



**K.L.E. Society's
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

(Accredited at 'A' with 3.26 CGPA in 3rd Cycle)

Website: www.klesbkcollegechikodi.edu.in

e-mail: kles_bkcc@rediffmail.com

☎ : 08338 – 272176

CRITERION IV

Infrastructure and Learning Resources

4.1.4. Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in Lakhs)

**Audited statement for the year 2016 – 17 to 2019-20
(Expenditure for infrastructure augmentation are highlighted in Pink Colour)**

Sl. No.	Academic year	Page No
01	2016 - 17	01 - 24
02	2017 – 18	25 - 43
03	2018 - 19	44 - 62
04	2019 - 20	63 - 85



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

DEGREE AIDED SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2016-17**



Date 22.06.2017

Audit Report

1 We have audited the attached Balance Sheet of **KLE Society's B K Arts, Science and Commerce Degree College, Chikodi** at 31 March 2017 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2017 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.


6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S


Gangadhar D. Magennavar.

M No 220820

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE, CHIKODI
DEGREE AIDED**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-1	K.L.E Society's				
	K.L.E Society's	115451225.83 Cr	20,505,756.00	81,800.00	135875181.83 Cr
L-2	Specific Funds				
	D.C.E Bangalore Deposit	3807257.06 Cr	1,218,029.00		5025286.06 Cr
	P.S.L Library Fund	566345.33 Cr	191,760.00		758105.33 Cr
L-3	Specific Grants				
	Capital Grant (Non- Recurring)				
	UGC Grant				
	Books & Journals Grant A/c	210000.00 Cr			210000.00 Cr
	Colour T.V Grant A/c	7080.00 Cr			7080.00 Cr
	Computers Grant A/c	149500.00 Cr			149500.00 Cr
	Equipment Grant A/c	443466.00 Cr			443466.00 Cr
	Grant for Building (Library) A/c	150450.00 Cr			150450.00 Cr
	Grant for Play Ground A/c	92269.00 Cr			92269.00 Cr
	Grant for Remedial Course A/c	40000.00 Cr			40000.00 Cr
	Spl.Grant(Enhancement of Initiative Capacity Build)	120000.00 Cr			120000.00 Cr
	UGC Additional Assistance to Colleges XI Plan(R)	5000000.00 Cr			5000000.00 Cr
	** G.C Ed Bac. Build./ Class Rooms Grant A/c	99000.00 Cr			99000.00 Cr
	G.C Ed Bac. Library Build. Exten Grant A/c	49000.00 Cr			49000.00 Cr
	U.G.C Ed Bac. Womens Hostel Compou. Wall Grant A/c	49000.00 Cr			49000.00 Cr
	U.G.C General Development Grant XIth Plan A/c	665856.00 Cr			665856.00 Cr
	U.G.C General & Special Development Grant A/c	211625.80 Cr			211625.80 Cr
	U.G.C Grant Backward Area-GER A/c	300000.00 Cr			300000.00 Cr
	UGC Grant Devp of Sports & Infr & Equip(R)	500000.00 Cr			500000.00 Cr
	U.G.C Grant for Laboratory A/c	792150.00 Cr			792150.00 Cr
	U.G.C Grant Spl. Scheme Womens Hostel A/c	3746000.00 Cr			3746000.00 Cr
	UGC- MS Improvement of Facilities in Ext Premises A	200000.00 Cr			200000.00 Cr
	U.G.C Womens Hostel Grant A/c	674191.00 Cr			674191.00 Cr
	U.G.C.Grant for Sports Infrast SWIMMING POOL(Rec)	3745000.00 Cr			3745000.00 Cr
	U.G.C Grant Interest A/c	534064.50 Cr	219,413.00	3,588.00	749889.50 Cr
	UGC-XII PI-Coach.Cl.Entry.Ser-Books/Equip(R)	37500.00 Cr			37500.00 Cr
	UGC-XIPI-GDA(31G)-Career & Counselling Cell(Exp)	12205.00 Dr		48,000.00	60205.00 Dr
	UGC-XIPI-GDA(31G)-Comp.Bldg.Initiative(Exp)	53775.00 Dr	6,200.00	73,461.00	121036.00 Dr
	UGC-XIPI-GDA(31G)-Extension Activities(Exp)	8384.00 Dr		29,417.00	37801.00 Dr
	UGC-XIPI-GDA(31G)-HR&DE(Exp)A/c	4880.00 Dr			4880.00 Dr
	UGC-XIPI-GDA(31G)-Study Tour (Exp)A/c			32,330.00	32330.00 Dr
	UGC-XII PI-GDA(35A)-Common Room Toilet Women(Exp)			80,087.00	80087.00 Dr
	UGC-XII PI-GDA(35A)-Impr.Exist.Premises(Exp)			41,235.00	41235.00 Dr
	UGC-XIPI-GDA(Gen-31)-Cultural Activities (Exp)	10511.00 Dr		34,930.00	45441.00 Dr
	UGC-XIPI-Gen.Dev.Ass-(Books & Equip)(R)	1409242.00 Cr		1,409,242.00	
	UGC-XIPI-Gen.Dev.Ass.-Class Rooms (R)	1009964.00 Cr			1009964.00 Cr
	UGC-XII PI-Gen.Dev.Assistance-Books(R)	93750.00 Cr		93,750.00	
	UGC-XIPI-Gen.Dev.Assistance- Equip(R)	94791.00 Cr		94,791.00	
	UGC-XII PI-Gen.Dev.Assistance (Rec)		1,596,742.00		1596742.00 Cr
	UGC-XII PI- I Q A C A/c (Rec)	300000.00 Cr	3,588.00		303588.00 Cr
	UGC-XII PI- I.Q.A.C. -(Cont. Exp.) A/c	20380.00 Dr		30,530.00	50910.00 Dr
	UGC-XII PI- I.Q.A.C.(Hiring Services)(Exp) A/c	24000.00 Dr		36,000.00	60000.00 Dr
	UGC-XIPI- I.Q.A.C. (Hon) A/c	24000.00 Dr		36,000.00	60000.00 Dr
	UGC-XIPI-IQAC (ICT Com.Exp)A/c	26774.00 Dr		44,503.00	71277.00 Dr
	UGC-XII PI- MRP in Maths(MBR-14-15) A/c	80111.00 Cr		100,111.00	20000.00 Dr
	UGC-XII PI-MRP in Phy (RMP-14-15)A/c	88128.00 Cr		123,208.00	35080.00 Dr
	UGC-XII PI-Sem/workshop in Bot (14-15)A/c	27265.00 Dr	27,265.00		
	UGC-XII PI-Sem/Workshop in Chem(14-15)A/c	14512.00 Dr	14,512.00		
	UGC-XII PI-Sem/Workshop in Hist(14-15)A/c	15144.00 Dr	25,000.00	9,856.00	
	UGC-XI PI-Backward Area-GER--Bldg(Gym Hall) (R).	900000.00 Cr			900000.00 Cr
	UGC-XI PI-Gen.Dev.Gr.-Bldg(Cl.Room) (R)	800000.00 Cr			800000.00 Cr
	UGC-XI PI-Indoor Sports Bldg A/c (R)	2774000.00 Cr	300,000.00		3074000.00 Cr
	UGC-XI PI- Int.Conference in Commerce(Rec & Exp)	42500.00 Cr		42,500.00	
	UGC XI PI. MRP in Bot(Smt.SBP) (R)	39753.00 Dr	39,753.00		
L-5	Deposits				
	Library Deposit, EMD & Caution Money A/c	241664.00 Cr			241664.00 Cr
	Security Deposit A/c	1635445.00 Cr	1,079,492.00	95,248.00	2619689.00 Cr



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-6	Scholarships				
	Communal Minority Scholarship A/c	16492.00 Cr	65,000.00	65,000.00	16492.00 Cr
	C.V Raman Scholarship A/c		155,000.00	155,000.00	
	Endowment(Samatshetti) Schl.A/c		2,000.00	2,000.00	
	Endowment (TMC) Scholarship A/c	15100.00 Cr	800.00		15900.00 Cr
	Govt. of India Post Matric Schl A/c	14953.00 Cr			14953.00 Cr
	Govt. of India SC/ST Scholarship A/c		450,692.00	446,890.00	3802.00 Cr
	Interest in Scholarship	18295.74 Cr	29,469.45		47765.19 Cr
	Karnataka Science & Technology Academy Deposit A/c	5000.00 Cr			5000.00 Cr
	Physically Handicaped Sch. Deposit A/c	6000.00 Cr			6000.00 Cr
	Sanchi Honnamma Scholarship A/c	2000.00 Cr	72,000.00	72,000.00	2000.00 Cr
	Scholarship (2002-03) LBS	15386.80 Cr			15386.80 Cr
	State Govt. Fees Concession A/c		2,063,147.00	2,063,147.00	
	State Post Matric Scholarship A/c	302903.00 Cr			302903.00 Cr
L-7	Other Payables				
	Collections to Be Remitted				
	Bank Building Rent A/c		120,000.00	120,000.00	
	Income Tax (Contractors)		57,475.00	57,475.00	
	KSWF/KSTWF/KSSWF/NTWF A/c	65300.00 Cr	84,600.00	19,600.00	130300.00 Cr
	Penal Fees		15,250.00	15,250.00	
	R.C.U Exam Fees A/c	320320.00 Cr	2,602,100.00	2,821,100.00	101320.00 Cr
	RCU Practical Exam / Remu A/c	866.00 Cr	312,799.00	313,152.00	513.00 Cr
	RCU Sports/SSI/PSF/IFF/CDC/NSSWF Etc Fees		338,400.00	338,400.00	
	RCU THEORY EXAM REMUNERATION		433,255.00	433,255.00	
	Registration Fees		168,000.00	168,000.00	
	Scouts & Guides Fees	56600.00 Cr	56,400.00		113000.00 Cr
	Service Tax A/c		17,900.00	17,900.00	
	Stamps & Flags Fees		56,400.00	56,400.00	
	Due to Contractors				
	Prakash Kooqe A/c	125000.00 Cr			125000.00 Cr
	S.M Patil (Belgaum) A/c		918,494.00	918,494.00	
	Vinayak Patil A/c	50000.00 Cr			50000.00 Cr
	Due to Staff				
	K.S. Ashoka		215,000.00	215,000.00	
	Other Payables				
	A.D. SHROFF ELOCUTION COMPETITION A/C		3,000.00	3,000.00	
	College Misc. Payable (Liability) A/c	156108.00 Cr			156108.00 Cr
	Medical Exam Bill Payable	24476.00 Cr		24,476.00	
	Navasahitya Books Stal Belagavi	19970.00 Cr		19,970.00	
	Salary Attachment A/c (IIP)		238,000.00	238,000.00	
	Recoveries to Be Remitted				
	F.B.F A/c		4,210.00	4,210.00	
	G.S.L.I A/c		28,035.00	28,035.00	
	Income Tax (Salary)		10,360,523.00	10,360,523.00	
	L.I.C of India A/c		1,782,867.00	1,782,867.00	
	Professional Tax A/c		153,000.00	153,000.00	
	PT Remuneration A/c		3,550.00	3,550.00	
	Hand Book Printing Bill(Payable)	85050.00 Cr		85,050.00	
	KLE Health Care A/c		270,450.00	270,450.00	
	K.P.S.C Exam A/c		27,530.00	27,530.00	
L-9	Institutional Balances				
	B.C.A A/c	2344287.00 Cr			2344287.00 Cr
	M.Com A/c	758433.00 Cr		38,312.00	720121.00 Cr
	Un-Aided Section A/c	30249912.00 Cr	8,898,111.00	3,793,293.00	35354730.00 Cr
A-1	Assets				
	Assets Out of Grant				
	Immovable Assets-Gr				
	Aparts C.O.S.T.P A/c	5228.65 Dr			5228.65 Dr
	U.G.C Ed Bac. Build./ Class Room A/c	1001461.00 Dr			1001461.00 Dr
	U.G.C Ed Bac. Library Building Exten. A/c	659545.00 Dr			659545.00 Dr
	U.G.C Ed Bac. Womens Hostel Compound Wall A/c	388793.00 Dr			388793.00 Dr
	U.G.C. Infrastructre Grant NAAC Sci. College A/c	1006155.00 Dr			1006155.00 Dr
	U.G.C Library Building A/c	2839758.00 Dr			2839758.00 Dr
	U.G.C PTAC A/c	10486.00 Dr			10486.00 Dr
	U.G.C Regional Course A/c	33383.00 Dr			33383.00 Dr
	UGC Spl Grant for Ent/ of Inti/ Cap Bid in College	120264.00 Dr			120264.00 Dr
	U.G.C Spl. Scheme Womens Hostel A/c	29692872.00 Dr		1,092,303.00	30785175.00 Dr
	U.G.C Womens Hostel Building A/c	4152832.00 Dr			4152832.00 Dr



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	Moveable Assets-Gr				
	Colour T.V A/c	8930.00 Dr			8930.00 Dr
	Ladies Room/ Toilet (UGC GR MS EXIT Primises)	5906769.00 Dr			5906769.00 Dr
	UGC Add Assistance Grant Equip-XI Pl.(Exp)	5056855.00 Dr			5056855.00 Dr
	U.G.C Furniture & Equipments A/c	427544.27 Dr			427544.27 Dr
	U.G.C Grant Backward Area-GER (Equipments)	258400.00 Dr			258400.00 Dr
	U.G.C Grant Backward Area-GER (Library Books) A/c	43653.00 Dr			43653.00 Dr
	U G C Gymkhana Equipments(E)	251612.00 Dr			251612.00 Dr
	U.G.C Lab Equipments A/c	658601.00 Dr			658601.00 Dr
	U.G.C Library Books A/c	909312.44 Dr			909312.44 Dr
	UGC-XII Pl-Coach.Cl.Ent.Into Ser-Books & Equip.(Exp)	43998.00 Dr			43998.00 Dr
	UGC-XIPI-Gen.Dev.Ass-Instru.Maint.Fac.A/c(Exp)	23572.00 Dr		127,711.00	151283.00 Dr
	UGC-XII Pl- Gen.Dev.Assis.-Books(Exp)	108900.00 Dr		49,616.00	158516.00 Dr
	UGC-XII Pl-Gen.Dev.Gr.Bldg(Class Rooms)(Exp)	2080416.00 Dr		2,586,694.00	4667110.00 Dr
	UGC-XII Pl-I.Q.A.C-(Equip)A/c(Exp)	61401.00 Dr			61401.00 Dr
	UGC-XII Pl-Rem.Coach.Cl-SC/ST/OBC-Books & Equip(Exp)	39033.00 Dr			39033.00 Dr
	UGC-XIPI-Grant Devp Sports & Infra&Equip(Exp)	272000.00 Dr			272000.00 Dr
	UGC-XI Pl-Indoor Sports Stadium A/c(Exp)	6120264.00 Dr		1,049,257.00	7169521.00 Dr
	UGC-XI Pl-Sports Infra.SWMMING POOL A/c(Exp)	7482854.00 Dr		5,410,134.00	12892988.00 Dr
	Assets Out of Own Fund				
	Immovable Properties-OF				
	Boy's Toilet Block A/c	81185.00 Dr		386,212.00	467397.00 Dr
	Building A/c	4971262.00 Dr		4,384,035.00	9355297.00 Dr
	Class Room & Lecturer Hall A/c	544179.03 Dr			544179.03 Dr
	College Well A/c	61851.21 Dr			61851.21 Dr
	Compound Wall A/c	1605176.68 Dr			1605176.68 Dr
	Land, Building & Borewell A/c	5838086.24 Dr			5838086.24 Dr
	Play Ground A/c	1544756.90 Dr			1544756.90 Dr
	Principal Quart. Building A/c	9600.00 Dr			9600.00 Dr
	Water Drafting A/c	610663.96 Dr			610663.96 Dr
	Movable Assets-OF				
	Aparts Equipments A/c	410223.30 Dr			410223.30 Dr
	Computer Equipments A/c	802283.00 Dr			802283.00 Dr
	Electrical Equipments A/c	528630.00 Dr		226,500.00	755130.00 Dr
	Fixture & Fittings Exp. A/c	4882835.00 Dr		1,526,488.00	6409323.00 Dr
	Furniture & Dead Stock A/c	2764540.73 Dr		831,150.00	3595690.73 Dr
	Furniture & Fittings Equipments A/c	145447.00 Dr			145447.00 Dr
	Gymkhana Equipments A/c	87288.00 Dr			87288.00 Dr
	Lab Equipments A/c	552452.83 Dr			552452.83 Dr
	Library Books A/c	1133882.93 Dr		81,344.00	1215226.93 Dr
	Library Equipments A/c	41560.00 Dr			41560.00 Dr
	Library Furniture A/c	426412.00 Dr			426412.00 Dr
	Office Equipments A/c	596499.18 Dr		50,669.00	647168.18 Dr
	P.S.L Library Books A/c	706438.31 Dr		192,858.00	899296.31 Dr
	Water Cooler	28857.00 Dr			28857.00 Dr
	Audio/Video Equipments	25261.00 Dr			25261.00 Dr
	Library Dept. Equipments A/c			258,391.00	258391.00 Dr
	Building Materials A/c	8312974.62 Dr			8312974.62 Dr
	Building Materials (Cement) A/c	695948.00 Dr			695948.00 Dr
	Building Materials (Steel) A/c	897028.00 Cr			897028.00 Cr
	Chemistry Dept. Equipments A/c	34032.00 Dr		119,258.00	153290.00 Dr
	Ladies Hostel Building A/c	691823.00 Dr			691823.00 Dr
	Microsoft Legal Software A/c	451001.00 Dr			451001.00 Dr
	Physics Equipments A/c	6412.00 Dr		80,994.00	87406.00 Dr
	Zoology Dept. Equipments A/c			59,629.00	59629.00 Dr
	Specific Grants (Assets)				
	UGC-XIPI-Gen.Dev.Assistance-Equip(E)	801041.00 Dr			801041.00 Dr
	Construction of Running Track	1872670.00 Dr			1872670.00 Dr
	UGC-XI Pl-Back.Area-GER-Bldg(Gym Hall)(Exp)	1157333.00 Dr			1157333.00 Dr
	UGC-XI Pl-Gen.Dev.Gr-Bldg(Cl.Room)(Exp)	1231957.00 Dr			1231957.00 Dr



