



# MURASHILLIN ASSOCIATES

## CHARTERED ACCOUNTANTS

### V. T. MURASHILLIN

M.Com., L.L.B(Spl.), FCA., DISA (ICAI), DIRM (ICAI)

Residence: "Ganga Smriti"

H. No. 3520/B-5, 29th Cross,

Lingaraj Nagar, South Hubballi - 580 031

Office : Ground Floor, Biliangadi Complex,  
Opp. P. C. Jabin College, Vidyanagar  
Hubballi - 580021 (Karnataka)

E-mail : murashillin@gmail.com

Tel. : 0836-4265364

Cell : 98453 90575

### AUDIT REPORT

UDIN::23029894BGYTIS2726

We have audited the attached balance sheet of KLE SOCIETY'S ARTS AND COMMERCE COLLEGE( AIDED SECTION) GADAG. DIST:GADAG , as at 31<sup>ST</sup> March 2023 and the INCOME AND EXPENDITURE ACCOUNT for the year ending on that date, annexed there to. These financial statements are the responsibility of of of KLE SOCIETY'S ARTS AND COMMERCE COLLEGE( AIDED SECTION) GADAG. DIST:GADAG . Our responsibility is to express an opinion on these financial statement based on our audit.

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

2. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

3. in our opinion, proper books of accounts have been kept by the institute referred above, so far as it appears from our examination of those books of accounts.

4. The balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of accounts.

5. In our opinion and to the best of information and according to the explanation given to us, as and subject to our observations annexed, the accounts read with the schedules and notes thereon, gives a true and fair view:

- iii) In the case of the Balance Sheet, of the state of affairs of the institute, as at 31<sup>ST</sup> March 2023
- iv) In the case of Income & Expenditure account, of the DEFICIT for the year ending on that date.

Place : HUBLI

Dated : 29/05/2023

TO  
Shri. Jankhandi.

3/6



**KLE COMMERCE COLLEGE**

**GADAG**

2023-23

**AIDED SECTION**

**VERIFICATION OF DAILY FEES REGISTER WITH FEES RECEIPT 2022-23**

**PRINCIPAL ACCOUNT**

SNO	DATE	NAME	AMOUNT	CHALLAN NO	REMARKS
1					Office seal is not been affixed on the receipts for UPI. payments and amount directly deposited in banks.
2					No principal signature on fees receipt.
3					Amount in words is written in numbers.
4					Students signature is not available on fees receipt.
5					Bank seal on fees receipt is not clear and visible.
6	18-07-2022	Basavaraj Haidri		14	Bank IFSC code/ bank name is not available.
7	19-08-2022	Shashi kumar Mudakannar		56	The student has been paid amount to the principal account for the arrears, but it should have been paid to president account. And later on it has been changed from principal account to president account, and now one receipt is at principal a/c and another in president a/c.
8					<b>UNDER PARTICULARS:-</b> The head under which the amount is been collected is not mentioned but only the amount is printed.
9					Due to misplacement of challan by the student the supporting voucher/ receipt has been affixed by the office staff but without seal and signature of the principal.
10					No proof for credit from UUCMS with college except but entered in bank entries.

**PRESIDENT ACCOUNT 2022-23**

SNO	DATE	NAME	AMOUNT	CHALLAN NO	REMARKS
1	11-04-2022	Dyammavva Vaddar		2	Mode of payment is not available on excel sheet.
2	11-04-2022	Pradeep S H		3	Mode of payment is not available on excel sheet.
3	05-05-2022	Sujata Tamangoudra		6	Mode of payment is not proper, there is mistake in UTR number.
4	06-07-2022	P Kirana		23	IFSC code / bank name is not available on the receipt. Due to misplacement of challan by the student the supporting voucher/ receipt has been affixed by the office staff but without seal and signature of the principal.
5	06-07-2022	Akasha Naik P			IFSC code / bank name is not available on the receipt.
7					<b>UNDER PARTICULARS:-</b> The head under which the amount is been collected is not mentioned but only the amount is printed.
8					bank seal is not available.
9	15-09-2022	Kalamesh Kabbaragi	₹ 1,057 ₹ 2,766 ₹ 1,739	216	Amount to be credited to oine account is ₹1057 and credited ₹2796 in a/c no 31400100015455 , ₹1739 is to be credited to another a/c ie, 31400100015443 (Aided) , but credited to a,c no 31400100015455. But vvoucher receipt shows amt of only ₹ 1057 but in excel sheet the amt is shown as (1057+1739= 2796)
10	31-12-2022	Akash Nayak		397	double receipt of same name was found.
11	28-02-2023	Prathibha Y Doddamani		589	double receipt of same name was found.
12	01-03-2023	Mailarappa S Inamati		594	double receipt of same name was found.
13					While filling 2 copies of same name has been filled (Duplicate copy is also affixed).



**SCHOLARSHIP ACCOUNT 2020-21**

**AIDED**

SNO	DATE	UNDER	AMOUNT	VOUCHER NO	REMARKS
1					Scholarship of 20-21 was paid in 22-23
2					All vouchers are not authorized by principal
3					Signature of principal/ scholarship incharge is not obtained in scholarship register.

**SALARY REGISTER IS NOT SIGNED BY:-**

SNO	PAGE NO	NAME
1	41	A K Math
2	40	Shri Vittal
3	37	Veena E



**NAME OF THE INSTITUTE: K.L.E. SOCIETY'S ARTS AND COMMERCE COLLEGE  
[AIDED SECTION], GADAG**

**ANNEXURE TO THE AUDIT REPORT FOR THE YEAR 2022-23**

1		Date of Commencement of Audit	05.05.2023
2		Date of Completion of Audit	24/05/2023
3		Number of Man-days taken to complete the Audit	9 man daya
4		Date of visit to the Institution by Principal of the Firm	05.05,6/5,23/5/ .2023
5	i. ii. iii.	Indicate the following Head office balance confirmation Certificate is obtained or not? Balance as per certificate. Balance as per Institutions Ledger Whether reconciliation statement by the Institute is prepared if so up to which year.	Yes 5,14,16,280.52 5,14,16,280.52 NA
6	i.	Whether Bank balance certificates are on record. Whether Bank Reconciliation statements are prepared. List out the Bank Accounts which are not reconciled in the following format:	Yes Yes

Sl.	Name of the Bank & Branch	Balance as per certificate	Balance as Per Ledger	Difference	The period up to which the Accounts are reconciled
01	NIL	NIL		NIL	
	i.	Whether entries relating to State Cheques found on reconciliation, whether reversed?		NIL	
	ii.	Whether entries consequent to reconciliation are recorded in the current year to give effect to reconciliation statements prepared.		NIL	
	iv	Whether balance certificates are obtained in respect of Fixed Deposits/Short Term. i. Deposit: ii. Whether deposits were renewed on due dates iii. Balance as per certificates and Ledger are tallied or not. iv. If not please state the difference.  Whether confirmations of balance are		FDs renewed-29.03.2023 NIL NIL NA	



		obtained in respect of inter Institutional balances. List the balance in the following format.	
Sl.No	Name of the Institution		Balance as per Ledger
1.	C.B.KOLLI POLYTECHNIC HAVERI		1,19,700.00
	a	Please State whether DCE joint Account (Government Salary Grant Account) and joint Bank Account is reconciled.	Yes Balance Rs. 7,38,309.10
8	Obtained List of Non operative Accounts in the following format:		
	Name of the Bank and Branch	Balance as per Ledger	Balance as per the Certificate
	NIL	NIL	NIL

- Non operative Account: Where no transaction 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	A	Whether Institution has been complying the statutory requirements with various authorities on due dates. In case of non compliance list out:  Irregularities notices in making payments on due dates.	YES  NO
	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
		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:	
	A	Name of the Work	NIL
	B	Whether Sanction Orders are on file	NIL
	C	Whether running bills are verified	NIL





	D	Whether the work is completed and if so completion certificate is obtained specifying the amount to be capitalized.		NIL
	E	Whether amount has been transferred to the respective asset account from the work in progress account.		NIL
	F	Amount if any due (out of Advances) from 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.		NIL
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 VIDE SCHEDULE
Sl. No	Name of the person to whom advances is made.		Amount	Purpose of Advance
12		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:		
	i.	Building		YES
	ii.	Furniture &		YES
	iii.	Fixtures		YES
	iv.	Equipments		YES
	v.	Dead Stock		YES
		Library Books		Not produced during the Audit
13		Whether the physical verification was carried out by the internal staff and report submitted to the Head office in respect of		Not produced during the Audit
	i.	Missing item		NA
	ii.	Shortages found or		NA
	iii.	Items found to be defective, damaged or Items		NA
	iv.	transferred to other Institutions		NA
14		Arrears of Fees:		
	i.	Whether Schedule of outstanding fees is prepared at the year-end.		Yes, Balance as on 31.03.2023 Rs. 1,06,807/-
	ii.	Arrears of fees collected during the year.		Arrears Fees Collected are included in the total fees collected in 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		YES



		noticed during the course of Audit with Head of Institution.	
17	A B	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 List deficiencies remaining to be rectified	NIL NIL NIL
18		Internal Audit Report: Whether Institution was subject to Internal Audit during the previous year and the Audit report is on record.	NO
19		Kindly state the observations remaining unattended.	As per notes on accounts
20		Please indicate the area where improvements are desired in maintaining the accounts, records, etc.	NIL
21	i. ii.	Suggestions you would like to make regarding Austerity measures. Discipline in the Financial transactions.	NIL NIL

- In case not applicable mention not applicable against each of the above items.

Place: Hubballi

Date: 30.05.2023

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655  
  
CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 829894)

NAME OF THE INSTITUTE: K.L.E. SOCEITY'S ARTS AND COMMERCE COLLAGE  
[UN-AIDED SECTION], GADAG  
ANNEXURE TO THE AUDIT REPORT FOR THE YEAR 2022-23

# KLES Arts & Commerce College Aided 2022-23

J T Collge Campus

G A D A G

## Trial Balance

1-Apr-2022 to 31-Mar-2023

Particulars	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
<b>L-1 K L E Society Belgaum</b>	<b>48782745.52 Cr</b>	3600.00	2637135.00	<b>51416280.52 Cr</b>
<i>Kamataka Lingayat Education Society</i>	48782745.52 Cr	3600.00	2637135.00	51416280.52 Cr
<b>L-2 Specific Funds</b>	<b>593241.10 Cr</b>	354.00	163898.00	<b>756785.10 Cr</b>
<i>DCE (Liability) A/c.</i>	583545.10 Cr	354.00	155118.00	738309.10 Cr
<i>P.S.L. Library Fees</i>	9696.00 Cr		8780.00	18476.00 Cr
<b>L-3 Specific Grants</b>	<b>12154442.00 Cr</b>	20324.00	20324.00	<b>12154442.00 Cr</b>
<b>UGC Old Grants</b>	<b>12154442.00 Cr</b>			<b>12154442.00 Cr</b>
<i>U.G.C.</i>	560000.00 Cr			560000.00 Cr
<i>UGC Additional Assistance Covered to Colleges</i>	2970000.00 Cr			2970000.00 Cr
<i>U.G.C. Equipments ,Books,Journals</i>	224924.00 Cr			224924.00 Cr
<i>U.G.C. Network Resource CentreA/c</i>	225000.00 Cr			225000.00 Cr
<i>UGC XI Adv Grant for Dev Assist to Colleges</i>	731057.00 Cr			731057.00 Cr
<i>U.G.C. XI Adv Spl Grnt Enhnc Initiv</i>	387872.00 Cr			387872.00 Cr
<i>U.G.C.XI Career Counselling Cell</i>	220500.00 Cr			220500.00 Cr
<i>U.G.CXlcatchUp Grant for Young Colleges Book &amp;Jour</i>	300000.00 Cr			300000.00 Cr
<i>U.G.CXlGrantfor Colleges in Back Ward Areasbooks &amp;J</i>	300000.00 Cr			300000.00 Cr
<i>UGC XII PLAN IQAC</i>	115089.00 Cr			115089.00 Cr
<i>U.G.C.XI Plan Adv Impr Facilly Inexisting Premises</i>	120000.00 Cr			120000.00 Cr
<i>U.G.C. X Plan Womens Hostel Grant</i>	6000000.00 Cr			6000000.00 Cr
<i>ICPR Speceial Lecturer Grant</i>		20324.00	20324.00	
<b>A-1 Fixed Assets</b>	<b>47276251.98 Dr</b>	2195525.00		<b>49471776.98 Dr</b>
<i>Asset of Own Fund</i>	30672267.23 Dr	2195525.00		32867792.23 Dr
<i>Biometric Machine</i>	6750.00 Dr			6750.00 Dr
<i>CC TV CAMERAS</i>	70220.00 Dr	160719.00		230939.00 Dr
<i>Ceramic Steel Green Boards</i>		145000.00		145000.00 Dr
<i>College New Building Under Construction</i>	8607422.00 Dr			8607422.00 Dr
<i>Computers</i>	109185.00 Dr			109185.00 Dr
<i>Construction of Connecting Roads</i>	692805.00 Dr			692805.00 Dr
<i>Dead Stock</i>	48532.36 Dr			48532.36 Dr
<i>Electrification Works</i>	75044.00 Dr	114401.00		189445.00 Dr
<i>Equipments</i>	71596.47 Dr	21500.00		93096.47 Dr
<i>Extension of Building(WIP)</i>	17963656.00 Dr	144898.00		18108554.00 Dr
<i>Furniture</i>	2013081.50 Dr	1576779.00		3589860.50 Dr
<i>Furniture to Women's Hostel A/c</i>	89307.00 Dr			89307.00 Dr
<i>Home Science Equipments</i>	231423.00 Dr			231423.00 Dr
<i>Library Book Bank</i>	3467.30 Dr			3467.30 Dr
<i>Library Books</i>	265208.30 Dr	32228.00		297436.30 Dr
<i>P.S.L. Library Books</i>	40169.30 Dr			40169.30 Dr
<i>Solar Rooftop 5KW Power Plant</i>	300000.00 Dr			300000.00 Dr
<i>UPS &amp; Battery</i>	84400.00 Dr			84400.00 Dr
<b>Assets Out of Specific Grants</b>	<b>16603984.75 Dr</b>			<b>16603984.75 Dr</b>
<i>Computers-UGC</i>	745972.00 Dr			745972.00 Dr
<i>Construction of Womens Hostel U G C</i>	8443900.00 Dr			8443900.00 Dr
<i>Dish Connection Charges U G C</i>	2490.00 Dr			2490.00 Dr





