FINANCIAL STATEMENTS

OF

Name : PALLAGATTI ADAVAPPA ARTS & COMMERCE

FIRST GRADE COLLEGE

(Managed by Kalpataru Vidya Samsthe)

Address: B.H Road, Tiptur - 572 202

Period : From 01.04.2017 to 31.03.2018

K. CHANNABASAPPA & CO.,

Chartered Accountants,
"Soundarya Paramount",
No.83/87, II Floor, 5th Cross, Malleswaram,
BANGALORE - 560 003.

Mobile: 94482 00400 Email: kcbfca@gmail.com



K. CHANNABASAPPA & Co.,

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the annexed Balance Sheet of Pallagatti Adavappa Arts & Commerce First Grade College (Managed by Kalpataru Vidya Samsthe), B.H. Road, Tiptur – 572 202 as on 31st March, 2018, the Statement of Income and Expenditure and Receipts & Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the said College. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We report that:-

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account, have been kept by the College, so far as it appears from our examination of those books.
- 3) The Balance Sheet and the Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the statements are properly drawn up and exhibits a true and fair view:-
 - I. In the case of Balance Sheet of the state of affairs of the College as on 31st March, 2018.

AND

II. In the case of Statement of Income and Expenditure, of the Excess of Income over Expenditure, for the year ended on that date.

For, K. Channabasappa & Co., Chartered Accountants (FRN 0597S)

> K.Channabasappa Proprietor (MRN 018335)

Date: 15.06.2018

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B H ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

	Rs. Ps.	Rs. Ps.	RE FOR THE YEAR ENDING 31.03.2	018		
To Salaries - Out of Grant from GOK		73.	INCOME	Rs. Ps.	Re	Ps.
- Teaching Staff	2,86,56,086.00		By Fee Collections		113.	rs.
- Non Teaching Staff			Tuition Fee (Std Rate)	4,11,211.00		
" UGC - Bank charges	.19,87,649.00	3,06,43,735.00	Tuition Fee (Over & Above)	4,34,384.00		
UGC - GDA Expenses	78.00		Lab Fee (Std Rate)	15,141.00		
UGC Expenses - Commerce Seminar	2,07,568.00		Lab Fee (Over & Above)	16,636.00		
UGC Expenses - under Contingency Scheme	64,000.00		Library Book Fee	42,183.00		
Repairs & Maintenance	15,000.00	2,86,646.00	Medical Fee	17,882.00		
Building Repairs & Maintenance			College ID Fee	12,450.00		
General Repairs & Maintenance	76,543.00		Cultural Activity Fee	71,830.00		
Computer Maintenance	5,500.00		Exam Stationery Fees	39,180.00		
Laboratory Examination Expenses	10,123.00	92,166.00	Magazine Fee	65,300.00		
College ID Expenses		4,415.00	Transfer Certificate Fee	3,115.00		
Cultural Activity Expenses		14,378.00	Postage & Trunkcall Fee	3,560.00		
College Stationery		73,350.00	Miscellaneous Fee	75,331.00		
Magazine Expenses		39,906.00	Ádmission Application Fee	941.00		
Postage & Courier charges	1	71,400.00	Admission Fee	20,320.00		
Electricity charges		19,672.00	Reading Room Fce	42,098.00		
Audit Fee		2,635.00	Sports Fee	1,75,723.00		
NSS Expenses		35,400.00	NSS Fee	1,15,500.00		
Affiliation Fee to Tumkur University	1	1,15,500.00	Tuition Fine Fee	23.00		
Library & Reading Room Expenses		1,83,250.00	Library Book Fine Fee	28,925.00		
Sports Expenses		57,651.00	Medical Fee (M Com)	1,450.00		
() ()	-N-V.	1,69,124.00	Computer Faculty Fee (M Com)	11,400.00		1

PRINCIPAL
Pallagatti Adavappa Arts &
Commerce First Grade College, Tiptur

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B II ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.2018

EXPENDITURE	Rs. Ps.		URE FOR THE YEAR ENDING 31.03.2018		
" Travelling Expenses	143. 13.	Rs. Ps.	INCOME	Rs. Ps.	Rs. Ps.
" Bank Charges		12,190.00	reading Room Fee (M Com)	1,450.00	13.
" Printing Charges		7,125.45) a se (in com)	25,900.00	
" Miscellaneous Expenses		25,390.00	- Indge 12 fee (M Colli)	600.00	
" Profession Tax - College		1,12,627.00	Computer Internet Fee (M Com)	38,000.00	
" Indian Red Cross Expenses		2,500.00	College Sports Fee (M Com)	7,150.00	
" Bharat Scoutes & Guides Expenses		27,150.00	Magazine Fee (M Com)	5,700.00	
" Fund / Fee to TU - Short Collected W/o		47,640.00	Cultural Activity Fee (M Com)	8,250.00	
Sub Total		16,985.00	Miscellaneous Fee (M Com)	8,550.00	
" Depreciation		3,20,60,835.45	Tuition Fee (M Com)	2,05,000.00	_
Excess of Income Over Expenditure for the Year		4,64,979.00	Indian Red Cross Fee	32,650.00	
Total Total		4,59,772.49	Bharat Scoutes & Guides Fee	32,650.00	19,70,483.00
			" Salary Grant from GOK		3,06,44,097.00
			" Bank Interest - SB A/cs		3,48,051.98
TOTAL		3,29,85,586.94	" Bank Interest - FD		22,954,96
		3,23,63,586.94	TOTAL		3,29,85,586.94

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U. Ju. Heccoro.
PRESIDENT
Kalpataru Vidya Samsthe
Tiptur

TREASURER
Kalpataru Vidya Samsthe
Tiptur

Poliagatti Adavappa
Arts & Commerce First Grade College
Tiptur

For, K.CHANNABASAPPA & Co., Chartered Accountants (FRN 0597S)

> K.Channabasappa Proprietor (MRN 018335)

Place: Tiptur Date: 15.06.2018

PRINCIPAL
Pallagatti Adavappa Arts &
Commerca First Grade College, Tiptur

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PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B H ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

