



①

K. L.E.SOCIETY'S
SHRI MRITYUNJAYA COLLEGE OF ARTS & COMMERCE, DHARWAD
Accredited with A+ Grade by NAAC at 4th Cycle

AQAR 2021-22, METRIC NO. QNM 4.2.3


AUDIT REPORTS & STATEMENTS FOR THE YEAR 2021-22

INDEX - FOR THE YEAR- 2021-22

SN	PARTICULARS	Page No.
01	Index	1
02	Audit Reports & Statement (AIDED SECTION) For the year 2021-22	2 to 27
03	Audit Reports & Statement (UN- AIDED SECTION) For the year 2021-22	28 TO 42


LIBRARIAN

LIBRARIAN
KLE'S, S.M. COLLEGE
DHARWAD-8


IQAC CO-ORDINATOR
CO-ORDINATOR
KLE'S, S.M. COLLEGE
Dharwad-8


PRINCIPAL
PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHARWAD





Basavaraj M. Balageri

B.Com. FCA

Chartered Accountant

H.No : 3 9th Cross, Madhura Chetana Colony, Keshwapur, Hubballi - 580 023

Ph : (0) 0836 - 2284921, Cell : 94498 14921 E-mail : cabmbalageri@gmail.com

AUDIT REPORT

1. I have audited the attached balance sheet of K L E SOCIETY' S SHIRI MRITYUNJAY ARTS & COMMERCE COLLEGE (AIDED) DHARWAD at 31st March 2022 and the Income and Expenditure Accounts for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. My responsibility is to express an opinion on the financial statements based on my audit.
2. I have conducted my Audit in accordance with the auditing standards generally accepted in India. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates. I believe that my audit provides a reasonable basis for my opinion.
3. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.
4. In my opinion, proper books of accounts as required by the management have been kept so for as it appears from my examination of those books.
5. The said Balance Sheet and the Income and Expenditure Accounts are in agreement with the books of accounts.
6. In my opinion and to the best of my information and explanations given to me, the said accounts give a true and fair view:
 - i) In case of Balance Sheet, of the statement of affairs of the Institution as at 31-03-2022; and,
 - ii) In the case of Income and Expenditure Account, of the Deficit of the Institution for the year ended on that date.
7. Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Date: 06-09-2022
Place HUBBALLI



BASAVARAJ M BALAGERI
CHARTERED ACCOUNTANT
M.No 021895
UDIN: 20021895ARCJLW7790

CO-ORDINATOR
I O A C
KLE'S, S.M. COLLEGE
Dharwad-3

PRINCIPAL
KLE'S, S.M. COLLEGE
DHARWAD



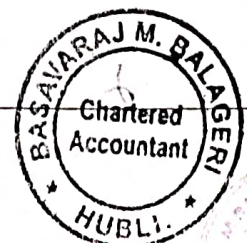
K L E SOCIETY'S
SHRI MRITYUNJAY ARTS & COMMERCE COLLEGE (AIDED) DHARWAD

ANNEXURE TO THE AUDIT REPORT FOR THE YEAR 2021-2022

1		Date of Commencement of Audit	31-08-2022			
2		Date of Completion of Audit	06-09-2022			
3		Number of Man-days taken to complete the Audit	08 Man Days			
4		Date of visit to the Institution by Principal of the Firm	All Days			
5		Indicate the followings: Head Office balance confirmation certificate is obtained or not?	Yes			
	a	Balance as per Certificate.	Rs, 2,76,56,895/-			
	b	Balance as per Institutions Ledger.	Rs, 2,76,56,895/-			
	c	Have You verified the transactions between H O and Institution taken place during 2021-22. And whether proper adjustments have been made for any discrepancies.	Yes NA			
	d	Whether reconciliation statement by the Institute is prepared if so up to which year.	NA			
6	i	Whether Bank balance certificates are on record.	Yes			
	ii	Whether Bank Reconciliation statements are prepared.	Yes, Prepared.			
	iii	List out the Bank Accounts which are not reconciled in the following format:	Yes-Reconciled			
Sl. No		Name of the Bank & Branch	Balance as per certificate	Balance as Per Ledger	Difference	The period up to which the Accounts are reconciled
			-	NOT APPLICABLE		
	i	Whether entries relating to Stale Cheques found on reconciliation, whether reversed?	No Such Entries			
	ii	Whether entries consequent to reconciliation are recorded in the current year to give effect to reconciliation statements prepared.	NA			
7	iii	Whether balance certificates are obtained in respect of Fixed Deposits/Short Term Deposit:	Yes.			
	a	Whether deposits were renewed on due dates	Yes			
	b	Balances as per certificates and Ledger are tallied or not. If not please state the difference.	Yes			
		Whether confirmations of balances are obtained in respect of inter Institutional balances.	Yes, Obtained			

[Signature]
PRINCIPAL
KLE'S, S.M. COLLEGE
DHARWAD

[Signature]
PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHARWAD



List the balances in the following form			
Sl. No	Name of the Institution	Balance as per Ledger	Balance as per respective Institutions Confirmation Certificate
1.	Shri Mrityunjaya College B B A DHARWAD	2,49,111.60/-	2,49,111.60/-
	A	Please State whether DCE joint Account (Government Salary Grant Account) and joint Bank Account is reconciled.	NA
8		Obtain List of Non operative Accounts* in the following format:	No Such accounts
		Name of the Bank and Branch	Balance as per Bank Certificate
		No Such Accounts	Nil
		Balance as per Ledger	Balance as per Bank Certificate
		Nil	Nil

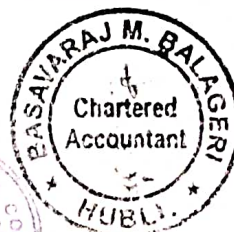
*Non operative Account: Where no transactions have been taken place during the year by way of deposit and withdrawals other than interest credited or bank charges debited by the bank.

9		Whether Institution has been complying the statutory requirements with various authorities on due dates. In case of non compliance list out:	Yes
	a	Irregularities noticed in making payments on due dates.	No Irregularities noticed.
	b	Filing statutory returns on due dates with the concerned authorities in respect of the following in particular, amongst others;	Yes

	Subject	Nature of Irregularities
I	Income Tax-TDS	Nil
ii	Commercial Tax/Profession Tax	Nil
iii	Provident Fund	Nil
iv	Specific returns under other statues if any applicable (Relevant law applicable to the respective Institution may be ascertained from the Head of the Institution.)	Nil

10		In respect of Capital work in progress please verify and report in the following format:	No Capital work in Progress.
	A	Name of the Work	1) Computer Lab 2) Class Rooms 3) College Building water proofing treatment. 4). Adjustment of Building Material of earlier years.
	B	Whether Sanction Orders are on file	Sanction orders are not on file.
	C	Whether running bills are verified	Yes


Shr
CO-ORDINATOR
I G A C
KLE'S, S.M. COLLEGE
Dharwad-8

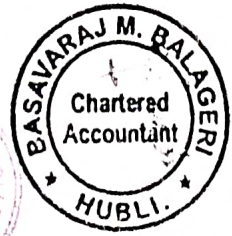



Nypani
PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHARWAD

	D	Whether the work is completed and if so completion certificate is obtained specifying the amount to be capitalized.	NA
	E	Whether amount has been transferred to the respective asset account from the wok in progress account.	Directly debited to College Building A/c.
	F	Amount if any due (out of Advances) from contractor if so the name and address of the contractor if so the name and address of the contractor and amount recoverable.	Nil
	G	Whether Recoveries in respect of Steel & Cement materials supplied to contractors transferred to H.O. Account.	Building RA Bills raised and verified at HO level. The College is accounted R A bills to building A/c.
11		Whether Schedule of advances is prepared and on record Please specify the advances outstanding for more than 2 years without any movement/ variance.	Yes Nil
Sl. No.	Name of the person to whom advances is made		Amount (Rs.)
	NA		-
			Purpose of Advance
			-

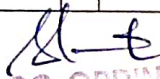
12	i. ii iii iv v	I	Please Specify whether the following registers are maintained up to date, if not, state the period up to which the details are recorded. Fixed Assets Register:	
			Building	No Register Maintained
			Furniture & Fixtures	Dead stock Register is maintained. Asset purchased during the year entered in the registered. However cumulative balance is not arrived and tallied with the Balance Sheet figures.
			Dead Stocks	
			Equipments	The College has entered purchase of Library books during the year in the Accession Register.
		v	Library Books	
13	i. ii iii iv		Whether the physical verification was carried out by the internal staff and report submitted to the Head office in respect of Missing item Shortages found or Items found to be defective, damaged or Items transferred to other Institutions	Physical Verification is not carried out during the year. NA NA NA NA
14	.		Arrears of Fees as per Demand collection and Balance 2021-22	Demand Collection Arrears - - -

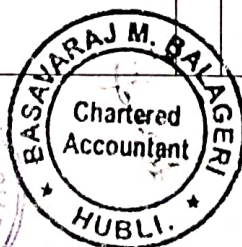

 CO-ORDINATOR
 I O A C
 KLE'S, S.M. COLLEGE
 DHARWAD-8





 PRINCIPAL
 KLE'S, S.M. COLLEGE
 DHARWAD

	A	Whether Schedule of outstanding fees is prepared at the year-end.	It is informed to us that there is no arrears of fees for the year 2021-22.
	B	Arrears of fees collected during the year.	No arrears of fees collected during the year.
15		Whether Sundry debtors, Advances, Payables, Sundry Creditors Schedules are prepared at the year end and tally with the figures appearing in the Balance Sheet. Please ensure that figures are not set off. Gross debits and credits are to be indicated separately	Yes
16		Whether, before finalizing the Audit, the Principal or Senior Assistant of the Firm has discussed the salient points, deficiencies, defects noticed during the course of Audit with Head of Institution.	Yes, Some of deficiencies/defects noticed during the course of audit are discussed and rectified in our presence.
17	a	Please specify the deficiencies noticed and the observations of the Head of the Institution if any. Please list out. Whether the deficiency noted have been rectified	I) Building Material Steel and Tiles amounting to Rs 4,72,250/- and Rs, 4,79,281/- respectively which have been carried forward for many years have been capitalized to Building account. And also building material cement credit balance of Rs, 100045/- credited to building account during the course of our audit ii). Signase Board costing Rs, 65000/- which was debited to printing and machinery account transferred to Furniture & Fixtures account during the course of our audit.
	b	List deficiencies remaining to be rectified	Scholorship of Rs 73,730/- sanctioned and recived during the year 2019-20 no at disbursed to students on account of list of students not recived from the social welfare officer Dharwad.
18		Internal Audit Report: Whether Institution was subject to Internal Audit during the previous year and the Audit report is on record.	Yes. Internal Audit was conducted during the year. The audit report dated 10-04-2022 sent to H O.
19		Kindly state the observations remaining unattended.	Nil