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
A-2	INVESTMENTS				
	Synd.Bank FD No.1 (16-17 Prin.A/c)			500,000.00	500000.00 Dr
	Synd.Bank FD No.2 (16-17 Prin.A/c)			500,000.00	500000.00 Dr
	Syndicate Bank FD No:1695/20-9	623023.88 Dr		36,291.70	659315.58 Dr
	Syndicate Bank FD No:1695/21-10	624697.22 Dr		36,389.19	661086.41 Dr
	Syndicate Bank FD No:1695/22-11.	625164.19 Dr		36,416.38	661580.57 Dr
	Syndicate Bank FD No:1695/23-12.	623562.40 Dr		36,869.92	660432.32 Dr
	Syndicate Bank FD No:1695-8	623970.26 Dr	623,970.26		
	Syndicate Bank FD No.1 (15-16)	500000.00 Dr	500,000.00		
	Syndicate Bank FD No.2 (15-16)	500000.00 Dr	500,000.00		
A-3	Deposits				
	C.L.H.R.D PEC Security Deposit A/c	10000.00 Dr			10000.00 Dr
	K.E.B Deposit A/c	6007.00 Dr			6007.00 Dr
	Kiran Gas Deposit A/c	6850.00 Dr			6850.00 Dr
	L.P.G Deposit A/c	1900.00 Dr			1900.00 Dr
A-4	Advances				
	Advance to Contractor				
	A.C Pujar (Contractor) A/c	58180.00 Dr			58180.00 Dr
	Amit R. Bhaqoji	75000.00 Dr			75000.00 Dr
	Aravind.M.Shinde A/c	155000.00 Dr			155000.00 Dr
	Atlantic Water Proofing Co. Bqm A/c	50000.00 Dr			50000.00 Dr
	Convergent Technologies A/c	579763.00 Dr	771,149.00	191,386.00	
	Diamond Flooring Bqm A/c	300000.00 Dr			300000.00 Dr
	S.Naik A/c	13000.00 Dr			13000.00 Dr
	Shan Painting Works, Gokak A/c	650000.00 Dr	650,000.00		
	Mustaq.M.Adarganchi A/c	45000.00 Dr			45000.00 Dr
	Phiroze Karaka & Co A/c	110000.00 Dr			110000.00 Dr
	R.M Koujalagi A/c	10000.00 Dr			10000.00 Dr
	Sawant Associates Belgaum A/c	150000.00 Dr			150000.00 Dr
	Shree Associates A/c	50000.00 Dr			50000.00 Dr
	Advance to Others				
	Hotel Eefa		40,000.00	40,000.00	
	Mahima Graphics Bangalore		200,000.00	200,000.00	
	Advance to Staff				
	J.L.Kadam		13,000.00	13,000.00	
	A.K.Patil		30,000.00	30,000.00	
	Dr. I I Pattanashetti Dept of Phy		8,000.00	8,000.00	
	G.C Herawade A/c		421,500.00	421,500.00	
	G.P Yalavattimath A/c		5,000.00	5,000.00	
	M.A. Wadeyar (Lect.Eco)		2,000.00	2,000.00	
	M.B.Rotti A/c		20,000.00		20000.00 Cr
	M.C Bakanatti A/c		55,000.00	55,000.00	
	M.M. Kambar		1,000.00	1,000.00	
	R.M Patil A/c		57,080.00	22,000.00	35080.00 Cr
	R.R Naik A/c		30,000.00	30,000.00	
	S.B.Vanjire A/c		23,450.00	23,450.00	
	M. Bulbuli		38,000.00	38,000.00	
	Smt. S.B. Patil (Lect.Bot)	39753.00 Cr		39,753.00	
	T.K. Patil A/c		162,456.00	162,456.00	
	V.P.Bhavi A/c		22,500.00	22,500.00	
	Y.K. Hirekudi A/c		505,387.00	505,387.00	
A-5	Cash & Bank				
	Cash in Hand				
	Cash in Hand		61,855.00	61,855.00	
	Bank Accounts				
	Liberal Co-Op Bank A/c No-1885 Joint	3807257.06 Dr		1,218,029.00	5025286.06 Dr
	S.B.I (UGC) A/c No-10429442213	4158319.16 Dr	2,303,626.00	623,567.00	2478260.16 Dr
	SBM,Chikodi SB-64135748649	25616.00 Dr	22,578,847.25	22,645,173.00	91941.75 Dr
	Syndicate Bank A/c No-4 (220/023) President	916028.39 Dr	4,239,666.00	3,988,950.99	665313.38 Dr
	Syndicate Bank A/c No-5 (220/038) Principal	87666.45 Dr	23,215,925.00	23,182,164.24	53905.69 Dr
	Syndicate Bank A/c No-7 (220/57) Scholarship	269357.79 Dr	2,802,077.00	2,835,308.45	302589.24 Dr
A-6	Institutional Balances				
	B.B.A A/c	217220.00 Dr			217220.00 Dr
	B.K PU College A/c	4752672.00 Dr	145,667.00	1,112,736.00	5719741.00 Dr
	C.B Kore Polytechnic A/c	1782465.00 Dr			1782465.00 Dr
	Hostel A/c	8753647.57 Dr	564,094.00	2,625,423.00	10814976.57 Dr
A-7	Income & Expenditure				
	Income & Expenditure	37937403.41 Dr			37937403.41 Dr
E-1	Salary to Staff				
	Honourarium A/c			7,000.00	7000.00 Dr
	Remuneration / Honourarium A/c			21,000.00	21000.00 Dr
	Salary A/c			53,350,584.00	53350584.00 Dr
	Temporary Staff Salary A/c		3,344,176.00	7,343,839.00	3999663.00 Dr



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
E-2	Establishment Expenses				
	Audit Fees A/c			10,800.00	10800.00 Dr
	Bank Commission A/c		1,791.97	7,554.25	5762.28 Dr
	Campus Maintenance Expenses A/c		337,971.00	2,040,120.00	1702149.00 Dr
	Clothing to CI-IV Servants A/c			14,060.00	14060.00 Dr
	Daily Wages A/c			238,650.00	238650.00 Dr
	Electrical Charges A/c			337,892.00	337892.00 Dr
	Garden Expenses A/c		18,000.00	185,294.00	167294.00 Dr
	G.B.Meeting Expenses A/c			12,715.00	12715.00 Dr
	Legal/Professional Fees A/c			15,300.00	15300.00 Dr
	Miscellaneous / Contingency Expenses A/c		2,039.00	104,226.00	102187.00 Dr
	NAAC Expenses A/c		138,808.00	686,390.00	547582.00 Dr
	Postage Expenses A/c			10,960.00	10960.00 Dr
	Printing & Stationery A/c			100,816.00	100816.00 Dr
	P.Tax. Reg/Renewal Fees A/c			2,500.00	2500.00 Dr
	RCU Affiliation Fees A/c			74,000.00	74000.00 Dr
	Seminar / Workshop / Conference A/c			6,630.00	6630.00 Dr
	T.A A/c			70,154.00	70154.00 Dr
	Telephone Expenses A/c			34,695.00	34695.00 Dr
E-3	Department Current Expenses				
	Botany Dept. Expenses A/c			69,917.00	69917.00 Dr
	Chemistry Dept. Expenses A/c			163,495.00	163495.00 Dr
	Physics Dept. Expenses A/c			9,914.00	9914.00 Dr
	Zoology Dept. Expenses A/c			23,129.00	23129.00 Dr
E-4	Expenses Against Specific Fees				
	Association Expenses A/c			149,520.00	149520.00 Dr
	College Exam Expenses A/c			157,920.00	157920.00 Dr
	Computer Dept. Expenses A/c			848,510.00	848510.00 Dr
	Gymkhana Expenses A/c			282,000.00	282000.00 Dr
	Hand Book Expenses A/c			84,600.00	84600.00 Dr
	Identity Card Expenses A/c			45,120.00	45120.00 Dr
	Magazine Expenses A/c			90,240.00	90240.00 Dr
	Medical Exam Expenses			25,944.00	25944.00 Dr
	Reading Room Expenses A/c		700.00	79,660.00	78960.00 Dr
	Red Cross Association Exp. A/c			39,495.00	39495.00 Dr
	Sports Expenses			78,960.00	78960.00 Dr
	Swimming Pool Fees & Exp. A/c			12,555.00	12555.00 Dr
	Union Expenses A/c			282,000.00	282000.00 Dr
E-5	Repairs, Maintenance & Other Expenses				
	Building Insurance A/c			51,966.00	51966.00 Dr
	Library Maintenance A/c			19,232.00	19232.00 Dr
	Repairs & Maintenance A/c			484,443.00	484443.00 Dr
	Repairs to Building A/c			1,482,754.00	1482754.00 Dr
	Repairs to Electrical Fittings			89,298.00	89298.00 Dr
	Software Renewal/Maintenance Exp.A/c			151,681.00	151681.00 Dr
E-7	Remittance of Fees to Govt				
	Remittance of Fees to Govt			1,218,029.00	1218029.00 Dr
I-1	Grants				
	Salary Grant		53,350,584.00		53350584.00 Cr
I-2	Fees				
	Admission Fees A/c		33,978.00		33978.00 Cr
	Arrears of Fees (Govt) A/c		857.00		857.00 Cr
	Fees A/c		155,575.00	155,575.00	
	Fees (By Challans)		7,802,673.00	7,802,673.00	
	Laboratory Fees (College A/c)		153,468.00		153468.00 Cr
	Laboratory Fees (Govt A/c)		153,468.00		153468.00 Cr
	Library Fees A/c		78,960.00		78960.00 Cr
	Tuition Fees (College A/c)		1,063,704.00		1063704.00 Cr
	Tuition Fees (Govt.) A/c		1,063,704.00		1063704.00 Cr
I-3	Specific Fees				
	Association Fees A/c		149,520.00		149520.00 Cr
	College Exam Fees A/c		157,920.00		157920.00 Cr
	Computer Fees A/c		505,000.00		505000.00 Cr
	Gymkhana Fees A/c		282,000.00		282000.00 Cr
	Hand Book Fees A/c		84,600.00		84600.00 Cr
	Identity Card Fees A/c		45,120.00		45120.00 Cr
	Magazine Fees		90,240.00		90240.00 Cr
	Medical Exam Fees A/c		25,944.00		25944.00 Cr
	Reading Room Fees A/c		78,960.00		78960.00 Cr
	Red Cross Assn., Fees A/c		56,400.00	16,905.00	39495.00 Cr
	Sports Fees		78,960.00		78960.00 Cr
	Union Fees A/c		282,000.00		282000.00 Cr



SCH	Particulars	Opening Balance	Receipts	Payaments	Closing Balance
I-4	Interest on Bank				
	Interest of FD A/c		199,650.25		199650.25 Cr
	Interest on Bank S.B A/c		129,563.98		129563.98 Cr
I-5	Rent				
	Building Rent (KPSC Exam) A/c		4,080.00		4080.00 Cr
I-6	Misc.Reciepts				
	Admission Application Forms Fees A/c		5,600.00		5600.00 Cr
	Application & Prospectus Fees		23,800.00		23800.00 Cr
	Certificate Course in Commerce		16,200.00		16200.00 Cr
	Certificate Fees A/c		3,275.00		3275.00 Cr
	Loss of Books A/c		1,780.00		1780.00 Cr
	Misc. Receipts		143,051.96		58001.96 Cr
	RCU Per Capita A/c		126,940.00		126940.00 Cr
	T.C Fees A/c		11,200.00		11200.00 Cr
	Grand Total		186,024,479.12	186,024,479.12	



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625

Gangadhar D. Magennavar
Gangadhar D. Magennavar
Proprietor M. No. 220820

Soude
CASHIER

[Signature]
ACCOUNTANT

[Signature]
SUPERINTENDENT

[Signature]
PRINCIPAL

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKODI
DEGREE AIDED
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017**

Schedule No.	Expenditure	Total	Schedule No.	Income	Total
E-1	Salary to Staff	57,378,247.00	I-1	Grants	53,350,584.00
E-2	Establishments Expenses	3,454,146.28	I-2	Fees	2,548,139.00
E-3	Department Current Expenses	266,455.00	I-3	Specific Fees	1,819,759.00
E-4	Expenses Against Specific Fees	2,175,824.00	I-4	Interest on Bank	329,214.23
E-5	Repairs & Maintenance	2,279,374.00	I-5	Rent	4,080.00
E-6	Depreciation Account	-	I-6	Misc. Receipts	331,846.96
E-7	Remittance of Fees to Govt	1,218,029.00	A-7	Dificit for the Year	8,388,452.09
	Total Rs.	66,772,075.28		Total Rs.	66,772,075.28





 CASHIER ACCOUNTANT SUPERINTENDENT PRINCIPAL



For Magennavar & Co.
 Chartered Accountants
 Firm Reg. No: 011962S

 Gangadhar D. Magennavar
 Proprietor M. No. 220820



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

M.COM., (UN-AIDED) SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2016-17**





Date 22.06.2017

Audit Report

1 We have audited the attached Balance Sheet of KLE Society's B K College M. Com Section, Chikodi at 31 March 2017 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2017 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.

6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S


Gangadhar D. Magennavar.

