

## AUDIT REPORT

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
OOTY ROAD, MYSURU-570025**

### **Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-COLLEGE A/c)** which comprise the Balance Sheet as at 31st March, 2021 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2021 and its Deficit for the year ended on that date.

### **Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-COLLEGE A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



## **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Mysuru  
Date: 30-11-21



**Madhavan & Co.,**  
Chartered Accountants

  
(Neeraj S Mitran)

Partner

ICAI M/No: 235401

ICAI FRN: 001909S

UDIN: 21235401AAAAHS7184

**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU.**  
P.S. College Account

**Receipt and Payment A/c for the year ended 31-3-2021**

2019-20	Receipts	Amount	Amount	2019-20	Payments	Amount	Amount
19,378	Opening Balances: Cash on Hand	10,270		2,07,70,229	Establishment Expenses: Salary	2,20,01,591	
2,90,922	Cash at Bank: SBM A/c nos. 02701	96,41,813	82,52,109	11,50,485	Salary Advances	13,24,495	
				1,92,279	Mgt. contribution to P.F	5,66,196	
				25,034	Mgt. contribution to ES	96,372	
83,77,263	Fee Concessions		1,42,450		Gratuity	22,00,229	
				3,14,63,863	Mgt. contribution to P.F (DBDP)	-	2,47,74,083
1,38,53,956	Fee Income: (As per Schedule-1)		1,25,60,516		Fee Concessions		4,10,040
48,19,115	University Fee: (As per Schedule-2)		51,09,290	31,41,809	Expenses Against Fee Income: (As per Schedule-1)		4,47,302
1,27,633	Other Income: Bank Interest	1,17,470		96,29,278	University Fee: (As per Schedule-2)		61,85,460
300	Library Fine			83,75,129	Administration Expenses: (As per Schedule-3)		21,60,755
45,24,309	Other Miscellaneous Income		1,17,470		Consumables: (As per Schedule-4)		7,25,023
18,44,793	Salary Deductions: (As per Schedule-4)		14,53,554	8,41,205	Repairs and Maintenance: (As per Schedule-5)		1,57,663
20,000	Education Loan (Arivu Loan)			4,06,124	Salary Deductions: (As per Schedule-4)		14,62,730
4,14,010	Scholarship		3,01,150	20,17,011	JSS MVP		1,31,05,000
1,00,47,902	JSS MVP		90,25,681	60,00,800	Scholarship		1,91,590
15,000	Festival Advance		24,000	14,25,900	Medicines		72,000
31,000	Medicines		42,000	22,000	TDS		7,269
66,572	TDS		32,936	1,17,002	UG Mgt A/c		11,27,000
-	JSSP Grant		-	-	Refund of Admission Fee		-
-	PG Management Account		72,000		Fixed Assets: Wear Particles		-
-	Fee Received in Advance		60,000	1,68,740	Festival Advance		20,000
-	Group Gratuity		86,400	20,000	PG Management Account		72,000
				66,407	TDS		32,936
				10,076	Closing Balances: Cash on Hand	10,577	
				68,41,813	Cash at Bank: SBM A/c nos. 02701	74,41,157	31,51,791
6,44,07,483	<b>Total</b>		5,37,79,624	6,44,07,483	<b>Total</b>		5,37,79,624

Vide our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI Reg. No. 11095

  
Suresh P. Mittal  
Partner  
ICAI M No. 235481  
DDIN: 2123301AAAB107101

Date: 29-11-21  
Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Doty Road, MYSURU-25  
-11

**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, DITY ROAD, MYSORE.**  
P.G. College Account

**Income & Expenditure Account for the year ended 31.3.2021**

2019-20	Expenditure	Amount	Amount	2019-20	Income	Amount	Amount
2,07,70,579	Establishment Expenses:			3,01,51,996	Fee Income: (As per Schedule-1)		3,04,60,514
-	Salary	2,28,01,091			University Fee: (As per Schedule-2)		51,09,290
13,90,506	Salary Advances	15,04,405			Other Income:		
1,92,579	Mgt. contribution to P.F.	3,48,196		40,19,110	Bank Interest	1,17,470	
-	Mgt. contribution to EDF	96,372			Library Fine	-	
25,304	Mgt. contribution to P.F. (BEEP)	22,06,029	2,67,71,483	(56,63,101)	Received from UGC/A/S	-	1,17,470
					Surplus/ Deficit:		5,46,846
31,41,090	Expenditure Against Fee Income: (As per Schedule-1)		5,17,340				
40,29,370	University Fee: (As per Schedule-2)		43,05,160				
63,73,120	Administration Expenses: (As per Schedule-3)		23,00,755				
8,47,305	Consumables (As per Schedule-4)		7,25,823				
4,08,121	Repairs and Maintenance (As per Schedule-5)		1,97,661				
-	Refund of Admission Fee		11,27,890				
2,09,001	Depreciation		1,85,356				
3,72,62,146	<b>Total</b>		3,62,34,324	3,72,02,160	<b>Total</b>		3,62,34,122

Verified report of accounts  
JSS MADHAVAN & Co.,  
Chartered Accountants  
ICAI 7336 (01)3095

  
Nagesh Madhav  
Partner  
ICAI No. 235402  
IDIN: 31225601AAAM7184

Date: 29-11-21  
Place: Mysore




For JSS COLLEGE OF ARTS,  
COMMERCE & SCIENCE

  
Principal  
JSS College of Arts, Commerce & Science  
Dity Road, MYSORE-25

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, GOVT ROAD, MYSURU.  
P.A. College Account

Balance Sheet as at 31.3.2023

2019-20	Liabilities	Amount	Amount	2019-20	Assets	Amount	Amount
92,22,670	Capital Fund: (As per last B/S)	1,48,85,771			Fixed Assets:		
36,64,101	Add: Excess of Depreciation over Income	(5,46,816)	1,43,38,955	15,40,931 (1,54,193)	Furniture & Fixtures: (As per last B/S)	13,00,000	12,48,154
					Less: Dep @ 10%	(1,33,684)	
10,11,824	Subscriptions: (As per last B/S)	-		1,57,316	Equipments (As per last B/S)	8,11,940	
4,14,000	Add: Received dg the Year	3,01,150	6,580	1,68,740 (51,900)	Add: Addition dg the year	-	3,65,475
(14,25,900)	Less: Paid dg the Year	(1,91,590)			Less: Dep @ 15%	(46,672)	
33,40,911	Fee Concessions (As per last B/S)	2,74,390		5,000	Festival Attendance: (As per last B/S)	10,000	
83,97,200	Add: Received dg the Year	1,43,450		23,000	Add: Paid dg the Year	20,000	
(1,14,02,061)	Less: Paid dg the Year	(14,38,610)		(17,000)	Less: Received dg the Year	(24,000)	8,000
1,48,644	Salary Deductions: (As per last B/S)	70,396		2,09,370	Adresses: (As per last B/S)		2,08,350
19,44,793	Add: Received dg the Year	14,53,354	66,952				
(20,17,041)	Less: Paid dg the Year	(14,62,790)					
				1,35,50,000	SSM VVI (As per last B/S)	92,02,000	
				50,00,000	Add: Paid dg the year	1,30,00,000	
20,000			30,000	(1,30,47,002)	Less: Received dg the year	(79,25,000)	1,22,76,498
				(12,000)	Medicative (As per last B/S)	(27,000)	
				23,000	Add: Paid dg the year	72,000	
10,00,000	UG-Mgt A/c (As per last B/S)	10,00,000	18,00,000	(36,000)	Less: Received dg the year	(43,000)	3,000
	Add: Received dg the Year	72,000					
	Less: Paid dg the Year	(72,000)					
				81,17,882	UG Management A/c (As per last B/S)	-	
7,200	Staff Advance - Boxes-Bowery		7,200	1,17,882	Add: Paid dg the year	-	
					UG College A/c		7,940
66,573	TDN (As per last B/S)	05					
(66,407)	Add: Received dg the Year	32,936	05				
	Less: Paid dg the Year	(32,936)					
	Gratuity		90,669	16,576	Closing Balances: Cash on Hand	10,577	
					Cash at Bank		
					TDN A/c no.02702	26,61,157	26,51,734
	Fee Received in Advance		60,960	60,41,313			
1,72,45,042	Total		1,64,64,102	1,71,43,843	Total		1,64,64,102

Yours report of every date  
**TOB MADHAVAN & Co.**  
 Chartered Accountants  
 ICAL PIN 0015015  
  
 Madhav J Madhavan  
 Partner  
 ICAL No. 235-001  
 UOH: 21235401AAAANC7104  
 Date: 29-11-21  
 Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Govt Road, MYSURU-25  
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**J.S.K. COLLEGE OF ARTS, COMMERCE & SCIENCE  
DOTY ROAD, MYSURU**

**Fee Income**

**Schedule 1**

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
2,42,800	38,000	Admission Fee	1,92,000	
3,75,200		Admission Fee (BISIP)	2,75,000	
79,000		Admission Fee	25,000	
4,05,550		Application Fee	4,54,700	
51,108		Branching	1,200	
13,53,200		Computer Lab Development Fee	12,52,000	
6,33,200		Departmental Support Fee	5,01,120	
1,90,150		Eligibility Certificate	1,10,000	
		ERP Software	68,400	
30,92,421	2,51,293	Examination Fee	32,23,460	
2,37,534	13,196	Data Cultural Fee	1,98,360	43,970
4,400		Fee Structure	9,250	
21,000		Field Work	18,000	
		File	73,500	
2,520		Firca/Cultural Activities	-	
	5,35,000	Graduation Fee	-	
1,31,700	16,200	Identity Card Fee	1,04,400	
2,97,250		Library Fee	2,61,000	
		Library Fine	850	
1,31,100		Migrations Fee	1,04,400	
31,500	3,816	Mark card fee	36,074	
39,250		Mark card Verification fee	29,902	
99,990		Medical Fee	93,560	
1,14,050		Migration Certificate	1,01,640	
14,72,615		Miscellaneous	8,90,620	
59,500		Provisional Pass Certificate	39,000	
1,11,100		Reading Room	1,04,400	
4,000		Re-Admission	-	
55,550		Red cross	52,000	
		Research Scholar College Registration Fee	2,10,000	
		Revolutionary Fee	20,000	
1,17,000	11,95,000	Refund of Admission Fee	-	
55,550		Scouts & Guides	52,200	
10,18,102	10,05,002	SKS Component Exam	29,300	23,412
0,000		Social Work Camp	10,000	
2,74,300		Special fee	2,34,000	
2,11,000	85,111	Sports Fee	1,90,350	
1,22,210		Students Welfare Fund	1,14,000	
10,350		Study Certificate	5,050	
1,22,210		Teachers Benefit Fund	1,14,000	
13,000		Transfer Certificate	6,600	
2,28,00,875		Tuition Fee	2,11,12,000	
1,11,130		Union	1,04,400	
		Fee til to Mgt A/c		3,00,000
<b>3,30,03,990</b>	<b>31,41,890</b>	<b>Total</b>	<b>3,04,60,510</b>	<b>4,67,302</b>

**University Fee**

**Schedule 2**

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
1,100	-	Additional Income		
4,88,000	8,91,910	Affiliate Fee	6,26,400	8,95,910
6,38,760	8,91,760	Concession fee	9,24,790	9,62,100
40,000	25,300	Entrance Fee		
1,11,100	1,04,000	Library & cultural Activity	1,04,400	
20,58,900	18,51,800	Registration	30,15,100	25,26,450
2,11,000	1,99,120	Sports Development	1,98,360	
59,990	94,320	Students Welfare Trust	93,900	
1,27,200	-	Transfer TO UOM	43,700	
73,770	73,305	UOIB	73,000	
<b>40,19,110</b>	<b>40,29,370</b>	<b>Total</b>	<b>51,09,290</b>	<b>43,05,460</b>



## Administration Expenses

Schedule 3

2019-20		2020-21	
Payments	Particulars	Payments	
4,72,639	Advertisement	1,56,679	
	Advocate Fee	6,000	
20,750	Audit Fees	17,700	
7,601	Bank Charges	10,228	
22,71,476	Basic Remuneration	2,03,410	
3,700	Fuel charges		
11,98,400	Grass Charge		
3,49,710	Guest Faculty Allowance		
2,56,639	Honorarium/Remuneration	3,33,300	
70,818	Internet Charges		
1,04,549	Light & Water		
1,00,806	Office Expenses	85,907	
3,000	Postal Charges	929	
2,59,329	Printing & Stationery	2,76,409	
1,70,500	Research Centre		
6,900	Traveling Expenses		
1,09,348	Voluntary Functions		
	Workshop Seminar	3,000	
8,13,655	Water & Electricity	8,34,948	
63,75,120	Total	33,98,758	

## Consumables

Schedule 4

2019-20		2020-21	
Payments	Particulars	Payments	
4,342	Chemicals (Bio-Chemistry)		
14,081	Chemicals (Botany)	0,457	
4,399	Chemicals (Chemistry)	5,10,262	
21,511	Chemicals (Zoology)		
27,981	Consumables (Zoology)	19,431	
	Consumables (Criminology)	10,157	
	Consumables (CG)	10,967	
	Consumables (Maths)	4,044	
16,967	Consumables (Bio-Chemistry)		
32,678	Consumables (Botany)	11,648	
10,790	Consumables (M.V.C)	4,443	
9,907	Consumables (Physics)	8,307	
1,55,007	Consumables (Exam)	16,283	
642	Consumables (Bio Technology Dept)	77,830	
	Glassware ( Zoology)	3,653	
1,61,963	Glassware ( Botany)	4,871	
6,43,205	Total	7,25,823	

## Repairs And Maintenance

Schedule 5

2019-20		2020-21	
Receipts	Payments	Receipts	Payments
-	4,11,091		1,15,578
			73,277
			5,306
	74,523		2,952
-	4,86,124		1,97,663

## Salary Deduction

Schedule 6

2019-20		2020-21	
Receipts	Payments	Receipts	Payments
12,72,355	32,72,743	8,77,034	8,75,034
53,905	53,551	22,611	22,611
1,09,579	1,09,579	1,452	1,481
71,030	97,000	97,000	97,000
3,54,907	2,98,532	2,98,555	2,98,555
1,24,000	1,24,000	1,03,400	1,03,400
12,000	12,043		11,444
50,684	53,081	53,581	53,502
19,44,793	20,16,730	14,53,354	14,62,790

Side one report of even date  
**PUR MADHAVAN & Co.,**  
 Chartered Accountants  
 KAI FEB 0019995

for JSS COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

  
 Pur Madhavan  
 Partner  
 KAI M No. 215401  
 DIN: 212850RJAAG057186

Date: 29-11-21  
 Place: Mysuru

  
**PRAVEEN**  
 JSS College of Arts, Commerce & Science  
 Doly Road, MYSURU-25



**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU - 570025**

**PG College Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2020-21**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarship received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied up funds and undisbursed balance is treated as liability.

For **MADHAVAN & CO.,**  
Chartered Accountants,

  
(Neera) S Mitran)

Partner

ICAI M No.: 235401

ICAI FRN.: 001909S

UDIN: 21235401AAAAHS7184

For **JSS College of Arts,  
Commerce & Science**

  
Principal  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Place: Mysore

Date: 30-11-21





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**AUDIT REPORT**

The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-Management A/c)** which comprise the Balance Sheet as at 31st March, 2021 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2021 and its surplus for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU ( PG-Management A/c )** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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Those charged with governance are responsible for overseeing the Association's financial reporting process.



### **Auditor's Responsibilities for the Audit of the Financial Statements:**

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Mysuru  
Date: 30-11-21



**Madhavan & Co.,**  
Chartered Accountants

  
(Neera) S Mitran

Partner

ICAI M No:235401

ICAI EN: 0019095

UDIN: 21235401AAAHT3874

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU**  
**FC Management Account**

**Receipts and Payments Accounts for the year ended 31-3-2021**

2019-20	Receipts	Amount	Amount	2019-20	Payments	Amount	Amount
	Opening Balance			16,22,300	Expenditure Against Fee Income (As per Schedule-1)		36,50,400
54,511	Cash at Bank SBF-01401		12,06,291		Administration Expenses	0,550	
1,87,00,566	Fee Collection (As per Schedule-1)		3,63,05,598	17,700	Audit Fee	326	
				2,832	Bank Charges		
				(328)	Water & Electricity Charges		
85,065	Other Receipts			1,19,448	Insurance		5,180
	Bank Interest	47,399			Fee Refund		15,000
	Divid	75,000		25,000	Repairs & Maintenance Building		6,55,305
	Other Income	18,548	1,43,947		Other Expenses		
889	Advance			21,74,524	JSS MVP		65,00,000
	General Advance				Renewal Fee		1,71,184
51,270	TDS		5,417	30,07,290	TDS		2,665
1,01,416	Security Deposits			1,21,00,000	Security Deposits		1,01,416
					Closing Balance		
				29,620	Cash at Bank SBF-01401		45,66,097
				12,06,291			
<b>2,00,65,305</b>	<b>Total</b>		<b>1,57,38,253</b>	<b>2,00,65,305</b>	<b>Total</b>		<b>1,57,38,253</b>

With our report of even date  
**FOX MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAL PIN 0019205

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

  
**Sridhar Mithal**  
 Partner  
 ICAM No. 235011  
 UDIN: 242354/LAAAAT3874

  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Doty Road, MYSURU-25

Date: 30-11-21  
 Place: Mysuru



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU**  
**PG Management Account**


**Income & Expenditure Account for the year ended March 31, 2021**

Expenditure		Amount	Amount	Income		Amount	Amount
18,22,328	Expenditure Against Fee Income: (As per Schedule-1)		16,50,400	1,57,60,568	Fee Collection: (As per Schedule-1)		1,43,05,599
17,700	Administration Expenses:				Other Receipt:		1,40,947
2,632	Audit Fee	8,958		85,865	Bank Interest		
(328)	Bank Charges	116					
1,19,449	Water & Electricity Chrg	-	9,188				
	Honourarium	-					
	Renewed Fee		1,71,199				
25,009	Fee Refund		15,800				
21,74,524	Repairs & Maintenance:		6,95,385				
	Building						
20,87,290	Other Expenses		-				
12,29,217	Depreciation		13,41,947				
1,21,67,800	Surplus		85,60,532				
1,98,48,481	<b>Total</b>		<b>1,44,46,545</b>	<b>1,98,46,431</b>	<b>Total</b>		<b>1,44,46,545</b>

With our report of even date  
**FOR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI PIN 0019095

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE,

  
**Nandha S. Mishra**  
 Partner  
 ICAI No. 235401  
 UDIN: 21223511A000003074  
 Date: 20-11-21  
 Place: Mysuru

  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU**  
**PG Management Account**

Balance Sheet as on March 31, 2021

Liabilities		Amount	Amount	Assets		Amount	Amount
1,44,94,289	<b>Capital Fund:</b>				<b>Fixed Asset</b>		
	Opening Balance	1,43,61,990		1,22,92,379	Building	1,19,63,126	
1,23,67,800	Add: Excess of Income			(12,29,337)	Less: Depn at 10%	11,06,354	99,55,822
	Over Expenditure	85,63,532					
		2,29,25,522		9,42,403	Network Server	9,42,403	
(1,25,00,000)	Less: Transferred to NVP	(65,00,000)	1,64,25,522		Less: Depn at 25%	2,35,623	7,06,780
6,84,267	<b>Security Deposit</b>	7,85,603		639	<b>General Advance</b>		
	[As per last B/S]			(639)	[As per last B/S]		
1,81,416	Add: Received dg the year	-	6,84,267		Less: Received dg the year	-	-
	Less: Paid dg the year	(1,01,416)		19,80,000	<b>PG College Account</b>		19,80,000
					[As per last B/S]		
1,596	<b>TDS:</b>	24,248			<b>Closing Balance</b>		
	[As per last B/S]				Cash at Bank		
52,278	Add: Deducted dg the year	5,417			SB- 81481		45,65,097
(29,620)	Less: Paid dg the year	(29,665)	-	12,86,291			
1,51,71,928	<b>Total</b>		1,71,09,789	1,51,71,928	<b>Total</b>		1,71,09,789

With our report of even date  
**FOR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI FRN 0019095

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

  
**Naveen S Madhan**  
 Partner  
 ICAI M No. 235401  
 UIN: 21225403AAAAMT2874

  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Doty Road, MYSURU-26

Date: 30-11-21  
 Place: Mysuru



**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE,  
OITY ROAD, MYSURU**

**FEE INCOME**

**Schedule - 1**

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
5,000	-	Admission Fee	65,500	-
-	-	Admission	-	29,58,100
8,64,000	8,22,600	Ahimsa	5,24,000	6,92,700
-	-	Affiliation	500	-
1,26,500	-	Bhartiya Sanskruchi	57,000	-
51,950	-	Browsing	35,600	-
1,03,700	-	Campus Development	70,000	-
200	-	Computer & Lab development	1,600	-
-	-	Development Support	400	-
-	-	Eligibility	6,050	-
-	-	Extra Cultural Activities	190	-
25,001	-	Examination Fee	-	-
1,03,900	-	Founders day	71,200	-
531,000	-	Graduation Day	1,04,000	-
1,55,850	-	Hostel/altare	1,06,800	-
3,63,600	-	House keeping	2,49,200	-
-	-	Identity Card	100	-
20,700	20,000	Jathra	14,240	-
49,550	-	Jathra Sports	35,600	-
20,700	20,900	Jyotshi Mahotsava	14,240	-
31,170	31,470	JSS MVV Calendar	21,360	-
1,61,045	5,245	JSS Vaidhapatika	1,10,000	-
-	-	Library	250	-
-	-	Library and Cultural Activities	100	-
-	-	Magazine	100	-
-	-	Marka card Verification	-	-
-	-	Medical	90	-
8,70,600	-	Miscellaneous	16,57,050	-
-	-	Miscellaneous College	900	-
2,07,000	1,93,520	NAAC Fund	1,42,400	-
63,35,700	-	Party Fee	25,25,500	-
51,950	-	Pier student	35,600	-
-	1,04,000	Prepaid Fee	-	-
-	-	Reading Room	100	-
-	-	Rail Cross	50	-
-	-	Scouts & Guides	50	-
3,11,700	1,62,238	Society fee	2,13,600	-
-	52,450	Sharanagatha Fee	-	-
-	-	Sports Development	190	-
-	-	Sports Fee (UOM)	190	-
3,59,750	2,62,250	Students Group Insurance	1,78,000	-
-	-	Student Welfare Fund	110	-
-	-	Student Welfare Trust	90	-
1,02,900	1,04,000	Stake Free Education	73,200	-
1,55,650	-	Teachers Benefit Fund	110	-
30,360	30,840	Tax Fee	1,06,000	-
-	-	Teaching the lives of millions	13,600	-
86,49,000	9,855	Talish College	3,000	-
-	-	Tuition JGMY	73,44,700	-
-	-	UNESH (UOM)	70	-
-	-	Union	100	-
2,07,000	-	Workshop/Seminar	1,42,400	-
<b>1,97,60,566</b>	<b>18,22,328</b>	<b>Total</b>	<b>1,43,05,598</b>	<b>34,56,400</b>

Vide our report of even date  
**FOR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI FRS 0019005

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

**Keeraj S Nitran**  
 Partner  
 ICAI No. 255401  
 UDIN: 21235401AAAHT3074

Date: 30-11-21  
 Place: Mysuru



**Principal**  
 J.S.S. College of Arts, Commerce & Science  
 Ooty Road, MYSURU-26

*(Signature)*

J.S.S. College of Arts, Commerce & Science

OOTY ROAD, MYSURU – 570025

PG Management Account

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2020-21**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.


For **MADHAVAN & CO.,**  
Chartered Accountants,

**(Neeraj S Mitran)**  
Partner  
ICAI M No.: 235401  
ICAI FRN.: 001909S  
UDIN: 21235401AAAAHT3874

Place: Mysore  
Date: 30-11-21



For **JSS College of Arts,  
Commerce & Science**

  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

## AUDIT REPORT

The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
OOTY ROAD, MYSURU-570025

### Opinion:

We have audited the financial statements of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-COLLEGE A/c) which comprise the Balance Sheet as at March 31, 2022 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2022 and its Excess of Income over Expenditure for the year ended on that date.

### Basis for Opinion:

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements:

The Management of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-COLLEGE A/c) is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.





### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For MADHAVAN & Co.,**  
Chartered Accountants  
ICAI FRN. 001909S



Date: August 23, 2022  
Place: Mysuru

  
**Neeraj S Mitran**  
Partner  
ICAI M.No. 235401  
UDIN: 22235401APOWAH2926

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DUTY ROAD, MYSURU.**

**P.G. College Account  
Receipts & Payments Accounts for the year ended March 31, 2022**

Receipts	Sch No	Amount	March 31, 2022	March 31, 2021	Payments	Sch No	Amount	March 31, 2022	March 31, 2021
Opening Balance: Cash on Hand		18,577		18,576	Establishment Expenses				
Cash at Bank					Salary		233,04,341		2,00,01,591
SBM A/c no-42702		24,11,157	24,51,781	60,41,813	Salary Advance		6,56,828		15,04,493
Fee Concession			-	14,459	New contribution to PF		7,35,766		9,66,196
Fee Income	1		2,43,06,100	3,04,48,516	New contribution to DS		1,10,200		96,372
University Fee	2		83,05,940	51,05,200	Gratuity		19,44,514	2,88,51,534	22,06,019
Other Income: Bank Interest			1,01,059	1,17,478	Fee Concession			-	4,16,810
Salary Deductions	3		14,25,161	14,93,704	Expenditure Against Fee Income	1		25,75,481	4,17,282
Educational Loan (Arts Loan)			20,000	-	University Fee	2		8,95,918	43,85,460
Scholarship			25,450	1,01,100	Administration Expenses	3		1,78,312	21,90,755
ISS MVP			71,00,000	93,25,600	Consumables	4		2,24,997	7,35,823
Festral Advance			6,000	24,000	Repairs and Maintenance	5		80,601	1,97,663
Medicine			48,000	11,000	Salary Deductions	6		14,32,812	14,62,798
TDS Deducted			82,000	22,938	Property, Plant & Equipment	7		1,32,062	-
PG Management Account			37,41,000	72,000	ISS MVP			1,65,00,000	1,30,00,000
Fee Received in Advance			-	90,000	Scholarship			77,018	1,94,570
Group Gratuity			-	86,409	Medicine			1,06,000	77,808
					UG Mgt A/c			-	7,868
					Refund of Admission Fee			14,17,000	11,27,808
					Festral Advance			10,000	30,800
					PG Management Account			-	72,000
					TDS Paid			92,889	32,938
					Fee Received in Advance			90,000	-
					Education Loan (Arts Loan)			40,000	-
					Closing Balance: Cash on Hand			18,576	18,577
					Cash at Bank				
					SBM A/c no-42702			29,69,235	24,11,157
<b>Total</b>			<b>5,66,91,569</b>	<b>5,37,79,624</b>	<b>Total</b>			<b>5,66,91,569</b>	<b>5,27,79,624</b>

Visit our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI Reg. No. 0014098

*(Signature)*  
Narasimha Murthy  
Partner  
ICAI Reg. No. 232411  
UOI No. 02225431, BOWWALSHIDE  
Date: August 24, 2022  
Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

*(Signature)*  
PRINCIPAL  
J.S.S. College of Arts, Commerce & Science  
Duty Road, MYSURU-25

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, Ooty Road, MYSURU.

F.G. College Account  
Income & Expenditure Accounts for the year ended March 31, 2022

Expenditure	Sch No	Amount	March 31, 2022	March 31, 2021	Income	Sch No	Amount	March 31, 2022	March 31, 2021
<b>Establishment Expenses:</b>					<b>Fee Income:</b>	1		2,82,09,487	3,04,00,516
Salary		2,53,74,343		2,20,01,050					
Salary Advance		2,50,629		15,04,495	<b>University Fee:</b>	2		33,88,940	51,03,270
Agree. contribution to P.F		7,35,754		3,64,194					
Agree. contribution to GSI		1,10,235		96,372	<b>Other Income:</b>				
Gratuity		19,44,514	2,00,61,024	21,05,073	Bank Interest			1,81,849	1,17,470
<b>Expenditure Against Fee Income:</b>	1		25,75,481	8,47,382					
<b>University Fee:</b>	2		8,95,910	43,85,480					
<b>Administration Expenses:</b>	3		11,25,312	23,96,755					
<b>Consumables:</b>	4		2,14,997	7,25,823					
<b>Repairs and Maintenance:</b>	5		80,591	1,97,683					
<b>Subsidy of Admission Fee:</b>			14,12,000	11,27,000					
<b>Depreciation:</b>	7		1,79,109	1,85,356					
<b>Excess of Income over Expenditure</b>			42,53,213	(5,46,986)					
<b>Total</b>			<b>3,97,17,276</b>	<b>3,56,87,276</b>	<b>Total</b>			<b>3,97,17,276</b>	<b>3,56,87,276</b>

Filed for report of even date  
**ICAI MADHAVAN & Co.**  
 Chartered Accountants  
 ICAI PIN 0016020

for JSS COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

  
 Praveen S Miran  
 Partner  
 ICAI M No. 225402  
 UDIN: 22225401NP0WAM7926

  
 PRINCIPAL  
 JSS College of Arts, Commerce & Science  
 Ooty Road, MYSURU-57

Date: August 23, 2022  
 Place: Mysuru



JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU.

P&L College Account  
Balance Sheet as of March 31, 2022

Liability	Sch. No	Amount	March 31, 2022	March 31, 2021	Assets	Sch. No	Amount	March 31, 2022	March 31, 2021
Capital Fund (As per last B/S) Add: Excess of Income over Expenditure		1,61,39,500		1,68,85,773	Property, Plant & Equipment	7		18,00,564	15,12,678
		42,53,212	1,85,97,199	(5,46,844)	Festival Advance (As per last B/S) Add: Paid dg the Year Less: Received dg the Year		6,000 10,000 (6,000)	10,000	10,300 20,000 (24,000)
Scholarship (As per last B/S) Add: Received dg the Year Less: Paid dg the Year		6,500		2,02,150	Advance (As per last B/S)			2,00,370	2,00,370
		25,150		(1,94,500)					
		(32,810)							
Fee Commission (As per last B/S) Add: Received dg the Year Less: Paid dg the Year				2,74,310	SSMVP (As per last B/S) Add: Paid dg the year Less: Received dg the year		1,22,76,490 1,65,90,000 (71,65,000)	3,16,11,490	93,02,990 1,38,00,000 (95,25,600)
				1,42,450					
				(5,10,840)					
Salary Deductions (As per last B/S) Add: Received dg the Year Less: Paid dg the Year		66,952		76,396	Medicine (As per last B/S) Add: Paid dg the year Less: Received dg the year		3,000 1,00,000 (40,000)	63,000	(27,000) 72,000 (42,000)
		14,25,164	39,301	14,13,324					
		(14,52,812)		(18,62,789)					
Educational Loans (As per last B/S) Add: Received dg the Year Less: Paid dg the Year		20,000		20,000	CG College A/c			7,960	7,550
		20,000							
		(40,000)							
PG-Mgs A/c (As per last B/S) Add: Received dg the Year Less: Paid dg the Year		16,00,000		18,00,000					
		87,41,000	76,21,000	72,000					
				(22,000)					
Staff Advance-Excess Recovery			2,200	2,200					
TDS (As per last B/S) Add: Received dg the Year Less: Paid dg the Year		85		85					
		82,000		32,585					
		(92,000)	85,889	(32,085)					
Gratuity			89,889	86,400	Closing Balances: Cash on Hand Cash at Bank SBM A/c as 6/27/02		18,576 29,69,256	29,70,000	18,577 24,41,137
Fee Received in Advance (As per last B/S) Less: Paid dg the Year		60,000		68,000					
		(60,000)							
<b>Total</b>			<b>2,63,48,194</b>	<b>1,64,66,192</b>	<b>Total</b>			<b>2,63,48,194</b>	<b>1,64,66,192</b>

With our report of 15/04/2022  
FOB MADHAVAN & Co.,  
Chartered Accountants  
ICAI PIN-0019075

No. JSS COLLEGE OF ARTS,  
COMMERCE & SCIENCE

  
S.M. Madhavan  
Partner  
ICAI M.No. 225402  
UDIN: 2223597EAB2WAZ2926

  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Doty Road, MYSURU-25

Date: April 22, 2022  
Place: Mysuru



**J.S.S. COLLEGE OF ARTS, COMMERCE, & SCIENCE**  
**CHITTY ROAD, MYSURU**

**1 Fee Income**

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Admission Fee	4,25,000	-	1,99,000	-
Admission Fee (RDP)	-	-	2,75,000	-
Admission Fine	3,700	-	25,000	-
Application Fee	5,09,250	-	4,54,700	-
Brochures	7,050	-	1,260	-
Computer Lab Development Fee	13,86,000	-	12,52,000	-
CPYR about text material	1,53,400	84,379	5,81,120	-
Departmental Support Fee	1,54,400	-	1,16,000	-
Eligibility Certificate	70,650	-	1,16,000	-
ERP Software	3,26,050	61,375	64,000	-
Examination Fee	42,00,000	10,82,404	12,23,440	-
Extra Cultural Fee	2,19,450	-	1,90,360	43,970
Fee Structure	5,600	-	9,350	-
Field Work	17,900	-	18,800	-
Fine	1,03,200	-	73,500	-
Forum/Cultural Activities	18,000	-	-	-
Graduation Fee	-	4,93,000	-	-
Identity Card Fee	1,15,000	14,400	1,04,400	-
Library Fee	3,00,607	5,700	2,61,000	-
Library Fine	340	-	950	-
Magazine Fee	1,15,940	-	1,01,400	-
Mar's card fee	51,174	-	36,874	-
Mar's card Verification fee	18,500	-	29,900	-
Medical Fee	1,03,950	1,200	93,960	-
Migration Certificate	3,00,350	-	1,01,600	-
Miscellaneous	19,03,725	-	8,90,620	-
No Due Certificate	300	-	-	-
Professional Exam Certificate	63,200	-	39,000	-
Reading Room	1,15,500	-	1,01,400	-
Rest room	57,750	-	52,200	-
Research Scholar College Registration Fee	4,65,000	-	2,10,000	-
Revalidation Fee	17,720	-	20,400	-
Scouts & Guides	57,720	-	52,200	-
Skill Component Fee	53,700	31,152	39,300	22,411
Social Work Camp	7,500	-	10,000	-
Special Fee	4,53,300	-	2,34,000	-
Sports Fee	2,19,450	-	1,90,360	-
Student Welfare Fund	1,27,850	-	1,10,040	-
Study Certificate	4,600	-	5,850	-
Teachers Benefit Fund	1,27,850	-	1,14,940	-
Transfer Certificate	18,950	-	8,900	-
Tuition Fee	7,24,06,000	-	2,11,12,000	-
Unltd	1,15,500	-	1,04,400	-
Management Fee	37,650	-	-	3,00,000
Transfer to MCA/c	-	-	-	-
<b>Total</b>	<b>3,42,09,407</b>	<b>25,71,481</b>	<b>3,04,60,516</b>	<b>4,47,382</b>

**2 University Fee**

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Affiliation Fee	7,81,850	8,35,910	6,28,400	8,05,910
Association fee	9,07,290	-	9,54,790	9,69,189
Library & cultural Activity	1,15,900	-	1,04,400	-
Registration	11,57,200	-	32,15,300	25,16,450
Sports Development	2,19,450	-	1,90,360	-
Students Welfare Trust	1,03,950	-	93,960	-
Fine	19,250	-	-	-
Transfer TO UHM	-	-	43,070	-
Unltd	80,850	-	73,000	-
<b>Total</b>	<b>33,05,940</b>	<b>8,35,910</b>	<b>31,09,290</b>	<b>43,85,460</b>

**3 Administration Expenses**

Particulars	March 31, 2022	March 31, 2021
	Payments	Payments
Advertisement	82,800	1,54,570
Advocate Fee	-	8,800
Audit Fees	33,400	17,700
Bank Charges	13,226	10,220
Bank Remittance	-	7,03,410
Food charges	774	-
Honorarium/Remuneration	7,000	3,55,500
Office Expenses	1,61,847	55,907
Postal Charges	1,160	929
Printing & Stationery	54,758	2,76,400
Research Centre	300	-
Travelling Expenses	250	-
Workshop Seminar	43,383	5,800
Water & Electricity	8,34,602	8,04,591
<b>Total</b>	<b>12,35,312</b>	<b>23,90,755</b>



4 Consumables

Particulars	March 31, 2022	March 31, 2021
	Payments	Payments
Chemicals (Bio-Chemistry)	45,045	-
Chemicals (Botany)	17,452	8,467
Chemicals (Chemistry)	53,899	5,38,062
Chemicals (Zoology)	6,071	-
Consumables (Zoology)	4,352	19,431
Consumables (Chemistry)	26,414	18,107
Consumables (CI)	-	18,957
Consumables (Maths)	3,978	4,344
Consumables (Bio-Chemistry)	7,098	-
Consumables (Botany)	13,106	11,048
Consumables (N.V.O.)	-	4,443
Consumables (Physics)	4,757	8,307
Consumables (E-Cells)	22,758	16,893
Consumables (Bio-Technology Dept)	3,865	77,838
Consumables (Zoology)	-	3,983
Chemicals (Botany)	-	4,071
<b>Total</b>	<b>2,24,897</b>	<b>7,25,823</b>

5 Repairs And Maintenance

Particulars	March 31, 2022	March 31, 2021
	Payments	Payments
Building Maintenance	20,000	1,15,378
Electrical Repairs	-	73,277
Software & Printer Maintenance	5,496	2,956
Equipment Repairs	54,111	2,051
<b>Total</b>	<b>80,607</b>	<b>1,97,662</b>

6 Salary Deduction

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
EPF	6,97,028	6,97,028	8,77,034	8,77,034
ESI	25,307	25,307	22,411	22,411
Grat Relief Fund	-	-	1,452	1,452
Income Tax	96,000	96,000	97,000	97,000
LIC	3,91,821	4,19,472	2,98,550	2,98,555
Professional Tax	1,28,608	1,28,608	1,01,400	1,00,000
PF	19,834	19,834	-	11,444
Other Year Earnings	68,999	66,999	53,503	53,002
<b>Total</b>	<b>14,25,161</b>	<b>14,32,812</b>	<b>14,53,354</b>	<b>14,62,798</b>

7 Property, Plant & Equipment

Particulars	Balance as on 01-04-2021	Before 30-9-2021	After 30-9-2021	Total	Rate of Depreciation	Depreciation	Balance as on 31-03-2022
	Furniture & Fixtures	12,40,154	1,03,100	-	13,51,254	10%	1,35,125
Equipment's	2,54,475	-	-	2,54,475	10%	29,671	2,24,804
Library Books	-	28,702	-	28,702	15%	4,305	24,397
<b>TOTAL</b>	<b>15,12,630</b>	<b>1,32,802</b>	<b>-</b>	<b>16,45,432</b>		<b>1,79,128</b>	<b>14,66,304</b>

Vide our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI #RN 0619055

BY J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

  
Nagesh S Nitran  
Partner  
ICAI M No. 235901  
UDIN- 22235403 ANQWAZ926

Date: August 25, 2022  
Place: Mysuru

  
PRINCIPAL  
J.S.S. College of Arts, Commerce & Science  
Goty Road, MYSURU-25



J.S.S. College of Arts, Commerce & Science

OOTY ROAD, MYSURU - 570025

PG College Account

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2021-22

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis & Tally ERP 9.
2. Revenue Recognition: Receipts /collections towards Fees, Interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarship received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied up funds and undisbursed balance is treated as liability.

For **MADHAVAN & CO.,**  
Chartered Accountants,  
ICAI FRN.: 001909S

  
**Neeraj S. Mitran**  
Partner  
ICAI M No.: 235401  
UDIN: 22235401APOWAH2926

For **JSS College of Arts,  
Commerce & Science**

  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Date: August 23, 2022  
Place: Mysuru



## AUDIT REPORT

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

### Opinion:

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-Management A/c)** which comprise the Balance Sheet as at March 31, 2022 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2022 and its Excess of Income Over Expenditure for the year ended on that date.

### Basis for Opinion:

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements:

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-Management A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.





### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date: August 23, 2022  
Place: Mysuru



For MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN. 001909S



Neeraj S Mitran  
Partner  
ICAI M No. 235401  
UDIN:22235401APOWJ09524

J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, Ooty Road, MYSURU

PG Management Account  
Receipts & Payments Account for the year ended March 31, 2022

Receipts	Sch No	Amount	March 31, 2022	March 31, 2021	Payments	Sch No	Amount	March 31, 2022	March 31, 2021
Opening Balance: Cash at Bank: SBI- 01481			45,66,977	12,86,291	Expenditure Against Fee Income:	1		21,26,995	26,53,400
Fee Collection:	1		1,52,52,006	1,43,85,980	Administration Expenses: Audit Fee		8,000		8,000
Other Receipts: Bank Interest		1,06,705		47,399	Bank Charges		529		376
Donor		-		75,400	AICTE		96,702		-
Other Income		650	1,37,176	10,548	Honourarium		44,875	1,53,547	-
TDS Deducted			1,375	5,417	Fee Refund			62,000	15,000
					Repairs & Maintenance: Building			-	6,95,205
					Advance: JSS MVP		98,80,000		55,80,000
					PG College		57,41,000		-
					UGC Grant Account		17,51,592	1,64,92,592	-
					Renewal Fee- Research			1,71,104	1,71,104
					TDS Paid			1,875	29,665
					Security Deposits			-	1,81,678
					Closing Balance: Cash at Bank: SBI- 01481			50,52,836	45,66,997
<b>Total</b>			<b>2,40,57,328</b>	<b>1,57,38,253</b>	<b>Total</b>			<b>2,40,57,328</b>	<b>1,57,38,253</b>

Video our report of over done  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN 0019795

Neeraj Kumar  
Partner  
ICAI M No- 215901  
UDIN- 22235081A70W01524

Date- August 15, 2022  
Place- Mysuru

By J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

  
Principal  
**PRINCIPAL**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25



J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU

PG Management Account  
Income & Expenditure Account for the year ended March 31, 2021

Expenditure	Sch No	Amount	March 31, 2022	March 31, 2021	Income	Sch No	Amount	March 31, 2022	March 31, 2021
Expenditure Against Fee Income:	1		21,25,995	14,50,100	Fee Collection:	1		1,92,52,000	1,43,95,090
Administration Expenses:					Other Receipts:				
Audit Fee		6,050		6,800	Bank Interest		1,00,206		1,00,947
Bank Charge		620		336	Shop				-
AICTE		96,702		-	Other Income		650	1,77,356	-
Insurance		44,475	1,58,647	-					
Renewal Fee			1,71,104	1,71,104					
Fee Refund			62,000	15,000					
Repairs & Maintenance:									
Building			-	6,95,305					
Depreciation			11,72,400	13,41,937					
Excess of Income Over Expenditure			1,98,06,131	85,83,532					
<b>Total</b>			<b>1,94,89,356</b>	<b>1,44,46,545</b>	<b>Total</b>			<b>1,94,89,356</b>	<b>1,44,46,545</b>

Visit our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN 0019005

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,

  
Nandan S. Mittal  
Partner  
ICAI M No. 22540  
UIN: 2221540(A/P/W)09524

  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Doty Road, MYSURU-25

Date: August 22, 2022  
Place: Mysuru



J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, GOLF ROAD, MYSURU

PG Management Account  
Balance Sheet as at March 31, 2022

Liability	Sch No	Amount	March 31, 2022	March 31, 2021	Assets	Sch No	Amount	March 31, 2022	March 31, 2021
<b>Capital Fund:</b>					<b>Fixed Asset</b>				
Opening Balance		1,64,25,532		1,63,61,990	<b>Building</b>		99,26,822		
Add: Balance of Income					Less: Depn at 10%		5,95,602	89,61,140	99,56,322
Over Expenditure		1,54,86,131		85,43,532					
		3,22,31,652			<b>Network Service</b>		2,06,879		
Less: Transferred to MVT		(90,00,000)	2,32,31,652	(65,00,000)	Less: Depn at 25%		1,26,317	5,89,152	7,86,920
					<b>PG College Account:</b>				
<b>Security Deposit</b>					(As per last B/S)		10,00,000		10,00,000
(As per last B/S)		6,84,267		7,85,682	Add: Paid dg the year				
Add: Received dg the year		-		-	Less: Received dg the year			10,21,000	-
Less: Paid dg the year		-	6,84,267	(1,01,416)	<b>DCC Grant Account:</b>			17,51,392	-
					<b>Closing Balance</b>				
<b>TDS:</b>					<b>Cash at Bank</b>				
(As per last B/S)		-		24,248	340- 01-181			30,52,036	45,66,097
Add: Deducted dg the year		1,075		5,417					
Less: Paid dg the year		(1,075)		(29,665)					
<b>Total</b>			<b>2,39,15,920</b>	<b>1,71,09,709</b>	<b>Total</b>			<b>2,39,15,920</b>	<b>1,71,09,709</b>

With our report of even date  
for MADHAVAN & Co.,  
Chartered Accountants  
ICAI 738 G010021

  
Nagesh Madhus  
Partner  
ICAI M No. 215-01  
UDIN: 22226021AP0W0P524

Date: August 23, 2022  
Place: Mysuru

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

  
Principal  
**PRINCIPAL**  
JSS College of Arts, Commerce & Science  
Golf Road, MYSURU-25.



**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE,  
OOTY ROAD, MYSURU**

**1. FEE INCOME**

Particular	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Admission Fine	19,000	-	65,600	-
Admission	84,000	-	-	29,58,100
Alumni	4,69,000	4,09,000	5,24,050	6,92,300
Affiliation	600	-	600	-
Bharthya Samakranti	1,20,000	-	57,000	-
Brooding	49,450	-	35,600	-
Campus Development	90,000	-	70,800	-
Computer & Lab development	100	-	1,600	-
Development Support	-	-	400	-
Diamond Jubile	4,300	-	6,050	-
Extra Cultural Activities	-	-	190	-
Examination Fee	-	-	-	-
Founders day	90,060	-	71,200	-
Graduation Day	4,69,000	-	4,86,000	-
Horticulture	1,48,300	-	1,06,800	-
House keeping	3,46,100	-	2,49,200	-
Jayanthi	19,000	-	100	-
Jatra	20,075	25,025	14,240	-
Jatra Sports	49,450	-	35,600	-
Jyayanti Mahotsava	1,075	1,00,100	14,240	-
JSS MVP Calendar	1,290	30,030	21,360	-
JSS Yarthaputhra	1,53,145	5,005	1,10,360	-
Library	-	-	250	-
Literary and Cultural Activities	-	-	100	-
Magazine	-	-	100	-
Medical	-	-	90	-
Miscellaneous	5,16,615	-	16,57,050	-
MVP Calendar	28,380	-	970	-
NAAC Fund	1,97,800	5,75,250	1,42,400	-
Party Fee	98,46,110	-	25,25,520	-
Poor student	49,450	-	35,600	-
Pranada Fee	-	1,00,100	-	-
Reaching Room	-	-	100	-
Red Cross	-	-	50	-
Scouts & Guides	-	-	50	-
Security fee	2,96,150	1,71,365	2,13,600	-
Shramaputha Fee	-	50,050	-	-
Sports Development	-	-	190	-
Sports Fee (UOM)	-	-	190	-
Students Group Insurance	2,47,250	2,50,250	1,78,000	-
Student Loan	26,000	-	110	-
Student Welfare Trust	-	-	90	-
Sutur Free Education	90,500	1,00,100	71,200	-
Teacher Training Programme	5,900	-	110	-
Test Fee	1,48,300	-	1,06,800	-
Touching the lives of millions	31,200	30,720	13,600	-
Tuition College	-	-	3,000	-
Tuition MGMT	94,08,200	-	73,44,700	-
(JSSG) (UOM)	-	-	70	-
Unaa	-	-	100	-
Workshop/Seminar	1,97,800	-	1,42,400	-
<b>Total</b>	<b>1,93,52,000</b>	<b>21,26,995</b>	<b>1,43,05,990</b>	<b>36,50,400</b>

Vide our report of even date

**FOR MADHAVAN & Co.,**  
Chartered Accountants  
ICAI FRN 0013095

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

**Nagesh Miran**  
Partner  
ICAI M.No. 205401  
UDIN: 22233401AP00109524

Date: August 23, 2022  
Place: Mysuru



**Principal**  
J.S.S. College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU - 570025**

**PG Management Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2021-22**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis & Tally ERP 9.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

For **MADHAVAN & CO.,**  
Chartered Accountants,  
ICAI FRN: 001909S

  
**Neeraj S Mitran**  
Partner  
ICAI MNo.: 235401  
UDIN: 22235401APOWJ09524

For **JSS College of Arts,  
Commerce & Science**

  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Date: August 23, 2022  
Place: Mysuru



**AUDIT REPORT**

**THE PRINCIPAL,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,  
MYSURU.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG College A/c)** which comprise the Receipts & Payments Account the Balance Sheet as at March 31, 2023 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2023 and its **Excess of Expenditure Over Income** for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG College A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.

- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For MADHAVAN & Co.,**  
Chartered Accountants  
ICAI FRN. 001909S

Date: July 13, 2023  
Place: Mysuru



**Neeraj S Mitran**  
Partner

ICAI M No. 235401  
UDIN:23235401BGWNWS7663



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU.**  
**A UNIT OF JSS MAHAVIDYAPEETHA, MYSURU.**  
**P.G. College Account**

**Receipts & Payments Accounts for the year ended March 31, 2023**

Receipts	Acct No.	March 31, 2023		March 31, 2022	
<b>Opening Balances:</b>					
Cash on Hand					
Cash		10,576		10,577	
Cash at Bank:					
State Bank of India- 240073627902		29,69,226	29,79,802	24,41,157	24,51,754
Fee Concession			-		-
Fee Income:	1		3,74,82,424		3,43,09,487
University Fee:	2		41,89,500		53,05,940
<b>Other Income:</b>					
Bank Interest		1,61,195			1,01,049
KST		45,000			
MCA (KSA)		5,62,000			
Sale of old news paper		10,705	7,79,900		
Salary Deductions:	6		14,83,042		14,25,161
Education Loan ( Ariva Loan )			-		28,000
Scholarship			4,69,130		25,450
JSS MVP			1,13,65,000		71,65,000
Festival Advance			-		6,000
Medicines			7,000		48,000
TDS Payable			16,923		82,039
PG Management Account			75,48,640		57,41,000
UG Management Account			2,91,950		
<b>Total</b>			<b>67,03,311</b>		<b>5,66,81,660</b>



Payments	Sch No	March 31, 2021		March 31, 2022	
<b>Establishment Expenses:</b>					
Salary		2,76,63,795		2,53,94,341	
Salary Arrears		1,03,422		6,56,628	
Mgmt. contribution to P F		6,84,835		7,55,766	
Mgmt. contribution to ESI		78,746		1,10,285	
Gratuity		8,26,702	2,81,37,500	19,44,514	2,80,61,534
<b>Fee Concession:</b>			-		-
<b>Expenditure Against Fee Income:</b>	1		46,74,196		25,75,681
<b>University Fee:</b>	2		77,91,370		8,95,910
<b>Administration Expenses:</b>	3		9,76,089		12,35,312
<b>Consumables</b>	4		11,30,223		2,24,097
<b>Repairs and Maintenance</b>	5		4,39,244		88,681
<b>Salary Deductions:</b>	6		14,95,842		14,57,812
<b>Property, Plant &amp; Equipment</b>	7		17,73,462		1,32,063
<b>JSS MVP</b>			1,45,00,000		1,05,00,000
<b>Scholarship</b>			4,14,760		32,810
<b>Medicines</b>			-		1,08,000
<b>Refund of Admission Fee</b>			-		14,12,000
<b>Festival Advance</b>			-		18,000
<b>UG Management Account</b>			3,18,130		-
<b>TDS Payable</b>			16,923		62,039
<b>Fee Received in Advance</b>			-		60,000
<b>Education Loan (Alma Loan)</b>			-		43,000
<b>Closing Balances:</b>					
<b>Cash in hand</b>					
Cash			10,576		10,576
<b>Cash at Bank</b>					
SBM A/c no:62702			38,04,996	38,15,572	29,69,285
<b>Total</b>			<b>6,67,02,311</b>		<b>5,66,81,660</b>


With our report of even date  
**FOR MADHAVAN & Co.,**  
Chartered Accountants  
ICAI PIN: 0019095

for J.S.S. COLLEGE OF ARTS,  
**COMMERCE & SCIENCE**

  
Prakash S. Mitra  
Partner

ICAI M No. 235401  
UDIN: 23235401DQWMTVS7663

Date: July 13, 2023  
Place: Mysuru

  
**PRINCIPAL**  
J.S.S. College of Arts, Commerce & Science  
Doyal Road, MYSURU-25



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU.**  
**A UNIT OF JSS MAHAVIDYAPETHA, MYSURU.**  
**P.G. College Account**

**Income & Expenditure Accounts for the year ended March 31, 2023**

Income	Sch No	March 31, 2023		March 31, 2022	
Fee Income:	1		3,74,02,424		3,43,02,407
University Fee:	2		41,04,500		53,05,940
Other Income: Bank Interest			7,70,900		1,01,849
<b>Total</b>			<b>4,24,46,824</b>		<b>3,97,17,276</b>

Expenditure	Sch No	March 31, 2023		March 31, 2022	
<b>Establishment Expenses</b>					
Salary			2,76,63,795		2,53,04,341
Salary Arrears			1,83,422		6,56,629
Mgmt. contribution to P.F			6,84,835		7,55,766
Mgmt. contribution to ES			70,746		1,10,785
Gratuity			8,36,702		19,44,514
			<b>2,93,57,500</b>		<b>2,89,61,534</b>
Expenditure Against Fee Income:	1		46,74,196		25,75,181
University Fee:	2		77,91,370		8,55,910
Administration Expenses:	3		9,78,009		12,35,312
Consumables	4		11,30,223		2,24,097
Repairs and Maintenance	5		4,39,244		30,601
Refund of Admission Fee			-		14,12,000
<b>Total</b>			<b>4,43,68,622</b>		<b>3,52,84,935</b>
Surplus/ (Deficit) before depreciation			(19,21,798)		44,32,341
Depreciation	7		4,11,887		1,79,128
<b>Excess of Expenditure over Income</b>			<b>(23,33,685)</b>		<b>42,53,213</b>

We do our report of even date  
**FOR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI FIRM NO 14005

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

  
 Neera S. Mitra  
 Partner

ICAI No 235401  
 UDIN 232056018GWNWS7663

Date: July 13, 2023  
 Place: Mysuru



  
 Principal  
 J.S.S. College of Arts, Commerce & Science  
 Doty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU,  
A UNIT OF JSS MAHAVIDYAPEETHA, MYSURU.  
P.G. College Account**

**Balance Sheet as at March 31, 2023**

Liability	Sch. No.	March 31, 2023		March 31, 2022	
<b>Capital Fund:</b>					
(As per last B/S)		1,85,92,139		1,43,30,926	
Add: Excess of Expenditure over Income		(23,33,685)	1,62,58,454	42,53,213	1,85,92,139
<b>Scholarship:</b>					
(As per last B/S)		-		6,560	
Add: Received dg the Year		4,64,130		25,450	
Less: Paid dg the Year		(4,14,782)	49,370	(32,010)	-
<b>Salary Deductions:</b>					
(As per last B/S)		39,301		66,922	
Add: Received dg the Year		14,83,042		14,25,161	
Less: Paid dg the Year		(14,95,042)	26,501	(14,52,012)	39,301
<b>Education Loan:</b>					
(As per last B/S)		-		20,000	
Add: Received dg the Year		-		20,000	
Less: Paid dg the Year		-		(40,000)	-
<b>PG-Mgt A/c</b>					
(As per last B/S)		76,21,000		10,80,000	
Add: Received dg the Year		76,48,649		57,41,000	
Less: Paid dg the Year		-	1,52,09,640	-	76,21,000
<b>Staff Advance-Excess Recovery</b>			7,200		7,200
<b>TDS:</b>					
(As per last B/S)		85		85	
Add: Received dg the Year		16,923		82,039	
Less: Paid dg the Year		(16,923)	85	(92,039)	85
<b>Gratuity</b>			86,469		86,469
<b>Fee Received in Advance</b>					
(As per last B/S)		-		60,000	
Less: Paid dg the Year		-		(60,000)	-
<b>Total</b>			<b>3,16,97,719</b>		<b>2,63,46,194</b>



Assets	Sch No	March 31, 2023		March 31, 2022	
Property, Plant & Equipment	7		28,27,139		14,65,564
Festival Advance: (As per last R/S) Add: Paid dg the Year Less: Received dg the Year		10,000 - -	10,000	6,000 10,000 (6,000)	10,000
Advances: (As per last R/S)			2,09,370		2,09,370
JSS MYP: (As per last R/S) Add: Paid dg the year Less: Received dg the year		2,16,11,499 1,45,09,000 (1,13,65,000)	2,47,46,499	1,22,76,499 1,65,00,000 (71,65,000)	2,16,11,499
UG Management account (As per last R/S) Add: Paid dg the year Less: Received dg the year		- 3,18,170 (2,91,956)	26,180	- -	-
Mediclain (As per last R/S) Add: Paid dg the year Less: Received dg the year		63,000 - (7,000)	56,000	3,000 1,08,000 (48,000)	63,000
UG College A/c			7,960		7,960
Closing Balances: Cash on Hand Cash Cash at Bank SBM A/c no.62702		10,576 - 39,04,966	39,15,572	10,576 -	29,79,802
<b>Total</b>			<b>3,16,97,719</b>		<b>2,43,46,194</b>

Vide our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI FBN 0019095

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

  
Neeraj S. Mittal  
Partner

ICAI M No. 235401  
UDIN: 23235401BCWMS/663

Date: July 13, 2023  
Place: Mysore



  
Principal  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, DUTY ROAD, MYSURU,  
A UNIT OF JSS MAHAVIDYAPITHAM, MYSURU.

1 Fee Income

Particulars	March 31, 2021		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Admission Fee	1,25,020	-	4,35,988	-
Admission Fee (MCA)	33,20,000	15,17,600	-	-
Admission Fee	1,000	-	3,700	-
Application Fee	5,19,630	-	1,85,200	-
Breakage	93,212	-	7,250	-
Computer Lab Development Fee	13,35,600	-	13,86,000	-
CPII Lab/Intern course fee	82,214	1,91,544	1,33,400	84,370
Departmental Support Fee	5,24,200	-	5,54,400	-
Eligibility Certificate	1,37,250	-	70,000	-
EIP Software	-	-	2,24,000	81,375
Examination Fee	44,65,404	28,34,742	42,90,902	10,02,064
Extra Cultural Fee	2,11,470	-	2,19,450	-
Fee Structure	2,200	-	5,600	-
Field Work	23,000	-	17,000	-
Fee	-	-	1,00,200	-
Festo/Cultural Activities	1,020	53,027	10,300	-
Graduation Fee	-	-	-	1,95,000
Identity Card Fee	1,13,200	10,000	1,15,500	14,000
Library Fee	2,70,250	-	3,01,607	1,500
Library Fee	905	-	340	-
Magazine Fee	4,11,700	-	1,15,500	-
Marks card fee	50,000	-	51,174	-
Marks card Verification fee	970	-	13,570	-
Medical Fee	1,90,100	-	1,03,800	1,200
Migrations Certificate	1,30,000	-	1,00,340	-
Migrations	18,67,130	-	10,01,720	-
No Dir Certificate	100	-	300	-
Other Fee	2,02,962	1,37,358	-	-
Professional Pass Certificate	80,000	-	40,200	-
Reading Room	1,11,300	-	1,15,500	-
Red cross	25,600	-	57,750	-
Research Scholar College Registration Fee	9,94,850	-	4,65,000	-
Revaluation Fee	97,000	-	17,730	-
Sports & Games	55,639	-	57,750	-
Skill Component Exam	1,09,650	91,960	83,790	31,150
Knowledge of attendance	63,000	-	-	-
Social Work Centre	16,500	0,075	7,000	-
Special Fee	4,10,000	-	4,52,000	-
Sports Fee	2,11,470	90,231	2,19,450	-
Student Welfare Fund	1,23,550	-	1,27,050	-
Study Certificate	6,070	-	6,000	-
Teachers Welfare Fund	1,22,600	-	1,27,050	-
Transfer Certificate	12,500	-	10,070	-
Tuition Fee	2,20,37,300	-	2,14,36,000	-
Union	1,11,200	-	1,15,500	-
Management Fee	4,800	-	37,600	-
<b>Total</b>	<b>1,76,82,424</b>	<b>46,74,196</b>	<b>1,43,09,407</b>	<b>25,70,482</b>

2 University Fee

Particulars	March 31, 2021		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Affiliation Fee	6,91,700	8,63,000	7,01,850	8,95,910
Communication Fee	-	10,71,480	9,82,908	-
Library & Cultural Activity	1,11,200	-	1,15,500	-
Registration	29,73,500	10,74,730	31,57,300	-
Sports Development	2,05,270	-	2,19,450	-
Students Welfare Trust	1,06,170	-	1,92,050	-
Fee	34,000	-	16,250	-
Transfer to UOM	92,700	-	-	-
UOM	27,910	-	80,850	-
<b>Total</b>	<b>41,04,500</b>	<b>77,91,210</b>	<b>53,85,940</b>	<b>8,95,910</b>

3 Administrative Expenses

Particulars	March 31, 2021		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Advertisement	-	1,40,191	-	82,880
Audit Fees	-	29,500	-	25,000
Bank Charges	-	10,070	-	13,226
Card charges	-	-	-	774
Carrom Expense	-	85,340	-	-
House/Office/Reimbursement	-	-	-	7,000
Office Expenses	-	2,17,910	-	1,41,047
Other Expense	-	42,400	-	-
Postal Charges	-	-	-	1,100
Printing & Stationery	-	1,00,955	-	54,750
Professional Charges	-	9,456	-	-
Research Centre	-	81,700	-	500
Traveling Expenses	-	-	-	750
Welfare/ Seminar	-	-	-	45,393
Water & Electricity	-	7,52,000	-	8,34,402
<b>Total</b>	<b>-</b>	<b>4,76,000</b>	<b>-</b>	<b>12,70,312</b>



4 Consumables

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Chemicals (Bio-Chemistry)	-	140,764	-	45,045
Chemicals (Botany)	-	25,222	-	17,451
Chemicals (Chemistry)	-	4,04,870	-	53,099
Consumables (English)	-	3,800	-	-
Chemicals (Zoology)	-	-	-	5,971
Consumables (Zoology)	-	-	-	4,352
Consumables (Chemistry)	-	20,530	-	24,494
Consumables (IT)	-	26,522	-	-
Consumables (Maths)	-	7,324	-	3,978
Consumables (Bio Chemistry)	-	2,10,343	-	7,698
Consumables (Botany)	-	45,571	-	13,536
Consumables (M.Com)	-	2,385	-	-
Consumables (Physics)	-	4,177	-	4,757
Consumables (Yoga)	-	-	-	37,350
Consumables (Bio Technology Dept)	-	2,29,513	-	3,665
Consumables ( Zoology)	-	4,966	-	-
Consumables ( History )	-	23,812	-	-
<b>Total</b>	-	<b>11,10,223</b>	-	<b>2,24,897</b>

5 Repairs and Maintenance

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Building Maintenance	-	3,15,160	-	20,000
Software & Printer Maintenance	-	-	-	4,499
Equipment Repairs	-	1,24,884	-	54,111
<b>Total</b>	-	<b>4,39,244</b>	-	<b>80,611</b>

6 Salary Deductions

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
EPF	6,27,796	6,27,706	6,57,609	6,47,618
ESI	23,229	13,259	25,387	25,387
Income Tax	2,00,764	2,00,764	98,000	98,000
UC	3,91,133	4,07,821	3,91,023	4,14,472
One-day Salary	1,374	1,356	-	-
Professional Tax	1,34,791	1,34,791	1,28,609	1,28,609
PF	24,190	24,190	18,634	18,634
Gratuity Provision	71,800	71,805	68,099	64,999
<b>Total</b>	<b>14,84,042</b>	<b>14,95,042</b>	<b>14,35,161</b>	<b>14,52,812</b>

7 Property, Plant & Equipments

Particulars	Balance as on 01-04-2022	March 31, 2023		Total	Rate of Depreciation	Depreciation	Balance as on 31-03-2023
		< 100 Days	> 100 Days				
Landline & Internet	12,18,363	-	-	12,18,363	10%	1,21,836	10,96,526
Equipment's	2,34,805	13,95,898	1,48,158	17,68,023	15%	2,53,012	15,15,011
Library Books	24,397	2,82,287	35,157	3,61,044	15%	36,609	3,24,435
<b>TOTAL</b>	<b>14,65,564</b>	<b>15,98,147</b>	<b>1,75,315</b>	<b>18,39,026</b>		<b>4,11,457</b>	<b>14,27,569</b>

Visit our report of even date  
**FOR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI FIRM NO 10295

for JSS COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

  
 Madhavan & Co.  
 Partner  
 ICAI F No. 215491  
 ICAN 232553448055M027663

  
 PRINCIPAL  
 JSS College of Arts, Commerce & Science  
 Doty Road, MYSURU-25

Date: July 13, 2023  
 Place: Mysore



J.S.S. College of Arts, Commerce & Science Ooty Road, Mysuru - 570025

PG College Account

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR  
THE YEAR ENDED MARCH 31, 2023**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis & Tally ERP 9.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarships received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied-up funds and undisbursed balance is treated as liability.

For **MADHAVAN & CO.,**  
Chartered Accountants,  
ICAI FRN: 001909S

For JSS College of Arts,  
Commerce & Science

  
**Neeraj S Mitran**  
Partner

ICAI M.No.: 235401  
UDIN: 23235401RCWWMW57663

Date: July 13, 2023  
Place: Mysuru



  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25





**AUDIT REPORT**

**THE PRINCIPAL,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,  
MYSURU.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG Management A/c)** which comprise the Receipts & Payments Account the Balance Sheet as at March 31, 2023 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2023 and its **Excess of Income Over Expenditure** for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG Management A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN. 001909S

Date: July 13, 2023  
Place: Mysuru



  
Neeraj S Mitran  
Partner  
ICAI M No. 235401  
UDIN: 23235401RGWMWT7797

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU**  
**A UNIT OF JSS MAHAVIDYAPEETHA**  
**PG Management Account**

**Receipts & Payments Accounts for the year ended March 31, 2023**

Receipts	Sch No	March 31, 2023		March 31, 2022	
Opening Balance:					
Cash at Bank:					
State Bank of India - 64083301501			50,52,036		45,66,097
Fee Collection:	1		2,64,21,950		1,93,52,000
Other Receipt:					
Bank Interest		1,25,116		1,36,706	
Application Fee- Interview		1,000	1,26,116	650	1,37,356
UGC Grant Account			12,00,000		-
TDS Payable			30,224		1,075
<b>Total</b>			<b>3,28,40,334</b>		<b>2,48,57,328</b>

Payments	Sch No	March 31, 2023		March 31, 2022	
Expenditure Against Fee Income:	1		27,53,070		21,26,995
Administration Expenses:					
Renewal Fee		2,21,884		-	
Audit Fee		8,859		3,850	
Bank Charges				620	
Professional Charges		95,500		-	
Programme Expenses		14,300		-	
ACTE				96,782	
Honorarium		58,250	3,08,964	46,675	1,50,647
Fee Refund			-		62,000
Repairs & Maintenance:					
Building			17,29,441		-
Advance:					
JSS MVP		1,55,00,800		20,00,000	
PG College		76,48,640		57,41,000	
UGC Grant Account		-	2,31,48,640	17,51,592	1,64,92,592
Renewal Fee- Research			-		1,71,184
TDS Payables			30,224		1,075
Security Deposits			1,45,037		-
Closing Balances:					
Cash at Bank:					
State Bank of India - 64083301501			46,34,130		50,52,036
<b>Total</b>			<b>3,28,40,334</b>		<b>2,48,57,328</b>

Vide our report of even date  
**For MADHAVAN & CO.,**  
 Chartered Accountants  
 ICAI No: 0010095

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU**

  
 Neelesh S. Mittal  
 Partner  
 ICAI No: 215401  
 IDIN: 892554018GWMW17207

Date: July 03, 2023  
 Place: Mysuru



  
 Principal  
 College of Arts, Commerce & Science  
 Doty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU**  
**A UNIT OF JSS MAHAVIDYAPEETHA**  
**PG Management Account**

**Income & Expenditure Accounts for the year ended March 31, 2023**

Income	Sch No	March 31, 2023		March 31, 2022	
<b>Fee Collection:</b>	<b>1</b>		2,64,21,958		14,35,28,000
<b>Other Receipts:</b>					
Bank Interest:		1,25,116		1,36,756	
Application Fee- Interview		1,000	1,26,110	850	1,17,856
<b>Total</b>			<b>2,65,58,074</b>		<b>1,94,09,356</b>
Expenditure	Sch No	March 31, 2023		March 31, 2022	
<b>Expenditure Against Fee Income:</b>	<b>1</b>		27,53,070		21,26,995
<b>Administration Expenses:</b>					
Renewal Fee		2,21,000		-	
Audit Fee		8,850		8,850	
Bank Charges		-		620	
Professional Charges		95,500		-	
Programme Expenses		14,500		-	
AICTE		-		96,792	
Honorarium		58,350	3,90,964	48,475	1,50,647
<b>Renewal Fee</b>			-		1,71,184
<b>Fee Refund</b>			-		62,000
<b>Repairs &amp; Maintenance:</b>					
Building			17,29,441		-
<b>Total</b>			<b>48,81,475</b>		<b>35,10,826</b>
<b>Surplus/ (Deficit) Before Depreciation</b>			<b>2,16,76,599</b>		<b>1,69,78,531</b>
<b>Depreciation</b>			<b>10,28,852</b>		<b>11,72,400</b>
<b>Excess of Income over Expenditure</b>			<b>2,06,47,747</b>		<b>1,58,06,131</b>

File our report of even date

For MADHAVAN & CO.,

Chartered Accountants

ICAI FRN 0019095

J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU

  
**Madhav S. Mitran**  
 Partner

ICAI M No 235481

UDIN: 23235401RGWMT7797

Date: July 13, 2023

Place: Mysuru



  
 Principal  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Doty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU**  
**A UNIT OF JSS MAHAVIDYAPEETHA**  
**PG Management Account**

**Balance Sheet as at March 31, 2023**

Liability	Sch No	March 31, 2023		March 31, 2022	
<b>Capital Fund:</b>					
Opening Balance		2,32,31,653		1,64,25,822	
Add: Excess of Income Over Expenditure		2,06,47,947		1,51,06,131	
		4,38,79,600		3,22,31,653	
Less: Transferred to MVF		(1,55,00,000)	2,83,79,600	(90,00,000)	2,32,31,653
<b>Security Deposit</b> (As per last B/S)		6,84,267		6,84,267	
Add: Received dg the year		-		-	
Less: Paid dg the year		(1,45,257)	5,38,410	-	6,84,267
<b>TDS</b> (As per last B/S)		-		-	
Add: Deducted dg the year		30,224		1,875	
Less: Paid dg the year		(30,224)	-	(1,875)	-
<b>Total</b>			<b>2,89,18,010</b>		<b>2,39,15,920</b>

Assets	Sch No	March 31, 2023		March 31, 2022	
<b>Fixed Asset</b>					
<b>Building</b>		89,61,140		99,56,822	
Less: Depn. at 10%		8,96,114	80,65,026	9,95,682	89,61,140
<b>Network Server</b>		5,30,152		7,06,870	
Less: Depn. at 25%		1,32,538	3,97,614	1,76,717	5,30,152
<b>PG College Account:</b> (As per last B/S)		76,21,000		10,80,000	
Add: Paid dg the year		76,48,640		57,41,000	
Less: Received dg the year		-	1,52,69,640	-	76,21,000
<b>UGC Grant Account:</b> (As per last B/S)		17,51,592			17,51,592
Less: Received dg the year		(12,00,000)	5,51,592		
<b>Closing Balance</b> Cash at Bank State Bank of India-6400301401			46,54,138		50,52,026
<b>Total</b>			<b>2,89,18,010</b>		<b>2,39,15,920</b>

vide our reports of even date  
**For MADHAVAN & CO.,**  
 Chartered Accountants  
 ICAI FRN 0010095

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU**

  
 Nagesh S Mithran  
 Partner  
 ICAI M No: 235401  
 UDIN: 23275401BGWMT7797

Date: July 13, 2023  
 Place: Mysuru



  
**Principal**  
 JSS College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25

**JSS. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU**  
**A UNIT OF JSS MAHAVIDYAPEETHA**  
**PG Management Account**

**1. Fee Income**

Particular	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Admission Fine	10,500	-	19,000	-
Admission	41,76,730	3,08,600	64,000	-
Affirmati	5,69,058	4,90,000	4,69,000	4,87,000
Affiliation	-	-	600	-
Autonomous Review Fee	46,544	3,57,096	-	-
Bharjya Samakshari	1,47,500	-	1,30,000	-
Browsing	55,950	-	49,450	-
Campus Development	1,11,600	-	98,000	-
Computer & Lab development	300	-	100	-
Diamond Jubile	5,800	-	4,300	-
Founders day	1,11,900	82,650	90,860	-
Graduation Day	5,29,000	4,60,000	4,89,000	-
Horticulture	1,67,850	-	1,48,200	-
House keeping	3,91,650	-	3,46,100	-
Jayanthi	-	-	19,000	-
Jathra	23,050	27,500	20,075	25,025
Jathra Sports	55,950	-	49,450	-
Jayanthi Mahotsava	23,050	27,500	1,075	1,00,100
JSS MVP Calendar	33,570	33,060	1,290	30,030
JSS Vaidhanpethra	1,73,445	5,510	1,53,145	5,005
Miscellaneous	5,55,615	-	6,16,615	-
MVP Calendar	-	-	28,380	-
NAAC Fund	2,21,800	-	1,97,800	5,75,250
Parity Fee	66,43,010	-	58,46,110	-
Peer student	55,950	-	49,450	-
Pranada Fee	-	1,10,200	-	1,00,100
Security fee	3,35,700	1,94,940	2,96,650	1,71,385
Shanmasathala Fee	-	55,100	-	50,050
Students Group Insurance	2,79,250	2,77,500	2,47,250	2,50,250
Student Loan	24,000	24,000	26,000	-
Sattar Free Education	1,11,900	1,10,200	98,900	1,00,100
Teacher Training Programme	-	-	5,800	-
Test Fee	1,67,850	-	1,48,300	-
Touching the lives of millions	35,400	36,720	31,200	30,720
Tuition NGMT	1,10,74,660	-	94,20,200	-
Workshop/Seminar	2,90,076	72,394	1,97,800	-
<b>Total</b>	<b>2,64,31,958</b>	<b>27,53,070</b>	<b>1,93,52,000</b>	<b>21,26,995</b>

Vide our report of even date  
For MADHAVAN & CO.,  
Chartered Accountants  
ICAI FRN 0019095

JSS. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU

  
Anand S Mitra  
Partner  
ICAI M No: 235411  
UDIN: 20235401HGWMWT7797

  
Principal  
JSS College of Arts, Commerce & Science,  
Doty Road, MYSURU-25

Date: July 13, 2023  
Place: Mysuru



J.S.S. College of Arts, Commerce & Science Ooty Road, Mysuru- 570025

PG Management Account

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR  
THE YEAR ENDED MARCH 31, 2023

ACCOUNTING POLICIES:

1. The accounts are prepared on Cash Basis & Tally ERP 9.
2. Revenue Recognition: Receipts /collections towards Fees, Interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarships received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied-up funds and undischursed balance is treated as liability.

For MADHAVAN & CO.,  
Chartered Accountants,  
ICAI FRN: 0019095

For JSS College of Arts,  
Commerce & Science

  
Neeraj S Mitran  
Partner  
ICAI M No: 235401  
UDIN: 23235401UGWMWT7797

Date: July 13, 2023  
Place: Mysuru



  
Principal  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

**Madhavan & Co**

CHARTERED ACCOUNTANTS

No.3, 2<sup>nd</sup> Floor,

Vieweswariah Building,

K.R. Circle,

Mysuru - 570 001

Tel: Off: 2420309

E-Mail: madhavanco@gmail.com

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**AUDIT REPORT**

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

**Opinion:**

We have audited the financial statements of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG COLLEGE A/C) which comprise the Balance Sheet as at 31st March, 2019 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

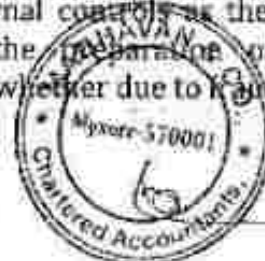
In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2019 and its deficit for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG COLLEGE A/C) is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.





In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

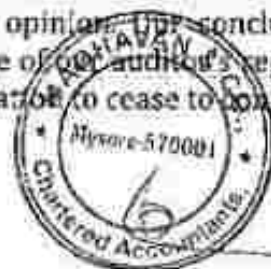
Those charged with governance are responsible for overseeing the Association's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For Madhavan & Co.,**  
Chartered Accountants

**(M V SHANKARA)**  
Partner

Membership No: 019733

Place: Mysuru  
Date: 03-02-2020

ICAI Firm's Regn. No: 01909S  
UDIN : 20019733AAAAAV4718



J.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSORE.

Degree College Account

Receipts and Payments account for the year ended 31-3-2023

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance:			Salaries:		
Cash on hand	89,793		Teaching Staff	3,99,01,632	
Cash at Bank:			Non Teaching Staff	43,77,193	
SJM College A/c-60609	25,84,000		Salary arrears	19,65,492	
Joint Bank A/c-51902	18,72,611		Provident Fund Mgt. Cont.	16,584	4,32,80,971
Scholarship A/c-63102	20,64,023		Expansures Against Fee Income:		
SJM College Salary A/c-1956	9,72,248	1,06,17,419	(As per Schedule-1)		62,76,156
Salary Grant		4,21,84,307	University Fees:		
Grant Received in Advance			(As per schedule 2)		24,99,036
Bank Interest			Administration Expenses:		
Joint Account	1,81,835		(As per schedule-3)		63,51,807
Tuition & Lab Fee	8,00,134	3,01,960	Repair & Maintenance:		
Fee Income			(As per schedule-4)		6,58,177
(As per Schedule-1)		1,23,88,521	Transferred To Joint A/c		
Fee Concession			Tuition & Lab Fee		3,28,154
University Fees:			Fee Concessions:		
(As per schedule-2)		20,38,510	Consumables:		
Other Income:			Electricity	11,807	
Bank Interest			Duties	22,532	
Salary A/c		40,426	Chemistry	57,294	
KPSC Remuneration		1,88,360	Physics	7,223	
Merit Prize-Graduates		1,76,250	Geography	5,377	
Scholarship:			Bio-Tech	15,190	
(As per Schedule-5)			Zoology	1,711	
Add: Bank Interest	11,98,445	12,49,921	Computer Science	7,028	1,34,432
Salary Deductions:			Fixed Asset		
(As per Schedule-6)			(As per Schedule-7)		1,45,600
Advances:			KPSC Remuneration:		1,88,360
General Advance	62,703		Merit Prize-Graduates		1,76,250
Festival Advance	46,000	1,08,703	Scholarship:		
TDS		1,19,033	(As per Schedule-5)		16,30,788
KSTA Grant		28,000	Salary Deductions:		
Group Insurance		1,38,660	(As per Schedule-6)		86,38,977
Education Loan		17,950	Advances:		
			General Advance	42,600	
			Festival Advance	30,000	72,600
			TDS		1,19,033
			KSTA Grant		90,000
			Group Insurance:		1,38,660
			Education Loan		17,950
			Closing Balance:		
			Cash on hand	18,031	
			Cash at Bank:		
			SJM College A/c-60609	32,82,260	
			Joint Bank A/c-61002	57,72,771	
			Scholarship A/c-63502	12,55,326	
			SJM College Salary A/c-1956	11,75,972	1,12,08,529
<b>Total</b>		<b>9,10,26,703</b>	<b>Total</b>		<b>9,10,26,703</b>

vide our report on even date

For MADHAVAN & CO.,  
Chartered Accountants

(M.V. SHANKAR)

Firm:

Membership No: 019723

ICAI Firm's Registration No: 018046

ICIN: 20619733AAAAAV4718

Date: 03-02-2023

Place: Mysore

For J.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

Principal



J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, GOTT ROAD, MYSORE.

Degree College Account

Income & Expenditure Account For the year ended 31.3.2019

Expenditure	Amount	Amount	Income	Amount	Amount
Salaries:			Salary Grant:		4,31,04,307
Teaching Staff	3,63,01,632		Fee Income:		
Non Teaching Staff	43,17,193		(As per Schedule-1)		1,32,90,521
Salary arrears	19,65,482		University Fees:		
Provident Fund Mgt. Cont.	16,064	4,32,03,371	(As per schedule-2)		28,38,510
Expenditure Against Fee Income:			Other Income:		
(As per Schedule-1)		63,26,150	Bank Interest		48,426
University Fees:			KPSC Remuneration		1,88,100
(As per schedule-2)		26,99,536	Deficit		18,23,030
Administration Expenses:					
(As per schedule-3)		63,32,807			
Repair & Maintenance:					
(As per schedule-4)		6,58,177			
Transferred To Joint A/c					
Tuition Fee & Lab. Fee		3,20,154			
Consumables:					
Electronic	17,007				
Biology	28,632				
Chemistry	57,384				
Physics	7,223				
Geography	5,397				
Bio-Tech	15,190				
Zoology	1,741				
Computer Science	7,018	1,34,402			
KPSC Remuneration		1,88,100			
Depreciation:		6,13,194			
<b>Total</b>		<b>6,63,72,894</b>	<b>Total</b>		<b>6,63,72,894</b>

Vide our report on even date

For MADHAVAN & CO.,

Chartered Accountants

(M.V. SHANKARA)

Partner

Membership No.: 019733

ICAI Firm's Registration No. 019095

UDIN :28019733AAAAAV4710

Date: 03-03-2020

Place: Mysore

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

*(Signature)*  
Principal



**J.S.S.COLLEGE OF ARTS,COMMERCE & SCIENCE, OITY ROAD,MYSORE.**  
**Degree College Account**  
**Balance Sheet as at 31.3.2019**

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Capital Fund:</b> (As per last B/S) Less: Excess of Expenditure over Income:	32,42,309 (18,21,030)	14,19,279	<b>Fixed Assets:</b> (As per Schedule-7)		41,36,522
<b>Grant received In Advance:</b> (As per last B/S) Add: Bank Interest: Tuition & Lab fee	48,72,017 1,81,805 3,20,151	53,73,970	<b>Festival Advance:</b> Opening Balance Add: Paid dg the Year Less: Received dg the Year	24,000 30,000 (46,000)	8,000
<b>KSYA Grant:</b> Add: Paid dg the Year Less: Received dg the Year	90,000 (90,000)	-	<b>Deposits:</b> a) Telephone Deposit: (As per last B/S) b) Electricity Deposits (As per last B/S) c) Security Deposit (As per last B/S)	2,898 35,645 34,700	72,345
<b>Scholarship:</b> (As per last B/S) Add: Received dg the Year Bank Interest: Less: Paid dg the Year	21,53,873 11,98,545 51,476 (16,30,788)	17,73,086	<b>Advances:</b> (As per last B/S) Add: Paid dg the Year Less: Received dg the Year	27,22,209 42,600 (62,703)	27,02,106
<b>Motiv Prize-Graduates:</b> Add: Received dg the Year Less: Paid dg the Year	1,76,250 (1,76,250)	-			
<b>Salary Deduction:</b> (As per last B/S) Add: Received dg the Year: Less: Paid dg the Year	1,350 88,39,977 (88,39,977)	1,350			
<b>Fee Concession</b> Add: Received dg the Year Less: Paid dg the Year	1,12,11,942 (74,42,610)	37,69,332			
<b>Education Loans:</b> (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	10,100 17,950 (17,950)	10,100			
<b>TDS:</b> Add: Received dg the Year Less: Paid dg the Year	1,19,033 (1,19,033)	-			
<b>JSS MVP:</b> (As per last B/S)		21,33,000			
<b>Degree Management A/c</b>		15,500			
<b>Salary Grants:</b> (As per last B/S)		8,04,968	<b>Closing Balances:</b> Cash on hand Cash at Bank:	18,001	
<b>Group Insurance:</b> Add: Received dg the Year Less: Paid dg the Year	1,28,660 1,28,660	-	SBM College A/c-60089 Joint Bank A/c-61902 Scholarship A/c-63502 SBM College Salary A/c-1938	52,82,263 53,73,971 13,53,326 11,75,973	1,32,03,533
<b>Total</b>		<b>2,03,22,507</b>	<b>Total</b>		<b>2,03,22,507</b>

With our report on even date  
**For MADHAVAN & CO.,**  
 Chartered Accountants

**(M.V. SHANIGARA)**

Partner

Membership No: 019733  
 ICAI Firm's Registration No.019095  
 UDIN :20019733AAAAAV4718

Date: 03-02-2020

Place: Mysuru

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

*(Signature)*  
 Principal



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,  
OOTY ROAD - MYSORE**

Fee Income	Schedule-1		
	Particulars	Receipts	Payments
Admission Fee	67,246	-	-
Admission Fine	1,02,700	-	-
Application Fee	-	-	3,400
Autonomous Exam fees	72,10,763	-	47,03,506
Character Certificate Fee	43,040	-	-
CCC Exam Fee	5,10,000	-	-
College Magazine	2,15,200	-	1,10,120
College Support Fee	0,60,800	-	-
Diploma Animation Adin Fee	34,000	-	-
Identity Card Fee	63,950	-	-
ICSWP/KSTWF	1,07,600	-	-
Lab Fee	1,32,146	-	28,340
Library Fee	1,59,440	-	60,960
Medical Exam Fee	64,560	-	-
Miscellaneous	3,48,971	-	-
NSS	85,080	-	-
Other Collection	96,275	-	-
Reading Room Fee	1,47,070	-	1,66,901
Red cross/Scout	2,10,700	-	2,10,700
Remedial Class Fee	33,670	-	-
Workshop/Seminar	1,59,150	-	1,19,717
Sports Fee	1,47,140	-	3,05,166
Study Certificate	23,650	-	-
Transfer of Admission	2,200	-	-
Transfer Certificate	20,600	-	-
Tuition Fee	10,66,930	-	2,56,620
Union/ Cultural Activities Fee	4,04,560	-	2,52,730
<b>Total</b>	<b>1,33,98,521</b>		<b>62,26,156</b>

University Fee	Schedule-2		
	Particulars	Receipts	Payments
Re-Admission Fee	26,400	-	-
Additional Fee	2,16,000	-	1,51,000
Affiliation Fee	6,45,400	-	3,69,636
Cultural Activities Fee	1,09,360	-	1,09,360
Late Admission Fee (UOM)	-	-	1,02,700
Sports Improvement (UOM)	3,57,680	-	3,57,680
SWF (UOM)	1,68,320	-	1,68,320
UEIGB (UOM)	1,29,150	-	1,26,240
Transfer of Admission fee (UOM)	-	-	28,600
University Registration	12,06,000	-	12,06,000
<b>Total</b>	<b>28,38,510</b>		<b>26,99,536</b>

Administration Expenses	Schedule-3		
	Particulars	Receipts	Payments
Advertisement	-	-	84,220
Audit Fees	-	-	99,210
Bank Charges	225	-	1,102
Building Tax	-	-	1,90,070
CPT Membership fee	-	-	17,700
Horticulture	-	-	7,96,271
House Keeping wages	-	-	11,08,482
HT Station (Electrical)	-	-	1,19,231
Internet	-	-	45,788
Light and Water Charges	-	-	30,33,827
Miscellaneous	2,11,000	-	567
NAAC Expenses	-	-	1,38,650
Office Expenses	2,000	-	2,07,150
Postal Charges	-	-	13,504
Printing & Stationery	-	-	1,61,320
Security Charges	-	-	7,21,610
Telephone Charges	-	-	34,022
<b>Total</b>			<b>65,46,832</b>



Repair & Maintenance		Schedule-4	
Particulars	Receipts	Payments	
Building Maintenance	-	1,98,128	
Computer maintenance	-	2,23,708	
Electrical Maintenance	-	31,710	
Equipment Maintenance	-	30,256	
Generator Maintenance	-	65,522	
Telex Maintenance	-	48,543	
Software Maintenance	-	20,000	
<b>Total</b>	-	<b>6,58,177</b>	

Scholarship		Schedule-5	
Particulars	Receipts	Payments	
Government of India Scholarship	11,00,335	26,06,679	
Merit Scholarship Sanchi Honarums	4,000	-	
Minority Students	24,110	24,110	
Others	70,000	-	
<b>Total</b>	<b>11,98,445</b>	<b>16,30,789</b>	

Salary Deduction		Schedule-6	
Particulars	Receipts	Payments	
Professional Tax	74,000	74,000	
Provident Fund	14,740	14,740	
Family Benefit Fund	3,700	3,700	
Income Tax	75,82,242	75,82,242	
LLC	8,54,401	8,54,401	
Medicines	65,000	65,000	
Retired Employees Proliferation	28,371	28,371	
Group Insurance	36,725	36,725	
Free Education at Suster	98,729	98,729	
Flood Relief Fund	89,069	89,069	
<b>Total</b>	<b>88,39,977</b>	<b>88,39,977</b>	

Fixed Asset		Schedule-7				
Particulars	Balance as on 01-04-2018	Additions during the year	Total	Rate of Depreciation	Depreciation	Balance as on 31-03-2019
Furniture	17,03,885	-	17,03,885	10%	1,70,389	15,33,496
Books	3,17,505	-	3,17,505	15%	47,626	2,69,879
Building	8,73,766	-	8,73,766	10%	87,377	7,86,389
Computer	1,172	-	1,172	40%	469	703
Equipments	18,86,631	1,45,600	20,32,231	15%	3,04,835	17,27,396
PA system	15,050	-	15,050	10%	1,506	13,544
Printer	5,382	-	5,382	15%	808	4,574
Water Cooler	722	-	722	25%	181	541
<b>TOTAL</b>	<b>48,94,113</b>	<b>1,45,600</b>	<b>49,49,713</b>		<b>6,13,191</b>	<b>43,36,522</b>

Signatures to schedule 7 to 7

For MADHAVAN & CO.,  
Chartered Accountants

(M.V. SHANKARA)

Partner

Membership No: 019733  
ICAI Firm's Registration No.019095  
UDIN :20019733AIAAAV4718

Date: 05-02-2020

Place: Mysuru



For J.S.S. COLLEGE OF ARTS,  
COMMERCIAL & SCIENCE

*[Signature]*  
Principal

**Madhavan & Co**

CHARTERED ACCOUNTANTS

No.3, 2<sup>nd</sup> Floor,

Vishweshwariak Building,

K.R. Circle,

Mysuru - 570 001

Tel: Off: 2420309

E-Mail: [madhavanco@gmail.com](mailto:madhavanco@gmail.com)

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**AUDIT REPORT**

The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.

**Opinion:**

We have audited the financial statements of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG COLLEGE A/C) which comprise the Balance Sheet as at 31st March, 2020 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2020 and its deficit for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG COLLEGE A/C) is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls, as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.





In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

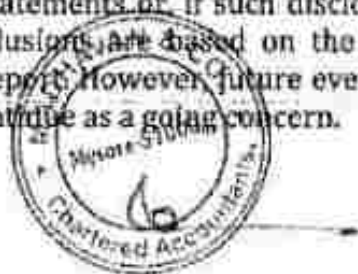
Those charged with governance are responsible for overseeing the Association's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For Madhavan & Co.,  
Chartered Accountants**

**(M V SHANKARA)**

Partner

Membership No: 019733

Place: Mysuru  
Date: 10/11/2020

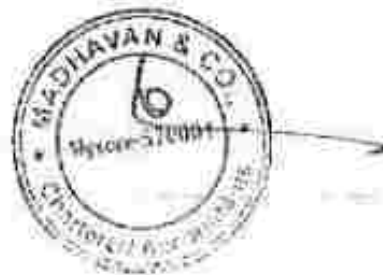
ICAI Firm's Regn. No: 01909S  
UDIN : 20019733AAAAJL7057



*[Handwritten Signature]*  
PRINCIPAL  
155 College of Arts, Commerce & Science  
Mysuru Road, MYSURU-25  
20/11/20

**J.S.S.COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, Mysuru.**  
**Degree College Account**  
**Receipts and Payments account for the year ended 31-3-2020**

2018-2019	Receipts	Amount	2019-2020	2018-2019	Payment	Amount	2019-2020
39,781	Opening Balance:				Salaries:		
	Cash on Hand	18,601		3,09,01,652	Teaching Staff	3,14,07,383	
	Cash at Bank:			43,17,293	Non Teaching Staff	43,61,283	
26,64,784	SBM College A/c-60983	32,81,263		19,95,482	Salary arrears	42,61,753	
46,72,011	Joint Bank A/c-61982	53,73,971		-	Gr. Encashment	1,55,039	
20,64,022	Scholarship A/c-63501	13,59,329		16,064	Provident Fund Mgt. Cont.	24,681	4,04,11,073
9,72,343	SBM College Salary A/c-1905	31,25,978	1,32,03,594				
4,11,64,307	Salary Grant (As per Schedule-7)		4,13,22,202	71,61,620	Fee Concessions		1,13,20,757
	Grant Received in Advance (Joint A/c)			62,26,256	Expenditure Against Fee Income (As per Schedule-1)		30,21,749
1,61,005	Bank Interest	1,81,537			University Fees: (As per schedule-2)		58,02,642
3,26,514	Tuition & Lab Fee	8,02,546	7,89,677		Administration Expenses: (As per schedule-3)		67,13,612
1,13,21,842	Fee Concessions		99,98,785	43,31,807	Repair & Maintenance: (As per schedule-4)		5,49,213
1,22,98,521	Fee Income: (As per Schedule-1)		1,44,46,085	6,59,377	Concessions: Chemistry		10,309
38,18,110	University Fees: (As per schedule-2)		38,62,642	87,264	Bio-Chemistry		16,371
	Other Income:				Library		3,140
40,428	Bank Interest	38,022		28,652	Computer Science		5,809
-	KSTA Grant	10,020		7,678	Geography		5,420
-	Library Card Fine	3,500		-	Maths		2,142
-	Cash Prize	1,42,530		4,743	Zoology		1,053
-	Miscellaneous	13,66,470		11,807	Electronics		-
-	Workshop	3,492	21,64,034	7,273	Physics		-
1,88,200	KSTA Remuneration		-	25,193	Bio Tech		46,548
1,76,710	Merit Prize-Graduates		-		Transferred To Joint A/c Tuition & Lab Fee		
11,91,445	Scholarship (As per Schedule-5)	6,65,390		3,22,354	KSTA Remuneration		
51,474	Add. Bank Interest	73,140	9,39,025	1,69,100	Merit Prize-Graduates		
47,73,577	Salary Deduction: (As per Schedule-4)		77,91,764	36,36,788	Scholarship (As per Schedule-5)		22,97,546
42,793	Advances: General Advance	27,32,100			Salary Deduction: (As per Schedule-6)		77,02,359
46,000	Festival Advance	74,600	28,06,100	87,78,977	Fixed Asset: (As per Schedule-4)		13,20,000
-	Security Deposit		1,73,584	1,45,609	Advances: General Advance		50,000
-	GST		3,134		Festival Advance		99,000
1,19,093	TDS		1,76,903	30,000	GST		2,134
46,000	Mediculin		93,000		Security Deposits		22,859
1,28,650	Group Insurance		-		Student Loan		10,100
17,650	Student Loan		-	12,950	TDS		1,64,628
50,000	KSTA Grant		-	1,19,033	Total		8,42,36,647
9,18,28,204	Total		3,77,15,002	7,61,18,511			



8,16,26,723			8,77,15,007	7,81,39,611			8,42,36,667
				65,000	Mediclin		51,000
				1,28,096	Group Insurance		-
				90,000	KSTA Grant		-
				18,001	Closing Balance:		
					Cash on hand	18,001	
					Cash at Bank:		
				52,62,283	SBM College A/c-60069	79,17,500	
				54,78,971	Mini Bank A/c-61502	61,66,098	
				13,53,326	Scholarship A/c-33502	27,34,002	
				11,75,972	SBM College Salary A/c-1936	11,52,789	1,83,85,355
8,16,26,723	Total		8,77,15,007	8,16,26,703	Total		8,77,15,607

With our report on even date  
For MADHAVAN & CO.,  
Chartered Accountants

(M.V. SHANKARA)  
Partner  
Membership No: 019733  
ICAI Firm's Registration No: 019095  
UDIN: 20012723AAAAL7007

Date: 13/11/2020  
Place: Mysuru



For J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

*[Signature]*  
Principal 10/11/20  
JSS College of Arts, Commerce & Science  
Old Road, MYSURU-57

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OTTY ROAD, MYSURU.**  
**Degree College Account**  
**Income & Expenditure Account For the year ended 31.3.2020**

2019-2019	Expenditure	Amount	2019-2020	2019-2019	Income	Amount	2019-2020
2,59,01,532	Salaries:			4,37,94,337	Salary drawl		4,37,94,337
43,17,191	Teaching Staff	3,14,07,203			Fee Income:		
19,55,982	Non Teaching Staff	65,69,227		1,22,98,521	(As per Schedule-1)		1,44,45,205
-	Salary arrears	42,61,723			University Fees:		
16,964	E. Encashment	1,95,011	4,04,10,339	20,10,543	(As per schedule-2)		10,02,842
	Provision Fund Mgtt Cont.	24,561			Other Income:		
	Expenditure Against Fee Income:		50,21,345	10,128	Bank Interest	38,022	
62,30,156	(As per Schedule-1)				KESA Grant	10,000	
	University Fees		99,02,642		Library Card Fine	3,500	
26,92,536	(As per schedule-2)				Cash Prize	1,42,550	
	Administration Expenses:		67,23,612		Miscellaneous	25,61,470	
63,32,887	(As per schedule-3)				Workshop	3,492	21,64,034
	Repair & Maintenance:		5,49,229	1,09,100	KPMC Remuneration		
6,50,177	(As per schedule-4)			18,23,030	Deficit		9,85,549
	Consumables:						
57,384	Chemistry	10,329					
-	Bio-Chemistry	16,371					
20,632	Biology	3,440					
7,140	Computer Science	6,899					
5,337	Geography	5,420					
-	Maths	2,347					
1,741	Zoology	1,850					
11,887	Microbiology	-	64,508				
7,223	Physics	-					
15,190	Bio-Tech	-					
	Transferred To Joint A/c						
3,75,124	Tuition & Lab Fee						
	KESA Remuneration						
5,38,160							
6,15,391	Depreciation		10,62,664				
3,02,72,054	<b>Total</b>		6,16,33,863	6,00,72,894	<b>Total</b>		6,16,33,863

Video report on same date  
 For MADHAVAN & CO.,  
 Chartered Accountants

(M.V. SHANKARA)  
 Partner  
 Membership No: 079753  
 ICAI Firm's Registration No. 019009  
 UDIN: 20019732A6AAJL7907

Date: 19/11/2020  
 Place: Mysuru



For J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

*[Signature]*  
 PRINCIPAL  
 19/11/20  
 JSS College of Arts, Commerce & Science  
 Otty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU.**  
**Degree College Account**  
**Balance Sheet as at 31.3.2020**

2018-2019	Liabilities	Amount	2019-2020	2018-2019	Assets	Amount	2019-2020
32,42,386 (18,23,030)	Capital Fund: (As per last B/S) Less: Excess of Expenditure over Income	34,19,279 (9,82,349)	4,35,930	43,34,523	Fixed Assets: (As per Schedule B)		40,90,050
40,72,010 1,01,806 3,20,154	Grant received in Advance: (As per last B/S) Add: Bank Interest Tuition & Lab fee	53,72,970 1,81,537 6,07,540	41,63,047	24,090 30,090 (48,090)	Festival Advances: (As per last B/S) Add: Paid dg the Year Less: Received dg the Year	8,000 95,000 74,009	25,000
30,000 (98,000)	ISTA Grant: Add: Paid dg the Year Less: Received dg the Year			2,000	Deposits: a) Telephone Deposit: (As per last B/S)	2,000	
1,76,250 (1,76,250)	Mertt Prims-Graduation: Add: Received dg the Year Less: Paid dg the Year			35,645	b) Electricity Deposits (As per last B/S)	32,645	37,645
8,04,968 4,11,84,307 (4,11,84,307)	Salary Grants Unspent (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	8,04,968 4,13,22,202 (4,02,31,299)	18,95,771	27,21,209 -62,609 (62,703)	Advances: (As per last B/S) Add: Paid dg the Year Less: Received dg the Year	27,02,106 30,000 (27,32,106)	
21,53,973 11,98,445 53,476 (16,36,788)	Scholarships: (As per last B/S) Add: Received dg the Year Bank Interest Less: Paid dg the Year	17,72,006 6,63,890 72,149 (22,07,545)	4,34,500				
1,350 87,73,977 (87,73,977)	Salary Deduction (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	1,350 77,91,266 (77,92,639)	775				
1,12,31,942 (74,42,610)	Fee Commission (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	37,89,332 99,98,705 (1,15,30,797)	18,57,240				
10,100 17,903 (17,950)	Education Loan: (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	10,100 - (10,100)					
24,700	Security Deposit (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	34,700 1,75,584 (22,050)	1,18,125				
1,19,033 (1,19,033)	TDS: Add: Received dg the Year Less: Paid dg the Year	1,74,601 (1,65,628)	9,973				
71,35,900	SRMVP (As per last B/S)		71,35,900		Closing Balance: Cash in hand	10,301	
15,500	Degree Management A/c		15,500	10,001	Cash at Bank:		
66,000 (66,000)	Mediclaim Add: Received dg the Year Less: Paid dg the Year	93,000 (93,000)		52,92,263 52,73,971 13,59,306 11,75,973	SRM College A/c-60089 Joint Bank A/c-61902 Scholarship A/c-60502 SRM College Salary A/c-113	23,17,500 61,63,049 37,34,822 21,52,789	1,33,85,359
2,02,87,805	Total		1,80,45,860	2,02,87,805	Total		1,80,45,860

vide our report to even date  
 For MADHAVAN & CO.,  
 Chartered Accountants

(M.V. SHANKARA)  
 Partner  
 Membership No: 619733  
 ICAI Firm's Registration No: 019098  
 UDIN: 20025733AAAASJL7057

Date: 10/11/2020  
 Place: Mysuru



For J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

Principal  
 J.S.S. College of Arts, Commerce & Science  
 Doty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,  
OOTY ROAD-Mysuru.**

**Fee Income**

**Schedule-1**

2018-2019		Particulars	2019-2020	
Receipts	Payments		Receipts	Payments
67,246	-	Admission Fee	82,460	-
1,02,700	-	Admission Fine	-	-
-	3,400	Application Fee	-	-
43,040	-	Bharath Scouts & Guides	1,14,500	1,12,700
-	-	Character Certificate Fee	-	-
5,10,080	-	COC Admission Fee	1,68,730	-
8,63,800	-	COC Exam Fee	2,61,400	-
4,04,560	2,52,730	College Development Fee	13,74,000	-
34,000	-	Cultural Activity	-	1,75,000
-	-	Diploma Animation Adm Fee	-	-
-	-	Duplicate Receipt	850	-
-	-	EMD	20,760	-
72,10,763	47,03,506	Examination Fee	70,15,640	62,10,668
-	-	Forum/Cultural	3,01,595	1,78,556
43,950	-	Horticulture	1,000	-
2,10,700	2,10,700	Identity Card	47,850	-
-	-	Indian Red Cross	1,14,500	1,12,700
1,32,166	28,340	KSTA Program	-	2,21,800
1,59,440	68,964	Lab Fee	1,68,520	57,460
1,07,600	-	Library Fee	2,13,272	54,865
2,15,200	1,10,120	KSSWF/ICSTWF	-	-
-	-	Magazine	2,22,400	82,000
64,560	-	Markcard Fee	1,61,370	-
-	-	Medical	1,27,989	1,20,099
3,48,971	-	Migration Fee	1,28,640	-
-	-	Miscellaneous	1,02,490	-
86,080	-	NCC Training	-	22,170
96,275	-	NSS	91,600	1,95,870
1,47,070	1,66,901	Other Collection	-	-
33,670	-	Reading Room	1,57,045	80,180
-	-	Remedial Class Fee	-	-
-	-	Reevaluation Fee	1,35,100	-
1,47,140	3,05,150	Skill Component Exam	2,65,100	-
23,600	-	Sports fee	2,09,622	2,30,840
-	-	Study Certificate	24,701	-
7,200	-	SWT	86,816	43,610
20,600	-	Transfer of Admission	-	-
-	-	Transfer Certificate	36,800	-
10,66,930	2,56,620	Training Fee	1,06,800	2,95,000
-	-	Tuition Fee	15,55,785	6,82,000
-	-	UWF	57,250	1,09,625
1,59,150	1,19,717	Validity Function	10,000	30,000
-	-	Workshop/Seminar	-	-
<b>1,22,98,521</b>	<b>62,26,156</b>	<b>Total</b>	<b>1,44,46,085</b>	<b>98,21,745</b>

**University Fee**

**Schedule-2**

2018-2019		Particulars	2019-2020	
Receipts	Payments		Receipts	Payments
1,16,000	1,51,000	Additional Fee	1,95,000	1,95,000
6,45,600	3,69,636	Admission Fine	45,600	45,600
1,89,360	1,89,360	Affiliation Fee	4,06,662	4,06,662
-	1,02,700	Convocation	7,44,120	7,44,120
12,06,000	12,06,000	Literature & Cultural Activities	2,25,200	2,25,200
26,400	-	Late Admission Fee (UOM)	-	-
3,57,680	3,57,680	Registration Fee (UOM)	13,66,060	13,66,060
1,68,320	1,68,320	Re-Admission Fee	31,200	31,200
1,29,150	1,26,240	Sports Improvement	4,27,880	4,27,880
-	-	SWT (UOM)	2,02,680	2,02,680
-	-	Transfer of Admission fee (UOM)	-	-
-	-	UOCCG (UOM)	1,57,640	1,57,640
<b>28,38,510</b>	<b>24,99,536</b>	<b>Total</b>	<b>38,02,042</b>	<b>38,02,042</b>



## Administration Expenses

Schedule-3

2018-2019		Particulars	2019-2020	
Receipts	Payments		Receipts	Payments
-	84,220	Advertisement	-	79,044
-	-	Annual Charges	5,000	2,500
-	99,710	Audit Fees	-	73,750
225	3,102	Bank Charges	-	7,412
-	1,90,070	Building Tax	-	1,89,319
-	17,700	CIT Membership fee	-	-
-	-	Danara	43,500	79,600
-	-	Electricity Charge	10,18,072	41,99,016
-	-	Govt Exam	98,670	98,670
-	-	Group Insurance	-	40,150
-	2,96,271	Horticulture	2,050	3,33,624
-	11,08,482	House Keeping wages	1,01,527	10,42,192
-	3,39,231	HT Station (Electrical)	-	-
-	45,788	Internet	-	1,91,651
-	-	KFSC Exam	-	38,810
-	-	Membership Fee	-	17,700
-	-	Minor Research Project	1,980	2,24,341
-	1,38,650	NAAC	-	2,86,105
3,000	2,87,150	Office Expenses	3,212	2,31,549
2,11,000	567	Other Expenses	2,04,045	2,36,578
-	13,504	Postal Charges	-	14,702
-	2,61,328	Printing & Stationery	-	1,80,823
-	-	Project Work	-	3,000
-	7,21,610	Security Charges	-	4,02,763
-	34,822	Telephone Charges	-	57,229
-	-	Training Expenses	-	23,142
-	30,03,837	Light & Water	-	1,49,806
2,13,225	65,46,032	Total	14,78,064	82,11,676

## Repair &amp; Maintenance

Schedule-4

2018-19		Particulars	2019-2020	
Payments			Payments	
1,98,438		Building Maintenance	57,270	
2,23,708		Computer maintenance	35,670	
51,710		Electrical Maintenance	91,656	
39,256		Equipment Maintenance	67,434	
-		Furniture Maintenance	57,664	
85,522		Generator Maintenance	62,208	
20,000		Software Maintenance	83,722	
-		Website Maintenance	38,350	
48,543		Xerox Maintenance	55,245	
6,58,177		Total	5,49,219	

## Scholarship

Schedule-5

2018-2019		Particulars	2019-2020	
Receipts	Payments		Receipts	Payments
11,98,445	16,30,788	Government of India Scholarship	8,65,890	22,97,545
11,98,445	16,30,788	Total	8,65,890	22,97,545

## Salary Deduction

Schedule-6

2018-2019		Particulars	2019-2020	
Receipts	Payments		Receipts	Payments
74,000	74,000	Professional Tax	54,800	55,930
14,740	14,740	Provident Fund	22,767	22,767
3,700	3,700	Faculty Benefit Fund	2,740	2,730
75,82,242	75,82,242	Income Tax	68,76,863	68,76,863
8,54,401	8,54,401	L.I.C	5,58,840	5,58,375
28,371	28,371	Retired Employees Felicitation	32,047	32,047
36,725	36,725	Group Insurance	27,150	27,050
90,729	90,729	Free Education at 20th	1,06,233	1,06,233
89,069	89,069	Flood Relief Fund	1,10,324	1,10,324
87,73,977	87,73,977	Total	77,91,764	77,92,339





**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU – 570025**

**UG College Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2019-20**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarship received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied up funds and undisbursed balance is treated as liability.