 CO-ORDINATOR
 I Q A S
 KLE'S, S.M. COLLEGE
 Dharwad-8




 PRINCIPAL
 KLE'S, S.M. COLLEGE
 DHAWRAD

20		Please indicate the area where improvements are desired in maintaining the accounts, records, etc.	Bank of Baroda Government Joint A/c No 5719 and Balance in DCE (Joint A/c fees payable A/c) should be reconciled every month. It is noticed that during the year an amount of Rs, 3,25,322/- excess deposited into Bank of Baroda Government Joint A/c No 5719. The excess amount deposited of Rs,3,25,322/- rectified by the bank on 05-09-2022 during the course of our audit.
21	i ii	Suggestions you would like to make regarding Austerity measures Discipline in the Financial transactions	Nil Nil

Date :06-09-2022
Place : HUBBALLI



Balageri
BASAVARAJ M BALAGERI
CHARTERED ACCOUNTANT
M.No.021895
UDIN: 22021895ARCJLW7790

St
CO-ORDINATOR
IQA
KLE'S.S.M.COLLEGE
Dharwad-8

Prin
PRINCIPAL
K.L.E.'S. S.M. COLLEGE
DHAWRAD



K L E SOCIETY'S SHRI MRITYUNJAY ARTS & COMMERCE COLLEGE (AIDED) DHARWAD

DISCLOSURE OF APPLICABLE SIGNIFICANT ACCOUNTING POLICIES FOLLOWED AND NOTES TO ACCOUNTS :

1. **METHOD OF ACCOUNTING :** The accounts are prepared on historical cost basis as going concern and are consistent to with generally accepted accounting principles.
2. **FIXED ASSETS :** The Fixed Assets are stated at purchase cost. The Cost of Fixed Assets includes GST.
3. **DEPRECIATION :** It is informed to us that Depreciation is calculated at H O level every year .
4. **INVESTMENTS:** Fixed Deposits with Bank of Baroda includes interest accrued up to 31-03-2022.
5. **REVUNUE RECOGNITION :** All Fees and other income is accounted on Cash basis and expenditures are also accounted on cash basis.
6. **PRIOR PERIOD ITEMS/EXCEPTIONL ITEMS :** During the year an amount of Rs, 1,50000/- refund from NCTE Delhi is credited to miscellaneous account which was debited to establishment expenses under the head NCTE New Delhi integrated course expenses during the year 2019-20.
7. **IMPAIREMENT OF ASSETS:** Nil
8. **NOTES TO ACCOUNTS :**
 - i) All expenses have been sanctioned by H O.
 - ii) All Fees and other Income was deposited into bank regularly.
 - iii) All Bank accounts are reconciled .
 - iv) The payments in respect of R A bills towards construction work made by H O and R A bills are sent to college for accounting purpose.



S.A.
 CO-ORDINATOR
 I O A C
 KLE'S, S.M. COLLEGE
 Dharwad-8



N. Prati
 PRINCIPAL
 K.L.E.'S, S.M. COLLEGE
 DHAWRAD

K.L.E.SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad
(Aided)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022

Sch No.	Expenditure	Amount	Sch No.	Income	Amount
E-1	Salary to Staff	2,52,40,489.00	I-1	Grants	2,06,46,260.00
E-2	Establishment Expenses	16,66,488.35	I-2	Fees	19,21,940.00
E-3	Departmental Expenses	-	I-3	Specific Fees	18,51,910.00
E-4	Expenses Against Specific Fees	2,49,107.00	I-4	Interest on Bank Accounts	1,41,480.00
E-5	Repairs & Maintenance	1,85,732.00	I-5	Rent	-
E-6	Depreciation	-	I-6	Miscellaneous Receipts	2,47,245.00
E-12	Remittance of Fees to Govt.	9,44,700.00	I-9	Deficit for the year	34,77,681.35
	Total	2,82,86,516.35		Total	2,82,86,516.35

As per Books of Accounts Vide my Report of Even Date

Handwritten Signature
CO-ORDINATOR
IOAC
KLE'S, S.M. COLLEGE
Dharwad-8

Date : 06-09-2022
Place : Dharwad

Handwritten Signature
PRINCIPAL
Principal.
Shree Mrityunjaya College of
Arts & Commerce, Dharwad-8.

Handwritten Signature
PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHAWRAD



Handwritten Signature
BASAVARAJ M BALIGERI
Chartered Accountants
M.No.01895
UDIN:20021895ARCJLW7790



9

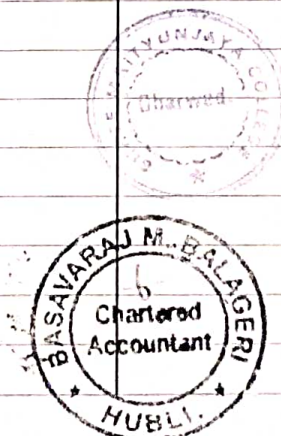
K.L.E.SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad

(Aided)

**Schedules to & forming part of Income & Expenditure
for the year ending 31st March, 2022**

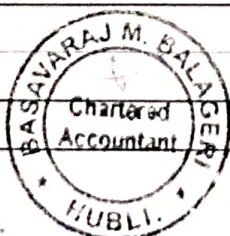
Sch. No	Particulars	Amount in Rs.
E-1	Salary to Staff	
	ESI Management Contribution	1,37,376.00
	ESI Management Contribution(M.Com)	
	I/C Principal Allowances	60,000.00
	Management Contribution to Gratuity	91,621.00
	PF Administrative Charges	20,086.00
	PF Management Contribution	2,41,021.00
	Remuneration/Honarorium Exp	19,200.00
	Staff Salary	2,06,46,260.00
	Unaided Non Teaching Staff Salary	16,42,439.00
	Unaided Teaching Staff Salary	23,82,486.00
	Total	2,52,40,489.00
E-2	Establishment Expenses	
	Audit Fees	15,900.00
	Bank Charges & Commission	30,736.35
	Book Binding	7,125.00
	Campus Maintainance	38,742.00
	Clothing to Staff	8,400.00
	College Maintainance	80,222.00
	Computer Maintenance	40,986.00
	Electricity Expenses	1,20,245.00
	Functions & Celebration Expenses	48,132.00
	Generator Expenses	16,333.00
	Insurance on College Assets	16,122.00
	K.U.Affiliation Fees	1,06,148.00
	LGB Meeting Exp	16,822.00
	Local Conveyance Allowance	5,607.00
	M.Com KU Affiliation/Annual Fees	1,19,325.00
	Meeting Expenses	1,305.00
	Meeting Sitting Fees	-
	Miscllaneous Expenses	3,860.00
	Municipal Tax	1,32,076.00
	NAAC Expenses	1,92,102.00
	Office Maintainance Exp	13,147.00
	NCTE, New Delhi, Intergrated Course Exp	

CO-ORDINATOR
KLE'S S.M. COLLEGE
DHARWAD

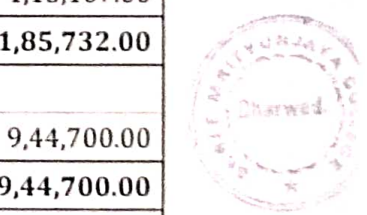


PRINCIPAL
KLE'S S.M. COLLEGE
DHARWAD

Sch. No	Particulars	Amount in Rs.
	Postage	8,381.00
	Post Box Rent	150.00
	Printing & Stationery	1,70,592.00
	Professional Charges	46,870.00
	Professional Tax College	2,500.00
	Renewal of Fire NOC	30,000.00
	Security Charges	2,12,400.00
	Subscription for Software Maintenance	64,576.00
	Tally Annual Renewal Charges	12,744.00
	Telephone Expenses	81,352.00
	Travelling Allowance	400.00
	Water Supply	8,188.00
	Website Development Expenses	15,000.00
	Total	16,66,488.35
E-4	Expenses Against Specific Fees	
	Adm. Application Form & Prospectus Exp	12,539.00
	Admission Exp	23,667.00
	College Annual Day Exps	49,939.00
	College Exam Fee Exps	-
	Delegation Fees Exp	-
	Gymkhana Fees Exps	16,544.00
	Identity Cards Fee Exps	16,500.00
	Magazine & Handbook Exps	40,766.00
	NSS Fees Exp	7,010.00
	Reading Room Fees Exps	41,227.00
	Union Student Activities Fee Exps	40,915.00
	Total	2,49,107.00
E-5	Repair & Maintainance	
	Repair & Maintainance	16,861.00
	Repairs to Borewell	4,000.00
	Repairs to Building	1,612.00
	Electricity Repair & Maintainance	48,152.00
	Repairs to Plumbing Works	1,15,107.00
	Total	1,85,732.00
E-7	Fees Remitted to Joint A/c	
	Joint A/c Fees Paid to Govt	9,44,700.00
	Total	9,44,700.00
I-1	Grant	
	Salary Grant	2,06,46,260.00
	Total	2,06,46,260.00



CO-ORDINATOR
I O A B
KLE'S S.M. COLLEGE
Dharwad-3



Principal
KLE'S S.M. COLLEGE
DHARWAD

Sch. No	Particulars	Amount in Rs.
I-2	Fees	
	Admission Fees	31,600.00
	Tuition Fees College Account	9,44,700.00
	Tuition Fees- Joint Account	9,45,640.00
	Total	19,21,940.00
I-3	Specific Fees	
	College Annual Day Fees	3,28,110.00
	College Exam Fees	2,40,800.00
	Gymkhana Fees	4,05,990.00
	Identity Card Fees	26,545.00
	K.U.Student Insurance	270.00
	Library Fees	93,235.00
	Loss of Library Books	480.00
	Magzine & Handbook	1,73,000.00
	Medical Fees	29,940.00
	Miscllaneous Fees	80,205.00
	NSS Fees	-
	Reading Room Fees	92,445.00
	Union Student Activities Fees	3,80,890.00
	Total	18,51,910.00
I-4	Interest on Bank	
	Bank Interest on SB A/c	1,07,222.00
	FD Interest	34,258.00
	Total	1,41,480.00
I-6	Miscellaneous Receipts	
	Adm.Application Form & Prospectus	67,500.00
	Certificate Course Fees	420.00
	Interest on Electricity Deposit	-
	Kannada ISBN Artical Publication Fees	7,000.00
	Miscellaneous Income	11,513.00
	NCTE, New Delhi, Intergrated Course Exp	1,50,000.00
	Sale of Old News Papers/Magazine	4,912.00
	T.C. Fees	5,900.00
	Rental Receipts from Various Examinations	-
	Total	2,47,245.00
I-9	Deficit	
	Deficit for the year	34,77,681.35
	Total	34,77,681.35

CO-ORDINATOR

KLE'S, S.M. COLLEGE
Dharwad-B

Principal.