M No 220820

KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKODI
M.COM SECTION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-5	Deposits (Liabilities)				
	Caution Money Deposit	120360.00 Cr	52,230.00		172590.00 Cr
L-7	Other Payables				
	Collection to Be Remitted				
	C G S F & Miscellanery Fees		920.00	920.00	
	Poor Student Aid Fund		920.00	920.00	
	R.C.U Exam Fees A/c	9600.00 Cr	164,970.00	166,570.00	8000.00 Dr
	R.C.U. Theory Exam/ Rem A/c	5567.00 Cr	59,478.00	65,045.00	
	Registration Fee		206,000.00	206,000.00	
	Sports Development Fees		1,840.00	1,840.00	
	Sports Fees		1,720.00	1,720.00	
	Students Safety Insurance A/c		460.00	460.00	
	Students Welfere Fund A/c		2,530.00	2,530.00	
	Syllabus Charges		5,750.00	5,750.00	
L-10	Income & Expenditure				
	Income & Expenditure	4416095.02 Cr			4416095.02 Cr
A-1	Assets				
	Assets Out of Own Fund				
	Movable Assets				
	Computer Equipment A/c	67000.00 Dr			67000.00 Dr
	Furniture & Dead Stock A/c	32602.00 Dr			32602.00 Dr
	General Library Books A/c	148686.00 Dr			148686.00 Dr
	Library Books A/c	222027.00 Dr		29,695.00	251722.00 Dr
A-2	Investments				
	Fixed Deposit (15-16) No 5	300000.00 Dr		5,495.75	305495.75 Dr
	Fixed Deposit (16-17) No. 6			200,000.00	200000.00 Dr
	Fixed Deposit No.1.	414909.24 Dr		24,194.73	439103.97 Dr
	Fixed Deposit No.2.	414909.24 Dr		25,841.01	440750.25 Dr
	Fixed Deposit No. 3.	416799.32 Dr		24,280.39	441079.71 Dr
	Fixed Deposit No. 4.	417096.43 Dr		24,350.42	441446.85 Dr
A-3	Deposits (Assets)				
	KU Affiliation Deposit	200000.00 Dr			200000.00 Dr
A-4	Advances				
	Advance to Staff				
	T.K.Patil A/c		50,000.00	50,000.00	
A-5	Cash & Bank				
	Cash in Hand A/c		1,460.00	1,460.00	
	Bank Accounts				
	Syndicate Bank A/c No-220/7662 (Principal)	215158.33 Dr	1,188,383.00	1,311,847.55	338622.88 Dr
	Syndicate Bank A/c No-220/7677 (President)	944001.46 Dr	549,607.00	1,288,604.29	1682998.75 Dr
A-6	Institutional Balances				
	B.K College	758433.00 Dr	38,312.00		720121.00 Dr



SCH	Particulars	Opening	Receipts	Payments	Closing
		Balance			Balance
E-1	Salary to Staff				
	Honourarium / Remuneration			256,500.00	256500.00 Dr
E-2	Establishment Expenses				
	Audit Fees A/c			2,880.00	2880.00 Dr
	Bank Commission A/c			202.00	202.00 Dr
	KLE Centenary Celebration Exp.A/c		136,246.00	136,246.00	
	Miscellaneous A/c			3,885.00	3885.00 Dr
	Printing & Stationery A/c			530.00	530.00 Dr
	R.C University Affiliation Fees A/c			69,000.00	69000.00 Dr
E-4	Expenses Against Specific Fees				
	Association Expenses A/c			13,355.00	13355.00 Dr
	Computer Expenses			9,200.00	9200.00 Dr
	Gymkhana Expenses A/c			14,452.00	14452.00 Dr
	I A Expenses			5,520.00	5520.00 Dr
	Identity Card Expenses A/c			1,200.00	1200.00 Dr
	RCU Devlpent Exps			4,600.00	4600.00 Dr
	Youth Festival Exps			1,840.00	1840.00 Dr
I-2	Fees				
	Admission Application Forms Fees A/c		25,950.00	25,950.00	
	Fees A/c		22,540.00	22,540.00	
	Fees (By Challans)		1,747,060.00	1,747,060.00	
	Tuition Fees		155,000.00		155000.00 Cr
I-3	Specific Fees				
	Campus Maintenance Fees		96,700.00		96700.00 Cr
	College Exam Fees		47,200.00		47200.00 Cr
	Computer Charges		9,200.00		9200.00 Cr
	Computer Lab Fees		102,700.00		102700.00 Cr
	Course Development Fees		470,000.00		470000.00 Cr
	Extra Curriculam Fees		67,600.00		67600.00 Cr
	Guest Lecture Fees		12,000.00		12000.00 Cr
	Gymkhana Fees		8,280.00		8280.00 Cr
	I.A. Charges		5,520.00		5520.00 Cr
	I.A. Work Book Fees		12,000.00		12000.00 Cr
	Identity Card Fees		6,000.00		6000.00 Cr
	Laboratory Deposit Fees		6,000.00		6000.00 Cr
	Laboratory Fees		39,000.00		39000.00 Cr
	Library Fees		9,720.00		9720.00 Cr
	Medical Fees		9,000.00		9000.00 Cr
	Medical Health Care Fees		17,650.00		17650.00 Cr
	Rcu Development Fees		4,600.00		4600.00 Cr
	Reading Room Fees		53,100.00		53100.00 Cr
	Red Cross Unit/fees		2,900.00		2900.00 Cr
	Student Activity Fees		67,600.00		67600.00 Cr
	Student Amenity Fees		102,700.00		102700.00 Cr
	Youth Festival Fee		1,840.00		1840.00 Cr
I-4	Interest on Bank S.B				
	Interest on Bank		61,330.34		61330.34 Cr
	Interest on FD		111,007.80		111007.80 Cr
I-6	Misc.Receipts				
	Miscellaneous Receipts		17,460.00		17460.00 Cr
	Grand Total		5,752,484.14	5,752,484.14	

For Magennavar & Co.
Chartered Accountants
Firm Reg. No. 0119625

Gangadhar B. Magennavar
Proprietor M. No. 220820



CASHIER ACCOUNTANT SUPERINTENDENT PRINCIPAL

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKODI
M.COM SECTION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017**

Schedule No.	Expenditure	Total	Schedule No.	Income	Total
E-1	Salary to Staff	256,500.00	I-1	Grants	-
E-2	Establishments Expenses	76,497.00	I-2	Fees	155,000.00
E-3	Department Current Expenses	-	I-3	Specific Fees	1,151,310.00
E-4	Expenses Against Specific Fees	50,167.00	I-4	Interest on Bank	172,338.14
E-5	Repairs & Maintenance	-	I-5	Rent	-
E-6	Depreciation Account	-	I-6	Misc. Receipts	17,460.00
E-7	Remittance of Fees to Govt	-			
L-10	Surplus for the year	1,112,944.14			
	Total Rs.	1,496,108.14		Total Rs.	1,496,108.14



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625

Gangadhar D. Magennavar
Gangadhar D. Magennavar
Proprietor M. No. 220820

[Signature]
CASHIER

[Signature]
ACCOUNTANT

[Signature]
SUPERINTENDENT

[Signature]
PRINCIPAL



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

HOSTEL SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2016-17**





Date 22.06.2017

Audit Report

1 We have audited the attached Balance Sheet of **KLE Society's B K College Hostel Section, Chikodi** at 31 March 2017 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2017 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.


6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S


Gangadhar D. Magennavar.

M No 220820

KLE Society's B K College Hostel Section, Chikodi

DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED

1. The accounts are drawn on historical cost basis and have been prepared in accordance with the applicable accounting standards.
2. All Income and Expenses are accounted on cash basis.
3. Fixed Assets have been valued at historical cost.
4. Deprecation on Fixed Assets is not provided.
5. According to the explanation provided to us there are no contingencies and events occurring after the date of the Balance Sheet.
6. Opening Balances are Re Grouped by the College where ever Necessary.



**K. L. E SOCIETY'S
B K COLLEGE HOSTEL SECTION, CHIKODI**

ANNEXURE TO THE AUDIT REPORT FOR THE YEAR 2016-2017.

1		Date of Commencement of Audit	30 th May 2017			
2		Date of Completion of Audit	10 th June 2017			
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	24 th June 2017			
5		Indicate the followings:				
	i.	Head Office balance confirmation certificate is obtained or not?	NA			
	ii	Balance as per Certificate.	NA			
	iii	Balance as per Institutions Ledger.	NIL			
	iv	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, Collected			
		Whether Bank Reconciliation statements are prepared.	Bank Statement tally with Ledger Balance maintained.			
		List out the Bank Accounts which are not reconciled in the following format:	NA			
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
		NA	NA		NA	
	ii	Whether entries relating to Stale Cheques found on reconciliation, whether reversed?	NA			
	ii	Whether entries consequent to reconciliation are recorded in the current year to give effect to reconciliation statements prepared.	NA			
	i	Whether balance certificates are obtained in respect of Fixed Deposits/Short Term Deposit:	Yes, Obtained			
	v					
	i.	Whether deposits were renewed on due dates	Yes			
	ii.	Balances as per certificates and Ledger are tallied or not.	Yes			



	iii.	If not please state the difference. Whether confirmations of balances are obtained in respect of inter Institutional balances. List the balances in the following format.	Yes. Obtained and there are no differences.	
Sl. No	Name of the Institution		Balance as per Ledger	Balance as per respective Institutions Confirmation Certificate
1	B K College Degree Section		1,08,14,976.57 Cr	1,08,14,976.57 Dr
2	B K College Un Aided Section		1,00,000.00 Cr	1,00,000.00 Dr
	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:	NA	
	Name of the Bank and Branch		Balance as per Ledger	Balance as per Bank Certificate
	NA		NA	NA

*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, Complied.
	A	Irregularities notices in making payments on due dates.	Nil
	B	Filing statutory returns on due dates with the concerned authorities in respect of the following in particular, amongst others:	Nil

	Subject	Nature of Irregularities
i.	Income Tax-TDS	No TDS Cases
ii.	Commercial Tax/Profession Tax	No Such Cases
iii.	Provident Fund	No Such Cases
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
	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.		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.		NA
Sl. No.	Name of the person to whom advances is made		Amount (Rs.)	Purpose of Advance
	NA		NA	NA

12	i. ii. iii. iv. v	Please Specify whether the following registers are maintained up to date, if not, state the period up to which the details are recorded. <u>Fixed Assets Register:</u> Building Furniture & Fixtures Equipments Dead Stock Library Books	Yes Yes Yes Yes Not Applicable.
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 of Assets is done by internal staff during the year, but report yet to be submitted to HO NIL NIL NIL NIL
14		Arrears of Fees:	



	i.	Whether Schedule of outstanding fees is prepared at the year-end.	No Outstanding Fees
	ii.	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.	NA
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 Nil
17	A	Please specify the deficiencies noticed and the observations of the Head of the Institution if any. Please list out.	NA
	B	Whether the deficiency noted have been rectified List deficiencies remaining to be rectified	NA
18		Internal Audit Report: Whether Institution was subject to Internal Audit during the previous year and the Audit report is on record.	It is explained that there is no Internal audit system. However the institution is covered by concurrent Audit by external CA.
19		Kindly state the observations remaining unattended.	Nil
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	1.Cash book print should be taken regularly and it should be signed. 2.Tally backup should kept in external hard disk weekly.



CHARTERED ACCOUNTANTS

(Signature)
CA. G. D. MAGENNAVAR

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE, CHIKKODI
HOSTEL SECTION**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-5	Deposits (Liability)				
	Hostel Deposit A/c (Boys)	39,500.00	9,500.00	3,000.00	46,000.00
	Security Deposit	33,557.00			33,557.00
	Womens/Ladies Hostel Deposit	123,000.00	183,000.00	54,000.00	252,000.00
L-9	Institutional Balance				
	B,K College A/c	8,753,647.57	2,625,423.00	564,094.00	10,814,976.57
	Un- Aided A/c	100,000.00			100,000.00
L-10	Institutional Balance				
	Income & Expense A/c	1,863,232.43			1,863,232.43
A-1	Assets				
	Immovable Properties				
	Canteen & Bank Building A/c	2,152,589.00			2,152,589.00
	Hostel Building A/c	5,600,579.50			5,600,579.50
	Movable Properties				
	Canteen Furniture & Equip A/c	100,050.00			100,050.00
	Collaxable Gate A/c	2,240.00			2,240.00
	Electric Equipments A/c	108,102.00			108,102.00
	Electrification A/c	172,513.00		1,740,220.00	1,912,733.00
	Fixture & Fittings	81,678.00			81,678.00
	Furniture & Dead Stock A/c	129,118.50			129,118.50
	Pipes & Fittings A/c	549.22			549.22
	Solar Heater A/c	480,963.87			480,963.87
	Womens Hostel Furniture A/c	67,550.00			67,550.00
	Building Materials A/c	(210,332.00)			(210,332.00)
A-3	Deposits				
	L.P.G Cylinder Deposit A/c	4,000.00			4,000.00
	Synd Bank FD No.1 (16-17)			1,000,000.00	1,000,000.00
	Synd Bank FD No.2 (16-17)			1,000,000.00	1,000,000.00
	Synd Bank FD No.3 (16-17)			500,000.00	500,000.00
	Advances				
	Advance to Contractor				-
	Convergent Technologies A/c	50,000.00	50,000.00		-
A-5	Cash & Bank A/c				
	Cash in Hand				
	Cash in Hand A/c		2,083,500.00	2,083,500.00	-
	Bank Accounts				
	Synd Bank Women's Hostel - SB 220/30856	1,469,546.48	2,500,000.00	1,818,035.26	787,581.74
	Syndicate Bank A/c No-(8) 220/061	703,789.43	514,094.00	405,935.24	595,630.67
E-1	Salary to Staff				
	Honourarium / Remuneration A/c			18,000.00	18,000.00
E-2	Establishment Expenses				
	Audit Fees A/c			4,320.00	4,320.00
	Miscellaneous / Contingency A/c			572.00	572.00
E-3	Expenses Against Specific Fees				
	Canteen & Bank Building Insurance A/c			1,568.00	1,568.00
	Electricity Exp (Boys Hostel) A/c			82,921.00	82,921.00
	Electricity Exp (Ladies Hostel) A/c			208,751.00	208,751.00
	Hostel Building Insurance A/c			6,141.00	6,141.00
	Hostellers Insurance A/c			4,796.00	4,796.00



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
E-5	Repairs & Maintenance				
	Hostel Maintenances A/c			168,271.00	168,271.00
	Repairs & Maintenance A/c			332,863.00	332,863.00
I-2	Fees				
	Fees A/c (Boys Hostel)		374,500.00	374,500.00	
	Fees A/c (Womens Hostel)		1,709,000.00	1,709,000.00	
I-3	Specific Fees				
	Electricity Fees		116,700.00		116,700.00
	Establishment		26,050.00		26,050.00
	Furniture Rent		75,100.00		75,100.00
	Hostelers Insurance Fees		1,850.00		1,850.00
	Room Rent		37,000.00		37,000.00
	Water Charges		108,300.00		108,300.00
	Womens/Ladies Hostel Fees		1,526,000.00		1,526,000.00
I-4	Interest on Bank S.B A/c				
	Interest on Bank S.B A/c		140,470.50		140,470.50
	Grand Total		12,080,487.50	12,080,487.50	



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625

Gangadhar D. Magennavar
Gangadhar D. Magennavar
Proprietor M. No. 220820

Arunas
CASHIER

[Signature]
ACCOUNTANT

[Signature]
SUPERINTENDENT

[Signature]
PRINCIPAL

Hostel

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKKODI
HOSTEL SECTION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017**

Schedule No.	Expenditure	Total	Schedule No.	Income	Total
E-1	Salary to Staff	18,000.00	1-1	Grants	-
E-2	Establishments Expenses	4,892.00	1-2	Fees	-
E-3	Department Current Expenses	-	1-3	Specific Fees	1,891,000.00
E-4	Expenses Against Specific Fees	304,177.00	1-4	Interest on Bank	140,470.50
E-5	Repairs & Maintenance	501,134.00	1-5	Rent	-
E-6	Depreciation Account	-	1-6	Misc. Receipts	-
E-7	Remittance of Fees to Govt	-			
L-10	Surplus for the year	1,203,267.50			
	Total Rs.	2,031,470.50		Total Rs.	2,031,470.50



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625
Gangadhar D. Magennavar
Gangadhar D. Magennavar
Proprietor M. No. 220820

Ramesh
CASHIER

[Signature]
ACCOUNTANT

[Signature]
SUPERINTENDENT

[Signature]
PRINCIPAL



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

DEGREE AIDED SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2017-18**





Date 25.06.2018

Audit Report

1 We have audited the attached Balance Sheet of **KLE Society's B K Arts, Science and Commerce Degree College, Chikodi** at 31 March 2018 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2018 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.