For **MADHAVAN & CO.,**  
Chartered Accountants,

**(M.V SHANKARA)**

Partner

Membership No.: 019733

ICAI Firm Regn No 01909S

UDIN: 20019733AAAAJL7057

Place: Mysore

Date: 10/11/2020



For JSS College of Arts,  
Commerce & Science

**PRINCIPAL**

JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

10/11/2020

## AUDIT REPORT

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

### **Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG COLLEGE A/C)** which comprise the Balance Sheet as at 31st March, 2021 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2021 and its Excess of Income over Expenditure for the year ended on that date.

### **Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics Issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG COLLEGE A/C)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



## **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Madhavan & Co.,**  
Chartered Accountants  
ICAI FRN: 001909S



**(Neeraj S Mitran)**  
Partner

ICAI M No: 235401  
UDIN: 21235401AAAAHW6330

Place: Mysuru  
Date: 01-12-21



2021-22	Receipts	Amount	2020-21	2019-20	Payments	Amount	2021-22
21,000	Opening Balance	18,000		5,14,720	Salaries		
	Cash on hand			85,32,381	Teaching Staff	2,70,256	
	Cash at Bank			42,81,233	Non Teaching Staff	47,11,586	
12,02,209	JSS College A/c 40000	41,12,300		1,15,219	Salary arrears	1,87,71,648	
23,11,671	Joint Bank A/c 42002	61,13,948		-	SL Investment	10,81,882	
11,11,320	Students A/c 43002	27,79,042		-	Sports Hostel Salary	86,487	
11,25,873	JSS College Salary A/c 1998	23,82,288	1,11,05,310	1,02,011	Free Cost Fuel Dept. Cost	21,567	1,04,00,000
6,13,22,250	Salary Credit		1,80,00,000	1,70,00,000	Fee Collection		21,56,000
	(As per Schedule 2)				Expenditure Against Fee Income		
	Grant Received in Advance			86,27,945	(As per Schedule 2)		1,78,787
1,21,107	(1000 A/c)	1,75,301			University Fees		
6,07,340	Revolutions	6,07,340	3,82,011	88,82,842	(As per Schedule 2)		17,28,000
	Trusts & (A/c Fee)				Administration Expenses		
99,00,000	Fee Collection		3,74,000	47,36,280	(As per Schedule 1)		17,00,000
	Fee Income				Repairs & Maintenance		
1,04,06,000	(As per Schedule 1)		1,81,21,758	5,45,215	(As per Schedule 4)		11,14,000
18,02,164	University Fees		20,00,000		Bank Charges		
	(As per Schedule 2)				Schedule A/c	275	
	Other Income				Salary A/c	397	
10,722	Bank Interest	26,239		4,681	College A/c	24,622	4,681
10,000	RDS Grant	-					
5,500	Library Cash Flow	-			Other Expenses		
1,82,000	Cash Flow	-			Cont. Bill		5,000
-	Sale of old Newspapers	4,979			Contaminated		
-	Other Income	9,974			Condition	1,221	
1,84,673	Ward Income	1,94,673	1,96,000	10,300	Inventory	-	
1,452	Wardship	-		14,371	Reference	10,218	
	Scholarship			3,610	Computer Income	-	
5,80,000	(As per Schedule 4)	5,71,400	4,07,344	1,400	Copyrights	-	
23,149	Adv. Bank Interest	27,841		2,347	Mobile	-	
	Salary Arrears			1,153	Printing	-	
70,95,764	(As per Schedule 4)		1,77,73,748	-	Stationery	4,473	
	Advances				Electricity	6,204	
27,42,706	General Advance	-			Bus Pass	-	
74,100	FD College Account	7,500	41,848	-	Transferred To JSS A/c		
	Particular Advance	24,000			Trusts & Lab Fee		6,81,000
1,75,584	Security Deposit		10,000	20,00,000	Stationery		1,87,000
828	GST			71,92,106	(As per Schedule 2)		
1,76,404	TDS	1,76,404			Salary Deductions		1,70,73,079
93,000	Medicine		9,800	12,20,000	(As per Schedule 4)		
-	Group Insurance		1,10,200	-	Property, Plant and Equipment		
					(As per Schedule 2)		9,200
					Interest Investment in Bank C		28,728
					Salary Service Return		6,578
					Advances		
					General Advance		
					Particular Advance	10,000	10,000
					GST		
					Emergency Deposits		1,18,200
					Bank Loan		
					TDS		4,70,000
					Medicine		9,000
					Group Insurance		1,00,000
					Closing Balance		
					Cash on hand	10,000	
					Cash at Bank		
					JSS College A/c 40000	20,89,796	
					Joint Bank A/c 42002	44,30,490	
					Students A/c 43002	11,15,417	
					JSS College Salary A/c 1998	12,71,000	1,26,54,707
5,77,25,007	Total		10,44,28,642	4,75,40,987	Total		18,17,25,612

For and to the order of  
 FOR MADHAVAN & Co.,  
 Chartered Accountants  
 K.R. Circle Mysuru

*[Signature]*  
 Name & Designation  
 Partner  
 10/10/2022  
 10/10/2022  
 10/10/2022



For JSS COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

*[Signature]*  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Dote Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU.**  
**Degree College Account**  
**Income & Expenditure Account For the year ended 31.3.2022**

2021-22	Expenditure	Amount	2020-21	2019-20	Income	Amount	2020-21
3,14,07,387	Salaries:			4,03,31,377	Salary Grant		5,93,36,199
43,67,283	Teaching Staff	438,10,343			Fee Income:		
42,61,733	Non-Teaching Staff	47,61,508			(As per schedule-1)		4,91,51,740
1,55,639	Salary arrears	1,07,75,849		1,45,40,000	University Fees:		
	IL Disbursement	30,00,000			(As per schedule-2)		33,51,610
24,661	Special Helper Salary	46,407	3,94,01,925		Other Income:		
	Provident Fund Mgt. Cont.	33,947			Bank Interest	39,338	
					ICSSA Grant	-	
					Library Card Fine	-	
					Club Profit	-	
					Sale of old Newspapers	4,978	
					Other Income	5,936	
					Miscellaneous	1,34,649	
					Workshop	-	1,90,471
90,31,241	Expenditure Against Fee Income:		7,79,797				
	(As per schedule-1)						
36,02,642	University Fees:		37,05,056				
	(As per schedule-2)						
67,26,296	Administration Expenses:		57,60,490				
	(As per schedule-3)						
5,49,219	Repair & Maintenance:		11,14,511				
	(As per schedule-4)						
	Bank Charges:						
	Scholarship A/c	271					
296	Salary A/c	777					
6,801	College A/c	14,603	15,011				
	Other Expenses		5,040				
	Club Profit						
	Consumables:						
10,308	Chemistry	3,213					
14,371	Bio Chemistry	-					
3,448	Botany	10,309					
6,805	Computer Science	-					
5,432	Geography	-					
2,347	Maths	-					
1,053	Zoology	-					
-	Electronics	4,870					
-	Physics	1,788					
-	Bio-Tech	-	24,408				
	Transferred To (ultra A/c)						
-	Tuition & Lab Fee		4,62,599				
-	National Increment to Ramesh C.		25,728				
-	Salary Arrears Return		6,578				
10,42,045	Depreciation		7,94,532				
(2,02,247)	Excess of Income		9,94,071				
	Over Expenditure:						
6,06,43,568	Total		7,30,30,440	6,06,43,560	Total		7,30,30,440

With our report of even date  
**FDR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI PIN 061096

For J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

  
 Anand S. Mittal  
 Partner  
 ICAM No. 714601  
 UDIN: 212254101500000000

  
**PRINCIPAL**  
 J.S.S. College of Arts, Commerce & Science  
 Doty Road, MYSURU-57

Date: 1-12-21  
 Place: Mysuru



J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DUTY ROAD, MYSURU.  
Degree College Account  
Balance Sheet as at 31.3.2021

2019-20	Liabilities	Amount	2020-21	2019-20	Assets	Amount	2020-21
14,19,279	Capital Fund (As per last B/S)	8,55,900		45,93,058	Property, Plant and Equipment (As per Schedule-B)		10,08,927
(3,03,349)	Add: Surplus of Income over Expenditure	4,04,072	13,58,302		Festival Advances: (As per last B/S)	29,900	
53,71,970	Grant received in Advance: (As per last B/S)	51,63,047		95,000	Add: Paid dg the Year	10,000	
1,01,537	Add: Bank Interest	1,75,301		(74,000)	Less: Received dg the Year	(54,000)	25,900
6,07,540	Tuition & Lab fee	6,07,500	67,45,948		Deposits: a) Telephone Deposit (As per last B/S)	2,000	
8,01,988	Salary Grant Unspent (As per last B/S)	10,95,771		2,000	b) Electricity Deposits (As per last B/S)	35,643	37,643
4,13,22,302	Add: Received dg the Year	5,81,69,497	6,09,209	32,643	Advances: (As per last B/S)	-	
(4,30,31,399)	Less: Paid dg the Year	(5,93,30,159)		(27,32,100)	Add: Paid dg the Year	-	
17,73,006	Scholarships (As per last B/S)	8,14,500			Less: Received dg the Year	-	
8,65,090	Add: Received dg the Year	3,71,403		27,02,106			
73,149	Bank Interest	37,941		30,000			
(22,87,545)	Less: Paid dg the Year	(2,07,045)	5,16,779	(27,32,100)			
	Group Insurance Add: Received dg the Year	3,53,309					
	Less: Paid dg the Year	(2,58,509)	-				
1,350	Salary Deductions (As per last B/S)	775					
77,01,764	Add: Received dg the Year	1,35,73,769	565				
(77,92,339)	Less: Paid dg the Year	(1,35,74,929)					
37,89,332	Fee Concession (As per last B/S)	10,57,240					
93,96,706	Add: Received dg the Year	5,74,620					
(1,18,30,797)	Less: Paid dg the Year	(22,96,990)	1,34,870				
10,160	Education Loan (As per last B/S)	-					
-	Add: Received dg the Year	-					
(10,160)	Less: Paid dg the Year	-					
(34,200)	Security Deposit (As per last B/S)	1,10,125					
1,25,684	Add: Received dg the Year	10,823					
(22,859)	Less: Paid dg the Year	(1,10,125)	10,823				
1,74,081	TDS (As per last B/S)	4,973					
(1,64,629)	Add: Received dg the Year	4,30,399					
	Less: Paid dg the Year	(4,30,000)	1,373				
	Received from PG College		7,368				
71,35,000	PR MSPs (As per last B/S)		71,35,008		Closing Balance: Cash on hand	10,301	
15,500	Degree Management A/c		15,508	10,901	Cash at Bank:		
93,000	Medicines Add: Received dg the Year	8,000		23,17,500	SOM College A/c-00809	16,99,796	
(93,000)	Less: Paid dg the Year	(8,000)	-	61,63,948	Joint Bank A/c-61902	46,10,440	
				27,34,022	Scholarship A/c-43502	12,35,167	
				21,52,789	JSM College Salary A/c-1936	10,71,303	1,26,34,797
1,80,45,948	Total		1,65,06,277	1,80,45,861	Total		1,65,06,277

Vide our report of audit date  
For MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN 0619095

For J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

Sd/- & M/over  
Partner  
ICAI No. 235101  
CIN: 2122941144MAD0333

Principal  
JSS College of Arts, Commerce & Science  
Duty Road, MYSURU-25

Date: 12-21  
Place: Mysuru



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,  
OOTY ROAD-Mysuru**

**Fee Income**

**Schedule-1**

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
82,440	-	Admission Fee	69,200	-
1,14,500	1,12,700	Month Scouts & Guides	1,19,800	1,17,800
1,66,730	-	COC Admission Fee	1,59,200	-
2,61,400	-	COC Exam Fee	80,110	-
13,74,000	-	College Development Fee	14,35,200	-
-	1,75,000	Cultural Activity	-	-
850	-	Duplicate Receipt	-	-
-	-	Eligibility Fee	1,43,450	1,30,320
-	-	ERP Software	3,45,300	-
20,760	-	ESD	-	-
70,16,640	62,10,660	Examination Fee	43,31,830	-
3,81,595	1,79,550	Forum/Cultural	3,50,900	39,527
1,000	-	Horticulture	-	-
47,800	-	Identity Card	44,950	-
1,14,500	1,12,700	Indian Red Cross	1,19,600	1,12,000
-	2,21,800	KSTA Program	-	-
1,68,520	57,440	Lab Fee	57,720	-
2,12,272	54,065	Library Fee	2,30,600	-
-	-	KSSW/KS/WF	1,19,600	82,460
2,22,400	92,000	Magazine	2,39,200	-
1,61,370	-	Married Fee	1,17,900	-
1,27,999	1,20,099	Medical	69,100	68,310
-	-	Fine	2,500	-
-	-	Library Card Fine	1,450	-
-	-	Mechanical Verification	6,250	-
1,20,640	-	Migration Fee	1,11,320	-
1,02,990	-	Miscellaneous	1,500	-
-	-	NCL	7,400	-
-	22,170	NCC Training	-	-
91,000	1,95,070	NSS	1,19,590	-
-	-	PPC	1,18,240	-
1,37,045	80,180	Reading Room	1,61,770	-
1,35,100	-	Revaluation Fee	23,790	-
2,65,100	-	Skill Component Exam	2,70,800	-
2,09,622	2,30,040	Sports fee	2,30,150	10,000
24,701	-	Study Certificate	24,200	-
66,814	43,610	SWF	2,15,280	2,11,770
36,800	-	Transfer Certificate	25,800	-
3,06,800	2,95,000	Training Fee	-	-
15,33,705	6,02,000	Tuition Fee	7,02,100	-
57,250	1,09,025	TWF	-	-
10,000	30,000	Validatory Examinations	-	-
<b>1,44,46,985</b>	<b>86,21,745</b>	<b>Total</b>	<b>1,01,51,740</b>	<b>7,70,707</b>

**University Fee**

**Schedule-2**

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
1,95,000	1,95,000	Additional Fee	2,39,950	2,09,000
45,600	45,600	Admission Fine	1,17,500	1,06,500
4,06,662	4,06,662	Affiliation Fee	7,17,600	4,06,406
7,44,120	7,44,120	Convocation	-	8,59,230
2,25,200	2,25,200	Literature & Cultural Activities	2,99,200	2,35,300
13,66,060	13,66,060	Registration Fee (UOM)	13,04,000	13,21,460
31,200	31,200	Re-Admission Fee	31,000	36,000
4,27,800	4,27,800	Sports Improvement	4,54,480	4,67,070
2,02,000	2,02,000	SVT (UOM)	-	-
1,57,840	1,57,840	UEIGB (UOM)	1,67,000	1,64,710
<b>38,02,042</b>	<b>38,02,042</b>	<b>Total</b>	<b>33,51,610</b>	<b>37,85,856</b>



## Administration Expenses

Schedule-3

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
-	79,044	Advertisement	-	97,601
5,000	2,500	Annual Charges	-	2,500
-	7,432	Bank Charges	-	-
-	73,750	Audit Fees	-	86,148
-	1,09,310	Building Tax	-	1,97,517
-	-	Cleaning Materials	-	1,22,967
-	-	Cleaning charges	-	37,900
-	-	Examination Remuneration	-	9,32,486
43,500	79,600	Donors	-	-
10,18,073	41,99,016	Electricity Charge	-	17,98,839
98,670	98,670	Govt. Exam	-	-
-	88,350	Group Insurance	-	-
-	-	Habitation	-	3,000
2,058	3,33,624	Horticulture	-	3,75,071
1,01,527	10,42,192	House Keeping wages	-	11,27,743
-	1,91,651	Internet	-	39,327
-	36,810	KPSC Exam	-	-
-	17,700	Membership Fee	-	35,400
1,900	2,34,341	Minor Research Project	-	-
-	2,06,105	NAAC	-	-
3,212	2,31,544	Office Expenses	-	84,885
2,04,045	2,26,578	Other Expenses	-	61,707
-	14,702	Postal Charges	-	12,541
-	1,00,823	Printing & Stationery	-	5,32,535
-	-	Professional Charges	-	16,810
-	3,000	Project Work	-	-
-	4,02,763	Security Charges	-	-
-	57,229	Telephone Charges	-	27,961
-	-	Workshop	-	15,890
-	-	Travelling Expenses	-	17,868
-	-	News paper and Magazine	-	61,434
-	23,142	Training Expenses	-	-
-	1,49,806	Light & Water	-	51,638
14,70,864	82,11,676	Total	-	57,60,490

## Repair &amp; Maintenance

Schedule-4

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
-	57,270	Building Maintenance	-	1,41,109
-	35,670	Computer maintenance	-	1,40,520
-	91,556	Electrical Maintenance	-	1,72,244
-	67,434	Equipment Maintenance	-	4,76,247
-	57,664	Generator Maintenance	-	74,068
-	62,200	Software Maintenance	-	-
-	83,722	Other Repair	-	1,000
-	38,350	Printer maintenance	-	55,451
-	55,265	Xerox Maintenance	-	50,992
-	5,49,219	Total	-	11,14,511

## Scholarship

Schedule-5

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
8,65,898	22,97,545	Government of India Scholarship	3,71,403	3,07,865
8,65,898	22,97,545	Total	3,71,403	3,07,865

## Salary Deduction

Schedule-6

2019-20		Particulars	2020-21	
Receipts	Payments		Receipts	Payments
54,800	55,450	Professional Tax	52,800	52,400
22,787	23,767	Provident Fund	29,677	29,677
2,740	2,730	Family Benefit Fund	2,610	2,620
68,76,863	68,76,863	Income Tax	1,26,35,025	1,26,35,025
-	-	1% Salary	2,490	2,490
5,58,840	5,58,375	L.I.C	5,89,991	5,89,991
32,647	32,047	Retired Employers Contribution	29,320	29,320
27,150	27,050	Group Insurance	28,510	28,510
1,06,233	1,06,233	Free Education at Nutter	88,015	88,015
1,10,324	1,10,324	Corid-19 fund	1,18,123	1,18,123
77,91,764	77,92,339	Total	1,35,73,769	1,35,73,979





## Salary Grant Unspent

## Schedule-7

Particulars	Balance as on 01-04-2020	Received dg the yr	Paid dg the yr	Balance as on 31-04-2021
2014-15	3,59,044	-	-	3,59,044
2015-16	1,11,524	-	-	1,11,524
2016-17	3,34,400	-	-	3,34,400
2020-21	10,60,803	5,81,09,987	5,93,36,199	(1,35,409)
<b>Total</b>	<b>18,95,771</b>	<b>5,81,09,987</b>	<b>5,93,36,199</b>	<b>6,69,559</b>

## Fixed Asset

## Schedule-II

Particulars	Balance as on 01-04-2020	Before 30-9-20	After 30-9-20	Total	Rate of Depreciation	Depreciation	Balance as on 31-03-2021
Furniture	13,80,146		-	13,80,146	10%	1,38,015	12,42,131
Building	7,07,750		-	7,07,750	10%	70,775	6,36,975
Books	2,29,397		20,101	2,49,498	15%	37,425	2,12,073
Equipments	14,68,286	43,500	20,000	15,39,786	15%	2,30,968	13,08,818
PA system	11,512		-	11,512	15%	1,727	9,785
Printer	3,887		-	3,887	15%	584	3,303
Water Cooler	459		-	459	15%	69	390
Computer	7,92,421		-	7,92,421	40%	3,16,969	4,75,452
<b>TOTAL</b>	<b>45,93,858</b>	<b>43,500</b>	<b>40,101</b>	<b>46,85,459</b>		<b>7,96,532</b>	<b>38,88,927</b>


Vide our report of even date  
**FOR MADHAVAN & Co.**  
 Chartered Accountants  
 ICAI FRN 0019095

For J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE



**Neeraj S Madhan**  
 Partner  
 ICAI M No. 135401  
 DIN: (1123580)AAAAHWES80

Date: 1-12-21  
 Place: Mysuru



**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Doty Road, MYSURU-575 001



**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU - 570025**

**UG College Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2020-21**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarship received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied-up funds and undisbursed balance is treated as liability.

For **MADHAVAN & CO.,**  
Chartered Accountants,

  
**(Neeraj S Mitran)**

Partner  
ICAI M No. 235401  
ICAI FRN: 001909S  
UDIN: 21235401AAAHW6330

For **JSS College of Arts,  
Commerce & Science**

  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Place: Mysore  
Date: 1-12-21



**AUDIT REPORT**

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG COLLEGE A/C)** which comprise the Balance Sheet as at March 31, 2022 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2022 and its Excess of Income over Expenditure for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG COLLEGE A/C)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



**Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date: August 23, 2022  
Place: Mysuru



For MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN. 001909S

  
Neeraj S Mittra  
Partner  
ICAI M No. 235401  
UDIN:22235401APOZT19008

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, (CITY ROAD, Mysuru.

Degree College Account  
Receipts & Payments Account for the year ended March 31, 2022

Receipts	Sch No	Amount	March 31, 2022	March 31, 2021	Payments	Sch No	Amount	March 31, 2022	March 31, 2021
Opening Balance					Salaries				
Cash on hand		18,000		18,000	Teaching Staff		2,80,96,701		2,15,10,561
Cash at Bank					Non Teaching Staff		29,60,690		43,51,308
SBM College A/c-40001		36,98,796		33,12,500	Salary arrears		30,25,903		3,87,71,690
Joint Bank A/c-41902		66,10,440		63,60,340	Stipendium		10,50,004		26,02,002
Scholarship A/c-43502		12,35,167		27,34,352	Sports Helper Salary		-		10,827
SBM Salary A/c-1936		16,71,000	1,20,34,707	21,32,700	President's and Hqs Cont.		35,096		31,517
Salary Grant	9		3,45,31,595	3,23,06,907	DA Arrears		2,70,000		-
Grant Received in Advance (Joint A/c)					Arrears Interest		78,000	1,80,73,244	-
Bank Interest		87,773		1,75,501	Fee Concessions		-		22,96,590
Tuition & Lab Fee		1,43,770	6,31,143	4,07,300	Expenditure Against Fee Income	1		43,54,413	3,70,707
Fee Commission				5,74,620	University Fees	2		31,02,764	37,05,850
Fee Income	1		1,49,17,040	1,03,31,740	Administrative Expenses	3		51,20,295	57,30,490
University Fees	2		45,51,010	33,51,610	Repair & Maintenance	4		4,90,490	11,14,511
Other Income	5		51,570	3,90,091	Other Expenses	5		-	5,240
Scholarship	7	2,14,275		3,71,103	Consumables	6		1,40,770	26,600
Adv. from Interest		35,600	2,09,025	27,941	Scholarship	7		1,09,275	3,07,665
Very Deductions	8		76,30,664	1,35,73,769	Salary Deductions	8		76,93,604	1,30,73,079
Advances					Property, Plant and Equipment	10		1,22,136	91,297
General Advance					Bank Charges				
JG College Account				7,940	Scholarship A/c		266		271
Federal Advance		27,000	27,000	54,000	Salary A/c		76		177
Security Deposit				10,023	College A/c		9,005	10,229	14,603
TDS			7,51,682	4,50,209	Transferred To Joint A/c Tuition & Lab Fee			1,43,370	4,97,330
Stocks			10,000	9,000	Nettional Investment in Mutual Fund			9,091	26,700
Group Gratuity			1,52,382	1,50,309	Salary Arrears Return			-	6,524
KATA Grants			90,000	-	Advances				
Cash Firms			1,10,600	-	General Advance				
Grant Basis			2,37,000	-	JG Management Account		7,600	7,600	10,000
Other Scholarship			7,032	-	Federal Advance				
					Security Deposits			2,505	1,18,135
					TDS			7,51,682	4,70,000
					Medicines			10,000	9,600
					Group Insurance			1,52,382	3,70,309
					New Books			2,53,900	-
					Other Scholarship			7,992	-
					Closing Balance:				
					Cash on hand		18,000		18,000
					Cash at Bank:				
					SBM College A/c-40001		32,82,554		36,98,796
					Joint Bank A/c-41902		31,05,572		66,10,440
					Scholarship A/c-43502		15,54,142		12,35,167
					SBM Salary A/c-1936		10,97,536	1,51,30,724	16,71,000
<b>Total</b>			<b>7,63,42,743</b>	<b>10,13,30,532</b>	<b>Total</b>			<b>7,63,42,743</b>	<b>10,13,30,532</b>

With consent of our client  
FOR MADHAVAN & Co.  
Chartered Accountants  
CAN 1906 040 9040

MADHAVAN & Co.  
Firm No. 275402  
UDIN: 22270401A000219008

Date: August 25, 2022  
Place: Mysuru



For JSS COLLEGE OF ARTS,  
COMMERCE & SCIENCE

*Lesha*  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
City Road, MYSURU-28

J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU.

Ingress College Account  
Income & Expenditure Accounts for the year ended March 31, 2022

Expenditure	Sub No	Amount	March 31, 2022	March 31, 2021	Income	Sub No	Amount	March 31, 2022	March 31, 2021
<b>Salaries:</b>					<b>Salary Grant</b>	9		141,33,000	5,98,26,179
Working Staff		2,08,99,781		3,19,10,551	<b>Fee Income</b>	1		1,49,17,943	1,01,51,710
Non-Working Staff		30,56,292		17,61,208	<b>University Fees</b>	2		45,51,350	13,91,610
Salary or retia		39,71,903		1,07,73,640	<b>Other Income</b>	3		51,578	1,90,291
Ed. Encashment		10,93,004		26,83,202					
Sports Helper Salary		-		49,457					
President Staff Mgt. Cost		35,096		11,947					
DA Arrears		1,25,078							
Arrears Interest		79,668	3,02,33,098						
<b>Expenditure Against Fee Income</b>	1		832,4,113	7,70,287					
<b>University Fees</b>	2		31,02,264	37,08,836					
<b>Administration Expenses</b>	3		17,28,005	57,60,490					
<b>Repair &amp; Maintenance</b>	4		4,80,489	11,14,511					
<b>Other Expenses</b>	5		-	5,040					
<b>Commission</b>	6		1,45,729	26,450					
<b>Bank Charges:</b>									
- Scholarship A/c		266		271					
- Salary A/c		29		977					
- College A/c		9385	10,229	14,663					
<b>Transferred To Intd &amp; C</b>									
- Tuition & Lab Fee			5,43,370	4,07,300					
<b>Notional Encroachment to Assets &amp; C</b>			9,001	26,728					
<b>Salary Arrears Retain</b>				4,528					
<b>Depreciation</b>			6,21,726	7,96,542					
<b>Excess of Income Over Expenditure</b>			3,39,779	6,84,672					
<b>Total</b>			5,36,66,836	7,31,30,140	<b>Total</b>			5,36,66,836	7,31,30,140

With our report of same date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI PRN 8319035

For J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

*[Signature]*  
**PRINCIPAL**  
J.S.S. College of Arts, Commerce & Science  
Doty Road, MYSURU-57

*[Signature]*  
Srinivas Srinivas  
Partner  
CAIN No. 230401  
UDIN: 22225481, 1900227008

Date: August 23, 2022  
Place: Mysuru



J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, ODITY ROAD, MYSORE.

Degree College Account  
Balance Sheet as at March 31, 2022

Liabilities	Sch No	Amount	March 31, 2021	March 31, 2022	Assets	Sch No	Amount	March 31, 2022	March 31, 2021
Capital Fund:					Property, Plant and Equipment	10		23,75,279	30,00,927
(As per last B/S)		11,66,002		6,31,909	Festival Advancon				
Add: Excess of Income over Expenditure		9,37,779	22,77,700	9,04,072	(As per last B/S)		75,000		29,000
					Add: Fund of the Year				10,000
					Less: Received of the Year		(27,600)	(2,000)	(54,000)
Grant received in Advance:					Deposits				
(As per last B/S)		67,45,888		61,67,047	a) Telephone Deposit		2,000		2,000
Add: Bank Interest		87,775	73,76,000	4,07,505	(As per last B/S)				
Add: Tailor & Lab fee		5,43,370			b) Security Deposits		35,445	37,445	35,445
					(As per last B/S)				
Salary Grant Unspent									
(As per last B/S)		6,89,539		10,75,771					
Add: Received of the Year		7,91,33,505	6,69,559	(5,93,76,170)					
Less: Paid of the Year		(3,41,27,585)							
Scholarship:									
(As per last B/S)		5,36,779		4,14,000					
Add: Received of the Year		3,14,375	6,57,339	(7,07,065)					
Add: Bank Interest		25,680							
Less: Paid of the Year		(1,69,275)							
Group Insurance									
Add: Received of the Year		1,52,982		3,98,709					
Less: Paid of the Year		(1,52,982)		(3,98,709)					
Duty Deductions:									
(As per last B/S)		565		775					
Add: Received of the Year		76,33,664	365	(1,31,73,979)					
Less: Paid of the Year		(76,33,664)							
Per Concession									
(As per last B/S)		1,34,870		2,57,140					
Add: Received of the Year		-	1,34,579	(2,26,990)					
Less: Paid of the Year		-							
Security Deposit:									
(As per last B/S)		10,824		1,18,125					
Add: Received of the Year		-	16,318	(1,18,125)					
Less: Paid of the Year		(7,565)							
TDR:									
(As per last B/S)		1,371		3,973					
Add: Received of the Year		7,51,862	1,572	(4,58,060)					
Less: Paid of the Year		(7,51,862)							
Received from PG College			7,960	7,960					
ISE BVP:			71,35,000	71,35,000					
(As per last B/S)									
RYTA Grants:			91,000	-					
Lab P/Inv:			1,78,400	-					
Expense Management A/c					Closing Balance:				
(As per last B/S)		15,500		15,500	Cash on hand		18,001		18,001
Less: Paid of the Year		(7,960)	7,960		Cash at Bank:				
					SSSI College A/c-62009		92,82,554		36,00,758
Medicinal:					Joint Bank A/c-61902		51,86,972		65,10,440
Add: Received of the Year		10,000		9,000	Scholarship A/c-63002		15,54,162		12,35,467
Less: Paid of the Year		(10,000)		(9,000)	SSSI College Salary A/c-1936		16,97,636	1,31,38,724	13,71,863
<b>Total</b>			<b>1,65,53,596</b>	<b>1,65,86,277</b>	<b>Total</b>			<b>1,85,53,678</b>	<b>1,65,96,277</b>

Visit our report of every date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN 001906

For J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

Madhavan & Co.  
Partners  
ICAI No. 131-182  
DIN No. 2222540/2002/2008

Date: August 23, 2022  
Place: Mysore



*Principals*  
**PRINCIPAL**  
J.S.S. College of Arts, Commerce & Science,  
Ooty Road, MYSURU-25

J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,  
OOTY ROAD-Mysuru

Schedule-1

Fee Income	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Admission Fee	1,02,304	-	69,300	-
Bharath Scouts & Guides	1,22,853	1,20,000	1,19,600	1,17,800
CPTM Training	46,020	-	-	-
COC Admissions Fee	1,33,980	-	1,39,200	-
COC Exam Fee	7,82,770	-	88,110	-
COC Industrial Microbiology Fee	19,800	-	-	-
COC Tourism Admission Fee	3,100	-	-	-
College Development Fee	14,74,200	-	14,35,200	-
ERP Software	18,13,650	2,97,500	2,45,330	-
Examination Fee	72,45,646	29,55,583	43,31,830	-
Forum/Cultural	2,68,558	1,72,684	3,58,800	39,527
IdentiCare	30,660	-	-	-
Identity Card	44,250	-	44,800	-
Indian Red Cross	1,22,850	1,20,000	1,19,600	1,17,800
Lab Fee	50,440	-	57,710	-
Library Fee	2,45,193	20,000	2,38,600	-
MSWF	61,425	99,610	59,800	33,560
XSTWP	61,425	60,300	59,800	58,900
Magazine	2,45,700	-	2,39,200	-
Markcard Fee	1,28,644	-	1,17,900	-
Medical	72,910	-	69,140	60,310
Fine	-	-	2,500	-
Library Card Fine	13,870	-	1,450	-
Markcard Verification	3,060	-	6,250	-
Migration Fee	1,30,080	-	1,11,220	-
Miscellaneous	484	-	1,580	-
NCL	20,600	-	7,400	-
NSS	1,22,850	2,38,400	1,19,500	-
Nomination Fee	11,350	-	-	-
Official Transcript	9,700	-	-	-
PPC	1,23,600	-	1,16,240	-
Reading Room	1,70,390	89,949	1,61,770	-
Revaluation Fee	1,08,870	-	23,798	-
Skill Compact Exam	3,09,100	1,91,384	2,70,800	-
Sports fee	4,43,110	51,413	2,30,150	13,880
Study Certificate	18,600	-	24,200	-
Transfer Certificate	25,100	-	25,800	-
Tuition Fee	3,94,800	-	7,82,100	-
YOGA	21,250	-	-	-
<b>Total</b>	<b>1,49,17,943</b>	<b>43,54,113</b>	<b>97,91,818</b>	<b>4,36,697</b>

Schedule-2

University Fee	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Additional Fee	-	-	2,39,950	2,39,900
Admission Fine	1,47,500	1,43,700	1,17,500	1,05,600
Allegation Fee	7,36,900	4,25,104	7,17,500	4,05,666
Convocation	9,46,080	-	-	8,52,230
Eligibility Fee	1,04,780	1,06,350	1,43,450	1,20,120
Language Fee	13,200	11,550	-	-
Literature & Cultural Activities	2,45,700	2,41,200	2,39,200	2,35,300
Registration Fee (UOM)	13,43,000	12,70,200	13,04,000	13,21,450
Re-Admission Fee	21,500	16,800	31,800	34,000
Sports Improvement	4,66,030	4,58,200	4,54,680	4,47,870
Special Fee	1,22,000	1,21,000	-	-
Student Welfare Trust	2,21,130	2,17,880	2,15,200	2,11,770
UDGE (UOM)	1,71,990	1,60,840	1,67,000	1,60,710
<b>Total</b>	<b>48,51,010</b>	<b>31,82,264</b>	<b>37,12,340</b>	<b>41,27,916</b>





## Schedule-3

Administration Expenses	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Advertisement	-	1,06,750	-	97,601
Annual Charges	-	-	-	3,500
Audit Fees	-	66,900	-	96,140
Building Tax	-	7,65,667	-	1,97,517
Cleaning Materials	-	-	-	1,22,967
Cleaning charges	-	-	-	37,900
Examination remuneration	-	-	-	9,52,486
Electricity Charge	-	14,70,536	-	17,96,029
Entertainment	-	19,915	-	3,000
Horticulture	-	2,60,737	-	3,75,971
House-keeping wages	-	13,43,681	-	11,22,743
Internet	-	1,13,265	-	19,527
Membership Fee	-	17,700	-	35,400
Office Expenses	-	1,23,749	-	64,085
Other Expenses	-	5,552	-	61,907
Postal Charges	-	19,793	-	12,541
Printing & Stationery	-	1,67,776	-	5,32,535
R. Piling Charges	-	20,900	-	16,010
Security Charges	-	8,36,073	-	-
Telephone Charges	-	27,041	-	27,961
Workshop	-	-	-	15,030
Travelling Expenses	-	15,655	-	17,000
Newspaper and Magazine	-	-	-	61,434
Water Charges	-	1,42,474	-	10,630
<b>Total</b>	-	<b>51,28,095</b>	-	<b>57,60,490</b>

## Schedule-4

Repairs & Maintenance	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Building Maintenance	-	1,56,100	-	1,41,109
Computer maintenance	-	-	-	1,46,520
Electrical Maintenance	-	52,129	-	1,72,244
Equipment Maintenance	-	39,229	-	4,76,247
Generator Maintenance	-	61,045	-	74,000
Internet Maintenance	-	55,017	-	-
Software Maintenance	-	44,036	-	-
Other Repair	-	-	-	3,000
Printer maintenance	-	6,150	-	55,451
Xerox Maintenance	-	64,723	-	58,992
<b>Total</b>	-	<b>4,98,489</b>	-	<b>11,14,511</b>

## Schedule-5

Other Income/Expenditure	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Bank Interest	35,197	-	39,336	-
Cash Prize	-	-	-	5,040
Customer /Cycle Stand Application	200	-	-	-
Sale of old Newspapers	12,829	-	6,970	-
Other Income	3,443	-	9,936	-
Miscellaneous	-	-	1,34,649	-
<b>Total</b>	<b>51,679</b>	-	<b>1,90,891</b>	<b>5,040</b>

## Schedule-6

Consumables	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Chemistry	-	9,586	-	3,213
Bio-Chemistry	-	23,662	-	-
Dating	-	50,539	-	10,309
Computer Science	-	35,174	-	-
Geography	-	4,204	-	-
Zoology	-	9,767	-	-
Electronics	-	-	-	4,679
Physics	-	8,479	-	8,788
Bio	-	2,508	-	-
Microbiology	-	950	-	-
<b>Total</b>	-	<b>1,45,720</b>	-	<b>26,450</b>

## Schedule-7

Scholarship	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Government of India Scholarship	2,14,375	1,09,375	3,71,403	3,07,065
<b>Total</b>	<b>2,14,375</b>	<b>1,09,375</b>	<b>3,71,403</b>	<b>3,07,065</b>



Schedule 8

Salary Deductions	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Professional Tax	20,400	20,400	52,200	52,400
Provident Fund	39,381	32,982	29,477	25,177
Gratuity Saver/Fund	1,990	1,990	2,450	2,500
Income Tax	70,86,120	70,86,120	1,76,35,025	1,26,35,025
RPF/ Govt. LIC	29,763	29,763	2,480	2,500
Medical Employees Provident	-	-	29,200	29,200
Group Insurance	21,600	21,600	20,710	20,510
Provident Fund of Salary	54,529	54,529	88,015	88,015
Covid-19 fund	6,057	6,057	1,16,323	1,16,123
<b>Total</b>	<b>76,90,664</b>	<b>76,93,638</b>	<b>1,31,73,769</b>	<b>1,33,73,979</b>

Schedule 9

Salary Grant Dispend	Balance as on 01-04-2021	Received dg. b/c yr	Paid dg. b/c yr	Balance as on 31-03-2022
2015-15	3,59,014	-	-	3,59,014
2015-16	1,11,524	-	-	1,11,524
2016-17	3,34,406	-	-	3,34,406
2020-21	10,53,803	3,81,89,987	1,91,36,199	(1,75,409)
2021-22	-	3,41,33,585	3,41,33,565	-
<b>Total</b>	<b>18,63,771</b>	<b>9,22,43,492</b>	<b>9,34,69,764</b>	<b>8,69,559</b>

Schedule 10

Fixed Asset	Balance as on 01-04-2021	Acq. 20-9-20	Adm. 30-9-20	Total	Rate of Depreciation	Depreciation	Balance as on 31-03-2022
Furniture	12,42,131	-	-	12,42,131	10%	1,24,213	11,17,918
Building	6,30,975	-	-	6,30,975	10%	63,098	5,67,877
Books	2,12,973	39,281	11,529	2,63,783	15%	41,856	2,21,927
Equipments	13,06,810	6,496	20,910	13,34,216	10%	1,33,422	12,00,794
P.A. system	5,700	-	-	5,700	10%	570	5,130
Printer	3,300	-	-	3,300	15%	495	2,805
Water Cooler	259	-	-	259	10%	26	233
Computer	4,72,452	-	-	4,72,452	10%	47,245	4,25,207
<b>TOTAL</b>	<b>38,86,927</b>	<b>45,777</b>	<b>32,439</b>	<b>40,65,143</b>		<b>6,21,734.32</b>	<b>34,43,409</b>

vide our report of even date  
**FOR MADHAVAN & Co.**  
 Chartered Accountants  
 ICAI No. 0019085

For J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

*[Signature]*  
 Praveen K. Shivappa  
 Partner  
 ICAI No. 235491  
 UDIN: 22230445AFOCT19008

*[Signature]*  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25

Date: August 23, 2022  
 Place: Mysuru



**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU – 570025**

**UG College Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2021-22**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis & Tally ERP 9.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarship received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied-up funds and undisbursed balance is treated as liability.

For **MADHAVAN & CO.,**  
Chartered Accountants,  
ICAI FRN.: 001909S

  
**Neeraj S Mitran**  
Partner  
ICAI M No.: 235401  
UDIN: 22235401APOZTJ9008

For **JSS College of Arts,  
Commerce & Science**

  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Date: August 23, 2022  
Place: Mysuru



**AUDIT REPORT**

**THE PRINCIPAL,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,  
MYSURU.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG College A/c)** which comprise the Receipts & Payments Account the Balance Sheet as at March 31, 2023 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2023 and its **Excess of Expenditure Over Income** for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG College A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN. 0019095

Date: July 13, 2023  
Place: Mysuru



  
Neera S Mitran  
Partner  
ICAI M.No. 235401  
UDIN: 23235401BGWMWQ7234

**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, CITY ROAD, MYSURU,**  
**A UNIT OF JSS MAHAVIDYAPEETHA**  
**Degree College Account**

Receipts & Payments Accounts for the year ended March 31, 2023

Receipts	Sch No	March 31, 2023		March 31, 2022	
Opening Balance					
Cash in hand					
Cash		10,001		10,001	
Central Bank:					
State Bank of India- 54007260009		92,83,554		36,90,796	
State Bank of India- 54007261902 (Joint)		31,86,972		66,10,140	
State Bank of India- 54007263503 (Scholar)		15,54,342		12,35,467	
State Bank of India- 64005331936 (Salary)		1,097,006	1,51,38,724	10,71,023	1,26,34,707
Salary Grant	9		3,10,43,954		3,41,33,505
Grant Received by Advance (Joint A/c)					
Sunk Interest		95,348		82,775	
Tuition & Lab Fee		4,54,360	5,45,300	5,43,370	6,31,345
Fee Income	1		1,77,30,044		1,69,27,943
University Fees	2		44,94,218		45,51,810
Other Income	3		6,55,091		51,570
Scholarships	7	7,70,940		2,14,370	
Adv. Bank Interest		40,009	8,11,440	25,440	7,19,885
Salary Deduction	8		93,08,367		70,96,664
Advances					
Festival Advance			-		27,000
Degree Management Account			10,990		-
TDS Payables			83,777		7,31,692
Miscellaneous			-		10,000
Group Gratuity			-		1,52,382
KSTA Grants			8,316		80,000
Cash Prior			2,82,150		1,75,400
Admission Fee			2,29,105		2,53,900
Other Scholarship			-		7,992
<b>Total</b>			<b>7,72,78,880</b>		<b>7,63,82,743</b>



Payments	Sch No	March 31, 2023		March 31, 2022	
<b>Salaries:</b>					
Teaching Staff		2,81,50,111		2,00,50,701	
Non Teaching Staff		19,42,889		33,65,692	
Salary advances		-		34,75,987	
EL Encashment		-		18,92,084	
Sports Helper Salary		27,822		-	
President Fund Mgt. Com.		63,796		35,096	
BA Arrears		-		2,75,878	
Arrears Interest			3,11,73,119	78,658	3,02,73,249
<b>Fee Concession</b>					
Expenditure Against Fee Income	1		50,92,180		43,54,113
University Fees	2		61,76,556		31,82,264
Administration Expenses	3		45,47,718		51,28,005
Repairs & Maintenance	4		10,66,305		4,58,489
Consumables	6		2,84,824		1,45,728
Scholarship	7		7,12,870		1,69,275
Salary Deductions	8		62,61,947		76,53,664
Property, Plant and Equipment	10		4,13,775		1,12,138
<b>Bank Charges:</b>					
Scholarship A/c		265		265	
Salary A/c		289		74	
College A/c		3,555	4,109	9,885	16,224
Transferred To Joint A/c					
Tuition & Lab fee			-		5,43,378
National Increment to Mulesha D'S			-		9,001
<b>Advances</b>					
PO College Account			1,88,825		7,946
<b>Cash Prizes</b>			3,76,300		-
<b>Security Deposits</b>			18,760		2,505
<b>Tith Payables</b>			82,385		7,51,682
<b>KSTA Grant</b>			98,000		-
<b>Medicines</b>			-		18,000
<b>Group Insurance</b>			-		1,52,982
<b>Admission Fee</b>			-		2,33,908
<b>Other Scholarship</b>			-		7,992
<b>Closing Balances:</b>					
<b>Cash in hand</b>					
Cash			18,900		18,081
<b>Cash at Bank:</b>					
State Bank of India-54007560001			1,08,79,107		72,82,554
State Bank of India-54007261902 (Joint)			37,31,981		31,08,972
State Bank of India-54007568502 (Society)			14,77,175		15,54,140
State Bank of India-54007111936 (Salary)			11,09,817		10,77,036
State Bank of India-54187387862 (BC)			8,83,852		
State Bank of India-54102369570 (SA (I))			11,34,865		
State Bank of India-54007362715 (RCS)			4,54,288		
State Bank of India-54168980029			2,92,836	1,99,75,629	
<b>Total</b>			<b>7,72,78,881</b>		<b>7,63,42,743</b>

With our report of verification  
for MADHAVAN & CO.,  
Chartered Accountants  
ICAI FRN 0610095

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU.