	TEACH ENDED 31ST MARCH 2018	De D	Rs. Ps	
Balances	PAYMENTS By Expenses Salary Paid - Out of Grant from GOK UGC - Bank charges UGC - GDA Expenses Building Repairs & Maintenance General Repairs & Maintenance Computer Maintenance Laboratory Examination Expenses College ID Expenses Cultural Activity Expenses College Stationery Magazine Expenses Postage & Courier charges Electricity charges Audit Fee NSS Expenses Affiliation Fee paid to Tumkur University Library & Reading Room Expenses Sports Expenses Travelling Expenses Bank Charges Printing Charges Miscellaneous Expenses Profession Tax - College Indian Red Cross Expenses	Rs. Ps.	4,11,211.00 4,34,384.00 15,141.00 16,636.00 42,183.00 17,882.00 12,450.00 71,830.00 39,180.00 65,300.00 3,115.00 3,560.00 75,331.00 941.00 20,320.00 42,098.00 1,75,723.00 1,15,500.00 28,925.00 1,450.00 1,450.00	RECEIPTS To Opening Balance Cash & Bank Balances Fees Tuition Fee (Std Rate) Tuition Fee (Over & Above) Lab Fee (Std Rate) Lab Fee (Over & Above) Library Book Fee Medical Fee College ID Fee Cultural Activity Fee Exam Stationery Fees Magazine Fee Transfer Certificate Fee Postage & Trunkcall Fee Miscellaneous Fee Admission Application Fee Admission Fee Reading Room Fee Sports Fee Tuition Fine Fee Library Book Fine Fee Medical Fee (M Com) Computer Faculty Fee (M Com) Reading Room Fee (M Com) Library Fee (M Com)

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Pallagatti Adavappa Arts & Commerce First Grade College, Tiptur

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PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B II ROAD, TIPTUR

SCHEDULE 6 - FIXED ASSETS AT COST

SL No.	Particulars	Balance as on 1.4.2017	Additions during the year	Capitalized during the year	Balance
A	FIXED ASSETS		the year	the year	as on 31.03.201
	Buildings (Depreciation not availed)				
	South Wing Building	2.41.770.66			
	Building - Hostel	2,41,779.56			2,41,779
	Auditorium	73,87,890.32			73,87,890
	Dias Constructions	83,399.05			83,399
	U.G.C Canteen	2,282.89			2,282
	Library Building	2,71,331.86			2,71,331
		4,42,960.84			4,42,960
	U.G.C. Building - Class Rooms	20,25,764.00			20,25,764
	U.G.C Library Building	19,27,680.00			19,27,680
	North West Wing Class Room Admn. Building	13,22,027.00			13,22,027
	College Canteen	7,00,000.00			7,00,000
	U.G.C. Womens Hostel Building	1,30,30,188.00			1,30,30,188
	Indoor Stadium	11,41,657.00	1,00,60,601.00	A.	1,12,02,258
	U.G.C- Sports Infrastructure (Wooden Flooring) -	12 (0 (12 52			
7	Under Construction	13,68,642.00	2,32,500.00	(16,01,142.00)	
41.5	U.G.C- Sports Infrastructure (Wooden Flooring) Sub Total	200.45.500.50		16,01,142.00	16,01,142
-		2,99,45,602.52	1,02,93,101.00		4,02,38,703
	<u>Furniture</u>				7-1.45
- 1	Women Hostel Furniture	1,18,916.34			1,18,916
	College Furniture	4,07,444.00			4,07,444
- 1	Library Furniture	1,17,656.00			
-1-	U.G.C Furniture	2,02,118.00			1,17,656
-	Sub Total	8,46,134.34	-		2,02,118
	office Equipments	7,50,909.50			8,46,134
	lant & Machinery				7,50,909.
	G.C. Laboratory Material	46,035.50		1	
	boratory Equipment	82,333.27			46,035
	G C. Laboratory Equipment	8,61,517.53			82,333
	G.C. Computers	21,98,023.35	1		8,61,517.
	G.C. Equipments	20,33,988.00	1		21,98,023
1	G.C. Printers	2,34,257.00			20,33,988.
U.C	G.C. Generator	3,00,000.00			2,34,257.
U.C	G.C. LCDs	2,96,953.00			3,00,000
U.C	G.C. Mobile Phone				2,96,953.
	lege Computers	39,100.00			39,100.
	G.C. Cash Counting Machine	57,454.00			57,454.
U.G	C.C. CCTV	17,404.00			17,404
1	C. Camera	2,40,261.00			2,40,261.
	C. Projectors, Podium & Accessories	41,000.00			41,000.0
Sala	r Panels	3,04,906.00			3,04,906.0
3012		1,04,445.00			1,04,445.0
Ta.	Sub Total	68,57,677.65	-		
LIDI	rary Books				68,57,677.6
	ary Books	8,97,768.90	57,314.00		
Kead	ding Room Books	62,248.38	27,314.00		9,55,082.9
U.G.	C. Library Books (Book Bank)	41,651.90			62,248
U.G.	C. Library Books				41,651.9
1		18,99,283.38			18,99,283.3
	Sub Total	29,00,952.56	57,314.00		29,58,266.5
-	TOTAL	4,13,01,276.57	1,03,50,415.00	-	5,16,51,691.5

LAVD & DOWN		Bifurcation			
Det Fire		2,99,45,602.52	1,02,93,101.00	-	4,02,38,703.52
Ober Fixed Assets (At cost)		1,13,55,674.05	57,314.00	/ .	1,14,12,988.05
	TOTAL	4,13,01,276.57	1,03,50,415.00		5,16,51,691,57

Particulars	As on 31.03.18
Fixed Assets at Cost	1,14,12,988.05
Why Reserve as per Depn Sch	81,34,515.04
1 2 2	32,78,473.01
Depreciation Schedule	24,45,286 00
per Depreciation Schedule	8,33,187.01



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PRINCIPAL

Pallagatti Adavappa Arts & Commerce First Grade College, Tiptur

FINANCIAL STATEMENTS

OF

Name : PALLAGATTI ADAVAPPA ARTS & COMMERCE

FIRST GRADE COLLEGE

(Managed by Kalpataru Vidya Samsthe)

Address: B.H Road, Tiptur - 572 202

Period: From 01.04.2018 to 31.03.2019

K. CHANNABASAPPA & CO., Chartered Accountants, "Soundarya Paramount", No.83/87, II Floor, 5th Cross, Malleswaram, BANGALORE - 560 003. Mobile: 94482 00400

Email: kcbfca@gmail.com



K. CHANNABASAPPA & Co.,

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the annexed Balance Sheet of Pallagatti Adavappa Arts & Commerce First Grade College (Managed by Kalpataru Vidya Samsthe), B.H. Road, Tiptur – 572 202 as on 31st March, 2019, the Statement of Income and Expenditure and Receipts & Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the said College. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We report that:-

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account, have been kept by the College, so far as it appears from our examination of those books.
- 3) The Balance Sheet and the Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the statements are properly drawn up and exhibits a true and fair view:-
 - I. In the case of Balance Sheet of the state of affairs of the College as on 31st March, 2019.

AND

II. In the case of Statement of Income and Expenditure, of the Excess of Income over Expenditure, for the year ended on that date.