6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S


Gangadhar D. Magennavar.

M No 220820

**KLE SOCIETY'S
BASAVAPRABHU-KORE ARTS, SCIENCE AND COMMERCE COLLEGE, CHIKODI
DEGREE AIDED**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-1	K.L.E Society's A/c				
	K.L.E Society's A/c	135,875,181.83	2,096,781.00	1,825,682.00	136,146,280.83
L-2	Specific Funds				
	D.C.E Bangalore Deposit A/c	5,025,286.06	1,213,113.00		6,238,399.06
	P.S.L Library Fund	758,105.33	190,230.00		948,335.33
L-3	Specific Grants				
	Capital Grant (Non- Recurring)				
	UGC Grant				
	Books & Journals Grant A/c	210,000.00			210,000.00
	Colour T.V Grant A/c	7,080.00			7,080.00
	Computers Grant A/c	149,500.00			149,500.00
	Equipment Grant A/c	443,466.00			443,466.00
	Grant for Building (Library) A/c	150,450.00			150,450.00
	Grant for Play Ground A/c	92,269.00			92,269.00
	Grant for Remedial Course A/c	40,000.00			40,000.00
	Spl.Grant(Enhancement of Initiative Capacity Build)	120,000.00			120,000.00
	UGC Additional Assistance to Colleges XI Plan(R)	5,000,000.00			5,000,000.00
	U.G.C Ed Bac. Build./ Class Rooms Grant A/c	99,000.00			99,000.00
	U.G.C Ed Bac. Library Build. Exten Grant A/c	49,000.00			49,000.00
	J.G.C Ed Bac. Womens Hostel Compou. Wall Grant A/c	49,000.00			49,000.00
	U.G.C General Development Grant XIth Plan A/c	665,856.00			665,856.00
	U.G.C General & Special Development Grant A/c	211,625.80			211,625.80
	U.G.C Grant Backward Area-GER A/c	300,000.00			300,000.00
	UGC Grant Devp of Sports & Infr & Equip(R)	500,000.00			500,000.00
	U.G.C Grant for Laboratory A/c	792,150.00			792,150.00
	U.G.C Grant Spl. Scheme Womens Hostel A/c	3,746,000.00			3,746,000.00
	UGC- MS Improvement of Facilities in Ext Premises A	200,000.00			200,000.00
	U.G.C Womens Hostel Grant A/c	674,191.00			674,191.00
	U.G.C.Grant for Sports Infrast SWIMMING POOL(Rec)	3,745,000.00	400,000.00		4,145,000.00
	U.G.C Grant Interest A/c	749,889.50	78,928.00	66,599.00	762,218.50
	UGC-XII PI-Coach.Cl.Entry.Ser-Books/Equip(R)	37,500.00			37,500.00
	UGC-XIPI-GDA(31G)-Career & Counselling Cell(Exp)	(60,205.00)			(60,205.00)
	UGC-XIPI-GDA(31G)-Comp.Bldg.Initiative(Exp)	(121,036.00)		47,373.00	(168,409.00)
	UGC-XIPI-GDA(31G)-Extension Activities(Exp)	(37,801.00)			(37,801.00)
	UGC-XIPI-GDA(31G)-HR&DE(Exp)A/c	(4,880.00)			(4,880.00)
	UGC-XIPI-GDA(31G)-Study Tour (Exp)A/c	(32,330.00)		21,050.00	(53,380.00)
	UGC-XII PI-GDA(35A)-Common Room Toilet Women(Exp)	(80,087.00)			(80,087.00)
	UGC-XII PI-GDA(35A)-Impr.Exist.Premises(Exp)	(41,235.00)		35,500.00	(76,735.00)
	UGC-XIPI-GDA(Gen-31)-Cultural Activities (Exp)	(45,441.00)		16,313.00	(61,754.00)
	UGC-XIPI-Gen.Dev.Ass.-Class Rooms (R)	1,009,964.00	997,964.00		2,007,928.00
	JGC-XII PI-Gen.Dev.Assistance (Rec)	1,596,742.00	66,599.00		1,663,341.00
	JGC-XII PI- I Q A C A/c (Rec)	303,588.00			303,588.00
	UGC-XII PI- I.Q.A.C. -(Cont. Exp.) A/c	(50,910.00)			(50,910.00)
	UGC-XII PI- I.Q.A.C.(Hiring Services)(Exp) A/c	(60,000.00)			(60,000.00)
	UGC-XIPI- I.Q.A.C. (Hon) A/c	(60,000.00)			(60,000.00)
	UGC-XIPI-IQAC (ICT Com.Exp)A/c	(71,277.00)			(71,277.00)
	UGC-XII PI- MRP in Maths(MBR-14-15) A/c	(20,000.00)			(20,000.00)
	UGC-XII PI-MRP in Phy (RMP-14-15)A/c	(35,080.00)			(35,080.00)
	UGC-XI PI-Backward Area-GER--Bldg(Gym Hall) (R).	900,000.00			900,000.00
	UGC-XI PI-Gen.Dev.Gr.-Bldg(CLRoom) (R)	800,000.00			800,000.00
	UGC-XI PI-Indoor Sports Bldg A/c (R)	3,074,000.00			3,074,000.00
L-5	Deposits				
	Library Deposit, EMD & Caution Money A/c	241,664.00			241,664.00
	Security Deposit A/c	2,619,689.00	140,451.00	438,599.00	2,321,541.00



SCH	Particqlars	Opening Balance	Receipts	Payments	Closing Balance
L-6	Scholarships				-
	Communal Minority Scholarship A/c	16,492.00			16,492.00
	C.V Raman Scholarship A/c		100,000.00	100,000.00	-
	Endowment(Samatshetti) SchLA/c		2,000.00		2,000.00
	Endowment (Staff BKCC) Scholarship		36,800.00		36,800.00
	Endowment (TMC) Scholarship A/c	15,900.00	800.00		16,700.00
	Govt. of India Post Matric SchI A/c	14,953.00			14,953.00
	Govt. of India SC/ST Scholarship A/c	3,802.00	491,440.00	422,035.00	73,207.00
	Interest In Scholarship	47,765.19	23,451.45		71,216.64
	Karnataka Science & Technology Academy Deposit A/c	5,000.00			5,000.00
	Physically Handicaped Sch. Deposit A/c	6,000.00			6,000.00
	Sanchi Honnamma Scholarship A/c	2,000.00	46,000.00	46,000.00	2,000.00
	Scholarship (2002-03) LBS	15,386.80			15,386.80
	State Govt. Fees Concession A/c		22,163.00	22,163.00	-
	State Post Matric Scholarship A/c	302,903.00			302,903.00
L-7	Other Payables				-
	Collections to Be Remitted				-
	Bank Building Rent A/c		110,000.00	110,000.00	-
	EPF Employees Contribution A/c		398,323.00	398,323.00	-
	E S I Staff Contribution		118,827.00	118,827.00	-
	GST ON RENT		14,400.00	14,400.00	-
	Income Tax (Contractors)		5,801.00	5,801.00	-
	KSWF/KSTWF/KSSWF/NTWF A/c	130,300.00	83,925.00	214,225.00	-
	Penal Fees		14,500.00	14,500.00	-
	RCU Exam Fees A/c	101,320.00	2,576,510.00	2,668,840.00	8,990.00
	RCU Practical Exam / Remu A/c	513.00	434,290.00	425,335.00	9,468.00
	RCU Sports/SSI/PSF/IFF/CDC/NSSWF Etc Fees		335,700.00	324,125.00	11,575.00
	RCU THEORY EXAM REMUNERATION		198,495.00	198,495.00	-
	Registration Fees		153,800.00	153,800.00	-
	Scouts & Guides Fees	113,000.00	55,950.00	168,950.00	-
	Service Tax A/c		4,500.00	4,500.00	-
	Stamps & Flaqs Fees		55,950.00	55,950.00	-
	Due to Contractors				-
	Prakash Kooqe A/c	125,000.00			125,000.00
	Vinayak Patil A/c	50,000.00			50,000.00
	Other Payables				-
	A.D. SHROFF ELOCUTION COMPETITION A/C		3,000.00	3,000.00	-
	College Misc. Payable (Liability) A/c	156,108.00		156,108.00	-
	Salary Payable		637,052.00		637,052.00
	Recoveries to Be Remitted				-
	F.B.F A/c		3,940.00	3,940.00	-
	G.S.L.I A/c		129,516.00	129,516.00	-
	Income Tax (Salary)		9,876,959.00	9,876,959.00	-
	L.I.C of India A/c		1,854,847.00	1,854,847.00	-
	Professional Tax A/c		156,400.00	156,400.00	-
	K.P.S.C Exam A/c		49,680.00	49,680.00	-
	RCU Athletic Meet 17-18		427,245.00	739,839.00	(312,594.00)
L-9	Institutional Balances				-
	B.C.A A/c	2,344,287.00			2,344,287.00
	M.Com A/c	720,121.00	756,734.00		1,476,855.00
	Un-Aided Section A/c	35,354,730.00	10,573,699.00	2,893,641.00	43,034,788.00
A-1	Assets				
	Assets Out of Grant				
	Immovable Assets-Gr				
	Aparts C.O.S.T.P A/c	5,228.65			5,228.65
	U.G.C Ed Bac. Build./ Class Room A/c	1,001,461.00			1,001,461.00
	U.G.C Ed Bac. Library Building Exten. A/c	659,545.00			659,545.00
	U.G.C Ed Bac. Womens Hostel Compound Wall A/c	388,793.00			388,793.00
	U.G.C. Infrostructre Grant NAAC Sci. College A/c	1,006,155.00			1,006,155.00
	U.G.C Library Building A/c	2,839,758.00			2,839,758.00
	U.G.C PTAC A/c	10,486.00			10,486.00
	U.G.C Regional Course A/c	33,383.00			33,383.00
	UGC Spl Grant for Ent/ of Inti/ Cap Bld in College	120,264.00			120,264.00
	U.G.C Spl. Scheme Womens Hostel A/c	30,785,175.00			30,785,175.00
	U.G.C Womens Hostel Building A/c	4,152,832.00			4,152,832.00



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	Moveable Assets-Gr				
	Colour T.V A/c	8,930.00			8,930.00
	Ladies Room/ Toilet (UGC GR MS EXIT Promises)	5,906,769.00			5,906,769.00
	UGC Add Assistance Grant Equip-XI Pl.(Exp)	5,056,855.00			5,056,855.00
	U.G.C Furniture & Equipments A/c	427,544.27			427,544.27
	U.G.C Grant Backward Area-GER (Equipments)	258,400.00			258,400.00
	U.G.C Grant Backward Area-GER (Library Books) A/c	43,653.00			43,653.00
	U G C Gymkhana Equipments(E)	251,612.00			251,612.00
	U.G.C Lab Equipments A/c	658,601.00			658,601.00
	U.G.C Library Books A/c	909,312.44			909,312.44
	UGC-XII Pl-Coach.Cl.Ent.Into Ser-Books & Equip.(Exp)	43,998.00			43,998.00
	UGC-XIPI-Gen.Dev.Ass-Instru.Maint.Fac.A/c(Exp)	151,283.00		9,250.00	160,533.00
	UGC-XII Pl-Gen.Dev.Assis.-Books(Exp)	158,516.00			158,516.00
	UGC-XII Pl-Gen.Dev.Gr.Bldg(Class Rooms)(Exp)	4,667,110.00			4,667,110.00
	UGC-XII Pl- I.Q.A.C-(Equip)A/c (Exp)	61,401.00			61,401.00
	UGC-XII Pl-Rem.Coach.Cl-SC/ST/OBC-Books & Equip(Exp)	39,033.00			39,033.00
	UGC-XIPI-Grant Devp Sports & Infra&Equip(Exp)	272,000.00			272,000.00
	UGC-XI Pl-Indoor Sports Stadium A/c(Exp)	7,169,521.00		1,223,691.00	8,393,212.00
	UGC-XI Pl-Sports Infra.SWMMING POOL A/c (Exp)	12,892,988.00			12,892,988.00
	Assets Out of Own Fund				
	Immovable Properties-OF				
	Boy's Toilet Block A/c	467,397.00			467,397.00
	Building A/c	9,355,297.00			9,355,297.00
	Class Room & Lucturer Hall A/c	544,179.03			544,179.03
	College Well A/c	61,851.21			61,851.21
	Compound Wall A/c	1,605,176.68			1,605,176.68
	Land, Building & borewell A/c	5,838,086.24			5,838,086.24
	Play Ground A/c	1,544,756.90			1,544,756.90
	Principal Quart. Building A/c	9,600.00			9,600.00
	Water Drafting A/r	610,663.96			610,663.96
	Movable Assets-OF				
	Aparts Equipments A/c	410,223.30			410,223.30
	Computer Equipments A/c	802,283.00			802,283.00
	Electrical Equipments A/c	755,130.00			755,130.00
	Fixture & Fittings Exp. A/c	6,409,323.00			6,409,323.00
	Furniture & Dead Stock A/c	3,595,690.73			3,595,690.73
	Furniture & Fittings Equipments A/c	145,447.00		6,720.00	152,167.00
	Gymkhana Equipments A/c	87,288.00			87,288.00
	Lab Equipments A/c	552,452.83			552,452.83
	Library Books A/c	1,215,226.93		77,941.00	1,293,167.93
	Library Equipments A/c	41,560.00			41,560.00
	Library Furniture A/c	426,412.00			426,412.00
	Office Equipments A/c	647,168.18			647,168.18
	P.S.L Library Books A/c	899,296.31		99,514.00	998,810.31
	Water Cooler	28,857.00			28,857.00
	Audio/Video Equipments	25,261.00			25,261.00
	Botany Dept. Equipments A/c	258,391.00		500.00	258,891.00
	Building Materials A/c	8,312,974.62			8,312,974.62
	Building Materials (Cement) A/c	695,948.00	382,900.00	405,600.00	518,648.00
	Building Materials (Steel) A/c	(897,028.00)	640,791.00		(1,537,819.00)
	Chemistry Dept. Equipments A/c	153,290.00			153,290.00
	Ladies Hostel Building A/c	691,823.00			691,823.00
	Microsoft Legal Software A/c	451,001.00			451,001.00
	Physics Equipments A/c	87,406.00			87,406.00
	Zoology Dept. Equipments A/c	59,629.00			59,629.00
	Specific Grants (Assets)				
	UGC-XIPI-Gen.Dev.Assistance-Equip(E)	801,041.00			801,041.00
	Construction of Running Track	1,872,670.00			1,872,670.00
	UGC-Xi Pl-BackArea-GER-Bldg(Gym Hall)(Exp)	1,157,333.00			1,157,333.00
	UGC-Xi Pl-Gen.Dev.Gr-Bldg(Cl.Room)(Exp)	1,231,957.00			1,231,957.00
A-2	Investments				
	F D Synd. 2 Principal 2017-18			300,000.00	300,000.00
	F D Synd 3 Principal 2017-18			300,000.00	300,000.00
	F D Synd. Bank 1 2017-18			300,000.00	300,000.00
	F D Synd Bank 1 Princ. 2017-18			300,000.00	300,000.00
	F D Synd. Bank 2 2017-18			300,000.00	300,000.00
	F D Synd Bank 3 2017-18			300,000.00	300,000.00
	F D Synd Bank 4 2017-18 Principal			150,000.00	150,000.00
	Synd.Bank FD No.1 (16-17 Prin.A/c)	500,000.00	500,000.00		-
	Synd.Bank FD No.2 (16-17 Prin.A/c) 2716/5	500,000.00		15,803.60	515,803.60
	Syndicate Bank FD No:1695/20-9	659,315.58		24,964.49	684,280.07
	Syndicate Bank FD No:1695/21-10	661,086.41		25,031.55	686,117.96
	Syndicate Bank FD No:1695/22-11.	661,580.57		25,050.26	686,630.83
	Syndicate Bank FD No:1695/23-12.	660,432.32		25,163.04	685,595.36