  
Chartered Accountant  
ICAI No. 232401  
UDIN 23235401BQW1WQZ2H



  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Date: July 13, 2023  
Place: Mysuru

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, GOTY ROAD, MYSURU,  
A UNIT OF JSS MAHAVIDYAPEETHA  
Degree College Account**

**Income & Expenditure Accounts for the year ended March 31, 2023**

Income	Sch No	March 31, 2023		March 31, 2022	
Fee Income	1		1,77,38,044		1,49,17,943
University Fees	2		44,94,210		43,53,019
Other Income	3		6,55,091		81,579
<b>Total</b>			<b>2,28,87,345</b>		<b>1,93,52,541</b>

Expenditure	Sch No	March 31, 2023		March 31, 2022	
Expenditure Against Fee Income	1		58,92,190		42,54,113
University Fees	2		63,76,556		31,02,264
Administration Expenses	3		48,47,218		93,17,029
Repair & Maintenance	4		18,66,205		4,98,489
Consumables	5		2,41,924		1,45,720
Bank Charges:					
Scholarship A/c		265		266	
Salary A/c		289		79	
College A/c		3555	4,109	9,085	10,229
Transferred To Joint A/c:					
Tuition & Lab Fee			-		5,43,370
National Increment to Ramesh C			-		9,001
<b>Total</b>			<b>1,79,71,692</b>		<b>1,79,61,018</b>
Surplus Before Depreciation			49,16,261		15,19,533
Depreciation			3,48,571		6,21,734
<b>Excess of Income over Expenditure</b>			<b>45,67,690</b>		<b>9,37,799</b>

Vide our report of even date

For MADHAVAN & CO.,

Chartered Accountants

ICAI FRN 0119095

J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, GOTY ROAD, MYSURU.

*(Signature)*  
Murali S. Mitra

Partner

ICAI No: 235401

UDIN: 232254019GWW07234

Date: July 13, 2023

Place: Mysuru



*(Signature)*  
Principal  
**PRINCIPAL**  
J.S.S. College of Arts, Commerce & Science,  
Goty Road, MYSURU-25



**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU.**  
**A UNIT OF JSS MAHAVIDYAPEETHA.**  
**Degree College Account**

Balance Sheet as at March 31, 2023

Liabilities	Sch No	March 31, 2023		March 31, 2022	
<b>Capital Fund:</b>					
(As per last B/S)		22,77,799		11,40,862	
Add/ Less: Transfer/ Adjustments		(2,561)			
Add: Excess of Income over Expenditure		63,25,089	66,00,905	5,27,279	22,77,799
<b>Grant received in Advance:</b>					
(As per last B/S)		73,76,993		67,40,818	
Add: Bank Interest		98,618		87,375	
Add: Tuition & Lab fee		4,54,300	79,22,001	5,43,320	73,76,993
<b>Salary Grant Unspent</b>					
(As per last B/S)		6,68,559		6,64,599	
Add: Received dg the Year		3,16,43,954		3,41,33,505	
Less: Paid dg the Year		(3,11,73,119)	5,40,394	(3,11,33,505)	6,68,559
<b>Scholarship:</b>					
(As per last B/S)		6,57,339		5,16,779	
Add: Received dg the Year		7,78,040		2,74,375	
Add: Bank Interest		40,539		33,469	
Less: Paid dg the Year		(7,12,020)	7,56,768	(1,29,275)	6,57,339
<b>Group Insurance</b>					
Add: Received dg the Year		-		1,52,382	
Less: Paid dg the Year		-	-	(1,52,382)	-
<b>Salary Deductions:</b>					
(As per last B/S)		563		565	
Add: Received dg the Year		63,68,267		76,93,664	
Less: Paid dg the Year		(62,61,947)	46,885	(76,93,664)	563
<b>Fee Concession:</b>					
(As per last B/S)		1,34,870		1,34,870	
Add: Received dg the Year		-		-	
Less: Paid dg the Year		-	1,34,870	-	1,34,870
<b>Security Deposit</b>					
(As per last B/S)		18,318		18,823	
Add/ Less: Transfer/ Adjustments		4,447			
Add: Received dg the Year		-		-	
Less: Paid dg the Year		(20,760)	-	(2,583)	18,318
<b>TDS Payable:</b>					
(As per last B/S)		1,372		1,372	
Add: Received dg the Year		83,777		73,1,682	
Less: Paid dg the Year		(82,382)	2,744	(73,1,682)	1,372
<b>JSS MVP:</b>					
(As per last B/S)			71,35,000		71,35,000
<b>MSTA Grants:</b>					
(As per last B/S)		90,000			
Add/ Less: Transfer/ Adjustments		119			
Add: Received dg the Year		8,316			
Less: Paid dg the Year		(98,435)			90,000
<b>Cash Prize:</b>					
(As per last B/S)		1,78,400			
Add: Received dg the Year		2,02,150			
Less: Paid dg the Year		(1,78,500)	2,250		1,78,400
<b>Degree Management A/c</b>					
(As per last B/S)		15,500		15,500	
Add: Received dg the Year		10,068			
Less: Paid dg the Year		-	25,508		15,500
<b>Admission Fee</b>			2,93,185		
<b>Medicine:</b>					
Add: Received dg the Year				10,000	
Less: Paid dg the Year				(10,000)	-
<b>Total</b>			<b>2,34,06,624</b>		<b>1,89,53,696</b>



Assets	Sch No	March 31, 2023		March 31, 2022	
Property, Plant and Equipment	10		33,81,332		33,79,329
Festival Advances (As per last B/S)		(2,000)		25,000	
Add/ Less: Transfer/ Adjustments		3,000			(2,000)
Less: Received by the Year		-		(27,000)	
FC College			1,08,825		
Deposits:					
a) Telephone Deposit (As per last B/S)		2,000		2,000	
b) Electricity Deposits (As per last B/S)		35,644	37,644	35,645	37,645
Closing Balance:					
Cash on hand		18,000		18,001	
Cash at Bank					
State Bank of India- 54007360009		1,08,78,182		92,82,554	
State Bank of India- 540073619902 (Joint)		37,31,981		31,06,972	
State Bank of India- 540073635803 (Scholar)		14,77,175		15,54,162	
State Bank of India- 640072119986 (Salary)		11,89,817		10,97,036	
State Bank of India- 64107307845 (RC)		8,03,952		-	
State Bank of India- 681273189975 (SBC)		11,24,865		-	
State Bank of India- 54007362725 (NCS)		459,295		-	
State Bank of India- 64140994609		3,92,335	1,99,75,623	-	1,51,38,724
<b>Total</b>			<b>2,34,86,624</b>		<b>1,89,53,676</b>

Visit our report at every date  
For MADHAVAN & CO.,  
Chartered Accountants  
ICAI FRN 0016095

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, Ooty Road, MYSURU.

  
Madhavan & Co.  
Chartered Accountants

ICAI FRN 0016095  
UDIN: 2323548180WMMWQ7234

Date: July 13, 2023  
Place: Mysuru



  
Principal  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

SSS COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTTI ROAD, MYSIUR.

Degree College Account

A UNIT OF JSS MAHAVIDYAPITHAM

Fee Income	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Admission Fee	71,240	-	463,709	-
Board, Hostel & Galley	11,98,026	99,660	1,22,850	1,20,850
CPD Training	21,474	-	46,078	-
ODC Admission Fee	1,54,400	-	1,35,980	-
ODC Exam Fee	17,150	-	7,82,770	-
ODC Industrial Microbiology Fee	5,400	-	18,400	-
ODC Tourism Admission Fee	-	-	5,300	-
College Development Fee	18,32,790	-	14,74,210	-
EDP Software	-	-	18,13,658	2,07,500
Transmission Fee	90,03,367	40,65,376	72,45,648	28,55,280
Forum/Cultural	4,10,490	1,10,947	3,68,554	1,22,484
Healthcare	2,700	-	36,666	-
Identity Card	41,954	-	44,150	-
Indian Red Cross	9,00,444	36,180	1,22,850	1,28,600
Lab Fee	80,920	20,420	50,440	-
Library Fee	2,12,800	14,033	2,05,195	28,060
KDAP	59,600	50,980	61,425	95,640
KDWP	59,600	50,975	61,425	60,100
Magazine	2,80,434	-	2,62,706	-
Market card Fee	1,59,576	-	1,20,634	-
Medical	72,670	72,360	72,910	-
Library Card Flow	48,835	-	12,870	-
Market card Verification	4,280	-	3,880	-
Migraine Fee	2,39,140	-	1,30,080	-
Microbiology	13,194	-	884	-
NCS	42,500	-	20,690	-
NCS	5,00,414	1,37,450	1,22,860	2,38,100
Nomination Fee	14,450	-	11,250	-
Official Transcripts	320	-	9,700	-
PFC	1,85,150	-	1,25,600	-
Teaching Staff	1,79,422	50,000	1,70,390	18,840
Resolution Fee	1,61,540	-	1,20,070	-
Skill Component Exam	2,23,480	1,65,645	1,30,100	1,91,084
Sports Fee	2,81,930	2,59,287	2,44,110	51,453
Study Guidance	19,450	-	10,400	-
Transfer Certificate	33,900	-	23,100	-
Tuition Fee	6,52,060	4,29,940	5,91,000	-
Vaga	-	-	23,250	-
<b>Total</b>	<b>1,77,30,844</b>	<b>58,92,180</b>	<b>1,49,17,943</b>	<b>43,54,113</b>

University Fee	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Additional Fee	126,880	90,000	-	-
Admission Fine	23,990	35,160	1,87,900	1,41,700
Affiliation Fee	11,42,330	7,95,660	7,36,800	6,25,184
Concession	7,000	23,09,960	6,46,000	-
Eligibility Fee	72,950	1,21,700	1,04,700	1,00,250
Language Fee	32,000	14,000	18,200	11,250
Literature & Cultural Activities	4,62,240	2,61,340	2,45,700	2,41,200
Registration Fee (HOD)	10,600	18,550	15,43,000	12,79,100
Re-Admission Fee	15,14,200	13,03,700	21,400	16,800
Sports Improvement	7,15,000	7,12,000	6,68,800	4,90,200
Special Fee	1,03,000	1,88,000	1,52,000	1,21,000
Students Welfare Trust	2,98,400	2,37,600	2,21,150	1,17,000
Surge (ODM)	1,98,720	1,90,000	1,71,900	1,61,040
<b>Total</b>	<b>44,94,218</b>	<b>41,76,536</b>	<b>45,51,618</b>	<b>31,87,264</b>



3 Administration Expenses	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Advertisement	-	1,19,324	-	1,06,750
Audit Fees	-	89,638	-	64,900
Building Tax	-	2,24,297	-	2,44,467
Electricity Charge	1,14,660	10,19,608	-	14,76,836
Group Insurance	-	2,14,711	-	-
Remuneration	-	-	-	19,615
Brochures	-	5,39,324	-	3,66,737
Books Keeping wages	-	62,02,590	-	11,43,081
Interest	-	60,384	-	1,33,264
Membership fee	-	-	-	17,700
Office Expenses	1,000	5,17,365	-	1,23,549
Other Expenses	-	40,440	-	5,552
Postal Charges	-	10,080	-	19,290
Printing & Stationery	-	1,72,794	-	1,67,276
IS - Filing Charges	-	-	-	26,900
Society Charge	-	62,100	-	8,34,400
Telephone Charges	-	28,290	-	27,541
Workshop	20,000	20,200	-	-
Travelling Expenses	-	-	-	18,605
Water Charges	-	1,52,565	-	1,42,474
<b>Total</b>	<b>1,46,660</b>	<b>66,93,686</b>	<b>-</b>	<b>51,28,085</b>

43,47,718

4 Repair & Maintenance	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Building Maintenance	-	74,512	-	1,56,100
Electrical Maintenance	-	1,15,909	-	62,129
Equipment Maintenance	-	1,62,632	-	39,229
Generator Maintenance	-	32,716	-	61,845
Software Maintenance	-	2,96,312	-	41,034
Other Repair	-	38,553	-	53,042
Printer maintenance	-	3,76,654	-	8,158
Scans Maintenance	-	77,888	-	61,753
<b>Total</b>	<b>-</b>	<b>10,66,206</b>	<b>-</b>	<b>4,98,489</b>

5 Other Income/Expenditure	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Bank Interest	1,02,195	-	35,107	-
Cashew / Cycle Stand Appliances	-	-	200	-
Sale of old Newspapers	33,209	-	12,029	-
Other Income	2,63,556	-	3,441	-
Miscellaneous	2,54,681	-	-	-
<b>Total</b>	<b>6,53,641</b>	<b>-</b>	<b>51,578</b>	<b>-</b>

6 Currentables	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Chemistry	-	10,840	-	9,546
Bio-Chemistry	-	10,309	-	23,162
Biology	-	4,875	-	58,539
Computer Science	-	2,09,813	-	30,174
Geography	-	5,838	-	4,084
Zoology	-	5,311	-	8,767
Economics	-	2,030	-	-
Electronics	-	5,429	-	-
Maths	-	4,321	-	-
Physics	-	10,222	-	8,478
Draw	-	3,347	-	2,508
Misc. Billing	-	9,494	-	952
<b>Total</b>	<b>-</b>	<b>2,84,924</b>	<b>-</b>	<b>1,45,738</b>

7 Scholarship	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Government of India Scholarship	7,78,948	7,12,020	5,14,175	1,09,275
<b>Total</b>	<b>7,78,948</b>	<b>7,12,020</b>	<b>5,14,175</b>	<b>1,09,275</b>



Salary Deduction	March 31, 2021		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Professional Tax	72,610	72,600	70,402	70,400
Provident Fund	84,684	84,684	32,792	32,792
Family Benefit Fund	1,589	1,560	1,899	1,900
Income Tax	56,84,528	57,50,700	76,00,129	73,00,120
PFY Cont.	-	-	28,780	28,780
LIC	2,62,902	2,62,902	2,70,000	2,70,000
Retired Employees Provident	24,597	24,597	-	-
Group Insurance	17,590	17,590	21,000	21,000
Free Education of Staff	81,884	81,884	94,520	94,520
Covid-19 fund	-	-	6,057	6,057
<b>Total</b>	<b>61,00,207</b>	<b>62,81,947</b>	<b>76,92,644</b>	<b>76,91,664</b>

Salary Grant Disput	Balance as on 01-04-2022	Received up to the yr	Paid up to the yr	Balance as on 31-03-2022
2014-15	3,59,044	-	-	3,59,044
2015-16	1,11,524	-	-	1,11,524
2016-17	3,34,400	-	-	3,34,400
2018-21	(1,25,407)	-	-	(1,25,407)
2021-22	-	-	-	-
2022-23	-	3,18,43,951	3,11,75,119	(7,31,168)
<b>Total</b>	<b>6,69,569</b>	<b>3,18,43,951</b>	<b>3,11,75,119</b>	<b>5,60,394</b>

Fixed Asset	Balance as on 01-04-2022	< 100 Days	> 100 Days	Total	Rate of Depreciation	Depreciation	Balance as on 31-03-2022
Furniture	11,17,910	-	-	11,17,910	10%	1,11,790	10,06,120
Building	5,73,270	-	-	5,73,270	10%	57,328	5,15,940
Books	2,44,947	-	-	2,44,947	15%	36,742	2,08,205
Equipments	11,46,499	1,59,072	-	13,05,571	15%	1,95,770	11,09,801
PA system	8,317	-	-	8,317	15%	1,248	7,069
Fridge	2,800	-	-	2,800	15%	421	2,379
Water Cooler	332	-	-	332	15%	50	282
HP/L Battery	-	1,19,912	-	1,19,912	15%	17,817	1,02,095
Computer	2,05,271	1,30,191	-	3,35,462	40%	1,34,205	2,01,257
<b>TOTAL</b>	<b>33,79,329</b>	<b>1,89,263</b>	<b>-</b>	<b>35,68,592</b>		<b>5,98,571</b>	<b>29,70,021</b>

With our report of even date  
For MADHAVAN & CO.,  
Chartered Accountants  
ICU No. 0076045

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, GOUTY ROAD, MYSURU

  
Anand K. Madhan  
Partner  
ICU No. 0076045  
ICU No. 0076045

  
Principal  
JSS College of Arts, Commerce & Science  
Gouty Road, MYSURU-25

Date: July 13, 2022  
Place: Mysuru



J.S.S. College of Arts, Commerce & Science Ooty Road, Mysuru- 570025

UG College Account

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR  
THE YEAR ENDED MARCH 31, 2023**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis & Tally ERP 9.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarships received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied-up funds and undisbursed balance is treated as liability.

For MADHAVAN & CO.,  
Chartered Accountants,  
ICAI FRN.: 0019095

For JSS College of Arts,  
Commerce & Science



Neeraj S Mitran  
Partner  
ICAI M.No.: 235401  
UDIN: 23235401BGWMWQ7234



Principal  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Date: July 13, 2023  
Place: Mysuru



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**AUDIT REPORT**

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE,**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU(UG Management A/c)** which comprise the Balance Sheet as at 31st March, 2019 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2019 and its deficit for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU(UG Management A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.





We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For Madhavan & Co.,**  
Chartered Accountants



**(M V SHANKARA)**

Partner

Membership No: 019733

Place: Mysuru  
Date: 19-02-2020

ICAI Firm's Regn. No: 01909S  
UDIN : 20019733AAAABC6947



**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, OOTY ROAD, MYSURU**  
**Degree Management Account**  
**Receipts and Payments Accounts for the year ended 31.3.2019**

Receipts	Amount	Amount	Payments	Amount	Amount
<b>Opening Balance:</b>			<b>Contribution:</b>		
Cash on hand	99,550		Salary	1,18,44,745	
Cash at Bank:			Salary (PTI)	1,06,44,698	
SBI - 62746	6,04,470	7,04,020	Remuneration & Honorarium	12,000	
<b>Fee Collection:</b>			Management's PF Contribution	25,22,041	
(As per Schedule-1)		2,41,48,451	Management's PSI Contribution	8,16,190	2,58,39,676
<b>Other Receipt:</b>			<b>Expenditure Against Fee Income:</b>		
Building Rent	16,280		(As per Schedule-1)		38,86,950
Electricity Charges	20,36,948		<b>Administration Expenses:</b>		
Bank Interest	67,822	21,21,050	Advertisement Charges	5,250	
<b>Salary Deductions:</b>			Audit Fee	35,400	
(As per Schedule-2)		32,99,020	Bank Charges	8,172	
<b>Advances:</b>			Office Expenses	1,05,605	
Festival Advance	1,48,000		Building Maintenance	22,36,012	
SS NIV*	1,56,30,000		Honorarium	5,26,280	
General Advance	8,25,000	1,66,03,000	Other Expenses	73,688	
<b>Mediclain</b>		1,11,000	Meeting Expenses	4,020	29,94,407
<b>TDS</b>		1,16,742	<b>Salary Deductions:</b>		
<b>UGC A/c</b>		35,90,084	(As per Schedule-2)		32,99,020
<b>Security Deposit:</b>		2,48,251	<b>Advances:</b>		
<b>Advance for procurement of equipment</b>		17,51,592	Festival Advance	1,65,000	
(UGC A/c)			SS NIV*	1,20,09,080	
			General Advance	8,50,000	1,30,15,000
			<b>Security Deposit</b>		1,00,000
			<b>UGC A/c</b>		10,00,000
			<b>TDS</b>		1,16,742
			<b>Contribution towards Hostel Building:</b>		14,30,084
			<b>Mediclain</b>		1,17,800
			<b>Group Gratuity</b>		1,74,191
			<b>Students Loan</b>		23,000
			<b>Closing Balances:</b>		
			Cash on hand	2,23,649	
			Cash at Bank:		
			SBI - 62746	4,15,494	6,39,143
<b>Total</b>		<b>5,26,93,218</b>	<b>Total</b>		<b>5,26,93,218</b>

vide our report on even date,  
**For MADHAVAN & CO.,**  
 Chartered Accountants

**(M.V. SHANKARA)**  
 Partner

Membership No.: 819733  
 ICAI Firm's Registration No. 0015095  
 UDIN : 20019733AAAABC6947

Date: 19-03-2020  
 Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE,

Principal

**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, OOTY ROAD, MYSORE**  
**Degree Management Account**  
**Income & Expenditure Account for the year ended 31.3.2019**

Expenditure	Amount	Amount	Income	Amount	Amount
<b>Contribution:</b>			<b>Fees Collection:</b>		
Salary	1,18,44,745		(As per Schedule-1)		2,41,48,451
Salary(PTL)	1,06,44,698		<b>Other Receipt:</b>		
Group Gratuity	12,000		Building Rent	16,280	
Management's PF Contribution	25,22,041		Electricity Charges	20,36,948	
Management's ESI Contribution	8,16,190	2,58,39,674	Bank Interest	67,822	21,21,050
<b>Expenditure Against Fee Income:</b>			<b>Deficit</b>		81,68,603
(As per Schedule-1)		38,84,950			
<b>Administration Expenses:</b>					
Advertisement Charges	5,250				
Audit Fee	35,400				
Bank Charges	8,172				
Office Expenses	1,05,605				
Building Maintenance	22,36,012				
Honarium	5,26,280				
Other Expenses	73,688				
Meeting Expenses	4,000	29,94,407			
<b>Contribution towards Hostel Building</b>		14,90,084			
<b>Depreciation</b>		3,28,990			
<b>Total</b>		<b>3,44,38,104</b>	<b>Total</b>		<b>3,44,38,104</b>

vide our report on even date,  
**For MADHAVAN & CO.,**  
Chartered Accountants

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,

**(M.V. SHANKARA)**  
Partner

Principal

Membership No.: 019733  
ICAI Firm's Registration No.019095  
UDIN : 20019733AAAABC6947

Date: 19-02-2020  
Place: Mysuru



**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, OOTY ROAD, MYSURU**  
**Degree Management Account**  
**Balance Sheet as on 31.3.2019**

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Capital Fund</b>			<b>Furniture</b>		
(As per last B/S)	40,97,572		(As per last B/S)	37,491	
Less: Transferred to S. Deposit			Less: Depn @ 10%	(3,749)	33,733
Less: Excess of Expenditure Over Income	(91,68,603)				
	(32,75,081)		<b>Building</b>		
Add: Received from MVP	1,56,30,000		(As per last B/S)	22,52,415	
	1,23,54,919		Less: Depn @ 10%	(2,25,242)	20,27,174
Less: Transferred to MVP	(1,20,00,000)	3,54,919	<b>Festival Advance</b>		
			(As per last B/S)	1,21,000	
<b>Fellowship</b>			Add: Paid dg the yr	1,63,000	
(As per last B/S)		1,09,000	Less: Recd dg the yr	(1,49,000)	1,58,000
			<b>Due from Degree College A/c</b>		
<b>Security Deposit</b>			(As per last B/S)		15,500
(As per last B/S)					
Add: Transferred	2,40,251		<b>General Advance</b>		
Less: Paid dg the year	(1,00,000)	1,40,251	(As per last B/S)	4,56,567	
			Add: Paid dg the yr	8,50,000	
<b>Salary Deductions</b>			Less: Recd dg the yr	(8,25,000)	4,01,567
(As per last B/S)	-				
Add: Rd dg the year	32,99,020				
Less: Paid dg the yr	(32,99,020)				
<b>Mediclain</b>					
(As per last B/S)	22,875				
Add: Rd dg the year	1,11,000				
Less: Paid dg the yr	(1,17,000)	16,875			
<b>Fee received in Advance</b>					
(As per last B/S)	23,000				
Less: Paid dg the yr	(23,000)				
<b>BGC Account:</b>					
(As per last B/S)	[16,34,584]				
Add: Rd dg the year	35,90,084				
Less: Paid dg the yr	(18,02,000)	9,55,500			
<b>Advance for procurement of equipment</b>					
(UGC A/c)		17,51,392			
<b>Gratuity</b>					
(As per last B/S)	1,74,191				
Less: Paid dg the yr	(1,74,191)				
<b>TDS:</b>			<b>Cash &amp; Bank Balances:</b>		
Add: Rd dg the year	1,16,742		Cash on hand	2,33,649	
Less: Paid dg the yr	(1,16,742)		Cash at Bank:		
			SBI - 62746	6,15,496	6,39,143
<b>Total</b>		<b>33,35,137</b>	<b>Total</b>		<b>33,35,137</b>

For MADHAVAN & CO.,  
Chartered Accountants

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,

(M.V. SHANKARA)  
Partner

Principal

Membership No: 019733  
ICAI Firm's Registration No.0019095  
UDIN - 20019733AAAABC6947

Date: 19-02-2020  
Place: Mysuru



**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE,  
OOTY ROAD, MYSURU**

**Fee Income**

**Schedule-1**

Particulars	Receipts	Payments
Alumini Association	1,86,000	50,400
Animation Fee	2,04,000	
Application Fee	4,18,690	49,450
Admission Fine	4,800	
Bharathiya Samskruthi	5,29,750	
Blazer Fee	20,28,002	21,74,571
Browsing Fee	1,07,390	
Calendar/Vartha Pathra	75,180	73,745
Campus Development Fund	2,15,100	
Carrier Oriented Programme Fee	7,28,199	1,35,086
CDF	80,15,763	2,89,085
Computer Lab Fee	10,74,000	
Flag Fee	96,660	
Founders day/Badge	1,28,880	77,838
Daimond Jubilee Celebration	2,15,100	
Garden Collection	15,000	
Graduation Day	3,72,000	88,875
Horticulture	2,14,800	
House Keeping	6,44,400	
Identity Card Fee	34,480	17,500
Jathra & Jayanthi Mahothsava	85,920	84,280
Jathra Sports	1,07,400	15,900
Markcard Verification	33,800	
Miscellaneous	12,35,509	
MS Office/Lab Manual Fee	52,140	
Lab Fee	5,73,040	
Language Lab Fee	2,400	
Library	1,89,885	
NAAC Fund	4,29,600	
Nursing	-	26,160
Placement Cell	31,000	
Remedial Classes	70,270	
Smart Campus	4,30,749	
Security Service	5,37,000	
Special Fee	70,000	
Spoken English Fee	43,100	
Sports	1,71,840	
Study/Character Certificate	79,587	
Student Fund	1,19,180	
Students Group Accident Policy	5,37,000	5,26,750
Suttur Free Education Fund	2,14,800	2,10,700
Test Fee	2,14,800	
Touching the lives of millions	51,720	49,260
Transfer Certificate	1,44,117	
Tution Fee	28,87,600	
Workshop/Seminar	5,27,720	15,350
<b>Total</b>	<b>2,41,48,451</b>	<b>38,84,950</b>



**Salary Deductions****Schedule-2**

<b>Particulars</b>	<b>Receipts</b>	<b>Payments</b>
EPF Grant in aid Employees Provident Fund	52,200	52,200
ESI	22,60,515	22,60,515
LIC	3,06,801	3,06,801
Flood Relief Fund	2,91,136	2,91,136
Postal R D	67,546	67,546
Professional Tax	86,500	86,500
Income Tax	72,200	72,200
REFF	36,000	36,000
JSS Society Loan	19,524	19,524
Suttur Free Education Fund	40,000	40,000
<b>Total</b>	<b>32,99,020</b>	<b>32,99,020</b>

Signature to sch 1 to 2  
For **MADHAVAN & CO.,**  
Chartered Accountants

for **J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,**

  
**(M.V. SHANKARA)**

Partner

Principal

Membership No.: 019733

ICAI Firm's Registration No.001909S

UDIN : 20019733AAAAABC6947

Date: 19-02-2020

Place: Mysuru



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**AUDIT REPORT**

The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.

**Opinion:**

We have audited the financial statements of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG Management A/c) which comprise the Balance Sheet as at 31st March, 2020 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2020 and its deficit for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG Management A/c) is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

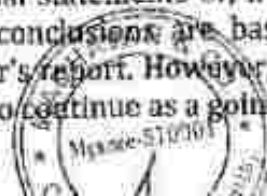
Those charged with governance are responsible for overseeing the Association's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.





We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For Madhavan & Co.,**  
Chartered Accountants



**(M V SHANKARA)**

Partner

Membership No: 019733

Place: Mysuru  
Date: 10/11/2020

ICAI Firm's Regn. No: 01909S  
UDIN: 20019733AAAAJM7240



**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, CITY ROAD, MYSURU**  
**Degree Management Account**  
**Receipts and Payments Accounts for the year ended 31.3.2020**

2018-2019	Receipts	Amount	2018-2019	2018-19	Payments	Amount	2019-2020
99,550	Opening Balance:	2,23,649			Contribution:		
6,04,475	Cash on hand	4,15,494	8,39,143	1,18,44,745	Salary Academic	4,90,000	
	Cash at Bank			1,05,44,858	Salary Non-Teaching	1,00,25,257	
	SBI - 82746				Salary P.T.U.	1,21,19,374	
2,41,40,431	Fees Collected:		2,35,62,038	8,36,199	Salary Teaching	10,51,320	
	(As per Schedule-1)			25,21,041	RSI Management Contribution	5,78,400	2,96,15,483
	Other Receipts:				PF Management Contribution	2,93,276	
	Application Fee	5,551			Expenditure Against Fee Income:		45,57,219
16,280	Building Rent			38,84,988	(As per Schedule-1)		
29,16,548	Electricity Charges	13,11,052			Administration Expenses:		
47,822	Bank Interest	68,418		5,250	Advertisement Charges	14,720	
	Library Fine	2,100			Annual PT Charges	5,000	
	Miscellaneous Income	14,57,906	78,47,415	25,400	Audit Fee	80,000	
	RSI & PF recovered		2,35,130	5,173	Bank Charges	5,624	
	Salary Deductions:				Building Maintenance		
22,99,026	(As per Schedule-2)		37,60,700		Disc Remuneration	1,20,502	
	Advances:				Cyc Remuneration	1,12,366	
1,48,000	Festival Advances	2,03,000			Honorarium	21,103	
1,55,20,000	JSS MVP	1,00,00,397	2,07,72,994	1,38,780	Internet	1,89,041	
2,25,000	General Advances	4,01,587			Management Contributions	1,689	
1,11,000	Medicine		1,71,300		Meeting Expenses	30,910	
1,16,742	TDS		25,486		Office Expenses	1,53,172	
	Students Loan		1,31,464		Other Expenses:		
25,90,004	UGCA/c				IT Audit	30,000	
2,48,251	Security Deposit				Group Gratuity	11,30,400	30,27,500
17,51,592	Advance for procurement of equipment				Fixed Assets:		
					Projector	3,58,000	
					Projector Screen	57,000	4,15,000
					Salary Deductions:		37,56,256
					(As per Schedule-2)		
					Medicine		1,87,075
					Contribution towards Hostel Building		
					Advances:		
					Festival Advances	1,20,000	
					JSS MVP	1,22,20,000	1,23,70,000
					General Advances		
					Security Deposit		21,704
					TDS		21,436
					Students Loan		2,31,464
					UGCA/c		
					Group Gratuity		
					Closing Balances:		
					Cash on hand	5,020	
					Cash at Bank		
					SBI - 82746	30,15,707	30,30,907
5,26,93,210	Total		5,72,65,344	5,26,93,210	Total		5,72,65,344

VMR not report all work done.  
 For MADHAVAN & CO.,  
 Chartered Accountants

(M.V. SHANKARA)  
 Partner  
 Membership No. 019733  
 ICAI Firm's Registration No.0119095  
 UDIN : 20019733AAAA017246

Date: 16/11/2020  
 Place: Mysuru



For J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

Principal  
 J.S.S. College of Arts, Commerce & Science  
 City Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, DOTY ROAD, MYSORE**  
**Degree Management Account**  
**Income & Expenditure Account for the year ended 31.3.2020**

2018-2019	Expenditure	Amount	2019-2020	2018-2019	Income	Amount	2019-2020
	<b>Contribution:</b>				<b>Fees Collection:</b>		
1,18,44,745	Salary Animators	4,80,000		3,41,48,451	(As per Schedule-1)		2,85,62,018
1,06,44,698	Salary Non-Teaching	1,00,23,357					
	Salary P.Ts	1,21,19,974					
	Salary Teaching	36,51,020					
8,16,190	ESI Management Contribution	6,78,406		16,280			
25,22,041	PF Management Contribution	26,62,746	2,96,15,403	20,36,948			
				67,822			
38,84,923	<b>Expenditure Against Fee Income:</b> (As per Schedule-1)		45,97,229				
	<b>Administration Expenses:</b>				<b>Other Receipt:</b>		
5,250	Advertisement Charges	14,700			Application Fee	7,551	
	Annual PT Charges	5,000			Building Rent	-	
35,400	Audit Fee	89,090		81,68,504	Electricity Charges	13,11,052	
6,172	Bank Charges	5,634			Bank Interest	68,416	
22,30,612	Building Maintenance	-			Library Fine	7,400	
	Exec Remuneration	1,28,502			Miscellaneous Income	14,52,995	28,47,415
	Exec Remuneration	1,52,396					
5,38,260	Honorarium	21,100			<b>ESI &amp; PF recovered</b>		2,55,138
	Internet	1,89,041			<b>Deficit</b>		48,43,992
	Management Contribution	1,669					
4,000	Meeting Expenses	38,916					
1,05,625	Office Expenses	1,53,122					
73,688	Other Expenses	-					
	JD Audit	30,000					
	Group Gratuity	11,98,400	20,27,390				
14,50,884	<b>Contribution towards Hostel Building</b>						
2,28,990	<b>Depreciation</b>		2,68,341				
<b>3,44,38,105</b>	<b>Total</b>		<b>3,65,08,563</b>	<b>3,44,38,105</b>	<b>Total</b>		<b>3,65,08,563</b>

vide our report on even date.

For **MADHAVAN & CO.**

Chartered Accountants

(M.V. SHANKARA)

Partner

Membership No. 019753

ICAI Firm's Registration No.019895

UDIN : 20019733AAAAJM7240

Date: 10/11/2020

Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,

*[Signature]*  
 J.S.S. College of Arts, Commerce & Science  
 Doty Road, MYSURU-25



**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE,  
OOTY ROAD, MYSURU**

**Fee Income**

**Schedule-1**

2018-2019		Particulars	2019-2020	
Receipts	Payments		Receipts	Payments
-	-	Admission Cancelled	17,864	4,71,221
1,86,000	50,400	Alumni Association	1,89,600	56,970
2,04,000	-	Animation Fee	-	-
4,18,690	49,450	Application Fee	3,98,710	67,500
4,800	-	Admission Fine	-	-
5,29,750	-	Bharathiya Sanskruthi	2,25,500	-
20,28,002	21,74,571	Blazer Fee	21,91,600	-
1,07,390	-	Browsing Fee	1,14,400	-
2,15,100	-	Campus Development Fund	3,70,600	-
80,15,763	2,89,085	CDF	85,38,748	-
7,28,199	1,35,086	COC Admission Fee (MGM)	11,27,770	-
10,74,000	-	Computer Lab Development	4,71,000	-
-	-	Computer manual	50,800	-
-	-	Computer Training	1,68,000	-
2,15,100	-	Diamond Jubilee Celebration	2,28,800	-
96,660	-	Flag Fee	-	-
1,28,880	77,838	Founders Day	2,28,800	3,51,720
15,000	-	Garden Collection	-	-
3,72,000	88,875	Graduation Day	14,38,187	12,36,871
2,14,800	-	Horticulture	4,19,625	-
6,44,400	-	House Keeping	10,25,500	-
-	-	Jashira	3,54,640	3,49,215
-	-	Jathra	52,760	52,060
1,07,400	15,900	Jathra Sports	1,06,200	57,060
85,920	84,280	Jayantisi	45,760	1,45,060
6,25,180	-	Lab Fee	6,46,611	-
2,400	-	Language Lab Fee	-	-
1,89,885	-	Library / Reading Room	3,88,765	-
33,800	-	Markcard Verification	71,880	-
12,35,509	-	Miscellaneous	11,65,991	1,980
75,180	73,745	MVP Calendar	68,640	67,590
4,29,600	-	NAAC Fund	7,54,075	7,90,252
-	26,160	Nursing	-	-
31,000	-	Placement Cell	63,200	36,000
78,270	-	Remedial Classes	-	-
5,37,000	-	Security Service	6,86,400	-
-	-	Shortage of Attendance	500	-
4,30,749	-	Smart Campus	6,07,400	-
70,000	-	Special Fee	2,40,200	-
43,100	-	Spoken English Fee	47,100	-
1,71,840	-	Sports	3,43,200	-
1,19,180	-	Student Fund	1,14,490	-
6,37,000	5,26,750	Students Group Accident Policy	5,72,000	5,63,250
34,480	17,500	Students ID Card	47,100	27,034
79,587	-	Study/Character Certificate	-	-
2,14,800	2,10,700	Suttur Free Education Fund	2,28,800	2,25,300
-	-	Teachers /Armed Flag	1,02,960	-
2,14,800	-	Test Fee	3,43,200	-
51,720	49,260	Touching the lives of millions	56,520	54,120
-	-	Training For Civil Service Man	2,69,200	-
1,44,117	-	Transfer Certificate	-	-
28,87,680	-	Tuition Fee	35,02,042	-
5,27,720	15,350	Workshop/Seminar	4,58,600	44,026
<b>2,41,48,451</b>	<b>38,84,950</b>	<b>Total</b>	<b>2,05,62,018</b>	<b>45,97,229</b>



## Salary Deductions

Schedule-2

2018-2019		Particulars	2019-2020	
Receipts	Payments		Receipts	Payments
23,12,715	23,12,715	Provident Fund	26,80,990	26,77,390
3,06,801	3,06,801	ESI	2,15,405	2,15,405
2,91,136	2,91,136	LIC	3,29,694	3,29,694
67,546	67,546	Flood Relief Fund	75,623	75,693
86,500	86,500	Postal R D	84,800	84,800
72,200	72,200	Professional Tax	1,79,600	1,78,600
36,000	36,000	Income Tax	39,000	39,000
19,524	19,524	RPF	20,421	20,421
40,000	40,000	JSS Society Loan	65,000	65,000
66,598	66,598	Suttur Free Education Fund	70,253	70,253
<b>32,99,020</b>	<b>32,99,020</b>	<b>Total</b>	<b>37,60,786</b>	<b>37,56,256</b>

Signature to sch 1 to 2  
For MADHAVAN & CO.,  
Chartered Accountants

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,

(M.V. SHANKARA)

Partner

Membership No.: 019733

ICAI Firm's Registration No.001909S

UDIN : 20019733AAAAJM7240

JSS College of Arts, Commerce & Science  
Poly Road, MYSURU-25

Date: 10/11/2020

Place: Mysuru



**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU – 570025**

**UG Management Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2019-20**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

For **MADHAVAN & CO.,**  
Chartered Accountants,



**(M.V SHANKARA)**  
Partner  
Membership No.: 019733  
ICAI Firm Regn. No 01909S  
UDIN: 20019733AAAAJM7240

For **JSS College of Arts,  
Commerce & Science**



**PRINCIPAL**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Place: Mysore  
Date: 10/11/2020



## AUDIT REPORT

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

### Opinion:

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG Management A/c)** which comprise the Balance Sheet as at 31st March, 2021 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2021 and its deficit for the year ended on that date.

### Basis for Opinion:

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements:

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG Management A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.





## Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Madhavan & Co.,  
Chartered Accountants

  
(Neera S Mitran)  
Partner  
ICAI M No:235401  
ICAI FRN: 001909S  
UDIN: 21235401AAAAHU4930

Place: Mysuru  
Date: 30-11-21

**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, GOTT ROAD, MYSURU**  
**Degree Management Account**  
**Receipts and Payments Accounts for the year ended 31.3.2021**

2019-20	Receipts	Amount	2020-21	2019-20	Payments	Amount	2020-21
3,53,995	Opening Balance: Cash on hand	5,020		4,00,000	Establishment Expenses:		
4,15,999	Cash at Bank SB1 - 42746	30,15,707	30,03,607	1,80,28,257	Salary Academic	3,32,828	
					Salary Non-Teaching	1,29,79,158	
				1,21,39,974	Salary Non-Teaching Arrears	10,90,951	
				36,51,020	Salary P.T.	65,08,162	
					Salary Teaching	48,64,583	
2,80,02,618	Fees Collection: (As per Schedule-1)		2,91,25,235		Salary Teaching Arrears	5,40,085	
				6,78,408	D.M. Management Contribution	4,97,773	
				26,63,748	TV Management Contribution	16,34,346	27,62,177
7,551	Other Receipts: Application Fee	-			Expenditure Against Fee (Income: (As per Schedule-1)		42,85,666
	Registration Fee Students	9,000		45,97,229			
11,11,852	Electricity Charges	8,63,889			Administration Expenses:		
68,488	Bank Interest	93,611			Advertisement Charges	26,100	
7,488	Library Fine	-		14,208	Annual IT Charge	-	
16,22,950	Other Income	2,89,700	15,41,403	1,000	Audit Fee	39,550	
	Miscellaneous Income	1,67,221		88,999	Other Audit Exp	1,87,353	
					Bank Charges	18,105	
3,55,139	ISI & PF received			5,539	Book Reimbursement	-	
				1,39,512	Car Reimbursement	-	
37,68,386	Salary Deductions: (As per Schedule-2)		34,53,136	1,52,396	Remuneration	67,225	
				71,308	Interest	-	
				1,89,041	Carpet Fee	1,98,147	
2,92,039	Advances: Festival Advance	55,000			Cycle Stand Rent	14,900	
3,00,08,307	JSS 4000	1,92,78,000			Examination Exp	1,300	
6,81,507	General Advance	2,21,300	1,80,74,188	1,809	Management Contribution	-	
				28,916	Printing Expenses	-	
1,71,000	Medicines		1,44,000	1,52,122	Office Expenses	74,091	
					Other Expenses	89,775	
25,488	TDS		75,588	30,000	ID Audit	22,000	
					Travelling Allowances	5,633	
2,31,564	Students Loan		9,210	21,98,500	Printing Stationery	17,416	
					Group Gratuity	22,06,709	38,79,888
-	Security Deposit		1,89,054		Fixed Assets		
					Furniture	-	
-	Gratuity		7,14,077	3,18,000	Printer Screen	-	
				27,000	Salary Deductions: (As per Schedule-2)		24,53,136
					Repair & Maintenance		
					Building Maintenance		31,91,085
					Medicines		1,44,000
					Advances: Festival Advance		
					JSS 4000	1,10,08,600	
					General Advance	2,21,300	1,12,21,188
					Security Deposit		
					TDS		78,918
					Students Loan		9,210
					Other Scholarship		1,00,000
					Community Radio Station		42,50,008
					Gratuity		3,78,662
					Closing Balance: Cash on hand	5,020	
					Cash at Bank SB1 - 42746	5,38,299	5,43,219
5,72,65,344	Total		5,69,13,906	5,72,65,344	Total		5,69,13,906

Vide our report of certificate  
**FOR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI Reg. No. 0010208

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE,

  
 Prasad K. Madhav  
 Partner  
 ICAI No. 232421  
 UDIN: 28231475AAAN004930



  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Gott Road, MYSURU-25

Date: 01-11-21  
 Place: Mysuru

**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, DOTTY ROAD, MYSURU**  
**Degree Management Account**  
**Income & Expenditure Account for the year ended 31.3.2021**


2019-20	Expenditure	Amount	2020-21	2019-20	Income	Amount	2020-21
4,80,000	Establishment Expenses				Fee Collection (As per Schedule-1)		2,91,23,230
1,09,23,207	Salary Assistant	3,32,070		2,85,00,000			
-	Salary Non-Teaching	1,00,00,150			Other Receipts		
1,21,29,971	Salary Non-Teaching Arrears	10,00,001			Application Fee	-	
36,51,030	Salary PFI	65,00,160		7,551	Registration Fee Income	9,200	
-	Salary Teaching	48,00,583		13,13,032	Electricity Charges	8,00,000	
-	Salary Teaching Arrears	5,40,865		68410	Bank Interest	94,522	
6,78,406	ESI Management Contribution	8,97,773		7,400	Library Fine	-	
28,82,796	PF Management Contribution	18,38,366	2,74,60,177	-	Other Income	1,80,700	
				-	Miscellaneous Income	1,67,221	15,41,423
45,57,229	Expenditure Against Fee Income (As per Schedule-1)		41,00,666	14,51,996	ESI & PF recovered		-
				1,50,130	Deficit		73,09,500
14,700	Administration Expenses			48,43,992			
1,000	Advertisement Charges	34,104					
91,000	Annual PT Charges						
-	Audit Fee	39,550					
5,034	Other Audit Exp	1,67,353					
1,38,000	Bank Charges	10,100					
1,72,196	Bank Remittance	-					
21,300	Car Remuneration	-					
1,88,041	Education	67,725					
-	Interest						
-	Carpeting Work	1,00,197					
-	Cable Stand Work	14,000					
-	Construction Exp	1,300					
1,000	Management Contribution	-					
38,970	Printing Expenses	-					
1,53,120	Office Expenses	94,001					
30,000	Other Expenses	80,775					
-	IT Audit	22,000					
-	Travelling Allowance	2,430					
-	Printing Stationery	17,446					
11,90,400	Group Contdly	72,06,038	89,76,833				
-	Repair & Maintenance						
-	Building Maintenance		81,91,000				
2,08,743	Depreciation		2,30,194				
3,62,00,163	Total		3,79,24,150	3,69,09,563	Total		3,79,74,150

Visit our report at www.jssr.edu  
**DR MADHAVAN & Co.**  
 Chartered Accountants  
 ICAI TRN 0021909

Dr J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE,

  
 Madhavan & Madhavan  
 Partners  
 ICAI No. 253400  
 IINN: 2125401/AAARU4030  
 Dated: 30-12-21  
 Mysuru



  
**PRINCIPAL**  
 J.S.S. College of Arts, Commerce & Science  
 Dotty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, GOLF ROAD, MYSURU**  
**Degree Management Account**  
**Balance Sheet as on 31.3.2021**

2019-20	Liabilities	Amount	2020-21	2019-20	Assets	Amount	2020-21
554,000	Capital Fund (As per last B/S)	33,81,715		33,733	Furniture (As per last B/S)	30,308	33,324
(16,63,932)	Less: Excess of Expenditure Over Income	(73,85,502)		(5,777)	Less: Depn @ 10%	(3,884)	
		(40,03,787)			Building (As per last B/S)	16,29,157	16,12,911
2,00,82,307	Add: Received from MSF	1,92,06,000		26,22,374	Less: Depn @ 10%	(1,82,445)	
(5,32,10,000)	Less: Transferred to MSF	(1,10,00,000)		(2,02,937)			
9,05,383	Add: Transfers / Adjustments	-	61,33,238		Equipment (a) Previous		
					Add: Purchased dg Qtyy	3,84,381	2,58,655
1,00,000	Provision (As per last B/S)	-	1,00,000	3,57,000	Less: Depn @ 15%	(45,045)	
				(53,700)	(b) Previous: Screen		
1,08,211	Security Deposits (As per last B/S)	3,26,167		37,000	Add: Purchased dg Qtyy	40,458	41,383
(21,794)	Add: Received dg the year	1,01,584	2,86,021	(8,530)	Less: Depn @ 15%	(7,268)	
	Less: Paid dg the year	-					
36,879	Medals (As per last B/S)	-		1,30,000	Festival Advances (As per last B/S)	31,000	
(1,71,880)	Add: Rd dg the year	1,84,000		1,30,000	Add: Paid dg the yr	(55,000)	
(1,00,000)	Less: Paid dg the yr	(1,44,000)		(2,60,000)			
					Dear from Degree College & U (As per last B/S)		15,300
	Contingency Add: Rd dg the year	7,13,817	3,74,515	15,300			
	Less: Paid dg the yr	(3,79,442)			General Advances (As per last B/S)		
					Add: Paid dg the yr	2,21,300	
	Student Loan (As per last B/S)	-		4,81,587	Less: Paid dg the yr	(3,21,100)	
3,21,468	Add: Rd dg the year	9,700		(4,81,587)			
(2,25,641)	Less: Paid dg the yr	(6,100)			JSS Community Radio Station Add: Paid dg the yr	42,50,000	
					Less: Paid dg the yr		42,50,000
17,51,590	Advance for procurement of equipment (ECC) (As per last B/S)		17,51,590				
25,496	TVE (As per last B/S)	3,300					
(21,908)	Add: Rd dg the year	75,366					
	Less: Paid dg the yr	(79,355)					
37,63,786	Salary Deductions (As per last B/S)	4,580		5,000	Cash & Bank Balances		
(27,53,230)	Add: Recd dg the year	24,53,136	6,100	-	Cash on hand	1,000	
	Less: Paid dg the year	(24,53,136)		30,18,700	Cash at Banks	5,38,299	5,41,319
					SB - 42762		
32,58,074	<b>Total</b>		87,77,991	32,58,074	<b>Total</b>		87,77,991

We are report of above data  
**FOR MADHAVAN & Co.**  
 Chartered Accountants  
 (CS) FNB/81/19/55

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE.