Shree Mrityunjaya College of
Arts & Commerce, Dharwad-B



PRINCIPAL
KLE'S, S.M. COLLEGE
DHARWAD

12

KLE SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad
(Aided)

BALANCE SHEET AS ON 31ST MARCH, 2022

Sch No.	Liabilities	Amount	Sch No.	Assets	Amount
L-1	K.L.E. Society	2,76,56,895.00	A-1	Fixed Assests	3,59,26,214.00
L-2	Specific Funds	6,79,870.00	A-2	Investments	20,34,258.00
L-3	Specific Grants	1,03,65,602.00	A-3	Deposits	30,638.00
L-4	Bank Borrowings	-	A-4	Advances	60,000.00
L-5	Deposits	6,79,173.00	A-5	Cash & Bank Balance	1,03,14,108.26
L-6	Scholarships	2,67,276.00	A-6	Institutional Balances	2,49,111.60
L-7	Other Payables	71,97,130.38	A-7	Other Receivables	-
L-8	Fees & Development Fees	-	A-9	Excess of expenditure over Income	18672822.02
L-9	Institutional Balances	2,04,41,205.50			
	Grand Total Rs.	6,72,87,151.88		Grand Total Rs.	6,72,87,151.88

As per Books of Accounts Vide my Report of Even Date

S. S.
 CO-ORDINATOR
 IQAC
 KLE'S, S.M. COLLEGE
 Dharwad-8

N. S.
 PRINCIPAL
 Shree Mrityunjaya College of
 Arts & Commerce, Dharwad-8.



B. S.
BASAVARAJ M BALIGERI
 Chartered Accountants
 M.No.01895
 UDIN:20021895ARCJLW7790

Date : 06-09-2022
 Place : Dharwad

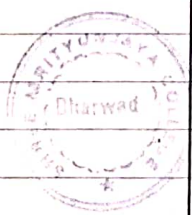
N. S.
 PRINCIPAL
 KLE'S, S.M. COLLEGE
 DHARWAD

K.L.E.SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad

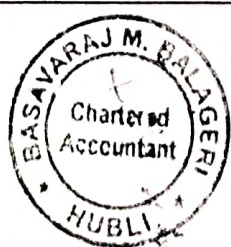
(Aided)

Schedules to & forming part of Balance Sheet as on 31st March, 2022

Sch. No.	Particulars	Amount in Rs.
L-1	KLE Society	
	KLE Society., Belgaum	2,76,56,895.00
	Total	2,76,56,895.00
L-2	Specific Funds	
	P.S.L.L. Fund	6,79,870.00
	Total	6,79,870.00
L-3	Specific Grants	
	Alumni Grant	20,000.00
	Equipment Grant	99,600.00
	Library Book Grant	48,000.00
	P M of India- Ministry of Sports	1,80,000.00
	Specific Grants -UGC	13,31,425.00
	U G C Books and Journals	21,360.00
	U G C Building Under 10th Plan	6,62,120.00
	U G C Carrier Counselling XI Plan	2,22,650.00
	U G C - COP	72,044.00
	UGC Dev. of Sports I.F. & Equip XI Plan	2,00,000.00
	UGC Entry in Services XII Plan	1,25,000.00
	UGC Entry of Service XI	5,01,526.00
	U G C - Equipment Under 10th Plan	73,800.00
	UGC General Development Assistance XII Plan	29,63,614.00
	U.G.C.Grant General Dev Scheme 11th Plan	7,37,937.00
	U G C Network Resource Centre	55,000.00
	U G C - PTAC	26,460.00
	UGC Remedial Coaching XII Plan	1,25,000.00
	UGC Remidial XI Plan	4,08,952.00
	UGC XII Plan IQAC Grant	91,219.00
	UGC XII Plan Sports & Infrastructure	5,00,000.00
	UGC - XI Plan Additional Assistance to Covered Coll	16,69,500.00
	UGC XI Plan (Ladies Room)	2,00,000.00
	Unnat Bharat Abhiyan Grant	30,395.00
		Total

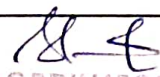


[Signature]
CO-ORDINATOR
IQAC
KLE'S, S.M. COLLEGE
Dharwad-8




[Signature]
PRINCIPAL
KLE'S, S.M. COLLEGE
DHAWRAD

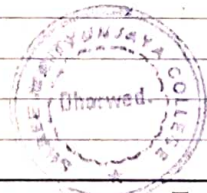
Sch. No.	Particulars	Amount In Rs.
L-5	Deposits	
	Contractors Security Deposit	
	ABC Construction(CSD)	51,777.00
	H. Siddappa (CSD)	13,926.00
	Manjunath Annigeri	77,219.00
	Ramesh Notad (CSD)	9,655.00
	S. B. Devakki(CSD)	39,872.00
	Shankarappa Engineers (CSD)	50,033.00
	Vinaya Associates (CSD)	1,970.00
	Staff Security Deposit	
	Aishwarya Balli (SD)	9,000.00
	Aksha. S. Ganeshkar (SD)	14,801.00
	Akshata Jirali (SD)	15,100.00
	Anupama Deshpande (SD)	15,100.00
	Drakshayani. B. Patil (SD)	12,000.00
	Karuna Naik (SD)	-
	Mallamma Balakkanavar (SD)	14,000.00
	Nagaraj P (SD)	18,000.00
	Savitri Hiremath (SD)	9,000.00
	Shashidhar Chikkamath (SD)	15,100.00
	Shilpa Nagalapur (SD)	10,000.00
	Soumya Gudi (SD)	15,100.00
	Soumya Kuber(SD)	17,100.00
	Suchita Totagi (SD)	15,100.00
	Sushma. S. (SD)	13,000.00
	Suvarna Hugar (SD)	14,000.00
	Vanajakshi Revadiger (SD)	15,100.00
	Students Deposit	
	Caution Money & Library Deposit(16-17)	16,400.00
	Caution Money & Library Deposit(17-18)	19,910.00
	Caution Money & Library Deposit(18-19)	40,480.00
	Caution Money & Library Deposit(19-20)	50,860.00
	Caution Money & Library Deposit(20-21)	37,300.00
	Caution Money & Library Deposit 2021-22	48,270.00
	Total	6,79,173.00
L-6	Scholarship	
	Endowment Scholarship(Murugamath Cash Prize)	160.00
	Fees Concession	-
	Govt SC/ST Scholarship A/c	2,67,116.00
	Total	2,67,276.00


 CO-ORDINATOR
 IQAC
 KLE'S, S.M. COLLEGE
 Dharwad-8




 PRINCIPAL
 KLE'S, S.M. COLLEGE
 DHAWRAD

Sch. No.	Particulars	Amount in Rs.
L-7	Other Payables	
	Collection to Be Remitted	
	Army Flag Fees	-
	K.L.E.Bullitein	15,045.00
	KLE Medical Fees	54,920.00
	K.S.S.W., Fund	3,55,212.00
	K.S.T.B.Fund	49,375.00
	K U Admission Late Fees	49,375.00
	K.U.Carrier Guidance	10,740.00
	K.U.C.D.C. Fees	60.00
	K U Corpus Fund	20.00
	KU Change of Subject Fee	-
	K. U. Exam Application Form	-1,030.00
	K.U.Exam Fees	78,840.00
	K.U.Exam Fine Fees	-4,86,480.00
	K.U.Exam Fine Fees	12,925.00
	K.U.Passing Certificate	54,600.00
	K.U. Penal Fees	-8,255.00
	K U Poor Student Aid Fund	30.00
	K.U.Processing Fees	82,620.00
	K.U.Registration Fees	250.00
	KU Revaluation Fees	-
	K.U.Sports Development Fund	50.00
	K.U.Sports Fees	50.00
	K.U STATEMENT OF MARKS	2,33,220.00
	K. U. Student Benefit Fees	20.00
	K.U.Student Welfare Fund	8,440.00
	K.U.Yuvajanotsava	20.00
	M.Com KU Exam Fees	-
	NFTW	39,500.00
	Red Cross Fee	50,395.00
	Scouts & Guides Fees	50,150.00
	Student Aid Fund	39,500.00
	Other Payable	
	Admission Application Fee (M.Com)	21,250.00
	Bank Interest on Scholarship A/c	37,824.15
	Contractor TDS Payable	150.00
	DCE (Joint A/c Fees Payable to Govt)	62,26,451.23
	Int on UGC SB A/c	3,484.00
	KUD NSS Grant	3,448.00
	K.U.Exam Remuneration	21,500.00
	Part Payment of Advance College Fee	12,760.00
	Staff Salary Payable	10,777.00
	Income Tax	1,69,894.00
	Total	71,97,130.38
L-9	Institutional Balances	
	S. M. College (Unaided Section)	2,04,41,205.50
	Total	2,04,41,205.50
A-1	Assets	

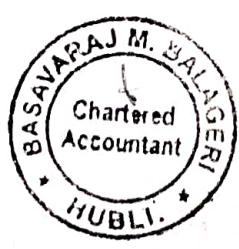


CO-ORDINATOR
I Q A C
KLE'S, S.M. COLLEGE
Dharwad-8

Updani
PRINCIPAL
KLE'S, S.M. COLLEGE
DHARWAD

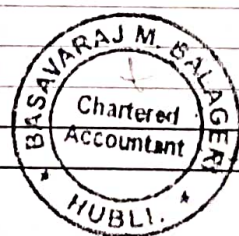
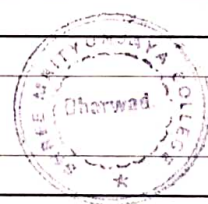
Sch. No.	Particulars	Amount in Rs.
	Assets Created Out of Specific Grants	
	Immovable Assets-Gr	
	UGC 12th Plan Gen. Dev. Asst. Rain Water Harvesting	70,224.00
	UGC 12th Plan Improvement in Existing Premises(GDA)	11,055.00
	UGC XII Plan Basket Ball Court	8,17,848.00
	UGC XII Plan Gen Dev Asst (Class Rooms)	31,68,674.00
	UGC XII Plan Ladies Toilet(GDA)	3,47,249.00
	UGC XI Plan Auditorium Building A/c	23,81,250.00
	UGC XI Plan(Ladies Room Renovation)(Asset)	2,00,760.00
	U.G.C. X Th Plan -Gymkhana Hall	11,63,426.00
	Total-1	81,60,486.00
	Movable Assets-GR	
	Gymkhana Equipments(Gr)(Asset)	2,00,025.00
	Sports Equipments Under UGC XI Plan(Assets)	4,02,090.00
	UGC 12 Plan Entry in Services(Asset)	1,27,505.00
	UGC 12th Plan Gen. Dev. Assistance(Asset)	8,35,258.00
	UGC 12th Plan IQAC (Assets)	92,460.00
	UGC 12th Plan Remedial Coaching(Asset)	1,26,870.00
	U.G.C. Books	6,15,457.00
	UGC Career Counselling XI Plan(Assets)	2,22,650.00
	U.G.C.-C.O.P. Grant	1,53,979.00
	UGC Entry of Service XI Plan (Asset)	3,40,223.00
	U.G.C. Equipment Under XI Th Plan(Asset)	10,77,127.00
	U.G.C. Grant General Dev. Scheme 11th Plan (Asset)	21,125.00
	UGC Remedial(Asset)	4,93,014.00
	U.G.C. Vocational Course Equipments/ Materials(A)	2,00,108.00
	UGC XI Plan Additional Assistance(Asset)	15,77,078.00
	Total-2	64,84,969.00
	Assets Out of Own Funds	
	Immovable Assets -OF	
	Addition & Alteration of Building A/c	15,72,148.00
	Borewell	27,545.00
	Building	80,48,686.00
	Building Material (Steel)	-
	Building Material(Tiles)	-
	Canteen Building	4,86,668.00
	Library Building	11,28,726.00
	RO Purifier Machine	2,56,525.00
	Toilet Blocks	2,40,000.00
	Total-3	1,17,60,298.00