Gymkhana Building(U G C Grants)	2199881.00 Dr			2199881.00 Dr
GYMKHANA MATERIALS(UGC GRANTS)	98755.00 Dr			98755.00 Dr
Journals(U.G.C.Grants)	19377.00 Dr			19377.00 Dr
Library Building (UGC Grants)	349716.00 Dr			349716.00 Dr
Library Furniture(UGC Grants)	5210.00 Dr			5210.00 Dr
Library Software U G C A/c	26000.00 Dr			26000.00 Dr
Peacock Chairs-UGC	60000.00 Dr			60000.00 Dr
U.G.C.Equipments	3947407.00 Dr			3947407.00 Dr
U.G.C.Librarybooks	637026.75 Dr			637026.75 Dr
Xerox Machine UGC	68250.00 Dr			68250.00 Dr
<b>A-5 Cash and Bank Balances</b>	<b>1571569.00 Dr</b>	<b>8676017.44</b>	<b>7921486.47</b>	<b>2326099.97 Dr</b>
Bank Accounts	1571569.00 Dr	8676017.44	7921486.47	2326099.97 Dr
Cash & Bank Balance A-5	1571569.00 Dr	8676017.44	7921486.47	2326099.97 Dr
Bank of Baroda Ac ( President (69) 31400100015443	338215.74 Dr	398778.00	470095.00	266898.74 Dr
Bank of Baroda A/c .(Principal)(68) 31400100015442	161025.81 Dr	4935623.44	4332239.97	764409.28 Dr
Bank of Baroda (JT.Ac-150) 31400100015446	583545.10 Dr	155118.00	354.00	738309.10 Dr
Bank of Baroda (Scholarship Ac-70)V31400100015444	257972.10 Dr	64333.00	67066.00	255239.10 Dr
Canara Bank(UGC) A/c 0511101020694	128249.25 Dr	3758.00	184.00	131823.25 Dr
State Bank of Mysore(Salary Gr) A/c. No: 8440-4	102561.00 Dr	3118407.00	3051547.50	169420.50 Dr
<b>I-1 Salary Grants</b>			<b>11860448.00</b>	<b>11860448.00 Cr</b>
Salary Grant Received A/c.			11860448.00	11860448.00 Cr
<b>E-1 Salary to Staff</b>		<b>11860448.00</b>		<b>11860448.00 Dr</b>
Direct Salary to Staff (Aided)		11860448.00		11860448.00 Dr
<b>A-3 Deposits</b>	<b>594455.00 Dr</b>			<b>594455.00 Dr</b>
HES Com	11320.00 Dr			11320.00 Dr
K.S.W.U.B.Affili Deposit A/c	161050.00 Dr			161050.00 Dr
K.U. Affiliation Deposit A/c	420000.00 Dr			420000.00 Dr
Telephone Deposit	2085.00 Dr			2085.00 Dr
<b>A-4 Advances</b>	<b>134993.00 Dr</b>	<b>125210.00</b>	<b>94315.00</b>	<b>165888.00 Dr</b>
Advance to Staff	134993.00 Dr	125210.00	94315.00	165888.00 Dr
B.H.Hadimani A/c	35284.00 Dr			35284.00 Dr
B.U. Mangoudar	9432.00 Dr			9432.00 Dr
P A Jamakhandi Adv	47796.00 Dr	66210.00	36863.00	77143.00 Dr
Ramesh	3452.00 Dr		3452.00	
Smt.J.A.Patil	24029.00 Dr			24029.00 Dr
Veena E		30000.00	30000.00	
Veena R Tirapur		9000.00	9000.00	
Vithal Koli	15000.00 Dr	20000.00	15000.00	20000.00 Dr
<b>A-6 Institutional Balances</b>	<b>5037860.55 Dr</b>		<b>259214.00</b>	<b>4778646.55 Dr</b>
KLES Arts & Comm (Unaided Section)	5037860.55 Dr		259214.00	4778646.55 Dr
<b>E-2 Establishment Expenses</b>		<b>538360.23</b>	<b>1201.00</b>	<b>537159.23 Dr</b>
Advertisement Expenses		1650.00		1650.00 Dr
Annual Maintainance Charges		21962.00		21962.00 Dr
Audit Fees		18600.00		18600.00 Dr
Bank Charges		2473.43	1.00	2472.43 Dr
College Insurance (Aided)		27592.00		27592.00 Dr
Consultant Fees		162730.00		162730.00 Dr
Function & Celebration		6850.00		6850.00 Dr
Internet Recharge		719.00		719.00 Dr
Meeting Expense		5823.00		5823.00 Dr
Miscellaneous Expenses		740.00	1200.00	460.00 Cr

NAAC Expenses ( 4 Th Cycle )		250054.80		250054.80 Dr
Office Maintainance		1312.00		1312.00 Dr
Postage Charges		5890.00		5890.00 Dr
Printing Stationery A/c		17344.00		17344.00 Dr
Professional Tax (Institutional)		2500.00		2500.00 Dr
Software Maintainance		2200.00		2200.00 Dr
Travelling Allowance		11620.00		11620.00 Dr
<b>E-3 Department Expenses</b>		<b>18875.00</b>	<b>6200.00</b>	<b>12675.00 Dr</b>
Constitution Day		7900.00		7900.00 Dr
Market Fest			5000.00	5000.00 Cr
Seminar & Workshop		10775.00		10775.00 Dr
State Level Seminar (Human Rights)			1200.00	1200.00 Cr
Students & Staff Seminar & Workshop		200.00		200.00 Dr
<b>E-4 Expenses Against Specific Fees</b>		<b>83506.00</b>	<b>1875.00</b>	<b>81631.00 Dr</b>
College Exam Expense		22432.00		22432.00 Dr
Electrical Charges		15392.00		15392.00 Dr
Gymkhana Expenses		12933.00		12933.00 Dr
Students Activities Expesne		22684.00		22684.00 Dr
Youth Festival		10065.00	1875.00	8190.00 Dr
<b>E-5 Repairs and Maintainance</b>		<b>190644.00</b>		<b>190644.00 Dr</b>
Garden Maintainance		500.00		500.00 Dr
Repair & Maintainance to Computer		7670.00		7670.00 Dr
Repair & Maintainance to Elrctrical & Ficturers		57967.00		57967.00 Dr
Repairs & Maintainance to Equipments		34267.00		34267.00 Dr
Repair to Pipe Fixture & Fittings		90240.00		90240.00 Dr
<b>E-7 Remittance of Fees to Joint A/c</b>		<b>138630.00</b>		<b>138630.00 Dr</b>
Remittance to Joint Accounts		138630.00		138630.00 Dr
Remmittance to Joint A/c		138630.00		138630.00 Dr
<b>I-2 Fees</b>		<b>2459431.24</b>	<b>3027820.44</b>	<b>568389.20 Cr</b>
Admission Fees		80.00	6000.00	5920.00 Cr
Fees		1327870.00	1327870.00	
Fees Arrears			180214.00	180214.00 Cr
NSDL Fees		692932.00	650146.44	42785.56 Dr
Tution Fees College A/c		1880.00	301240.00	299360.00 Cr
Tution Joint A/c			138630.00	138630.00 Cr
UUCMS		436669.24	423720.00	12949.24 Dr
<b>I-3 Specific Fees</b>		<b>1500.00</b>	<b>260091.00</b>	<b>258591.00 Cr</b>
College Exam Fees		200.00	37500.00	37300.00 Cr
Electricity Fees		50.00	7461.00	7411.00 Cr
Gymkhana Fees		250.00	43815.00	43565.00 Cr
Identity Card Fees		50.00	8900.00	8850.00 Cr
Library Fees		200.00	36900.00	36700.00 Cr
Magazine And Hand Book		200.00	32100.00	31900.00 Cr
Medical Fees		50.00	8550.00	8500.00 Cr
Network Fesility Fees		150.00	22250.00	22100.00 Cr
Reading Room Fees		100.00	18880.00	18780.00 Cr
Students Activities Fees		250.00	43735.00	43485.00 Cr
<b>I-4 Interest on Bank A/c</b>			<b>21460.00</b>	<b>21460.00 Cr</b>
Interest on SB Account			21460.00	21460.00 Cr
<b>I-6 Miscellaneous Rceipts</b>		<b>1700.00</b>		<b>1700.00 Dr</b>
<b>L-5 Deposits</b>			<b>10200.00</b>	<b>654729.00 Cr</b>
		<b>644529.00 Cr</b>		






Contractors Sec. Deposit	528695.00 Cr			528695.00 Cr
Contractors Security Deposit	121356.00 Cr			121356.00 Cr
JPD Furniture Sec Deposit	1800.00 Dr			1800.00 Dr
Security Deposite of Basavaraj Kallur Contactor	384880.00 Cr			384880.00 Cr
Siddaganga Enterprises Sec Deposit	24259.00 Cr			24259.00 Cr
Students Deposit	115834.00 Cr		10200.00	126034.00 Cr
Caution Money	101664.00 Cr			101664.00 Cr
Caution Money 2020-21	2970.00 Cr			2970.00 Cr
Caution Money-2021-22	11200.00 Cr			11200.00 Cr
Caution Money-2022-23			10200.00	10200.00 Cr
<b>L-6 Scholarship</b>	<b>310143.00 Cr</b>	<b>66699.00</b>	<b>67933.00</b>	<b>311377.00 Cr</b>
Endowment Scholarship	7300.00 Cr	7200.00	5200.00	5300.00 Cr
Interest on Scholarship A/c	39825.00 Cr		8113.00	47938.00 Cr
Sanchi Honnamma Scholarships	18000.00 Cr			18000.00 Cr
Scholarship to OBC Students	609.00 Cr			609.00 Cr
SC Schlorship	27072.00 Cr	41399.00	37625.00	23298.00 Cr
SC/ST Scholarship	192455.00 Cr			192455.00 Cr
ST Scholarship	24882.00 Cr	18100.00	16995.00	23777.00 Cr
<b>L-7 Other Payables</b>	<b>2059129.90 Cr</b>	<b>3577654.00</b>	<b>3604877.00</b>	<b>2086352.90 Cr</b>
Collections to Be Remitted	12415.90 Cr	331455.00	400259.00	81219.90 Cr
K.S.S.W. Fund		5075.00	5075.00	
K.S.T.B. Fund		5075.00	5075.00	
KU Career Guidance Fees		2730.00	2730.00	
K.U.C.D.C, Fees		1560.00	1560.00	
K.U.CORPUS FUND		10920.00	10920.00	
K.U.Exam Fees	12415.90 Cr	257315.00	265834.00	20934.90 Cr
KU NSS Fund		1950.00	1950.00	
KU Poor Students Aid Fund		2000.00	2000.00	
KU PROCESSING FEES		14000.00	15875.00	1875.00 Cr
KU Sports Development Fees		3900.00	3900.00	
K.U.Sports Fees		13500.00	13500.00	
K.U.Students Benefit Scheme		1950.00	1950.00	
KU Student Welfare Fees		2550.00	2550.00	
N.F.T.W. Fees		4060.00	4060.00	
Penal Fees		1120.00	1120.00	
V Care Health Insurance			58410.00	58410.00 Cr
Youth Red Cross Fees		3750.00	3750.00	
Other Payables	1899267.00 Cr	146394.00	102255.00	1855128.00 Cr
<b>Recoveries to Be Remitted</b>	<b>1200.00 Cr</b>	<b>3099805.00</b>	<b>3098605.00</b>	
Family Benifit Fund		890.00	890.00	
Group Insurance		3000.00	3000.00	
Income Tax		2154420.00	2154420.00	
JT College Staff Co-Op Society		643440.00	643440.00	
L.I.C. Premium		268255.00	268255.00	
Professional Tax	1200.00 Cr	18000.00	16800.00	
Punyakoti Vantike		11800.00	11800.00	
Interest on Govt Funds (UGC)	146247.00 Cr		3758.00	150005.00 Cr