  
 K. M. Mohan  
 Partner  
 CMA No 23140  
 (CS) FNB/81/19/55



  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Golf Road, MYSURU-57  


Date: 31-3-21  
 Place: Mysuru

**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE,  
OOTY ROAD, MYSURU**

**Fee Income**

**Schedule-1**

2019-2020		Particulars	2020-2021	
Receipts	Payments		Receipts	Payments
17,854	4,71,221	Admission Cancelled	-	4,30,240
1,89,500	56,970	Alumni Association	2,09,400	62,820
1,90,710	67,500	Application Fee	3,37,500	-
-	-	Attendance Fine	3,57,250	-
2,35,500	-	Bhoortya Sanskriti	2,24,750	-
21,91,800	-	Biaser Fee	21,70,000	10,74,000
1,34,400	-	Browsing Fee	1,19,500	-
3,78,600	-	Campus Development Fund	2,39,200	-
85,30,740	-	CDP	1,12,30,140	-
11,27,770	-	COC Admission Fee (MGM)	11,15,140	-
4,71,000	-	Computer Lab Development	4,49,500	-
50,800	-	Computer manual	57,180	-
1,60,000	-	Computer Training	-	-
2,20,000	-	Diamond Jubilee Celebration	2,39,200	-
2,20,000	3,51,720	Founders Day	2,39,200	1,89,044
14,30,187	12,36,871	Graduation Day	4,07,390	4,71,672
4,19,623	-	Horticulture	3,50,000	-
10,25,500	-	House Keeping	15,04,800	-
3,54,640	3,49,215	Jathra	-	-
52,780	52,060	Jathra	50,000	50,900
-	-	Jathra Fee Return	45,060	-
1,06,200	57,060	Jathra Sports	1,19,600	-
45,760	1,45,000	Jayanti	56,310	50,900
6,46,511	-	Lab Fee	7,47,240	-
-	-	Language Lab Fee	23,100	-
3,08,765	-	Library / Reading Room	3,06,030	-
71,000	-	Mark card Verification	22,370	-
-	-	Migration Fee	4,840	-
11,65,991	1,000	Miscellaneous	1,700	-
68,640	67,590	MVP Calendar	71,760	70,680
7,54,075	7,98,252	NAAC Fund	5,35,575	-
63,200	36,000	Placement Cell	69,800	-
6,86,400	-	Security Service	-	-
500	-	Shortage of Attendance	-	-
6,07,400	-	Smart Campus	4,78,400	-
2,40,200	-	Special Fee	1,82,000	-
47,100	-	Spoken English Fee	44,950	-
3,43,200	-	Sports	3,00,220	-
1,14,490	-	Student Fund	1,19,600	-
5,72,000	5,03,200	Students Group Accident Policy	5,98,000	5,89,000
47,100	27,034	Students ID Card	44,900	-
2,28,800	2,25,300	Suttur Free Education Fund	2,39,200	2,35,600
1,82,960	-	Teachers /Armed Flag	1,07,640	-
3,43,300	-	Test Fee	3,50,000	-
56,520	54,120	Touching the lives of millions	54,000	51,660
2,69,200	-	Training For Civil Service Man	4,78,400	-
35,02,842	-	Tuition Fee	35,96,820	-
-	-	Vartha Pathra/Sharana Patha/Prasad	3,70,760	3,65,180
-	-	College Fee Wrong Taken	22,410	-
-	-	Text Book	87,370	57,120
4,50,600	44,020	Workshop/Seminar	4,78,100	-
<b>2,85,62,818</b>	<b>45,97,229</b>	<b>Total</b>	<b>2,91,23,235</b>	<b>42,05,666</b>

*Handwritten signature*

## Salary Deductions

Schedule 2

2019-2020		Particulars	2020-2021	
Receipts	Payments		Receipts	Payments
26,80,990	26,77,290	Provident Fund	15,03,899	15,03,899
2,15,405	2,15,405	HST	94,496	94,496
3,29,694	3,29,694	LIC	4,01,286	4,01,286
75,623	75,623	COVID-19 Relief Fund	73,000	73,000
84,800	84,800	Postal R D	88,000	88,000
1,79,600	1,79,600	Professional Tax	1,59,600	1,59,600
39,000	39,000	Income Tax	36,000	35,000
20,421	20,421	HEPF	61,999	61,999
65,000	65,000	JSS Society Loan	36,000	36,000
70,253	70,253	Surma Free Education Fund	-	-
37,60,786	37,56,256	Total	24,53,136	24,53,136

Vide our report of even date  
**FOR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI PIN 0019995

for **J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE,**

  
**Georaj S Mitran**  
 Partner  
 ICAI No. 235401  
 IIN No. 21135401AAAAIU4930



  
**Anil Kumar PAL**  
 JSS College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25

Date: 30-11-21  
 Place: Mysuru

**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU – 570025**

**UG Management Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2020-21**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

For **MADHAVAN & CO.,**  
Chartered Accountants,

For **JSS College of Arts,  
Commerce & Science**

  
**(Neeraj S Mitran)**  
Partner

ICAI M No.: 235401  
ICAI FRN.: 001909S  
UDIN: 21235401AAAAHU4930



  
**Principal,**

JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Place: Mysore  
Date: 30-11-21

**AUDIT REPORT**

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG Management A/c)** which comprise the Balance Sheet as at March 31, 2022 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2022 and its Excess of Expenditure Over Income for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG Management A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.





### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date: August 23, 2022  
Place: Mysuru



For MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN. 001909S

  
Neeraj S. Mitran  
Partner  
ICAI M No. 235401  
UDIN: 22235401APOWSB8209

J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, GOVT ROAD, MYSURU

Degree Management Account  
Receipts & Payments Accounts for the year ended March 31, 2022

Receipts	Sch No	Amount	March 31, 2022	March 31, 2021	Payments	Sch No	Amount	March 31, 2022	March 31, 2021
Opening Balance:					Establishment Expenses:				
Cash on hand		5,020		5,020	Salary Anticipation		2,01,750		2,32,030
Cash at Bank:					Salary Non-Teaching		1,45,18,573		1,20,99,100
SBI - 62746		5,38,100	5,43,320	38,15,787	Salary Non-Teaching Arrears		1,94,948		10,00,051
Fees Collection:	1		3,48,10,411	2,91,23,210	Salary FTL		1,19,96,200		65,08,163
Other Receipts:	3		10,00,000	15,41,421	Salary FTL Arrears		26,583		-
Salary Deductions:	4		28,18,879	24,03,126	Salary Teaching		60,33,488		48,60,283
Advances:					Salary Teaching Arrears				5,49,005
Festival Advance				55,000	ESI Management Contribution		4,50,990	4,50,25,583	4,07,773
JSS MVF		2,54,62,000	2,54,97,000	1,97,98,000	PF Management Contribution		15,65,788		16,34,246
General Advance		35,000		2,21,190	Expenditure Against Fee Income:	1		43,46,300	47,05,666
Medicines			2,90,000	1,44,000	Administration Expenses:	2		33,57,318	28,76,835
TDS Deducted			37,695	75,366	Salary Deductions:	4		28,15,728	24,53,136
Students Loan			35,000	9,210	Repair & Maintenance			2,82,019	31,91,086
Security Deposit:			1,11,899	1,59,254	Building Maintenance				
Gratuity			92,308	2,10,077	Medicines			2,94,000	1,44,000
Other Scholarship				1,00,000	Advances:				
					Festival Advance				
					JSS MVF		1,00,00,000		1,10,00,000
					General Advance		2,22,650	1,62,22,850	2,21,100
					Security Deposit			10,000	-
					TDS Paid			37,695	78,916
					Students Loan			35,000	9,210
					Other Scholarship				1,00,000
					Community Radio Station			1,75,000	42,50,000
					Gratuity			3,34,615	3,76,462
					Advance for Procurement of			17,51,292	-
					UCC Advance			2,48,408	-
					Closing Balances:				
					Cash on hand			5,020	5,020
					Cash at Bank:				
					SBI - 62746		5,32,456	5,27,476	5,30,299
<b>Total</b>			<b>6,55,84,392</b>	<b>5,69,12,986</b>	<b>Total</b>			<b>6,55,84,392</b>	<b>5,69,12,986</b>

Vide our report of even date  
FOR MADHAVAN & Co,  
Chartered Accountants  
ICAI PEN 001985

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,

M. S. Srinivas  
Partner  
ICAI M No. 225-901  
UDIN: 22235404APOWSE8289

Principal  
JSS College of Arts, Commerce & Science  
Govt Road, MYSURU-28

Date: August 23, 2022  
Place: Mysuru



J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, DOTY ROAD, MYSORE

Degree Management Account  
Income & Expenditure Accounts for the year ended March 31, 2022

Expenditure	Sch No	Amount	March 31, 2022	March 31, 2021	Income	Sch No	Amount	March 31, 2022	March 31, 2021
<b>Establishment Expenses:</b>					<b>Fee Collection:</b>	1		5,40,10,411	2,91,23,135
Salary Assistant		3,01,750		3,32,030	<b>Other Receipts</b>	3		13,20,200	15,41,421
Salary Non-Teaching		1,45,10,673		1,20,99,158	<b>Excess of Expenditure Over Income</b>			72,50,456	73,69,502
Salary Non-Teaching Assistants		1,04,040		10,90,051					
Salary PTL		1,13,96,203		65,08,163					
Salary PTL Assistant		26,561							
Salary Teaching		60,33,400		48,80,283					
Salary Teaching Assistants				5,40,065					
ESI Management Contribution		4,88,972		4,07,773					
PF Management Contribution		15,33,789	3,30,32,503	16,34,346					
<b>Expenditure Against Fee Income:</b>	1		45,16,268	42,55,665					
<b>Administration Expenses:</b>	2		33,57,318	38,76,835					
<b>Repair &amp; Maintenance:</b>									
Building Maintenance			2,43,049	31,91,205					
<b>Depreciation:</b>									
			2,11,909	2,30,394					
<b>Total</b>			<b>6,33,04,147</b>	<b>3,79,74,158</b>	<b>Total</b>			<b>6,33,04,147</b>	<b>3,79,74,158</b>

This our report of even date  
I MADHAVAN & Co.,  
Chartered Accountants  
ICAI PEN 0083005

  
Madhavan  
ICAI M No. 22540  
UDIN: 22225401AFOV288209

Date: August 20, 2022  
Place: Mysore

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE.

  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Doty Road, MYSURU-75.



J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, DOITY ROAD, MYSURU

Engg. Management Account  
Balance Sheet as at March 31, 2022

Liabilities	Sch No	Amount	March 31, 2022	March 31, 2021	Assets	Sch No	Amount	March 31, 2022	March 31, 2021
<b>Capital Fund:</b> (As per last B/S)		42,73,234		33,04,735	Property, Plant & Equipment (As per last B/S)	5		17,37,263	19,00,172
Less: Excess of Expenditure Over Income		(71,59,455.59)		(73,09,502)	Festival Advance (As per last B/S)				55,000
Add: Received from NVP		25,02,000		1,92,70,000	Add: Paid dg the yr				(55,000)
Less: Transferred to NVE		(1,60,00,000)		(1,10,00,000)	Less: Received dg the yr				
Add: Transferred / Adjustments		-	55,01,778.00	-	One from Degree College A/c (As per last B/S)			15,500	15,500
<b>Fellowship</b> (As per last B/S)			1,00,000	1,00,000	General Advance (As per last B/S)				
<b>Security Deposit</b> (As per last B/S)		1,86,021		1,24,467	Add: Paid dg the yr		2,33,654		2,21,100
Add: Received dg the yr		1,11,079		1,59,354	Less: Received dg the yr		(35,300)	1,87,654	(2,21,100)
Less: Paid dg the yr		(10,000)	3,87,920	-	JSS Community Radio Station (As per last B/S)		42,50,000		
<b>Medicines</b> (As per last B/S)				1,44,000	Add: Paid dg the yr		1,25,000	44,35,000	42,50,000
Add: Received dg the yr		3,98,000		(1,44,000)	UGC Advance			2,40,400	
Less: Paid dg the yr		(2,34,000)	64,000						
<b>Gratuity</b> (As per last B/S)		3,34,615		7,13,077					
Add: Received dg the yr		91,308		(3,70,662)					
Less: Paid dg the yr		(9,34,615)	62,308						
<b>Students' Loan</b> (As per last B/S)				9,210					
Add: Received dg the yr		35,000		(9,210)					
Less: Paid dg the yr		(35,000)	-						
<b>Advance for procurement of equipment (UGC)</b> (As per last B/S)		17,51,592		17,51,592					
Less: Paid dg the yr		(17,51,592)							
<b>TDS</b> (As per last B/S)				3,350					
Add: Received dg the yr		57,695		75,266					
Less: Paid dg the yr		(57,695)		(73,916)					
<b>Salary Deductions</b> (As per last B/S)	4	4,530		4,530	<b>Cash &amp; Bank Balances:</b>				
Add: Received dg the yr		20,18,429		24,53,136	Cash on hand		5,020		5,020
Less: Paid dg the yr		(20,13,710)	7,291	(24,53,136)	Cash at Bank:		5,22,456	5,27,476	5,30,299
					SI - 52714				
<b>Total</b>			<b>71,61,297</b>	<b>67,77,991</b>	<b>Total</b>			<b>71,61,297</b>	<b>67,77,991</b>

With our report of even date  
FOR MADHAVAN & Co,  
Chartered Accountants  
ICAI PRN 0090285

  
Nirmal K. Mittal  
Partner  
ICAI M No. 235488  
UDIN: 22235401A90W5B0209

Date: August 23, 2022  
Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,

  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Doity Road, MYSURU

**JSS COLLEGE OF ARTS, COMMERCE, SCIENCE,  
DOTEY ROAD, MYSURU**

**1. Fee Income**

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Admission Cancelled	88,284	8,66,540	-	4,20,248
Admission Amortisation	2,41,580	69,660	2,09,400	42,836
Application Fee	3,34,560	-	3,37,500	-
Attendance Fee	-	-	3,57,250	-
Blaise's Scholarship	2,24,250	-	2,24,250	-
Blazer Fee	10,54,401	15,12,700	21,79,880	15,74,800
Brooding Fee	1,73,800	-	1,15,600	-
Course Development Fund	5,07,303	-	2,75,200	-
Course/Cycle Start Application	8,400	-	-	-
CRP	1,51,09,010	7,700	1,52,20,100	-
COC Admission Fee (MGM)	10,42,649	-	11,15,740	-
COC Industrial Micro Biology Fee	11,057	-	-	-
Computer Lab Development	4,48,000	-	4,40,500	-
Computer Issues	54,600	-	57,180	-
Computer Training	50,800	-	-	-
Departmental/Institutional Celebrations	2,46,000	-	2,39,200	-
Founders Day	2,46,800	1,81,050	2,39,200	1,83,854
Graduation Day	9,79,800	-	4,87,200	4,71,672
High Tech Gym	67,200	-	-	-
Horticulture	5,24,000	-	3,58,880	-
COC Horticulture Admission Fee	10,660	-	-	-
Hostel Keeping/Security	20,07,000	-	15,54,800	-
Juices	-	-	-	-
Juices	41,200	80,250	59,000	64,900
Juices Free Return	-	-	45,000	-
Juices Sports	1,23,400	-	1,19,600	-
Juices	41,200	60,250	56,250	50,900
Lab Fee	7,61,280	-	7,47,200	-
Language Lab Fee	-	-	23,300	-
Library / Reading Room	2,45,200	-	2,86,030	-
Mark card Verification	88,220	-	92,700	-
Migration Fee	-	-	4,800	-
Music/Instrument	14,200	-	1,700	-
MVP Calendar	74,040	72,420	71,700	70,800
NAC Fund	4,87,600	-	5,35,675	-
Placement Cell	80,500	-	69,800	-
Smart Campus	7,42,430	-	4,78,400	-
Sports Fee	-	3,33,200	1,31,000	-
Stream English Fee	89,300	-	41,950	-
Sports	3,70,050	-	3,68,220	-
Student Fund	1,23,340	-	1,19,600	-
Students Group Accident Policy	5,17,000	1,03,500	5,98,000	5,39,000
Students ID Card	44,800	49,200	44,900	-
Student Free Education Fund	2,46,800	2,41,400	3,39,300	2,33,600
Teachers / Armed Wing	1,11,035	-	1,07,000	-
Taxi Fee	3,70,200	-	3,58,800	-
Text Book	57,040	-	89,500	57,170
Teaching the lives of orphans	53,000	50,040	54,300	51,640
Training COC Admission Fee	11,440	-	-	-
Training For Civil Service Main	6,93,000	-	4,70,400	-
Training Fee	41,96,163	-	30,90,000	-
Veritas Pathway/Classroom Pathway/Practical	3,40,305	3,74,170	1,70,700	3,65,100
College Fee Wrong Taken	-	-	22,610	-
Waiver/Exemption	6,54,179	63,116	4,78,000	-
COC Yoga Admission Fee	80,600	-	-	-
<b>Total</b>	<b>3,48,10,411</b>	<b>45,46,308</b>	<b>2,91,25,250</b>	<b>42,65,666</b>

**2. Administration Expenses**

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Adve. Disposal Charges	-	6,464	-	24,104
Audit Fee	-	16,200	-	21,500
Other Audit Exp	-	-	-	1,67,351
Bank Charges	-	6,343	-	19,195
Bank Service	-	6,85,936	-	-
Boarding Exp	-	48,120	-	-
Boarding	-	5,07,238	-	87,725
Course Rent	-	-	-	1,80,147
Cycle Stand Rent	-	-	-	14,800
Examination Exp	-	-	-	1,300
Printing Exp	-	14,700	-	-
Meeting Expenses	-	9,200	-	-
Other Expenses	-	1,50,485	-	94,040
Other Expenses	-	-	-	89,775
Professional Tax	-	2,200	-	-
JD Audit	-	-	-	22,200
Traveling Allowances	-	-	-	1,400
Printing Stationery	-	-	-	17,446
Grant Grants	-	19,64,514	-	22,36,020
<b>Total</b>	<b>-</b>	<b>22,87,218</b>	<b>-</b>	<b>28,74,833</b>



3 Other Receipts

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Contractors Water Charges	11,530	-	-	-
Registration Fee Semester	-	-	9,000	-
Electricity Charges	10,08,220	-	8,01,009	-
Bank Interest	86,277	-	99,611	-
KFPC Rent	11,800	-	-	-
KSET Rent	11,000	-	-	-
Other Income	20,412	-	2,86,700	-
Misc/Bank Int. Interest	95,502	-	1,67,231	-
Total of Old News Paper	1,500	-	-	-
<b>Total</b>	<b>10,26,241</b>	<b>-</b>	<b>10,41,441</b>	<b>-</b>

4 Salary Deductions

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Provident Fund	14,99,546	14,45,240	15,83,079	10,83,819
ESI	1,17,182	1,17,183	94,484	96,406
LIC	5,06,221	5,25,379	4,01,236	6,01,206
Covid - 19 Relief Fund	88,762	80,761	73,036	73,006
Postal NT	1,05,330	97,200	80,000	80,000
Professional Tax	2,54,400	2,54,400	1,08,600	1,50,600
Income Tax	1,39,000	1,39,000	36,000	36,000
EDDP	23,000	23,340	61,000	51,000
ISE Security Loan	61,000	61,000	30,000	30,000
Settle Free Education Fund	83,585	83,585	-	-
<b>Total</b>	<b>26,18,479</b>	<b>29,15,719</b>	<b>26,53,136</b>	<b>24,53,136</b>


5 Property, Plant & Equipment

Particulars	Balance as on 01-04-2021	Refer		Total	Rate of Depreciation	Depreciation	Balance as on 31-03-2022
		20-9-2021	30-9-2021				
Furniture & Fixtures	27,324	-	-	27,324	10%	2,732	24,592
Building	16,42,011	-	-	16,42,011	10%	1,64,201	14,77,810
Motorcycles	2,99,000	-	-	2,99,000	10%	29,900	2,69,100
<b>TOTAL</b>	<b>19,68,335</b>	<b>-</b>	<b>-</b>	<b>19,68,335</b>		<b>2,16,833</b>	<b>17,51,502</b>

Schedule-5

This is a report of work done  
 FOR MADHAVAN & Co.,  
 Chartered Accountants  
 ICU FRII 20/0005

Dr J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE.

By   
 Partner  
 ICAI No. 235-011  
 C.No. 2/2283-10/1/ANOW/SRIZUM  
 Date: August 23, 2022  
 Place: Mysore

  
 PRINCIPAL  
 J.S.S. College of Arts, Commerce & Science  
 Ooty Road, MYSURU-57



**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU - 570025**

**UG Management Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2021-22**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

For **MADHAVAN & CO.,**  
Chartered Accountants,  
ICAI FRN.: 001909S

  
**Neeraj S Mitran**  
Partner  
ICAI M No.: 235401  
UDIN: 22235401APOWSB8209

For **JSS College of Arts,  
Commerce & Science**

  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Date: August 23, 2022

Place: Mysuru



**AUDIT REPORT**

**THE PRINCIPAL,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,  
MYSURU.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG Management A/c)** which comprise the Receipts & Payments Account the Balance Sheet as at March 31, 2023 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2023 and its **Excess of Expenditure Over Income** for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UG College A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.





### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For MADHAVAN & Co.,**  
Chartered Accountants  
ICAI FRN. 001909S

Date: July 13, 2023  
Place: Mysuru



  
Neeraj S Mitran  
Partner  
ICAI M No. 235401  
UDIN: 23235401BGWMWR5069

**JSS COLLEGE OF ARTS, COMMERCE, SCIENCE, DOTY ROAD, MYSURU**  
**A UNIT OF JSS MAHAVIDYAPEETHA**  
**Degree Management Account**

**Receipts & Payments Accounts for the year ended March 31, 2023**

Receipts	Sch No	March 31, 2023		March 31, 2022	
<b>Opening Balance:</b>					
Cash on Hand					
Cash			5,020		5,020
Cash at Bank:					
State Bank of India - 54007362766		5,22,156	5,27,476	5,38,100	5,43,320
<b>Fees Collection:</b>	1		3,63,31,492		3,48,10,411
<b>Other Receipts:</b>	3		10,15,785		13,20,280
<b>Salary Deductions:</b>	4		26,94,673		28,18,470
<b>Advances:</b>					
JSS MVP		1,84,20,000		2,54,62,000	
General Advance		53,500	1,84,73,500	35,000	2,54,97,000
<b>Mediclain</b>			255,000		2,08,000
<b>TDS Payables</b>			18,400		57,695
<b>GST Payable</b>			10,000		
<b>Students Loan</b>			67,160		95,000
<b>Security Deposit</b>			39,927		1,11,899
<b>Gratuity</b>			-		92,308
<b>Total</b>			<b>5,94,13,801</b>		<b>6,55,84,392</b>



Payments	Sch No	March 31, 2023		March 31, 2022	
<b>Establishment Expenses:</b>					
Salary Assistant		-		2,01,750	
Salary Non-Teaching		1,00,04,050		1,45,18,673	
Salary Non-Teaching Arrear		-		1,04,040	
Salary PTL		1,29,06,020		1,19,90,703	
Salary PTL Arrear		-		25,561	
Salary Teaching		55,04,164		60,33,489	
ESI Management Contribution		4,61,698		4,98,992	
Medicine		90,000		-	
PF Management Contribution		12,65,915	3,54,01,755	15,65,788	3,50,25,503
<b>Expenditure Against Fee Income</b>	1		31,09,309		45,46,368
<b>Administration Expenses</b>	2		12,67,937		33,57,318
<b>Repair &amp; Maintenance</b>					
Building Maintenance		7,98,540		2,43,019	
Electrical Maintenance		1,06,374	9,84,914	-	2,43,049
<b>Salary Deductions</b>	4		21,74,465		20,15,718
<b>Medicine</b>			1,92,000		2,34,000
<b>Advances:</b>					
ISS MVP		1,30,00,000		1,60,00,000	
General Advance		11,00,150		2,22,650	1,62,22,650
UG Management		10,099	1,41,10,249		
<b>Security Deposit</b>			2,70,000		10,000
<b>TDS Payables</b>			18,490		57,605
<b>GST Payable</b>			19,000		
<b>Students Loan</b>			67,100		35,000
<b>Community Radio Station</b>			-		1,75,000
<b>Gratuity</b>			92,300		3,34,615
<b>Advance for Procurement of Equipments</b>			-		17,51,592
<b>DGC Advance</b>			-		2,49,400
<b>Closing Balances:</b>					
<b>Cash in hand</b>					
Cash		5,020		5,020	
<b>Cash at Bank:</b>					
State Bank of India - 54007352746		14,10,996	14,16,016	5,22,656	5,27,476
<b>Total</b>			<b>5,94,13,001</b>		<b>6,55,84,392</b>

vide our report of even date  
**FOR MADHAVAN & Co.,**  
Chartered Accountants  
ICAI FRN 0019395

for J.S.S. COLLEGE OF ARTS,  
**COMMERCE & SCIENCE**

  
**Nishal S. Mitran**  
Partner  
ICAI FRN No/232401  
Uttir: 23235401BQWMTVR5069



  
**Principal**  
JSS College of Arts, Commerce & Science  
Doley Road, MYSURU-25

Date: July 13, 2023  
Place: Mysuru

**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, GOVT ROAD, MYSORE**  
**A UNIT OF JSS MAHAVIDYAPEETHA**  
**Degree Management Account**

**Income & Expenditure Accounts for the year ended March 31, 2023**

Income	Sch No	March 31, 2023		March 31, 2022	
Fees Collection:	1		3,63,11,492		3,48,10,411
Other Receipts:	3		10,15,785		13,20,280
<b>Total</b>			<b>3,73,27,277</b>		<b>3,61,30,691</b>

Expenditure	Sch No	March 31, 2023		March 31, 2022	
<b>Establishment Expenses:</b>					
Salary Animation				2,01,750	
Salary Non- Teaching		1,40,04,050		1,45,18,673	
Salary Non- Teaching Arrears		-		1,84,048	
Salary PTL		1,39,86,620		1,10,96,203	
Salary PTL Arrears		-		26,561	
Salary Teaching		55,04,464		60,33,488	
ESI Management Contribution		4,64,698		4,98,992	
PF Management Contribution		12,65,915	3,54,01,755	15,65,788	3,50,25,503
<b>Expenditure Against Fee Income</b>	1		31,09,309		45,46,368
<b>Administration Expenses</b>	2		12,67,037		33,57,310
<b>Repair &amp; Maintenance</b>					
Building Maintenance		7,98,540		2,43,049	
Electrical Maintenance		1,86,374	9,84,914	-	2,43,049
<b>Total</b>			<b>4,07,63,015</b>		<b>4,31,72,238</b>
<b>Deficit Before Depreciation</b>			<b>(34,35,710)</b>		<b>(70,41,547)</b>
<b>Depreciation</b>			<b>1,88,469</b>		<b>2,11,909</b>
<b>Excess of Expenditure over Income</b>			<b>(36,24,207)</b>		<b>(72,53,456)</b>

Vide our report of even date  
**FOR MADHAVAN & Co.,**  
 Chartered Accountants  
 ICAI FRN 0019095

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

  
**Nerej S Mitran**  
 Partner  
 ICAI No 235401  
 UDIN: 23235401HGWMWR5069

Date: July 13, 2023  
 Place: Mysuru



  
**Principal**  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Govt Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, OOTY ROAD, MYSURU**  
**A UNIT OF JSS MAHAVIDYAPEETHA**  
**Degree Management Account**

Balance Sheet as at March 31, 2023

Liabilities	Sch No	March 31, 2023		March 31, 2022	
<b>Capital Fund:</b>					
(As per last B/S)		65,01,778		62,93,234	
Less: Excess of Expenditure Over Income		(36,24,207)		(72,53,456)	
		20,77,571		(29,60,222)	
Add: Received from MVP		1,84,20,000		2,54,62,000	
		2,12,97,571		2,35,01,778	
Less: Transferred to MVP		(1,30,00,000)		(1,60,00,000)	
Add: Transferred / Adjustments		-	82,97,570.68	-	65,01,778
<b>Fellowship</b>					
(As per last B/S)			1,08,000		1,08,000
<b>Security Deposit</b>					
(As per last B/S)		3,87,920		2,86,021	
Add: Received dg the yr		39,927		1,11,899	
Less: Paid dg the yr		(2,70,000)	1,57,847	(10,000)	3,87,920
<b>Mediclaim</b>					
(As per last B/S)		64,000		-	
Add: Received dg the yr		2,55,200		2,98,000	
Less: Paid dg the yr		(1,92,000)	1,27,200	(2,34,000)	64,000
<b>Student loan</b>					
(As per last B/S)		-		-	
Add: Received dg the yr		67,160		35,000	
Less: Paid dg the yr		(67,160)	-	(35,000)	-
<b>Advance for procurement of equipment (UGC)</b>					
(As per last B/S)		-		17,51,592	
Less: Paid dg the yr		-	-	(17,51,592)	-
<b>TDS:</b>					
(As per last B/S)		-		-	
Add: Received dg the yr		18,490		57,695	
Less: Paid dg the yr		(18,490)	-	(57,695)	-
<b>GST:</b>					
(As per last B/S)		-		-	
Add: Received dg the yr		10,098		-	
Less: Paid dg the yr		(10,098)	-	-	-
<b>Salary Deductions</b>	4				
(As per last B/S)		7,291		4,530	
Add: Received dg the yr		26,94,673		28,18,479	
Less: Paid dg the yr		(24,74,465)	2,27,499	(28,15,718)	7,291
<b>Total</b>			<b>89,18,117</b>		<b>78,68,989</b>



Assets	Sch No	Amount	March 31, 2023	March 31, 2022
Property, Plant & Equipment	5		15,60,794	17,57,263
Due from Degree College A/c (As per last B/S) Add: Paid dg the yr		15,500 10,099	25,599	15,500
General Advance (As per last B/S) Add: Paid dg the yr Less: Received dg the yr		1,07,650 11,00,150 (53,800)	12,34,300	2,22,650 (35,000) 1,87,650
JSS Community Radio Station (As per last B/S) Add: Paid dg the yr Less: Received dg the yr		44,25,000 - -	44,25,000	42,50,000 1,75,000 -
BGC Advance			2,40,400	2,40,400
Gratuity (As per last B/S) Add: Paid dg the yr Less: Received dg the yr		(92,300) 92,300 -	-	(3,34,615) (92,300) 3,34,615 (92,300)
Closing Balances:				
Cash in hand				
Cash		5,020		5,020
Cash at Bank:				
State Bank of India - 54007362746		14,10,936	14,16,016	5,22,456
<b>Total</b>			<b>89,10,117</b>	<b>70,68,989</b>

Vide our report of even date  
**FOR MADHAVAN & Co.,**  
Chartered Accountants  
ICAI FHN 0019095

for J.S.S. COLLEGE OF ARTS,  
**COMMERCE & SCIENCE**

  
**Anil S. Mitran**  
Partner

ICAI No: 235401  
UDIN: 232354010GWNWRS069

Date: July 13, 2023  
Place: Mysuru



  
Principal  
**PRINCIPAL**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

(S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE, GOVT ROAD, MYLAKU  
A UNIT OF JSS MAHAVANAPETTA

1. Fee Income

Particulars	March 31, 2021		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Admission Charge	1,97,441	8,70,944	-	4,23,248
Alumni Association	2,23,400	70,110	2,09,409	42,829
Application Fee	2,25,000	-	2,37,500	-
Attendance Fee	-	-	3,27,250	-
Boarding Fee	2,13,200	-	2,24,750	-
Blouse Fee	25,10,599	-	21,78,800	15,74,966
Brooding Fee	1,19,800	-	1,19,800	-
Campus Development	3,90,200	-	2,19,200	-
Carters/Cycle Stand Application	4,800	-	-	-
CDP	1,04,20,901	-	1,72,90,148	-
COC Admission Fee (MCM)	1,24,800	-	11,13,148	-
COC Industrial Micro Biology Fee	34,720	-	-	-
Computer Lab Development	4,27,600	-	4,49,500	-
Computer manual	57,900	-	57,100	-
Computer Training	40,000	-	-	-
Donation (Utilities Contribution)	2,19,000	-	2,34,200	-
Faculty/Staff	1,79,792	-	-	-
Founders Day	1,91,800	-	2,31,200	1,99,844
Graduation Day	9,76,409	2,83,367	6,87,940	6,71,672
High Tech Cost	41,320	-	-	-
Horiculture	4,62,200	-	5,10,000	-
COC Horticulture Admission Fee	47,200	-	-	-
House Keeping	2,67,200	-	-	-
House Keeping/Security	15,57,400	-	15,54,000	-
Infirma	200	-	-	-
Infirma	53,200	56,000	56,800	38,100
Infirma Auto	1,50,000	2,50,000	-	-
Infirma Fee Station	-	-	45,060	-
Infirma Sports	1,19,000	15,400	1,25,000	-
Jayanti	39,900	39,000	56,110	30,900
Lab Fee	7,20,000	-	7,47,200	-
Landscape Lab Fee	2,09,000	-	25,100	-
Library / Reading Room	3,26,400	-	3,06,000	-
Mail card Verification	21,000	-	21,200	-
Migration Fee	-	-	4,800	-
Miscellaneous	4,34,000	-	1,700	-
MY Calendar	71,000	70,000	71,700	70,600
NAAC Fund	4,79,200	-	2,20,575	-
Placement Cell	77,700	-	69,000	-
Smart Campus	6,16,400	-	4,70,600	-
SOFT SKILL	1,50,000	-	-	-
Special Fee	-	-	1,32,000	-
Students English Fee	89,400	-	89,000	-
Sports	1,32,850	-	3,80,210	-
Student Fund	1,79,000	-	1,19,000	-
Students Group Accident Policy	5,99,000	5,99,000	1,90,000	3,09,000
Students ID Card	11,000	21,000	44,950	-
Student Free Education Fund	2,19,000	2,30,000	2,39,000	2,25,000
Teachers Allow Bill	1,07,000	40,000	1,07,600	-
Tax Fee	4,40,200	-	3,58,800	-
Tea Room	78,100	-	87,500	57,479
Teaching the lives of children	10,400	42,400	54,000	51,600
Training Fee Civil Service Man	4,75,200	-	4,70,000	-
Tuition Fee	35,00,720	-	35,96,000	-
Uthala Festivals/Shows/Boys/Prasad	3,71,000	3,65,000	1,70,700	1,65,100
College Fee Wrong Talion	2,64,210	-	22,410	-
Workshop/Seminar	5,12,000	2,700	4,70,400	-
<b>Total</b>	<b>3,68,11,492</b>	<b>31,29,909</b>	<b>1,91,21,235</b>	<b>42,45,666</b>

2. Administrative Expenses

Particulars	March 31, 2021		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Advertisement Charges	-	5,700	-	34,104
Audit Fee	-	90,200	-	20,500
Other Audit Exp	-	-	-	1,62,851
Meeting expense	-	1,400	-	-
Bank Charge	-	7,400	-	18,100
Remuneration	-	3,83,912	-	-
Gratuity Paid	-	6,49,000	-	-
Medical Expenses	-	27,000	-	67,325
Conveyance Rent	-	-	-	2,08,147
Cell/Board Rent	-	-	-	14,000
Entertainment Exp	-	-	-	1,300
Office Expenses	-	75,417	-	94,941
Other Expenses	-	50,650	-	88,775
ID Audit	-	-	-	22,000
Travelling Allowances	-	33,200	-	6,433
Printing Stationery	-	-	-	17,444
Donor Gratuity	-	-	-	22,00,028
<b>Total</b>	-	<b>12,67,037</b>	-	<b>18,76,835</b>







J.S.S. College of Arts, Commerce & Science Ooty Road, Mysuru- 570025

UG Management Account

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR  
THE YEAR ENDED MARCH 31, 2023**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis & Tally ERP 9.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarships received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied-up funds and undisbursed balance is treated as liability.

For MADHAVAN & CO.,  
Chartered Accountants,  
ICAI FRN: 001909S

For JSS College of Arts,  
Commerce & Science

  
Neeraj S. Mitran  
Partner  
ICAI M No.: 235401  
UDIN: 23235401BGWMWR5069

  
Principal  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Date: July 13, 2023  
Place: Mysuru



---

**The Principal,**  
**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,**  
**OOTY ROAD,**  
**MYSURU-570025.**

**Report on the Financial Statements:**

We have audited the accompanying financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UGC ACCOUNT)** which comprises the Balance Sheet as at 31<sup>st</sup> March 2019 and the Receipts and Payments account, for the year ended and a summary of significant accounting policies and other explanatory information.

**Management's Responsibilities for the Financial Statements**

Management is responsible for the preparation of these financial Statements that give a true and fair view of the financial position, financial performance of the College in accordance with the Indian Accounting standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making these risks assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. In the case of the Balance Sheet, of the state of affairs of the as **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU** at 31<sup>st</sup> March, 2019.
- ii. In the case of the receipts and payments account, of the receipts and payments for the year ended on that date.

*Madhavan & Co*  
**For MADHAVAN & CO.,**  
Chartered Accountants,

  
**(NEERAJ S MITRAN)**  
Partner

Place: Mysuru  
Date: 05.02.2020

Membership No.: 235401  
ICAI Firm Registration No: 001909S  
UDIN: 20235401AAAAAL5432





**J.S.S. COLLEGE OF ARTS, COMMERCE, & SCIENCE, OOTY ROAD, MYSORE.**  
**Balance Sheet As on 31.3.2019**

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Grant Surplus</b> (as per Sch-6)		63,23,347	<b>Fixed Assets</b> (As per Schedule 1)	5,16,76,612	
<b>Grant Utilized A/c:(Non Recurring)</b> (as per Last B/S) Add: Utilized during the year Less: Depreciation on Grant Assets (As per Schedule 1)	5,81,05,905 12,00,499 (76,29,793)	3,16,76,611	<b>Management Assets</b> (As per Schedule 1)	1,28,258	5,21,04,870
<b>Management Contribution(O/R)</b> (as per Last B/S) Less: depreciation on management assets	4,73,842 (67,584)	4,28,258	<b>Advance From Management: (O/R)</b> (as per Last B/S) Less: Received during the year Add: Paid during the year	(4,79,549) (14,71,632) 21,52,683	1,95,483
<b>Water Charges:</b> (As per Schedule 2)		-			
<b>Security Deposits:</b> (As per Schedule 3)		-			
<b>Income Tax</b> (As per Schedule 4)		-			
<b>Sales Tax</b> (as per Last B/S) Received during the year Less: Paid during the year	20,902 - (20,902)	-	<b>Closing Balances:-</b> Cash Bank A/c no.487(1) Cash	61,27,765 -	61,27,765
<b>Total</b>		<b>5,84,28,116</b>	<b>Total</b>		<b>5,84,28,116</b>

Vide our report of even date  
 For MADHAVAN & CO.,  
 Chartered Accountants,

  
 (N. SRINIVAS)  
 Partner

Membership No: 235401  
 ICAI Firm's Registration No.019095  
 DIN: 2621501AAAAAL5432

Date: 05.02.2020  
 Place: Mysuru

for J.S.S. College of Arts, Commerce & Science,

  
 P. PRADEEP  
 J.S.S. College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25



## Grants utilized towards Non-

Schedule 1

Fixed Asset	Balance on 1.4.2018	Additions dg the year	Total Assets	Rate of Deprn	Deprn Amount	Balance on 31.3.2019
Furniture	70,41,207	7,33,020	77,74,227	10%	7,77,423	69,96,804
Building	2,38,44,033	-	2,38,44,033	10%	23,84,403	2,14,59,630
Books	22,80,331	-	22,80,331	15%	3,42,050	19,38,282
Equipments	2,32,42,674	4,67,479	2,37,10,153	15%	35,56,523	2,01,53,630
Software	7,31,133	-	7,31,133	25%	1,82,783	5,48,350
Computers	6,70,830	-	6,70,830	40%	2,68,332	4,02,498
UPS	2,95,697	-	2,95,697	40%	1,18,279	1,77,418
<b>Total (A)</b>	<b>5,81,05,906</b>	<b>12,00,499</b>	<b>5,93,06,405</b>		<b>76,29,793</b>	<b>5,16,76,612</b>
Management Assets						
Building	4,75,842	-	4,75,842	10%	47,584	4,28,258
<b>Total(B)</b>	<b>4,75,842</b>	<b>-</b>	<b>4,75,842</b>		<b>47,584</b>	<b>4,28,258</b>
<b>Total (A)+(B)</b>	<b>5,86,25,623</b>	<b>12,00,499</b>	<b>5,97,82,247</b>		<b>76,77,377</b>	<b>5,21,04,870</b>

## Water Charges

Schedule 2

Particulars	Balance on 1.4.2018	Received dg the year	Paid dg the year	Balance on 31.3.2019
Constrn. Of Women's hostel	651	-	651	-
<b>Total</b>	<b>651</b>	<b>-</b>	<b>651</b>	<b>-</b>

## Security Deposits

Schedule 3

Particulars	Balance on 1.4.2018	Received dg the year	Paid dg the year	Balance on 31.3.2019
Constrn. Of Women's hostel	7,30,167	-	7,30,167	-
Kaushal Kendra Scheme	2,57,270	-	2,57,270	-
General Development Assistance	12,591	-	12,591	-
Construction of Lift	33,311	-	33,311	-
Autonomous Grants	5,948	-	5,948	-
CPE	8,178	-	8,178	-
<b>Total</b>	<b>10,47,465</b>	<b>-</b>	<b>10,47,465</b>	<b>-</b>



Income Tax Particulars	Schedule 4		
	Balance on 1.4.2018	Received dg the year	Paid dg the year
Autonomous Grants	1,083	7,334	8417
CPE			
Kushal Kendra	172	0	172
Workshop - Microbes & Human	10		10
Womens Hostel	157	0	157
State Cheque		59000	59000
<b>Total</b>	<b>1,422</b>	<b>66,334</b>	<b>67,756</b>

Fees/other amount Recovered/Transferred Particulars	Schedule 5		
	Balance on 1.4.2018	Received dg the year	Paid dg the year
Naveen P		16,980	
Shylaja HT		3,000	
Mallikarjuna Swamy C		5,135	
National seminar on Material Science & Engineering	1,405		1,405
HR Paradigms	6,673		6,673
E.P.M.F.C.	42,055		42,055
Managing College Librarian, Issues & Trends	4,964		4,964
Dr C N Siddamma Goudar	510		510
Net work resource centre	5,264		5,264
Other Advances	6,087		6,087
<b>Total</b>	<b>66,958</b>	<b>25,115</b>	<b>66,958</b>

*Madhavan & Co*  
 Vide our report of even date  
 For MADHAVAN & CO.,  
 Chartered Accountants,

*(SHEERA S MITRAN)*  
 Partner

Membership No.: 235401  
 ICAI Firms Registration No. 019099S  
 UDIN: 2023461AAAAAL5432

Date: 05.02.2020  
 Place: Mysuru

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE.

*M. Lakshmi*

Principal,  
 JSS College of Arts, Commerce & Science  
 Dady Road, MYSURU-575



**J.S.S. COLLEGE OF ARTS, COMMERCIAL & SCIENCE, OOTY ROAD, MYSORE.**  
**Grant Utilization & Grant Surplus/Deficit for the year ended 31.3.2019**

A/C/C Grants	Opening Balance		Interest		Grant Recd. by the yr.		Expenses by the yr		Mgt. Contr.	Total	Trial Allocation	Grant Unexp. Balance	Excess spent Balance
	Balance	(20,00,000)			Revenue	Capital	Revenue	Capital					
<b>Autonomous</b>													
<b>Work Shop Grants:</b>													
HR Practising	6,673							6,673		6,673			
EP.M.F.C.	42,055						42,055			42,055			
Managing College Libraries, clinics & Trends	4,964						4,964			4,964			
National seminar on Material Science & Engineering	1,405						1,405			1,405			
<b>Minor Research Project:</b>													
Dr. Mallikarjuna Swamy C	(5,135)				3,235								
Dr. Navana P	(57,800)				16,980								
Dr. Mallikarjuna I.	(22,828)				3,285								
Dr. H.T. Srygala	(5,000)				3,000								
Mrs. Neelamma	8,775							8,776		8,786			
Dr. C.N. Sadasua Oasler	510							510		510			
<b>Grant for Colleges with Potential for Excellence (CPE)</b>	(96,216)								29,428				
<b>C/f</b>	<b>21,20,314</b>				<b>16,78,300</b>	<b>24,00,000</b>	<b>9,44,564</b>	<b>12,00,499</b>		<b>41,07,728</b>	<b>21,44,863</b>		<b>1,67,449</b>





Ref	(21.30.314)	*	16,78,300	24,00,000	19,428	41,07,728	9,44,316	12,00,499	-	21,44,863	21,44,863	1,67,449
<b>Career Oriented Programmes:</b>												
2- Administrative & Visual Effects	(13,000)											13,000
<b>Human Rights Education:</b>												
1- Foundation Course in HR	(10,000)											10,000
2- HRIL Workshop	(15,000)											15,000
<b>IQAC (Internal Quality Assurance Cell)</b>							1,000			1,000		1,000
<b>Kaushal Kendra B.Voc/M.Voc Community college</b>	(1,97,817)		32,47,098			45,47,098					30,49,281	
<b>Construction of women's hostel (Third Floor)</b>	(6,00,000)			6,00,000		6,00,000						
<b>Interest</b>	30,81,974	1,55,645				1,55,645	551			551	52,37,064	
<b>Royalty</b>												
<b>Labour cost</b>												
<b>Net work resource centre</b>	5,264						5,264			5,264		
<b>Other Advances</b>	6,087						6,087			6,087		
<b>Advances for Equipments</b>												
<b>State Chitrous</b>	14,27,524						17,31,592			17,31,592		17,31,592
<b>Total</b>	15,49,657	1,55,645	69,25,398	30,00,000	29,428	62,99,068	41,36,382	12,00,499		53,26,861	53,26,861	82,86,348
<b>Total</b>												19,63,102

Vide our report of even date

For MADHAVAN & CO.,

Chartered Accountants,

*(Signature)*  
(NEERAJ MITTAL)

Partner

Membership No. 23540

ICAI Firm Registration No. 019095

CIN - 2023401A AAAAL5432

Date: 05.03.2020

Place: Mysuru

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

*(Signature)*

Principal

JSS College of Arts, Commerce & Science

City Road, MYSURU-57



**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE  
OOTY ROAD, MYSURU**

**FINANCIAL NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR  
ENDED 31.03.2019**

**1. Recognition of Revenue:**

- a. The College is maintaining its accounts on cash basis.
- b. **NON RECURRING GRANTS:** All non recurring grants are treated as capital receipts and are capitalized.
- c. **RECURRING GRANTS:** All recurring grants and Recurring portion in non recurring grants are treated as revenue receipts.
- d. Government Grants for specific purpose is not treated as revenue and similarly expenses against the specific grants are not treated as Expenses of college.

**2. CONTINGENT LIABILITIES:**

There are no contingent liabilities, as on the date of the Balance sheet.

**3. FIXED ASSETS:**

All Fixed Assets are stated at cost less accumulated depreciation i.e. at WDV. In respect of additions during the year, it is capitalized on acquisition price and all other expenses for putting the assets to use.

The College is providing depreciation on WDV method at rates specified in IT Rules 1962.

*Madhavan & Co.*  
For **MADHAVAN & Co.,**  
Chartered Accountants,

  
(**NEERAJ S MITRAN**)  
Partner  
Membership No: 235401  
ICAI Firm No: 01909S

for **JSS College of Arts,  
Commerce & Science**

  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

Date: 05.02.2020  
Place: Mysuru



---

**The Principal,**  
**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,**  
**OOTY ROAD,**  
**MYSURU-570025.**

**Report on the Financial Statements:**

We have audited the accompanying financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UGC ACCOUNT)** which comprises the Balance Sheet as at 31<sup>st</sup> March 2020 and the Receipts and Payments account, for the year ended and a summary of significant accounting policies and other explanatory information.

**Management's Responsibilities for the Financial Statements**

Management is responsible for the preparation of these financial Statements that give a true and fair view of the financial position, financial performance of the College in accordance with the Indian Accounting standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. In the case of the Balance Sheet, of the state of affairs of the as **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU** at 31<sup>st</sup> March, 2020.
- ii. In the case of the receipts and payments account, of the receipts and payments for the year ended on that date.

For MADHAVAN & CO.,  
Chartered Accountants,

  
( M.V.SHANKAR )

Partner

Membership No.: 019733

ICAI Firm's Registration No.01909S

UDIN: 20019733AAAAEH4631

Date: 10-07-2020

Place: Mysuru



**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSORE-25**

**UGC Accounts**

**Receipt & Payment Account for the year ended 31-03-2020**

Receipt	Amount Rs.	Amount Rs.	Payment	Amount Rs.	Amount Rs.
Opening Balance			Advances:-		
Bank	61,27,765		Advance from College Mgmt	35,351	
Cash	-	61,27,765	Advance from UGC Savings A/C No.55327	20,00,000	20,35,851
Advances			Transfer to Mgt A/c		
Advance from UGC Savings A/C No.55327		56,00,000	Bank Interest trf to-51888	4,69,819	
Fees/other amount Recovered/Transferred (As per Schedule 3)		3,000	Bank Interest trf to-55327	29,832	
Grants from UGC :- Autonomy grants	20,00,000		State Cheque Amt trf to-51888	3,94,652	
Registration fee collected for Workshop	1,26,900		Reimbursement of Kaushal Kendra Grants trf to 51888	28,61,684	
Kaushal Kendra Scheme	6,710		Reimbursement of Kaushal Kendra Grants trf to 63703	23,90,000	
Minor Research Project -Mallesh CPE Scheme	29,566		Reimbursement of Kaushal Kendra Grants trf to 62746	85,414	
Bank Interest	28,28,347	49,91,523	Reimbursement of CPE grants Grants trf to 51888	28,28,347	89,69,748
Income Tax		1,15,884	Fees/other amount (As per Schedule 3)		-
		40,391	Bank Charges		67
			Autonomy grants:-		
			Guest faculty	1,49,515	
			Orientation & Retraining of Teachers equipment	16,000	
			Workshop/ seminar	8,35,357	
			Examination Reforms	3,49,550	
			Redesigning Course & Development of teaching/learning materials	1,70,000	
			Library Equipment/Books & Journals	95,805	
			Furniture	5,085	
			Upgradation of Syllabus... quantifiable outcome	1,75,830	
			Renovation & Repairs not leading to construction of new building	61,836	
			Capacity building for teachers	1,83,694	
				84,839	21,27,169
<b>Bal c/f</b>		<b>1,68,78,563</b>	<b>Bal c/f</b>		<b>1,31,32,835</b>



Bal b/f		1,68,78,563	Bal b/f		1,31,32,835
			CPE Scheme		
			Lab Consumables	3,26,026	
			Software	63,720	
			Internet services	1,77,008	
			Maintenance of Equipment	1,18,600	
			Enrichment of teachers	5,09,997	11,95,351
			State Cheques		75,000
			Kaushal Kendra B.Voc/M.Voc Community college		
			Salary	14,08,566	
			Operative Cost	7,28,027	21,36,593
			Income tax		43,791
			Closing Balance		
			Bank	2,94,993	
			Cash	-	2,94,993
<b>Total</b>		<b>1,68,78,563</b>	<b>Total</b>		<b>1,68,78,563</b>

Vide our report of even date  
For MADHAVAN & CO.,  
Chartered Accountants,

(M.V. SHANKAR)  
Partner

Membership No.: 019733  
ICAI Firm's Registration No 619095  
UIN: 20019733AAAA0104631

Date: 16-07-2020  
Place: Mysuru



For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

Principal  
JSS College of Arts, Commerce & Science  
Joly Road, MYSURU-25

3/7/20

**J.S.S.COLLEGE OF ARTS,COMMERCE, & SCIENCE, OOTY ROAD,MYSORE.**  
**Balance Sheet As on 31.3.2020**

Liabilities	Amount	Amount	Assets	Amount	Amount
Grant Surplus (As per Sch-4)		4,41,460	Fixed Assets (As per Schedule 1)	4,70,82,394	
Grant Utilized A/c:(Non Recurring) (as per Last B/S)	5,16,76,611		Management Assets (As per Schedule 1)	3,85,432	4,74,67,826
Add: Utilized dg the yr	27,51,520		Grant Excess Spent Recoverable (as per Sch-4)		35,77,432
Less: Depreciation (As per Schedule 1)	(73,45,737)	4,70,82,395	Advances:		
Management Contribution(O/B) (as per Last B/S)	4,38,258		a) Management Advance (as per Last B/S)	1,95,482	
Less: Depreciation	(42,826)	3,85,432	Less: Recd dg the yr	(5,88,416)	
Advances:			Add: Paid dg the yr	5,58,569	1,65,635
a) Management Adv ( A/c No.55327 )			Income Tax (As per Schedule 2)		3,400
Add: Recd dg the yr	56,00,000	36,00,000	Closing Balances:-		
Less: Paid dg the yr	(20,00,000)		Canara Bank A/c no 48711	2,94,993	
			Cash	-	2,94,993
<b>Total</b>		<b>5,15,09,287</b>	<b>Total</b>		<b>5,15,09,287</b>

Vide our report of even date  
 For MADHAVAN & CO.,  
 Chartered Accountants,

  
 (M.V.SHANKAR)  
 Partner

Membership No. 019733  
 ICAI Firm's Registration No.01909S  
 UDIN: 20019733AAAAE04631

Date: 10-07-2020  
 Place: Mysuru



for J.S.S. College of Arts, Commerce & Science,

  
 PRINCIPAL  
 J.S.S. College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25  
 13/7/20

**J.S.S.COLLEGE OF ARTS,COMMERCE, & SCIENCE, DOTY ROAD,MYSORE.**

**Grants utilized towards**

**Schedule 1**

Fixed Asset	Balance on 1.4.2019	Additions dg the year	Total Assets	Rate of Deprn	Deprn Amount	Balance on 31.3.2020
Furniture	69,96,804	1,75,880	71,72,684	10%	7,17,368	64,55,415
Building	2,14,59,630	-	2,14,59,630	10%	21,45,963	1,93,13,667
Books	19,38,282	5,083	19,43,365	15%	2,91,505	16,51,860
Equipments	2,01,53,630	9,17,280	2,10,70,910	15%	31,60,637	1,79,10,274
Software	5,48,350	-	5,48,350	25%	1,37,087	4,11,262
Computers	4,02,498	15,12,000	19,14,498	40%	7,65,799	11,48,699
UPS	1,77,418	51,330	2,28,748	40%	91,499	1,37,249
CC TV	-	89,947	89,947	40%	35,979	53,968
<b>Total (A)</b>	<b>5,16,76,612</b>	<b>27,51,520</b>	<b>5,44,28,132</b>		<b>73,45,737</b>	<b>4,70,82,394</b>
<b>Management Assets</b>						
Building	4,28,258	-	4,28,258	10%	42,826	3,85,432
<b>Total(B)</b>	<b>4,28,258</b>	<b>-</b>	<b>4,28,258</b>		<b>42,826</b>	<b>3,85,432</b>
<b>Total (A)+(B)</b>	<b>5,21,04,870</b>	<b>27,51,520</b>	<b>5,48,56,390</b>		<b>73,88,563</b>	<b>4,74,67,826</b>

**Income Tax**

**Schedule 2**

Particulars	Balance on	Received dg	Paid dg	Balance on
	1.4.2019	the year	the year	31.3.2020
Autonomous Grants		16735	20135	(3,400)
CPE		6221	6221	-
Kudral Kendra		17435	17435	-
<b>Total</b>	<b>-</b>	<b>40,391</b>	<b>43,791</b>	<b>(3,400)</b>

**Fees/other amount Recovered/Transferred**

**Schedule 3**

Particulars	Balance on	Received dg	Paid dg	Balance on
	1.4.2019	the year	the year	31.3.2020
Naveen P	40,520	3,000		37,520
<b>Total</b>	<b>40,520</b>	<b>3,000</b>	<b>-</b>	<b>37,520</b>

Vide our report of even date  
For **MADHAVAN & CO.,**  
Chartered Accountants.