CO-ORDINATOR
IQAC
KLE'S, S.M. COLLEGE
Dharwad-8



Principal
KLE'S, S.M. COLLEGE
DHAWRAD

Sch. No.	Particulars	Amount in Rs.
	Movable Assets-OF	
	25 Legal Microsoftware	4,75,481.00
	Battery	39,600.00
	Building Materials (Cement)	-
	CC TV CAMERA	2,06,689.00
	Computer/Printer/Projector	1,80,295.00
	Dead Stock	7,32,613.00
	Electricity Fittings	6,41,549.00
	Equipments	1,72,037.00
	Equipments(OF)	1,27,532.00
	Fixtures & Fittings	73,838.00
	Furniture	24,74,319.00
	General Library Books	10,36,550.00
	Gymkhana Equipments	2,737.00
	Lamination Machine	12,705.00
	LED TV 40"	24,500.00
	MCOM Computers	9,41,640.00
	M.Com Furniture	2,45,492.00
	Online UPS/Battery/Projection Screen	3,67,003.00
	P.S.L.L.Books	10,99,168.00
	Solar Rooftop Power Plant (10KWp Grid)	5,80,000.00
	Water Cooler	70,919.00
	Water Tank	15,794.00
	Total-4	95,20,461.00
	Total (1+2+3+4)	3,59,26,214.00
A-2	Investments	
	FD Bank of Baroda 4129	10,16,008.00
	FD Bank of Baroda 4130	10,18,250.00
	Total	20,34,258.00
A-3	Deposits	
	Electricity Deposit	27,270.00
	Gas Deposit	1,950.00
	Telephone Deposit	1,418.00
	Total	30,638.00
A-4	Advances	
	Prof Nagaraj. M. Kotagar	25,000.00
	Awas for Samvaad (PMAY)	35,000.00
	Total	60,000.00
A-5	Cash & Bank Account	
	Bank Accounts	
	Canara Bank A/c 47755(UGC)	15,941.00
	State Bank of Mysore SB A/c No 5705	1,95,680.70
	Vijaya Bank A/c 4030(8898)	2,97,495.05
	Vijaya Bank A/c 5051(8912)	16,40,885.93
	Vijaya Bank Joint A/c 5044(5719)	65,51,773.23
	Vijaya Bank S.B.A/c 4446(8902)	16,12,332.35
	Total	1,03,14,108.26



CO-ORDINATOR
I Q A C

KLE'S, S.M. COLLEGE
Dharwar

Principal
KLE'S, S.M. COLLEGE
DHARWAR

Sch. No.	Particulars	Amount in Rs.
A-6	Institutional Balances	
	S.M.College of B.B.A	2,49,111.60
	Total	2,49,111.60
A-9	Income & Expenditure	
	Opening Balance	1,51,95,140.67
	Add: Deficit for the year 2021-22	34,77,681.35
	Total	1,86,72,822.02

N. Patil
Principal.
K. L. E. S. S. M. College of
Arts & Commerce, Dharwad-8



S. T.
CO-ORDINATOR
I Q A C
KLE'S, S.M. COLLEGE
Dharwad-8

N. Patil
PRINCIPAL
K. L. E. S. S. M. COLLEGE
DHAWRAD

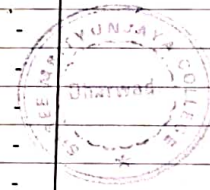
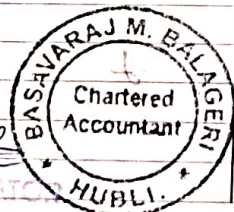
(19)

K.L.E.SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad

(Aided)

Receipts and Payments Statement for the Period from 1-4-2021 TO 31-3-2022

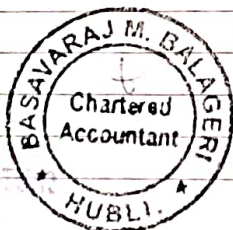
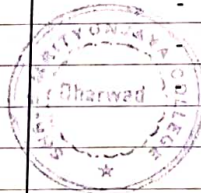
Sch No.	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-1	KLE Society				
period	KLE Society., Belgaum				
L-2	Specific Funds	2,41,73,708.00	34,83,267.00	80.00	2,76,56,895.00
	P.S.L.L. Fund				
L-3	Specific Grants	4,89,230.00	1,90,640.00	-	6,79,870.00
	Alumni Grant	20,000.00	-	-	20,000.00
	Equipment Grant	99,600.00	-	-	99,600.00
	Library Book Grant	48,000.00	-	-	48,000.00
	P M of India- Ministry of Sports	1,80,000.00	-	-	1,80,000.00
	Specific Grants -UGC	13,31,425.00	-	-	13,31,425.00
	U G C Books and Journals	21,360.00	-	-	21,360.00
	U G C Building Under 10th Plan	6,62,120.00	-	-	6,62,120.00
	U G C Carrier Counselling XI Plan	2,22,650.00	-	-	2,22,650.00
from	U G C - COP	72,044.00	-	-	72,044.00
	UGC Dev. of Sports I.F. & Equip XI Plan	2,00,000.00	-	-	2,00,000.00
	UGC Entry in Services XII Plan	1,25,000.00	-	-	1,25,000.00
	UGC Entry of Service XI	5,01,526.00	-	-	5,01,526.00
	U G C - Equipment Under 10th Plan	73,800.00	-	-	73,800.00
	UGC General Development Assistance XII Plan	29,63,614.00	-	-	29,63,614.00
	U.G.C.Grant General Dev Scheme 11th Plan	7,37,937.00	-	-	7,37,937.00
	U G C Network Resource Centre	55,000.00	-	-	55,000.00
	U G C - PTAC	26,460.00	-	-	26,460.00
	UGC Remedial Coaching XII Plan	1,25,000.00	-	-	1,25,000.00
	UGC Remidial XI Plan	4,08,952.00	-	-	4,08,952.00
	UGC XII Plan IQAC Grant	91,219.00	-	-	91,219.00
	UGC XII Plan Sports & Infrastructure	5,00,000.00	-	-	5,00,000.00
	UGC - XI Plan Additional Assistance to Covered Coll	16,69,500.00	-	-	16,69,500.00
	UGC XI Plan (Ladies Room)	2,00,000.00	-	-	2,00,000.00
	Unnat Bharat Abhiyan Grant	50,000.00	-	19,605.00	30,395.00
L-5	Deposits				
	Contractors Security Deposit				
	ABC Construction(CSD)	51,777.00	-	-	51,777.00
	H. Siddappa (CSD)	13,926.00	-	-	13,926.00
	Manjunath Annigeri		77,219.00	-	77,219.00
	Ramesh Notad (CSD)	9,655.00	-	-	9,655.00
	S. B. Devakki(CSD)	39,872.00	-	-	39,872.00
	Shankarappa Engineers (CSD)		50,033.00	-	50,033.00
	Vinaya Associates (CSD)	1,970.00	-	-	1,970.00
	Staff Security Deposit				
	Aishwarya Balli (SD)		9,000.00	-	9,000.00
	Aksha. S. Ganeshkar (SD)	7,550.00	7,251.00	-	14,801.00
	Akshata Jirali (SD)		15,100.00	-	15,100.00



CO-ORDINATOR
IQAC
KLE'S S.M. COLLEGE
DHARWAD-8

Principal
K.L.E.'S. S.M. COLLEGE
DHARWAD

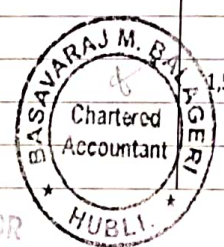
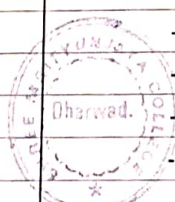
Particulars	Opening Balance	Receipts	Payments	Closing Balance
Anupama Deshpande (SD)		15,100.00		15,100.00
Drakshayani. B. Patil (SD)		12,000.00		12,000.00
Karuna Naik (SD)	7,550.00	7,550.00	15,100.00	-
Mallamma Balakkanavar (SD)		14,000.00		14,000.00
Nagaraj P (SD)		18,000.00		18,000.00
Savitri Hiremath (SD)		9,000.00		9,000.00
Shashidhar Chikkamath (SD)		15,100.00		15,100.00
Shilpa Nagalapur (SD)		10,000.00		10,000.00
Soumya Gudi (SD)		15,100.00		15,100.00
Soumya Kuber(SD)		17,100.00		17,100.00
Suchita Totagi (SD)		15,100.00		15,100.00
Sushma. S. (SD)	6,500.00	6,500.00	-	13,000.00
Suvarna Hugar (SD)		14,000.00		14,000.00
Vanajakshi Revadiger (SD)		15,100.00		15,100.00
Students Deposit				
Caution Money & Library Deposit(16-17)	16,400.00	-	-	16,400.00
Caution Money & Library Deposit(17-18)	19,910.00	-	-	19,910.00
Caution Money & Library Deposit(18-19)	40,480.00	-	-	40,480.00
Caution Money & Library Deposit(19-20)	50,860.00	-	-	50,860.00
Caution Money & Library Deposit(20-21)	37,300.00	-	-	37,300.00
Caution Money & Library Deposit 2021-22		48,270.00		48,270.00
L-6 Scholarships				
Endowment Scholarship(Murugamath Cash Prize)	80.00	80.00		160.00
Fees Concession	-			-
Govt SC/ST Scholarship A/c	76,930.00	4,23,683.00	2,33,497.00	2,67,116.00
L-7 Other Payables				
Collection to Be Remitted				
Army Flag Fees	-	15,060.00	15.00	15,045.00
K.L.E.Bullitein	-	54,975.00	55.00	54,920.00
KLE Medical Fees	-	3,55,566.00	354.00	3,55,212.00
K.S.S.W., Fund	24,300.00	25,100.00	25.00	49,375.00
K.S.T.B.Fund	24,300.00	25,100.00	25.00	49,375.00
K U Admission Late Fees		10,740.00		10,740.00
K.U.Carrier Guidance	-	30,120.00	30,060.00	60.00
K.U.C.D.C. Fees		10,040.00	10,020.00	20.00
K U Corpus Fund		7,470.00	7,470.00	-
KU Change of Subject Fee		1,20,210.00	1,21,240.00	-1,030.00
K. U. Exam Application Form		78,840.00		78,840.00
K.U.Exam Fees	-	12,57,560.00	17,44,040.00	-4,86,480.00
K.U.Exam Fine Fees		12,925.00		12,925.00
K.U.Passing Certificate		54,600.00		54,600.00
K.U. Penal Fees	-	88,100.00	96,355.00	-8,255.00
K U Poor Student Aid Fund		15,060.00	15,030.00	30.00
K.U.Processing Fees	-	1,01,350.00	18,730.00	82,620.00
K.U.Registration Fees	-	1,72,750.00	1,72,500.00	250.00
KU Revaluation Fees	-	8,025.00	8,025.00	-