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
A-3	Deposits				-
	C.L.H.R.D PEC Security Deposit A/c	10,000.00			10,000.00
	K.E.B Deposit A/c	6,007.00			6,007.00
	Kiran Gas Deposit A/c	6,850.00			6,850.00
	L.P.G Deposit A/c	1,900.00			1,900.00
A-4	Advances				-
	Advance to Contractor				-
	A.C Pujar (Contractor) A/c	58,180.00			58,180.00
	Amit R. Bhaqoji	75,000.00			75,000.00
	Aravind.M.Shinde A/c	155,000.00			155,000.00
	Atlantic Water Proofing Co. Bqm A/c	50,000.00			50,000.00
	Diamond Flouring Bqm A/c	300,000.00			300,000.00
	J.S.Naik A/c	13,000.00			13,000.00
	Khadar G Mokashi		20,000.00	20,000.00	-
	Mustaq.M.Adarqanchi A/c	45,000.00			45,000.00
	Phiroze Karaka & Co A/c	110,000.00			110,000.00
	R.M Koujalagi A/c	10,000.00			10,000.00
	Sawant Associates Belqum A/c	150,000.00			150,000.00
	Shree Associates A/c	50,000.00			50,000.00
	Advance to Others				-
	Other Than Staff & Contractors				-
	Annappa. B Tavale A/c		100,000.00	100,000.00	-
	Advance to Staff				-
	Advance to Staff (For EPF)		86,973.00	86,973.00	-
	A.K.Patil		20,000.00	20,000.00	-
	B.S.Mali A/c		5,000.00	5,000.00	-
	G.C Herawade A/c		40,000.00	90,000.00	50,000.00
	G.P Yalavattimath A/c		5,000.00	5,000.00	-
	M.B.Rotti A/c	(20,000.00)			(20,000.00)
	M.C Bakanatti A/c		6,000.00	6,000.00	-
	M.M. Kambar		1,000.00	1,000.00	-
	Prof. Raju Asst.Lect.Chem A/c		1,330.00	1,330.00	-
	R.M Patil A/c	(35,080.00)	20,000.00	20,000.00	(35,080.00)
	Shivanna Banakar		10,355.00	10,355.00	-
	S.M. Bulbuli		25,000.00	25,000.00	-
	Y.K. Hirekudi A/c		84,950.00	84,950.00	-
	Ashwini Kamble		2,745.00	2,745.00	-
	Chandrika Kotti		2,745.00	2,745.00	-
	Dwarakesh Dattatrey Waddar		2,271.00	2,271.00	-
	Jyoti Chingundi		2,745.00	2,745.00	-
	Padmashri G Gadivaddar		2,271.00	2,271.00	-
	Pooja Hulakund		2,745.00	2,745.00	-
	Shilpa Dodamani		2,271.00	2,271.00	-
	Smt. Y G Goundi		15,000.00	15,000.00	-
	Sushilavva Hullennavar		2,956.00	2,956.00	-
	Vinaysheela Savanure		2,745.00	2,745.00	-
A	Cash & Bank A/c				-
	Cash in Hand				-
	Cash in Hand		196,933.00	196,933.00	-
	Bank Accounts				-
	Liberal Co-Op Bank A/c No-1885 Joint	5,025,286.06		1,213,113.00	6,238,399.06
	S.B.I (UGC) A/c No-10429442213	2,478,260.16	2,095,475.50	1,476,892.00	1,859,676.66
	SBM,Chikodi SB-64135748649	91,941.75	20,115,973.10	20,711,326.00	687,294.65
	Syndicate Bank A/c No-4 (220/023) President	665,313.38	3,744,345.00	3,342,502.66	263,471.04
	Syndicate Bank A/c No-5 (220/038) Principal	53,905.69	20,292,581.00	20,306,293.24	67,617.93
	Syndicate Bank A/c No-7 (220/57) Scholarship	302,589.24	613,949.00	706,548.45	395,188.69
A-6	Institutional Balances				-
	B.B.A A/c	217,220.00			217,220.00
	B.K PU College A/c	5,719,741.00	50,000.00	2,652,893.00	8,322,634.00
	C.B Kore Polytechnic A/c	1,782,465.00			1,782,465.00
	Hostel A/c	10,814,976.57	772,019.00	197,968.00	10,240,925.57
A-7	Income & Expenditure A/c				-
	Income & Expenditure A/c	46,325,855.50			46,325,855.50
E-1	Salary to Staff				-
	E S I Mgt/Employer Contribution			348,284.00	348,284.00
	Honourarium A/c			14,850.00	14,850.00
	Salary A/c			50,030,442.00	50,030,442.00
	Temporary Staff Salary A/c		2,514,401.00	7,526,606.00	5,012,205.00



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
E-2	Establishment Expenses				
	Audit Fees A/c			16,000.00	16,000.00
	Bank Commission A/c			6,659.60	6,659.60
	Campus Maintenance Expenses A/c			123,339.00	123,339.00
	Daily Wages A/c			153,658.00	153,658.00
	Electrical Charges A/c			101,915.00	101,915.00
	EPF Administration Charges			42,567.00	42,567.00
	EPF Management Contribution A/c			517,960.00	517,960.00
	Garden Expenses A/c			49,635.00	49,635.00
	G.B.Meeting Expenses A/c			12,490.00	12,490.00
	Legal/Professional Fees A/c			30,300.00	30,300.00
	Miscellaneous / Contingency Expenses A/c			61,958.00	61,958.00
	Postage Expenses A/c			10,822.00	10,822.00
	Printing & Stationery A/c			24,404.00	24,404.00
	P.Tax. Reg/Renewal Fees A/c			2,500.00	2,500.00
	RCU Affiliation Fees A/c			99,500.00	99,500.00
	Seminar / Workshop / Conference A/c			8,990.00	8,990.00
	T.A A/c			24,024.00	24,024.00
	Telephone Expenses A/c			25,348.00	25,348.00
	Website A/c			2,596.00	2,596.00
E-3	Department Current Expenses				
	Botany Dept. Expenses A/c			4,734.00	4,734.00
	Chemistry Dept. Expenses A/c			120,816.00	120,816.00
	Physics Dept. Expenses A/c			12,723.00	12,723.00
	Zoology Dept. Expenses A/c			25,245.00	25,245.00
E-4	Expenses Against Specific Fees				
	Association Expenses A/c			156,891.00	156,891.00
	College Exam Expenses A/c			157,660.00	157,660.00
	Computer Dept. Expenses A/c			552,577.00	552,577.00
	Gymkhana Expenses A/c			298,401.00	298,401.00
	Identity Card Expenses A/c			52,820.00	52,820.00
	Magazine Expenses A/c			114,000.00	114,000.00
	Medical Exam Expenses	323,400.00		358,400.00	35,000.00
	RCU Sports Fee			11,575.00	11,575.00
	Reading Room Expenses A/c			78,530.00	78,530.00
	Red Cross Association Exp. A/c			9,150.00	9,150.00
	Sports Expenses			66,765.00	66,765.00
	Swimming Pool Fees & Exp. A/c			5,665.00	5,665.00
	Union Expenses A/c			279,500.00	279,500.00
E-5	Repairs, Maintenance & Other Expenses				
	Building Insurance A/c			62,876.00	62,876.00
	Library Maintenance A/c			19,393.00	19,393.00
	Repairs & Maintenance A/c			65,998.00	65,998.00
	Repairs to Building A/c			1,287,162.00	1,287,162.00
	Repairs to Electrical Fittings			45,856.00	45,856.00
E-7	Remittance of Fees to Govt				
	Remittance of Fees to Govt			1,213,113.00	1,213,113.00
I-1	Grants				
	Salary Grant	50,030,442.00			50,030,442.00
I-2	Fees				
	Admission Fees A/c	31,626.00			31,626.00
	Fees A/c	206,903.00	206,903.00		
	Fees (By Challans)	7,722,233.00	7,722,233.00		
	Laboratory Fees (College A/c)	161,452.00			161,452.00
	Laboratory Fees (Govt A/c)	161,202.00			161,202.00
	Library Fees A/c	78,330.00			78,330.00
	Tuition Fees (College A/c)	1,051,911.00			1,051,911.00
	Tuition Fees (Govt.) A/c	1,051,911.00			1,051,911.00
I-3	Specific Fees A/c				
	Association Fees A/c		156,660.00		156,660.00
	College Exam Fees A/c		156,660.00		156,660.00
	Computer Fees A/c		488,000.00		488,000.00
	Gymkhana Fees A/c		279,750.00		279,750.00
	Hand Book Fees A/c		83,925.00		83,925.00
	Identity Card Fees A/c		44,760.00		44,760.00
	Magazine Fees		89,520.00		89,520.00
	Medical Exam Fees A/c		33,451.00		33,451.00
	Reading Room Fees A/c		78,330.00		78,330.00
	Red Cross Assn., Fees A/c		55,950.00	16,725.00	39,225.00
	Sports Fees		78,330.00		78,330.00
	Union Fees A/c		279,500.00		279,500.00



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
1-4	Interest on Bank A/c				
	Interest of FD A/c		117,335.51		117,335.51
	Interest on Bank S.B A/c		137,314.84		137,314.84
1-5	Rent				
	Building Rent (KPSC Exam) A/c		6,280.00		6,280.00
1-6	Misc.Reciepts				
	Application & Prospectus Fees		30,700.00		30,700.00
	Certificate Course in Commerce		17,000.00	17,000.00	
	Certificate Fees A/c		5,500.00		5,500.00
	Loss of Books A/c		19,957.00		19,957.00
	Misc. Receipts		552,871.49		552,871.49
	RCU Per Capita A/c		107,090.00		107,090.00
	Sale of Scrap Materials/Raddi		13,346.00		13,346.00
	T.C Fees A/c		14,800.00		14,800.00
	Grand Total		151,186,673.89	151,186,673.89	



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625

Gangadhar D. Magennavar
Gangadhar D. Magennavar
Proprietor M. No. 220820

[Signature] *[Signature]* *[Signature]* *[Signature]*
CASHIER ACCOUNTANT SUPERINTENDENT PRINCIPAL

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE, CHIKODI
DEGREE AIDED
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018**

Sch No.	Expenditure	Total	Sch No.	Income	Total
E-1	Salary to Staff	55,405,781.00	I-1	Grants	50,030,442.00
E-2	Establishments Expenses	1,314,665.60	I-2	Fees	2,536,432.00
E-3	Department Current Expenses	163,518.00	I-3	Specific Fees	1,808,111.00
E-4	Expenses Against Specific Fees	1,818,534.00	I-4	Interest on Bank	254,650.35
E-5	Repairs & Maintenance	1,481,285.00	I-5	Rent	6,280.00
E-6	Depreciation Account	-	I-6	Misc. Receipts	744,264.49
E-7	Remittance of Fees to Govt	1,213,113.00	A-7	Dificit for the Year	6,016,716.76
	Total Rs.	61,396,896.60		Total Rs.	61,396,896.60

[Signature]
CASHIER

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ACCOUNTANT

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SUPERINTENDENT

[Signature]
PRINCIPAL



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625

[Signature]
Gangadhar D. Magennavar
Proprietor M. No. 220820



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

M.COM., (UN-AIDED) SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2017-18**





Date 25.05.2018

Audit Report

1 We have audited the attached Balance Sheet of **KLE Society's B K College M.Com Section, Chikodi** at 31 March 2018 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2018 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.

6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S


Gangadhar D. Magennavar.

M No 220820

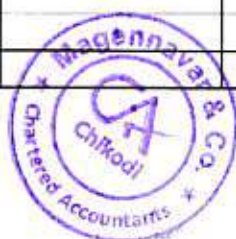
KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKODI
M.COM SECTION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018

SCH	Particulars	Opening	Receipts	Payments	Closing
		Balance			Balance
L-5	Deposits (Liabilities)				
	Caution Money Deposit	172590.00 Cr	50,460.00	223,050.00	0.00 Cr
L-6	Scholarships				
	Govt. of India SC/ST Scholarship		51,800.00	51,800.00	
L-7	Other Payables				
	Collection to Be Remitted				
	C G S F & Miscellanery Fees		840.00	840.00	
	Poor Student Aid Fund		840.00	840.00	
	RCU Admin/ Reg/ Late Admin Fees		166,500.00	166,500.00	
	R.C.U Exam Fees A/c	8000.00 Cr	159,610.00	167,610.00	
	R.C.U. Theory Exam/ Rem A/c		66,040.00	66,040.00	
	Sports Development Fees		1,680.00	1,680.00	
	Sports Fees		1,560.00	1,560.00	
	Students Safety Insurance A/c		420.00	420.00	
	Students Welfere Fund A/c		2,310.00	2,310.00	
	Syllabus Charges		5,250.00	5,250.00	
	Youth Festival Fund A/c		1,680.00	1,680.00	
L-10	Income & Expenditure				
	Income & Expenditure	5529039.16 Cr			5529039.16 Cr
A-1	Assets				
	Assets Out of Own Fund				
	Movable Assets				
	Computer Equipment A/c	67000.00 Cr			67000.00 Cr
	Furniture & Dead Stock A/c	32602.00 Cr			32602.00 Cr
	General Library Books A/c	148686.00 Cr			148686.00 Cr
	Library Books A/c	251722.00 Cr		19,278.00	232444.00 Cr
A-2	Investments				
	Fixed Deposit (15-16) No 5(2720/1)	305495.75 Cr		10,310.00	315805.75 Dr
	Fixed Deposit (16-17) No. 6	200000.00 Cr		200,000.00	400000.00 Dr
	Fixed Deposit No.1.(1714/3)	439103.97 Cr		16,687.91	455791.88 Dr
	Fixed Deposit No.2.(1714/4)	440750.25 Cr		16,750.47	457500.72 Dr
	Fixed Deposit No. 3.(1714/5)	441079.71 Cr		16,763.00	457842.71 Dr
	Fixed Deposit No. 4.(1714/6)	441446.85 Cr		16,776.96	458223.81 Dr
A-3	Deposits (Assets)				
	K.U Affiliation Deposit	200000.00 Dr			200000.00 Dr
A-4	Advances				
	Advance to Staff				
	T.K.Patil A/c		15,000.00	15,000.00	
	S B Vanjire		12,000.00	12,000.00	
	Vishwajit Devarushi (M.Com Student)		8,760.00	8,760.00	
A-5	Cash & Bank				
	Bank Accounts				
	Syndicate Bank A/c No-220/7662 (Pri)	338622.88 Dr	1,393,179.00	1,078,849.91	24293.79 Dr
	Syndicate Bank A/c No-220/7677 (Pre)	1682998.75 Dr	1,222,297.00	1,238,763.54	1699465.29 Dr
A-6	Institutional Balances				
	B,K College A/c	720121.00 Dr		756,734.00	1476855.00 Dr



