

**C.S.I.COLLEGE OF COMMERCE,DHARWAD, COLLEGE ACCOUNT**

**Balance sheet as at 31.3.2018**

FUNDS AND LIABILITIES		ASSETS	
<b>GENERAL FUND</b>		<b>CASH AND BANK BALANCES</b>	
Opening balance	12351468.79	Cash on hand	855.00
Add: Surplus of year	134279.63	Cash at Banks	6763471.47
	12485748.42		6764326.47
<b>CURRENT LIABILITIES</b>		<b>FIXED ASSETS</b>	
1. Scholarship		<b>1. Building</b>	
Opening balance	277788.15	Opening balance	1886503.81
Add: Received	2164252.00	Less: Depreciation at 4.87%	91872.74
	2442040.15		1794631.07
Less: Paid	2251146.00		
	190894.15	<b>2. Equipments</b>	
2. Special fee-Up to 31.3.2010	626716.00	Opening balance	4367793.24
		Add: Additions	223580.00
3. Staff salary deductions			4591373.24
Opening balance	2910.60	Less: Depreciation 18.10%	831038.56
Add: Received	2299556.00		3760334.68
	2302466.60		
Less: Paid	2299556.00	<b>3. Furniture</b>	
	2910.60	Opening balance	76293.69
4. University Fees payable		Less: Depreciation 31.23%	23826.52
Opening balance	591507.52		52467.17
Add: Received	2218577.00	<b>4. Soft ware</b>	
	2810084.52	Opening balance	104757.45
Less: Paid	2390595.00	Less: Depreciation 25.89%	27121.70
	419489.52		77635.75
5. Deposits(2008-09)		<b>FIXED DEPOSITS</b>	
Sulthanchand End	54182.17	Sulthanchand scholarship Endowment fund	29855.00
Praveen Mahajan	10000.00	Fixed deposit shown under Bank deposit in 2009-10	80000.00
Fnd.fund		Rounded off	-0.01
	64182.17	<b>CURRENT ASSETS</b>	
6. TDS made	o/b	1. Sundry debtors-T.D.S.	2012-13 27175.40
	-7260.00	2. Interest accrued	3183.00
<b>SPECIAL FEE FUND</b>		3. Advances	
Opening balance	1559846.00	(Including of Management account)	3290471.33
Add: Received	1575833.00		
	3135679.00	4. Blance with Revenue Authorities	
Less: Paid	1039407.00	TDS of 2013-14	9402.00
	2096272.00		
<b>INTER UNIT ACCOUNT</b>			
C.S.I.College of commerce	10529.00		
<b>Total</b>	<b>15889481.86</b>	<b>Total</b>	<b>15889481.86</b>

**Vide my report annexed**

*(Signature)*

**T.P.Udupa F.C.A DISA(ICAI)**  
Chartered accountant  
Membership No.018542

Principal



## Income and Expenditure account for the year ending 31.3.2018

EXPENSES		INCOME	
<b><u>To Establishment expenses</u></b>		<b><u>By Fee collections</u></b>	
Salary to teaching staff	98,87,750.00	Admission fee	15544.00
Salary to Non teaching staff	21,30,051.00	Tution fee	14,46,906.00
			1462450.00
<b><u>To Contingency</u></b>		<b><u>By Government salary grant</u></b>	
Printing charges	105101.00	Salary grant	10727133.00
Stationery	42301.00	UGC Salary arrears	962997.00
Bank commission	24884.05	Surrender salary grant	469880.00
Postage	1890.00	D.A.Arrears	78458.00
Water	1762.00		1,22,38,468.00
Telephone charges	77817.00		
Electricity charges	206473.00	<b><u>By Other Incomes</u></b>	
Conveyance charges	11310.00	As per annexure	529626.00
Contingency	96489.00		
Electrical repairs	26125.00	<b><u>By UGC grant</u></b>	48000.00
Binding charges	5360.00		
Audit fee	39967.00		
Celberations	8085.00		
Affiliation fee	19965.80	<b><u>By Bank interest</u></b>	
Identity card	29307.00	S.B.	288360.00
Republic day expenses	7090.00		288360.00
Zerox expenses, maint	32033.00		
	735959.85		
<b><u>To Repairs and Maint</u></b>			
Other repairs	150853.00		
	150853.00		
<b><u>To Other expenses</u></b>			
As per annexure	554151.00		
<b><u>Depreciation</u></b>	973859.52		
<b><u>To Excess of Income over expense</u></b>	134279.63		
<b>Total</b>	<b>14566904.00</b>	<b>Total</b>	<b>14566904.00</b>

