

UGC Accounts

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

Receipts	Sch No	March 31, 2023		March 31, 2022	
Opening Balance					
Canera Bank- 518101048711			69,35,530		1,04,970
Advance					
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
Bank Interest			1,07,850		11,481
TDS	2		7,912		8,208
Grants Received from UGC					
Autonomous Grants (2020-21 Balance Grant)		-		11,04,800	
Autonomous Grants		-		12,00,000	
Kaushal Kendra Scheme: B.Voc/ M.Voc		-		28,71,274	
CPE Grant		3,35,554	3,35,554	-	51,76,074
Total			93,87,414		90,52,325

Payments	Sch No	March 31, 2023		March 31, 2022	
Advance:-					
Advance from UGC Mgmt A/c		43,11,628			95,200
PG Management A/c		12,00,000	55,11,628		
Transfer to Mgt A/c					
Bank Interest trf to-55327			10,838		12,170
Bank Charges			1,645		649
Autonomous grants-					
Non Recurring	1	12,00,000		12,00,047	
Recurring		8,00,045	20,00,045	8,00,521	20,00,568
TDS	2		7,912		8,208
Closing Balance					
Canera Bank- 518101048711			18,55,346		69,35,530
Total			93,87,414		90,52,325

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 FRN 001909S

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


Neeraj S Mitran
 Partner
 ICAI M No. 235401


 Principal

Date: July 13, 2023
 Place: Mysuru



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		31,38,891		27,07,970
Grant Utilized A/c:(Non Recurring) (as per Last B/S)		3,75,40,631		4,18,71,466	
Add: Utilized dg the yr		3,92,451		12,00,047	
Less: Depreciation	1	(48,64,028)	3,30,69,055	(55,30,881)	3,75,40,631
Management Assets (as per Last B/S)		3,12,200		3,46,889	
Less : Depreciation		(31,220)	2,80,980	(34,689)	3,12,200
College PG Mgt A/c (as per Last B/S)		17,51,592			17,51,592
Less: Paid dg the yr		(12,00,000)	5,51,592		
College UG Mgt A/c			2,48,408		2,48,408
Advance:					
a) Mgt Adv (A/c No.55327) (as per Last B/S)		43,92,514		44,87,714	
Add: Recd dg the yr		20,00,568		-	
Less: Adjustment/Transfer		-		-	
Less: Paid dg the yr		(43,11,628)	20,81,454	(95,200)	43,92,514
Total			3,93,70,380		4,69,53,315

Assets	Sch No	March 31, 2023		March 31, 2022	
Fixed Assets					
Grant Assets	1	3,30,69,055		3,75,40,631	
Management Assets	1	2,80,980	3,33,50,035	3,12,200	3,78,52,831
Grant Excess Spent Recoverable	3		39,95,964		19,95,919
Advance:					
a) Management Advance (as per Last B/S)		1,65,635		1,65,635	
Less: Recd dg the yr		-		-	
Add: Paid dg the yr		-	1,65,635	-	1,65,635
TDS	2		3,400		3,400
Closing Balances:- Canara Bank A/c no.48711			18,55,346		69,35,530
Total			3,93,70,380		4,69,53,315

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.

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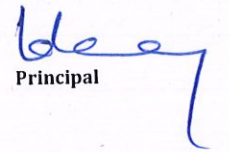
FOR MADHAVAN & Co.,
Chartered Accountants
ICAI FRN 001909S

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


Neeraj S Mitran
Partner
ICAI M No. 235401

Date: July 13, 2023
Place: Mysuru




Principal

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 1.4.2022	<180 Days	>180 Days	Total Assets	Rate of Deprn	Deprn Amount	Balance on 31.3.2023
Grant Assets:							
Furniture	54,92,689	-	3,92,451	58,85,140	10%	5,68,891	53,16,249
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	11,32,189
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	9,88,060	-	-	9,88,060	40%	3,95,224	5,92,836
Printer	32,680	-	-	32,680	15%	4,902	27,778
UPS	49,410	-	-	49,410	15%	7,411	41,998
CC TV	19,430	-	-	19,430	15%	2,914	16,515
Total (A)	3,75,40,631	-	3,92,451	3,79,33,082		48,64,028	3,30,69,055
Management Assets							
Building	3,12,200	-	-	3,12,200	10%	31,220	2,80,980
Total(B)	3,12,200	-	-	3,12,200		31,220	2,80,980
Total (A)+(B)	3,78,52,831	-	3,92,451	3,82,45,282		48,95,248	3,33,50,035

2 TDS

Particulars	Balance on	Received dg	Paid dg	Balance on
	1.4.2021	the year	the year	31.3.2022
Autonomous Grants	3,400	7912	7912	3,400
	-	-	-	-
Total	3,400	7,912	7,912	3,400

Vide our report of even date
FOR MADHAVAN & Co.,
 Chartered Accountants
 ICAI FRN 001909S

(Signature)
 Neeraj S Mitran
 Partner
 ICAI M No. 235401

Date: July 13, 2023
 Place: Mysuru



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

(Signature)
 Principal

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

3 Grant Utilization & Grant Surplus/(Deficit) As on 31.3.2022

UGC Grants:	Opening		Interest	Grant Recd dg the yr		Mgt		Expenses dg the yr		Total	Mgt	Contr.	Capital	Total	Total Allocation	Grant Unspent Balance	Excess spent Balance
	Balance			Revenue	Capital	Mgt	Contr.	Revenue	Capital								
Autonomous	(8,00,568)	-	-	-	-	-	-	8,00,045	12,00,000	-	-	-	-	20,00,045	20,00,045	-	(28,00,613)
Grant for Colleges with Potential for Excellence (CPE)	(11,95,351)	-	-	3,35,554	-	-	-	-	-	3,35,554	-	-	-	-	-	-	(8,59,797)
Kaushal Kendra B.Voc/M.Voc /Community college	5,43,574	-	-	-	-	-	-	-	-	-	-	-	-	-	5,43,574	-	-
Interest	21,64,396	95,367	95,367	-	-	-	-	-	-	95,367	-	-	-	-	22,59,763	-	-
Total	7,12,051	95,367	95,367	3,35,554	-	-	-	8,00,045	12,00,000	4,30,921	-	-	12,00,000	20,00,045	20,00,045	28,03,337	(36,60,410)

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


Neeraj S Mitran
Partner
ICAI M No. 2335401

Date: July 13, 2023
Place: Mysuru

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


Principal