L-9 Institutional Balance	119700.00 Cr			119700.00 Cr
C.B. Kolli Polytechnic	119700.00 Cr			119700.00 Cr
Income & Expenditure A/c	10048800.99 Dr			10048800.99 Dr
<b>Grand Total</b>		<b>29958477.91</b>	<b>29958477.91</b>	

  
ACCOUNTANT

  
PRINCIPAL  
PRINCIPAL  
K.L.E. Society's  
Arts & Commerce College  
GADAG-BETGERI-582101

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655  
  
CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)  
CHARTERED ACCOUNTANTS

PLACE: HUBLI  
DATE: 29/5/23  
UDIN::23029894BGYTIS2726



**K.L.E SOCIETY'S  
ARTS AND COMMERCE COLLEGE, GADAG  
AIDED SECTION**

**Receipts and Payments Account for the year ending 31st March 2023.**

Particulars	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
Admission Fees		6000.00	80.00	5920.00 Cr
Advertisement Expenses			1650.00	1650.00 Dr
Annual Maintanance Charges			21962.00	21962.00 Dr
Audit Fees			18600.00	18600.00 Dr
Bank Charges		1.00	2473.43	2472.43 Dr
Bank of Baroda Ac ( President (69) 31400100015443	338215.74 Dr	470095.00	398778.00	266898.74 Dr
Bank of Baroda A/c .(Principal)(68) 31400100015442	161025.81 Dr	4332239.97	4935623.44	764409.28 Dr
Bank of Baroda (JT.Ac-150) 31400100015446	583545.10 Dr	354.00	155118.00	738309.10 Dr
Bank of Baroda (Scholarship Ac-70)V31400100015444	257972.10 Dr	67066.00	64333.00	255239.10 Dr
B.H.Hadimani A/c	35284.00 Dr			35284.00 Dr
Biometric Machine	6750.00 Dr			6750.00 Dr
Building Materials	1808261.00 Cr			1808261.00 Cr
B.U. Marigoudar	9432.00 Dr			9432.00 Dr
Canara Bank(UGC) A/c 0511101020694	128249.25 Dr	184.00	3758.00	131823.25 Dr
Caution Money	101664.00 Cr			101664.00 Cr
Caution Money 2020-21	2970.00 Cr			2970.00 Cr
Caution Money-2021-22	11200.00 Cr			11200.00 Cr
Caution Money-2022-23		10200.00		10200.00 Cr
C.B. Kolli Polytechnic	119700.00 Cr			119700.00 Cr
CC TV CAMERAS	70220.00 Dr		160719.00	230939.00 Dr
Ceramic Steel Green Boards			145000.00	145000.00 Dr
College Exam Expense			22432.00	22432.00 Dr
College Exam Fees		37500.00	200.00	37300.00 Cr
College Insurance (Aided)			27592.00	27592.00 Dr
College New Building Under Construction	8607422.00 Dr			8607422.00 Dr
Computers	109185.00 Dr			109185.00 Dr
Computers-UGC	745972.00 Dr			745972.00 Dr
Constitution Day			7900.00	7900.00 Dr
Construction of Connecting Roads	692805.00 Dr			692805.00 Dr
Construction of Womens Hostel U G C	8443900.00 Dr			8443900.00 Dr
Consultant Fees			162730.00	162730.00 Dr
Contractors Security Deposit	121356.00 Cr			121356.00 Cr
DCE (Liability) A/c.	583545.10 Cr	155118.00	354.00	738309.10 Cr
Dead Stock	48532.36 Dr			48532.36 Dr
Direct Salary to Staff (Aided)			11860448.00	11860448.00 Dr
Dish Connection Charges U G C	2490.00 Dr			2490.00 Dr
Electrical Charges			15392.00	15392.00 Dr
Electricity Fees		7461.00	50.00	7411.00 Cr
Electrification Works	75044.00 Dr		114401.00	189445.00 Dr
Endowment Scholarship	7300.00 Cr	5200.00	7200.00	5300.00 Cr
Equipments	71596.47 Dr		21500.00	93096.47 Dr
Extension of Building(WIP)	17963656.00 Dr		144898.00	18108554.00 Dr
Family Benifit Fund		890.00	890.00	
Fees		1327870.00	1327870.00	
Fees Arrears		180214.00		180214.00 Cr
Function & Celebration			6850.00	6850.00 Dr



Furniture	2013081.50 Dr		1576779.00	3589860.50 Dr
Furniture to Women's Hostel A/c	89307.00 Dr			89307.00 Dr
Garden Maintainance			500.00	500.00 Dr
Group Insurance		3000.00	3000.00	
Group Insurance Payable		8264.00	8264.00	
Gymkhana Building(U G C Grants)	2199881.00 Dr			2199881.00 Dr
Gymkhana Expenses			12933.00	12933.00 Dr
Gymkhana Fees		43815.00	250.00	43565.00 Cr
GYMKHANA MATERIALS(UGC GRANTS)	98755.00 Dr			98755.00 Dr
HES Com	11320.00 Dr			11320.00 Dr
Home Science Equipments	231423.00 Dr			231423.00 Dr
ICPR Spceial Lecturer Grant		20324.00	20324.00	
Identity Card Fees		8900.00	50.00	8850.00 Cr
Income & Expenditure A/c	10048800.99 Dr			10048800.99 Dr
Income Tax		2154420.00	2154420.00	
Interest on Govt Funds (UGC)	146247.00 Cr	3758.00		150005.00 Cr
Interest on Salary Ac	3343.00 Cr	5661.00		9004.00 Cr
Interest on SB Account		21460.00		21460.00 Cr
Interest on Scholarship A/c	39825.00 Cr	8113.00		47938.00 Cr
Internet Recharge			719.00	719.00 Dr
Journals(U.G.C.Grants)	19377.00 Dr			19377.00 Dr
JPD Furniture Sec Deposit	1800.00 Dr			1800.00 Dr
JT College Staff Co-Op Society		643440.00	643440.00	
Karnataka Lingayat Education Society	48782745.52 Cr	2637135.00	3600.00	51416280.52 Cr
KLES Arts & Comm (Unaided Section)	5037860.55 Dr	259214.00		4778646.55 Dr
K.S.S.W. Fund		5075.00	5075.00	
K.S.T.B. Fund		5075.00	5075.00	
K.S.W.U.B.Afflii Deposit A/c	161050.00 Dr			161050.00 Dr
K.U. Affiliation Deposit A/c	420000.00 Dr			420000.00 Dr
KU Career Guidance Fees		2730.00	2730.00	
K.U.C.D.C, Fees		1560.00	1560.00	
K.U.CORPUS FUND		10920.00	10920.00	
K.U.Exam Fees	12415.90 Cr	265834.00	257315.00	20934.90 Cr
KU NSS Fund		1950.00	1950.00	
KU Poor Students Aid Fund		2000.00	2000.00	
KU PROCESSING FEES		15875.00	14000.00	1875.00 Cr
KU Sports Development Fees		3900.00	3900.00	
K.U.Sports Fees		13500.00	13500.00	
K.U.Students Benefit Scheme		1950.00	1950.00	
KU Student Welfare Fees		2550.00	2550.00	
Library Book Bank	3467.30 Dr			3467.30 Dr
Library Books	265208.30 Dr		32228.00	297436.30 Dr
Library Building (UGC Grants)	349716.00 Dr			349716.00 Dr
Library Fees		36900.00	200.00	36700.00 Cr
Library Furniture(UGC Grants)	5210.00 Dr			5210.00 Dr
Library Software U G C A/c	26000.00 Dr			26000.00 Dr
L.I.C. Premium		268255.00	268255.00	
Magazine And Hand Book		32100.00	200.00	31900.00 Cr
Market Fest		5000.00		5000.00 Cr
Medical Fees		8550.00	50.00	8500.00 Cr
Meeting Expense			5823.00	5823.00 Dr
Miscellaneous Expenses		1200.00	740.00	460.00 Cr






NAAC Expenses ( 4 Th Cycle )			250054.80	250054.80 Dr
Network Fesility Fees		22250.00	150.00	22100.00 Cr
N.F.T.W. Fees		4060.00	4060.00	
NSDL Fees		650146.44	692932.00	42785.56 Dr
Office Maintainance			1312.00	1312.00 Dr
P A Jamakhandi Adv	47796.00 Dr	36863.00	66210.00	77143.00 Dr
Peacock Chairs-UGC	60000.00 Dr			60000.00 Dr
Penal Fees		1120.00	1120.00	
Postage Charges			5890.00	5890.00 Dr
Practical Exam Remuneration		2350.00	2350.00	
Printing Stationery A/c			17344.00	17344.00 Dr
Professional Tax	1200.00 Cr	16800.00	18000.00	
Professional Tax (Institutional)			2500.00	2500.00 Dr
P.S.L. Library Books	40169.30 Dr			40169.30 Dr
P.S.L. Library Fees	9696.00 Cr	8780.00		18476.00 Cr
Punyakoti Vantike		11800.00	11800.00	
Ramesh	3452.00 Dr	3452.00		
Reading Room Fees		18880.00	100.00	18780.00 Cr
Remmittance to Joint A/c			138630.00	138630.00 Dr
Repair & Maintainance to Computer			7670.00	7670.00 Dr
Repair & Maintainance to Elctrical & Ficturers			57967.00	57967.00 Dr
Repairs & Maintainance to Equipments			34267.00	34267.00 Dr
Repair to Pipe Fixture & Fittings			90240.00	90240.00 Dr
Salary Grant Received A/c.		11860448.00		11860448.00 Cr
Sanchi Honnamma Scholarships	18000.00 Cr			18000.00 Cr
Scholarship to OBC Students	609.00 Cr			609.00 Cr
SC Schlorship	27072.00 Cr	37625.00	41399.00	23298.00 Cr
SC/ST Scholarship	192455.00 Cr			192455.00 Cr
Security Deposite of Basavaraj Kallur Contactor	384880.00 Cr			384880.00 Cr
Seminar & Workshop			10775.00	10775.00 Dr
Siddaganga Enterprises Sec Deposit	24259.00 Cr			24259.00 Cr
Smt.J.A.Patil	24029.00 Dr			24029.00 Dr
Software Maintainance			2200.00	2200.00 Dr
Solar Rooftop 5KW Power Plant	300000.00 Dr			300000.00 Dr
State Bank of Mysore(Salary Gr) A/c. No: 8440-4	102561.00 Dr	3051547.50	3118407.00	169420.50 Dr
State Level Seminar (Human Rights)		1200.00		1200.00 Cr
ST Scholarship	24882.00 Cr	16995.00	18100.00	23777.00 Cr
Students Activities Expesne			22684.00	22684.00 Dr
Students Activities Fees		43735.00	250.00	43485.00 Cr
Students & Staff Seminar & Workshop			200.00	200.00 Dr
Telephone Deposit	2085.00 Dr			2085.00 Dr
Theory Exam Remuneration	87663.00 Cr	85980.00	135780.00	37863.00 Cr
Travelling Allowance			11620.00	11620.00 Dr
Tution Fees College A/c		301240.00	1880.00	299360.00 Cr
Tution Joint A/c		138630.00		138630.00 Cr
U.G.C.	560000.00 Cr			560000.00 Cr
UGC Additional Assistance Covered to Colleges	2970000.00 Cr			2970000.00 Cr
U.G.C.Equipments	3947407.00 Dr			3947407.00 Dr
U.G.C. Equipments ,Books,Journals	224924.00 Cr			224924.00 Cr
U.G.C.Librarybooks	637026.75 Dr			637026.75 Dr
U.G.C. Network Resource CentreA/c	225000.00 Cr			225000.00 Cr
UGC XI Adv Grant for Dev Assist to Colleges	731057.00 Cr			731057.00 Cr