Vide my report annexed



T.P. Udupa F.C.A DISA(ICAI)  
Chartered accountant  
Membership No.18542

Principal


**Balance sheet as at 31.3.2018**

FUNDS AND LIABILITIES			ASSETS		
<b>GENERAL FUND</b>			<b>CASH AND BANK BALANCES</b>		
Opening balance	1187957.78	29,80,159.48	Bank	Dena Bank	2,00,257.44
Add: Surplus of the year	1792201.70			S.B.I.(Unoperative)	1,016.24
				Indian Bank	54,752.52
				Cash On hand	2,56,026.21
					659.00
<b>CURRENT LIABILITIES</b>			<b>FIXED ASSETS</b>		
1. Scholarship	(747.00)		<b>1. Building</b>		
			Opening balance	1719786.71	
			Add: Additions	2975703.00	
				4695489.71	
			Less: Depreciation	at 4.87%	228670.35
					44,66,819.36
Advance-o/b	o/b	31,05,988.33	<b>2. Equipments</b>		
			Opening balance	951016.46	
			Add: Additions	951016.46	
			Less: Depreciation	18.10%	172133.98
					7,78,882.48
3. Current Liability			<b>3. Furniture</b>		
(Security deposit of contractor 08.09)	8,000.00		Opening balance	43830.39	
			Less: Depreciation	31.23%	13688.23
					30,142.16
			<b>4. Soft ware</b>		
			Opening balance	370550.00	
			Less: Depreciation	25.89%	95935.40
					2,74,614.61
			<b>FIXED DEPOSITS</b> o/b		
					10,000.00
			<b>CURRENT ASSETS (Advance)</b>		
			Inter Unit balances-CSI College of Commerce		
					10,529.00
			Advances- Op.balance	15000.00	
			Recovery	79272.00	(64,272.00)
			Security deposit with karnataka University		
					3,30,000.00
<b>Total</b>		<b>60,93,400.81</b>	<b>Total</b>		<b>60,93,400.81</b>

KUD examination excess recovery has to be adjusted

UG/UD examination advance amount paid 116800/ is shown as expense since it may be credit in bank without details to the extent of Rs.146600/