KLE'S S.M. COLLEGE
DHARWAD

Kypani
PRINCIPAL
KLE'S S.M. COLLEGE
DHARWAD

No.	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	K.U.Sports Development Fund	-	25,100.00	25,050.00	50.00
	K.U.Sports Fees	-	19,550.00	19,500.00	50.00
	K.U STATEMENT OF MARKS		2,39,980.00	6,760.00	2,33,220.00
	K. U. Student Benefit Fees	-	10,040.00	10,020.00	20.00
	K.U.Student Welfare Fund	4,165.00	33,400.00	29,125.00	8,440.00
	K.U.Yuvajanotsava	-	10,040.00	10,020.00	20.00
	M.Com KU Exam Fees	-			-
	NFTW	19,440.00	20,080.00	20.00	39,500.00
	Red Cross Fee	-	50,445.00	50.00	50,395.00
	Scouts & Guides Fees	-	50,200.00	50.00	50,150.00
	Student Aid Fund	19,440.00	20,080.00	20.00	39,500.00
	Other Payable	-			-
	Admission Application Fee (M.Com)		21,250.00		21,250.00
	Bank Interest on Joint A/c	-	1,60,333.00	1,60,333.00	-
	Bank Interest on Scholarship A/c	34,905.00	3,092.00	172.85	37,824.15
	Contractor TDS Payable	-	2,600.00	2,450.00	150.00
	DCE (Joint A/c Fees Payable to Govt)	54,94,552.43	11,05,033.00	3,73,134.20	62,26,451.23
	Int on UGC SB A/c	3,257.00	227.00		3,484.00
	KPSC Exam Remuneration	-	56,200.00	56,200.00	-
	KSET Exam Remuneration	-			-
	KUD NSS Grant	3,448.00			3,448.00
	K.U.Exam Remuneration	-	21,500.00		21,500.00
	Part Payment of Advance College Fee	-	11,75,124.00	11,62,364.00	12,760.00
	M.Com Entrance Exam Remuneration	-			-
	NTA Examination Remuneration	-			-
	Police Exam Remuneration	-			-
	Staff Salary Payable	-	1,48,013.00	1,37,236.00	10,777.00
	Student Education Loan	-	1,14,000.00	1,14,000.00	-
	UPSC Examination Remuneration	-			-
	Recoveries to Be Remitted	-			-
	Covid-19 Fund	-			-
	ESI	-	1,69,449.00	1,69,449.00	-
	ESI(M.Com)	-			-
	Family Benefit Fund	-	1,410.00	1,410.00	-
	Gratuity A/c	-	91,621.00	91,621.00	-
	Group Insurance	-	7,320.00	7,320.00	-
	GST 18% TAX	-	32,400.00	32,400.00	-
	Income Tax	-	70,47,468.00	68,77,574.00	1,69,894.00
	L.I.C of India	-	5,77,758.00	5,77,758.00	-
	Professional Tax	-	55,200.00	55,200.00	-
	Professional Tax(Mcom)	-	4,82,047.00	4,82,047.00	-
	Providend Fund	-			-
L-9	Institutional Balances				
	S. M. College (Unaided Section)	1,56,43,163.50	58,31,401.00	10,33,359.00	2,04,41,205.50
A-1	Assets				
	Assets Created Out of Specific Grants				



CO-ORDINATOR
I O A C
K.L.E.S. S.M. COLLEGE
DHAWRAD

Principal
K.L.E.S. S.M. COLLEGE
DHAWRAD

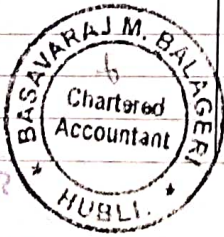
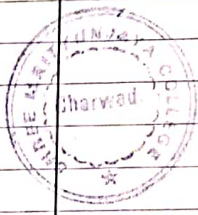
Particulars	Opening Balance	Receipts	Payments	Closing Balance
Immovable Assets-Gr				
UGC 12th Plan Gen. Dev. Asst. Rain Water Harvesting	70,224.00			70,224.00
UGC 12th Plan Improvement in Existing Premises(GDA)	11,055.00			11,055.00
UGC XII Plan Basket Ball Court	8,17,848.00			8,17,848.00
UGC XII Plan Gen Dev Asst (Class Rooms)	31,68,674.00			31,68,674.00
UGC XII Plan Ladies Toilet(GDA)	3,47,249.00			3,47,249.00
UGC XI Plan Auditorium Building A/c	23,81,250.00			23,81,250.00
UGC XI Plan(Ladies Room Renovation)(Asset)	2,00,760.00			2,00,760.00
U.G.C .X Th Plan -Gymkhana Hall	11,63,426.00			11,63,426.00
Movable Assets-GR				
Gymkhana Equipments(Gr)(Asset)	2,00,025.00			2,00,025.00
Sports Equipments Under UGC XI Plan(Assets)	4,02,090.00			4,02,090.00
UGC 12 Plan Entry in Services(Asset)	1,27,505.00			1,27,505.00
UGC 12th Plan Gen. Dev. Assistance(Asset)	8,35,258.00			8,35,258.00
UGC 12th Plan IQAC (Assets)	92,460.00			92,460.00
UGC 12th Plan Remedial Coaching(Asset)	1,26,870.00			1,26,870.00
U.G.C. Books	6,18,446.00	2,989.00		6,15,457.00
UGC Career Counselling XI Plan(Assets)	2,22,650.00			2,22,650.00
U.G.C.-C.O.P. Grant	1,53,979.00			1,53,979.00
UGC Entry of Service XI Plan (Asset)	3,40,223.00			3,40,223.00
U.G.C. Equipment Under XI Th Plan(Asset)	10,77,127.00			10,77,127.00
U.G.C. Grant General Dev. Scheme 11th Plan (Asset)	21,125.00			21,125.00
UGC Remedial(Asset)	4,93,014.00			4,93,014.00
U.G.C. Vocational Course Equipments/ Materials(A)	2,00,108.00			2,00,108.00
UGC XI Plan Additional Assistance(Asset)	15,77,078.00			15,77,078.00
Assets Out of Own Funds				
Immovable Assets -OF				
Addition & Alteration of Building A/c	15,72,148.00			15,72,148.00
Borewell	12,323.00		15,222.00	27,545.00
Building	43,62,084.00	1,00,045.00	37,86,647.00	80,48,686.00
Building Material (Steel)	4,72,250.00	4,72,250.00		-
Building Material(Tiles)	4,79,281.00	4,79,281.00		-
Canteen Building	4,86,668.00			4,86,668.00
Library Building	11,28,726.00			11,28,726.00
RO Purifier Machine	2,56,525.00			2,56,525.00
Toilet Blocks	2,40,000.00			2,40,000.00
Movable Assets-OF				
25 Legal Microsoftware	4,75,481.00			4,75,481.00
Battery	39,600.00			39,600.00
Building Materials (Cement)	-1,00,045.00		1,00,045.00	-
CC TV CAMERA	2,06,689.00			2,06,689.00
Computer/Printer/Projector	1,80,295.00			1,80,295.00
Dead Stock	7,32,613.00			7,32,613.00
Electricity Fittings	6,41,549.00			6,41,549.00
Equipments	1,72,037.00			1,72,037.00
Equipments(OF)	1,27,532.00			1,27,532.00

BASAVARAJ M. GALAGERI
 Chartered Accountant
 HUBLI.

CO-ORDINATOR
 IQAC
 KLE'S S.M. COLLEGE
 Dharwad-6

Principal
 KLE'S S.M. COLLEGE
 DHARWAD

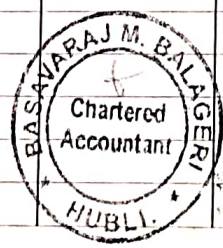
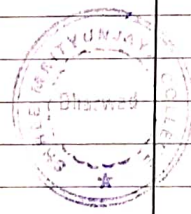
Particulars		Opening Balance	Receipts	Payments	Closing Balance
	Fixtures & Fittings	8,838.00		65,000.00	73,838.00
	Furniture	24,74,319.00			24,74,319.00
	General Library Books	9,90,732.00	725.00	46,543.00	10,36,550.00
	Gymkhana Equipments	2,737.00			2,737.00
	Lamination Machine	12,705.00			12,705.00
	LED TV 40"	24,500.00			24,500.00
	MCOM Computers	9,41,640.00			9,41,640.00
	M.Com Furniture	2,45,492.00			2,45,492.00
	Online UPS/Battery/Projection Screen	3,67,003.00			3,67,003.00
	P.S.L.L.Books	10,02,060.00	1,297.00	98,405.00	10,99,168.00
	Solar Rooftop Power Plant (10KWp Grid)			5,80,000.00	5,80,000.00
	Water Cooler	70,919.00			70,919.00
	Water Tank	15,794.00			15,794.00
A-2	Investments			10,16,008.00	10,16,008.00
	FD Bank of Baroda 4129			10,18,250.00	10,18,250.00
	FD Bank of Baroda 4130				
A-3	Deposits				27,270.00
	Electricity Deposit	27,270.00			1,950.00
	Gas Deposit	1,950.00			1,418.00
	Telephone Deposit	1,418.00			
A-4	Advance				
	Advance to Staff				
	Adv to Dr. N C Patil (Professor)	-	20,000.00	20,000.00	-
	Kusum Dandagi	-	1,15,000.00	1,15,000.00	-
	Prof Nagaraj. M. Kotagar	-	39,000.00	64,000.00	25,000.00
	Prof V. V. Patil	-	1,70,200.00	1,70,200.00	-
	Sudhakar B Medar	-	21,800.00	21,800.00	-
		-			-
	Other Advance				
	Adv to Red Cross A/c		6,000.00	6,000.00	-
	Awas for Samvaad (PMAY)			35,000.00	35,000.00
	Postage Advance		8,000.00	8,000.00	-
	Rafique Ahmed M. Mulla		5,000.00	5,000.00	-
	Reditek Softwares		7,500.00	7,500.00	-
					-
A-5	Cash & Bank Account				
	Cash		10,080.00	10,080.00	-
	Bank Accounts				
	Canara Bank A/c 47755(UGC)	15,714.00		227.00	15,941.00
	State Bank of Mysore SB A/c No 5705	22,398.50	78,38,179.80	80,11,462.00	1,95,680.70
	Bank of Boroda A/c .8898	1,04,392.55	2,33,672.50	4,26,775.00	2,97,495.05
	Bank of Boroda A/c. 8912	25,12,153.43	36,72,060.50	28,00,793.00	16,40,885.93
	Bank of Boroda Joint A/c.5719	54,94,552.43	3,73,134.20	14,30,355.00	65,51,773.23
	Bank of Boroda S.B.A/c .8902	7,84,835.75	1,13,23,212.40	1,21,50,709.00	16,12,332.35
A-6	Institutional Balances				
	S.M.College of B.B.A	2,49,111.60			2,49,111.60