U.G.C. XI Adv Spl Grnt Enhnc Initiv	387872.00 Cr			387872.00 Cr
U.G.C.XI Career Counselling Cell	220500.00 Cr			220500.00 Cr
U.G.CXlcatchUp Grant for Young Colleges Book &Jour	300000.00 Cr			300000.00 Cr
U.G.CXIGrantfor Colleges in Back Ward Areasbooks &J	300000.00 Cr			300000.00 Cr
UGC XII PLAN IQAC	115089.00 Cr			115089.00 Cr
U.G.C.XI Plan Adv Impr Faciliy Inexisting Premises	120000.00 Cr			120000.00 Cr
U.G.C. X Plan Womens Hostel Grant	6000000.00 Cr			6000000.00 Cr
UPS & Battery	84400.00 Dr			84400.00 Dr
UUCMS		423720.00	436669.24	12949.24 Dr
V Care Health Insurance		58410.00		58410.00 Cr
Veena E		30000.00	30000.00	
Veena R Tirlapur		9000.00	9000.00	
Vithal Koli	15000.00 Dr	15000.00	20000.00	20000.00 Dr
Xerox Machine UGC	68250.00 Dr			68250.00 Dr
Youth Festival		1875.00	10065.00	8190.00 Dr
Youth Red Cross Fees		3750.00	3750.00	
<b>Grand Total</b>		<b>29958477.91</b>	<b>29958477.91</b>	



ACCOUNTANT




PRINCIPAL  
PRINCIPAL

K.L.E. Society's

Arts & Commerce College  
GADAG-BETGERI-582101

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CHARTERED ACCOUNTANTS  
MURASHILLIN ASSOCIATES  
PROPRIETOR (M. No. 979494)

PLACE: HUBLI

DATE: 29/5/23

UDIN::23029894BGYTIS2726





**KLE Society's Arts & Commerce College, Gadag.**  
**(Aided Section)**

**Schedules to and forming part of Income & Expenditure Account**  
**for the year ending 31st March 2023**

Sch No	Particulars	Closing
<b>I-1</b>	<b>Salary Grants</b>	
	Salary Grant Received A/c.	11860448.00 Cr
	<b>Total</b>	<b>11860448.00 Cr</b>
<b>I-2</b>	<b>Fees</b>	
	Admission Fees	5920.00 Cr
	Fees Arrears	180214.00 Cr
	NSDL Fees	-42785.56 Dr
	Tution Fees College A/c	299360.00 Cr
	Tution Joint A/c	138630.00 Cr
	UUCMS	-12949.24 Dr
	<b>Total</b>	<b>568389.20 Cr</b>
<b>I-3</b>	<b>Specific Fees</b>	
	College Exam Fees	37300.00 Cr
	Electricity Fees	7411.00 Cr
	Gymkhana Fees	43565.00 Cr
	Identity Card Fees	8850.00 Cr
	Library Fees	36700.00 Cr
	Magazine And Hand Book	31900.00 Cr
	Medical Fees	8500.00 Cr
	Network Fesility Fees	22100.00 Cr
	Reading Room Fees	18780.00 Cr
	Students Activities Fees	43485.00 Cr
	<b>Total</b>	<b>258591.00 Cr</b>
<b>I-4</b>	<b>Interest on Bank A/c</b>	
	Interest on SB Account	21460.00 Cr
	<b>Total</b>	<b>21460.00 Cr</b>
<b>I-6</b>	<b>Miscellaneous Receipts</b>	
	Miscelleneous Receipts	
	<b>Total</b>	<b>0.00 Cr</b>
<b>E-1</b>	<b>Salary to Staff</b>	
	Direct Salary to Staff (Aided)	11860448.00 Dr
	<b>Total</b>	<b>11860448.00 Cr</b>
<b>E-2</b>	<b>Establishment Expenses</b>	
	Advertisement Expenses	1650.00 Dr
	Annual Maintainance Charges	21962.00 Dr
	Audit Fees	18600.00 Dr
	Bank Charges	2472.43 Dr
	College Insurance (Aided)	27592.00 Dr
	Consultant Fees	162730.00 Dr
	Function & Celebration	6850.00 Dr
	Internet Recharge	719.00 Dr
	Meeting Expense	5823.00 Dr
	Miscellaneous Expenses	-460.00 Cr
	NAAC Expenses ( 4 Th Cycle )	250054.80 Dr
	Office Maintainance	1312.00 Dr



	Postage Charges	5890.00 Dr
	Printing Stationery A/c	17344.00 Dr
	Professional Tax (Institutional)	2500.00 Dr
	Software Maintainance	2200.00 Dr
	Travelling Allowance	11620.00 Dr
<b>Total</b>		<b>538859.23 Cr</b>
<b>E-3</b>	<b>Department Expenses</b>	
	Constitution Day	7900.00 Dr
	Market Fest	-5000.00 Cr
	Seminar & Workshop	10775.00 Dr
	State Level Seminar (Human Rights)	-1200.00 Cr
	Students & Staff Seminar & Workshop	200.00 Dr
<b>Total</b>		<b>12675.00 Cr</b>
<b>E-4</b>	<b>Expenses Against Specific Fees</b>	
	College Exam Expense	22432.00 Dr
	Electrical Charges	15392.00 Dr
	Gymkhana Expenses	12933.00 Dr
	Students Activities Expesne	22684.00 Dr
	Youth Festival	8190.00 Dr
<b>Total</b>		<b>81631.00 Cr</b>
<b>E-5</b>	<b>Repairs and Maintainance</b>	
	Garden Maintainance	500.00 Dr
	Repair & Maintainance to Computer	7670.00 Dr
	Repair & Maintainance to Elrctrical & Ficturers	57967.00 Dr
	Repairs & Maintainance to Equipments	34267.00 Dr
	Repair to Pipe Fixture & Fittings	90240.00 Dr
<b>Total</b>		<b>190644.00 Cr</b>
<b>E-7</b>	<b>Remittance of Fees to Joint A/c</b>	
	Remittance to Joint Accounts	138630.00 Dr
<b>Total</b>		<b>138630.00 Cr</b>


  
**ACCOUNTANT**      **PRINCIPAL CHARTERED ACCOUNTANTS**  
**PRINCIPAL**  
**K.L.E. Society's**

**Arts & Commerce College**  
**GADAG-BETGERI-582101**  
 PLACE: HUBBALLI  
 DATE: 29/5/23  
 UDIN::23029894BGYTIS2726

For **MURASHILLIN ASSOCIATES**  
 CHARTERED ACCOUNTANTS  
 Firm Reg. No. 0049655



**CA. V. T. MURASHILLIN**  
 PROPRIETOR (M. No. 029894)

**K.L.E. Society's Arts & Commerce College, Gadag**

(Aided Section)

**Income & Expenditure Account for the year ending 31st March, 2023**

EXPENDITURE	SCHEDULE	AMOUNT	INCOME	SCHEDULE	AMOUNT
Salary to Staff	E-1	11,860,448.00	Grants	I-1	11,860,448.00
Establishment Expenses	E-2	538,859.23	Fees	I-2	568,389.20
Department Current Expenses	E-3	12,675.00	Specific Fees	I-3	258,591.00
Expenses against specific fees	E-4	81,631.00	Interest on Bank	I-4	21,460.00
Repairs & Maintenance	E-5	190,644.00	Rent	I-5	-
Depreciation	E-6	-	Miscellaneous Receipts	I-6	-
Remittance of Fees to Joint Account	E-7	138,630.00	Excess of Expenses over Income	I-7	113,999.03
<b>Grand Total</b>		<b>12,822,887.23</b>	<b>Grand Total</b>		<b>12,822,887.23</b>

PLACE: HUBLI

DATE: 29/5/23

UDIN::23029894BGYTIS2726

  
ACCOUNTANT



**PRINCIPAL  
PRINCIPAL**

K.L.E. Society's

**Arts & Commerce College  
GADAG-BETGERI-582101**

**For MURASHILLIN ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)

CHARTERED ACCOUNTANTS



**KLE Society's Arts & Commerce College, Gadag.**  
(Aided Section)

**Schedules to and forming part of Balance Sheet as at 31st March 2023**

Sch No	Particulars	Opening Balance	Transactions		Closing Balance
			Credit	Debit	
<b>L-1</b>	<b>K L E Society Belgaum</b>				
	Karnataka Lingayat Education Society	48782745.52 Cr	3600.00	2637135.00	51,416,280.52
	<b>Total</b>	<b>48,782,745.52</b>	<b>3,600.00</b>	<b>2,637,135.00</b>	<b>51,416,280.52</b>
<b>L-2</b>	<b>Specific Funds</b>				
	DCE (Liability) A/c.	583545.10 Cr	354.00	155118.00	738,309.10
	P.S.L. Library Fees	9696.00 Cr		8780.00	18,476.00
	<b>Total</b>	<b>593,241.10</b>	<b>354.00</b>	<b>163,898.00</b>	<b>756,785.10</b>
<b>L-3</b>	<b>Specific Grants</b>				
	<b>UGC Old Grants</b>	<b>12154442.00 Cr</b>			12,154,442.00
	U.G.C.	560000.00 Cr			560,000.00
	UGC Additional Assistance Covered to Colleges	2970000.00 Cr			2,970,000.00
	U.G.C. Equipments ,Books, Journals	224924.00 Cr			224,924.00
	U.G.C. Network Resource Centre A/c	225000.00 Cr			225,000.00
	UGC XI Adv Grant for Dev Assist to Colleges	731057.00 Cr			731,057.00
	U.G.C. XI Adv Spl Grit Enhnc Initiv	387872.00 Cr			387,872.00
	U.G.C.XI Career Counselling Cell	220500.00 Cr			220,500.00
	U.G.CXlcatchUp Grant for Young Colleges Book & Jour	300000.00 Cr			300,000.00
	U.G.CXlGrantfor Colleges in Back Ward Areasbooks &	300000.00 Cr			300,000.00
	UGC XII PLAN IQAC	115089.00 Cr			115,089.00
	U.G.C.XI Plan Adv Impr Facility Inexisting Premises	120000.00 Cr			120,000.00
	U.G.C. X Plan Womens Hostel Grant	6000000.00 Cr			6,000,000.00
	ICPR Spceial Lecturer Grant		20324.00	20324.00	-
	<b>Total</b>	<b>12154442.00 Cr</b>	<b>20324.00</b>	<b>20324.00</b>	<b>12,154,442.00</b>
<b>L-5</b>	<b>L-5 Deposits</b>				
	Contractors Sec. Deposit	528695.00 Cr			528,695.00
	Contractors Security Deposit	121356.00 Cr			121,356.00
	JPD Furniture Sec Deposit	1800.00 Dr			1,800.00
	Security Deposite of Basavaraj Kallur Contactor	384880.00 Cr			384,880.00
	Siddaganga Enterprises Sec Deposit	24259.00 Cr			24,259.00
	Students Deposit	115834.00 Cr		10200.00	126,034.00
	Caution Money	101664.00 Cr			101,664.00
	Caution Money 2020-21	2970.00 Cr			2,970.00
	Caution Money-2021-22	11200.00 Cr			11,200.00
	Caution Money-2022-23			10200.00	10,200.00
	<b>Total</b>	<b>644529.00 Cr</b>		<b>10200.00</b>	<b>654,729.00</b>
<b>L-6</b>	<b>Scholarship</b>				
	Endowment Scholarship	7300.00 Cr	7200.00	5200.00	5,300.00
	Interest on Scholarship A/c	39825.00 Cr		8113.00	47,938.00
	Sanchi Honnamma Scholarships	18000.00 Cr			18,000.00
	Scholarship to OBC Students	609.00 Cr			609.00
	SC Schlorship	27072.00 Cr	41399.00	37625.00	23,298.00
	SC/ST Scholarship	192455.00 Cr			192,455.00
	ST Scholarship	24882.00 Cr	18100.00	16995.00	23,777.00
	<b>Total</b>	<b>310143.00 Cr</b>	<b>66699.00</b>	<b>67933.00</b>	<b>311,377.00</b>
<b>L-7</b>	<b>Other Payables</b>				
	Collections to Be Remitted	12415.90 Cr	331455.00	400259.00	81,219.90
	K.S.S.W. Fund		5075.00	5075.00	-
	K.S.T.B. Fund		5075.00	5075.00	-
	KU Career Guidance Fees		2730.00	2730.00	-
	K.U.C.D.C, Fees		1560.00	1560.00	-
	K.U.CORPUS FUND		10920.00	10920.00	-
	K.U.Exam Fees	12415.90 Cr	257315.00	265834.00	20,934.90
	KU NSS Fund		1950.00	1950.00	-
	KU Poor Students Aid Fund		2000.00	2000.00	-
	KU PROCESSING FEES		14000.00	15875.00	1,875.00
	KU Sports Development Fees		3900.00	3900.00	-
	K.U. Sports Fees		13500.00	13500.00	-
	K.U. Students Benefit Scheme		1950.00	1950.00	-
	KU Student Welfare Fees		2550.00	2550.00	-