Vide my report annexed

  
**T.P. Udupa F.C.A DISA(ICA)**  
 Chartered accountant  
 Membership No.018542

Principal





**Income and Expenditure account for the year ending 31.3.2018**

EXPENSES		INCOME	
<b><u>To Establishment expenses</u></b>		<b><u>By College Development Fee</u></b>	
By BCA salary paid 19,750.00		B.Com. 1 year 5,03,500.00	
By Rem to Guest faculty 1320000.00		B.Com.II and III 9,16,000.00	14,19,500.
By Hon and salary 4,27,650.00			
By Security charges 1,43,700.00	19,11,100.00	<b><u>By Computer fee collections</u></b>	
		Arrears	
<b><u>To Contingency</u></b>		B.Com.I 6,37,500.00	
By Miscellaneous exp 41,317.00		B.Com.II and III 11,61,000.00	17,98,500.
By Comp. accessories 2,07,897.00			
By Gas 2,000.00		<b><u>By Fee for Guest faculty expense</u></b>	
By Association 47,575.00		B.Com.I 7,32,500.00	
By CC camera maint 7,750.00		B.Com.II and III 13,88,500.00	21,21,000.
By Donation 10,000.00			
By Legal fee and exp 1,50,000.00		<b><u>By Donations</u></b>	
Bank charges 1,061.35		B.Com I -	
BY P.F.Mgt expenses 1,913.00		B.Com 2&3 -	
By Wages 23,500.00			
By NSS expenses 10,000.00		<b><u>By Bank interest</u></b>	
By Contingency 2,360.00		S.B. 1,06,892.00	
By Audit charges 41,270.00		FD 11,381.00	1,18,273.0
By Sub to AIACHE 9,700.00			
By Pmt and stationery 16,526.00	5,72,869.35	<b><u>By Other Incomes</u></b>	
		NEET Exam recovery 15,000.00	
<b><u>By Other Expenses</u></b>		Direct Bank credited without details 1,46,600.00	1,61,600.00
Schol out interest 11,381.00		12400+50000+84200	
UG/UD Exam ad.adjst 1,16,800.00	1,28,181.00		
<b><u>To Repairs and Maint</u></b>			
Garden maintenance 6,590.00			
Municipal tax 4,51,324.00			
Generator main 30,279.00			
Other / Electrical repairs 38,669.00			
d repairs, whitewash,F 1,52,231.00	6,79,093.00		
<b><u>To Inter Unit expenses</u></b>	25,000.00		
<b><u>To Depreciation</u></b>	5,10,427.95		
<b><u>To Excess of Income over expense</u></b>	17,92,201.70		
<b>Total</b>	<b>56,18,873.00</b>	<b>Total</b>	<b>56,18,873.00</b>

Vide my report annexed




**T.P. Udupa F.C.A DISA(ICAI)**  
Chartered accountant  
Membership No.18542

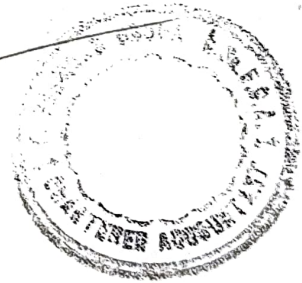
Principal

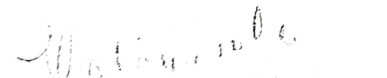
**PRINCIPAL**  
**C.S.I. COLLEGE OF COMMERCE**  
**(KARNATAKA)**

<b>GENERAL FUND</b>							
Opening balance	2401250.04			Bank	HDFC	626054.76	
Add: Surplus of the year	310345.80	27,11,595.84			S.B.I	51390.56	
				Cash		340.00	6,77,785.32
<b>CURRENT LIABILITIES</b>				<b>FIXED ASSETS</b>			
Scholarship		20,000.00		<b>1. Building</b>			
University fees payable of 2013-14		3,681.00		Opening balance		852977.42	
				Less: Depreciation	at 4.87%	41540.00	8,11,437.42
				<b>2. Equipments</b>			
				Opening balance		1018558.24	
				Add: Additions		408082.00	
						1426640.24	
				Less: Depreciation	18.10%	258221.88	11,68,418.36
				<b>3. Soft ware</b>			
				Additions in the year		104757.45	
				Less: Depreciation	25.89%	27121.70	77,635.75
				<b>CURRENT ASSETS</b>			
				Advances-o/b		24000.00	
				Less: Received	NET	24000.00	
<b>Total</b>		<b>27,35,276.84</b>		<b>Total</b>			<b>27,35,276.84</b>

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T.P. Udupa F.C.A DISA(ICAI)  
Chartered accountant



  
Principal  
PRINCIPAL  
S.J. COLLEGE OF COMMERCE  
DHARWAD (KARNATAKA)

**CSL COLLEGE OF COMMERCE DHARWAD, B.C.A.COURSE ACCOUNT**  
**Income and Expenditure account for the year ending 31.3.2018**