**(M.V.SHANKAR)**

Partner

Membership No.: 019733

ICAI Firm's Registration No:01909S

UDIN: 30019733AAAAE344631

Date: 10-07-2020

Place: Mysuru



For **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE**

  
Principal

**PRINCIPAL**

J.S.S. College of Arts, Commerce & Science  
Doty Road, MYSURU-25

13/7/20



**J.S.S. COLLEGE OF ARTS, COMMERCE, & SCIENCE, GOVTY ROAD, MYSORE.**  
Grant Utilization & Grant Surplus (Deficit) for the year ended 31.3.2020

Schedule - 4

UGC Grants	Opening Balance		Grant Recd up to the yr		Misc		Expenses to the yr		Total	Total Allocation	Grant Unexpd Balance	Excess spent Balance
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital				
Autonomous	(1,142)	12,00,000	9,29,042	12,00,000	9,29,042	12,00,214	9,29,042	12,00,214	31,27,169	31,27,169	-	249
Minor Research Project, Dr. Navara P	(10,220)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	-	-	-
Dr. Mallesha I, Grant for Colleges with Potential for Excellence (CPE)	(25,573)	29,573	29,573	29,573	29,573	48,23,698	48,23,698	48,23,698	-	-	-	37,520
Career Oriented Programs: 1. Animation & Visual Effects	(13,051)	13,051	13,051	13,051	13,051	13,051	13,051	13,051	-	-	-	-
Human Rights Education: 1. Foundation Course in HRH 2. HRH Workshop	(15,000)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	-	-	-
IQAC (Internal Quality Assurance Cell)	(1,000)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-
Kanthal Kendra B.Voc/M.Voc /Community colls	50,49,281	6,710	6,710	6,710	6,710	73,33,691	73,33,691	73,33,691	73,33,691	73,33,691	-	23,27,700
Construction of women's hostel (Third Floor)	32,37,058	1,13,884	1,13,884	1,13,884	1,13,884	1,13,884	1,13,884	1,13,884	-	-	-	-
Interest Advance Ed. Equipments Sale Charges	(17,51,532)	4,69,652	4,69,652	4,69,652	4,69,652	4,69,652	4,69,652	4,69,652	4,69,652	4,69,652	-	16,392
<b>Total</b>	<b>63,33,247</b>	<b>1,15,884</b>	<b>56,70,947</b>	<b>12,00,000</b>	<b>56,70,947</b>	<b>74,56,485</b>	<b>1,29,30,498</b>	<b>29,35,214</b>	<b>1,69,15,782</b>	<b>1,69,15,782</b>	<b>4,41,468</b>	<b>35,77,432</b>

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

View our report of even date  
For MADHAVAN & CO.,  
Chartered Accountants,

( M.V.SHANKAR )  
Partner

Membership No. 019753  
ICAI Firm's Registration No. 019095  
UDIN: 20019753AAAABE34531

Date: 10-07-2020  
Place: Mysore

*H.A.*  
Principal  
JSS College of Arts, Commerce & Science  
Dooty Road, MYSURU-25  
13/3/20



**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE  
OOTY ROAD, MYSURU**

**FINANCIAL NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR  
ENDED 31.03.2020**

**1. Recognition of Revenue:**

- a. The College is maintaining its accounts on cash basis.
- b. **NON RECURRING GRANTS:** All non recurring grants are treated as capital receipts and are capitalized.
- c. **RECURRING GRANTS:** All recurring grants and Recurring portion in non recurring grants are treated as revenue receipts.
- d. Government Grants for specific purpose is not treated as revenue and similarly expenses against the specific grants are not treated as Expenses of college.

**2. CONTINGENT LIABILITIES:**

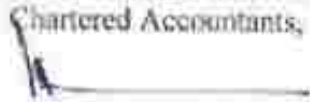
There are no contingent liabilities, as on the date of the Balance sheet.

**3. FIXED ASSETS:**

All Fixed Assets are stated at cost less accumulated depreciation i.e. at WDV. In respect of additions during the year, it is capitalized on acquisition price and all other expenses for putting the assets to use.

The College is providing depreciation on WDV method at rates specified in IT Rules 1962.

For MADHAVAN & Co.,  
Chartered Accountants,



(M.V.SHANKAR)

Partner

Membership No: 019733

ICAI Firm No: 019095

UDIN: 20019733AAAAEH4631

Date: 10-07-2020

Place: Mysuru



for JSS College of Arts,  
Commerce & Science



Principal  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

**The Principal,**  
**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE,**  
**OOTY ROAD,**  
**MYSURU-570025.**

**Report on the Financial Statements:**

We have audited the accompanying financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UGC ACCOUNT)** which comprises the Balance Sheet as at 31<sup>st</sup> March 2021 and the Receipts and Payments account, for the year ended and a summary of significant accounting policies and other explanatory information.

**Management's Responsibilities for the Financial Statements**

Management is responsible for the preparation of these financial Statements that give a true and fair view of the financial position, financial performance of the College in accordance with the Indian Accounting standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. In the case of the Balance Sheet, of the state of affairs of the as **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU** at 31<sup>st</sup> March, 2021.
- ii. In the case of the receipts and payments account, of the receipts and payments for the year ended on that date.

Place: Mysore  
Date: 23-12-2021

For **MADHAVAN & CO.,**  
Chartered Accountants,  
ICAI FRN.: 001909S

  
(Neeraj S Mitran)  
Partner

ICAI M No.: 235401  
UDIN: 21235401HY7089



**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSORE-25**  
**UGC Accounts**

**Receipt & Payment As on 31-03-2021**

Receipt	Amount Rs.	Amount Rs.	Payment	Amount Rs.	Amount Rs.
Opening Balance			Advance:-		
Bank	2,94,993		Advance from College/ Mgmt	-	
Cash	-	2,94,993	Advance from UGC Savings A/C No.55327	2,74,766	2,74,766
Advance			Transfer to Mgt A/c		
Advance from UGC Savings A/C No.55327		12,00,000	Bank Interest trf to-51000	-	
Bank Interest		24,190	Bank Interest trf to-55327 UGC office	29,873	34,374
Income Tax		2,826	Bank Charges		550
Management Advance A/c		250	Autonomous grants:-		
			Office equipment & Laboratory equipment		11,04,800
			Income tax		2,825
			Closing Balance		
			Bank	1,04,970	
			Cash	-	1,04,970
<b>Total</b>		<b>15,22,286</b>	<b>Total</b>		<b>15,22,286</b>

Vide our report of even date

**FOR MADHAVAN & Co.,**

Chartered Accountants

ICAI PIN 0019035

**Neeraj S Mittal**

Partner

ICAI M No. 235401

UDIN: 21235401AAAAIY7009

Date: 23-12-2021

Place: Mysuru



For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

**Principal**  
**JSS College of Arts, Commerce & Science**  
 Doty Road, MYSURU-25

**J.S.S.COLLEGE OF ARTS,COMMERCE, & SCIENCE, OOTY ROAD,MYSORE.**

UGC Accounts

Balance Sheet As on 31.3.2021

Liabilities	Amount	Amount	Assets	Amount	Amount
Grant Surplus (as per Sch-4)		4,30,734	Fixed Assets (As per Schedule 1)	4,18,71,464	
Grant Utilized A/c:(Non Recurring) (as per Last B/S) Add: Utilized dg the yr Less: Depreciation (As per Schedule 1)	4,70,82,395 11,04,800 (63,15,730) -	4,10,71,465	Management Assets (As per Schedule 1)	3,46,889	4,22,18,353
Management Assets(O/B) (as per Last B/S) Less : Depreciation	3,85,432 (30,543)	3,46,889	Grant Excess Spent Recoverable (as per Sch-4)		46,44,443
Advance: a) Management Adv (A/c No.35327) (as per Last B/S) Add: Recd dg the yr Less: Adjustment/Transfer Less: Paid dg the yr	36,00,000 12,00,000 (37,520) (2,74,766)	44,87,714	Advance: a) Management Advance (as per Last B/S) Less: Recd dg the yr Add: Paid dg the yr	1,65,635 (269) 269	1,65,635
			Income Tax (as per Last B/S)		3,400
			Closing Balances:- Canara Bank A/c no:48711 Cash	1,04,970 -	1,04,970
<b>Total</b>		<b>4,71,36,801</b>	<b>Total</b>		<b>4,71,36,801</b>

Vide our report of even date

**FOR MADHAVAN & Co.,**  
Chartered Accountants  
ICAI FRN 001909S



**Neeraj S Mitran**  
Partner  
ICAI M No. 230401  
UDIN: 21235401AAAAIV7089

Date: 23-12-2021  
Place: Mysuru



for J.S.S. College of Arts, Commerce & Science,



**Principal**  
**PRINCIPAL**  
J.S.S. College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

**J.S.S.COLLEGE OF ARTS,COMMERCE, & SCIENCE, OOTY ROAD,MYSORE.**

**BGC Accounts**

**Grants utilized towards**

**Schedule 1**

Fixed Asset	Balance on 1.4.2020	Before 30.9.2020	After 1.10.2020	Total Assets	Rate of Deprn	Deprn Amount	Balance on 31.3.2021
Furniture	64,55,415	-	-	64,55,415	10%	6,45,542	58,09,874
Building	1,93,13,667	-	-	1,93,13,667	10%	19,31,367	1,73,82,300
Books	16,51,860	-	-	16,51,860	15%	2,47,779	14,04,081
Equipments	1,79,10,274	1,89,800	9,15,000	1,90,15,074	15%	28,52,261	1,61,62,813
Software	4,11,262	-	-	4,11,262	25%	1,02,816	3,08,447
Computers	11,48,699	-	-	11,48,699	40%	4,59,480	6,89,219
UPS	1,37,249	-	-	1,37,249	40%	54,900	82,349
CC TV	53,968	-	-	53,968	40%	21,587	32,381
<b>Total (A)</b>	<b>4,70,82,394</b>	<b>1,89,800</b>	<b>9,15,000</b>	<b>4,81,87,194</b>		<b>63,15,730</b>	<b>4,18,71,464</b>
<b>Management Assets</b>							
Building	3,85,432	-	-	3,85,432	10%	38,543	3,46,889
<b>Total(B)</b>	<b>3,85,432</b>	<b>-</b>	<b>-</b>	<b>3,85,432</b>		<b>38,543</b>	<b>3,46,889</b>
<b>Total (A)+(B)</b>	<b>4,74,67,826</b>	<b>1,89,800</b>	<b>9,15,000</b>	<b>4,85,72,626</b>		<b>63,54,273</b>	<b>4,22,18,353</b>

**Income Tax**

**Schedule 2**

Particulars	Balance on	Received dg	Paid dg	Balance on
	1.4.2020	the year	the year	31.3.2021
Autonomous Grants	(3,400)	2826	2826	(3,400)
<b>Total</b>	<b>(3,400)</b>	<b>2,826</b>	<b>2,826</b>	<b>(3,400)</b>

**Fees/other amount Recovered/Transferred**

**Schedule 3**

Particulars	Balance on	Received dg	Paid dg	Balance on
	1.4.2020	the year	the year	31.3.2021
Navren.F	37,520	37,520	-	-
<b>Total</b>	<b>37,520</b>	<b>37,520</b>	<b>-</b>	<b>-</b>

Visit our report of errors date

**FOR MADHAVAN & Co.,**

Chartered Accountants

ICAI PRN 0019095

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

**S. S. Mitran**  
Partner

ICAI M No. 235401

UDIN: 21235401AAAATY7089

Date: 23-12-2021

Place: Mysuru



**Principal**  
**PRINCIPAL**

JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DDTY ROAD, MYSORE.**  
 Grant Utilization & Grant Buyback/(Drafts) As on 31.3.2023

DCC Details	Opening Balance		Grant Buyback 2022-23			Mys. Contn.	Total	Utilization of Grant		Bgt. Contn.	Total	Grant Allocation	Grant Unspent Balance	Closing Balance
	Dr	Cr	Revenue	Capital	Contn.			Physical	Financial					
Autonomous	(7300)	-	-	-	410	410	440	14,04,878	-	-	14,04,878	11,74,800	-	23,60,000
Minor Bidders's Problem	(87,230)	-	-	87,820	-	87,820	87,820	-	-	-	-	-	-	-
For Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant for Colleges with Potential for Excellence (GCE)	(11,95,251)	-	-	-	-	-	-	-	-	-	-	-	-	15,95,251
Residual Funds & Vac/Pl-Voc /Autonomy college	23,27,700	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions of Teachers's term) (Grant/Host)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	65,488	24,259	-	-	-	89,747	89,747	-	-	-	89,747	89,747	-	-
Advance for Appointment	(16,252)	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,25,071</b>	<b>24,259</b>	<b>-</b>	<b>87,820</b>	<b>410</b>	<b>81,969</b>	<b>81,969</b>	<b>14,04,878</b>	<b>34,074</b>	<b>-</b>	<b>14,38,952</b>	<b>12,28,755</b>	<b>6,28,134</b>	<b>46,64,943</b>

FOR J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

With due report of revenue Govt  
 FOR MAJESHAVAN & Co.,  
 Chartered Accountants  
 CAN 198/81/969  
 No. 2 Mirzan  
 Panchajanya  
 K.A.H.No. 2224/20  
 UDPI: 2123141000477001  
 Date: 23-03-2023  
 Place: Mysore

*(Signature)*  
**PRINCIPAL**  
 J.S.S. College of Arts, Commerce & Science  
 Ddty Road, MYSURU-57





**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE  
OOTY ROAD, MYSURU**

**FINANCIAL NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR  
ENDED 31.03.2021**

**1. Recognition of Revenue:**

- a. The College is maintaining its accounts on cash basis.
- b. **NON RECURRING GRANTS:** All non recurring grants are treated as capital receipts and are capitalized.
- c. **RECURRING GRANTS:** All recurring grants and Recurring portion in non recurring grants are treated as revenue receipts.
- d. Government Grants for specific purpose is not treated as revenue and similarly expenses against the specific grants are not treated as Expenses of college.

**2. CONTINGENT LIABILITIES:**

There are no contingent liabilities, as on the date of the Balance sheet.

**3. FIXED ASSETS:**

All Fixed Assets are stated at cost less accumulated depreciation i.e. at WDV. In respect of additions during the year, it is capitalized on acquisition price and all other expenses for putting the assets to use.

The College is providing depreciation on WDV method at rates specified in IT Rules 1962.

For **MADHAVAN & Co.**,  
Chartered Accountants,  
ICAI FRN: 1001909S

  
(Neera) S Mitran)  
Partner

ICAI M No.: 235401  
UDIN: 21235401AAAAIY7089

Place: Mysore  
Date: 23-12-2021



for **JSS College of Arts,  
Commerce & Science**

  
Principal  
PRINCIPAL  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25  
G

**AUDIT REPORT**

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UGC ACCOUNT)** which comprise the Balance Sheet as at March 31, 2022 and the Receipts and Payments Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2022.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (UGC ACCOUNT)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For MADHAVAN & Co.,  
Chartered Accountants  
ICAI FRN. 001909S



Neeraj S Mitran  
Partner  
ICAI M No. 235401  
UDIN:22235401APOXVA5354

Date: August 23, 2022  
Place: Mysuru



JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSORE-25

UGC Accounts

Receipts & Payments Accounts for the year ended March 31, 2022

Receipts	Sch No	Amount	March 31, 2022	March 31, 2021	Payments	Sch No	Amount	March 31, 2022	March 31, 2021
Opening Balance					Advance- Advance from UGC Mgt. A/c No.55327			95,200	274,766
Bank			3,94,979	3,94,991	Transfer to Mgt A/c Bank Inspect ref to-55327 UGC office		12,179	12,170	29,822
Advance UGC Mgt Advance A/c No.55327 Management Advance A/c- PG Management Advance A/c- UG		17,51,592 29,00,000	47,51,592	369	Bank Charges		-	649	520
Bank Interest			11,481	25,158	Autonomous grants- Non Recurring Recurring	1	12,00,947 0,00,521	20,00,568	1,04,808
TDS	2		8,208	2,026	TDS	2		8,208	2,026
Grants Received from UGC Autonomous Grants (2020-21 Balance) Autonomous Grants		11,04,880 12,00,000			Closing Balance Bank			69,15,529	1,05,970
Karnataka Kendra Scheme: B.Voc/ M.Voc		20,71,274	53,76,074						
<b>Total</b>			<b>90,52,325</b>	<b>15,22,106</b>	<b>Total</b>			<b>90,52,325</b>	<b>15,22,286</b>

With our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI FBN 0016095

*[Signature]*  
Partner  
ICAI M No. 235801  
UDIN: 22225401APOXYAS354

Date: August 23, 2022  
Place: Mysuru

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

*[Signature]*  
Principal  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25



**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE, GOLF ROAD, MYSURU,  
BUC Accounts**

Balance Sheet as at March 31, 2022

Liability	Sch No	Amount	March 31, 2022	March 31, 2021	Assets	Sch No	Amount	March 31, 2022	March 31, 2021
Grant Surplus	3		27,02,870	4,30,734	Fixed Assets (As per Schedule 1)	1	3,75,80,631		6,18,71,444
Grant UnDrawn A/c (Over-Budgeting) (As per Last B/S)		4,18,71,444		4,78,07,395	Management Assets (As per Schedule 1)	1	2,22,280	278,52,831	3,74,898
Add: UnDrawn B/S of the yr		12,00,247		11,04,800	Grant Balance Spent Renewable	3		25,95,019	46,44,442
Less: Depreciation (As per Schedule 1)		(45,30,881)	2,75,40,631	-	Advances a) Management Advances (As per Last B/S)		(1,65,100)		1,03,433
Management Assets (O/W) (As per Last B/S)		3,66,899		3,35,432	Less: Reading/Travel Add: Paid of the yr		-	1,00,000	(200)
Less: Depreciation		24,899	3,12,200	(26,543)	VB	2		3,100	3,400
College PG M/s A/c			37,01,592	-	Closing Balances- Central Bank A/c no. 60711			49,80,330	1,09,070
College BK M/s A/c			2,40,800	-					
Advances a) M/s ADV (A/c No. 15527) (As per Last B/S)		44,37,714		36,00,000					
Add: Received of the yr		-		12,00,000					
Less: Adjustments/Transfer Less: Paid of the yr		(709,200)	43,68,514	(17,500)					
<b>Total</b>			<b>4,69,53,245</b>	<b>4,71,36,981</b>	<b>Total</b>			<b>4,69,53,245</b>	<b>4,71,36,981</b>

Chartered accountants of firm (M/s)

**MADHAVAN & Co.,**

Chartered Accountants

CALCUTTA 700005

*(Signature)*

Per: S. Mahan

Partner

ICAI No. 21280

COO: 2222140/2005VAC34

Date: August 23, 2022

Firm: Mysuru



For JSS College of Arts, Commerce & Science

*(Signature)*  
**PRINCIPAL**  
JSS College of Arts, Commerce & Science  
Golf Road, MYSURU-25

**J.S.S.COLLEGE OF ARTS,COMMERCE, & SCIENCE, Ooty Road,MYSORE.**

**UGC Accounts**

**1. Grants utilized towards Non-Recurring Expenditure and Depreciation**

Particular	Balance on 1.4.2021	Before 30.9.2021	After 30.9.2021	Total Assets	Rate of Deprn	Deprn Amount	Balance on 31.3.2022
Furniture	58,09,874	-	2,77,687	60,87,561	10%	5,94,873	14,92,689
Building	1,73,82,300	-	-	1,73,82,300	10%	17,38,230	1,56,44,070
Books	14,04,081	-	1,49,750	15,53,831	15%	2,21,843	13,31,988
Equipments	1,61,62,012	-	13,600	1,61,76,412	15%	24,25,442	1,37,50,970
Software	3,08,447	-	-	3,08,447	25%	77,112	2,31,335
Computers	6,89,219	-	7,19,180	14,07,379	40%	4,19,320	9,88,060
Printer	-	-	40,850	40,850	40%	8,170	32,680
UPS	82,349	-	-	82,349	40%	32,940	49,410
C.C.TV	32,383	-	-	32,383	40%	12,953	19,430
<b>Total (A)</b>	<b>4,10,71,466</b>	<b>-</b>	<b>12,00,047</b>	<b>4,30,71,513</b>		<b>55,30,881</b>	<b>3,75,40,631</b>
<b>Management Assets</b>							
Building	3,46,889	-	-	3,46,889	10%	34,689	3,12,200
<b>Total(B)</b>	<b>3,46,889</b>	<b>-</b>	<b>-</b>	<b>3,46,889</b>		<b>34,689</b>	<b>3,12,200</b>
<b>Total (A)+(B)</b>	<b>4,22,18,355</b>	<b>-</b>	<b>12,00,047</b>	<b>4,34,18,402</b>		<b>55,65,570</b>	<b>3,78,52,831</b>

**2. TDS**

Particulars	Balance on 1.4.2021	received by the year	Paid by the year	Balance on 31.3.2022
Autonomous Grants	3,400	8,208	8,208	3,600
<b>Total</b>	<b>3,400</b>	<b>8,208</b>	<b>8,208</b>	<b>3,600</b>

Vide our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI FNN/0019095

**Narasimhan**  
Partner  
ICAI M.No. 225401  
UDIN-22239401APUXVAG354

Date: August 23, 2022  
Place: Mysuru

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-253



J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSORE.

3 Grant Utilization & Grant Surplus/(Deficit) As on 31.3.2022.

UGC Grants	Opening		Grant Recd dg the yr		Mgt		Expenses dg the yr		Mgt		Total	Total Allocation	Grant Unspent Balance	Excess spent Balance
	Balance	Interest	Revenue	Capital	Contr.	Capital	Revenue	Contr.	Capital	Contr.				
Autonomous	(11,04,800)	-	-	23,04,800	-	23,04,800	8,00,521	12,00,047	-	20,00,568	20,00,568	-	(8,00,568)	
Grant for Colleges with Potential for Excellence (CPE)	(11,95,351)	-	-	-	-	-	-	-	-	-	-	-	(11,95,351)	
Kaushal Kendra B.Voc/M.Voc /Community college	(23,27,000)	-	28,71,274	-	-	28,71,274	-	-	-	-	-	5,43,574	-	
Interest Advance for Equipments	4,30,734 (16,592)	11,481	17,35,000 17,51,592	-	-	17,46,481 17,51,592	12,819	-	-	12,819 17,35,000	12,819 17,35,000	21,61,396	-	
<b>Total</b>	<b>(42,13,709)</b>	<b>11,481</b>	<b>63,57,866</b>	<b>23,04,800</b>	<b>-</b>	<b>86,74,147</b>	<b>25,48,340</b>	<b>12,00,047</b>	<b>-</b>	<b>37,48,387</b>	<b>37,48,387</b>	<b>27,07,970</b>	<b>(19,95,919)</b>	

Valid our report of even date

FOR MADHAVAN & Co.,

Chartered Accountants

ICAI PIN 0019095

ICAI No. 235601

UDIN: 22235401AUKVA5354

Partner

Neeraj S Mithan

Partner

ICAI M No. 235601

UDIN: 22235401AUKVA5354

Date: August 23, 2022

Place: Mysuru

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

*Principal*  
JSS College of Arts, Commerce & Science  
Doty Road, MYSURU-575 001



**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE  
OOTY ROAD, MYSURU**

**FINANCIAL NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR  
ENDED 31.03.2022**

**1. Recognition of Revenue:**

- a. The College is maintaining its accounts on cash basis.
- b. **NON-RECURRING GRANTS:** All non-recurring grants are treated as capital receipts and are capitalized.
- c. **RECURRING GRANTS:** All recurring grants and Recurring portion in non-recurring grants are treated as revenue receipts.
- d. Government Grants for specific purpose is not treated as revenue and similarly expenses against the specific grants are not treated as Expenses of college.

**2. CONTINGENT LIABILITIES:**

There are no contingent liabilities, as on the date of the Balance sheet.

**3. FIXED ASSETS:**

All Fixed Assets are stated at cost less accumulated depreciation i.e. at WDV. In respect of additions during the year, it is capitalized on acquisition price and all other expenses for putting the assets to use.

The College is providing depreciation on WDV method at rates specified in IT Rules 1962.

For **MADHAVAN & CO.,**  
Chartered Accountants,  
ICAI FRN : 001909S

  
**Neeraj S Mitran**  
Partner

ICAI M No.: 235401  
UDIN: 22235401APOXVA5354

Date: August 23, 2022  
Place: Mysuru



For **JSS College of Arts,  
Commerce & Science**

  
**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25



UGC Accounts  
Receipts & Payments Accounts for the year ended March 31, 2023

Receipts	Sch No	March 31, 2023		March 31, 2022	
<b>Opening Balance</b>					
Cancer Bank-318101048711			69,35,530		1,04,970
<b>Advances</b>					
UGC Mgt Advance A/c No.55327		20,00,568		-	
Management Advance A/c- PG		-		17,51,592	
Management Advance A/c- UG		-	20,00,568	20,00,000	37,51,592
<b>Bank Interest</b>			1,07,850		11,401
<b>TDS</b>	2		7,912		0,200
<b>Grants Received from UGC</b>					
Autonomous Grants (2020-21 Balance Grant)		-		11,04,000	
Autonomous Grants		-		12,00,000	
Ranthal Kataka Scheme: B.Voc/ M.Voc		-		28,71,274	
CPI Grant		3,35,554	3,35,554	-	51,76,074
<b>Total</b>			<b>92,87,414</b>		<b>90,52,325</b>
Payments	Sch No	March 31, 2023		March 31, 2022	
<b>Advances-</b>					
Advance from UGC Mgmt A/c		43,11,628			95,200
PG Management A/c		12,00,000	55,11,628		
<b>Transfer to Mgt A/c</b>					
Bank Interest trf to-55327			19,078		12,170
<b>Bank Charges</b>			1,645		649
<b>Autonomous grants-</b>					
Non Recurring	1	12,00,000		12,00,047	
Recurring		8,00,045	20,00,045	8,00,521	20,00,568
<b>TDS</b>	2		7,912		0,200
<b>Closing Balance</b>					
Cancer Bank-318101048711			18,55,345		69,35,530
<b>Total</b>			<b>92,87,414</b>		<b>90,52,325</b>

Note: The Financials of the UGC Account has been consolidated/merged with the Consolidated Financials of JSS Arts, Commerce & Science college Account. UDIN is generated for consolidated financial statement of JSS Arts, Commerce & Science college Account and its constituent Accounts. Therefore, separate UDIN is not generated for individual Accounts FS.

Vide our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI PIN 0010095

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

  
Meera S Mitran  
Partner  
ICAI M No. 235401

  
Principal

Date: July 13, 2023  
Place: Mysore



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, Ooty Road, Mysore.**  
UGC Accounts

Balance Sheet as at March 31, 2023

Liability	Sch No	March 31, 2023		March 31, 2022	
Grant Surplus	3		31,30,091		27,07,970
Grant Utilised A/c (Non Recurring) (as per Last B/S)		3,75,40,631		6,10,71,466	
Add: Utilised dg the yr		3,92,451		12,08,947	
Less: Depreciation	1	(40,64,020)	3,30,69,055	(55,30,801)	3,75,40,631
Management Assets (as per Last B/S)		3,12,200		3,46,899	
Less: Depreciation		(31,220)	2,80,980	(34,609)	3,12,200
College PG Mgt A/c (as per Last B/S)		17,51,592			
Less: Paid dg the yr		(12,06,090)	5,51,502		17,51,592
College UG Mgt A/c			2,10,400		2,10,400
Advances: a) Mgt Adv (A/c No. 55327) (as per Last B/S)		43,92,514		44,07,714	
Add: Recd dg the yr		20,00,568		-	
Less: Adjustment/Transfer		-		-	
Less: Paid dg the yr		(43,11,629)	20,01,454	(95,200)	43,92,514
<b>Total</b>			<b>3,93,70,380</b>		<b>4,69,53,315</b>

Assets	Sch No	March 31, 2023		March 31, 2022	
Fixed Assets	3	3,30,69,055		3,75,40,631	
Grant Assets	1	2,80,980	3,33,50,895	3,12,200	3,78,02,031
Management Assets					
Grant Excess Spent Recoverable	3		29,95,964		19,95,918
Advances: a) Management Advances (as per Last B/S)		1,65,635		1,65,635	
Less: Recd dg the yr		-	1,65,635	-	1,65,635
Add: Paid dg the yr		-		-	
TRS	2		3,400		3,400
Closing Balances:- Canara Bank A/c no. 48711			10,55,346		49,35,030
<b>Total</b>			<b>3,93,70,880</b>		<b>4,69,53,315</b>

Note: The Balances of the UGC Account has been consolidated/merged with the Consolidated Financials of JSS Arts, Commerce & Science college Account. UDIN is generated for consolidated financial statement of JSS Arts, Commerce & Science college Account and its constituent Accounts. Therefore, separate UDIN is not generated for individual Accounts. Hence,  
Vide our report of even date  
**FOR MADHAVAN & Co.,**  
Chartered Accountants  
ICAI FRN 0019095

for J.S.S. College of Arts, Commerce & Science.

  
S. Madhav  
Partner  
ICAI No. 225401

Date: July 13, 2023  
Place: Mysore



  
Principal

**J.S.S. COLLEGE OF ARTS, COMMERCE, & SCIENCE, OOTY ROAD, MYSORE.**

**UGC Accounts**

**1. Grants utilized towards Non-Recurring Expenditure and Depreciation**

Particulars	Balance on 1.4.2022	<100 Days	>100 Days	Total Assets	Rate of Depn	Depn. Amount	Balance on 31.3.2022
<b>Grant Assets</b>							
Furniture	54,92,899	-	3,92,451	58,85,350	10%	5,88,535	53,16,349
Building	1,56,44,070	-	-	1,56,44,070	10%	15,64,407	1,40,79,663
Books	13,31,988	-	-	13,31,988	15%	1,99,798	11,32,190
Equipments	1,37,50,970	-	-	1,37,50,970	15%	20,62,646	1,16,88,325
Software	2,31,335	-	-	2,31,335	25%	57,834	1,73,501
Computers	9,89,066	-	-	9,89,066	40%	3,95,224	5,93,842
Printer	22,880	-	-	22,880	15%	4,902	27,778
UPS	49,410	-	-	49,410	15%	7,411	51,999
CO TV	19,430	-	-	19,430	15%	2,914	16,515
<b>Total (A)</b>	<b>3,76,40,631</b>	<b>-</b>	<b>3,92,451</b>	<b>3,74,33,081</b>		<b>44,64,028</b>	<b>3,30,69,053</b>
<b>Management Assets</b>							
Building	3,12,200	-	-	3,12,200	10%	31,220	2,80,980
<b>Total (B)</b>	<b>3,12,200</b>	<b>-</b>	<b>-</b>	<b>3,12,200</b>		<b>31,220</b>	<b>2,80,980</b>
<b>Total (A)+(B)</b>	<b>3,78,52,831</b>	<b>-</b>	<b>3,92,451</b>	<b>3,82,45,282</b>		<b>48,95,248</b>	<b>3,33,50,035</b>

**2. TDS**

Particulars	Balance on 1.4.2022	Received dg the year	Paid dg the year	Balance on 31.3.2022
Autonomous Grants	3,400	7,912	7,912	3,400
<b>Total</b>	<b>3,400</b>	<b>7,912</b>	<b>7,912</b>	<b>3,400</b>

Vide our report of even date  
FOR MADHAVAN & Co.,  
Chartered Accountants  
ICAI PIN 0019055

*(Signature)*  
Nagesh S. Mittal  
Partner  
ICAI MEM No 235401  
Date: July 12, 2022  
Place: Mysore



For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE

*(Signature)*  
Principal

J.S.S. COLLEGE OF ARTS, COMMERCE, & SCIENCE, OTTY ROAD, MYSORE.

2. Grant Utilization & Grant Surplus / (Deficit) As on 31.3.2022

Type of Grants	Opening		Grant Recd fig. thro yr		Mgt Costs	Total	Expenses fig. thro yr		Mgt Constr.	Total	Total Allocation	Grant Unspent Balance	Excess or Short Balance
	Balance	Interest	Revenue	Capital			Revenue	Capital					
Autonomous	(6,00,000)	-	-	-	-	-	8,00,045	12,00,000	-	8,00,045	20,00,045	-	(28,00,112)
Grant for colleges with Potential for Excellence (LPE)	(11,95,051)	-	3,25,554	-	-	3,25,554	-	-	-	-	-	-	(8,69,797)
Kaivalya Kendra B.Voc/M.Voc /Community college	5,42,574	-	-	-	-	-	-	-	-	-	-	5,42,574	-
Interest	21,64,090	95,367	-	-	-	95,367	-	-	-	-	-	22,59,783	-
<b>Total</b>	<b>7,12,651</b>	<b>95,367</b>	<b>-</b>	<b>3,25,554</b>	<b>-</b>	<b>4,30,911</b>	<b>8,00,045</b>	<b>12,80,000</b>	<b>-</b>	<b>20,00,845</b>	<b>20,00,845</b>	<b>28,03,237</b>	<b>(16,60,410)</b>

Vide our report of even date FOR MADHAVAN & Co., Chartered Accountants ICAT FRN 001909S

  
Anil K. Nigam  
Principal  
ICAI No. 212431

Date: July 13, 2023  
Place: Mysore.

For J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE.

  
Principal





ಕಾಲೇಜು ಶಿಕ್ಷಣ ಜಂಟಿ ನಿರ್ದೇಶಕರ ಕಛೇರಿ,  
ಮೈಸೂರು ಪಲ್ಲಯ್ಯ, ಮೈಸೂರು-570005,  
ದೂರಂ. : 0821-2426696  
ಫ್ಯಾಕ್ಸ್ : 0821-2426696  
ವೆಬ್ ಸೈಟ್ : karnatakajed.gov.in  
ಇ-ಮೇಲ್ ವಿಳಾಸ : jdmysore@gmail.com

ಸಂಖ್ಯಾಕಮ್ಮ/ಕಾಶಿಇ/ಲಕಾ/ಕಾರ್ಯಕ್ರಮ ಪಟ್ಟಿ/03/2020-21

ದಿನಾಂಕ: 07-11-2020.

**ಅಧಿಕೃತ ಜ್ಞಾಪನ :**

ವಿಷಯ: 2017-18 ಮತ್ತು 2019-20ನೇ ಸಾಲುಗಳ ಖಾಸಗಿ ಅನುದಾನಿತ ಕಾಲೇಜುಗಳ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಕೈಗೊಳ್ಳುವ ಬಗ್ಗೆ.

\*\*\*\*\*

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, 2020ರ ನವೆಂಬರ್ 2020 ಮತ್ತು ಡಿಸೆಂಬರ್ 2020ರ ಮಾಹೆಗಳಲ್ಲಿ ಈ ಕೆಳಕಂಡ ಖಾಸಗಿ ಅನುದಾನಿತ ಕಾಲೇಜುಗಳ ಲೆಕ್ಕ ತಪಾಸಣೆ ಕಾರ್ಯಕ್ರಮವನ್ನು ಹಮ್ಮಿಕೊಳ್ಳಲಾಗಿದ್ದು, ಆ ಸಮಯದಲ್ಲಿ ಸಂಬಂಧಿಸಿದ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರುಗಳ ಅಗತ್ಯ ದಾಖಲೆಗಳನ್ನು ಒದಗಿಸಿಕೊಟ್ಟು, ತನಿಖಾ ಸಮಯದಲ್ಲಿ ಕಂಡು ಬರುವ ನ್ಯೂನತೆಗಳಿಗೆ ಸಮಂಜಸ ಉತ್ತರ ಮತ್ತು ದಾಖಲಾತಿಗಳನ್ನು ಒದಗಿಸಿ ಸಹಕರಿಸಲು ತಿಳಿಸಿದೆ. ಅಲ್ಲದೆ ತನಿಖಾ ಸಮಯದಲ್ಲಿ ತಮ್ಮ ಕಛೇರಿಯ ಅಧಿಕಾರಿ/ಆಡಳಿತಾತ್ಮಕ ಸಿಬ್ಬಂದಿಯವರಿಗೆ ಯಾವುದೇ ರಹಾ ಮಂಜೂರು ಮಾಡದೇ ತನಿಖೆಗೆ ಸಹಕರಿಸುವುದು ತನಿಖಾ ಸಮಯದಲ್ಲಿ ಯಾವುದೇ ಅವಶ್ಯ ದಾಖಲೆಗಳನ್ನು ಒದಗಿಸದೇ ಅಸಹಕಾರ ತೋರಿದಲ್ಲಿ ಶಿಸ್ತುಕ್ರಮಕ್ಕೆ ಗೊಳ್ಳಲು ಮೇಲಾಧಿಕಾರಿಗಳಿಗೆ ಶಿಫಾರಸ್ಸು ಮಾಡಲಾಗುವುದು. ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು ಸಹ ಪರಿಶೀಲನಾ ತಂಡದೊಂದಿಗೆ ಉಪಸ್ಥಿತರಾಗಿರುತ್ತಾರೆ.

ಈ ಕೆಳಕಂಡಂತೆ ಕಾರ್ಯಕ್ರಮ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ ಸಂಬಂಧಿಸಿದ ಪ್ರಾಂಶುಪಾಲರುಗಳಿಗೆ ರವಾನಿಸಿದೆ.

**: ಕಾರ್ಯಕ್ರಮ ಪಟ್ಟಿ :**

ಕ್ರ.ಸಂ.	ಕಾಲೇಜಿನ ಹೆಸರು	ಲೆಕ್ಕ ತಪಾಸಣೆ ಅವಧಿ	ತನಿಖೆ ನಡೆಯುವ ದಿನಾಂಕ
1	ಭಾರತೀ ಕಾಲೇಜು, ಭಾರತೀ ನಗರ, ಮಂಡ್ಯ ಜಿಲ್ಲೆ.	2018-19 ಹಾಗೂ 2019-20ನೇ ಸಾಲುಗಳು	ದಿ: 10-11-2020 ರಿಂದ ದಿ: 13-11-2020 ಹಾಗೂ ದಿ: 17-11-2020 ರಿಂದ ದಿ: 20-11-2020 ರವರೆಗೆ.
2	ಎ ವಿ ಕಾಂಶಮ್ಮ ಮಹಿಳಾ ಕಾಲೇಜು, ಜಾಸನ	2017-18ನೇ ಸಾಲು	ದಿ: 23-11-2020 ರಿಂದ ದಿ: 27-11-2020 ರವರೆಗೆ
3	ಕಾರದ ವಿಲಾಸ ಕಾಲೇಜು, ಮೈಸೂರು.	2019-20ನೇ ಸಾಲು	ದಿ: 01-12-2020 ರಿಂದ ದಿ: 05-12-2020ರವರೆಗೆ.
4	ಜೆ ಎಸ್. ಎಸ್. ಕಲಾ, ವಾಣಿಜ್ಯ ಮತ್ತು ವಿಜ್ಞಾನ ಕಾಲೇಜು, ರಾಟೆ ರಸ್ತೆ, ಮೈಸೂರು.	2019-20ನೇ ಸಾಲು	ದಿ: 08-12-2020 ರಿಂದ 11-12-2020 ಹಾಗೂ ದಿ: 15-12-2020ರವರೆಗೆ.
5	ಡಿ ಬನುಮಯ್ಯ ವಾಣಿಜ್ಯ ಮತ್ತು ಕಲಾ ಕಾಲೇಜು, ಮೈಸೂರು.	2018-19 ಹಾಗೂ 2019-20ನೇ ಸಾಲುಗಳು	ದಿ: 16-12-2020 ರಿಂದ 19-12-2020 ಹಾಗೂ ದಿ: 22-12-2020 ರಿಂದ ದಿ: 24-12-2020ರವರೆಗೆ

ಲೆಕ್ಕ ತಪಾಸಣೆ ಸಿಬ್ಬಂದಿ ವಿವರ :

ಕ್ರ.ಸಂ.	ಸಿಬ್ಬಂದಿ / ಅಧಿಕಾರಿಯ ಹೆಸರು	ಹುದ್ದೆ/ವಿಧ
1	ಎ.ಸಿ. ಗುರುಪಾದಸ್ವಾಮಿ	ಲೆಕ್ಕ ಅಧೀಕ್ಷಕರು

**R. Keerthi**  
ಪ್ರಾದೇಶಿಕ ಜಂಟಿ ನಿರ್ದೇಶಕರು,  
ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ,  
ದಿನೋಬ ರಸ್ತೆ, ಮೈಸೂರು-570 005.

ಇವರಿಗೆ:

ಮೇಲ್ಕಂಡ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರುಗಳಿಗೆ ಮಾಹಿತಿ ಹಾಗೂ ಅಗತ್ಯ ಕ್ರಮಕ್ಕಾಗಿ,  
ಪ್ರತಿ: 1) ಪ್ರಾದೇಶಿಕ ಜಂಟಿ ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಮೈಸೂರು, ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ.



ಕರ್ನಾಟಕ ಸರ್ಕಾರ  
ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ

ಜೆಎಸ್‌ಎಸ್ ಕಲಾ, ವಾಣಿಜ್ಯ ಮತ್ತು ವಿಜ್ಞಾನ ಕಾಲೇಜು  
ಊಟ ರಸ್ತೆ, ಮೈಸೂರು

2019-20 ನೇ ಸಾಲಿನ  
ಲೆಕ್ಕ ತಪಾಸಣಾ  
ವರದಿ

ಕರ್ನಾಟಕ ಸರ್ಕಾರ  
ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ

ಸಂಖ್ಯೆ:ಪ್ರಾಕಮೈ/ಕಾಲೇಜು/ಲೆಪ/ಜೆ.ಕಾ.ಉ.ಮೈ/2020-21

ಪ್ರಾದೇಶಿಕ ಜಂಟಿ ನಿರ್ದೇಶಕರ ಕಛೇರಿ  
ಮೈಸೂರು  
ದಿನಾಂಕ: 21/01/2021

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ಇವರಿಗೆ,  
ಪ್ರಾಂಶುಪಾಲರು  
ಜೆ.ಎಸ್.ಎಸ್ ಕಾಲೇಜು  
ಊಟ ರಸ್ತೆ, ಮೈಸೂರು - 25

ಮಾನ್ಯರೇ,

ವಿಷಯ: 2019-2020 ನೇ ಸಾಲಿನ ಲೆಕ್ಕ ತಪಾಸಣಾ ವರದಿ ಬಗ್ಗೆ.

ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, 2019-2020 ನೇ ಸಾಲಿನ ಲೆಕ್ಕ ತಪಾಸಣೆಯನ್ನು ಕೈಗೊಂಡು ವರದಿಯನ್ನು ಪತ್ರದೊಂದಿಗೆ ಲಗತ್ತಿಸಿದೆ. ಲೆಕ್ಕ ತಪಾಸಣಾ ವೇಳೆಯಲ್ಲಿ ಕಂಡು ಬಂದ ಲೋಪದೋಷಗಳನ್ನು ವರದಿಯಲ್ಲಿ ವಿವರಿಸಲಾಗಿದೆ. ಸದರಿ ಲೋಪದೋಷಗಳಿಗೆ ಹಾಗೂ ಹಿಂದಿನ ವರದಿಯ ಬಾಕಿ ಅಕ್ಷೇಪಣೆ ಕಂಡಿಕೆಗಳಿಗೆ ಸೂಕ್ತ ಕ್ರಮ ಕೈಗೊಂಡು ಸಮರ್ಪಕ ಉತ್ತರಗಳನ್ನೊದಗಿಸಿ ಅನುಸರಣಾ ವರದಿಯನ್ನು ಪತ್ರ ತಲುಪಿದ ಒಂದು ತಿಂಗಳೊಳಗಾಗಿ ಕೆಳಕಂಡ ನಿಗದಿತ ನಮೂನೆಯಲ್ಲಿ ತಯಾರಿಸಿ 02 ಪ್ರತಿಗಳಲ್ಲಿ ಈ ಕಛೇರಿಗೆ ಸಲ್ಲಿಸುವಂತೆ ಸೂಚಿಸಿದೆ.

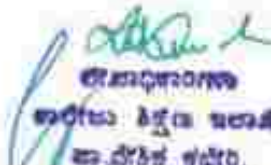
ಲೆಕ್ಕ ತಪಾಸಣಾ ವರದಿ ಪ್ಯಾರಾ ಸಂಖ್ಯೆ	ಅಕ್ಷೇಪಣೆ ವಿವರ	ಪ್ರಾಂಶುಪಾಲರ ಉತ್ತರ	ಲೆಕ್ಕಾಧಿಕಾರಿಗಳ ಪರಾ

ತಮ್ಮ ವಿಶ್ವಾಸಿ

  
ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು

ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ  
ಮೈಸೂರು

1. ಮಾನ್ಯ ಆಯುಕ್ತರು, ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಅರಮನೆ ರಸ್ತೆ, ಬೆಂಗಳೂರು ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ
2. ಮಾನ್ಯ ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ ಆಯುಕ್ತರ ಕಛೇರಿ, ಅರಮನೆ ರಸ್ತೆ, ಬೆಂಗಳೂರು ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ
3. ಪ್ರಾದೇಶಿಕ ಜಂಟಿ ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಮೈಸೂರು ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ
4. ಕಛೇರಿ ಪ್ರತಿ

  
ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು  
ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ,  
ಪ್ರಾದೇಶಿಕ ಕಛೇರಿ,  
ಮೈಸೂರು - 570 005

ಅಕ್ಷೇಪಣೆ ಹಾಗೂ ವಸೂಲಾತಿ ಪಟ್ಟಿ (2019-2020)

ಕ್ರಮ ಸಂಖ್ಯೆ	ಬ್ಯಾಂಕು ಸಂಖ್ಯೆ	ಅಕ್ಷೇಪಣೆ ವಿವರ	ಅಕ್ಷೇಪಣೆಗೆ ಇದಲಾದ ಮೊಬಲಗು	ವಸೂಲಾತಿಗೆ ಸೂಚಿಸಲಾದ ಮೊಬಲಗು
01	06	ಹಂಚು ಪಾತೆ: ಒಂದು ವರದಿ ಜಮೆ ಮಾಡಬೇಕಾದ ಪಾತಿ ಮೊಬಲಗು	-	8,01,220/-
02	14	ವಿದ್ಯಾರ್ಥಿ ಕ್ಷೇಮನಿಧಿ ಬಳಕೆಯ ಬಗ್ಗೆ	33,810/-	-
03	18	ವಿದ್ಯಾರ್ಥಿ ವೇತನ ವಿತರಣಾ ಪಹಣಿ ಪರಿಶೀಲನೆಯ ಬಗ್ಗೆ	-	-
04	23	ಕಾಲೇಜಿನ ವಿವಿಧ ವಿಭಾಗಗಳ ಪ್ರಯೋಗಾಲಯಗಳ ವಾರ್ಷಿಕ ಭೌತಿಕ ತಪಾಸಣಾ ವರದಿಗಳನ್ನು ನಿಯಮಾನುಸಾರ. ಕ್ರಮಬದ್ಧವಾಗಿ ಸಿದ್ಧಪಡಿಸಿ, ಸಲ್ಲಿಸುವ ಬಗ್ಗೆ	-	-
05	24	ಗ್ರಂಥಾಲಯ: ಕಾಣೆಯಾಗಿರುವ 20 ಪುಸ್ತಕಗಳನ್ನು ಪತ್ತೆ ಹಚ್ಚಿ, ವರದಿ ಸಲ್ಲಿಸುವ ಬಗ್ಗೆ	-	-
06	25	2019-20 ನೇ ಸಾಲಿನಲ್ಲಿ ಯುಜಸಿ ಅನುದಾನಕ್ಕೆ ಪ್ರಾಪ್ತವಾಗುವ ಪಾತಿ ಖಡ್ಡಿಯ ಮೊತ್ತವನ್ನು ಸಂಬಂಧಿತ ಯುಜಸಿ ಪ್ರಾಧಿಕಾರಕ್ಕೆ ಜಮೆ ಮಾಡಿ ವರದಿ ಸಲ್ಲಿಸುವ ಬಗ್ಗೆ.	-	-
ಒಟ್ಟು ರೂ			33,810/-	8,01,220/-

  
 ಉಪನಿರ್ದೇಶಕರು  
 ವಿದ್ಯಾರ್ಥಿ ಕ್ಷೇಮ ನಿಧಿ  
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ  
 ಬಿ.ಬಿ.ಸಿ. ಕಟ್ಟಡ,  
 ಮೈಸೂರು  
 ಕೆ.ಆರ್.ಪೇಟೆ - 576 005



ವೇತನಾನುದಾನ ಪಡೆಯುತ್ತಿರುವ ಮೈಸೂರಿನ ಟೆಎಸ್‌ಎಸ್ ಕಲಾ, ಪಾಠಶಿಲ್ಪ ಮತ್ತು ದಿಕ್ಸೂಚನ ಕಾಲೇಜಿನ 2019-2020 ನೇ ಸಾಲಿನ ಲೆಕ್ಕ ತಪಾಸಣಾ ವರದಿ

ಭಾಗ - 1

ಪರಿಚಯ:-

1. ಪ್ರಾಂಶುಪಾಲರು :  
(1) ಪೆ. ಎಂ. ಮಹದೇವಪ್ಪ (ಪ್ರಧಾನ ಪ್ರಾಂಶುಪಾಲರು)  
ದಿನಾಂಕ: 01.04.2019 ರಿಂದ 31.03.2020

2. ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಸಿಬ್ಬಂದಿ : ಶ್ರೀ ಎ.ಸಿ. ಗುರುಪಾದಸ್ವಾಮಿ

3. ಲೆಕ್ಕ ತಪಾಸಣಾ ಅವಧಿ : 2019-2020

4. ಲೆಕ್ಕ ತಪಾಸಣೆ ಆರಂಭ ದಿನಾಂಕ : 08.12.2020

5. ಲೆಕ್ಕ ತಪಾಸಣೆ ಮುಕ್ತಾಯ ದಿನಾಂಕ : 15.12.2020

6. ಪರಿಶೀಲನಾ ಅಧಿಕಾರಿ : ಶ್ರೀ ಲೋಕೇಶ್ ಎಂ  
ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು  
ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಮೈಸೂರು

ಮನುಷ್ಯ ಪರಿಶೀಲನಾ ದಿನಾಂಕ : 11.01.2021

ಭಾಗ-2

1) ಹಿಂದಿನ ವರದಿ

ಹಿಂದಿನ ಸಾಕಸ ಅಂದರೆ 2018-19 ನೇ ಸಾಲಿನ ಲೆಕ್ಕ ತನಿಖೆಯನ್ನು ಜನವರಿ 2020 ರ ಮುಖ್ಯಮಂತ್ರಿ ಕೈಗೊಂಡು ವರದಿಯನ್ನು ನೀಡಲಾಗಿರುತ್ತದೆ. ಸವರಿ ವರದಿಗೆ ಪ್ರಾಂಶುಪಾಲರು ಅನುಪಾಲನಾ ವರದಿಯನ್ನು ದಿನಾಂಕ.11.01.2021 ರ ವರೆವಿಗೂ ಸಲ್ಲಿಸಿರುವುದಿಲ್ಲ. ಅದುದರಿಂದ ಈ ಅನುಸರಣಾ ವರದಿಯನ್ನು ನಿಗದಿತ ಅವಧಿಯಲ್ಲಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ. ಹಿಂದಿನ ಸಾಲುಗಳು ಅನುಪಾಲನಾ ವರದಿಗಳನ್ನು ಪರಿಶೀಲಿಸಲಾಗಿ, ಹಾಗೂ ಸ್ಥಾನಿಕ ವೇಳೆಯಲ್ಲಿ ದಾಖಲಾತಿಗಳನ್ನು ಪರಿಶೀಲಿಸಲಾಗಿ ಪಾಕಿ ಪ್ರಾಂಶುಪಾಲರನ್ನು ಇತ್ಯರ್ಥಪಡಿಸಿ, ಈ ಕೆಳಕಂಡ ಪ್ರಾಂಶುಪಾಲರನ್ನು ಮುಂದುವರಿಸಿದೆ.