	N.F.T.W. Fees		4060.00	4060.00	-
	Penal Fees		1120.00	1120.00	-
	V Care Health Insurance			58410.00	58,410.00
	Youth Red Cross Fees		3750.00	3750.00	-
	Other Payables	1899267.00 Cr	146394.00	102255.00	1,855,128.00
	<b>Recoveries to Be Remitted</b>	<b>1200.00 Cr</b>	<b>3099805.00</b>	<b>3098605.00</b>	-
	Family Benifit Fund		890.00	890.00	-
	Group Insurance		3000.00	3000.00	-
	Income Tax		2154420.00	2154420.00	-
	JT College Staff Co-Op Society		643440.00	643440.00	-
	L.I.C. Premium		268255.00	268255.00	-
	Professional Tax	1200.00 Cr	18000.00	16800.00	-
	Punyakoti Vantike		11800.00	11800.00	-
	Interest on Govt Funds (UGC)	146247.00 Cr		3758.00	150,005.00
	<b>Total</b>	<b>2059129.90 Cr</b>	<b>3577654.00</b>	<b>3604877.00</b>	<b>2,086,352.90</b>
<b>L-9</b>	<b>Institutional Balance</b>				
	C.B. Kolli Polytechnic	119700.00 Cr			119,700.00
					-
	<b>Total</b>	<b>119,700.00</b>	<b>-</b>	<b>-</b>	<b>119,700.00</b>
<b>A-1</b>	<b>Fixed Assets</b>				
	Asset of Own Fund	30672267.23 Dr	2195525.00		32,867,792.23
	Biometric Machine	6750.00 Dr			6,750.00
	CC TV CAMERAS	70220.00 Dr	160719.00		230,939.00
	Ceramic Steel Green Boards		145000.00		145,000.00
	College New Building Under Construction	8607422.00 Dr			8,607,422.00
	Computers	109185.00 Dr			109,185.00
	Construction of Connecting Roads	692805.00 Dr			692,805.00
	Dead Stock	48532.36 Dr			48,532.36
	Electrification Works	75044.00 Dr	114401.00		189,445.00
	Equipments	71596.47 Dr	21500.00		93,096.47
	Extension of Building(WIP)	17963656.00 Dr	144898.00		18,108,554.00
	Furniture	2013081.50 Dr	1576779.00		3,589,860.50
	Furniture to Women's Hostel A/c	89307.00 Dr			89,307.00
	Home Science Equipments	231423.00 Dr			231,423.00
	Library Book Bank	3467.30 Dr			3,467.30
	Library Books	265208.30 Dr	32228.00		297,436.30
	P.S.L. Library Books	40169.30 Dr			40,169.30
	Solar Rooftop 5KW Power Plant	300000.00 Dr			300,000.00
	UPS & Battery	84400.00 Dr			84,400.00
	<b>Assets Out of Specific Grants</b>	<b>16603984.75 Dr</b>			<b>16,603,984.75</b>
	Computers-UGC	745972.00 Dr			745,972.00
	Construction of Womens Hostel U G C	8443900.00 Dr			8,443,900.00
	Dish Connection Charges U G C	2490.00 Dr			2,490.00
	Gymkhana Building(U G C Grants)	2199881.00 Dr			2,199,881.00
	GYMKHANA MATERIALS(UGC GRANTS)	98755.00 Dr			98,755.00
	Journals(U.G.C.Grants)	19377.00 Dr			19,377.00
	Library Building (UGC Grants)	349716.00 Dr			349,716.00
	Library Furniture(UGC Grants)	5210.00 Dr			5,210.00
	Library Software U G C A/c	26000.00 Dr			26,000.00
	Peacock Chairs-UGC	60000.00 Dr			60,000.00
	U.G.C.Equipments	3947407.00 Dr			3,947,407.00
	U.G.C.Librarybooks	637026.75 Dr			637,026.75
	Xerox Machine UGC	68250.00 Dr			68,250.00
	<b>Total</b>	<b>47276251.98 Dr</b>	<b>2195525.00</b>		<b>49,471,776.98</b>
<b>A-3</b>	<b>Deposits</b>				
	HES Com	11320.00 Dr			11,320.00
	K.S.W.U.B.Afflli Deposit A/c	161050.00 Dr			161,050.00
	K.U. Affiliation Deposit A/c	420000.00 Dr			420,000.00



	Telephone Deposit	2085.00 Dr			2,085.00
	<b>Total</b>	<b>594455.00 Dr</b>			<b>594,455.00</b>
<b>A-4</b>	<b>Advances</b>				
	Advance to Staff	134993.00 Dr	125210.00	94315.00	165,888.00
	B.H.Hadimani A/c	35284.00 Dr			35,284.00
	B.U. Marigoudar	9432.00 Dr			9,432.00
	P A Jamakhandi Adv	47796.00 Dr	66210.00	36863.00	77,143.00
	Ramesh	3452.00 Dr		3452.00	-
	Smt.J.A.Patil	24029.00 Dr			24,029.00
	Veena E		30000.00	30000.00	-
	Veena R Tirapur		9000.00	9000.00	-
	Vithal Koli	15000.00 Dr	20000.00	15000.00	20,000.00
	<b>Total</b>	<b>134993.00 Dr</b>	<b>125210.00</b>	<b>94315.00</b>	<b>165,888.00</b>
<b>A-5</b>	<b>Cash &amp; Bank Balance A-5</b>				
	Bank of Baroda Ac ( President (69) 31400100015443	338215.74 Dr	398778.00	470095.00	266,898.74
	Bank of Baroda A/c .(Principal)(68) 31400100015442	161025.81 Dr	4935623.44	4332239.97	764,409.28
	Bank of Baroda (JT.Ac-150) 31400100015446	583545.10 Dr	155118.00	354.00	738,309.10
	Bank of Baroda (Scholarship Ac-70)V31400100015444	257972.10 Dr	64333.00	67066.00	255,239.10
	Canara Bank(UGC) A/c 0511101020694	128249.25 Dr	3758.00	184.00	131,823.25
	State Bank of Mysore(Salary Gr) A/c. No: 8440-4	102561.00 Dr	3118407.00	3051547.50	169,420.50
	<b>Total</b>	<b>1571569.00 Dr</b>	<b>8676017.44</b>	<b>7921486.47</b>	<b>2,326,099.97</b>
<b>A-6</b>	<b>Institutional Balances</b>				
	KLES Arts & Comm (Unaided Section)	5037860.55 Dr		259214.00	4,778,646.55
	<b>Total</b>	<b>5037860.55 Dr</b>		<b>259214.00</b>	<b>4,778,646.55</b>
<b>A-7</b>	<b>Income &amp; Expenditure A/c</b>				
		10048800.99 Dr		113999	10,162,800.02
	<b>Total</b>	<b>10,048,800.99</b>	<b>-</b>	<b>113,999.03</b>	<b>10,162,800.02</b>

  
ACCOUNTANT

  
**PRINCIPAL**  
K.L.E. Society's  
Arts & Commerce College  
GADAG-BETGERI-582101

CHARTERED ACCOUNTANTS

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655  
  
CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)

PLACE: HUBLI  
DATE: 29/5/23  
UDIN::23029894BGYTIS2726

# K.L.E. Society's Arts & Commerce College, Gadag. (Aided Section)

## Balance Sheet as on 31st March-2023

LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
K.L.E Society	L1	51,416,280.52	Assets	A1	49,471,776.98
Specific Funds	L2	756,785.10	Investments	A2	-
Specific Grants	L3	12,154,442.00	Deposits	A3	594,455.00
Bank Borrowings	L4	-	Advance	A4	165,888.00
Deposits	L5	654,729.00	Cash & Bank Balance	A5	2,326,099.97
Scholarship	L6	311,377.00	Institutional Balances	A6	4,778,646.55
Other Payables	L7	2,086,352.90	Income & Expenditure Account	A7	10,162,800.02
Fees & Development Fees	L8	-			
Institutional Balances	L9	119,700.00			
<b>Grand Total</b>		<b>67,499,666.52</b>		<b>nb</b>	<b>67,499,666.52</b>

PLACE: HUBLI

DATE: 29/5/23

UDIN::23029894BGYTIIS2726

ACCOUNTANT



**PRINCIPAL**  
**PRINCIPAL**

K.L.E. Society's

Arts & Commerce College  
GADAG-BETGERI-582101

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CHARTERED ACCOUNTANTS  
MURASHILLIN ASSOCIATES





# MURASHILLIN ASSOCIATES

## CHARTERED ACCOUNTANTS

### V. T. MURASHILLIN

M.Com., L.L.B(Spl.), FCA., DISA (ICAI), DIRM (ICAI)

Residence: "Ganga Smriti"

H. No. 3520/B-5, 29th Cross,

Lingaraj Nagar, South Hubballi - 580 031

Office : Ground Floor, Biliangadi Complex,  
Opp. P. C. Jabin College, Vidyanagar

Hubballi - 580021 (Karnataka)

E-mail : murashillin@gmail.com

Tel. : 0836-4265364

Cell : 98453 90575

### AUDIT REPORT

UDIN: UDIN: 23029894BGYTIU3311

We have audited the attached balance sheet of KLE SOCIETY'S ARTS AND COMMERCE COLLEGE( UN-AIDED SECTION) GADAG. DIST:GADAG , as at 31<sup>ST</sup> March 2023 and the INCOME AND EXPENDITURE ACCOUNT for the year ending on that date, annexed there to. These financial statements are the responsibility of of of KLE SOCIETY'S ARTS AND COMMERCE COLLEGE(UN-AIDED SECTION) GADAG. DIST:GADAG . Our responsibility is to express an opinion on these financial statement based on our audit.

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

2. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

3. in our opinion, proper books of accounts have been kept by the institute referred above, so far as it appears from our examination of those books of accounts.

4. The balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of accounts.

5. In our opinion and to the best of information and according to the explanation given to us, as and subject to our observations annexed, the accounts read with the schedules and notes thereon, gives a true and fair view:

- iii) In the case of the Balance Sheet, of the state of affairs of the institute, as at 31<sup>ST</sup> March 2023
- iv) In the case of Income & Expenditure account, of the DEFICIT for the year ending on that date.

Place : HUBLI

Dated : 29/05/2023

TD  
Shri: Jamarahalli  
3/6



**VERIFICATION OF UNAIDED VOUCHERS WITH TALLY ENTERIES 2022-23**

SNO	DATE	UNDER	AMOUNT	VOUCHER NO	REMARKS
1					Most of the admission forms are incomplete in respective of office use column and signed by in charge principal Dr A.V. Devang math instead of Dr Kolvi

SNO	GENERAL
1	General register is not signed by principal against each admission. Many columns are left blank.
2	TC register is not maintained.
3	Admission forms stock required.
4	TC fees not collected for 2022-2023
5	Though Arrear fees collected, It is not written in Receipt.

**VERIFICATION OF WOMEN'S HOSTEL FEES WITH BANK STATEMENT**

1 | March vouchers are not available.

Note: Clear instructions to be given to Accounts staff in respect of Entries, Registers to be maintained etc



## NAME OF THE INSTITUTE: K.L.E. SOCEITY'S ARTS AND COMMERCE COLLAGE

[UN-AIDED SECTION], GADAG

## ANNEXURE TO THE AUDIT REPORT FOR THE YEAR 2022-23

1			Date of Commencement of Audit		05.05.2023
2			Date of Completion of Audit		24/05/2023
3			Number of Man-days taken to complete the Audit		6 man daya
4			Date of visit to the Institution by Principal of the Firm		05/.05, 6/5/ 2023
5			Indicate the following Head office balance confirmation Certificate is obtained or not? i. Balance as per certificate. ii. Balance as per Institutions Ledger iii. Whether reconciliation statement by the Institute is prepared if so up to which year.		Yes 94,51,269.00 94,51,269.00 NA
6	i.		Whether Bank balance certificates are on record. Whether Bank Reconciliation statements are prepared. List out the Bank Accounts which are not reconciled in the following format:		Yes Yes

Sl.	Name of the Bank & Branch	Balance as per certificate	Balance as Per Ledger	Difference	The period up to which the Accounts are reconciled
01	NIL	NIL		NIL	
	i.	Whether entries relating to State Cheques found on reconciliation, whether reversed?			NIL
	ii.	Whether entries consequent to reconciliation are recorded in the current year to give effect to reconciliation statements prepared.			NIL
Sl.No	Name of the Institution		Balance as per Ledger	Balance as per respective Institutions Confirmation Certificate	
	a	Please State whether DCE joint Account (Government Salary Grant Account) and joint Bank Account is reconciled.		NA	
8		Obtained List of Non operative Accounts in the following format:		NIL	
	Name of the Bank and Branch		Balance as per Ledger	Balance as per the Certificate	