CO-ORDINATOR
IQAC
KLE'S, S.M. COLLEGE
Dharwad-K

Principal
KLE'S, S.M. COLLEGE
DHARWAD

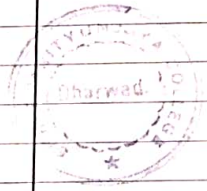
Particulars		Opening Balance	Receipts	Payments	Closing Balance
A-9	Income & Expenditure				
	Income & Expenditure	1,51,95,140.67			1,51,95,140.67
E-1	Salary to Staff				
	ESI Management Contribution			1,37,376.00	1,37,376.00
	ESI Management Contribution(M.Com)				
	I/C Principal Allowances			60,000.00	60,000.00
	Management Contribution to Gratuity			91,621.00	91,621.00
	PF Administrative Charges			20,086.00	20,086.00
	PF Management Contribution			2,41,021.00	2,41,021.00
	Remuneration/Honarorium Exp			19,200.00	19,200.00
	Staff Salary			2,06,46,260.00	2,06,46,260.00
	Unaided Non Teaching Staff Salary			16,42,439.00	16,42,439.00
	Unaided Teaching Staff Salary		3,95,058.00	27,77,544.00	23,82,486.00
	Unaided Teaching Staff Salary(MCOM)				
E-2	Establishment Expenses				
	Audit Fees			15,900.00	15,900.00
	Bank Charges & Commission		1,664.00	32,400.35	30,736.35
	Book Binding			7,125.00	7,125.00
	Campus Maintainance		1,21,808.00	1,60,550.00	38,742.00
	Clothing to Staff			8,400.00	8,400.00
	College Maintainance			80,222.00	80,222.00
	Computer Maintenance		66,648.00	1,07,634.00	40,986.00
	Electrcicity Expenses			1,20,245.00	1,20,245.00
	Functions & Celebration Expenses		1,125.00	49,257.00	48,132.00
	Generator Expenses			16,333.00	16,333.00
	Insurance on College Assets			16,122.00	16,122.00
	K.U.Affiliation Fees			1,06,148.00	1,06,148.00
	LGB Meeting Exp			16,822.00	16,822.00
	Local Conveyance Allowance			5,607.00	5,607.00
	M.Com KU Affiliation/Annual Fees			1,19,325.00	1,19,325.00
	Meeting Expenses			1,305.00	1,305.00
	Meeting Sitting Fees				
	Misclleneous Expenses			3,860.00	3,860.00
	Municipal Tax			1,32,076.00	1,32,076.00
	NAAC Expenses			1,92,102.00	1,92,102.00
	Office Maintainance Exp			13,147.00	13,147.00
	NCTE, New Delhi, Intergrated Course Exp				
	Postage			8,381.00	8,381.00
	Post Box Rent			150.00	150.00
	Printing & Stationery		6,255.00	1,76,847.00	1,70,592.00
	Professional Charges			46,870.00	46,870.00
	Professional Tax College			2,500.00	2,500.00
	Renewal of Fire NOC			30,000.00	30,000.00
	Security Charges			2,12,400.00	2,12,400.00
	Subscription for Software Maintenance			64,576.00	64,576.00



CO-ORDINATOR
KLE'S S.M. COLLEGE
Dharwad-8

PRINCIPAL
KLE'S S.M. COLLEGE
DHARWAD

Particulars	Opening Balance	Receipts	Payments	Closing Balance
Tally Annual Renewal Charges			12,744.00	12,744.00
Telephone Expenses			81,352.00	81,352.00
Travelling Allowance			400.00	400.00
Water Supply			8,188.00	8,188.00
Website Development Expenses			15,000.00	15,000.00
E-4 Expenses Against Specific Fees				
Adm. Application Form & Prospectus Exp		-	12,539.00	12,539.00
Admission Exp		-	23,667.00	23,667.00
College Annual Day Exps			49,939.00	49,939.00
College Exam Fee Exps		-		-
Delegation Fees Exp		-		-
Gymkhana Fees Exps			16,544.00	16,544.00
Identity Cards Fee Exps			16,500.00	16,500.00
Magazine & Handbook Exps			40,766.00	40,766.00
NSS Fees Exp			7,010.00	7,010.00
Reading Room Fees Exps			41,227.00	41,227.00
Union Student Activities Fee Exps			40,915.00	40,915.00
E-5 Repair & Maintainance				
Repair & Maintainance		-	16,861.00	16,861.00
Repairs to Borewell			4,000.00	4,000.00
Repairs to Building		-	1,612.00	1,612.00
Electricity Repair & Maintainance		-	48,152.00	48,152.00
Repairs to Plumbing Works			1,15,107.00	1,15,107.00
E-7 Fees Remitted to Joint A/c				
Joint A/c Fees Paid to Govt		-	9,44,700.00	9,44,700.00
I-1 Grant				
Salary Grant		2,06,46,260.00	-	2,06,46,260.00
I-2 Fees				
Admission Fees		31,600.00		31,600.00
Arrears of Fees				-
Fees		69,17,546.00	69,17,546.00	-
Tution Fees College Account		9,44,700.00		9,44,700.00
Tution Fees- Joint Account		9,45,640.00		9,45,640.00
I-3 Specific Fees				
College Annual Day Fees		3,28,110.00	-	3,28,110.00
College Exam Fees		2,40,800.00	-	2,40,800.00
Gymkhana Fees		4,05,990.00	-	4,05,990.00
Identity Card Fees		26,545.00	-	26,545.00
K.U.Student Insurance		270.00	-	270.00
Library Fees		93,235.00	-	93,235.00
Loss of Library Books		480.00		480.00
Magzine & Handbook		1,73,000.00	-	1,73,000.00
Medical Fees		29,970.00	30.00	29,940.00
Misclleneous Fees		80,320.00	115.00	80,205.00
NSS Fees		1,89,540.00	1,89,540.00	-
Reading Room Fees		92,445.00	-	92,445.00



CO-ORDINATOR
KLE'S S.M. COLLEGE
Dharwad-3

Principal
K.L.E.'S. S.M. COLLEGE
DHAWRAD

	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	Union Student Activities Fees				
1-4	Interest on Bank		3,80,890.00	-	3,80,890.00
	Bank Interest on SB A/c				
	FD Interest		1,07,222.00	-	1,07,222.00
			34,258.00		34,258.00
1-6	Miscellaneous Receipts				
	Adm.Application Form & Prospectus		67,500.00	-	67,500.00
	Certificate Course Fees		420.00	-	420.00
	Interest on Electricity Deposit			-	-
	Kannada ISBN Artical Publication Fees		7,000.00	-	7,000.00
	Miscellaneous Income		11,513.00		11,513.00
	NCTE, New Delhi, Intergrated Course Exp		1,50,000.00		1,50,000.00
	Sale of Old News Papers/Magazine		4,912.00		4,912.00
	T.C. Fees		5,900.00	-	5,900.00
	Rental Receipts from Various Examinations			-	-
	Total		8,19,22,195.40	8,19,22,195.40	

N. Pawar
Principal.
 Shree Mrityanjaya College of
 Arts & Commerce, Dharwad-8



S. L.
 CO-ORDINATOR
 IQAC
 KLE'S, S.M. COLLEGE
 Dharwad-8

N. Pawar
 PRINCIPAL
 K.L.E.'S, S.M. COLLEGE
 DHAWRAD



Basavaraj M. Balageri

1

Chartered Accountant

B.Com. FCA

H.No : 3 9th Cross, Madhura Chetana Colony, Keshwapur, **Hubballi** - 580 023

Ph : (0) 0836 - 2284921, Cell : 94498 14921 E-mail : cabmbalageri@gmail.com

AUDIT REPORT

1. I have audited the attached balance sheet of **K L E SOCIETY'S SHRI MRITYUNJAY ARTS & COMMERCE COLLEGE (UN-AIDED) DHARWAD** at 31st March 2022 and the Income and Expenditure Accounts for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. My responsibility is to express an opinion on the financial statements based on my audit.
2. I have conducted my Audit in accordance with the auditing standards generally accepted in India. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates. I believe that my audit provides a reasonable basis for my opinion.
3. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.
4. In my opinion, proper books of accounts as required by the management have been kept so for as it appears from my examination of those books.
5. The said Balance Sheet and the Income and Expenditure Accounts are in agreement with the books of accounts.
6. In my opinion and to the best of my information and explanations given to me, the said accounts give a true and fair view:
 - i) In case of Balance Sheet, of the statement of affairs of the Institution as at 31-03-2022; and,
 - ii) In the case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.
7. Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Date: 10-09-2022
Place HUBBALLI



BASAVARAJ M BALAGERI
CHARTERED ACCOUNTANT
M.No 021895
UDIN: 20021895ARRCF03234

CO-ORDINATOR
IQAC
KLE'S, S.M. COLLEGE
Dharwad-8

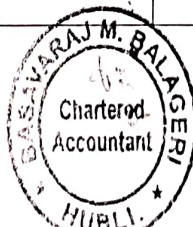
PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHARWAD

**K L E SOCIETY'S
SHRI MRITYUNJAY ARTS & COMMERCE COLLEGE (UN-AIDED) DHARWAD**

ANNEXURE TO THE AUDIT REPORT FOR THE YEAR 2021-2022.

1		Date of Commencement of Audit	06-09-2022			
2		Date of Completion of Audit	10-09-2022			
3		Number of Man-days taken to complete the Audit	04 Man Days			
4		Date of visit to the Institution by Principal of the Firm	All Days			
5		Indicate the followings: Head Office balance confirmation certificate is obtained or not?	NA			
	a	Balance as per Certificate.	NA			
	b	Balance as per Institutions Ledger.	NA			
	c	Have Your verified the transactions between H O and Institution taken place during 2021-22. And whether proper adjustments have been made for any discrepancies.	NA			
	d	Whether reconciliation statement by the Institute is prepared if so up to which year.	NA			
6	i	Whether Bank balance certificates are on record.	No			
	ii	Whether Bank Reconciliation statements are prepared.	Yes			
	iii	List out the Bank Accounts which are not reconciled in the following format:	Nil			
Sl. No		Name of the Bank & Branch	Balance as per certificate	Balance as Per Ledger	Difference	The period up to which the Accounts are reconciled
			-	NOT APPLICABLE		
	i	Whether entries relating to Stale Cheques found on reconciliation, whether reversed?	No Such Entries			
	ii	Whether entries consequent to reconciliation are recorded in the current year to give effect to reconciliation statements prepared.	NA			
7	iii	Whether balance certificates are obtained in respect of Fixed Deposits/Short Term Deposit:	Not Obtained			
	a	Whether deposits were renewed on due dates	Yes			
	b	Balances as per certificates and Ledger are tallied or not. If not please state the difference.	Yes			
		Whether confirmations of balances are obtained in respect of inter Institutional balances.	Yes, Obtained			
		List the balances in the following form				

Sh. T.
**CO-ORDINATOR
I Q A C
KLE'S, S.M. COLLEGE
Dharwad-8**



N. P. Pai
**PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHARWAD**

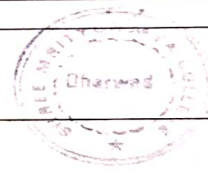
Sl. No	Name of the Institution	Balance as per Ledger	Balance as per respective Institutions Confirmation Certificate
1.	Shri Mrityunjaya College Aided	2,04,85,605.60/-	2,04,85,605.60/-
	A Please State whether DCE joint Account (Government Salary Grant Account) and joint Bank Account is reconciled.		NA
8	Obtain List of Non operative Accounts* in the following format:		No Such accounts
	Name of the Bank and Branch	Balance as per Ledger	Balance as per Bank Certificate
	No Such Accounts	Nil	Nil

*Non operative Account: Where no transactions have been taken place during the year by way of deposit and withdrawals other than interest credited or bank charges debited by the bank.