For, K. Channabasappa & Co., Chartered Accountants (FRN 0597S)

Date: 26.08.2019

K.Channabasappa Proprietor (MRN 018335)

Chartered

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B II ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

				(Man	aged by	Kalpataru Vidya Samsthe)			
DEGRUERO	RECEIP	TS AND	PAYM	IENTS A	ACCOU	NT FOR THE YEAR ENDED 31ST MARCH 2019			
To Opening Pol-		Rs.	Ps.	Rs.		PAYMENTS			
To Opening Balance							Rs. Ps.	Rs.	Ps.
Cash & Bank Balances "Fees Tuition Fee (Std Rate) Tuition Fee (Over & Above) Lab Fee (Std Rate) Lab Fee (Over & Above) Library Book Fee Medical Fee College ID Fee Cultural Activity Fee Exam Stationery Fees	[Sch 9]	27,4 46,9 19,2 14,9 76,8	700.00 70.00 86.00 41.00 50.00	82,71	,636.73	By Expenses Salaries - Out of Grant from GOK UGC Expenses - Building Repairs & Maintenance [GDA] Repairs & Maintenance Xerox charges Travelling Expenses Sports Expenses Profession Tax - College Printing Charges Postage & Courier charges Miscellaneous Expenses	64,778.00 7,848.00 21,700.00 80,506.00 2,500.00 27,000.00 27,796.00	1,98,29	
Magazine Fee Transfer Certificate Fee Postage & Trunkcall Fee Miscellaneous Fee Admission Application Fee Admission Fee Reading Room Fee Sports Fee Tuition Fine Fee Library Book Fine Fee Medical Fee (M Com) Computer Faculty Fee (M Com)		3,04 66,53 2,13 23,92 45,21 1,88,34 16,213 3,000 13,400	00.00 10.00 10.00 0.00 0.00 9.00 0.00 6.00 1.00 5.00 3.00 0.00			Scholarship Paid Magazine Expenses Library & Reading Room Expenses Laboratory Consumables Students Group Health Insurance Paid Electricity charges Cultural Activity Expenses College Stationery College ID Expenses Bank Charges Audit Fee Professional charges paid Bharat Scouts & Guides Expenses	1,08,918.00 19,500.00 61,900.00 40,375.00 1,350.00 65,330.00 2,467.00 96,275.00 42,438.00 10,512.00 6,268.00 35,400.00 13,570.00	7,36	,431.0
Reading Room Fee (M Com)		3,000	.00		- 1	Indian Park Course E			,872.0
Library Fee (M Com) College ID Fee (M Com) Computer Internet Fee (M Com)		37,900 3,000 63,000	.00			Indian Red Cross Expenses Fixed Assets U.G.C. Water Purifier Tanks [GDA] Library Books	2,03,000.00		,678.0
College Sports Fee (M Com) Magazine Fee (M Com)		9,710. 6,700.				Current Liabilities Scholarships Payable	75,913.00° 5,86,745.00	2,78	,913.0

PRINCIPAL
Pallagatti Adavappa Arts &
merce First Grade College, Tiptur

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B H ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.2019

EXPENDITURE	Rs. Ps.	Rs. Ps.	INCOME	Rs. Ps.	D. D.
o Salaries - Out of Grant from GOK .			By Fee Collections	KS. PS.	Rs. Ps.
- Teaching Staff	1,78,65,018.00		Tuition Fee (Std Rate)		
- Non Teaching Staff	19,64,258.00	1,98,29,276,00	Tuition Fee (Over & Above)	4,62,509.00	
UGC Expenses - Building Repairs & Maintenance		4,58,708.00		5,68,700.00	
Repairs & Maintenance		4,56,766.00	Lab Fee (Std Rate)	16,808.00	
Building Repairs & Maintenance	60,823.00		Lab Fee (Over & Above)	27,470.00	
Computer Maintenance			Library Book Fee	46,986.00	
" Xerox charges	3,955.00	64,778.00	Medical Fee	19,241.00	
* Travelling Expenses	7,848.00	_	College ID Fee	14,950.00	
* Sports Expenses	21,700.00	<u>}</u>	Cultural Activity Fee	76,890.00	
Profession Tax - College	80,506.00	1	Exam Stationery Fees	41,940.00	
•	2,500.00		Magazine Fee	69,900.00	
Printing Charges	27,000.00		Transfer Certificate Fee	2,730.00	
Postage & Courier charges	27,796.00	1	Postage & Trunkcall Fee	3,040.00	
Miscellaneous Expenses	1,08,918.00		Miscellaneous Fee		
Scholarship Paid	19,500.00		Admission Application Fee	66,530.00	
Magazine Expenses	61,900.00		Admission Fee	2,139.00	
Library & Reading Room Expenses	40,375:00		Reading Room Fee	23,920.00	
Laboratory Consumables	1,350.00		Sports Fee	45,216.00	
Students Group Health Insurance Paid	65,330.00		Tuition Fine Fee	1,88,341.00	
Electricity charges	2,467.00	1		5.00	
Cultural Activity Expenses	96,275.00		Library Book Fine Fee	16,213.00	
College Stationery	42,438.00		Medical Fee (M Com)	3,000.00	
College ID Expenses			Computer Faculty Fee (M Com)	13,400.00	
	10,512.00		Reading Room Fee (M Com)	3,000.00	

PRINCIPAL
Pallagatti Adavappa Arts &
serce First Grade College, Tiptur

Chartere C Accountants

$_{ m PALLAGATTI}$ ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B H ROAD, TIPTUR

FIXED ASSETS AT COST

Particulars	Balance	Additions durin	"	
	as on 1.4.2018	the year	the year	as on 31.03.2019
HYPD ASSETS Flyings (Depreciation not availed) Buildings (Wing Building				
(NED ASSI				
gaildings (Depuilding	2,41,779.56			2,41,779.5
Buildings (Depictors) Buildings South Wing Building South Hostel	73,87,890.32			73,87,890.3
1 3 4 4 1 K	83,399.05		1	83,399.0
Auditorium	2,282.89			2,282.8
The Consultation	2,71,331.86			2,71,331.80
- Contech				4,42,960.84
Library Building	4,42,960.84			20,25,764.00
	20,25,764.00			19,27,680.00
U.G.C. Library Building U.G.C Library Building	19,27,680.00			13,22,027.00
U.G.C Library Building North West Wing Class Room Admn. Building	13,22,027.00			7,00,000.00
Conteen	7,00,000.00			
U.G.C. Womens Hostel Building	1,30,30,188.00			1,30,30,188.00
. Ctadium	1,12,02,258.00		,	1,12,02,258.00
U.G.C-Sports Infrastructure (Wooden Flooring)	16,01,142.00			16,01,142.00
U.G.C- Sports infrastructure (Sub Total	4,02,38,703.52	-	-	4,02,38,703.52
	1,02,00,700.02			
<u>furniture</u>	1,18,916.34			1,18,916.34
Women Hostel Furniture	4,07,444.00	1		4,07,444.00
College Furniture	1,17,656.00			1,17,656.00
Library Furniture				2,02,118.00
U.G.C Furniture	2,02,118.00 8,46,134.34		-	8,46,134.34
Sub Total	7,50,909.50	-	-	7,50,909.50
Office Equipments	7,30,303.30			
lant & Machinery	46,035.50			46,035.50
J.G.C. Laboratory Material	82,333.27	1		82,333.27
aboratory Equipment	8,61,517.53	1		8,61,517.53
J.G.C. Laboratory Equipment	21,98,023.35			21,98,023.35
J.G.C. Computers	21,90,023.33	2,03,000.00	-	2,03,000.00
J.G.C. Water Purifier Tanks	20,33,988.00	2,00,000		20,33,988.00
J.G.C. Equipments	2,34,257.00			2,34,257.00
J.G.C. Printers	3,00,000.00	1		3,00,000.00
J.G.C. Generator	2,96,953.00			2,96,953.00
J.G.C. LCDs	39,100.00			39,100.00
J.G.C. Mobile Phone	57,454.00			57,454.00
College Computers	17,404.00			17,404.00
J.G.C. Cash Counting Machine	2,40,261.00			2,40,261.00
U.G.C. CCTV U.G.C. Camera	41,000.00			41,000.00
U.G.C. Projectors, Podium & Accessories	3,04,906.00			3,04,906.00
Solar Panels	1,04,445.00			1,04,445.00
Sub Total	68,57,677.65	2,03,000.00	-	70,60,677.65
Library Books		Parameter		-
Library Books	9,55,082.90	<mark>75,913.</mark> 00	-	10,30,995.90
Reading Room Books	62,248.38	177		62,248.38
U.G.C. Library Books (Book Bank)	41,651.90			41,651.90
U.G.C. Library Books	18,99,283.38			18,99,283.38
Sub Total	29,58,266.56	75,913.00	•	30,34,179.56
TOTAL	5,16,51,691.57	2,78,913.00	-	5,19,30,604.57