- Non operative Account: Where no transaction 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:	
	A	Irregularities notices in making payments on due dates.	YES
	B	Filing statutory returns on due dates with the concerned authorities in respect of the following in particular, amongst others;	NO YES
		Subject	Nature of Irregularities
	i.	Income Tax-TDS	NIL
	ii.	Commercial Tax/Profession Tax	NIL
	iii.	Provident Fund	NIL
		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:	
	A	Name of the Work	NIL
	B	Whether Sanction Orders are on file	NIL
	C	Whether running bills are verified	NIL
	D	Whether the work is completed and if so completion certificate is obtained specifying the amount to be capitalized.	NIL
	E	Whether amount has been transferred to the respective asset account from the work in progress account.	NIL
	F	Amount if any due (out of Advances) from 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.	NIL
11		Whether Schedule of advances is prepared and on record Please specify the advances outstanding for more than 2 years without any movement/ variance.	
Sl. No	Name of the person to whom advances is made.		Purpose of Advance
	NIL		NIL



12		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:		
	i.	Building		YES
	ii.	Furniture & Fixtures		YES
	iii.	Equipments		YES
	iv	Dead Stock		YES
	v	Library Books		YES
13		Whether the physical verification was carried out by the internal staff and report submitted to the Head office in respect of		YES
	i.	Missing item		NIL
	ii.	Shortages found or		NIL
	iii.	Items found to be defective, damaged or Items		NIL
	iv	transferred to other Institutions		NIL
14		Arrears of Fees:		
	i.	Whether Schedule of outstanding fees is prepared at the year-end.		
	ii	Arrears of fees collected during the year.		Balance as on 31.03.2023 Rs. 5,19,602/- Arrears of fees collected are included in the total 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
17		Please specify the deficiencies noticed and the observations of the Head of the Institution if any. Please list out.		NIL
	A	Whether the deficiency noted have been rectified List deficiencies remaining to be rectified		NIL
	B			NIL
18		Internal Audit Report: Whether Institution was subject to Internal Audit during the previous year and the Audit report is on record.		NO

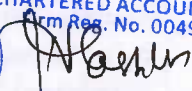


19		Kindly state the observations remaining unattended.		As per notes on accounts
20		Please indicate the area where improvements are desired in maintaining the accounts, records, etc.		NIL
21	i. ii.	Suggestions you would like to make regarding Austerity measures. Discipline in the Financial transactions.		NIL

- In case not applicable mention not applicable against each of the above items.

Place: Hubballi

Date: 30/05/2023.

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655  
  
CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)





**KLES Arts & Commerce College Gdg Unaided 2022-23**

Gadag, Betageri

**Trial Balance**

1-Apr-2022 to 31-Mar-2023

Particulars	1-Apr-2022 to 31-Mar-2023			
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
<b>L1 KLE Society</b>	<b>5825235.00 Cr</b>	614.00	3626648.00	<b>9451269.00 Cr</b>
K L E SOCIETY ACCOUNT	5825235.00 Cr	614.00	3626648.00	9451269.00 Cr
<b>L-3 Specific Funds</b>	<b>10645.00 Cr</b>		11090.00	<b>21735.00 Cr</b>
P.S.L. Library Fees	10645.00 Cr		11090.00	21735.00 Cr
<b>A-1 Fixed Assests</b>	<b>333051.00 Dr</b>	10322.00		<b>343373.00 Dr</b>
Library Books	309835.00 Dr	10322.00		320157.00 Dr
P.S.L.Liabrary Books A/c	23216.00 Dr			23216.00 Dr
<b>A-5 Cash and Bank Balances</b>	<b>1350533.82 Dr</b>	7129904.00	6002586.80	<b>2477851.02 Dr</b>
A-5 Bank Accounts	1350533.82 Dr	7129904.00	6002586.80	2477851.02 Dr
Bank of Baroda Ac (President) 3140010001545	748746.99 Dr	2228145.00	1125642.00	1851249.99 Dr
Bank of Baroda Ac (Principal) 31400100015456	601786.83 Dr	4901759.00	4876944.80	626601.03 Dr
<b>A-2 Investements</b>	<b>115012.00 Dr</b>	10838.00		<b>125850.00 Dr</b>
FD BOB at No: 1076703 (Staff SD)	115012.00 Dr	10838.00		125850.00 Dr
<b>A-4 Advances</b>	<b>17370.00 Dr</b>	46614.00	49614.00	<b>14370.00 Dr</b>
<b>Other Advances</b>		614.00	614.00	
TDS on FD Interest		614.00	614.00	
Adv. Shri. B U Marigoudar	2105.00 Dr			2105.00 Dr
Adv. Smt. J A Patil	10265.00 Dr			10265.00 Dr
C V Menasagi		1500.00	1500.00	
Dr.Veena		25000.00	25000.00	
P A Jamakhandi		5000.00	5000.00	
Raja Banda	5000.00 Dr		5000.00	
R K Naikar		1500.00	1500.00	
Sangamesh Nilugal		2000.00		2000.00 Dr
Veena Tirlapur		11000.00	11000.00	
<b>A-6 Institutional Balances</b>		79688.00		<b>79688.00 Dr</b>
KLEA Arts & Comm College Gadag. (Aided)		79688.00		79688.00 Dr
<b>E-1 Salary to Staff</b>		3348481.00		<b>3348481.00 Dr</b>
Honorarium		24000.00		24000.00 Dr
Mgmt Cont to ESIC		93511.00		93511.00 Dr
Mgmt Cont to PF Admin Charges		10811.00		10811.00 Dr
Mgmt to Group Gratuity		20946.00		20946.00 Dr
Mgt Cont to PF		116814.00		116814.00 Dr
Principal Allowance		35500.00		35500.00 Dr
Salary to Daily Wages		20000.00		20000.00 Dr
Salary to Staff		3026899.00		3026899.00 Dr
<b>E-2 Establishment Expenses</b>		902500.80	39199.00	<b>863301.80 Dr</b>
Bank Charges		9358.88		9358.88 Dr
Campus Maintenance Expenses		35680.00		35680.00 Dr
Function and Celebration Exp		46669.00		46669.00 Dr
Internet Charge		25885.92		25885.92 Dr
Miscellaneous Expenses		23032.00	8981.00	14051.00 Dr
NAAC Expenses ( 4 Cycle )		569899.00	28818.00	541081.00 Dr
Office Maintainance		5887.00		5887.00 Dr
Printing and Stationery		26364.00	1400.00	24964.00 Dr
Professional Fees		13000.00		13000.00 Dr
Sanitary Expense		55149.00		55149.00 Dr
Security Charges		79296.00		79296.00 Dr



T.A. & D.A.		11870.00		11870.00 Dr
Telephone Charges		410.00		410.00 Dr
<b>E-3 DEPARTMENTAL EXPENSES</b>		<b>1792.00</b>		<b>1792.00 Dr</b>
Students & Staff Seminar & Workshop		1792.00		1792.00 Dr
<b>E-4 EXP AGAINST SPECIFIC FEES</b>		<b>54063.00</b>		<b>54063.00 Dr</b>
College Exam Expense		5800.00		5800.00 Dr
Gymkhana Expense		25659.00		25659.00 Dr
ID Card Expenses		3375.00		3375.00 Dr
News Papers & Magzines		19229.00		19229.00 Dr
<b>E-5 REPAIRS &amp; MAINTENANCE</b>		<b>176367.00</b>		<b>176367.00 Dr</b>
Garden Maintainance		137285.00		137285.00 Dr
Repair & Maintainance to Pipes & Fixtures		5202.00		5202.00 Dr
Repair & Maintainance to Computers		8441.00		8441.00 Dr
Repair & Maintenance to Building		500.00		500.00 Dr
Repair & Maintenance to Equipments		20461.00		20461.00 Dr
Repair to Building		4478.00		4478.00 Dr
<b>I-2 Fees</b>		<b>2567832.00</b>	<b>3632769.00</b>	<b>1064937.00 Cr</b>
Admission Fees			10960.00	10960.00 Cr
Fees		2439065.00	2439065.00	
Fees Arrears			840304.00	840304.00 Cr
Suspense Ac		81742.00	81742.00	
Tution Fees			260698.00	260698.00 Cr
UUCMS Fees		47025.00		47025.00 Dr
<b>I-3 Specific Fees</b>		<b>5425.00</b>	<b>993388.00</b>	<b>987963.00 Cr</b>
Campus Management System Fees			53409.00	53409.00 Cr
College Exam Fee			38450.00	38450.00 Cr
College Maintainance			112518.00	112518.00 Cr
Comp Lab			140095.00	140095.00 Cr
Electricity & Water Charges			13879.00	13879.00 Cr
Gymkhana Fees			38200.00	38200.00 Cr
Identity Card Fees			6015.00	6015.00 Cr
Library Fees			42150.00	42150.00 Cr
Magazine and Handa Book			45350.00	45350.00 Cr
Medical Fees			6310.00	6310.00 Cr
Network Facility Fees			29070.00	29070.00 Cr
Prospectus			42560.00	42560.00 Cr
Reading Room Fees			28450.00	28450.00 Cr
Stamp and Flag			26259.00	26259.00 Cr
Student Activities		5425.00	50039.00	44614.00 Cr
Student Amenities Fees			320634.00	320634.00 Cr
<b>I-4 Interest on Bank A/c</b>			<b>50960.00</b>	<b>50960.00 Cr</b>
Interest on FD			11452.00	11452.00 Cr
Interest on SB Account			39508.00	39508.00 Cr
<b>L-5 Deposits</b>	<b>627931.00 Cr</b>	<b>42000.00</b>	<b>92739.00</b>	<b>678670.00 Cr</b>
<b>Staff Security Deposits</b>	<b>142822.00 Cr</b>	<b>42000.00</b>	<b>82839.00</b>	<b>183661.00 Cr</b>
Salary Deposite (Aravatagimath)			20000.00	20000.00 Cr
Salary Deposite (Ashwinkumar)	11469.00 Cr			11469.00 Cr
Salary Deposite (Ningamma)			10000.00	10000.00 Cr
Salary Deposite ( Pavitra Bennur)	15100.00 Cr			15100.00 Cr
Salary Deposite (Sandimani)			15000.00	15000.00 Cr
Salary Deposite ( Smt K B Jambagi)	12000.00 Cr	12000.00		
Salary Deposite (Suma Aribenchi)	15000.00 Cr	15000.00		
Salary Deposite (Tejashwini Parvatikar)			14787.00	14787.00 Cr
Salary Deposite (Vageesh Reshmi)			13052.00	13052.00 Cr
Salary Deposite ( Venkatesh Magi)	5000.00 Cr	15000.00	10000.00	





Salary Deposit (G A Yalamali)	9045.00 Cr			9045.00 Cr
Salary Deposit (G T Nayak)	13755.00 Cr			13755.00 Cr
Salary Deposit (IB Mulkipatil)	8500.00 Cr			8500.00 Cr
Salary Deposit (S S Rachayyanavar)	13755.00 Cr			13755.00 Cr
Salary Deposit (Venkatesh Chinnur)	9825.00 Cr			9825.00 Cr
Salary Deposit (V R Tirlapur)	13755.00 Cr			13755.00 Cr
Salary Deposit (V V Telagade)	15618.00 Cr			15618.00 Cr
<b>Student Deposit</b>	485109.00 Cr		9900.00	495009.00 Cr
Caution Money	259128.00 Cr			259128.00 Cr
Caution Money 2020-21	2400.00 Cr			2400.00 Cr
Caution Money-2021-22	223581.00 Cr			223581.00 Cr
Caution Money-2022-23			9900.00	9900.00 Cr
<b>L-7 Other Payables</b>	<b>29548.80 Cr</b>	<b>1181110.00</b>	<b>1238083.00</b>	<b>86521.80 Cr</b>
<b>Collections to Be Remitted</b>	<b>22251.20 Dr</b>	<b>272199.00</b>	<b>315863.00</b>	<b>21412.80 Cr</b>
K.L.E Bulletin Fees		10919.00	10919.00	
K.S.S.W. Fund		3425.00	3425.00	
K. S. T. W. Fund		3425.00	3425.00	
KU Career Guidance Fees		2415.00	2415.00	
KU CDC		1380.00	1380.00	
KU Corpus Fund		9660.00	9660.00	
KU Exam Fees	22251.20 Dr	203885.00	205455.00	20681.20 Dr
KU NSS FUND		1725.00	1725.00	
KU Poor Students Aid Fund		1725.00	1725.00	
KU Sports Development Fees		3450.00	3450.00	
K.U.Sports Fes		14000.00	14000.00	
KU Student Benefit Scheme		1725.00	1725.00	
KU Student Welafare Fees		3150.00	3150.00	
KU Youth Festival		1725.00	1725.00	
KU YOUTH RED CROSS FUND		6850.00	6850.00	
NFTF Fees		2740.00	2740.00	
V-Care Health Fees			42094.00	42094.00 Cr
Other Payables	53200.00 Cr	446469.00	458378.00	65109.00 Cr
Salary Payable	53200.00 Cr	446469.00	458378.00	65109.00 Cr
Recoveries to Be Remitted	1400.00 Dr	462442.00	463842.00	
Admn Charges to PF Pble		10811.00	10811.00	
ESI Payable		115332.00	115332.00	
Group Gratuity Payable		20946.00	20946.00	
GST		12096.00	12096.00	
Income Tax		672.00	672.00	
LIC		42656.00	42656.00	
PFPayable		233729.00	233729.00	
Professional Tax	1400.00 Dr	26200.00	27600.00	
<b>L-9 INSITUTIONAL BALANCES</b>	<b>5550825.55 Cr</b>	<b>179526.00</b>		<b>5371299.55 Cr</b>
KLE's Womens College, Gadag	5037860.55 Cr	179526.00		4858334.55 Cr
Womens Hostel	512965.00 Cr			512965.00 Cr
<b>Income and Expenditure A/c</b>	<b>10228218.53 Dr</b>			<b>10228218.53 Dr</b>
<b>Grand Total</b>		<b>15737076.80</b>	<b>15737076.80</b>	