1	2004-05 ಪ್ರಾಂಶುಪಾಲ-10	ಹಂಚಿ ಪಾತೆ	ರೂ. 4,60,582/-
2	2005-07 ಪ್ರಾಂಶುಪಾಲ-13	ಹಂಚಿ ಪಾತೆ	ರೂ. 3,56,264/-
3	2007-08 ಪ್ರಾಂಶುಪಾಲ-11	ಹಂಚಿ ಪಾತೆ	ರೂ. 3,06,679/-
4	2008-09 ಪ್ರಾಂಶುಪಾಲ-09	ಶುಲ್ಕ ದರ	
5	2008-09 ಪ್ರಾಂಶುಪಾಲ-10	ಹಂಚಿ ಪಾತೆ	ರೂ. 9,60,492/-
6	2009-10 ಪ್ರಾಂಶುಪಾಲ-10	ಹಂಚಿ ಪಾತೆ	ರೂ. 6,11,755/-
07	2009-10 ಪ್ರಾಂಶುಪಾಲ-11	ಪ.ಪಾತಿ/ಪ. ಪಂಗಡದ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿವೇತನ ಮಂಜೂರಾಗಿರುವುದರ ಬಗ್ಗೆ.	-
08	2009-10 ಪ್ರಾಂಶುಪಾಲ-12	ಶುಲ್ಕ ವಿನಾಯ್ತಿ ಪಾಪು	-
09	2010-11 ಪ್ರಾಂಶುಪಾಲ-10	ಹಂಚಿ ಪಾತೆ	ರೂ. 4,55,023/-
10	2010-11 ಪ್ರಾಂಶುಪಾಲ-11	ಎಸ್.ಸಿ/ಎಸ್.ಟಿ. ವಿದ್ಯಾರ್ಥಿವೇತನ ದಲ್ಲಿ ಹಂಚಿಪಾತೆಗೆ ಜಮಾ ಮಾಡಬೇಕಾದ ಖೋಧನಾ ಮತ್ತು ಪ್ರಯೋಗಾಲಯ ಶುಲ್ಕ	-
11	2010-11 ಪ್ರಾಂಶುಪಾಲ-13	ಶುಲ್ಕ ವಿನಾಯ್ತಿ ಪಾಪು	-
12	2011-12 ಪ್ರಾಂಶುಪಾಲ-06	ಹಂಚಿ ಪಾತೆ	ಪದವಿ ರೂ.2,94,151/- ವಿಯುಸಿ ರೂ.1,69,400/-
13	2011-12 ಪ್ರಾಂಶುಪಾಲ-07	ಶುಲ್ಕ ವಿನಾಯ್ತಿ ಬಗ್ಗೆ	-
14	2011-12 ಪ್ರಾಂಶುಪಾಲ-23	ವಾರ್ಷಿಕ ವೇತನ ಐಡಿಯನ್ನು ಮುಂದುವರಿಸುವ ಬಗ್ಗೆ (ಶ್ರೀದೇವಿ ಎಸ್. ದ್ವಾವನಗೌಡರ್)	-
15	2012-13 ಪ್ರಾಂಶುಪಾಲ-08	ಹಂಚಿ ಪಾತೆ	ರೂ. 2,83,640/-
16	2012-13 ಪ್ರಾಂಶುಪಾಲ-09	ಶುಲ್ಕ ವಿನಾಯ್ತಿ ಬಗ್ಗೆ	-
17	2012-13 ಪ್ರಾಂಶುಪಾಲ-25	ಅನುಪಯುಕ್ತ/ಹಾಳಾದ ವಸ್ತುಗಳನ್ನು ವಿಲೇವಾರಿಗೊಳಿಸುವ ಬಗ್ಗೆ	-
18	2013-14 ಪ್ರಾಂಶುಪಾಲ-07	ಹಂಚಿ ಪಾತೆ	ರೂ.9,59,900/-

19	2013-14 ಪ್ಯಾರಾ-10	2006 ರ ಯುಜಿಸಿ ವೇತನ ಸಿಗದಿಯಲ್ಲಿ ಲೇವಿವೇತನವಿರುವ ಬಗ್ಗೆ	-
20	2014-15 ಪ್ಯಾರಾ-07	ಜಂಬ ಪಾತೆ	ರೂ.11,02,285/-
21	2014-15 ಪ್ಯಾರಾ-26	ಅನುಪಯುಕ್ತ ಉಪಕರಣಗಳ ಬಗ್ಗೆ	-
22	2015-16 ಪ್ಯಾರಾ-22	ಅನುಪಯುಕ್ತ ಉಪಕರಣಗಳ ಬಗ್ಗೆ	-
23	2016-17 ಪ್ಯಾರಾ-07	ಜಂಬ ಪಾತೆ	ರೂ.3,63,483/-
24	2016-17 ಪ್ಯಾರಾ-17	ಎಸ್.ಡಬ್ಲ್ಯು.ಎಫ್ ನಲ್ಲಿ 60% ಬಡ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ವಿತರಣೆ	-
25	2016-17 ಪ್ಯಾರಾ-23	ಅನುಪಯುಕ್ತ ಉಪಕರಣಗಳ ಬಗ್ಗೆ.	-
26	2016-17 ಪ್ಯಾರಾ-25	-	-
27	2017-18 ಪ್ಯಾರಾ-07	ಜಂಬ ಪಾತೆ	ರೂ. 8,36,300/-
28	2017-18 ಪ್ಯಾರಾ-12	ಪ್ರತಿಭಾವಂತ ಬಡ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ವಿತರಣೆ	ರೂ. 28,800/-
29	2017-18 ಪ್ಯಾರಾ-19	ಪ್ರತ್ಯೇಕ ಲೆಕ್ಕನಿರ್ವಹಣೆ	-
30	2017-18 ಪ್ಯಾರಾ-20	ಸ್ನಾತಕೋತ್ತರ ಪದವಿ ವಿದ್ಯಾರ್ಥಿಗಳ ವಿದ್ಯಾರ್ಥಿವೇತನ ಪ್ರತ್ಯೇಕ ಪ್ಯಾರಾಂಕ್ ಪಾತೆ	-
31	2017-18 ಪ್ಯಾರಾ-22	ಅನುಪಯುಕ್ತ ಉಪಕರಣ ಬಗ್ಗೆ.	-
32	2018-19 ಪ್ಯಾರಾ-07	ಜಂಬ ಪಾತೆ	ರೂ.7,05,180/-
33	2018-19 ಪ್ಯಾರಾ-12	ವಿದ್ಯಾರ್ಥಿ ಕ್ಷೇಮನಿಧಿ	ರೂ.31,605/-
34	2018-19 ಪ್ಯಾರಾ-24	ಯುಜಿಸಿ ಪಾತೆಯಿಂದ ಕಾಲೇಜು ಪಾತೆಗೆ ಹಣ ವರ್ಗಾವಣೆ	ರೂ.3,42,802/-
35	2018-19 ಪ್ಯಾರಾ-25	ಯುಜಿಸಿ ಪಾತೆಯಿಂದ ಆತಂಕ ಮಂಡಳಿ ಪಾತೆಗೆ ಹಣ ವರ್ಗಾವಣೆ	ರೂ.18,13,285/-
36	2018-19 ಪ್ಯಾರಾ-26	ಪಾರದರ್ಶಕ ಕಾಯ್ದೆ ಉಲ್ಲಂಘನೆ	ರೂ.8,37,800/-

ಮೇಲ್ಕಂಡ ಪಾತಿ ಕಂಡಿಕೆಗಳಿಗೆ ಉತ್ತರ ನೀಡಿ ಕಂಡಿಕೆಗಳಿಗೆ ತೀರುವಳಿ ಪಡೆಯಲು ಪ್ರಾಂಶುಪಾಲರಿಗೆ ಸೂಚಿಸಿದೆ.

ಭಾಗ-3

1. ಪ್ರಸಕ್ತ ವರದಿ

2019-2020 ನೇ ಸಾಲಿನ ಲೆಕ್ಕ ತಪಾಸಣೆಯನ್ನು ಕೈಗೊಂಡು ಕಂಡು ಬಂದ ಲೋಪದೋಷಗಳನ್ನು ಈ ಮುಂದಿನ ಪ್ಯಾರಾಗ್‌ಗಳಲ್ಲಿ ವಿವರಿಸಲಾಗಿದೆ.

2. ಅಂತಿಮ ಶಿಲ್ಕು ವಿವರಗಳು:

ಈ ಕಾಲೇಜಿನ ನಗದು ಪಹಿಗಳನ್ನು ಪರಿಶೀಲಿಸಲಾಗಿ, ದಿನಾಂಕ: 31.3.2020 ರ ಅಂತ್ಯಕ್ಕೆ ವಿವಿಧ ಖಾತೆಗಳ ಅಂತಿಮ ಶಿಲ್ಕು ಈ ಕೆಳಕಂಡಂತಿದೆ. ಹಾಗೂ ಕಾಲೇಜು ಖಾತೆಗೆ ಸಂಬಂಧಿಸಿ ಕೈಯಲ್ಲಿವು ಮೊಬಲಗು ದಿನಾಂಕ:31.03.2020 ರ ಅಂತ್ಯಕ್ಕೆ ರೂ.18,000/- ಗಳಾಗಿದ್ದುಂತ್ತದೆ.

ವರದಿ ವಿಭಾಗ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಖಾತೆ ವಿವರ	ನಗದು ಪುಸ್ತಕದ ಪ್ರಕಾರ ಪ್ರಕಾರ ಅಂತಿಮ ಶಿಲ್ಕು	ಬ್ಯಾಂಕ್ ಪಾಸ್ ಪುಸ್ತಕದ ಅಂತಿಮ ಶಿಲ್ಕು	ವ್ಯತ್ಯಾಸ
01	ಕಾಲೇಜು ಖಾತೆ ನಂ. 54007380089 ಎಸ್.ಬಿ.ಐ. ರಾಮಾನುಜ ರಸ್ತೆ, ಮೈಸೂರು	23,17,500/-	22,84,150/-	33,350/-
02	ಜಿಎಸ್ ಖಾತೆ ನಂ. 54007361902 ಎಸ್.ಬಿ.ಐ. ರಾಮಾನುಜ ರಸ್ತೆ, ಮೈಸೂರು	61,63,048/-	61,63,048/-	0
03	ವಿದ್ಯಾರ್ಥಿವೇತನ ಖಾತೆ ನಂ. 54007363502 ಎಸ್.ಬಿ.ಐ. ರಾಮಾನುಜ ರಸ್ತೆ, ಮೈಸೂರು	27,20,611/-	27,28,561/-	7,950/-
04	ವೇತನಖಾತೆ/ಸಂಪತ್ ಖಾತೆ ನಂ. 5400121936 ಎಸ್.ಬಿ.ಐ. ರಾಮಾನುಜ ರಸ್ತೆ, ಮೈಸೂರು	21,52,788/-	21,52,788/-	0
05	ಯುಜಿಸಿ ಖಾತೆ ನಂ. 0519101048711 ಕೆ.ಆರ್. ವ್ಯಕ್ತಿ, ಮೈಸೂರು	2,94,993/-	2,94,993/-	0
06	ಎನ್‌ಎಸ್‌ಎಸ್ ಖಾತೆ 54007382735 ಎಸ್.ಬಿ.ಐ. ರಾಮಾನುಜ ರಸ್ತೆ, ಮೈಸೂರು	1,45,444/-	1,45,444/-	0
07	ರೆಡ್ ಕ್ರಾಸ್ ಖಾತೆ 64107387865 ಎಸ್.ಬಿ.ಐ. ರಾಮಾನುಜ ರಸ್ತೆ, ಮೈಸೂರು	5,43,437/-	5,43,437/-	0
08	ಸ್ಟೆಟ್ಸ್ ಮತ್ತು ಗ್ರಾಡ್ಸ್ ಖಾತೆ 64107389975 ಎಸ್.ಬಿ.ಐ. ರಾಮಾನುಜ ರಸ್ತೆ, ಮೈಸೂರು	7,90,974/-	7,90,974/-	0

ಮೇಲ್ಕಂಡಂತೆ ಈ ಕಾಲೇಜಿನ 2019-2020 ನೇ ಸಾಲಿನ ಎಲ್ಲಾ ಅನುದಾನಿತ ಖಾತೆಗಳ ಅಂತಿಮ ಶಿಲ್ಕುಗಳ ವಿವರಗಳನ್ನು ಪರಿಶೀಲಿಸಲಾಗಿ ಕಾಲೇಜು ಖಾತೆ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿ ವೇತನ ಖಾತೆಗಳ ನಗದು ಪುಸ್ತಕ ಮತ್ತು ಪಾಸ್ ಪುಸ್ತಕಗಳ ಅಂತಿಮ ಶಿಲ್ಕುಗಳು ವ್ಯತ್ಯಾಸ ಕಂಡು ಬಂದಿರುತ್ತದೆ. ಕಾರಣ ನಗದಾಗದ ಧನಾಧೇಶಗಳು. ಈ ಬಗ್ಗೆ ಬ್ಯಾಂಕ್ ಲೆಕ್ಕ ಸಮನ್ವಯ ಮಾಡಲಾಗಿರುತ್ತದೆ. ಉಳಿದಂತೆ ಇತರೆ ಖಾತೆಗಳ ನಗದು ಪುಸ್ತಕ ಹಾಗೂ ಬ್ಯಾಂಕ್ ಪಾಸ್ ಪುಸ್ತಕಗಳ ಅಂತಿಮ ಶಿಲ್ಕುಗಳು ತಾಳೆಯಾಗಿರುತ್ತವೆ. ಮೇಲ್ಕಂಡಂತೆ ಕಾಲೇಜು ಖಾತೆಯ ನಗದು ಪುಸ್ತಕದಲ್ಲಿ ಅಂತಿಮ ಶಿಲ್ಕು ಬ್ಯಾಂಕ್ ಪಾಸ್ ಪುಸ್ತಕದ ಅಂತಿಮ ಶಿಲ್ಕಿನ ಮೊತ್ತಕ್ಕಿಂತ ಹೆಚ್ಚಾಗಿರುತ್ತದೆ. ಈ ರೀತಿ ವಿರುದ್ಧವಾಗಿರಲು ಕಾರಣವಾದ ಸಮರ್ಪಕ ವಿವರಣೆಯ ವರದಿ ನೀಡಲು ಸೂಚಿಸಿದೆ.

**3. ರಸೀದಿಗಳ ದಾಖಲಾತಿ ಪರಿಶೀಲನೆ:**

ಗಣಕೀಕೃತ ರಸೀದಿಗಳನ್ನು ಬಳಸಲಾಗುತ್ತಿದ್ದು, 2019-2020 ನೇ ಸಾಲಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪದವಿ ವಿಭಾಗದಲ್ಲಿ UG-CF001ರಿಂದ UG-CF9325 ವರೆಗೆ ರಸೀದಿಗಳನ್ನು ಬಳಸಲಾಗಿದೆ.

**4. ಶುಲ್ಕ ದರ:**

2019-2020 ನೇ ಸಾಲಿನಲ್ಲಿ ಈ ಕೆಳಗೆ ನಮೂದಿಸಿದಂತೆ ಪದವಿ ವಿಭಾಗದಲ್ಲಿ ಬೋಧನಾ ಮತ್ತು ಪ್ರಯೋಗಾಲಯ ಶುಲ್ಕವನ್ನು ವಸೂಲಿಸಲಾಗಿದೆ.

ಬೋಧನಾ ಶುಲ್ಕ	ಪ್ರಯೋಗಾಲಯ ಶುಲ್ಕ
ರೂ. 1880/-	ರೂ. 520/-

**5. 2019-2020 ನೇ ಸಾಲಿನ ವರ್ಗವಾರು ವಿದ್ಯಾರ್ಥಿಗಳ ವಿವರ (ಅನುದಾನಿತ ಮಾತ್ರ)**

1	ಸಾಮಾನ್ಯವರ್ಗದ ವಿದ್ಯಾರ್ಥಿಗಳ ಸಂಖ್ಯೆ	405
2	ಕಡಿಮೆ ಆದಾಯ ಇರುವ ವಿದ್ಯಾರ್ಥಿಗಳ ಸಂಖ್ಯೆ	562
3	ಎಸ್.ಸಿ/ಎಸ್.ಬಿ ವಿದ್ಯಾರ್ಥಿಗಳ ಸಂಖ್ಯೆ	139
	<b>ಒಟ್ಟು</b>	<b>1106</b>

**6. ಹಂಚಿ ಖಾತೆ:**

ಸರ್ಕಾರದ ಆದೇಶ ಸಂ:ಇಡಿ/139/ಯುಪಿಸಿ/2014 ದಿನಾಂಕ:18.10.2014 ರನ್ವಯ 2015-16 ನೇ ಸಾಲಿನಿಂದ ಅನುದಾನಿತ ಖಾತೆಗೆ ಕಾಲೇಜುಗಳಲ್ಲಿ ವಿದ್ಯಾರ್ಥಿಗಳಿಂದ ದುಪ್ಪಟ್ಟು ದರದಲ್ಲಿ ವಸೂಲು ಮಾಡುವ ಬೋಧನಾ ಮತ್ತು ಪ್ರಯೋಗಾಲಯ ಶುಲ್ಕದ ಮೊತ್ತದಲ್ಲಿ, ಒಂದು ದರದಂತೆ ಬೋಧನಾ ಹಾಗೂ ಪ್ರಯೋಗಾಲಯ ಶುಲ್ಕವನ್ನು ಸರ್ಕಾರದ ಹಂಚಿ ಖಾತೆಗೆ ಜಮಾ ಮಾಡಬೇಕಾಗಿರುತ್ತದೆ. ಅದರಂತೆ ಕಾಲೇಜಿನಲ್ಲಿ ಹಂಚಿ ಖಾತೆಗೆ ಶುಲ್ಕವನ್ನು ಜಮಾ ಮಾಡಿರುವ ದಾಖಲಾತಿಗಳನ್ನು ಪರಿಶೀಲಿಸಲಾಗಿ 2019-2020 ನೇ ಸಾಲಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ರೂ. 4,07,500/- ಗಳನ್ನು ಜಮಾ ಮಾಡಲಾಗಿದ್ದು, ಉಳಿಕೆ ಮೊತ್ತ ರೂ.8,01,220/- ಗಳನ್ನು ಜಮಾ ಮಾಡಲು ಬಾಕಿ ಇರುತ್ತದೆ. ಸದರಿ ಬಾಕಿ ಮೊತ್ತ ರೂ.8,01,220/- ಗಳನ್ನು ಹಂಚಿ ಖಾತೆಗೆ ಜಮಾ ಮಾಡಿ ದಾಖಲಾತಿ ಒದಗಿಸಲು ಸೂಚಿಸಿದೆ. (ವಿವರ ಅನುಬಂಧ-1 ಲಗತ್ತಿಸಿದೆ)

**7. ಹಾಜರಾತಿ ವಹಿ ಪರಿಶೀಲನೆ:**

ಕಾಲೇಜಿನಲ್ಲಿ ನಿರ್ವಹಿಸಿರುವ ಅನುದಾನಿತ ಸಿಬ್ಬಂದಿ ವರ್ಗದವರ ಹಾಜರಾತಿ ವಹಿಯನ್ನು ಪರಿಶೀಲಿಸಿದೆ. ನೌಕರರು ಉಪಯೋಗಿಸಿಕೊಂಡಿರುವ ಸಾಂದರ್ಭಿಕ ರಜೆ, ನಿರ್ಬಂಧಿತ ರಜೆ, ಅರ್ಧವೇತನ ರಜೆ ಮತ್ತು ಗಣಕ ರಜೆಗಳನ್ನು ಸಂಬಂಧಪಟ್ಟ ಸೇವಾವಹಿ ಮತ್ತು ಸಾಂದರ್ಭಿಕ ರಜಾ ವಹಿಯುಗಳಲ್ಲಿ ಖರ್ಚು ಪೋರಿಸಲಾಗಿರುತ್ತದೆ.

ಬೋಧಕ ಸಿಬ್ಬಂದಿಗಳು, ಪರೀಕ್ಷಾ ಕಾರ್ಯಗಳ ನಿಮಿತ್ತ ಉಪಯೋಗಿಸಿಕೊಳ್ಳುವ ವಿಶೇಷ ಸಾಂದರ್ಭಿಕ ರಜೆಗಳನ್ನು ನಿಗದಿತ ವಹಿಯಲ್ಲಿ ದಾಖಲಿಸಲಾಗಿರುತ್ತದೆ. ಹಾಗೂ ಒಟ್ಟು ದಿನಗಳಲ್ಲಿ (30 ದಿನಗಳಲ್ಲಿ) ಉಪಯೋಗಿಸಿಕೊಂಡ ದಿನಗಳನ್ನು ಕಡಿತಗೊಳಿಸಿ, ಉಳಿಕೆ ದಿನಗಳು ಐಂಪತ್‌ವಾಗುವಂತೆ (ಸಿ.ಎಲ್ ರಿಟರ್ನ್ಸ್‌ನಲ್ಲಿ ಮಾದರಿಯಲ್ಲಿಯೇ) ವಿಶೇಷ ಸಾಂದರ್ಭಿಕ ರಜಾ ವಹಿಯನ್ನು ನಿರ್ವಹಿಸಲಾಗಿದೆ.

ಹಾಗೆಯೇ ಬೋಧಕ ಸಿಬ್ಬಂದಿಗಳು ನೆಮಿಸಾರ್ ಮತ್ತಿತರ ಉದ್ದೇಶಗಳಿಗಾಗಿ ಅನುಕಾರ್ಯ ನಿಮಿತ್ತ (ಓ.ಪಿ.ಡಿ)ಗಳನ್ನು ಉಪಯೋಗಿಸಿಕೊಂಡಾಗ ಸದರಿ ವಿವರಗಳನ್ನು (ಗರಿಷ್ಠ 8 ದಿನಗಳು) ಸಹ ಪ್ರತ್ಯೇಕ ಪುಟದಲ್ಲಿ ಸಮೂಹಿಸಿ ವಹಿಯನ್ನು ನಿರ್ವಹಿಸಲಾಗಿರುತ್ತದೆ.

**8. ಸೇವಾ ವಹಿಗಳ ಪರಿಶೀಲನೆ.**

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ 17 ಮಂದಿ ಅನುದಾನಿತ ಬೋಧಕ ಮತ್ತು ಬೋಧಕೇತರ ಸಿಬ್ಬಂದಿ ವರ್ಗದವರ ಸೇವಾ ಪುಸ್ತಕಗಳನ್ನು ಪರಿಶೀಲಿಸಿದ್ದು, ಈ ಸೇವಾವಹಿಗಳನ್ನು ಕೆ.ಸಿ.ಎಸ್. ಆರ್ ನಿಯಮಾವಳಿ-398-412 ಗಳ ಮಾರ್ಗಸೂಚಿಗಳ ಅನುಸಾರ ನಿರ್ವಹಿಸಿ, ನಿಯಮಿತವಾಗಿ ವೇತನ ಖಾತ್ರಿ ಹಾಗೂ ರಜೆಯ ವಿವರಗಳನ್ನು ದಾಖಲಿಸಲಾಗಿರುತ್ತದೆ. ಈ ಕೆಳಕಂಡ ಪಟ್ಟಿಯಲ್ಲಿರುವ 08 ಮಂದಿ ಅನುದಾನಿತ ನೌಕರರ ಸೇವಾವಹಿಗಳನ್ನು ಇವರ ವಿಂಚನೆ ಹಾಗೂ ವಿವಿಧ ಸೇವಾ ನೌಕರರ ಮಂಜೂರಾತಿಗಾಗಿ ಪ್ರಾದೇಶಿಕ ಒಂಟಿ ನಿರ್ದೇಶಕರ ಕಛೇರಿಗೆ ಕಳುಹಿಸಿದ್ದ ನಿಮಿತ್ತ, ಇವರ ಈ ಸೇವಾವಹಿಗಳನ್ನು ಲೆಕ್ಕ ಪರಿಶೋಧನೆಗೆ ಹಾಜರು ಪಡಿಸಲು ಸಾಧ್ಯವಾಗಿರುವುದಿಲ್ಲ. ಆದುದರಿಂದ ಇವರ ಸೇವಾವಹಿಗಳನ್ನು ಮುಂದಿನ ಲೆಕ್ಕ ತಪಾಸಣಾ ಸಮಯದಲ್ಲಿ ಹಾಜರು ಪಡಿಸಲು ಸೂಚಿಸಲಾಗಿದೆ.

ಕ್ರಮ ಸಂಖ್ಯೆ	ನೌಕರರ ಹೆಸರು	ಹುದ್ದೆ
01	ಎಂ. ಮಹದೇವಪ್ಪ	ಪ್ರ.ಪ್ರಾಂಶುಪಾಲರು/ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು
02	ಪಿ.ಎಂ. ಮಹದೇವಪ್ಪಾಮಿ	ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು
03	ಡಿ.ಎಸ್. ಸದಾಶಿವಮೂರ್ತಿ	ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು
04	ಡಾ. ಎಸ್. ಶಂಕರಪ್ಪ	ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು
05	ಬಿ.ಎಸ್. ಮಹೇಶ	ಅಧೀಕ್ಷಕರು

**09. ಅನುದಾನದ ವಹಿ**

ನಿರ್ವಹಿಸಲಾಗಿದೆ. 2019-2020 ನೇ ಸಾಲಿನಲ್ಲಿ ವೇತನ ಮತ್ತು ಇತರ ಭತ್ಯೆಗಳಿಗಾಗಿ ರೂ.4,14,77,221/- ಗಳು ಜಡುಗಡೆಯಾಗಿದ್ದು, ಸಂಬಂಧ ಪಟ್ಟ ನೌಕರರಿಗೆ ವಿತರಣೆಯಾಗಿರುತ್ತದೆ.

10. ವೇತನ ಐಟಿಎಚ್ ವಹಿ ಪರಿಶೀಲನೆಯ ಬಗ್ಗೆ.

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ ವೇತನ ಐಟಿಎಚ್ ವಹಿಯನ್ನು ಪರಿಶೀಲಿಸಿದ್ದು ಈ ಕಾಲೇಜಿನ ಅನುದಾನಿತ ಸಿಬ್ಬಂದಿ ವರ್ಗದವರಿಗೆ ಸಂಬಂಧಿಸಿದ ನಿಗದಿತ ಕಲಾವಣೆಗಳನ್ನು ಮಾಹೆಯಾನ ಕಡಿತಗೊಳಿಸಿದ್ದು, ಸಂಬಂಧಿತ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ/ಇಲಾಖೆಗಳಿಗೆ ನಿಯಮಿತವಾಗಿ ಐಟಿಎಚ್ ಮಾಹೆಯಾಗಿಯುತ್ರದೆ ಹಾಗೂ ಮಾಹೆಯಾನ ಕಡಿತಗೊಳಿಸಿದ ಆದಾಯ ತೆರಿಗೆಯ ಬಾಬಿಯನ್ನು ನಿಯಮಿತವಾಗಿ ಐಟಿಎಚ್ ತ್ವಮಾಸಿಕವಾಗಿ ಇ-ಟಿಎಸ್ ಪೈಲಿಂಗ್ ಮಾಡಲಾಗಿರುತ್ತದೆ.

11. ಪರೀಕ್ಷಾ ಸಂಭಾವನೆ ವಿತರಣಾ ವಹಿ:

2019-2020 ನೇ ಸಾಲಿನಲ್ಲಿ ಪರೀಕ್ಷಾ ಸಂಭಾವನೆಯಾಗಿ, ಕೆಪಿಎಸ್.ಸಿ ಹಾಗೂ ಸದರಿ ಕಾಲೇಜಿನ ವಿದ್ಯಾರ್ಥಿಗಳಿಂದ ಪರೀಕ್ಷಾ ಶುಲ್ಕ ಸಂಗ್ರಹಣೆಯ ಮೊತ್ತದಲ್ಲಿ ಕ್ರಮವಾಗಿ ರೂ.98,670/- ಹಾಗೂ ರೂ.47,03,506/- ಗಳನ್ನು ಸಂಬಂಧಿಸಿದ ಸಿಬ್ಬಂದಿವರ್ಗದವರಿಗೆ ವಿತರಣೆ ಮಾಡಲಾಗಿದೆ ಹಾಗೂ ಇತರೆ ಸಾಬೀತು ಐಟಿಎಚ್ ಮಾಡಲಾಗಿರುತ್ತದೆ.

12. ಅಸ್ತಿ ಮೂಲ ಶುಲ್ಕಗಳನ್ನು ಸಲ್ಲಿಸಿರುವ ಬಗ್ಗೆ.

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ ಅನುದಾನಿತ ಸಿಬ್ಬಂದಿ ವರ್ಗದವರ ಅಸ್ತಿ-ಮೂಲ ಶುಲ್ಕಗಳನ್ನು ಪತ್ರ ಸಂಖ್ಯೆ:ಜೆಎಸ್.ಎಸ್ ಸಿಎಂ/ಇಎಸ್.ಇ/139/2019-2020 ದಿನಾಂಕ:28.05.2020 ರಲ್ಲಿ ಪ್ರಾದೇಶಿಕ ಹಂಚು ನಿರ್ದೇಶಕರ ಕಛೇರಿಗೆ ಸಲ್ಲಿಸಲಾಗಿರುತ್ತದೆ.

13. ವಿದ್ಯಾರ್ಥಿಗಳ ವೈದ್ಯಕೀಯ ಪರೀಕ್ಷೆ ಬಗ್ಗೆ:

2019-2020 ನೇ ಸಾಲಿನಲ್ಲಿ ಕೆಪಿಎಸ್.ಎಸ್ ಆಸ್ಪತ್ರೆ ವೈದ್ಯರಿಂದ 762 ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ವೈದ್ಯಕೀಯ ತಪಾಸಣೆ ಮಾಡಿಸಲಾಗಿದೆ.

14. ವಿದ್ಯಾರ್ಥಿ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿ ನಿಧಿಯ ಹಂಚು ಹಾಗೂ ಖರ್ಚಿನ ಬಗ್ಗೆ.

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನಲ್ಲಿ ವಿದ್ಯಾರ್ಥಿ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿ ನಿಧಿ ವಂತಿಕೆಯಾಗಿ ಒಟ್ಟು ರೂ.56,350/- ಗಳನ್ನು ಸಂಗ್ರಹಿಸಿದ್ದು ಇದರಲ್ಲಿ ಶೇ.40% ರ ಮೊಬಲಗು ರೂ.22,540/- ಗಳನ್ನು ದಿನಾಂಕ:28.02.2020 ರಂದು ಸಂಬಂಧಿಸಿದ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗೆ ಹಂಚು ಮಾಡಲಾಗಿರುತ್ತದೆ. ಉಳಿದ ಶೇ.60% ರ ಮೊಬಲಗು ರೂ.33,810/- ಗಳನ್ನು ಐಟಿಎಚ್ ಪ್ರತಿಭಾನ್ವಿತ ವಿದ್ಯಾರ್ಥಿಗಳ ಶೈಕ್ಷಣಿಕ ಅಭಿವೃದ್ಧಿಗೆ ಉಪಯೋಗಿಸಿದ ಕಾಲೇಜು ಐಟಿಎಚ್ ಉಳಿಸಿ ಕೊಳ್ಳಲಾಗಿರುತ್ತದೆ. ಅದುವರಿಂದ ಈ ಬಾಬಿಯನ್ನು ನಿಯಮಾನುಸಾರ ವಿದ್ಯಾರ್ಥಿಗಳ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿಗೆ ಖರ್ಚು ವರದಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ. ಈ ಬಾಬಿಯನ್ನು ನಿಯಮಾನುಸಾರ ಖರ್ಚುವವರಿಗೆ ರೂ.33,810/- ಗಳನ್ನು ಆಕ್ಷೇಪಣೆಯಿಲ್ಲ ಇಡಲಾಗಿದೆ.

15. ಶಿಕ್ಷಕರ ಸಹಾಯ ನಿಧಿ ಹಂಚುವ ಬಗ್ಗೆ:-

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ ಶಿಕ್ಷಕರ ಸಹಾಯ ನಿಧಿ ವಂತಿಕೆಯಾಗಿ ಒಟ್ಟು ರೂ.56,350/- ಗಳನ್ನು ಸಂಗ್ರಹಿಸಿದ್ದು, ಈ ಬಾಬಿಯನ್ನು ಸಂಬಂಧಿಸಿದ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗೆ ದಿನಾಂಕ:28.02.2020 ರಂದು ಹಂಚು ಮಾಡಲಾಗಿರುತ್ತದೆ.

16. ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಕರ ಕಲ್ಯಾಣ ಪ್ರತಿಷ್ಠಾನ ವಂತಿಕೆಯ ಸಂಗ್ರಹಣೆ ಮತ್ತು ಹಂಚುವ ಬಗ್ಗೆ:-

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಕರ ಕಲ್ಯಾಣ ಬಾಡನ ವಂತಿಕೆಯ ಸಂಗ್ರಹಣೆ ಹಾಗೂ ಹಂಚುವ ಬಾಬಿಯನ್ನು ತಪಾಸಣೆಗೆ ಹಾಜರುಪಡಿಸಿರುವುದಿಲ್ಲ. ಅದುವರಿಂದ ಈ ಬಾಡನ ಬಾಬಿಗಳ ಸಹಿತ ವಿವರಣೆಯ ವರದಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ.

17. ಶುಲ್ಕ ವಿಸಾಯ ಬಾಬಿ ವಿತರಣಾ ವಹಿ ಪರಿಶೀಲನ ಬಗ್ಗೆ

ಕಡಿಮೆ ಆದಾಯದ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ 2019-20 ಸಾಲಿಗೆ 641 ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ 18,52,880/- ಅದುವರಿಂದಾಗಿದ್ದು, ಸದರಿ ಮೊತ್ತವನ್ನು ಸಂಬಂಧಪಟ್ಟ ವಿದ್ಯಾರ್ಥಿಗಳ ಬ್ಯಾಂಕ್ ಖಾತೆಗಳಿಗೆ ಹಂಚು ಮಾಡಲಾಗಿರುತ್ತದೆ.

18. ವಿದ್ಯಾರ್ಥಿ ವೇತನ ವಿತರಣಾ ವಹಿಗಳ ಪರಿಶೀಲನೆಯ ಬಗ್ಗೆ.

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ ಪರಿಶಿಷ್ಟ ಜಾತಿಯ ಒಟ್ಟು 66 ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿ ವೇತನವು ದಿನಾಂಕ.10.12.2020 ರ ವರೆವಿಗೂ ಜರುಗದೆಯಾಗಿರುವುದಿಲ್ಲ ಆದುದರಿಂದ ಈ ಬಗ್ಗೆ ಸಂಬಂಧಿಸಿದ ಇಲಾಖೆಗೆ ಪತ್ರ ವ್ಯವಹರಿಸಿ, ಈ ವಿದ್ಯಾರ್ಥಿ ವೇತನದ ಅನುದಾನದ ಜರುಗದೇಗೆ ಕ್ರಮವಹಿಸಿ ಜಾಗೂ ಈ ವಿದ್ಯಾರ್ಥಿವೇತನ ಜರುಗದೆಯಾದ ನಂತರ ಸಂಬಂಧಿಸಿದ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ವಿತರಿಸಿ, ವರದಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ.

19. ಪರಿಶಿಷ್ಟ ಪಂಗಡದ ವಿದ್ಯಾರ್ಥಿ ವೇತನದ ಜರುಗದೆಯ ಮಾಹಿತಿಗಳನ್ನು ಸಲ್ಲಿಸುವ ಬಗ್ಗೆ.

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ ಪರಿಶಿಷ್ಟ ಪಂಗಡದ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ವಿದ್ಯಾರ್ಥಿವೇತನವು ನೇರವಾಗಿ ವಿದ್ಯಾರ್ಥಿಗಳ ಖಾತೆಗಳಿಗೆ ಜಮೆಯಾಗಿರುತ್ತದೆ. ಎಂದು ತಿಳಿಸಲಾಗಿರುತ್ತದೆ, ಆದರೆ ಈ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಶುಲ್ಕ ವಿನಾಯಿತಿ ನೀಡಿರುವ ಬಗ್ಗೆ ಜಾಗೂ ಶುಲ್ಕ ಮರುಭರಿಸಿಯ ಬಗ್ಗೆ ಜಾಗೂ ಜಂಟಿ ಖಾತೆಗಳ ಈ ಶುಲ್ಕಗಳ ಜಮೆಗಳ ಬಗ್ಗೆ ಸಮೀಕ್ಷಿಸುವ ಮಾಹಿತಿಗಳನ್ನು ಮೂಲಕ ದಾಖಲೆಗಳ ಮೂಲಕ ದಾಖಲೆಗಳ ಸಹಿತ ವರದಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ.

20. ಸ್ಟ್ಯಾಕ್ ಮಾನ್ಯತೆಯನ್ನು ಪಡೆದಿರುವ ಬಗ್ಗೆ.

ಈ ಕಾಲೇಜಿಗೆ ಸ್ಟ್ಯಾಕ್ 'ಎ' ಗ್ರೇಡ್ ಮಾನ್ಯತೆಯನ್ನು ದಿನಾಂಕ.08.09.2024 ರ ವರೆಗೆ ದಿನಾಂಕ.09.09.2019 ರಂದು ಪಡೆಯಲಾಗಿರುತ್ತದೆ.

21. ಲೇಖನ ಸಾಮಗ್ರಿ ದಾಸ್ತಾನು ವಹಿ ಬಗ್ಗೆ:

ಕಾಲೇಜಿನಲ್ಲಿ ಖರೀದಿಸಲಾದ ಲೇಖನ ಸಾಮಗ್ರಿಗಳನ್ನು ಸಂಬಂಧಿಸಿದ ಪುಟಗಳಲ್ಲಿ ವ್ಯವಸ್ಥಾಪನೆಗೆ ದಾಖಲಾಗಿದ್ದು, ವಹಿಯಲ್ಲಿ ವಿತರಣೆ ಜಾಗೂ ಅಂತಿಮ ಶಿಲ್ಕು ವಿವರಗಳನ್ನು ದಾಖಲಿಸಲಾಗಿದೆ.

22. ವೀಕ್ಷಣಾಪತ್ರಣ & ಶ್ರೀಡಾ ಸಾಮಗ್ರಿಗಳ ದಾಸ್ತಾನುವಹಿಗಳ ಪರಿಶೀಲನೆಯ ಬಗ್ಗೆ:

2019-20 ನೇ ಸಾಲಿನಲ್ಲಿ ವೀಕ್ಷಣಾಪತ್ರಣ ಮತ್ತು ಶ್ರೀಡಾ ಸಾಮಗ್ರಿಗಳ ದಾಸ್ತಾನು ವಹಿ ನಿರ್ವಹಣೆ ಮಾಡಲಾಗಿದ್ದು 31.03.2020 ಅಂತ್ಯಕ್ಕೆ ಭೌತಿಕ ದಾಸ್ತಾನು ತಪಾಸಣೆ ಮಾಡಲಾಗಿರುತ್ತದೆ.

23. ಕಾಲೇಜಿನ ವಿವಿಧ ವಿಭಾಗಗಳ ಪ್ರಯೋಗಾಲಯಗಳ ದಾಸ್ತಾನುಗಳ ವಾರ್ಷಿಕ ಭೌತಿಕ ತಪಾಸಣಾ ವರದಿಗಳನ್ನು ನಿಯಮಾನುಸಾರ ಕ್ರಮಬದ್ಧವಾಗಿ ಸಲ್ಲಿಸುವ ಬಗ್ಗೆ:-

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ ವಿವಿಧ ವಿಭಾಗಗಳ ಪ್ರಯೋಗಾಲಯಗಳ ವಾರ್ಷಿಕ ಭೌತಿಕ ತಪಾಸಣಾ ವರದಿಗಳನ್ನು ದಾಸ್ತಾನು ವಹಿಗಳಲ್ಲಿನ ಅಂತಿಮ ಶಿಲ್ಕುಗಳಿಗೆ ಜಂಟಿತವಾಗುವಂತೆ ನಿರ್ವಹಿಸಲಾಗಿರುವುದಿಲ್ಲ. ಆದುದರಿಂದ ಈ ವಿಭಾಗಗಳ ವಾರ್ಷಿಕ ಭೌತಿಕ ತಪಾಸಣಾ ವರದಿಗಳಲ್ಲಿ ಪ್ರತಿ ಸರಕುಗಳ ಒಟ್ಟು ಪರಿಮಾಣ/ಸಂಖ್ಯೆ ಪ್ರಸಕ್ತ ವರ್ಷದ ಖರೀದಿ ಸೇರಿಕೆ ಜಾಗೂ ಅಂತಿಮ ಶಿಲ್ಕು ಮತ್ತು ಅನುಪಯುಕ್ತ ವಸ್ತು/ ಸರಕುಗಳ ಪ್ರಮಾಣ/ಸಂಖ್ಯೆಗಳ ವಿವರಗಳ ಇರುವಂತೆ ಕರ್ನಾಟಕ ಆರ್ಥಿಕ ಸಂಹಿತೆಯ ಅನುಚ್ಛೇದ 164-173 ಗಳ ನಿಯಮಾವಳಿಗಳ ಮಾರ್ಗಸೂಚಿಗಳಂತೆ ನಿರ್ವಹಿಸಿ, ವರದಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ.

24. ಗ್ರಂಥಾಲಯ

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನ ಗ್ರಂಥಾಲಯದ ಪರಿಗ್ರಹಣ ವಹಿಯ ದಾಖಲಾತಿ ಪ್ರಕಾರ ದಿನಾಂಕ.31.03.2020 ರ ಅಂತ್ಯಕ್ಕೆ 70,628 ಪುಸ್ತಕಗಳನ್ನು ತಪಾಸಣೆ ಮಾಡಿದ ನಂತರ 49,190 ಪುಸ್ತಕಗಳು ಕಂಡು ಬಂದಿದ್ದು, ವ್ಯತ್ಯಾಸವಾದ ಪುಸ್ತಕಗಳ ಸಂಖ್ಯೆ 21,438 ಗಳಾಗಿರುತ್ತದೆ. ಈ ವ್ಯತ್ಯಾಸದಲ್ಲ ರೈಟ್ ಆಫ್ ಮಾಡಲಾದ ಪುಸ್ತಕಗಳು 2,173 ಹರಾಜು ಮಾಡಿದ ಪುಸ್ತಕ ಸಂಖ್ಯೆ 12,777+5839=18,615. ಹಣ ಸಂದಾಯ ಮಾಡಿರುವ ಪುಸ್ತಕಗಳ ಸಂಖ್ಯೆ 620, ಕಾಣೆಯಾಗಿರುವ ಪುಸ್ತಕಗಳ ಸಂಖ್ಯೆ 30 ಆಗಿರುತ್ತದೆ. ಈ ಕಾಣೆಯಾಗಿರುವ ಪುಸ್ತಕಗಳನ್ನು ಪತ್ತೆ ಹಚ್ಚಿ ಕ್ರಮವಹಿಸಿ, ವರದಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ.



25. 2019-2020 ನೇ ಸಾಲಿನಲ್ಲಿ ಯುಜಿಸಿ ಅನುದಾನಕ್ಕೆ ಪ್ರಾಪ್ತವಾಗುವ ಐಡ್ಡಿಯ ಪಾಕಿ ಮೊತ್ತವನ್ನು ಸಂಬಂಧಿತ ಯುಜಿಸಿ ಪ್ರಾಧಿಕಾರಕ್ಕೆ ಜಮೆ ಮಾಡಿ ವರದಿ ಸಲ್ಲಿಸುವ ಬಗ್ಗೆ.

ಈ ಕಾಲೇಜಿನ 2019-20 ನೇ ಸಾಲಿನಲ್ಲಿ ಯುಜಿಸಿ ಪಾತೆಯ ಅನುದಾನಕ್ಕೆ ಪ್ರಾಪ್ತವಾದ ಐಡ್ಡಿಯ ಪಾಕಿ ಮೊತ್ತವನ್ನು ಈ ಸಾಲಿನ ಈ ಅನುದಾನದ ಯುಜಿಸಿಯ ಮಾರ್ಗಸೂಚಿಗಳ ಅನುಸಾರ ವಿಶ್ವವಿದ್ಯಾಲಯ ಧನಸಹಾಯ ಅಧೀನಕ್ಕೆ ಜಮೆ ಮಾಡಿ ಸಲ್ಲಿಸುವುದಿಲ್ಲ. ಆದುದರಿಂದ ಈ ಸಾಲಿನ ಈ ಯುಜಿಸಿ ಮಾರ್ಗಸೂಚಿಗಳ ಅನುಸಾರ ಸಂಬಂಧಿಸಿದ ಬ್ಯಾಂಕ್‌ನ ಠಾಕೆಯಿಂದ ಈ ಸಾಲಿನಲ್ಲಿ ಈ ಪಾತೆಯ ಯುಜಿಸಿ ಅನುದಾನಕ್ಕೆ ಪ್ರಾಪ್ತವಾಗುವ ಐಡ್ಡಿಯ ಮೊತ್ತದ ಲೆಕ್ಕಾಚಾರದ ಮಾಹಿತಿಯನ್ನು ಪಡೆದು, ನಂತರ ಪ್ರಾಪ್ತವಾದ ಐಡ್ಡಿಯ ಮೊತ್ತವನ್ನು ನಿಯಮಾನುಸಾರ ಯುಜಿಸಿ ಪ್ರಾಧಿಕಾರಕ್ಕೆ ಜಮೆ ಮಾಡಿ ಸಲ್ಲಿಸಿ, ನಂತರ ವರದಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ.

26) ಸಾಮಾನ್ಯ ಅಭಿಪ್ರಾಯ:-

1. ಹಿಂದಿನ ಸಾಲುಗಳು ಲೆಕ್ಕ ತಪಾಸಣಾ ವರದಿಗಳಲ್ಲಿನ ಪಾಕಿ ಪ್ಯಾಂಚಗಳ ತೀರುವಳಿಗೆ ಕ್ರಮವಹಿಸಿ, ಅನುಸರಣಾ ವರದಿಯನ್ನು ನಿಗದಿತ ಅವಧಿಯಲ್ಲಿ ಸಲ್ಲಿಸುವ ಅಗತ್ಯ ಕ್ರಮ ಕೈಗೊಳ್ಳಬೇಕಾಗಿರುತ್ತದೆ.
2. ಶುಲ್ಕ ವಿಸಾಯತಿ ನಿಡಿರುವ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಶುಲ್ಕಗಳ ಪಾತ್ರನ ವಿದ್ಯಾರ್ಥಿ ವೇತನ/ ಅನುದಾನವನ್ನು ಸಂಬಂಧಿಸಿದ ಇಲಾಖೆಗಳಿಂದ ಹಡುಗಡೆಗೆ ಕ್ರಮವಹಿಸಿ, ನಂತರ ಈ ಶುಲ್ಕಗಳನ್ನು ಸಂಬಂಧಿಸಿದ ಅಂಶ ಪಾತೆಗೆ ಒಂದು ದರದ ಪಾಕಿ ಪಾತ್ರಗೆ ಮರುಪರಿಶೀಲನೆ ಮಾಡಿ ಜಮಾ ಮಾಡುವ ಅಗತ್ಯ ಕ್ರಮ ವಹಿಸಬೇಕಾಗಿರುತ್ತದೆ.
3. ವಿದ್ಯಾರ್ಥಿ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿ ನಿಧಿ ಪಾಕಿ ಉಳಿಸಿ ಕೊಂಡಿರುವ ಶೇ.60 ರ ಮೊಬಲಗನ್ನು ಬಡ ಪ್ರತಿಭಾನ್ವಿತ ವಿದ್ಯಾರ್ಥಿಗಳ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿಗೆ ಇಲಾಖೆಯ ಮುಂದಿನ ಮಾರ್ಗಸೂಚಿಯ ಆದೇಶದ ಅನುಸಾರ ಬಳಸುವ ಕ್ರಮವಹಿಸಬೇಕಾಗಿರುತ್ತದೆ.
4. ವಿವಿಧ ವಿಭಾಗಗಳ ಪ್ರಯೋಗಾಲಯಗಳ ವಾರ್ಷಿಕ ಛೇತಿಕ ತಪಾಸಣಾ ವರದಿಗಳನ್ನು ನಿಯಮಾನುಸಾರ ಕ್ರಮಬದ್ಧವಾಗಿ ನಿಧನಪಡಿಸಿ ಸಲ್ಲಿಸುವ ಅಗತ್ಯವಿರುತ್ತದೆ.
5. ಯುಜಿಸಿ ಅನುದಾನಕ್ಕೆ ಪ್ರಾಪ್ತವಾಗುವ ಐಡ್ಡಿಯ ಪಾಕಿ ಮೊತ್ತವನ್ನು ಸಂಬಂಧಿತ ಯುಜಿಸಿ ಪ್ರಾಧಿಕಾರಕ್ಕೆ ಜಮೆ ಮಾಡಿ ವರದಿ ಸಲ್ಲಿಸುವ ಅಗತ್ಯ ಕ್ರಮ ವಹಿಸಬೇಕಾಗಿರುತ್ತದೆ.