Bifurcation			
4,02,38,703.52	-	-	4,02,38,703.52
1,14,12,988.05	2,78,913.00	-	1,16,91,901.05
5,16,51,691.57	2,78,913.00	-	5,19,30,604,57
	4,02,38,703.52 1,14,12,988.05	4,02,38,703.52 - 1,14,12,988.05 2,78,913.00	4,02,38,703.52 1,14,12,988.05 2,78,913.00 -

Particulars	As on 31.03.19
Other Fixed Assets at Cost Less: Depreciation Reserve as per Depn Sch	1,16,91,901.05 85,66,897.04
Actual WDV	31,25,004.01
WDV as per Depreciation Schedule Difference as on 31.03.15 to be reconciled	22,91,817.00 8,33,187.01



PRINCIPAL
Pallagatti Adavappa Arts &
Commerce First Grade College, Tiptur

FINANCIAL STATEMENTS

OF

Name

PALLAGATTI ADAVAPPA ARTS & COMMERCE

FIRST GRADE COLLEGE

(Managed by Kalpataru Vidya Samsthe)

Address:

B.H Road, Tiptur - 572 202

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Period : From 01.04.2019 to 31.03.2020

K. CHANNABASAPPA & CO., Chartered Accountants, "Soundarya Paramount", No.83/87, II Floor, 5th Cross, Malleshwaram, **BANGALORE - 560 003.** Mobile: 94482 00400

Email: kcbfca@gmail.com



K. CHANNABASAPPA & Co.,

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the annexed Balance Sheet of Pallagatti Adavappa Arts & Commerce First Grade College (Managed by Kalpataru Vidya Samsthe), B.H. Road, Tiptur-572 202 as on 31st March, 2020, the Statement of Income and Expenditure and Receipts & Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the said College. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We report that:-

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account, have been kept by the College, so far as it appears from our examination of those books.
- 3) The Balance Sheet and the Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the statements are properly drawn up and exhibits a true and fair view:-
 - I. In the case of Balance Sheet of the state of affairs of the College as on 31st March, 2020.

AND

II. In the case of Statement of Income and Expenditure, of the Excess of Income over Expenditure, for the year ended on that date.

For, K. Channabasappa & Co., Chartered Accountants [FRN 05978]

K.Channabasappa Proprietor [MRN 018335]
UDIN: 20018335AAAADL6450

Date: 02.11.2020

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, BHROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31,03,2020

	SIAIEMENI OF INCOME		& EAFENDITURE FOR THE YEAR ENDED 31.03.2020		
EXPENDITURE	INR	INR	INCOME	INR	INB
To Salaries - Out of Grant from GOK			By Salary Grant from GOK		1.75 15 578 00
Teaching Staff	1,65,80,631.00		" Fee Collections		
Non Teaching Staff	9,34,947.00	1,75,15,578.00	Tuition Fee (Std Rate)	5.30.851.00	
" UGC - Unspent Grant refunded		54,074.00	Tuition Fee (Over & Above)	5,45,808.00	
" Repairs & Maintenance			Lab Fee (Std Rate)	26,780.00	
Building Repairs & Maintenance	1,04,620.00		Lab Fee (Over & Above)	29,097.00	
Computer Maintenance	8,996.00	1,13,616.00	Library Book Fee	56,388.00	
" Xerox charges		25,081.00	Medical Fee	22,829.00	
" Travelling Expenses		21,180.00	College ID Fee	15,450.00	
" Sports Expenses		1,72,172.00	Cultural Activity Fee	81,180.00	
" Profession Tax		2,500.00	Exam Stationery Fees	44,280.00	
" Printing Charges		36,565.00	Magazine Fee	73,800.00	
" Postage & Courier charges		10,209.00	Transfer Certificate Fee	2,520.00	
" Miscellaneous Expenses		1,69,156.00	Postage & Trunkcall Fee	760.00	
" Magazine Expenses		74,600.00	Miscellaneous Fee	88,539.00	
" Library & Reading Room Expenses		37,619.00	Admission Application Fee	3,772.00	
" Laboratory Examination Expenses		3,554.00	Admission Government Fee	24,720.00	
" Cultural Activity Expenses		1,17,000.00	Reading Room Fee	53,388.00	
" College Stationery		29,911.00	Sports Fee	1,96,888.00	
" College ID Expenses		4,717.00	Tuition Fine Fee	1.00	
" Bank Charges		2,555.60	Library Book Fine Fee	24,000.00	
" Audit Fee		35,400.00	Yoga Coaching Fee	1,79,500.00	
" Professional charges		12,980.00	Convocation Processing Fee	5,800.00	
" Bharat Scoutes & Guides Expenses		17,615.00	Medical Fee (M Com)	3,500.00	
" Indian Red Cross Expenses		32,705.00	Computer Faculty Fee (M Com)	13,000.00	
Sub Total	1	1,84,88,787.60	Reading Room Fee (M Com)	3,500.00	,
" Depreciation		3,66,999.00	Library Fee (M Com)	47,400.00	NBASADE
" Excess of Income Over Expenditure for the Year		17,34,356.76	College ID Fee (M Com)	1,500.00	TO THE PROPERTY OF THE PROPERT