EXPENSES		INCOME	
<b>To Establishment expenses</b>		<b>By Fees collections</b>	
Salary of staff	11,54,600.00	Fees collections	2307970.00
		Other fees	251050.00
			25,59,020.00
<b>By Contingency</b>		<b>By Other Incomes</b>	
Soft ware renewal	16000.00	Suspense credits in SBI	19370.77
Medical examination	3090.00	ST.Verification fee	100.00
Work shop/Seminar	10860.00	Sale of Prospectus	15200.00
Maintenance of Bld	8375.00	KUD Revaluation	11819.00
Internet expenses	1650.00	T.C.Fee	2250.00
Professional fee	5000.00	(As per cash book/bank deposits)	
Uniforms	5600.00		
Contingency	17975.00		
Honararium	7000.00		
Wages	10500.00	<b>By Bank interest</b> S.B.	20,936.00
Miscellaneous	18957.00		
Conveyance	2800.00		
Stationery	10758.00		
Postage	180.00		
Lab maintenance	748.00		
University affiliation fee	32076.80		
Printing charges	51645.00		
Theory examination-Mgt	2622.00		
Remuneration for internal	13850.00		
Library	20011.00		
Audit charges	18400.00		
Bank charges	20113.98		
	2,78,211.78		
<b>To Repairs and Maintenance</b>			
Computer maintenance	39074.00		
Electrical maintenance	9705.00		
Battery maintenance	48852.00		
	97,631.00		
<b>To Other expenses</b>			
KUD Revaluation	11214.00		
KUD Admission & reg fee	101139.00		
Amount sent on 8/12/2017	8000.00		
KUD Fees remitted	14881.80		
KUD Theory exam.remun	74700.00		
KUD Examination fees	250982.60		
	4,60,917.40		
<b>To Inter Unit expenses</b>	106.20		
<b>To Depreciation</b>	3,26,883.59		
<b>To Excess of Income over expense</b>	3,10,345.80		
<b>Total</b>	<b>26,28,695.77</b>	<b>Total</b>	<b>26,28,695.77</b>

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T.P. Udupa F.C.A DISA(ICAI)

Chartered accountant

Membership No.18542



**C.S.I.COLLEGE OF COMMERCE, DHARWAD, M.COM. COURSE ACCOUNT**

**Income and Expenditure account for the year ending 31/3/2018**

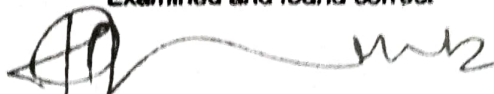
<u>Expenses</u>		<u>Income</u>	
<u>To Miscellaneous /contingency</u>		<u>By Fee collections</u>	
University Affiliation fee		Tution fee	1737120.00
Printing charges		KUD examination fee	
Miscellaneous		<u>By Other incomes</u>	
Conveyance		Admission forms	3800.00
News papers and magazine		Contribution for opening account	1000.00
Salary to staff			20300.00
Bank charges	743347.86	<u>By Bank interest</u>	
Contingency	0.00	On FD	
		On SB	8509.00
<u>To Other expenses</u>			22017.00
KUD Examination fee	46360.00		
KUD Adm.&Reg.fee sent	100430.00		
Work shop	16100.00		
KUD exam remuneration	7250.00		
Seminar	2100.00		
	702419.60		
Depreciation	1507.19		
<u>To Excess of Income over Expense</u>	332162.35		
	<b>1779437.00</b>		<b>1779437.00</b>

**Balance sheet as at 31/3/2018**

<u>GENERAL FUND</u>		<u>Current Assets</u>	
Opening balance	229382.00	<u>Cash and Bank balances</u>	
Add: Excess of Income over expenses	332162.35	Cash on hand	251.00
	561544.35	Balance at Bank	
<u>Advances</u>		Dena Bank	554579.74
Inter Unit-BCA	106.20		554830.74
		<u>Plant and equipments</u>	8327.00
		<u>Less: Dep</u>	1507.19
			6819.81
<b>Total</b>	<b>561650.55</b>	<b>Total</b>	<b>561650.55</b>

Principal

Examined and found correct



Chartered accountant  
Membership No.18542