SCH	Particulars	Opening	Receipts	Payments	Closing
		Balance			Balance
E-1	Salary to Staff				
	Honourarium / Remuneration			309,500.00	309500.00 Dr
E-2	Establishment Expenses				
	Audit Fees A/c			3,000.00	3000.00 Dr
	Bank Commission A/c			6.00	6.00 Dr
	Miscellaneous A/c			27,110.00	27110.00 Dr
	R.C University Affiliation Fees A/c			291,000.00	291000.00 Dr
	T.A A/c			1,260.00	1260.00 Dr
E-4	Expenses Against Specific Fees				
	Association Expenses A/c			16,535.00	16535.00 Dr
	Gymkhana Expenses A/c			7,560.00	7560.00 Dr
	Identity Card Expenses A/c			1,200.00	1200.00 Dr
I-2	Fees				
	Admission Application Forms Fees		38,600.00	31,800.00	6800.00 Cr
	Fees A/c		14,800.00	14,800.00	
	Fees (By Challans)		1,647,520.00	1,647,520.00	
	Tuition Fees		140,000.00		140000.00 Cr
I-3	Specific Fees				
	Campus Maintenance Fees		93,400.00		93400.00 Cr
	College Exam Fees		45,600.00		45600.00 Cr
	Computer Charges		8,400.00	8,400.00	
	Computer Lab Fees		99,200.00		99200.00 Cr
	Course Development Fees		454,000.00		454000.00 Cr
	Extra Curricular Fees		65,300.00		65300.00 Cr
	Guest Lecture Fees		8,400.00		8400.00 Cr
	Gymkhana Fees		7,560.00		7560.00 Cr
	I.A. Charges		5,040.00	5,040.00	
	I.A. Work Book Fees		8,400.00		8400.00 Cr
	Identity Card Fees		4,200.00		4200.00 Cr
	Laboratory Deposit Fees		4,200.00		4200.00 Cr
	Laboratory Fees		36,400.00		36400.00 Cr
	Library Fees		7,020.00		7020.00 Cr
	Medical Fees		6,300.00		6300.00 Cr
	Medical Health Care Fees		17,050.00		17050.00 Cr
	Rcu Development Fees		4,200.00	4,200.00	
	Reading Room Fees		51,300.00		51300.00 Cr
	Red Cross Unit/fees		2,100.00		2100.00 Cr
	Student Activity Fees		65,300.00		65300.00 Cr
	Student Amenity Fees		99,200.00		99200.00 Cr
I-4	Interest on Bank S.B				
	Interest on Bank		67,531.01		67531.01 Cr
	Interest on FD		77,288.34		77288.34 Cr
I-6	Misc.Receipts				
	Miscellaneous Receipts		226,649.44		226649.44 Cr
	Grand Total		6,465,184.79	6,465,184.79	



For Magannavar & Co.
Chartered Accountants
Firm Reg. No: 0119625

Gangadhar D. Magannavar
Proprietor M. No. 220820

CASHIER ACCOUNTANT SUPERINTENDENT PRINCIPAL

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKODI
M.COM SECTION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018**

Schedule No.	Expenditure	Total	Schedule No.	Income	Total
E-1	Salary to Staff	309,500.00	I-1	Grants	-
E-2	Establishments Expenses	322,376.00	I-2	Fees	146,800.00
E-3	Department Current Expenses	-	I-3	Specific Fees	1,074,930.00
E-4	Expenses Against Specific Fees	25,295.00	I-4	Interest on Bank	144,819.35
E-5	Repairs & Maintenance	-	I-5	Rent	-
E-6	Depreciation Account	-	I-6	Misc. Receipts	226,649.44
E-7	Remittance of Fees to Govt	-			
L-10	Surplus for the year	936,027.79			
	Total Rs.	1,593,198.79		Total Rs.	1,593,198.79



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625

Gangadhar D. Magennavar
Proprietor M. No. 220820

 CASHIER
  ACCOUNTANT
  SUPERINTENDENT
  PRINCIPAL



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

HOSTEL SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2017-18**





Date 25.05.2018

Audit Report

1 We have audited the attached Balance Sheet of **KLE Society's B K College Hostel Section, Chikodi** at 31 March 2018 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2018 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.

6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S

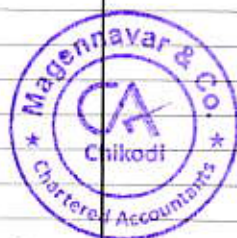
Gangadhar D. Magennavar
Gangadhar D. Magennavar.

M No 220820

KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKKODI
HOSTEL SECTION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-5	Deposits (Liability)				
	Hostel Deposit A/c (Boys)	46,000.00	7,500.00	7,000.00	46,500.00
	Security Deposit	33,557.00			33,557.00
	Womens Hostel Mess Contractor Deposit		50,000.00		50,000.00
	Womens/Ladies Hostel Deposit	252,000.00	264,000.00	78,500.00	437,500.00
L-7	Other Payables				
	Income Tax (Contractors)		1,633.00	1,633.00	-
L-9	Institutional Balance				
	B,K College A/c	10,814,976.57	197,968.00	772,019.00	10,240,925.57
	Un- Aided A/c	100,000.00		185,000.00	(85,000.00)
L-10	Income & Expense A/c				
	Income & Expense A/c	3,066,499.93			3,066,499.93
	Assets				
	Immovable Properties				
	Canteen & Bank Building A/c	2,152,589.00			2,152,589.00
	Hostel Building A/c	5,600,579.50			5,600,579.50
	Movable Properties				
	Canteen Furniture & Equip A/c	100,050.00			100,050.00
	Collaxable Gate A/c	2,240.00			2,240.00
	Electric Equipments A/c	108,102.00			108,102.00
	Electrification A/c	1,912,733.00			1,912,733.00
	Fixture & Fittings	81,678.00			81,678.00
	Furniture & Dead Stock A/c	129,118.50		35,500.00	164,618.50
	Pipes & Fittings A/c	549.22			549.22
	Solar Heater A/c	480,963.87			480,963.87
	Womens Hostel Furniture A/c	67,550.00			67,550.00
	Building Materials A/c	(210,332.00)	28,400.00		(238,732.00)
A-2	Investments				
	FD 2017-18			300,000.00	300,000.00
	FD Synd Bank 1 2017-18			1,000,000.00	1,000,000.00
	FD Synd Bank 2 2017-18			500,000.00	500,000.00
	Synd Bank FD No.1 (16-17)	1,000,000.00		31,633.96	1,031,633.96
	Synd Bank FD No.2 (16-17)	1,000,000.00		31,633.96	1,031,633.96
	Synd Bank FD No.3 (16-17)	500,000.00		15,816.97	515,816.97
A-3	Deposits				
	L.P.G Cylinder Deposit A/c	4,000.00			4,000.00
A-4	Advances				
	Advance to Staff				
	M.A. Wadeyar		3,000.00	3,000.00	
	Miss. S V Desai		4,000.00	4,000.00	
	Prakash Bangi		1,000.00	1,000.00	
A-5	Cash & Bank A/c				
	Cash in Hand				
	Cash in Hand A/c		2,774,950.00	2,774,950.00	
	Bank Accounts				
	Synd Bank Women's Hostel - SB 220/30856	787,581.74	4,095,827.00	3,382,653.66	74,408.40
	Syndicate Bank A/c No-(8) 220/061	595,630.67	2,646,129.00	2,516,952.40	466,454.07
E-1	Salary to Staff				
	Daily Wages A/c (Womens Hostel)			33,824.00	33,824.00



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	Honourarium / Remuneration A/c			19,850.00	19,850.00
E-2	Establishment Expenses				
	Audit Fees A/c			5,000.00	5,000.00
	Miscellaneous / Contingency A/c			847.00	847.00
E-3	Expenses Against Specific Fees				
	Electricity Exp (Boys Hostel) A/c			99,917.00	99,917.00
	Electricity Exp (Ladies Hostel) A/c		4,950.00	522,503.00	517,553.00
	Hostel Building Insurance A/c			7,910.00	7,910.00
	Hosteliers Insurance A/c			6,125.00	6,125.00
	Swimming Pool Expenses A/c			312,713.00	312,713.00
E-5	Repairs & Maintenance				
	Hostel Maintenances A/c			293,728.00	293,728.00
	Repairs & Maintenance A/c			122,194.00	122,194.00
I-2	Fees				
	Fees A/c (Boys Hostel)		302,500.00	302,500.00	
	Fees A/c (Womens Hostel)		2,471,750.00	2,471,750.00	
I-3	Specific Fees				
	Establishment		19,500.00	1,300.00	18,200.00
	Furniture Rent		61,600.00	4,200.00	57,400.00
	Hostelers Insurance Fees		1,500.00	100.00	1,400.00
	Light Charges		94,400.00	6,400.00	88,000.00
	Room Rent		29,500.00		29,500.00
	Swimming Pool Fees A/c		334,625.00		334,625.00
	Water Charges		88,500.00	6,000.00	82,500.00
	Womens/Ladies Hostel Fees		2,207,750.00		2,207,750.00
I-4	Interest on Bank S.B A/c				
	Interest on Bank S.B A/c		88,007.06		88,007.06
	Interest on FD A/c		79,084.89		79,084.89
I-6	Miscellaneous Receipts				
	Misc Income		80.00		80.00
	Grand Total		15,858,153.95	15,858,153.95	



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625

Gangadhar D. Magennavar
Gangadhar D. Magennavar
Proprietor M. No. 220820

Rajesh
CASHIER

S
ACCOUNTANT

Almas
SUPERINTENDENT

Manoj
PRINCIPAL

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE, CHIKKODI
HOSTEL SECTION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018**

Schedule No.	Expenditure	Total	Schedule No.	Income	Total
E-1	Salary to Staff	53,674.00	I-1	Grants	-
E-2	Establishments Expenses	5,847.00	I-2	Fees	-
E-3	Department Current Expenses	-	I-3	Specific Fees	2,819,375.00
E-4	Expenses Against Specific Fees	944,218.00	I-4	Interest on Bank	167,091.95
E-5	Repairs & Maintenance	415,922.00	I-5	Rent	-
E-6	Depreciation Account	-	I-6	Misc. Receipts	80.00
E-7	Remittance of Fees to Govt	-			
L-10	Surplus for the year	1,566,885.95			
	Total Rs.	2,986,546.95		Total Rs.	2,986,546.95



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 0119625
Gangadhar D. Magennavar
Proprietor M. No. 220820

D. S. S.
CASHIER

S.
ACCOUNTANT

A. N. S.
SUPERINTENDENT

M. S. S.
PRINCIPAL



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**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI - 591 201.**

DEGREE AIDED SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2018-19**





Date 26.06.2019

Audit Report

1 We have audited the attached Balance Sheet of **KLE Society's B K College Arts, Sciene and Commerce Degree College, Chikodi** at 31 March 2019 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2019 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.

6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S


Gangadhar D. Magennavar.

M No 220820



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-1	K.L.E Society's A/c				
	K.L.E Society's A/c	136,146,280.83	1,511,065.00	125,600.00	137,531,745.83
L-2	Specific Funds				
	D.C.E Bangalore Deposit A/c	6,238,399.06	1,268,201.00		7,506,600.06
	P.S.L Library Fund	948,335.33	170.00		948,505.33
L-3	Specific Grants				
	Capital Grant (Non- Recurring)				
	UGC Grant				
	Books & Journals Grant A/c	210,000.00			210,000.00
	Colour T.V Grant A/c	7,080.00			7,080.00
	Computers Grant A/c	149,500.00			149,500.00
	Equipment Grant A/c	443,466.00			443,466.00
	Grant for Building (Library) A/c	150,450.00			150,450.00
	Grant for Play Ground A/c	92,269.00			92,269.00
	Grant for Remedial Course A/c	40,000.00			40,000.00
	Spl.Grant(Enhancement of Initiative Capacity Build)	120,000.00			120,000.00
	UGC Additional Assistance to Colleges XI Plan(R)	5,000,000.00			5,000,000.00
	U.G.C Ed Bac. Build./ Class Rooms Grant A/c	99,000.00			99,000.00
	U.G.C Ed Bac. Library Build. Exten Grant A/c	49,000.00			49,000.00
	U.G.C Ed Bac. Womens Hostel Compou. Wall Grant A/c	49,000.00			49,000.00
	U.G.C General Development Grant Xlth Plan A/c	665,856.00			665,856.00
	U.G.C General & Special Development Grant A/c	211,625.80			211,625.80
	U.G.C Grant Backward Area-GER A/c	300,000.00			300,000.00
	UGC Grant Devp of Sports & Infr & Equip(R)	500,000.00			500,000.00
	U.G.C Grant for Laboratory A/c	792,150.00			792,150.00
	U.G.C Grant Spl. Scheme Womens Hostel A/c	3,746,000.00			3,746,000.00
	UGC- MS Improvement of Facilities in Ext Premises A	200,000.00			200,000.00
	U.G.C Womens Hostel Grant A/c	674,191.00			674,191.00
	U.G.C.Grant for Sports Infrast SWIMMING POOL(Rec)	4,145,000.00			4,145,000.00
	U.G.C Grant Interest A/c	762,218.50	65,961.00		828,179.50
	UGC-XII PI-Coach.Cl.Entry.Ser-Books/Equip(R)	37,500.00			37,500.00
	UGC-XIPI-GDA(31G)-Career & Counselling Cell(Exp)	(60,205.00)			(60,205.00)
	UGC-XIPI-GDA(31G)-Comp.Bldg.Initiative(Exp)	(168,409.00)			(168,409.00)
	UGC-XIPI-GDA(31G)-Extension Activities(Exp)	(37,801.00)			(37,801.00)
	UGC-XIPI-GDA(31G)-HR&DE(Exp)A/c	(4,880.00)			(4,880.00)
	UGC-XIPI-GDA(31G)-Study Tour (Exp)A/c	(53,380.00)			(53,380.00)
	UGC-XII PI-GDA(35A)-Common Room Toilet Women(Exp)	(80,087.00)			(80,087.00)
	UGC-XII PI-GDA(35A)-Impr.Exist.Premises(Exp)	(76,735.00)			(76,735.00)
	UGC-XIPI-GDA(Gen-31)-Cultural Activities (Exp)	(61,754.00)			(61,754.00)
	UGC-XIPI-Gen.Dev.Ass.-Class Rooms (R)	2,007,928.00			2,007,928.00
	UGC-XII PI-Gen.Dev.Assistance (Rec)	1,663,341.00			1,663,341.00
	UGC-XII PI- I Q A C A/c (Rec)	303,588.00			303,588.00
	UGC-XII PI- I.Q.A.C. -(Cont. Exp.) A/c	(50,910.00)			(50,910.00)
	UGC-XII PI- I.Q.A.C.(Hiring Services)(Exp) A/c	(60,000.00)			(60,000.00)
	UGC-XIPI- I.Q.A.C. (Hon) A/c	(60,000.00)			(60,000.00)
	UGC-XIPI-IQAC (ICT Com.Exp)A/c	(71,277.00)			(71,277.00)
	UGC-XII PI- MRP in Maths(MBR-14-15) A/c	(20,000.00)			(20,000.00)
	UGC-XII PI-MRP in Phy (RMP-14-15)A/c	(35,080.00)			(35,080.00)
	UGC-XI PI-Backward Area-GER--Bldg(Gym Hall) (R).	900,000.00			900,000.00
	UGC-XI PI-Gen.Dev.Gr.-Bldg(CLRoom) (R)	800,000.00			800,000.00
	UGC-XI PI-Indoor Sports Bldg A/c (R)	3,074,000.00			3,074,000.00
L-5	Deposits				
	Library Deposit, EMD & Caution Money A/c	241,664.00			241,664.00
	Security Deposit A/c	2,321,541.00		134,535.00	2,187,006.00
L-6	Scholarships				
	Govt Scholarships				
	Communal Minority Scholarship A/c	16,492.00			16,492.00
	C.V Raman Scholarship A/c		55,000.00	55,000.00	
	Govt. of India Post Matric Schl A/c	14,953.00			14,953.00
	Govt. of India SC/ST Scholarshp A/c	73,207.00	421,034.00	439,800.00	54,441.00
	Interest in Scholarship	71,216.64	64,148.28	71,216.00	64,148.92

