
NSS Advance	39,300	-	39,300	JDCE Grant - Bank Charges	662	-	662
Cultural Programme Advance	-	15,000	15,000	" Closing Balance:			
Meeting& Festival	-	4,000	4,000	Cash in Hand	120	1,250	1,370
G S L I C	15,016	-	15,016	SBI A/c No 54035617002	8,73,922	-	8,73,922
Salary Deductions	14,400	-	14,400	Bank of Baroda A/c No.67180100010237	3,59,305	-	3,59,305
" FEE COLLECTIONS:				S B I A/c No.54035617013	92,526	-	92,526
Director of Collegiate Education Joint A/c				SBI A/c No 384905000998	-	9,00,238	9,00,238
2020-21 Joint A/c	62,980	-	62,980	Sri Siddaganaga Urban Bank	-	2,041	2,041
2020-21 Joint A/c	8,460	-	8,460				
2019-20 Admission Fee Joint A/c	3,259	-	3,259				
2016-17 Joint A/c	943	-	943				
2019-20 Joint A/c	5,280	-	5,280				
Geography Lab Fee - Joint A/c	8,840	-	8,840				
Bank of Baroda Interest A/c 67180100010237	11,859	-	11,859				
" TUTION FEE RECEIVABLES:							
2020-21 Principal A/c	47,940	-	47,940				
2019-20 Principal A/c	3,259	18,800	22,059				
2016-17 Principal A/c	943	-	943				
Total	2,37,16,032	51,08,622	2,88,24,654	Total	2,37,16,032	51,08,622	2,88,24,654

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERECE, NELAMANGALA

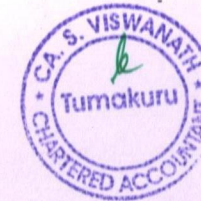
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PLACE : TUMKUR

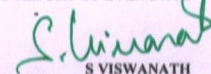
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