ACCOUNTANT

PRINCIPAL

CHARTERED AUUCOUNTNTS

PLACE: HUBBALLI

DATE: 30/5/2023

UDIN: 23029894BGYTIU3311

Arts & Commerce College  
GADAG-BETGERI-582101

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)



**K.L.E SOCIETY'S  
ARTS AND COMMERCE COLLEGE, GADAG  
UNAIDED SECTION**

**Receipts and Payments Account for the year ending 31st March 2023.**

Particulars	Opening	Transactions		Closing
	Balance	Receipt	Payment	Balance
Admission Fees		10960.00		10960.00 Cr
Admn Charges to PF Pble		10811.00	10811.00	
Adv. Shri. B U Marigoudar	2105.00 Dr			2105.00 Dr
Adv. Smt. J A Patil	10265.00 Dr			10265.00 Dr
Bank Charges			9358.88	9358.88 Dr
Bank of Baroda Ac (President) 15455	748746.99 Dr	1125642.00	2228145.00	1851249.99 Dr
Bank of Baroda Ac (Principal) 15456	601786.83 Dr	4876944.80	4901759.00	626601.03 Dr
Campus Maintenance Expenses			35680.00	35680.00 Dr
Campus Management System Fees		53409.00		53409.00 Cr
Caution Money	259128.00 Cr			259128.00 Cr
Caution Money 2020-21	2400.00 Cr			2400.00 Cr
Caution Money-2021-22	223581.00 Cr			223581.00 Cr
Caution Money-2022-23		9900.00		9900.00 Cr
College Exam Expense			5800.00	5800.00 Dr
College Exam Fee		38450.00		38450.00 Cr
College Maintainance		112518.00		112518.00 Cr
Comp Lab		140095.00		140095.00 Cr
C V Menasagi		1500.00	1500.00	
Dr.Veena		25000.00	25000.00	
Electricity & Water Charges		13879.00		13879.00 Cr
ESI Payable		115332.00	115332.00	
FD BOB at No: 1076703 (Staff SD)	115012.00 Dr		10838.00	125850.00 Dr
Fees		2439065.00	2439065.00	
Fees Arrears		840304.00		840304.00 Cr
Function and Celebration Exp			46669.00	46669.00 Dr
Garden Maintainance			137285.00	137285.00 Dr
Group Gratuity Payable		20946.00	20946.00	
GST		12096.00	12096.00	
Gymkhana Expense			25659.00	25659.00 Dr
Gymkhana Fees		38200.00		38200.00 Cr
Hanorarium			24000.00	24000.00 Dr
ID Card Expenses			3375.00	3375.00 Dr
Identity Card Fees		6015.00		6015.00 Cr
Income and Expenditure A/c	10228218.53 Dr			10228218.53 Dr
Income Tax		672.00	672.00	
Interest on FD		11452.00		11452.00 Cr
Interest on SB Account		39508.00		39508.00 Cr
Internet Charge			25885.92	25885.92 Dr
KLE's Womens College, Gadag	5037860.55 Cr		179526.00	4858334.55 Cr
KLEA Arts & Comm College Gadag. (Aided)			79688.00	79688.00 Dr
K.L.E Bulletin Fees		10919.00	10919.00	
K.L.E.SOCIETY ACCOUNT	5825235.00 Cr	3626648.00	614.00	9451269.00 Cr
K.S.S.W. Fund		3425.00	3425.00	
K. S. T. W. Fund		3425.00	3425.00	
KU Career Guidance Fees		2415.00	2415.00	
KU CDC		1380.00	1380.00	
KU Corpus Fund		9660.00	9660.00	



KU Exam Fees	22251.20 Dr	205455.00	203885.00	20681.20 Dr
KU NSS FUND		1725.00	1725.00	
KU Poor Students Aid Fund		1725.00	1725.00	
KU Sports Development Fees		3450.00	3450.00	
K.U.Sports Fes		14000.00	14000.00	
KU Student Benefit Scheme		1725.00	1725.00	
KU Student Welafare Fees		3150.00	3150.00	
KU Youth Festival		1725.00	1725.00	
KU YOUTH RED CROSS FUND		6850.00	6850.00	
Library Books	309835.00 Dr		10322.00	320157.00 Dr
Library Fees		42150.00		42150.00 Cr
LIC		42656.00	42656.00	
Magazine and Handa Book		45350.00		45350.00 Cr
Medical Fees		6310.00		6310.00 Cr
Mgmt Cont to ESIC			93511.00	93511.00 Dr
Mgmt Cont to PF Admin Charges			10811.00	10811.00 Dr
Mgmt to Group Gratuity			20946.00	20946.00 Dr
Mgt Cont to PF			116814.00	116814.00 Dr
Miscellaneous Expenses		8981.00	23032.00	14051.00 Dr
NAAC Expenses ( 4 Cycle )		28818.00	569899.00	541081.00 Dr
Network Facility Fees		29070.00		29070.00 Cr
News Papers & Magzines			19229.00	19229.00 Dr
NFTF Fees		2740.00	2740.00	
Office Maintainance			5887.00	5887.00 Dr
P A Jamakhandi		5000.00	5000.00	
PFPayable		233729.00	233729.00	
Principal Allowance			35500.00	35500.00 Dr
Printing and Stationery		1400.00	26364.00	24964.00 Dr
Professional Fees			13000.00	13000.00 Dr
Professional Tax	1400.00 Dr	27600.00	26200.00	
Prospectus		42560.00		42560.00 Cr
P.S.L.Liabrury Books A/c	23216.00 Dr			23216.00 Dr
P.S.L. Library Fees	10645.00 Cr	11090.00		21735.00 Cr
Raja Banda	5000.00 Dr	5000.00		
Reading Room Fees		28450.00		28450.00 Cr
Repair & Maintainance to Pipes & Fixtures			5202.00	5202.00 Dr
Repair & Maintainance to Computers			8441.00	8441.00 Dr
Repair & Maintenance to Building			500.00	500.00 Dr
Repair & Maintenance to Equipments			20461.00	20461.00 Dr
Repair to Building			4478.00	4478.00 Dr
R K Naikar		1500.00	1500.00	
Salary Deposite (Aravatagimath)		20000.00		20000.00 Cr
Salary Deposite (Ashwinkumar)	11469.00 Cr			11469.00 Cr
Salary Deposite (Ningamma)		10000.00		10000.00 Cr
Salary Deposite ( Pavitra Bennur)	15100.00 Cr			15100.00 Cr
Salary Deposite (Sandimani)		15000.00		15000.00 Cr
Salary Deposite ( Smt K B Jambagi)	12000.00 Cr		12000.00	
Salary Deposite (Suma Aribenchi)	15000.00 Cr		15000.00	
Salary Deposite (Tejashwini Parvatikar)		14787.00		14787.00 Cr
Salary Deposite (Vageesh Reshmi)		13052.00		13052.00 Cr
Salary Deposite ( Venkatesh Magi)	5000.00 Cr	10000.00	15000.00	
Salary Deposit (G A Yalamali)	9045.00 Cr			9045.00 Cr
Salary Deposit (G T Nayak)	13755.00 Cr			13755.00 Cr
Salary Deposit (IB Mulkipatil)	8500.00 Cr			8500.00 Cr
Salary Deposit (S S Rachayyanavar)	13755.00 Cr			13755.00 Cr



Salary Deposit (Venkatesh Chinnur)	9825.00 Cr			9825.00 Cr
Salary Deposit (V R Tirlapur)	13755.00 Cr			13755.00 Cr
Salary Deposit (V V Telagade)	15618.00 Cr			15618.00 Cr
Salary Payable	53200.00 Cr	458378.00	446469.00	65109.00 Cr
Salary to Daily Wages			20000.00	20000.00 Dr
Salary to Staff			3026899.00	3026899.00 Dr
Sangamesh Nilugal			2000.00	2000.00 Dr
Sanitary Expense			55149.00	55149.00 Dr
Security Charges			79296.00	79296.00 Dr
Stamp and Flag		26259.00		26259.00 Cr
Student Activities		50039.00	5425.00	44614.00 Cr
Student Amenities Fees		320634.00		320634.00 Cr
Students & Staff Seminar & Workshop			1792.00	1792.00 Dr
Suspense Ac		81742.00	81742.00	
T.A. & D.A.			11870.00	11870.00 Dr
TDS on FD Interest		614.00	614.00	
Telephone Charges			410.00	410.00 Dr
Tution Fees		260698.00		260698.00 Cr
UUCMS Fees			47025.00	47025.00 Dr
V-Care Health Fees		42094.00		42094.00 Cr
Veena Tirlapur		11000.00	11000.00	
Womens Hostel	512965.00 Cr			512965.00 Cr
<b>Grand Total</b>		<b>15737076.80</b>	<b>15737076.80</b>	

  
ACCOUNTANT



CHARTERED AUUCOUNTNTS

**PRINCIPAL**  
K.L.E. Society's  
Arts & Commerce College  
GADAG-BETGERI-582101

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)

PLACE: HUBBALLI

DATE: 30/5/2023

UDIN: 23029894BGYTIU3311



**KLES Arts & Commerce College Gadag.**  
(Un-aided Section)

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

Sch No	Particulars	Closing
		Balance
<b>I-2</b>	<b>Fees</b>	
	Admission Fees	10960.00 Cr
	Arrears Fees	840304.00 Cr
	Tution Fees	260698.00 Cr
	UUCMS Fees	-47025.00 Dr
	<b>Total</b>	<b>1,064,937.00</b>
<b>I-3</b>	<b>Specific Fees</b>	
	Campus Management System Fees	53409.00 Cr
	College Exam Fee	38450.00 Cr
	College Maintainance	112518.00 Cr
	Comp Lab	140095.00 Cr
	Electricity & Water Charges	13879.00 Cr
	Gymkhana Fees	38200.00 Cr
	Identity Card Fees	6015.00 Cr
	Library Fees	42150.00 Cr
	Magazine and Handa Book	45350.00 Cr
	Medical Fees	6310.00 Cr
	Network Facility Fees	29070.00 Cr
	Prospectus	42560.00 Cr
	Reading Room Fees	28450.00 Cr
	Stamp and Flag	26259.00 Cr
	Student Activities	44614.00 Cr
	Student Amenities Fees	320634.00 Cr
	<b>Total</b>	<b>987,963.00</b>
<b>I-4</b>	<b>Interest on Bank A/c</b>	
	Interest on SB Account	11452.00 Cr
	Interest on FD	39508.00 Cr
	<b>Total</b>	<b>50,960.00</b>
<b>I-6</b>	<b>MISCELLANEOUS INCOME</b>	
	Miscellaneous Reciepts	-
	<b>Total</b>	<b>-</b>
<b>E-1</b>	<b>Salary to Staff</b>	
	Honorarium	24000.00 Dr
	Mgmt Cont to ESIC	93511.00 Dr
	Mgmt Cont to PF Admin Charges	10811.00 Dr
	Mgmt to Group Gratuity	20946.00 Dr
	Mgt Cont to PF	116814.00 Dr
	Principal Allowance	35500.00 Dr