PRINCIPAL Pallagatti Adavappa Arts & Commerce First Grade College, Tiptyr

Page 1 of 2

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, BHROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE WEAR THE WAY OF THE PAYMENTS ACCOUNT FOR THE WAY OF THE PAYMENTS ACCOUNT FOR THE PAYMENT FOR THE PAYMENTS ACCOUNT FOR THE PAYMENT FOR TH

	IMINI OND STI	SNIS ACCOUNT	AND TAIMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020			
RECEIPTS	INR	INR	PAYMENTS	INB	_	INB
To Opening Balance						
Cash & Bank Balances						
		86,23,475.18	Salaries - Out of Grant from GOK	1,75,15,	1,75,15,578.00	
Economic Communication CON		1,75,15,578.00	UGC - Unspent Grant refunded	54,	54,074.00	
reces .			Repairs & Maintenance	1,13,	1,13,616.00	
Tuition Fee (Std Rate)	5,30,851.00		Xerox charges	25.	25,081.00	
Tuition Fee (Over & Above)	5,45,808.00		Travelling Expenses	21.	21.180.00	
Lab Fee (Std Rate)	26,780.00		Sports Expenses	91.	91.120.00	
Lab Fee (Over & Above)	29,097.00		Profession Tax - College		2 500 00	
Library Book Fee	56,388.00		Printing Charges	36,	36,565.00	4:
Medical Fee	22,829.00		Postage & Courier charges	10.	10,209.00	
College ID Fee	15,450.00		Miscellaneous Expenses	1.69	1.69.156.00	
Cultural Activity Fee	81,180.00		Magazine Expenses	74.	74,600.00	
Exam Stationery Fees	44,280.00		Library & Reading Room Expenses	37.	37,619.00	
Magazine Fee	73,800.00	-	College Stationery	29	29 911 00	
Transfer Certificate Fee	2,520.00		College ID Expenses	4	4.717.00	
Postage & Trunkcall Fee	760.00		Bank Charges	2	2.555.60	
Miscellaneous Fee	88,539.00		Audit Fee	35,	35,400.00	77
Admission Application Fee	3,772.00		Professional charges paid	12,9	12,980.00	
Admission Fee	24,720.00		Bharat Scouts & Guides Expenses	17.6	17,615.00	
Reading Room Fee	53,388.00		Indian Red Cross Expenses	32.7		1.82.87.181.60
Sports Fee	53,388.00		" Current Liabilities		,	
Tuition Fine Fee	1.00		Scholarships Payable	[Sch 4] 9,87,0	9,87,011.00	
Library Book Fine Fee	24,000.00		Welfare Fund		30,730.00	-
Yoga Coaching Fee	1,79,500.00		Other Liabilities	41	41,70,955.00	
Convocation Processing Fee	5,800.00		Fee Payable to Tumkur University	[Sch 5] 38,73,	38,73,772.00	90,62,468.00
Medical Fee (M Com)	3,500.00		" Fund transferred to Kalpataru Vidya Samsthe [Net]		· ·	2.51.274.00
Computer Faculty Fee (M Com)	13,000.00	-	Advances	[Sch 8]		2,38,874.00
Reading Room Fee (M Com)	3,500.00	-	Closing Balance			
Library Fee (M Com)	47,400.00		Cash & Bank Balances	[Sch 9]	6	95,62,691.25
College ID Fee (M Com)	1,500.00					
Computer Internet Fee (M Com)	75,000.00					(0)

Page 1 of 2

Pallagatti Adavappa Arts &

FINANCIAL STATEMENTS

OF

Name

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE

(Managed by Kalpataru Vidya Samsthe)

Address:

B.H Road, Tiptur - 572 202

Period

From 01.04.2020 to 31.03.2021

K. CHANNABASAPPA & CO., Chartered Accountants, "Soundarya Paramount", No.83/87, II Floor, 5th Cross, Malleshwaram, BANGALORE - 560 003. Mobile: 94482 00400 Email: kcbfca@gmail.com



K. CHANNABASAPPA & Co., CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the annexed Balance Sheet of Pallagatti Adavappa Arts & Commerce First Grade College (Managed by Kalpataru Vidya Samsthe), B.H. Road, Tiptur-572 201 as on 31" March, 2021, the Statement of Income and Expenditure and Receipts & Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the said College. Our responsibility is to express an opinion on these financial statements based on our audit-

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

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- 4) In our opinion and to the best of our information and explanations given to us, the statements are properly drawn up and exhibits a
 - I. In the case of Balance Sheet of the state of affairs of the College

II. In the case of Statement of Income and Expenditure, of the Excess of Income over Expenditure, for the year ended on that date,

> For, K. Channabasappa & Co., Chartered Accountants [FRN 05978]

K.Channabasappa Proprietor [MRN 018335] UDIN : 21018335AAAAACG5313

Date: 04.10.2021

Boundarya Paramount" #83/87, Sod Phor, 5th C



K. CHANNABASAPPA & Co.,

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the annexed Balance Sheet of Pallagatti Adavappa Arts & Commerce First Grade College (Managed by Kalpataru Vidya Samsthe), B.H. Road, Tiptur-572 201 as on 31st March, 2021, the Statement of Income and Expenditure and Receipts & Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the said College. Our responsibility is to express an opinion on these financial statements based on our audit.

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- 4) In our opinion and to the best of our information and according to the explanations given to us, the statements are properly drawn up and exhibits a true and fair view:-
 - I. In the case of Balance Sheet of the state of affairs of the College as on 31st March, 2021.

AND

II. In the case of Statement of Income and Expenditure, of the Excess of Income over Expenditure, for the year ended on that date.

For, K. Channabasappa & Co., Chartered Accountants [FRN 05978]

K.Channabasappa

Proprietor [MRN 018335]

UDIN: 21018335AAAACG5313

Date: 04.10.2021

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B II ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