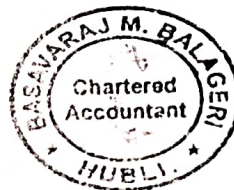
9		Whether Institution has been complying the statutory requirements with various authorities on due dates. In case of non compliance list out:	Yes
	a	Irregularities noticed in making payments on due dates.	No Irregularities noticed.
	b	Filing statutory returns on due dates with the concerned authorities in respect of the following in particular, amongst others;	Yes

	Subject	Nature of Irregularities
I	Income Tax-TDS	Nil
ii	Commercial Tax/Profession Tax	Nil
iii	Provident Fund	Nil
iv	Specific returns under other statues if any applicable (Relevant law applicable to the respective Institution may be ascertained from the Head of the Institution.)	Nil

10		In respect of Capital work in progress please verify and report in the following format:	No Capital work in Progress.
	A	Name of the Work	NA
	B	Whether Sanction Orders are on file	NA
	C	Whether running bills are verified	NA
	D	Whether the work is completed and if so, completion certificate is obtained specifying the amount to be capitalized.	NA
	E	Whether amount has been transferred to the respective asset account from the wok in progress account.	NA



[Signature]
 COORDINATOR
 IQAC
 KLE'S S.M. COLLEGE
 Dharwad-8



[Signature]
 PRINCIPAL
 KLE'S S.M. COLLEGE
 DHARWAD

	F	Amount if any due (out of Advances) from contractor if so the name and address of the contractor if so the name and address of the contractor and amount recoverable.	Nil
	G	Whether Recoveries in respect of Steel & Cement materials supplied to contractors transferred to H.O. Account.	NA
11		Whether Schedule of advances is prepared and on record Please specify the advances outstanding for more than 2 years without any movement/ variance.	No Advances NA
Sl. No.	Name of the person to whom advances is made		Amount (Rs.)
	NA		Purpose of Advance

12	i ii iii iv v	I Please Specify whether the following registers are maintained up to date, if not, state the period up to which the details are recorded. Fixed Assets Register: Building Furniture & Fixtures Dead Stocks Equipments Library Books	No Separate register is maintained. Register maintained in Aided Section. The College has entered purchase of Library books during the year in the Accession Register maintained aided section.									
13	i ii iii iv	Whether the physical verification was carried out by the internal staff and report submitted to the Head office in respect of Missing item Shortages found or Items found to be defective, damaged or Items transferred to other Institutions	Physical Verification is not carried out during the year. NA NA NA NA									
14		Arrears of Fees as per Demand collection and Balance 2021-22	<table border="1"> <tr> <td>Demand</td> <td>Collection</td> <td>Arrears</td> </tr> <tr> <td>1,71,528</td> <td>19,400</td> <td>-</td> </tr> <tr> <td></td> <td></td> <td>1,52,128</td> </tr> </table>	Demand	Collection	Arrears	1,71,528	19,400	-			1,52,128
Demand	Collection	Arrears										
1,71,528	19,400	-										
		1,52,128										
	A	Whether Schedule of outstanding fees is prepared at the year-end.	Yes									
	B	Arrears of fees collected during the year.	Arrears of fees for 2020-21 Rs,19,400/- collected during the year.									
15		Whether Sundry debtors, Advances, Payables, Sundry Creditors Schedules are prepared at the year end and tally with the figures appearing in the Balance Sheet. Please ensure that figures are not set off. Gross debits and credits are to be indicated separately.	NA									

CO-ORDINATOR
IOAC
KLE'S, S.M. COLLEGE
Dharwad-3

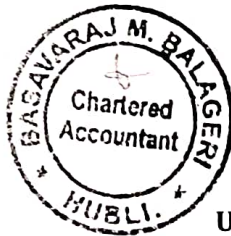
Chartered Accountant
BASAVARAJ M. BALAGERI
HUBLI.

PRINCIPAL
KLE'S, S.M. COLLEGE
DHARWAD

16		Whether, before finalizing the Audit, the Principal or Senior Assistant of the Firm has discussed the salient points, deficiencies, defects noticed during the course of Audit with Head of Institution.	Yes
17		Please specify the deficiencies noticed and the observations of the Head of the Institution if any. Please list out.	
	a	Whether the deficiency noted have been rectified	Nil
	b	List deficiencies remaining to be rectified	Nil
18		Internal Audit Report: Whether Institution was subject to Internal Audit during the previous year and the Audit report is on record.	No Internal Audit is conducted.
19		Kindly state the observations remaining unattended.	NA
20		Please indicate the area where improvements are desired in maintaining the accounts, records, etc.	Nil
21	i	Suggestions you would like to make regarding Austerity measures	Nil
	ii	Discipline in the Financial transactions	Nil

*In case not applicable mention not applicable against each of the above items

Date :10-09-2022
Place: HUBBALLI



Basavaraj M. Balageri
BASAVARAJ M BALAGERI
CHARTERED ACCOUNTANT
M.No.021895
UDIN: 22021895ARRCF03234



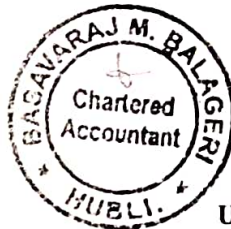
[Signature]
CO-ORDINATOR
I G A C
KLE'S, S.M. COLLEGE
Dharwad-8

[Signature]
PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHAWRAD

16		Whether, before finalizing the Audit, the Principal or Senior Assistant of the Firm has discussed the salient points, deficiencies, defects noticed during the course of Audit with Head of Institution.	Yes
17		Please specify the deficiencies noticed and the observations of the Head of the Institution if any. Please list out.	
	a	Whether the deficiency noted have been rectified	Nil
	b	List deficiencies remaining to be rectified	Nil
18		Internal Audit Report: Whether Institution was subject to Internal Audit during the previous year and the Audit report is on record.	No Internal Audit is conducted.
19		Kindly state the observations remaining unattended.	NA
20		Please indicate the area where improvements are desired in maintaining the accounts, records, etc.	Nil
21	i	Suggestions you would like to make regarding Austerity measures	Nil
	ii	Discipline in the Financial transactions	Nil

*In case not applicable mention not applicable against each of the above items

Date :10-09-2022
Place: HUBBALLI



Basavaraj M. Balageri
BASAVARAJ M BALAGERI
CHARTERED ACCOUNTANT
M.No.021895
UDIN: 22021895ARRCF03234



S. E.
CO-ORDINATOR
I Q A C
KLE'S, S.M. COLLEGE
Dharwad-8

N. P. Pai
PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHAWRAD

K L E SOCIETY'S SHRI MRITYUNJAY ARTS & COMMERCE COLLEGE (UN-AIDED) DHARWAD

DISCLOSURE OF APPLICABLE SIGNIFICANT ACCOUNTING POLICIES FOLLOWED & NOTES TO ACCOUNTS:

1. **METHOD OF ACCOUNTING:** The accounts are prepared on historical cost basis as going concern and are consistent to with generally accepted accounting principles.
2. **FIXED ASSETS:** The Fixed Assets are stated at purchase cost. The Cost of Fixed Assets includes GST.
3. **DEPRECIATION:** It is informed to us that Depreciation is calculated at H O level every year.
4. **INVESTMENTS:** Fixed Deposits with Bank of Baroda includes interest accrued up to 31-03-2022.
5. **REVUNUE RECOGNITION:** All Fees and other income is accounted on Cash basis and expenditures are also accounted on cash basis.
6. **PRIOR PERIOD ITEMS/EXCEPTIONL ITEMS:** Nil
7. **IMPAIRMENT OF ASSETS:** Nil
8. **NOTES TO ACCOUNTS:**
 - i) All expenses have been sanctioned by H O.
 - ii) All Fees and other Income was deposited into bank regularly.
 - iii) All Bank accounts are reconciled.



[Signature]
 CO-ORDINATOR
 IQAC
 KLE'S, S.M. COLLEGE
 Dharwad-8



[Signature]
 PRINCIPAL
 K.L.E.'S. S.M. COLLEGE
 DHARWAD


K.L.E.SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad


(Un-Aided)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022

Sch No.	Expenditure	Amount	Sch No.	Income	Amount
E-1	Salary to Staff	3,91,733.00	I-1	Grants	4,47,272.00
E-2	Establishment Expenses	2,57,171.80	I-2	Fees	66,14,043.00
E-3	Departmental Expenses	-	I-3	Specific Fees	1,51,142.00
E-4	Expenses Against Specific Fees	9,240.00	I-4	Interest on Bank Accounts	-
E-5	Repairs & Maintenance	-	I-5	Rent	8,225.00
E-6	Depreciation	-	I-6	Miscellaneous Receipts	-
E-7	Remittance of Fees to Govt.	-			
E-12	Excess of Income over Expenditure	65,62,537.20			
	Total	72,20,682.00		Total	72,20,682.00


As per Books of Accounts Vide my Report of Even Date


CO-ORDINATOR
I G A C
KLE'S, S.M. COLLEGE
Dharwad-8


PRINCIPAL
Shree Mrityunjaya College of
Arts & Commerce, Dharwad-8


PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHARWAD




BASAVARAJ M BALIGERI
Chartered Accountants
M.No.01895

UDIN: 20021895ARRCFO3234

Date : 09-09-2022
Place : Dharwad


(2)

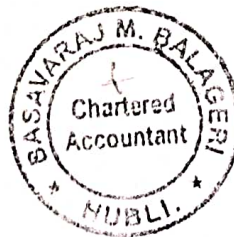
K.L.E.SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad


(Un-Aided)

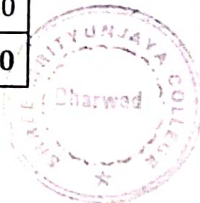
**Schedules to & forming part of Income & Expenditure
for the year ending 31st March, 2022**

Sch. No	Particulars	Amount in Rs.
E-1	Salary to Staff	
	Remuneration/Honarorium Exp	-
	Unaided Teaching Staff Salary	3,91,733.00
	Unaided Teaching Staff Salary(Mcom)	-
	Total	3,91,733.00
E-2	Establishment Expenses	
	Bank Charges & Commission	5,381.80
	Book Binding	-
	Campus Maintainance	1,81,718.00
	College Maintenance	4,599.00
	Computer Maintenance	64,348.00
	Functions & Celebration Expenses	1,125.00
	Total	2,57,171.80
E-4	Expenses Against Specific Fees	
	Certificate Course Exp	9,240.00
	Union Student Activities Fee Exps	-
Total	9,240.00	
E-12	Income & Expenditure	
	Surplus	65,62,537.20
Total	65,62,537.20	
I-2	Fees	
	Tution Fees College Account(PG)	4,47,272.00
Total	4,47,272.00	