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	State Govt. Fees Concession A/c		4,489,092.00	4,483,452.00	5,640.00
	State Post Matric Scholarship A/c	302,903.00			302,903.00
	Other Scholarship & Deposit				-
	Endowment(Samatshetti) Schl.A/c	2,000.00	2,000.00	2,000.00	2,000.00
	Endowment (Staff BKCC) Scholarship	36,800.00	36,800.00	36,000.00	37,600.00
	Endowment (TMC) Scholarship A/c	16,700.00	800.00		17,500.00
	Karnataka Science & Technology Academy Deposit A/c	5,000.00			5,000.00
	Physically Handicaped Sch. Deposit A/c	6,000.00			6,000.00
L-7	Other Payables				-
	Collections to Be Remitted				-
	Bank Building Rent A/c		130,000.00	130,000.00	-
	EPF Employees Contribution A/c		370,744.00	370,744.00	-
	E S I Staff Contribution		179,178.00	179,178.00	-
	GST ON RENT		23,400.00	23,400.00	-
	Income Tax (Contractors)		2,785.00	2,785.00	-
	KSWF/KSTWF/KSSWF/NTWF A/c		84,225.00	84,225.00	-
	Other Fee(Proceesing Fee)		24,000.00	24,000.00	-
	Penal Fees		22,200.00	22,200.00	-
	R.C.U Exam Fees A/c	8,990.00	2,701,170.00	1,242,120.00	1,468,040.00
	RCU Practical Exam / Remu A/c	9,468.00			9,468.00
	RCU Sports/SSI/PSF/IFF/CDC/NSSWF Etc Fees	11,575.00	404,360.00	415,935.00	-
	RCU THEORY EXAM REMUNERATION		57,489.00	54,287.00	3,202.00
	Registration Fees		195,840.00	195,840.00	-
	Scouts & Guides Fees		56,200.00	56,200.00	-
	Stamps & Flags Fees		56,510.00	56,510.00	-
	Due to Contractors				-
	Prakash Kooge A/c	125,000.00			125,000.00
	Vinayak Patil A/c	50,000.00			50,000.00
	Other Payables				-
	A.D. SHROFF ELOCUTION COMPETITION A/C		5,000.00	5,000.00	-
	Salary Payable	637,052.00		637,052.00	-
	Recoveries to Be Remitted				-
	F.B.F A/c		3,840.00	3,840.00	-
	G.S.L.I A/c		298,710.00	298,710.00	-
	Income Tax (Salary)		9,020,665.00	9,020,665.00	-
	L.I.C of India A/c		2,036,920.00	2,036,920.00	-
	Professional Tax A/c		164,800.00	164,800.00	-
	Deshpande Educational Trust		10,000.00	10,000.00	-
	DRSC/Drama Compitations		50,000.00	50,000.00	-
	Kodagu&Kerala Flood Affected		258,564.00	258,564.00	-
	RCU Athletic Meet 17-18	(312,594.00)	353,789.00	41,195.00	-
L-9	Institutional Balances				-
	B.C.A A/c	2,344,287.00			2,344,287.00
	M.Com A/c	1,476,855.00	1,052,620.00	400,000.00	2,129,475.00
	Un-Aided Section A/c	43,034,788.00	12,027,148.00	20,000.00	55,041,936.00
A-1	Assets				
	Assets Out of Grant				
	Immovable Assets-Gr				
	Aparts C.O.S.T.P A/c	5,228.65			5,228.65
	U.G.C Ed Bac. Build./ Class Room A/c	1,001,461.00			1,001,461.00
	U.G.C Ed Bac. Library Building Exten. A/c	659,545.00			659,545.00
	U.G.C Ed Bac. Womens Hostel Compound Wall A/c	388,793.00			388,793.00
	U.G.C.Infrostructre Grant NAAC Sci. College A/c	1,006,155.00			1,006,155.00
	U.G.C Library Building A/c	2,839,758.00			2,839,758.00
	U.G.C PTAC A/c	10,486.00			10,486.00
	U.G.C Regional Course A/c	33,383.00			33,383.00
	UGC Spl Grant for Ent/ of Inti/ Cap Bld in College	120,264.00			120,264.00
	U.G.C Spl. Scheme Womens Hostel A/c	30,785,175.00			30,785,175.00
	U.G.C Womens Hostel Building A/c	4,152,832.00			4,152,832.00
	Movebale Assets-Gr				-
	Colour T.V A/c	8,930.00			8,930.00
	Ladies Room/ Toilet (UGC GR MS EXIT Primises)	5,906,769.00			5,906,769.00
	UGC Add Assistance Grant Equip-XI PL(Exp)	5,056,855.00			5,056,855.00
	U.G.C Furniture & Equipments A/c	427,544.27			427,544.27
	U.G.C Grant Backward Area-GER (Equipments)	258,400.00			258,400.00
	U.G.C Grant Backward Area-GER (Library Books) A/c	43,653.00			43,653.00

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	U.G.C Lab Equipments A/c	658,601.00			658,601.00
	U.G.C Library Books A/c	909,312.44			909,312.44
	UGC-XII PI-Coach.CI.Ent.Into Ser-Books & Equip.(Exp)	43,998.00			43,998.00
	UGC-XIPI-Gen.Dev.Ass-Instru.Maint.Fac.A/c(Exp)	160,533.00			160,533.00
	UGC-XII PI- Gen.Dev.Assis.-Books(Exp)	158,516.00			158,516.00
	UGC-XII PI-Gen.Dev.Gr.Bldg(Class Rooms)(Exp)	4,667,110.00			4,667,110.00
	UGC-XII PI- I.Q.A.C-(Equip)A/c (Exp)	61,401.00			61,401.00
	UGC-XII PI-Rem.Coach.CI-SC/ST/OBC-Books & Equip(Exp)	39,033.00			39,033.00
	UGC-XIPI-Grant Devp Sports & Infra&Equip(Exp)	272,000.00			272,000.00
	UGC-XI PI-Indoor Sports Stadium A/c(Exp)	8,393,212.00			8,393,212.00
	UGC-XI PI-Sports Infra.SWMMING POOL A/c (Exp)	12,892,988.00			12,892,988.00
	Assets Out of Own Fund				-
	Immovable Properties-OF				-
	Boy's Toilet Block A/c	467,397.00			467,397.00
	Building A/c	9,355,297.00			9,355,297.00
	Class Room & Lecturer Hall A/c	544,179.03			544,179.03
	College Well A/c	61,851.21			61,851.21
	Compound Wall A/c	1,605,176.68			1,605,176.68
	Land, Building & Borewell A/c	5,838,086.24			5,838,086.24
	Play Ground A/c	1,544,756.90			1,544,756.90
	Principal Quart. Building A/c	9,600.00			9,600.00
	Water Drafting A/c	610,663.96			610,663.96
	Movable Assets-OF				-
	Aparts Equipments A/c	410,223.30			410,223.30
	Computer Equipments A/c	802,283.00			802,283.00
	Electrical Equipments A/c	755,130.00			755,130.00
	Fixture & Fittings Exp. A/c	6,409,323.00		544,817.00	6,954,140.00
	Furniture & Dead Stock A/c	3,595,690.73		43,660.00	3,639,350.73
	Furniture & Fittings Equipments A/c	152,167.00			152,167.00
	Gymkhana Equipments A/c	87,288.00			87,288.00
	Lab Equipments A/c	552,452.83			552,452.83
	Library Books A/c	1,293,167.93		65,436.00	1,358,603.93
	Library Equipments A/c	41,560.00			41,560.00
	Library Furniture A/c	426,412.00			426,412.00
	Office Equipments A/c	647,168.18			647,168.18
	P.S.I. Library Books A/c	998,810.31			998,810.31
	Water Cooler	28,857.00			28,857.00
	Audio/Video Equipments	25,261.00			25,261.00
	Botany Dept. Equipments A/c	258,891.00			258,891.00
	Building Materials A/c	8,312,974.62			8,312,974.62
	Building Materials (Cement) A/c	518,648.00			518,648.00
	Building Materials (Steel) A/c	(1,537,819.00)			(1,537,819.00)
	Chemistry Dept. Equipments A/c	153,290.00			153,290.00
	Ladies Hostel Building A/c	691,823.00			691,823.00
	Microsoft Legal Software A/c	451,001.00			451,001.00
	Physics Equipments A/c	87,406.00			87,406.00
	Zoology Dept. Equipments A/c	59,629.00			59,629.00
	UGC-XIPI-Gen.Dev.Assistance-Equip(E)	801,041.00			801,041.00
	Construction of Running Track	1,872,670.00			1,872,670.00
	UGC-Xi PI-Back.Area-GER-Bldg(Gym Hall)(Exp)	1,157,333.00			1,157,333.00
	UGC-Xi PI-Gen.Dev.Gr-Bldg(CI.Room)(Exp)	1,231,957.00			1,231,957.00
A-2	Investments				-
	F D Synd. 2 Principal 2017-18	300,000.00		12,102.30	312,102.30
	F D Synd 3 Principal 2017-18	300,000.00		12,102.30	312,102.30
	F D Synd. Bank 1 2017-18	300,000.00		11,022.78	311,022.78
	F D Synd Bank 1 Princ. 2017-18	300,000.00		12,102.30	312,102.30
	F D Synd. Bank 2 2017-18	300,000.00		12,403.53	312,403.53
	F D Synd Bank 3 2017-18	300,000.00		9,416.86	309,416.86
	F D Synd Bank 4 2017-18 Principal	150,000.00	150,000.00		-
	Fixed Deposit 2018-19SBK 756272-02		500,000.00	500,000.00	-
	Fixed Deposit 2018-19 SBK 756273-01		1,000,000.00	1,000,000.00	-
	Fixed Deposit 2018-19SBK 756274-03			1,000,000.00	1,000,000.00
	Fixed Deposit 2018-19 SBK756355			200,000.00	200,000.00
	Fixed Deposit 2018-19 SI No. 756350			300,000.00	300,000.00
	Synd.Bank FD No.2 (16-17 Prin.A/c) 2716/5	515,803.60		28,952.63	544,756.23
	Syndicate Bank FD No:1695/20-9	684,280.07		61,012.51	

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	Syndicate Bank FD No:1695/23-12.	685,595.36		38,303.43	
A-3	Deposits				
	Ankita Pathroth				-
	Bharati M Sutar		1,440.00	1,440.00	-
	C.L.H.R.D PEC Security Deposit A/c		15,830.00	15,830.00	-
	K.E.B Deposit A/c	10,000.00			10,000.00
	Kiran Gas Deposit A/c	6,007.00			6,007.00
	L.P.G Deposit A/c	6,850.00			
	Manoj Hollevvagol	1,900.00			
	Preeti Yashawant			2,745.00	
	Rohit Ravi Hiremath		1,940.00	1,940.00	
	Shantinath M Ghorpade		3,820.00	3,820.00	
	Tejaswini N Sonar		15,830.00	15,830.00	
A-4	Advances		1,440.00	1,440.00	
	Advance to Contractor				
	A.C Pujar (Contractor) A/c				-
	Amit R. Bhaqoji	58,180.00			58,180.00
	Aravind.M.Shinde A/c	75,000.00			75,000.00
	Atlantic Water Proofing Co. Bqm A/c	155,000.00			155,000.00
	Diamond Flooring Bqm A/c	50,000.00			50,000.00
	J.S.Naik A/c	300,000.00			300,000.00
	K.G.Mokashi	13,000.00			13,000.00
	Mustaq.M.Adarganchi A/c			30,000.00	30,000.00
	Phiroze Karaka & Co A/c	45,000.00			45,000.00
	R.M Koujalagi A/c	110,000.00			110,000.00
	Sawant Associates Belgaum A/c	10,000.00			10,000.00
	Shree Associates A/c	150,000.00			150,000.00
	Advance to Staff	50,000.00			50,000.00
	A.K.Patil				-
	G.C Herawade A/c		30,000.00	30,000.00	-
	M.B.Rotti A/c	50,000.00	100,000.00	50,000.00	-
	M.M. Kambar	(20,000.00)			(20,000.00)
	R.M Patil A/c		1,000.00	1,000.00	-
	S.B.Vanjire A/c	(35,080.00)			(35,080.00)
	S.M. Bulbuli		50,000.00	50,000.00	-
	Y.K. Hirekudi A/c		13,000.00	20,010.00	7,010.00
	Devarushi V S		53,000.00	53,000.00	-
	Dr. Kambhar Sidanand Vithal		43,681.00	43,681.00	-
	Miss. Supriya B Mukare		15,000.00	15,000.00	-
A-5	Cash & Bank A/c		13,983.00	13,983.00	-
	Cash in Hand				-
	Bank Accounts		180,746.00	180,746.00	-
	Liberal Co-Op Bank A/c No-1885 Joint				-
	S.B.I (UGC) A/c No-10429442213	6,238,399.06		1,268,201.00	7,506,600.06
	SBM,Chikodi SB-64135748649	1,859,676.66	1,000.00	66,961.00	1,925,637.66
	Syndicate Bank A/c No-4 (220/023) President	687,294.65	17,543,611.00	16,884,153.00	27,836.65
	Syndicate Bank A/c No-5 (220/038) Principal	263,471.04	4,371,516.00	4,841,571.65	733,526.69
	Syndicate Bank A/c No-7 (220/57) Scholarship	67,617.93	20,709,268.00	22,262,379.88	1,620,729.81
A-6	Institutional Balances	395,188.69	5,051,357.00	5,099,574.28	443,405.97
	B.B.A A/c				
	B.K PU College A/c	217,220.00			217,220.00
	C.B Kore Polytechnic A/c	8,322,634.00	40,000.00	2,868,666.00	11,151,300.00
	Hostel A/c	1,782,465.00			1,782,465.00
A-7	Income & Expenditure A/c	10,240,925.57	1,959,055.00	1,368,932.00	9,650,802.57
	Income & Expenditure A/c				
E-1	Salary to Staff	52,342,572.26			52,342,572.26
	E S I Mgt/Employer Contribution				
	Honourarium A/c			493,203.00	493,203.00
	Salary A/c			20,900.00	20,900.00
	Temporary Staff Salary A/c		43,681.00	47,183,776.00	47,140,095.00
E-2	Establishment Expenses		1,136,059.00	9,220,044.00	8,083,985.00
	Audit Fees A/c				
	Bank Commission A/c			14,000.00	14,000.00
	Campus Maintenance Expenses A/c			5,366.00	5,366.00
	Electrical Charges A/c			266,895.00	266,895.00
	EPF Administration Charges			115,025.00	115,025.00