	Salary to Daily Wages	20000.00 Dr
	Salary to Staff	3026899.00 Dr
	<b>Total</b>	<b>3,348,481.00</b>
<b>E-2</b>	<b>Establishment Expenses</b>	
	Bank Charges	9358.88 Dr
	Campus Maintenance Expenses	35680.00 Dr
	Function and Celebration Exp	46669.00 Dr
	Internet Charge	25885.92 Dr
	Miscellaneous Expenses	14051.00 Dr
	NAAC Expenses ( 4 Cycle )	541081.00 Dr
	Office Maintainance	5887.00 Dr
	Printing and Stationery	24964.00 Dr
	Professional Fees	13000.00 Dr
	Sanitary Expense	55149.00 Dr
	Security Charges	79296.00 Dr
	T.A. & D.A.	11870.00 Dr
	Telephone Charges	410.00 Dr
	<b>Total</b>	<b>863,301.80</b>
<b>E-3</b>	<b>DEPARTMENTAL EXPENSES</b>	
	Students & Staff Seminar & Workshop	1792.00 Dr
	<b>Total</b>	<b>1,792.00</b>
<b>E-4</b>	<b>EXP AGAINST SPECIFIC FEES</b>	
	College Exam Expense	5800.00 Dr
	Gymkhana Expense	25659.00 Dr
	ID Card Expenses	3375.00 Dr
	News Papers & Magzines	19229.00 Dr
	<b>Total</b>	<b>54,063.00</b>
<b>E-5</b>	<b>REPAIRS &amp; MAINTENANCE</b>	
	Garden Maintainance	137285.00 Dr
	Repair & Maintainance to Pipes & Fixtures	5202.00 Dr
	Repair & Maintainance to Computers	8441.00 Dr
	Repair & Maintenance to Building	500.00 Dr
	Repair & Maintenance to Equipments	20461.00 Dr
	Repair to Building	4478.00 Dr
	<b>Total</b>	<b>176,367.00</b>

  
ACCOUNTANT

  
PRINCIPAL

CHARTERED AUUCOUNTNTS

PLACE: HUBBALLI

DATE: 30/5/2023

UDIN: 23029894BGYTIU3311

**PRINCIPAL**  
**K.L.E. Society's**  
**Arts & Commerce College**  
**GADAG-BETGERI-582101**

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)

# K.L.E. Society's Arts & Commerce College Un-aided, Gadag

(Un-aided Section)

## Income & Expenditure Account for the year ending 31st March, 2023

EXPENDITURE	SCHEDULE	AMOUNT	INCOME	SCHEDULE	AMOUNT
Salary to Staff	E-1	3,348,481.00	Grants	I-1	-
Establishment Expenses	E-2	863,301.80	Fees	I-2	1,064,937.00
Department Current Expenses	E-3	1,792.00	Specific Fees	I-3	987,963.00
Expenses against specific fees	E-4	54,063.00	Interest on Bank	I-4	50,960.00
Repairs & Maintenance	E-5	176,367.00	Rent	I-5	-
Depreciation	E-6	-	Miscellaneous Receipts	I-6	-
Remittance of Fees to Joint Account	E-7	-	Excess of Expenses over Income	I-7	2,340,144.80
<b>Grand Total</b>		<b>4,444,004.80</b>	<b>Grand Total</b>		<b>4,444,004.80</b>

PLACE: HUBBALLI

DATE: 30/5/2023

UDIN: 23029894BGYTIU3311



ACCOUNTANT



PRINCIPAL  
PRINCIPAL

K.L.E. Society's

Arts & Commerce College  
GADAG-BETGERI-582101

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)

CHARTERED ACCOUNTANTS

KLE Society's Arts & Commerce College Gadag.

**(Un-aided Section)**

**Schedules to and forming part of Balance Sheet as at 31st March 2023**

Sch.No	Particulars	Opening		Transactions	Closing
		Balance	Credit	Debit	Balance
<b>L1</b>	<b>KLE Society</b>				
	K L E SOCIETY ACCOUNT	5825235.00 Cr	614.00	3626648.00	9451269.00 Cr
	<b>Total</b>	<b>5,825,235.00</b>	<b>614.00</b>	<b>3,626,648.00</b>	<b>9,451,269.00</b>
<b>L-3</b>	<b>Specific Funds</b>				
	P.S.L. Library Fees	10645.00 Cr		11090.00	21735.00 Cr
	<b>Total</b>	<b>10,645.00</b>	<b>-</b>	<b>11,090.00</b>	<b>21,735.00</b>
<b>L-5</b>	<b>Deposits</b>				
	<b>Staff Security Deposits</b>	142822.00 Cr	42000.00	82839.00	183661.00 Cr
	Salary Deposite (Aravatagimath)			20000.00	20000.00 Cr
	Salary Deposite (Ashwinkumar)	11469.00 Cr			11469.00 Cr
	Salary Deposite (Ningamma)			10000.00	10000.00 Cr
	Salary Deposite ( Pavitra Bennur)	15100.00 Cr			15100.00 Cr
	Salary Deposite (Sandimani)			15000.00	15000.00 Cr
	Salary Deposite ( Smt K B Jambagi)	12000.00 Cr	12000.00		0.00 Cr
	Salary Deposite (Suma Aribenchi)	15000.00 Cr	15000.00		0.00 Cr
	Salary Deposite (Tejashwini Parvatikar)			14787.00	14787.00 Cr
	Salary Deposite (Vageesh Reshmi)			13052.00	13052.00 Cr
	Salary Deposite ( Venkatesh Magi)	5000.00 Cr	15000.00	10000.00	0.00 Cr
	Salary Deposit (G A Yalamali)	9045.00 Cr			9045.00 Cr
	Salary Deposit (G T Nayak)	13755.00 Cr			13755.00 Cr
	Salary Deposit (IB Mulkipatil)	8500.00 Cr			8500.00 Cr
	Salary Deposit (S S Rachayyanavar)	13755.00 Cr			13755.00 Cr
	Salary Deposit (Venkatesh Chinnur)	9825.00 Cr			9825.00 Cr
	Salary Deposit (V R Tirlapur)	13755.00 Cr			13755.00 Cr
	Salary Deposit (V V Telagade)	15618.00 Cr			15618.00 Cr
	<b>Student Deposit</b>	485109.00 Cr		9900.00	495009.00 Cr
	Caution Money	259128.00 Cr			259128.00 Cr
	Caution Money 2020-21	2400.00 Cr			2400.00 Cr
	Caution Money-2021-22	223581.00 Cr			223581.00 Cr
	Caution Money-2022-23			9900.00	9900.00 Cr
	Caution Money 2021-22	0	223581.00	0	-223581.00 Cr
	<b>Total</b>	<b>627931.00 Cr</b>	<b>42000.00</b>	<b>92739.00</b>	<b>678670.00 Cr</b>
<b>L-7</b>	<b>L-7 Other Payables</b>				
	<b>Collections to Be Remitted</b>	22251.20 Dr	272199.00	315863.00	65915.20 Cr
	K.L.E Bulletin Fees		10919.00	10919.00	0.00 Cr
	K.S.S.W. Fund		3425.00	3425.00	0.00 Cr
	K. S. T. W. Fund		3425.00	3425.00	0.00 Cr
	KU Career Guidance Fees		2415.00	2415.00	0.00 Cr
	KU CDC		1380.00	1380.00	0.00 Cr
	KU Corpus Fund		9660.00	9660.00	0.00 Cr
	KU Exam Fees	22251.20 Dr	203885.00	205455.00	23821.20 Cr
	KU NSS FUND		1725.00	1725.00	0.00 Cr
	KU Poor Students Aid Fund		1725.00	1725.00	0.00 Cr
	KU Sports Development Fees		3450.00	3450.00	0.00 Cr
	K.U.Sports Fes		14000.00	14000.00	0.00 Cr
	KU Student Benefit Scheme		1725.00	1725.00	0.00 Cr
	KU Student Welafare Fees		3150.00	3150.00	0.00 Cr
	KU Youth Festival		1725.00	1725.00	0.00 Cr
	KU YOUTH RED CROSS FUND		6850.00	6850.00	0.00 Cr





	NFTF Fees		2740.00	2740.00	0.00 Cr
	V-Care Health Fees			42094.00	42094.00 Cr
	Other Payables	53200.00 Cr	446469.00	458378.00	65109.00 Cr
	Salary Payable	53200.00 Cr	446469.00	458378.00	65109.00 Cr
	Recoveries to Be Remitted	1400.00 Dr	462442.00	463842.00	2800.00 Cr
	Admn Charges to PF Pble		10811.00	10811.00	0.00 Cr
	ESI Payable		115332.00	115332.00	0.00 Cr
	Group Gratuity Payable		20946.00	20946.00	0.00 Cr
	GST		12096.00	12096.00	0.00 Cr
	Income Tax		672.00	672.00	0.00 Cr
	LIC		42656.00	42656.00	0.00 Cr
	PF Payable		233729.00	233729.00	0.00 Cr
	Professional Tax	1400.00 Dr	26200.00	27600.00	2800.00 Cr
		29548.80 Cr	1181110.00	1238083.00	86521.80 Cr
<b>L-9</b>	<b>INSITUTIONAL BALANCES</b>				
	KLE's Womens College, Gadag	5037860.55 Cr	179526.00		4858334.55 Cr
	Womens Hostel	512965.00 Cr			512965.00 Cr
	<b>Total</b>	<b>5550825.55 Cr</b>	<b>179526.00</b>		<b>5371299.55 Cr</b>
<b>A-1</b>	<b>Fixed Assests</b>				
	Library Books	309835.00 Dr	10322.00		320,157.00
	P.S.L. Library Books A/c	23216.00 Dr			23,216.00
	<b>Total</b>	<b>333051.00 Dr</b>	<b>10322.00</b>		<b>343,373.00</b>
<b>A-2</b>	<b>INVESTMENTS</b>				
	FD BOB at No: 1076703 (Staff SD)	115012.00 Dr	10838.00		125,850.00
		115012.00 Dr	<b>10,838.00</b>	-	125,850.00
<b>A-4</b>	<b>Advances</b>	<b>17370.00 Dr</b>	<b>46614.00</b>	<b>49614.00</b>	<b>14,370.00</b>
	Other Advances		614.00	614.00	-
	TDS on FD Interest		614.00	614.00	-
	Adv. Shri. B U Marigoudar	2105.00 Dr			2,105.00
	Adv. Smt. J A Patil	10265.00 Dr			10,265.00
	C V Menasagi		1500.00	1500.00	-
	Dr. Veena		25000.00	25000.00	-
	P A Jamakhandi		5000.00	5000.00	-
	Raja Banda	5000.00 Dr		5000.00	-
	R K Naikar		1500.00	1500.00	-
	Sangamesh Nilugal		2000.00		2,000.00
	Veena Tirlapur		11000.00	11000.00	-
<b>A-5</b>	<b>Cash and Bank Balances</b>				
	Bank of Baroda Ac (President) 455	748746.99 Dr	2228145.00	1125642.00	1,851,249.99
	Bank of Baroda Ac (Principal) 456	601786.83 Dr	4901759.00	4876944.80	626,601.03
	<b>Total</b>	<b>1,350,533.82</b>	<b>7,129,904.00</b>	<b>6,002,586.80</b>	<b>2,477,851.02</b>
<b>A-6</b>	<b>Institutional Balances</b>				
	KLEA Arts & Comm College Gadag. (Aided)		79688.00		79,688.00
	<b>Total</b>	<b>-</b>	<b>79,688.00</b>	<b>-</b>	<b>79,688.00</b>
<b>A-7</b>	<b>Income &amp; Expenditure Account</b>				
	Income and Expenditure A/c	10228218.53 Dr		2340145	12568363.33 Dr
	<b>Total</b>	<b>10228218.53 Dr</b>	<b>-</b>	<b>2,340,144.80</b>	<b>12568363.33 Dr</b>

ACCOUNTANT  
PLACE: HUBBALLI

DATE: 30/5/2023

UDIN: 23029894BGYTIU3311

PRINCIPAL  
PRINCIPAL  
K.L.E. Society's  
Arts & Commerce College  
GADAG-BETGERI-582101

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CHARTERED ACCOUNTANTS

For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)



**K.L.E. Society's Arts & Womens College Gadag.**  
(Un-aided Section)

**Balance Sheet as on 31st March-2023**

LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
K.L.E Society	L1	9,451,269.00	Assets	A1	343,373.00
Specific Grants	L2		Investments	A2	125,850.00
Specific Funds	L3	21,735.00	Deposits	A3	-
Bank Borrowings	L4	-	Advance	A4	14,370.00
Deposits	L5	678,670.00	Cash & Bank Balance	A5	2,477,851.02
Scholarship	L6	-	Institutional Balances	A6	79,688.00
Other Payables	L7	86,521.80	Income & Expenditure Account	A7	12,568,363.33
Fees & Development Fees	L8	-			
Institutional Balances	L9	5,371,299.55			
<b>Grand Total</b>		<b>15,609,495.35</b>	<b>Grand Total</b>		<b>15,609,495.35</b>

PLACE: HUBBALLI

DATE: 30/5/2023

UDIN: 23029894BGYTIU3311

  
ACCOUNTANT

  
**PRINCIPAL**  
K.L.E. Society's

Arts & Commerce College  
GADAG-BETGERI-582101  
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For MURASHILLIN ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 0049655



CA. V. T. MURASHILLIN  
PROPRIETOR (M. No. 029894)  
CHARTERED ACCOUNTANTS