CO-ORDINATOR
IOAC
KLE'S, S.M. COLLEGE
Dharwad-8




PRINCIPAL
K.L.E.'S. S.M. COLLEGE
DHAWRAD



Sch. No	Particulars	Amount in Rs.
I-3	Specific Fees	
	Degree Fees I-3	
	Computer Fees(UG)	8,98,630.00
	Maintenance Fees(UG)	47,91,044.00
	MCOM Fees I-3	
	Admission Fees(PG)	5,900.00
	Campus Maintenance Fees(PG)	83,900.00
	Certificate Course Fees(Mcom)	7,500.00
	College Exam Fees(PG)	11,800.00
	Computer/Computer Lab Fees (PG)	82,400.00
	Course Development Fees(PG)	6,15,345.00
	Extra Curricular Activities(PG)	8,850.00
	Gymkhana Fees(PG)	15,340.00
	I A Book Charges(PG)	11,800.00
	Identity Card Fees(PG)	4,700.00
	Library Fees(PG)	41,300.00
	Medical/Health Care Fees(PG)	11,934.00
	Reading Room Fees(PG)	8,850.00
	Student Activities Fees(PG)	8,850.00
	Student Amenities Fund(PG)	5,900.00
	Total	66,14,043.00
I-4	Interest on Bank	
	Bank Interest on SB A/c	91,378.00
	FD Interest	59,764.00
	Total	1,51,142.00
I-6	Miscellaneous Receipts	
	Adm.Application Form & Prospectus(Mcom)	-
	Certificate Fees	525.00
	Mise Income	7,700.00
	Total	8,225.00

CO-ORDINATOR
I Q A C
K.L.E.'S.S.M.COLLEGE
Dharwad-8

Principal.
Shree Mrityunjaya College of
Arts & Commerce, Dharwad-8



Principal
K.L.E.'S.S.M. COLLEGE
DHARWAD

10

KLE SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad

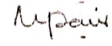
(Un-Aided)

BALANCE SHEET AS ON 31ST MARCH, 2022

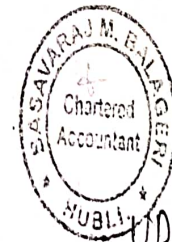
Sch No.	Liabilities	Amount	Sch No.	Assets	Amount
L-1	K.L.E. Society	-	A-1	Fixed Assests	11,27,786.00
L-2	Specific Funds	-	A-2	Investments	35,59,764.00
L-3	Specific Grants	-	A-3	Deposits	7,26,000.00
L-4	Bank Borrowings	-	A-4	Advances	-
L-5	Deposits	19,400.00	A-5	Cash & Bank Balance	15,19,544.90
L-6	Scholarships	-	A-6	Institutional Balances	2,04,41,205.50
L-7	Other Payables	1,04,302.00	A-7	Other Receivables	-
L-8	Fees & Development Fees				
L-9	Institutional Balances	-			
L-10	Excess of Income over Expenditure	2,72,50,598.40			
	Grand Total Rs.	2,73,74,300.40		Grand Total Rs.	2,73,74,300.40

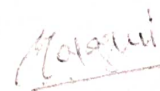
As per Books of Accounts Vide my Report of Even Date


CO-ORDINATOR
IQAC
KLE'S, S.M. COLLEGE
Dharwad-8


PRINCIPAL
Shree Mrityunjaya College of
Arts & Commerce, Dharwad-8.


PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHAWRAD




BASAVARAJ M BALIGERI
Chartered Accountants
M.No.01895

UDI No. 20021895ARRCP-0
3234

Date : 09-09-2022

Place : Dharwad

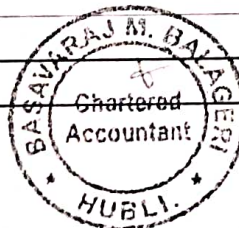
(11)

K.L.E.SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad

(Un-Aided)

Schedules to & forming part of Balance Sheet as on 31st March, 2022

Sch. No.	Particulars	Amount in Rs.
L-5	Deposits	
	Caution Money (M.Com)(2018-19)	2,000.00
	Caution Money (M.Com)(2019-20)	5,800.00
	Caution Money (M.Com)(2020-21)	5,700.00
	Caution Money (M.Com)(2021-22)	5,900.00
	Total	19,400.00
L-7	Other Payables	
	KLE Medical Fees(M.Com)	18,982.00
	K U Exam Fees (PG)	-
	K.U.Processing Fees	3,510.00
	K.U.Registration Fees(PG)	50,610.00
	K U STATEMENT OF MARKS	31,200.00
	Total	1,04,302.00
A-1	Assets	
	Assets Out of Own Funds	
	Immovable Assets -OF	
	Library Books(M.Com)	96,512.00
	Movable Assets-OF	
	Battery	68,876.00
	Computer	9,36,398.00
	UPS	26,000.00
	Total	11,27,786.00
A-3	Deposits	
	M.Com Course KU Deposit	7,26,000.00
	Total	7,26,000.00
A-2	Investments	
	FD BOB 3/4131 (THE PRESIDEN KLE BELAGAVI)	10,16,008.00
	FD BOB 3/4132 (THE PRESIDEN KLE BELAGAVI)	10,16,381.00
	FD BOB 3/4133 (THE PRESIDEN KLE BELAGAVI)	15,27,375.00
	Total	35,59,764.00
A-5	Cash & Bank Account	
	Bank Accounts	
	Vijaya Bank 5290(4409)	5,23,412.30
	Vijaya Bank 7511(7392)	9,96,132.60
	Total	15,19,544.90



CO-ORDINATOR
IQAC
KLE'S, S.M. COLLEGE
Dharwad-8

Principal
K.L.E.'S. S.M. COLLEGE
DHARWAD

Sch. No.	Particulars	Amount in Rs.
A-6	Institutional Balances	
	S. M. College (Aided Section)	2,04,41,205.50
	Total	2,04,41,205.50
L-10	Income & Expenditure	
	Opening Balance	2,06,88,061.20
	Add: Surplus for the year 2021-22	65,62,537.20
	Total	2,72,50,598.40

Signature
Principal,
Shree Mrityunjaya College of
Arts & Commerce, Dharwad-8.



Signature
CO-ORDINATOR
I Q A C
KLE'S, S.M. COLLEGE
Dharwad-8

Signature
PRINCIPAL
K.L.E.'S, S.M. COLLEGE
DHAWRAD

K.L.E.SOCIETY'S
Shri Mrityunjaya College of Arts & Commerce, Dharwad

13

(Un-Aided)

Receipts and Payments Statement for the Period from 1-4-2021 TO 31-3-2022

Sch No.	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-5	Deposits				
	Student Deposit				
		13,500.00	5,900.00	-	19,400.00
L-7	Other Payables				
	Collection to Be Remitted				
	KLE Medical Fees(M.Com)	-	18,982.00	-	18,982.00
	K U Exam Fees (PG)	-	71,300.00	71,300.00	-
	K.U.Processing Fees	-	3,510.00	-	3,510.00
	K.U.Registration Fees(PG)	-	3,80,745.00	3,30,135.00	50,610.00
	K U STATEMENT OF MARKS		31,200.00		31,200.00
	Other Payable				
	Student Loan A/c	-			-
L-10	Income & Expenditure				
	Income & Expenditure	2,06,88,061.20	-	-	2,06,88,061.20
A-1	Assets				
	Assets Out of Own Funds	10,98,509.00			10,98,509.00
	Immovable Assets -OF				
	Library Books(M.Com)	67,235.00		29,277.00	96,512.00
	Movable Assets-OF				
	Battery	68,876.00			68,876.00
	Computer	9,36,398.00			9,36,398.00
	UPS	26,000.00			26,000.00
A-2	Investments				
	FD BOB 3/4131 (THE PRESIDEN KLE BELAGAVI)			10,16,008.00	10,16,008.00
	FD BOB 3/4132 (THE PRESIDEN KLE BELAGAVI)			10,16,381.00	10,16,381.00
	FD BOB 3/4133 (THE PRESIDEN KLE BELAGAVI)			15,27,375.00	15,27,375.00
A-3	Deposits				
	M.Com Course KU Deposit	7,26,000.00			7,26,000.00
A-5	Cash & Bank Account				
	Bank Accounts				
	Vijaya Bank 5290(4409)	1,64,766.10	4,52,624.80	8,11,271.00	5,23,412.30
	Vijaya Bank 7511(7392)	30,69,122.60	92,24,760.00	71,51,770.00	9,96,132.60
A-6	Institutional Balances				
	S. M. College (Aided Section)	1,56,43,163.50	6,31,924.00	54,29,966.00	2,04,41,205.50
E-1	Salary to Staff				
	Remuneration/Honorarium Exp				
	Unaided Teaching Staff Salary			3,91,733.00	3,91,733.00
	Unaided Teaching Staff Salary(Mcom)				

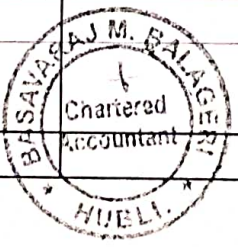
CO-ORDINATOR
IOAC
KLE'S, S.M. COLLEGE
Dharwad-8

SASAVARAJ M. SALAGAM
Chartered Accountant
HUBLI.

Principal
K.L.E.'S. S.M. COLLEGE
DHAWRAD

EGE

Particulars		Opening Balance	Receipts	Payments	Closing Balance
Establishment Expenses					
Bank Charges & Commission				5,381.80	5,381.80
Book Binding					-
Campus Maintainance				1,81,718.00	1,81,718.00
College Maintenance				4,599.00	4,599.00
Computer Maintenance				64,348.00	64,348.00
Functions & Celebration Expenses				1,125.00	1,125.00
Subscription Software Maintenance					-
E-4 Expenses Against Specific Fees					
Certificate Course Expenses				9,240.00	9,240.00
Union Student Activities Fee Exps					-
I-2 Fees					
Mcom Fees I-2		-			-
Tution Fees College Account(PG)			4,47,272.00		4,47,272.00
Fees		-	75,77,807.00	75,77,807.00	-
I-3 Specific Fees					
Degree Fees I-3		-			-
Computer Fees(UG)			8,98,630.00		8,98,630.00
Maintenance Fees(UG)			47,91,044.00		47,91,044.00
MCOM Fees I-3		-			-
Admission Fees(PG)			5,900.00		5,900.00
Campus Maintenance Fees(PG)			83,900.00		83,900.00
Certificate Course Fees(Mcom)			7,500.00		7,500.00
College Exam Fees(PG)			11,800.00		11,800.00
Computer/Computer Lab Fees (PG)			82,400.00		82,400.00
Course Development Fees(PG)			6,15,345.00		6,15,345.00
Extra Curricular Activities(PG)			8,850.00		8,850.00
Gymkhana Fees(PG)			15,340.00		15,340.00
I A Book Charges(PG)			11,800.00		11,800.00
Identity Card Fees(PG)			4,700.00		4,700.00
Library Fees(PG)			41,300.00		41,300.00
Medical/Health Care Fees(PG)			11,934.00		11,934.00
Reading Room Fees(PG)			8,850.00		8,850.00
Student Activities Fees(PG)			8,850.00		8,850.00
Student Amenities Fund(PG)			5,900.00		5,900.00
I-4 Interest on Bank					
Bank Interest on SB A/c			91,378.00		91,378.00
FD Interest			59,764.00		59,764.00
I-6 Miscellaneous Receipts					
Adm.Application Form & Prospectus(Mcom)					-
Certificate Fees			525.00		525.00
Misc Income			7,700.00		7,700.00
Grand Total			2,56,19,434.80	2,56,19,434.80	



Principal
Principal.

**Shree Mrityunjaya College of
Arts & Commerce, Dharwad-3.**

Principal

**PRINCIPAL
K. L. E. S. S. M. COLLEGE
DHARWAD**