EXPENDITURE	INR	INR	INCOME	INR	five.
To Salaries - Out of Grant from GOK			By Salary Grant from GOK	1.48	1NR
Teaching Staff	2,41,28,748 00		" Fee Collections		2,45,59,476.0
Non Teaching Staff	4,30,728.00	2,45,59,476.00	Tuition Fee (Std Rate)	3,84,460.00	
" Computer Maintenance		13,289.00	, ,	3,84,460.00	
" Xerox charges		8,968.00	Lab Fee (Std Rate)	20,940.00	
" Travelling Expenses		6,570.00	Lab Fee (Over & Above)	20,877.00	
" Sports Expenses		6,340.00	Library Book Fee	45,758.00	
" Profession Tax		2,500.00	Medical Fee	19,848.00	
" Printing Charges		18,308.00	College ID Fee	14,400.00	
Postage & Courier charges		12,496.00	Cultural Activity Fee	80,920.00	
Miscellaneous Expenses		1,66,860.00	Exam Stationery Fees	44,900.00	
Electricity charges		11,199.00	Magazine Fee	74,900.00	
Library & Reading Room Expenses		67,731.00	Transfer Certificate Fee	1,330.00	
Laboratory Expenses		2,665.00	Postage & Trunkcall Fee	1,520.00	
Examination Expenses		1,34,745.00	Miscellaneous Fee	45,840.00	
College Stationery		43,094.00	Admission Application Fee	1,380.00	
College ID Expenses		9,362.00	Admission Government Fees	23,020.00	
Bank Charges		11,516.72	Reading Room Fee	45,806.00	
Audit Fee		38,940.00	Sports Fee	,	
Professional charges		1,180.00	Library Book Fine Fee	45,806.00	
Bharat Scoutes & Guides Expenses		12,186.50	Medical Fee (M Com)	5,233.00	
Indian Red Cross Expenses		52,023.00	Computer Faculty Fee (M Com)	2,700.00	
NSS Expenses		1,16,100.00	Reading Room Fee (M Com)	11,000.00	
Scholarship Paid		3,500.00	Library Fee (M Com)	2,700.00	
Sub Total		2,52,99,049.22	College ID Fee (M Com)	36,650.00	
Depreciation		3,41,693.00	Computer Internet Fee (M Com)	1,200.00	
Excess of Income Over Expenditure for the Year		12,64,601.64	College Sports Fee (M Com)	54,000.00	
X 4	1	-2,01,001.04	conege sports ree (M Com)	8,200.00	N.

PRINCIPAL
Pallagatti Adavappa Arts &
Commerce First Grade College, Tiptur

Page 1 of 2

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B II ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS		INR	INR	Т	R THE YEAR ENDED 31ST MAR		,	
To Opening Balance			INK	_	PAYMENTS		INR	INR
Cash & Bank Balances	[Sch 9]			By	y Expenses			
Salary Grant from GOK	[3611.9]		95,62,691.25		Salaries - Out of Grant from GOK		2,45,59,476.00	
* Fees			2,45,59,476.00		Computer Maintenance		13,289.00	
Tuition Fee (Std Rate)		20446044			Xerox charges		8,968.00	
Tuition Fee (Over & Above)		3,84,460.00			Travelling Expenses		6,570.00	
Lab Fee (Std Rate)		3,84,460.00			Sports Expenses		6,340.00	
Lab Fee (Over & Above)		20,940.00			Profession Tax		2,500.00	7
Library Book Fee		20,877.00			Printing Charges		18,308.00	
Medical Fee		45,758.00			Postage & Courier charges		12,496.00	
College ID Fee		19,848.00			Miscellaneous Expenses		1,66,860.00	
Cultural Activity Fee		14,400.00			Electricity charges		11,199.00	
Exam Stationery Fees		80,920.00			Library & Reading Room Expenses		67,731.00	
Magazine Fee		44,900.00			Laboratory Expenses		2,665.00	
Transfer Certificate Fee		74,900.00			Examination Expenses		1,34,745.00	
Postage & Trunkcall Fee		1,330.00			College Stationery		43,094.00	
Miscellaneous Fee		1,520.00			College ID Expenses		9,362.00	
Admission Application Fee		45,840.00 1,380.00			Bank Charges		11,516.72	
Admission Fee		23,020.00			Audit Fee		38,940.00	
Reading Room Fee		45,806.00			Professional charges		1,180.00	
Sports Fee		45,806.00			Bharat Scoutes & Guides Expenses		12,186.50	
Library Book Fine Fee					Indian Red Cross Expenses		52,023.00	
Medical Fee (M Com)		5,233.00			NSS Expenses		36,100.00	
,		2,700.00		.,	Scholarship Paid		3,500.00	2,52,19,049.
Computer Faculty Fee (M Com)		11,000.00			Fixed Assets - Library Books			1,06,005.
Reading Room Fee (M Com)		2,700.00			Current Liabilities			
Library Fee (M Com)		36,650.00			Scholarships Payable	[Sch 4]	22,990.00	
College ID Fee (M Com)		1,200.00			Other Liabilities	[Sch 5]	65,62,944.00	
Computer Internet Fee (M Com)	J.	54,000.00	1		Fee Payable to Tumkur University	NABAD AD [Sch 5]	24,54,499.00	90,40,433.

PRINCIPAL V. Pallagatti Adavappa Arts & Commerca First Grade College, Tiptur

Page 1 of 2

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B H ROAD, TIPTUR

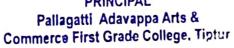
SCHEDULE 6-FIXED ASSETS AT COST

SL.	Particulars	Balance	Additions during	Balance
10.	ACCETS	as on 1.4.2020	the year	as on 31.03.2021
Ā	FINED ASSETS Buildings (Depreciation not availed)			
	Buildings (Depreciation for availed)	0.44 ===		
	South Wing Building	2,41,779.56	-	2,41,779.5
	Building - Hostel	73,87,890.32	-	73,87,890.3
	Auditorium	83,399.05	-	83,399.0
	Dias Constructions	2,282.89	-	2,282.8
	U.G.C Canteen	2,71,331.86	-	2,71,331.8
	Library Building	4,42,960.84	-	4,42,960.8
	U.G.C. Building - Class Rooms	20,25,764.00		20,25,764.0
	U.G.C Library Building	19,27,680.00		19,27,680.0
	North West Wing Class Room Admn. Building	13,22,027.00	-	13,22,027.0
	College Canteen	7,00,000.00	-	7,00,000.0
	U.G.C. Womens Hostel Building	1,30,30,188.00	-	1,30,30,188.0
	Indoor Stadium	1,12,02,258.00	-	1,12,02,258.0
	U.G.C- Sports Infrastructure (Wooden Flooring)	16,01,142.00	-	16,01,142.0
104	Sub Total	4,02,38,703.52	-	4,02,38,703.5
В	Furniture			
	Women Hostel Furniture	1,18,916.34	- 1	1,18,916.3
	College Furniture	4,07,444.00	-	4,07,444.0
	Library Furniture	1,17,656.00	-	1,17,656.0
	U.G.C Furniture	2,02,118.00	-	2,02,118.0
	Sub Total	8,46,134.34	-	8,46,134.3
С	Office Equipments	7,50,909.50	-	7,50,909.5
D	Plant & Machinery			
	U.G.C. Laboratory Material	46,035.50	-	46,035.5
	Laboratory Equipment	82,333.27	-	82,333.2
	U.G.C. Laboratory Equipment	8,61,517.53	-	8,61,517.5
	U.G.C. Computers	21,98,023.35	-	21,98,023.3
	U.G.C. Water Purifier Tanks	2,03,000.00	-	2,03,000.0
	U.G.C. Equipments	20,33,988.00	-	20,33,988.0
	U.G.C. Printers	2,34,257.00	-	2,34,257.0
	U.G.C. Generator	3,00,000.00	-	3,00,000.0
	U.G.C. LCDs	2,96,953.00	-	2,96,953.0
	U.G.C. Mobile Phone	39,100.00	-	39,100.0
	College Computers	57,454.00	-	57,454.0
	U.G.C. Cash Counting Machine	17,404.00	-	17,404.0
	U.G.C. CCTV	2,40,261.00	-	2,40,261.0
	U.G.C. Camera	41,000.00	-	41,000.0
	U.G.C. Projectors, Podium & Accessories	3,04,906.00	-	3,04,906.0
	Solar Panels	1,04,445.00		1,04,445.0
	Sub Total	70,60,677.65	-	70,60,677.6
E	Library Books	10.20.005.00	1.01.001.01	• •
	Library Books	10,30,995.90	1,06,005.00	11,37,000.9
	Reading Room Books	62,248.38		62,248.3
,	U.G.C. Library Books (Book Bank)	41,651.90	-	41,651.9
_	U.G.C. Library Books Sub Total	18,99,283.38	1.04.005.00	18,99,283.3
	TOTAL	30,34,179.56 5,19,30,604.57	1,06,005.00 1,06,005.00	31,40,184.5