  
ಆ. ಸಾಧಾರಣಾ  
ಪ್ರಾಧಿಕಾರಿಗಳು  
ಆರೋಗ್ಯ ಕೆ.ಆರ್. ಇಲಾಖೆ,  
ಆರೋಗ್ಯ ನಿಧಿ ಇಲಾಖೆ,  
ಕು.ನಿ.ನಿ. ಕಛೇರಿ,  
ಮೈಸೂರು. 2019

2019-20ನೇ ಸಾಲಿನಲ್ಲಿ ಉಂಟಾದ ಖರ್ಚಿನ ಮರು ಪಾವತಿಯಾದ ಮತ್ತು ಉಮಾ ಪಾವತಿಯಾದ ಶುಲ್ಕದ ವಿವರ

ಕ್ರ. ಸಂ.	ವ್ಯಾಜಿಯ ವಿವರ	ಶುಲ್ಕದ ವಿವರ	ಉಂಟಾದ ಶುಲ್ಕ	ಉಂಟಾದ ಮರು ಪಾವತಿಯಾದ ಶುಲ್ಕ (1 ಸಾಲಿನಿಂದ)	ಉಳಿದ ಮರು ಪಾವತಿಯಾದ ಶುಲ್ಕ	ಉಳಿದ ಮರು ಪಾವತಿಯಾದ ಶುಲ್ಕ	ಉಳಿದ ಮರು ಪಾವತಿಯಾದ ಶುಲ್ಕ
1	ಸಾಮಾನ್ಯ ವರ್ಗ ವ್ಯಾಜಿಯ (Male)	940 x 2 260 x 2	6,22,280.00 1,06,080.00	3,11,140.00 53,040.00	3,11,140.00 53,040.00	0.00	0.00
2	ವಯಸ್ಸು ವ್ಯಾಜಿಯ (Male)	940 x 2 260 x 2	75,200.00 11,440.00	37,600.00 5,720.00	37,600.00 5,720.00	0.00	0.00
3	ವಯಸ್ಸು ವ್ಯಾಜಿಯ (Female)	940 x 2 260 x 2	31,960.00 3,640.00	15,980.00 1,820.00	15,980.00 1,820.00	0.00	15,980.00 1,820.00
4	ಶಿಕ್ಷಣ ವ್ಯಾಜಿಯ (Male)	940 x 2 260 x 2	7,06,880.00 59,000.00	3,53,440.00 19,500.00	3,53,440.00 19,500.00	0.00	3,53,440.00 19,500.00
5	ವಯಸ್ಸು ವ್ಯಾಜಿಯ (Male)	940 x 2 260 x 2	1,09,040.00 14,040.00	54,520.00 7,020.00	54,520.00 7,020.00	0.00	54,520.00 7,020.00
6	ಸಾಮಾನ್ಯ ವರ್ಗ ವ್ಯಾಜಿಯ (Female)	940 x 2 260 x 2	1,39,120.00 26,520.00	69,560.00 13,260.00	69,560.00 13,260.00	0.00	69,560.00 13,260.00
7	ಶಿಕ್ಷಣ ವ್ಯಾಜಿಯ (Female)	940 x 2 260 x 2	3,49,680.00 64,480.00	1,74,840.00 32,240.00	1,74,840.00 32,240.00	0.00	1,74,840.00 32,240.00
8	ವಯಸ್ಸು ವ್ಯಾಜಿಯ (Female)	940 x 2 260 x 2	45,120.00 6,240.00	22,560.00 3,120.00	22,560.00 3,120.00	0.00	22,560.00 3,120.00
9	ಒಟ್ಟು ವರ್ಗ ವ್ಯಾಜಿಯ	ಒಟ್ಟು	33,360.00	12,08,720.00	12,08,720.00	0.00	33,360.00
		ಒಟ್ಟು	23,84,080.00	4,07,500.00	4,07,500.00	8,01,220.00	


  
 ಸಹಾಯಕ ನಿರ್ದೇಶಕರು  
 ಜ್ಯೋತಿ ಸಂಖ್ಯೆ 08/2019  
 25/07/2019


  
 ಸಹಾಯಕ ನಿರ್ದೇಶಕರು  
 ಜ್ಯೋತಿ ಸಂಖ್ಯೆ 08/2019  
 25/07/2019

**JSS COLLEGE COOPY ROAD MYSURU-25**  
**STUDENTS STRENGTH FOR THE YEAR 2019-20 (AIDED)**

COURSE	COMBIN ATION	INTAKE	I YEAR		II YEAR		III YEAR		GROUND TOTAL		
			BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL		BOYS	GIRLS
BA	HEG		29	8	37	0	0	0	0	0	37
	HEP	180	19	4	23	0	0	0	0	0	23
	KEG		15	5	20	0	0	0	0	0	20
	EG		0	0	0	14	5	19	14	2	16
	HP		0	0	0	18	2	20	14	4	18
	KG		0	0	0	18	5	23	9	4	13
TOTAL			63	17	80	50	12	62	37	10	47
BSC	PCM	60+60	57	23	60	31	21	52	20	30	50
	PME	48	18	4	22	19	2	21	17	1	18
	CBZ	60	39	25	64	29	28	57	19	33	52
	TOTAL		94	52	146	79	51	130	56	64	120
COMMERCE	BCCM	120	90	30	120	100	20	120	105	15	120
	BRA	60+60	52	9	71	41	10	51	28	11	39
	TOTAL		152	39	191	141	30	171	133	26	159
	GRAND TOTAL		309	108	417	270	93	363	226	100	326

ABSTRACT

YEAR	BOYS	GIRLS	TOTAL
I YEAR	309	108	417
II YEAR	270	93	363
III YEAR	226	100	326
TOTAL	805	301	1106

  
**PRINCIPAL**  
 JSS College of Arts, Commerce & Science  
 Coopy Road, Mysuru-25

**JSS COLLEGE, DOTY ROAD, MYSORE-570 025**  
**YEAR-WISE, COURSE-WISE, BOYS AND GIRLS 2019-20**

YEAR	COURSE	BOYS									GIRLS									Grand Total
		SC	ST	CAT-I	IIA	IIB	IIIA	IIIB	GM	TOTAL	SC	ST	CAT-I	IIA	IIB	IIIA	IIIB	GM	TOTAL	
I YEAR	HIG	2	1	1	3	1	4	2	15	29	2	0	0	1	0	2	1	2	8	37
	HIP	2	0	0	4	0	5	2	5	19	1	0	0	1	0	0	0	2	4	23
	KRO	2	3	0	1	0	0	3	6	15	2	0	2	0	0	0	1	0	5	20
	TOTAL	6	4	1	8	1	10	7	26	63	5	0	2	2	0	2	2	4	17	80
II YEAR	IG	2	1	0	1	0	1	2	7	14	1	0	2	0	0	0	2	0	5	19
	IP	1	2	0	2	0	1	2	9	18	0	0	0	0	0	1	0	1	2	20
	KO	0	2	0	3	0	0	3	10	18	0	1	0	1	0	0	1	2	5	23
	TOTAL	3	5	0	7	0	2	7	26	50	1	1	2	1	0	1	3	3	12	62
III YEAR	III	1	1	0	1	0	1	6	4	14	0	0	0	0	0	1	0	1	2	16
	III P	1	1	0	3	0	2	7	9	14	0	1	0	1	0	0	1	1	4	18
	KO	1	1	0	2	0	0	2	3	9	0	0	0	2	1	0	0	1	4	13
	TOTAL	3	3	0	6	0	3	15	7	37	0	1	0	3	1	1	1	2	10	47
<b>Grand Total</b>		<b>12</b>	<b>12</b>	<b>1</b>	<b>21</b>	<b>1</b>	<b>15</b>	<b>29</b>	<b>59</b>	<b>150</b>	<b>6</b>	<b>2</b>	<b>4</b>	<b>6</b>	<b>1</b>	<b>4</b>	<b>6</b>	<b>10</b>	<b>39</b>	<b>189</b>
YEAR	COURSE	BOYS									GIRLS									Grand Total
		SC	ST	CAT-I	IIA	IIB	IIIA	IIIB	GM	TOTAL	SC	ST	CAT-I	IIA	IIB	IIIA	IIIB	GM	TOTAL	
I YEAR	IC	5	4	2	4	1	4	3	14	37	3	1	2	4	0	5	6	2	23	60
	II	1	0	2	4	0	2	4	5	18	0	1	0	0	0	0	1	2	4	22
	III	3	3	4	4	0	4	5	16	39	1	1	0	3	1	5	8	6	25	64
	TOTAL	9	7	8	12	1	10	12	35	94	4	3	2	7	1	10	15	10	52	146
II YEAR	IIIC	1	0	1	5	0	2	2	20	31	1	2	3	1	0	0	11	3	21	52
	IIII	5	1	1	0	0	2	6	6	19	1	0	0	0	0	0	0	1	2	21
	IIIV	5	3	1	3	0	2	4	11	29	2	0	0	1	0	7	11	9	28	57
	TOTAL	9	4	3	8	0	4	12	37	79	2	2	3	2	0	7	22	13	51	130
III YEAR	IIIC	0	0	0	1	1	1	3	14	20	1	1	2	1	0	1	13	11	30	50
	IIII	1	0	0	3	0	1	4	8	17	0	0	0	0	0	0	1	0	1	18
	IIIV	0	2	1	3	0	3	2	6	19	0	0	2	2	0	4	14	11	33	52
	TOTAL	1	2	1	7	1	7	9	28	56	1	1	4	3	0	5	28	22	64	120
<b>Grand Total</b>		<b>19</b>	<b>13</b>	<b>12</b>	<b>27</b>	<b>2</b>	<b>23</b>	<b>35</b>	<b>100</b>	<b>229</b>	<b>7</b>	<b>6</b>	<b>9</b>	<b>12</b>	<b>1</b>	<b>23</b>	<b>65</b>	<b>45</b>	<b>167</b>	<b>396</b>

YEAR	COURSE	BOYS									GIRLS									Grand Total
		SC	ST	CAT-I	IIA	IIB	IIIA	IIIB	GM	TOTAL	SC	ST	CAT-I	IIA	IIB	IIIA	IIIB	GM	TOTAL	
I YEAR	IC	0	5	5	14	2	15	9	31	90	4	3	1	3	3	4	3	7	39	129
	II	4	2	5	24	1	10	12	42	100	3	4	3	2	1	3	3	2	20	130
	III	6	1	2	11	1	7	19	58	105	4	1	0	2	0	2	4	2	15	120
<b>Grand Total</b>		<b>19</b>	<b>8</b>	<b>12</b>	<b>49</b>	<b>4</b>	<b>32</b>	<b>40</b>	<b>131</b>	<b>295</b>	<b>11</b>	<b>8</b>	<b>3</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>65</b>	<b>360</b>
YEAR	COURSE	BOYS									GIRLS									Grand Total
		SC	ST	CAT-I	IIA	IIB	IIIA	IIIB	GM	TOTAL	SC	ST	CAT-I	IIA	IIB	IIIA	IIIB	GM	TOTAL	
I YEAR	IC	4	6	1	6	3	8	17	17	62	0	0	0	2	1	3	0	2	9	71
	II	3	0	0	9	2	1	10	16	41	0	1	0	2	0	0	4	3	19	51
	III	1	1	2	2	4	2	7	6	28	0	0	2	2	0	2	2	3	11	39
<b>Total</b>		<b>8</b>	<b>7</b>	<b>3</b>	<b>20</b>	<b>9</b>	<b>11</b>	<b>34</b>	<b>39</b>	<b>131</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>5</b>	<b>6</b>	<b>8</b>	<b>30</b>	<b>161</b>
<b>GRAND TOTAL</b>		<b>58</b>	<b>40</b>	<b>28</b>	<b>117</b>	<b>16</b>	<b>81</b>	<b>136</b>	<b>329</b>	<b>805</b>	<b>24</b>	<b>17</b>	<b>18</b>	<b>34</b>	<b>7</b>	<b>40</b>	<b>37</b>	<b>74</b>	<b>301</b>	<b>1106</b>

  
**PRINCIPAL**  
 JSS College of Arts, Science & Commerce  
 Doty Road, Mysuru-570025  
 20/11/20

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**AUDIT REPORT**

The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
OOTY ROAD, MYSURU-570025

**Opinion:**

We have audited the financial statements of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU ( PG-COLLEGE A/c ) which comprise the Balance Sheet as at 31st March, 2019 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2019 and its surplus for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU ( PG-COLLEGE A/c ) is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Madhavan & Co.,  
Chartered Accountants

  
(M V SHANKARA)

Partner

Membership No: 019733

Place: Mysuru  
Date: 18-02-2020

ICAI Firm's Regn. No: 01909S  
UDIN: 20019733AAAABB9247



J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU,

P.G. College Account

Receipt and Payment A/c for the year ended 31-3-2019

Receipts	Amount	Amount	Payment	Amount	Amount
Opening Balances:			Establishment Expenses:		
Cash on Hand	7,400		Salary	1,90,70,758	
Cash at Bank:			Mgt. contribution to P.F.	12,71,361	
SBM A/c no.62702	1,05,639	1,12,439	Mgt. contribution to ESI	2,13,996	2,01,62,115
Grants		13,000	Grants		13,000
Fee Concessions		89,32,145	Fee Concessions		55,41,154
Fee Income:			Expenditure Against Fee Income:		
(As per Schedule-1)		3,41,77,172	(As per Schedule-1)		30,73,224
University Fee:			University Fee:		
(As per Schedule-2)		24,59,945	(As per Schedule-2)		29,67,045
Other Income:			Administration Expenses:		
Bank Interest	92,557		(As per Schedule-3)		40,25,528
Library Fine	2,550		Other Expenses		73,031
Miscellaneous	31,900	1,22,007	Consumables:		
Education Loan		20,000	Chemicals/Consumables- Botany	1,98,744	
Scholarship		11,12,975	Chemicals/Consumables- Chemistry	3,50,004	
Salary Deductions:			Chemicals/Consumables- Zoology	3,51,470	
(As per Schedule-4)		18,58,660	Chemicals/Consumables- Biochemistry	1,54,039	
JSS MVP		40,50,000	Chemicals/Consumables- CS	2,965	
Advance:			Chemicals/Consumables- Kannada	9,009	
Festival Advance	9,000		Chemicals/Consumables- Maths	10,873	
Staff Advance- Excess Recovery	7,200	16,200	Chemicals/Consumables- Physics	20,206	10,97,470
Medicines		47,000	JSS MVP		1,25,00,000
TDS		43,570	Scholarship		7,68,488
Advance to PG- Mgt A/c		8,30,000	Salary Deductions:		
Fixed Assets:			(As per Schedule-4)		17,22,538
Furniture		1,00,000	Fixed Assets:		
Mess Collection		1,500	Equipments	1,08,961	
Depreciation Reversed		18,000	Furniture	3,14,000	3,22,961
(Furniture)			Medicines		36,000
			Education Loan		1,24,000
			TDS		43,570
			Advance:		
			General Advance	30,000	
			Festival Advance	10,000	30,000
			Closing Balances:		
			Cash on Hand	10,576	
			Cash at Bank:		
			SBM A/c no.62702	2,30,022	2,40,598
<b>Total</b>		<b>5,41,87,721</b>	<b>Total</b>		<b>5,41,87,721</b>

Vide our report on even date  
For MADHAVAN & CO.,  
Chartered Accountants

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

(M.V. SHANKARA)  
Partner  
Membership No: 819733  
ICAI Firm's Registration No.010095  
UDIN : 20019733AAAAB9247

Principal

Date: 18-07-2020  
Place: Mysuru





**J.S.S.COLLEGE OF ARTS,COMMERCE & SCIENCE ,OOTY ROAD,MYSURU**  
**P.G. College Account**  
**Income & Expenditure Account for the year ended 31.3.2019**

Expenditure	Amount	Amount	Income	Amount	Amount
<b>Establishment Expenses:</b>			<b>Fee Income:</b>		
Salary	1,90,76,758		(As per Schedule-1)		3,41,77,172
Mgt.contributions to P.F	12,71,361				
Mgt.contributions to ESI	2,13,996	2,05,62,115	<b>University Fee:</b>		
			(As per Schedule-2)		26,99,945
<b>Expenditure Against Fee Income:</b>			<b>Other Income:</b>		
(As per Schedule-1)		30,70,224	Bank Interest	97,557	
			Library Fine	2,550	
<b>University Fee:</b>			Miscellaneous	21,900	1,22,007
(As per Schedule-2)		29,67,045			
			<b>Grant</b>		13,000
<b>Administration Expenses:</b>			<b>Depreciation Reversed</b>		10,000
(As per Schedule-3)		40,25,525	{ Furniture }		
<b>Consumables:</b>					
Chemicals/Consumables- Botany	1,96,744				
Chemicals/Consumables- Chemistry	3,50,084				
Chemicals/Consumables- Zoology	3,53,470				
Chemicals/Consumables- Biotechnology	1,54,039				
Chemicals/Consumables- CS	2,965				
Chemicals/Consumables- Kannada	9,009				
Chemicals/Consumables- Maths	10,873				
Chemicals/Consumables- Physics	20,286	10,07,470			
<b>Other Expenses</b>		23,031			
<b>Grant</b>		13,000			
<b>Depreciation</b>		2,06,035			
<b>Surplus</b>		48,57,626			
<b>Total</b>		<b>3,68,22,124</b>	<b>Total</b>		<b>3,68,22,124</b>

vide our report on even date  
**For MADHAVAN & CO.,**  
Chartered Accountants

for J.S.S. COLLEGE OF ARTS,  
**COMMERCE & SCIENCE**

**(M.V. SHANKARA)**

Partner  
Membership No: 019733  
ICAI Firm's Registration No.019095  
UDIN : 20019733AAAAB9247

Principal

Date: 18-02-2020  
Place: Mysuru



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU.**

P.G. College Account

Balance Sheet as at 31.3.2019

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Capital Fund:</b> (As per last B/S) Less: Adjustments/Transfers Add/Excess of Income over Expenditure	43,54,934	92,22,670	<b>Fixed Assets:</b> <b>Furniture &amp; Fixtures</b> (As per last B/S) Add: Additions dg the year Less: Deletion dg the year	15,98,146	15,40,931
	48,57,676			17,12,146	
<b>Scholarship:</b> (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	4,68,241	10,13,820	<b>Equipments</b> (As per last B/S) Add: Additions dg the year Less: Dep @ 15%	1,23,176	1,97,316
	13,12,075			1,08,961	
<b>Salary Deduction:</b> (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	20,514	1,48,644	<b>Festival Advance:</b> (As per last B/S) Add: Paid dg the Year Less: Received dg the Year	4,000	5,000
	18,50,666			10,000	
<b>Education Loan:</b> (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	1,04,000	-	<b>Advances:</b> (As per last B/S) Add: Paid dg the Year	1,08,370	2,00,370
	20,000			20,000	
<b>OG Mgt A/c</b> (As per last B/S)		1,17,582	<b>Mess Collection</b> (As per last B/S) Less: Received dg the Year	1,500	-
<b>PG-Mgt A/c</b> (As per last B/S) Add: Received dg the Year	10,50,000	18,00,000	<b>JSS MVP:</b> (As per last B/S) Add: Paid dg the year Less: Received dg the year	41,00,000	1,35,50,000
	8,30,000			1,35,00,000	
<b>Fee Concession</b> Add: Received dg the Year Less: Paid dg the Year	89,02,145	33,40,991			
	(56,41,154)				
<b>Staff Advance-Excess Recovery</b>		7,200			
<b>TDS:</b> Add: Received dg the Year Less: Paid dg the Year	43,578	-			
	(43,578)				
<b>Medicine:</b> (As per last B/S) Add: Received dg the Year Less: Paid dg the Year	2,000	13,000	<b>Closing Balances:</b> Cash on Hand Cash at Bank SBM A/c no.62702	10,576	2,40,598
	47,000			2,30,022	
	(36,000)				
<b>Total</b>		<b>1,57,42,215</b>	<b>Total</b>		<b>1,57,42,215</b>

vide our reports on error date

For MADHAVAN & CO.,

Chartered Accountants

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

(M.V. SHANKARA)

Partner

Membership No.: 019733

ICAI Firm's Registration No. 019095

UDIN : 20019733IAAAA859247

Principal

Date: 18-02-2020

Place: Mysuru



**J.S.S. COLLEGE OF ARTS, COMMERCE, & SCIENCE  
OOTY ROAD, MYSURU**

**Fee Income**

**Schedule 1**

Particulars	Receipts	Payments
Admission Fee	2,52,890	
Admission Fee (BISEP)	9,61,800	
Admission Fine	1,03,330	
Application Fee	4,29,650	
Breakages	1,26,351	
Computer Lab Development Fee	12,06,300	
Departmental Support Fee	4,82,520	
Eligibility Certificate	9,500	
Examination Fee	53,19,533	20,46,711
Entrance Fee	30,500	
Extra Curricular Fee	1,91,320	10,527
Field Work	31,000	
Fee Structure	4,250	
Forum/Cultural Activities	1,09,700	1,18,414
Identity Card Fee	1,09,700	12,400
Literary & Cultural Activity	98,760	
Library Fee	2,74,100	
Magazine Fee	1,09,700	98,000
Marks card fee	11,670	
Medical Fee	87,720	
Migration Certificate	1,54,550	
Miscellaneous	18,02,556	1,500
Name Correction Fee	450	
Provisional Pass Certificate	8,420	
Reading Room	1,09,700	
Red cross & Scouts	54,850	
Refund of Admission Fee		6,14,300
Revaluation Fee	1,42,582	
Scouts & Guides	54,850	
Skill Component Exam	709	14,400
Skill Development (BISEP)	15,000	10,400
Social Work Camp	15,500	5,978
Special fee	77,000	
Sports Development	1,86,410	
Sports Fee	1,64,550	1,04,449
Student Welfare Trust	87,820	
Student Welfare Fund	32,910	
Study Certificate	7,550	
Teachers Benefit Fund	32,910	
Transfer Certificate	15,300	
Tuition Fee	2,11,97,441	33,145
UEIGB (UOM)	65,820	
<b>Total</b>	<b>3,41,77,172</b>	<b>30,70,224</b>

**University Fee**

**Schedule 2**

Particulars	Receipts	Payments
Convocation Fee	688,145	6,88,145
University Registration Fee	18,11,800	22,78,900
<b>Total</b>	<b>24,99,945</b>	<b>29,67,045</b>



<b>Administration Expenses</b>		<b>Schedule 3</b>
<b>Particulars</b>	<b>Payments</b>	
Advertisement	43,495	
Audit Fees	20,650	
Autonomous Review Fee	8,14,100	
Bank Charges	12,007	
Electricity & Water charges	14,96,129	
Project ( UGC )	5,135	
Guest Faculty Allowance	5,11,113	
Office Expenses	95,138	
Postal Charges	3,000	
Printing & Stationery	2,92,002	
Repair & Maintenance	54,642	
Research Centre	6,67,999	
Travelling Expences	6,300	
Workshop & Seminar	3,818	
<b>Total</b>	<b>40,25,528</b>	

<b>Salary Deduction</b>		<b>Schedule 4</b>	
<b>Particulars</b>	<b>Receipts</b>	<b>Payments</b>	
Provident Fund	11,91,941	11,26,623	
ESI	73,239	73,182	
Professional Tax	1,15,000	1,15,000	
LIC	2,50,765	2,25,654	
Retired Employees Felicitation	12,494	850	
Flood Relief Fund	59,224	59,224	
Suttur Free Education Fund	53,100	53,100	
Income Tax	94,905	68,905	
<b>Total</b>	<b>18,50,668</b>	<b>17,22,538</b>	

Signature to sch 1 to 4  
**For MADHAVAN & CO.,**  
 Chartered Accountants

**for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE**

**(M.V. SHANKARA)**

Partner

Membership No.: 019733  
 ICAI Firm's Registration No.01909S  
 UDIN : 20019733AAAABB9247

Date: 18-02-2020  
 Place: Mysuru

**Principal**



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**AUDIT REPORT**

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU ( PG-Management A/c )** which comprise the Balance Sheet as at 31st March, 2019 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2019 and its surplus for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU ( PG-Management A/c )** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee may deem it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For Madhavan & Co.,**  
Chartered Accountants

  
**(M V SHANKARA)**

Partner

Membership No: 019733

Place: Mysuru

Date: **24-01-2020**

ICAI Firm's Regn. No: 01909S

UDIN:20019733AAAAA02114



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU**  
**PG Management Account**

**Receipts and Payments Accounts for the year ended March 31, 2019**

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance: Cash at Bank: SBI- 81481		3,72,779	Expenditure Against Fee Income: (As per Schedule-1)		16,24,180
Fee Collection: (As per Schedule-1)		2,05,87,611	Administration Expenses:		
Other Receipts:			Bank Charges	2,567	
Bank Interest	95,845		Consumable	79,436	
Fine	500		Honorarium	13,500	
Other income	33,870	1,30,215	Traveling expenses	95,361	
Education Loan		20,000	Remuneration	1,81,130	3,71,994
General Advance		95,361	Fee Refund		10,09,800
TDS		17,581	Incentives		1,38,384
Security Deposits		10,335	Repairs & Maintenance: Building		1,58,993
			Education Loan		20,000
			JSS MVP		1,70,00,000
			Advances: PG-College A/c		8,30,000
			TDS		15,991
			Closing Balances: Cash at Bank: SBI- 81481		64,541
<b>Total</b>		<b>2,12,33,882</b>	<b>Total</b>		<b>2,12,33,882</b>

vide our report on even date

For MADHAVAN & CO.,  
Chartered Accountants

(M.V. SHANKARA)

Partner

Membership No: 019733

ICAI Firm's Registration No. 01909S

UDIN: 20019733AAAAA02114

Date: 24-01-2020

Place: Mysuru

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

Principal





**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, ODTY ROAD, MYSURU**  
**PG Management Account**

**Income & Expenditure Account for the year ended March 31, 2019**

Expenditure	Amount		Income	Amount	
	Amount	Amount		Amount	Amount
<b>Expenditure Against Fee Income:</b> (As per Schedule-1)		16,24,180	<b>Fee Collection:</b> (As per Schedule-1)		2,05,87,611
<b>Administration Expenses:</b>			<b>Other Receipt:</b>		
Bank Charges	2,567		Bank Interest	95,845	
Travelling Expenses	95,361		Other Income	33,870	
Consumable	79,436		Fine	500	1,30,215
Honorarium	13,500				
Remuneration	1,81,130	3,71,994			
<b>Fee Refund</b>		10,09,800			
<b>Incentives</b>		1,38,384			
<b>Repairs &amp; Maintenance:</b>					
Building		1,58,993			
<b>Depreciation</b>		13,65,819			
<b>Surplus</b>		1,60,48,657			
<b>Total</b>		<b>2,07,17,826</b>	<b>Total</b>		<b>2,07,17,826</b>

vide our report on even date  
 For **MADHAVAN & CO.,**  
 Chartered Accountants

**(M.V. SHANKARA)**

Partner

Membership No.: 019733

ICAI Firm's Registration No 019095

UDIN: 20019733AAAAA02114

Date: 24-01-2020

Place: Mysuru

for **J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE,**

*(Signature)*  
 Principal



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU**  
**PG Management Account**

**Balance Sheet as on March 31, 2019**

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Capital Fund:</b>			<b>Fixed Asset</b>		
Opening Balance	1,54,45,532		<b>Building</b>	1,36,58,192	1,22,92,373
Add: Excess of Income Over Expenditure	1,60,48,657		Less: Depn at 10%	(13,65,819)	
	3,14,94,189	1,44,94,189	<b>Network Server</b>		9,42,493
Less: Transferred to MVP	(1,70,00,000)		<b>General Advance</b>	96,000	
			Less: Received dg the year	(95,361)	639
<b>Security Deposit</b> (As per last H/A)	6,73,932	6,84,267	<b>College Account:</b>	10,50,000	18,80,000
Add: Received dg the year	10,335		Add: Paid dg the year	8,30,000	
<b>TDS:</b>		1,590			
Add: Deducted dg the year	17,581		<b>Closing Balance</b>		
Less: Paid dg the year	(15,991)		Cash at Bank		64,541
			SBI- 81481		
<b>Education Loan</b>					
Add: Received dg the year	20,000				
Less: Paid dg the year	(20,000)				
<b>Total</b>		<b>1,51,80,045</b>	<b>Total</b>		<b>1,51,80,045</b>

vide our report on even date  
**For MADHAVAN & CO.,**  
 Chartered Accountants

**(M.V. SHANKARA)**

Partner

Membership No:- 019733  
 ICAI Firm's Registration No.019095  
 UD(N: 20019733AAAAAD2114

Date: 24-01-2020  
 Place: Mysuru

for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

*(Signature)*  
 Principal



**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE,  
OOTY ROAD, MYSURU**

**FEE INCOME**

**Schedule - 1**

Particulars	Receipts	Payments
Affiliation Fee	6,52,200	
Alumini Association	4,60,000	6,55,958
Bharathiya Samskruthi	1,60,000	
Browsing	54,500	
Calendar	32,850	31,020
Campus Development Fund	1,09,500	
Founders day	65,620	
Graduation Day	7,80,500	4,174
Horticulture	1,09,500	
House keeping	3,28,100	
Jathra Mahotsava	21,900	20,680
Jathra Sports	54,670	
Jayanthi Fund	21,900	20,680
JSS Varthapathra	5,475	5,170
Markscard Verification	4,580	
MISCELLANEOUS	10,62,456	30,000
NAAC Fund	2,17,640	50,000
Parity Fee	85,80,670	68,000
Poor student	54,750	
Security fee	2,73,350	
Students Group Accident Policy	2,73,750	2,58,500
Sutur Free Education Fund	1,09,500	1,03,400
Test Fee	1,09,500	
'Touching the lives of millions	38,250	33,660
Tuition Fee	67,88,250	3,32,296
Workshop/Seminar	2,18,200	10,642
<b>Total</b>	<b>2,05,87,611</b>	<b>16,24,180</b>

vide our report on even date

Signature to sch 1

**For MADHAVAN & CO.,**

Chartered Accountants

**(M.V. SHANKARA)**

Partner

Membership No.: 019733

ICAI Firm's Registration No.019095

UDIN: 20019733AAAAA02114

Date: 24-01-2020

Place: Mysuru

**for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE**

*(Signature)*  
Principal



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**AUDIT REPORT**

The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
OOTY ROAD, MYSURU-570025

**Opinion:**

We have audited the financial statements of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-COLLEGE A/c) which comprise the Balance Sheet as at 31st March, 2020 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2020 and its surplus for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU (PG-COLLEGE A/c) is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Mysuru  
Date: 21-10-2020

**For Madhavan & Co.,**  
Chartered Accountants

**(M V SHANKARA)**

Partner

Membership No: 019733

ICAI Firm's Regn. No: 01909S

UDIN : 20019733AAAAHY1966



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU.**  
P.G. College Account

**Receipt and Payment A/c for the year ended 31-3-2020**

Receipts	Amount	Amount	Payment	Amount	Amount
Opening Balances:			Establishment Expenses:		
Cash on Hand	10,576		Salary	2,07,70,529	
Cash at Bank:			Mgt contributions to PF	13,90,486	
SBM A/c no. 62702	2,30,022	2,40,598	Mgt contributions to PF	1,92,579	
			Mgt contributions to PF (BSEEP)	25,034	2,23,79,428
Fee Concession		81,97,260	Fee Concession		1,14,63,861
Fee Income:			Expenditure Against Fee Income:		
(As per Schedule-1)		2,38,53,996	(As per Schedule-1)		31,41,098
University Fee:			University Fee:		
(As per Schedule-2)		40,19,110	(As per Schedule-2)		40,19,373
Other Income:			Administration Expenses:		
Bank Interest	1,27,623		(As per Schedule-3)		63,75,123
Library Fine	300		Consumables		
Other Miscellaneous Income	49,24,200	50,52,142	(As per Schedule-4)		6,41,205
Salary Deductions:			Repairs and Maintenance		
(As per Schedule-6)		19,44,793	(As per Schedule-5)		4,86,126
Education Loan			Salary Deductions:		
(Active Loan)		20,000	(As per Schedule-6)		20,17,941
Scholarship		4,14,080	JSS MVP		60,00,000
JSS MVP		1,03,47,902	Scholarship		14,25,908
Festival Advance		55,000	Medicine		22,000
Medicine		35,000	UG Mgt A/c		1,17,002
TDS		85,572	Fixed Assets:		
			Water Purifier		1,60,740
			Festival Advance		20,000
			TDS		66,487
			Closing Balances:		
			Cash on Hand	10,576	
			Cash at Bank:		
			SBM A/c no. 62702	60,11,813	60,52,389
<b>Total</b>		<b>6,44,07,453</b>	<b>Total</b>		<b>6,44,07,453</b>

Video report on even date  
For MADHAVAN & CO.,  
Chartered Accountants

(M.V. SHANKARA)  
Partner  
Membership No: 019733  
ICAI Firm's Regs No: 019095  
UDIN : 20019733AAAAHY1966

Date: 21-10-2020  
Place: Mysuru



For J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

*[Signature]*  
Principal  
J.S.S. College of Arts, Commerce & Science  
Ooty Road, MYSURU-23

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU.**  
**P.G. College Account**  
**Income & Expenditure Account for the year ended 31.3.2020.**

Expenditure	Amount	Amount	Income	Amount	Amount
<b>Establishment Expenses:</b>			<b>Fee Income:</b>		
Salary	2,07,70,529		(As per Schedule-1)		3,38,53,996
Mgt. contribution to P.F.	11,90,486		<b>University Fee:</b>		
Mgt. contribution to ESI	1,92,579		(As per Schedule-2)		40,19,110
Mgt. contribution to P.F. (BISHP)	25,834	2,23,79,428	<b>Other Income:</b>		
<b>Expenditure Against Fee Income:</b>			Bank Interest	1,27,633	
(As per Schedule-1)		31,41,890	Library Fine	300	
<b>University Fee:</b>			Received from: IGC A/c	49,24,209	50,52,142
(As per Schedule-2)		40,29,370			
<b>Administration Expenses:</b>					
(As per Schedule-3)		63,75,120			
<b>Consumables</b>					
(As per Schedule-4)		6,41,205			
<b>Repairs and Maintenance</b>					
(As per Schedule-5)		4,06,124			
<b>Depreciation</b>					
		2,09,001			
<b>Surplus</b>					
		56,63,101			
<b>Total</b>		<b>4,29,25,248</b>	<b>Total</b>		<b>4,29,25,248</b>

Vide our report on even date.  
 For **MADHAVAN & CO.,**  
 Chartered Accountants

**(M.V. SHANKARA)**  
 Partner  
 Membership No.: 019733  
 ICAI Firm's Regn No. 019095  
 UDIN : 20019733AAAAHY1956

Date: 21-10-2020  
 Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

*[Signature]*  
 20/10/20  
**PRINCIPAL**  
 J.S.S. College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU.**  
**P.G. College Account**  
**Balance Sheet as at 31.3.2020**

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Capital Fund:</b> (As per last B/S)	92,22,670		<b>Fixed Assets:</b>		
Add: Increase of Income over Expenditure	56,63,101	1,48,85,771	<b>Furniture &amp; Fixtures</b> (As per last B/S)	15,40,931	13,86,830
			Less: Dep @ 10%	(1,54,093)	
<b>Scholarship:</b> (As per last B/S)	10,11,828		<b>Equipments</b> (As per last B/S)	1,97,316	
Add: Received dg the Year	4,14,000		Add: Addition dg the year	1,68,740	3,11,148
Less: Paid dg the Year	(14,25,908)	-	Less: Dep @ 15%	(54,908)	
<b>Fee Concession</b> (As per last B/S)	11,40,991		<b>Festival Advance:</b> (As per last B/S)	5,000	
Add: Received dg the Year	83,97,268		Add: Paid dg the Year	20,000	
Less: Paid dg the Year	(1,14,63,861)	2,74,990	Less: Received dg the Year	(15,000)	10,000
<b>Salary Deduction</b> (As per last B/S)	1,40,644		<b>Advances:</b> (As per last B/S)		2,01,170
Add: Received dg the Year	19,44,793				
Less: Paid dg the Year	(20,17,941)	76,396	<b>JSS MVP:</b> (As per last B/S)	1,35,50,000	
<b>UG Management A/c</b> (As per last B/S)	1,17,882		Add: Paid dg the year	60,00,000	
Less: Paid dg the Year	(1,17,882)	-	Less: Received dg the year	(1,03,47,992)	92,02,008
<b>Mediclin</b> (As per last B/S)	13,000				
Add: Received dg the Year	36,000				
Less: Paid dg the Year	(22,000)	27,000			
<b>Education Loan:</b> Add: Received dg the Year	20,000				
Less: Paid dg the Year	-	20,000			
<b>PG-Mgt A/c</b> (As per last B/S)		18,60,000			
<b>Staff Advance-Excess Recovery</b>		7,200			
<b>TDS:</b> Add: Received dg the Year	66,572		<b>Closing Balances:</b>		
Less: Paid dg the Year	(66,487)	HS	<b>Cash on Hand</b>	10,576	
			<b>Cash at Bank</b>		
			<b>SBI A/c: no.02702</b>	60,41,813	60,52,389
<b>Total</b>		<b>1,71,70,842</b>	<b>Total</b>		<b>1,71,70,842</b>

With our report on even date  
 For MADHAVAN & CO.,  
 Chartered Accountants.

**(M.V. SHANKARA)**  
 Partner  
 Membership No: 019711  
 ICAI Firm's Regn No. 019095  
 UDIN: 20019731AAAASHY1966

Date: 21-10-2020  
 Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

*[Signature]*  
**PRINCIPAL**  
 J.S.S. College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE, & SCIENCE  
OOTY ROAD, MYSURU**

Fee Income		Schedule 1	
Particulars	Receipts	Payments	
Admission Fee	2,42,000	38,000	
Admission Fee (BSC?)	3,75,200		
Admission Fine	70,000		
Application Fee	4,05,550		
Breakages	51,198		
Computer Lab Development Fee	12,13,200		
Departmental Support Fee	5,33,200		
Eligibility Certificate	1,18,150		
Examination Fee	30,92,421	2,51,293	
Extra Curricular Fee	2,17,584	13,196	
Fee Structure	4,400		
Field Work	21,500		
Forum/Cultural Activities	2,520		
Graduation Fee		5,35,000	
Identity Card Fee	1,11,100	14,200	
Library Fee	2,77,750		
Magazine Fee	1,11,100		
Master card fee	11,500	3,016	
Master card Verification fee	15,250		
Medical Fee	99,900		
Migrations Certificate	1,14,050		
Miscellaneous	14,72,515		
Provisional Pass Certificate	15,500		
Reading Rooms	1,01,100		
Re-Admission	4,900		
Red cross	55,550		
Refund of Admission Fee	1,17,600	11,85,600	
Scouts & Guides	55,550		
Skill Component Exam	12,18,102	10,05,602	
Social Work Camp	8,000		
Special fee	2,74,400		
Sports Fee	2,11,090	85,111	
Student Welfare Fund	1,22,210		
Study Certificate	10,150		
Teachers Benefit Fund	1,22,210		
Transfer Certificate	13,900		
Tuition Fee	2,28,69,476		
Unions	1,11,100		
<b>Total</b>	<b>1,38,53,996</b>	<b>31,41,898</b>	

University Fee		Schedule 2	
Particulars	Receipts	Payments	
Additional Entrance	1,100		
Affiliation Fee	6,66,600	8,05,910	
Covocation fee	6,36,760	8,04,750	
Entrance Fee	40,600	25,300	
Literary & cultural Activity	1,11,100	1,04,800	
Registration	20,38,900	18,11,800	
Sports Development	2,11,090	1,99,120	
Students Welfare Trust	99,990	94,320	
Transfer %)	1,37,200		
UEIGB	77,770	73,360	
<b>Total</b>	<b>48,19,110</b>	<b>40,29,370</b>	



## Administration Expenses

## Schedule 3

Particulars	Payments
Advertisement	4,72,639
Audit Fees	28,750
Bank Charges	7,001
Exam Remuneration	22,71,476
Fract charges	3,700
Group Gratuity	11,98,400
Guest Faculty Allowance	3,59,730
Honorarium/Remunerations	2,56,639
Internet Charges	70,810
Light & Water	1,04,549
Office Expenses	1,38,306
Postal Charges	3,000
Printing & Stationery	2,59,329
Research Centre	1,78,500
Travelling Expenses	6,000
Valedictory Functions	1,09,248
Water & Electricity	9,15,055
<b>Total</b>	<b>63,75,120</b>

## Consumables

## Schedule 4

Particulars	Payments
Chemicals (Bio-Chemistry)	4,242
Chemicals (Botany)	14,001
Chemicals (Chemistry)	6,339
Chemicals (Zoology)	22,561
Consumables (Zoology)	27,309
Consumables (Bio-Chemistry)	16,967
Consumables (Botany)	22,678
Consumables (M.V.D.C)	18,790
Consumables (Physics)	9,901
Consumables (Exam)	3,95,107
Consumables (Bio Technology Dept)	682
Glassware (Botany)	1,01,965
<b>Total</b>	<b>6,41,205</b>

## Repairs And Maintenance

## Schedule 5

Particulars	Receipts	Payments
Building Maintenance	-	4,11,801
Equipment Repairs	-	74,323
		<b>4,86,124</b>

## Salary Deduction

## Schedule 6

Particulars	Receipts	Payments
EPF	12,72,365	12,72,741
ESI	53,605	53,662
Flood Relief Fund	1,09,579	1,09,575
Income Tax	71,020	97,000
LIC	2,50,907	2,96,532
Professional Tax	1,24,000	1,24,000
REFP	12,643	12,843
Suttar Free Education	50,684	50,684
<b>Total</b>	<b>19,44,793</b>	<b>20,17,042</b>

For MADHAVAN & CO.,  
Chartered Accountants

(M.V. SHANKARA)

Partner

Membership No: 019733  
ICAI Firm's Regn No: R17095  
UDIN : 20019733AAAAMV1066

Date: 21-10-2020  
Place: Mysuru

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

PRINCIPAL

Principal, Commerce & Science

JSS Road, MYSURU-25



20/11/20

**J.S.S. College of Arts, Commerce & Science**

**OOTY ROAD, MYSURU – 570025**

**PG College Account**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2019-20**

**ACCOUNTING POLICIES:**

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

4. Scholarships:

Scholarship received from Government and other agencies is to be disbursed to the students as directed by the respective authorities. It is treated as a tied up funds and undisbursed balance is treated as liability.

For **MADHAVAN & CO.,**  
Chartered Accountants,

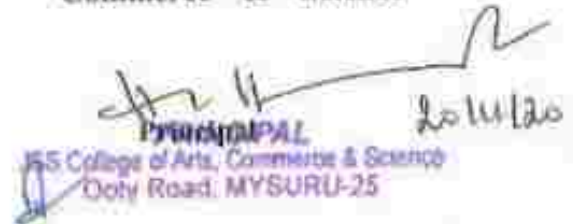


**(M.V SHANKARA)**  
Partner  
Membership No.: 019733  
ICAI Firm Regn No 01909S  
UDIN : 20019733AAAAHY1966

Place: Mysore  
Date: 21-10-2020



For **JSS College of Arts,  
Commerce & Science**



**Principal**  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25

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**AUDIT REPORT**

**The Principal,  
J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE  
MYSORE.**

**Opinion:**

We have audited the financial statements of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU ( PG-Management A/c )** which comprise the Balance Sheet as at 31st March, 2020 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at 31st March 2020 and its surplus for the year ended on that date.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

The Management of **J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU ( PG-Management A/c )** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.

- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For Madhavan & Co.,**  
Chartered Accountants



**(M V SHANKARA)**

Partner

Membership No: 019733

ICAI Firm's Regn. No: 01909S

UDIN: 20019733AAAAHX1695

Place: Mysuru

Date: 21-10-2020



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU**  
**PG Management Account**

**Receipts and Payments Accounts for the year ended 31-3-2020**

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance:			Expenditure Against Fee Income: (As per Schedule-1)		18,22,328
Cash at Bank: SBI-81481		54,541	Administration Expenses:		
Fee Collection: (As per Schedule-1)		1,97,60,566	Audit Fee	17,700	
Other Receipt: Bank Interest		85,865	Bank Charges	2,832	
Advance: General Advance		639	Water & Electricity Chrg	(328)	
TDS		52,278	Honorarium	1,19,446	1,39,652
Security Deposits		1,01,416	Fee Refund		25,600
			Repairs & Maintenance: Building		21,74,524
			Other Expenses		20,87,290
			JSS MVP		1,25,00,000
			TDS		29,620
			Closing Balances:		
			Cash at Bank: SBI-81481		12,86,291
<b>Total</b>		<b>2,00,65,305</b>	<b>Total</b>		<b>2,00,65,305</b>

vide our report in even date  
**For MADHAVAN & CO.,**  
 Chartered Accountants

**(M.V. SHANKARA)**  
 Partner  
 Membership No.: 019733  
 ICAI Firm's Registration No.019095  
 UDIN: 20019733AAAAX1695

Date: 21-10-2020  
 Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

**PRINCIPAL**  
 J.S.S. College of Arts, Commerce & Science  
 Ooty Road, MYSURU-25

20/10/20



**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, OOTY ROAD, MYSURU**  
PG Management Account

**Income & Expenditure Account for the year ended March 31, 2020**

Expenditure	Amount	Amount	Income	Amount	Amount
<b>Expenditure Against Fee Income:</b> (As per Schedule-1)		18,22,328	<b>Fee Collection:</b> (As per Schedule-1)		1,97,60,565
<b>Administration Expenses:</b>			<b>Other Receipt:</b>		
Audit Fee	17,700		Bank Interest		85,865
Bank Charges	2,832				
Water & Electricity Chrg	(328)				
Honorarium	1,19,448	1,39,652			
<b>Fee Refund</b>		25,600			
<b>Repairs &amp; Maintenance:</b>					
Building		21,74,524			
<b>Other Expenses</b>		20,07,290			
<b>Depreciation</b>		12,29,237			
<b>Surplus</b>		1,23,67,000			
<b>Total</b>		<b>1,98,46,431</b>	<b>Total</b>		<b>1,98,46,431</b>

vide our report on even date  
For **MADHAVAN & CO.**,  
Chartered Accountants

**(M.V. SHANKARA)**  
Partner  
Membership No: 019733  
ICAI Firm's Registration No.019095  
UDIN: 20019733AAAAHX1695

Date: 21-10-2020  
Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE,

*[Signature]*  
Principal  
J.S.S. College of Arts, Commerce & Science  
Ooty Road, MYSURU-25  
20/10/20

**J.S.S. COLLEGE OF ARTS, COMMERCE & SCIENCE, DOTY ROAD, MYSURU**  
**PG Management Account**

**Balance Sheet as on March 31, 2020**

<b>Liabilities</b>	<b>Amount</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>	<b>Amount</b>
<b>Capital Fund:</b>			<b>Fixed Asset</b>		
Opening Balance	1,44,94,189		<b>Building</b>	1,22,92,373	1,10,63,136
Add: Excess of Income			Less: Depn at 10%	(12,29,237)	
Over Expenditure	1,23,67,800		<b>Network Server</b>		9,42,493
	2,68,61,989	1,43,61,989	<b>General Advance</b>	639	-
Less: Transferred to MVP	(1,25,00,000)		(As per last B/s)		
			Less: Received dg the year	(639)	
<b>Security Deposit</b>		7,85,683	<b>PG College Account:</b>		18,80,000
(As per last B/s)	6,84,267		(As per last B/s)		
Add: Received dg the year	1,01,416		<b>Closing Balance</b>		
			Cash at Bank		12,86,291
<b>TDS:</b>		24,248	SBI- 81481		
(As per last B/s)	1,590				
Add: Deducted dg the year	52,278				
Less: Paid dg the year	(29,620)				
<b>Total</b>		<b>1,51,71,920</b>	<b>Total</b>		<b>1,51,71,920</b>

vide our report on even date  
 For **MADHAVAN & CO.,**  
 Chartered Accountants

**(M.V. SHANKARA)**

Partner

Membership No.: 019733

ICAI Firm's Registration No.019095

UDIN: 20019733AAAAHX1695

Date: 21-10-2020

Place: Mysuru



for J.S.S. COLLEGE OF ARTS,  
 COMMERCE & SCIENCE

*[Signature]*  
**PRINCIPAL**  
 J.S.S. College of Arts, Commerce & Science  
 Doty Road, MYSURU-25

**J.S.S. COLLEGE OF ARTS, COMMERCE, SCIENCE,  
OOTY ROAD, MYSURU**

**FEE INCOME**

**Schedule - 1**

Particulars	Receipts	Payments
Admission Fine	5,000	
Alumini	8,64,000	8,22,600
Bharathiya Samskruthi	1,26,500	
Browsing	51,950	
Campus Development	1,03,700	
Computer & Lab development	200	
Examination Fee	25,001	
Founders day	1,03,900	
Graduation Day	5,33,000	
Horticulture	1,55,850	
House keeping	3,63,650	
Jathra	20,780	20,980
Jathra Sports	49,550	
Jayanthi Mahotsava	20,780	20,980
JSS MVP Calendar	31,170	31,470
JSS Varthapathra	1,61,045	5,245
Markscard Verification		
Miscellaneous	8,30,680	
NAAC Fund	2,07,800	1,93,520
Parity Fee	63,35,700	
Poor student	51,950	
Prasada Fee		1,04,900
Security fee	3,11,700	1,62,338
Sharanapatha Fee		52,450
Students Group Insurance	2,59,750	2,62,250
Sutur Free Education	1,03,900	1,04,900
Test Fee	1,55,850	
Touching the lives of millions	30,360	30,840
Tuition MGMT	86,49,000	9,855
Workshop/Seminar	2,07,800	
<b>Total</b>	<b>1,97,60,566</b>	<b>18,22,328</b>

vide our report on even date

Signature to sch 1

**For MADHAVAN & CO.,**

Chartered Accountants

**(M.V. SHANKARA)**

Partner

Membership No.: 019733

ICAI Firm's Registration No.019095

UDIN: 20019733AAAAHX1695

Date: 21-10-2020

Place: Mysuru

for J.S.S. COLLEGE OF ARTS,  
COMMERCE & SCIENCE

*[Signature]*  
Principal  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25



J.S.S. College of Arts, Commerce & Science

OOTY ROAD, MYSURU – 570025

PG Management Account

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS: FY 2019-20

ACCOUNTING POLICIES:

1. The accounts are prepared on Cash Basis.
2. Revenue Recognition: Receipts /collections towards Fees, interest are treated as revenue receipts.
3. Fixed Assets and Depreciation:

The Fixed assets are accounted on historical costs and are capitalized on acquisition price and other expenses for putting the assets to use. Depreciation is provided on written down value method at the rates specified under IT Rules, 1962, as amended from time to time.

For MADHAVAN & CO.,  
Chartered Accountants,

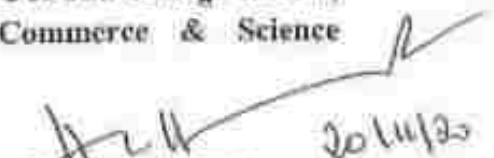


(M.V SHANKARA)  
Partner  
Membership No.: 019733  
ICAI Firm Regn. No 01909S  
UDIN: 20019733AAAAHX1695

Place: Mysore  
Date: 21-10-2020



For JSS College of Arts,  
Commerce & Science



Principal  
JSS College of Arts, Commerce & Science  
Ooty Road, MYSURU-25