Bifur	cation		
LAND & BUILDINGS (Depn not availed	4,02,38,703.52	-	4,02,38,703.52
Other Fixed Assets (At cost)	1,16,91,901.05	1,06,005.00	1,17,97,906.05
TOTAL	5,19,30,604.57	1,06,005.00	5,20,36,609.57

Particulars	As on 31.03.21
Other Fixed Assets at Cost	1,17,97,906.05
Less: Depreciation Reserve as per Depn Sch	92,75,589.04
Actual WDV	25,22,317.01
WDV as per Depreciation Schedule	16,89,130.00
Difference as on 31.03.15 to be reconciled	8,33,187.01







FINANCIAL STATEMENTS

\mathbf{OF}

Name

PALLAGATTI ADAVAPPA ARTS & COMMERCE

FIRST GRADE COLLEGE

(Managed by Kalpataru Vidya Samsthe)

Address

B.H Road, Tiptur - 572 202

Period

From 01.04.2021 to 31.03.2022

K. CHANNABASAPPA & CO., Chartered Accountants, "Soundarya Paramount", No.83/87, II Floor, 5th Cross, Malleshwaram, BANGALORE - 560 003. Mobile: 94482 00400 Email: kcbfca@gmail.com

Luc



K. CHANNABASAPPA & Co.,

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the annexed Balance Sheet of Pallagatti Adavappa Arts & Commerce First Grade College (Managed by Kalpataru Vidya Samsthe), B.H. Road, Tiptur-572 201 as on 31st March, 2022, the Statement of Income and Expenditure and Receipts & Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the said College. Our responsibility is to express an opinion on these financial statements based on our audit.

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- 2) In our opinion, proper books of account, have been kept by the College, so far as it appears from our examination of those books.
- 3) The Balance Sheet and the Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the statements are properly drawn up and exhibits a true and fair view:-
 - I. In the case of Balance Sheet of the state of affairs of the College as on 31st March, 2022.

AND

II. In the case of Statement of Income and Expenditure, of the Excess of Income over Expenditure, for the year ended on that date.

For, K. Channabasappa & Co., Chartered Accountants [FRN 05978]

> K.Channabasappa Proprietor [MRN 018335]

UDIN: 22018335AOFATR4739

Date: 03.08.2022

Chartered

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B II ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe)

EXPENDITURE	INR		DITURE FOR THE YEAR ENDED 31.03.2022		
o Salaries - Out of Grant from GOK	ATTA	INR	INCOME	INR	TND
Teaching Staff	1.00.00.00	1	By Salary Grant from GOK	7.10	INR
Non Teaching Staff	1,80,37,767.00		" Fee Collections		1,81,28,159
Salaries - Leave Encashment & Arrears	90,392.00	1,81,28,159.00	Tuition Fee (Std Rate)	4,45,360.00	
Exam Remuneration paid to staff		2,82,296.00	Tuition Fee (Over & Above)	4,50,368.00	
Computer Maintenance		1,19,510.00	Lab Fee (Std Rate)	1	
Xerox charges		28,299.00	Lab Fee (Over & Above)	30,160.00	
Travelling Expenses		22,597.00	Library Book Fee	30,160.00	
Profession Tax		12,680.00	Medical Fee	46,442.00	
Printing Charges		2,500.00	College ID Fee	20,086.00	
Postage & Courier charges	I	36,485.00	Cultural Activity Fee	14,450.00	
Miscellaneous Expenses		5,000.00	Exam Stationery Fees	81,730.00	
Electricity charges		1,00,334.00	Magazine Fee	44,580.00	
Library & Reading Room Expenses		7,740.00	Transfer Certificate Fee	74,300.00	
General Repairs & Maintenance		48,858.00	Postage & Trunkcall Fee	2,380.00	
Building Repairs & Maintenance	1	28,800.00	Admission Application Fee	2,720.00	
Students Group Health Insurance Paid		29,604.00	Admission Government Fee	2,990.00	
College Stationery		74,100.00	Reading Room Fee	23,120.00	
College ID Expenses		33,523.00	Sports Fee	46,442.00	
ank Charges	1	13,212.00	Library Book Fine Fee	46,442.00	
udit Fee	'	21,087.14	Medical Fee (M Com)	7,585.00	
rofessional charges		38,940.00	Computer Faculty Fee (M Com)	2,850.00	
harat Scoutes & Guides Expenses		1,180.00	Reading Room Fee (M Com)	12,200.00	
dian Red Cross Expenses	1	1,690.00	Library Fee (M Com)	2,850.00	
Itural Activity Expenses	1	16,994.00	College ID Fee (M Com)	39,350.00	
nolarship Paid		18,190.00	Computer Internet Fee (M Com)	1,600.00	
		18,000.00	College Sports Fee (M Com)	66,000.00	
Sub Total preciation		1,90,89,778.14	Magazine Fee (M Com)	8,950.00	
		2,79,385.00		6,100.00	
ess of Income Over Expenditure for the Year		12,54,565.42	Cultural Activity Fee (M Com)	7,750.00	
	1	, , , , , , , , , , , , , , , , , , , ,	Miscellaneous Fee (M Com)	12,400,00	
N 1		1	Tuition Fee (M Com)	2,90,000.00	

PRINCIPAL V Pallagatti Adavappa Arts & Commerce First Grade College, Tiptur

PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, BII ROAD, TIPTUR (Managed by Kalpataru Vidya Samsthe) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS		INR	INR	PAYMENTS		INR	Thin
To Opening Balance				By Expenses		INR	INR
Cash & Bank Balances	[Sch 9]		94,97,246.70	Salaries - Out of Grant from GOK		1 91 20 150	
Salary Grant from GOK			1,81,28,159.00	Salaries - Leave Encashment & Arrears		1,81,28,159	1
Fees				Exam Remuneration paid to staff		2,82,296	
Tuition Fee (Std Rate)		4,45,360.00		Computer Maintenance		1,19,510	
Tuition Fee (Over & Above)		4,50,368.00		Xerox charges		28,299	1
Lab Fee (Std Rate)	20	30,160.00		Travelling Expenses		22,597	
Lab Fee (Over & Above)		30,160,00		Profession Tax		12,680	
Library Book Fee		46,442.00				2,500	00
Medical Fee		20,086.00		Printing Charges		36,485.	00
College ID Fee		14,450.00		Postage & Courier charges		5,000.	00
Cultural Activity Fee		81,730.00		Miscellaneous Expenses		1,00,334.0	00
Exam Stationery Fees		44,580.00		Electricity charges		7,740.0	00
Magazine Fee		74,300.00		Library & Reading Room Expenses		48,858.0	0
Transfer Certificate Fee		2,380.00		General Repairs & Maintenance		28,800.0	o
Postage & Trunkcall Fee		2,720.00		Building Repairs & Maintenance		29,604.00)
Admission Application Fee		2,720.00		Students Group Health Insurance Paid		74,100.00	, [
Admission Government Fee		23,120.00		College Stationery		33,523.00	
Reading Room Fee		46,442.00		College ID Expenses		13,212.00	1
Sports Fee		46,442.00		Bank Charges		21,087.14	
Library Book Fine Fee		7,585.00		Audit Fee		38,940.00	Q.
Medical Fee (M Com)		2,850.00		Professional charges		1,180.00	
Computer Faculty Fee (M Com)		12,200.00	1	Bharat Scoutes & Guides Expenses		1,690.00	
Reading Room Fee (M Com)		2,850.00		Indian Red Cross Expenses		16,994.00	
Library Fee (M Com)		39,350,00		Cultural Activity Expenses		18,190.00	
College ID Fee (M Com)		1,600.00		Scholarship Paid		18,000.00	1,90,89,778,14
Computer Internet Fee (M Com)	1			" Fixed Assets - Library Books		10,000.00	33,230.00
College Sports Fee (M Com)		66,000.00		" Current Liabilities			33,230,00
Magazine Fee (M Com)		8,950.00		Scholarships Payable	[Sch 4]		2,82,287,00
Cultural Activity Fee (M Com)		6,100.00		Other Liabilities	[Sch 5]	40,68,650.00	2,02,287.00
,	ı	7,750.00	1	Fee Payable to Tumkur University	[Sch 5]	21,50,293.00	62,18,943.00

PRINCIPAL Pallagatti Adavappa Arts &
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PALLAGATTI ADAVAPPA ARTS & COMMERCE FIRST GRADE COLLEGE, B II ROAD, TIPTUR

SCHEDULE 6 - FIXED ASSETS AT COST

St.	Particulars	Balance	Additions during	Balance
No.		as on 1.4.2021	the year	as on 31.03.2022
Δ	FIXED ASSETS			
	Buildings (Depreciation not availed)			
1	South Wing Building	2,41,779.56		2,41,779.56
	Building - Hostel	73,87,890.32		73,87,890.32
1	Auditorium	83,399.05	-	83,399.05
1	Dias Constructions	2,282.89		2,282.89
	U.G.C Canteen	2,71,331.86	-	2,71,331.86
	Library Building	4,42,960.84		4,42,960.84
	U.G.C. Building - Class Rooms	20,25,764.00		20,25,764.00
	U.G.C Library Building •	19,27,680.00	-	19,27,680.00
	North West Wing Class Room Admn. Building	13,22,027.00	_	13,22,027.00
1	College Canteen	7,00,000.00	-	7,00,000.00
	U.G.C. Womens Hostel Building	1,30,30,188.00	_	1,30,30,188.00
	Indoor Stadium	1,12,02,258.00	_	1,12,02,258.00
-	U.G.C- Sports Infrastructure (Wooden Flooring)	16,01,142.00		16,01,142.00
	Sub Total	4,02,38,703.52	-	4,02,38,703.52
B	Furniture			.,,,
	Women Hostel Furniture	1,18,916.34	-	1,18,916.34
1	College Furniture	4,07,444.00	-	4,07,444.00
1	Library Furniture	1,17,656.00	-	1,17,656.00
	U.G.C Furniture	2,02,118.00	-	2,02,118.00
-	Sub Total	8,46,134.34	-	8,46,134.34
D	Office Equipments	7,50,909.50		7,50,909.50
1	Plant & Machinery			
	U.G.C. Laboratory Material	46,035.50	-	46,035.50
	Laboratory Equipment U.G.C. Laboratory Equipment	82,333.27	-	82,333.27
ì	U.G.C. Computers	8,61,517.53	-	8,61,517.53
1	U.G.C. Water Purifier Tanks	21,98,023.35	-	21,98,023.35
	U.G.C. Equipments	2,03,000.00	-	2,03,000.00
	U.G.C. Printers	20,33,988.00	-	20,33,988.00
	U.G.C. Generator	2,34,257.00	-	2,34,257.00
	U.G.C. LCDs	3,00,000.00	-	3,00,000.00
	U.G.C. Mobile Phone	2,96,953.00	-	2,96,953.00
	College Computers	39,100.00	•	39,100.00
	U.G.C. Cash Counting Machine	57,454.00		57,454.00
	U.G.C. CCTV	17,404.00	-	17,404.00
	U.G.C. Camera	2,40,261.00	-	2,40,261.00
	U.G.C. Projectors, Podium & Accessories	41,000.00	-	41,000.00
	Solar Panels	3,04,906.00	-	3,04,906.00
	Sub Total	1,04,445.00		1,04,445.00
Е	Library Books	70,60,677.65	-	70,60,677.65
	Library Books	11 37 000 00	20.000	-
1	Reading Room Books	11,37,000.90 62,248.38	33,230.00	11,70,230.90
	U.G.C. Library Books (Book Bank)	41,651.90		62,248.38
	U.G.C. Library Books			41,651.90
	Sub Total	18,99,283.38 31,40,184.56	20.000	18,99,283.38
	TOTAL	5,20,36,609.57	33,230.00	31,73,414.56
	TOTAL	3,20,30,009.57	33,230.00	5,20,69,839.57

1	Bifure	cation		
1	LAND & BUILDINGS (Depn not availed	4,02,38,703.52		4,02,38,703.52
ŀ	Other Fixed Assets (At cost)	1,17,97,906.05	33,230.00	1,18,31,136.05
L	TOTAL	5,20,36,609.57	33,230.00	5.20.69.839.57

Particulars	As on 31.03.21
Other Fixed Assets at Cost Less: Depreciation Reserve as per Depn Sch	1,18,31,136.05 95,54,974.04
Actual WDV WDV as per Depreciation Schedule	22,76,162.01
Difference as on 31.03.15 to be reconciled	14,42,975.00 8,33,187.01



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