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
	EPF Management Contribution A/c			365,757.00	365,757.00
	Garden Expenses A/c			225,906.00	225,906.00
	G.B.Meeting Expenses A/c			8,540.00	8,540.00
	Group Gratuity Fund			133,632.00	133,632.00
	Legal/Professional Fees A/c			80,850.00	80,850.00
	Miscellaneous / Contingency Expenses A/c		41,195.00	82,977.00	41,782.00
	Postage Expenses A/c			11,976.00	11,976.00
	Printing & Stationery A/c			60,481.00	60,481.00
	P.Tax. Reg./Renewal Fees A/c			2,500.00	2,500.00
	RCU Affiliation Fees A/c			81,000.00	81,000.00
	Seminar / Workshop / Conference A/c		11,200.00	36,236.00	25,036.00
	T.A A/c			46,995.00	46,995.00
	Telephone Expenses A/c			40,931.00	40,931.00
E-3	Department Current Expenses				
	Biology Dept. Expenses A/c			10,625.00	10,625.00
	Botany Dept. Expenses A/c			14,825.00	14,825.00
	Chemistry Dept. Expenses A/c			90,283.00	90,283.00
	Physics Dept. Expenses A/c			19,539.00	19,539.00
	Zoology Dept. Expenses A/c			37,286.00	37,286.00
E-4	Expenses Against Specific Fees				
	Association Expenses A/c			81,170.00	81,170.00
	College Exam Expenses A/c			103,211.00	103,211.00
	Computer Dept. Expenses A/c			1,133,495.00	1,133,495.00
	Gymkhana Expenses A/c		24,290.00	153,169.00	128,879.00
	Identity Card Expenses A/c			18,816.00	18,816.00
	Magazine Expenses A/c			116,595.00	116,595.00
	Medical Exam Expenses			541,800.00	541,800.00
	Reading Room Expenses A/c			28,513.00	28,513.00
	Union Expenses A/c			23,019.00	23,019.00
E-5	Repairs, Maintenance & Other Expenses				
	Building Insurance A/c			63,375.00	63,375.00
	Library Maintenance A/c			31,541.00	31,541.00
	Repairs & Maintenance A/c			514,560.00	514,560.00
	Repairs to Building A/c			168,632.00	168,632.00
	Software Renewal/Maintenance Exp.A/c			28,320.00	28,320.00
E-7	Remittance of Fees to Govt				
	Remittance of Fees to Govt			1,224,520.00	1,224,520.00
I-1	Grants				
	Salary Grant		47,183,776.00	43,681.00	47,140,095.00
I-2	Fees				
	Admission Fees A/c		34,240.00		34,240.00
	Fees A/c		180,746.00	180,746.00	
	Fees (By Challans)		8,015,418.00	8,015,418.00	
	Laboratory Fees (College A/c)		167,750.00		167,750.00
	Laboratory Fees (Govt A/c)		167,960.00		167,960.00
	Library Fees A/c		78,610.00		78,610.00
	P.S.L Library Fees A/c		190,740.00		190,740.00
	Tuition Fees (College A/c)		1,055,670.00		1,055,670.00
	Tuition Fees (Govt.) A/c		1,056,560.00		1,056,560.00
I-3	Specific Fees A/c				
	Association Fees A/c		157,220.00		157,220.00
	College Exam Fees A/c		157,220.00		157,220.00
	Computer Fees A/c		476,273.00		476,273.00
	Gymkhana Fees A/c		280,750.00		280,750.00
	Hand Book Fees A/c		84,225.00		84,225.00
	Identity Card Fees A/c		44,920.00		44,920.00
	Magazine Fees		89,840.00		89,840.00
	Medical Exam Fees A/c		33,690.00		33,690.00
	Reading Room Fees A/c		78,610.00		78,610.00
	Red Cross Assn., Fees A/c		56,225.00	16,800.00	39,425.00
	Sports Fees		78,610.00		78,610.00
	Union Fees A/c		280,750.00		280,750.00
I-4	Interest on Bank A/c				
	Interest of FD A/c		335,947.05		335,947.05
	Interest on Bank S.B A/c		78,249.00		78,249.00



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
I-6	Misc. Receipts				
	Application & Prospectus Fees		30,000.00		30,000.00
	Certificate Course Computer Application		10,500.00	10,500.00	-
	Certificate Course Maths		10,200.00	10,200.00	-
	Certificate Course in Commerce		30,100.00	18,200.00	11,900.00
	Certificate Fees A/c		16,300.00		16,300.00
	Loss of Books A/c		72,386.00		72,386.00
	Misc. Receipts		210,449.00		210,449.00
	RCU Per Capita A/c		93,995.00		93,995.00
	T.C Fees A/c		17,800.00		17,800.00
	Grand Total		151,513,099.33	151,513,099.33	



For Magennavar & Co
Chartered Accountants
Firm Reg. No: 011962S

Gangadhar D. Magennavar
Proprietor M. No. 220820

[Signature]

CASHIER

[Signature]

ACCOUNTANT

[Signature]

SUPERINTENDENT

[Signature]

PRINCIPAL

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKODI
DEGREE AIDED
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019**

Sch No.	Expenditure	Total	Sch No.	Income	Total
E-1	Salary to Staff	55,738,183.00	I-1	Grants	47,140,095.00
E-2	Establishments Expenses	1,543,240.00	I-2	Fees	2,751,530.00
E-3	Department Current Expenses	172,558.00	I-3	Specific Fees	1,801,533.00
E-4	Expenses Against Specific Fees	2,175,498.00	I-4	Interest on Bank	414,196.05
E-5	Repairs & Maintenance	806,428.00	I-5	Rent	
E-6	Depreciation Account	-	I-6	Misc. Receipts	452,830.00
E-7	Remittance of Fees to Govt	1,224,520.00	A-7	Dificit for the Year	9,100,242.95
	Total Rs.	61,660,427.00		Total Rs.	61,660,427.00



For Magennavar & Co
Chartered Accountants
Firm Reg. No: 011962S

Gangadhar D. Magennavar
Gangadhar D. Magennavar
Proprietor M. No. 220820

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ACCOUNTANT

D. K. S.

SUPERINTENDENT

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PRINCIPAL



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

**M.COM & M. SC SECTION
(UN-AIDED)**

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2018-19**





Date 26.06.2019

Audit Report

1 We have audited the attached Balance Sheet of KLE Society's B K College M.com & M.Sc Section, Chikodi at 31 March 2019 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2019 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.

6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S


Gangadhar D. Magennavar.

M No 220820

KLE SOCIETY'S					
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKODI					
M.COM SECTION					
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019					
SCH	Particulars	Opening	Receipts	Payments	Closing
		Balance			Balance
L-5	Deposits (Liabilities)				
	Caution Money Deposit		68,130.00		68130.00 Cr
L-6	Scholarships				
	Govt. of India SC/ST Scholarship		44,224.00	44,224.00	
L-7	Other Payables				
	Collection to Be Remitted				
	Certificate Course		8,550.00	8,550.00	
	C G S F & Miscellanery Fees		1,280.00	1,280.00	
	Poor Student Aid Fund		1,180.00	1,180.00	
	R.C.U Exam Fees A/c		182,890.00	182,890.00	
	Registration Fee		228,000.00	228,000.00	
	Sports Development Fees		2,280.00	2,280.00	
	Sports Fees		2,360.00	2,360.00	
	Students Safety Insurance A/c		590.00	590.00	
	Students Welfere Fund A/c		3,245.00	3,245.00	
	Syllabus Charges		7,375.00	7,375.00	
L-10	Income & Expenditure				
	Income & Expenditure	6465066.95 Cr			6465066.95 Cr
A-1	Assets				
	Assets Out of Own Fund				
	Movable Assets				
	Computer Equipment A/c	67000.00 Cr			67000.00 Dr
	Furniture & Dead Stock A/c	32602.00 Cr		39,294.00	71896.00 Dr
	General Library Books A/c	148686.00 Cr			148686.00 Dr
	Library Books A/c	271000.00 Cr		29,206.00	300206.00 Dr
	M. Sc. Botany Equipment			174,876.00	174876.00 Dr
A-2	Investments				
	Fixed Deposit (15-16) No 5(2720/1)	315805.75 Dr		17,643.70	333449.45 Dr
	Fixed Deposit (16-17) No. 6	200000.00 Dr			200000.00 Dr
	Fixed Deposit 2017-18 Principal	200000.00 Dr			200000.00 Dr
	Fixed Deposit 2018-19 SBK756352			150,000.00	150000.00 Dr
	Fixed Deposit No.1.(1714/3)	455791.88 Dr		25,464.56	481256.44 Dr
	Fixed Deposit No.2.(1714/4)	457500.72 Dr		25,560.03	483060.75 Dr
	Fixed Deposit No. 3.(1714/5)	457842.71 Dr		25,579.14	483421.85 Dr
	Fixed Deposit No. 4.(1714/6)	458223.81 Dr		24,800.43	483024.24 Dr
	Fixed Deposit SBK 756263 18-19			205,755.82	205755.82 Dr
A-3	Deposits (Assets)				
	K.U Affiliation Deposit A/c	200000.00 Dr			200000.00 Dr
	Rcu Affilation Deposit			800,000.00	800000.00 Dr
A-4	Advances				
	Advance to Staff				
	Y.K. Hirekudi		3,854.00	12,000.00	8146.00 Dr
	Jyoti L Naganure M.Com Ist		26,195.00	26,195.00	
A-5	Cash & Bank				
	Cash in Hand A/c		17,950.00	17,950.00	
	Bank Accounts				
	Syndicate Bank A/c No-220/7662 Prin	24293.79 Dr	2,623,267.00	2,643,735.78	44762.57 Dr
	Syndicate Bank A/c No-220/7677 Pres	1699465.29 Dr	2,361,643.00	1,972,431.77	1310254.06 Dr
A-6	Institutional Balances				
	B.K College A/c	1476855.00 Dr	400,000.00	1,052,620.00	2129475.00 Dr

Sl. No.	Particulars	Opening	Receipts	Payments	Closing
		Balance			Balance
	Hostel Section		565,000.00	565,000.00	
E-1	Salary to Staff				
	Honourarium / Remuneration			160,500.00	160500.00 Dr
E-2	Establishment Expenses				
	Audit Fees A/c			3,000.00	3000.00 Dr
	Bank Commission A/c			378.00	378.00 Dr
	Miscellaneous A/c			10,920.00	10920.00 Dr
	Printing & Stationery A/c			5,020.00	5020.00 Dr
	R.C University Affiliation Fees A/c			165,000.00	165000.00 Dr
	T.A A/c			630.00	630.00 Dr
E-3	Department Current Expenses				
	M.Sc Lab. Dept. Exp A/c			55,738.00	55738.00 Dr
E-4	Expenses Against Specific Fees				
	Association Expenses A/c			9,160.00	9160.00 Dr
	Computer Expenses			23,600.00	23600.00 Dr
	Gymkhana Expenses A/c			4,780.00	4780.00 Dr
	Identity Card Expenses A/c			2,016.00	2016.00 Dr
	Seminar/ Workshop/ Conference A/c			870.00	870.00 Dr
E-5	Repairs & Maintenance A/c				
	Website Designing Exp			25,000.00	25000.00 Dr
I-2	Fees				
	Admission Application Forms Fees A/c		57,350.00	47,950.00	9400.00 Cr
	Fees A/c		17,950.00	17,950.00	
	Fees (By Challans)		2,555,350.00	2,555,350.00	
	Tuition Fees		211,000.00		211000.00 Cr
I-3	Specific Fees				
	Campus Maintenance Fees		127,700.00		127700.00 Cr
	College Exam Fees		76,000.00		76000.00 Cr
	Computer Charges		11,800.00	11,800.00	
	Computer Lab Fees		135,300.00		135300.00 Cr
	Course Development Fees		861,000.00		861000.00 Cr
	Extra Curriculam Fees		111,300.00		111300.00 Cr
	Guest Lecture Fees		11,800.00		11800.00 Cr
	Gymkhana Fees		10,620.00	10,620.00	
	I.A. Charges		7,080.00	7,080.00	
	I.A. Work Book Fees		11,800.00		11800.00 Cr
	Identity Card Fees		5,900.00		5900.00 Cr
	Laboratory Deposit Fees		5,900.00		5900.00 Cr
	Laboratory Fees		61,100.00		61100.00 Cr
	Library Fees		10,260.00		10260.00 Cr
	Medical Fees		8,850.00		8850.00 Cr
	Medical Health Care Fees		23,150.00		23150.00 Cr
	Rcu Development Fees		5,900.00	5,900.00	
	Reading Room Fees		69,300.00		69300.00 Cr
	Red Cross Unit/fees		2,950.00		2950.00 Cr
	Student Activity Fees		111,300.00		111300.00 Cr
	Student Amenity Fees		135,300.00		135300.00 Cr
	Youth Festival Fee		2,360.00	2,360.00	
I-4	Interest on Bank S.B				
	Interest on Bank A/c		55,226.94		55226.94 Cr
	Interest on FD A/c		164,148.29		164148.29 Cr
	Grand Total		11,415,708.23	11,415,708.23	



For Magennavar & Co
Chartered Accountants
Firm Reg. No: 011962S

CASHIER ACCOUNTANT SUPERINTENDENT PRINCIPAL

Gangadhar D. Magennavar
Proprietor M. No. 220820

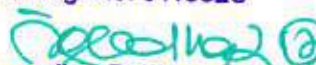
**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE, CHIKODI
M.COM SECTION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019**

Schedule No.	Expenditure	Total	Schedule No.	Income	Total
E-1	Salary to Staff	160,500.00	I-1	Grants	-
E-2	Establishments Expenses	184,948.00	I-2	Fees	220,400.00
E-3	Department Current Expenses	55,738.00	I-3	Specific Fees	1,768,910.00
E-4	Expenses Against Specific Fees	40,426.00	I-4	Interest on Bank	219,375.23
E-5	Repairs & Maintenance	25,000.00	I-5	Rent	-
E-6	Depreciation Account	-	I-6	Misc. Receipts	
E-7	Remittance of Fees to Govt	-			
L-10	Surplus for the year	1,742,073.23			
	Total Rs.	2,208,685.23		Total Rs.	2,208,685.23

 CASHIER
 ACCOUNTANT
 SUPERINTENDENT
 PRINCIPAL



For Magennavar & Co
Chartered Accountants
Firm Reg. No: 011962S


 Gangadhar D. Magennavar
Proprietor M. No. 220820



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

HOSTEL SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2018-19**





Date 26.06.2019

Audit Report

1 We have audited the attached Balance Sheet of **KLE Society's B K College Hostel Section, Chikodi** at 31 March 2019 and Income Expenditure Account for the year ended on that date annexed thereto. Preparation of the Financial Statements is the responsibility of the Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

3 In our opinion proper books of accounts as required by the management have been kept So far as it appears from our examination of such books.

4 The Balance Sheet, Income Expenditure Account referred to in this report are in agreement with the books of accounts.

5 In our opinion and to the best of our information and explanations given to us the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the statement of affairs of the Institution as on 31-3-2019 and,
- ii) In case of Income and Expenditure Account, of the Surplus of the Institution for the year ended on that date.

6 Other matters require attention of the management have been reported in the Annexure to this report as required by the Society.

Place: CHIKODI



For, Magennavar & Co,
Chartered Accountants

Firm Reg No. 011962S


Gangadhar D. Magennavar.

M No 220820

KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKKODI
HOSTEL SECTION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019

SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
L-5	Deposits (Liability)				
	Hostel Deposit A/c (Boys)	46,500.00	10,000.00	3,500.00	53,000.00
	Security Deposit	33,557.00			33,557.00
	Womens Hostel Mess Contractor Deposit	50,000.00			50,000.00
	Womens/Ladies Hostel Deposit	437,500.00	225,000.00	183,500.00	479,000.00
L-7	Other Payables				
	Income Tax (Contractors)		1,947.00	1,947.00	-
L-9	Institutional Balance				
	B,K College A/c	10,240,925.57	1,368,932.00	1,959,055.00	9,650,802.57
	Un- Aided A/c	(85,000.00)			(85,000.00)
L-10	Income & Expense A/c				
	Income & Expense A/c	4,633,385.88			4,633,385.88
A-1	Assets				
	Immovable Properties				
	Canteen & Bank Building A/c	2,152,589.00			2,152,589.00
	Hostel Building A/c	5,600,579.50			5,600,579.50
	Movable Properties				
	Canteen Furniture & Equip A/c	100,050.00			100,050.00
	Collaxable Gate A/c	2,240.00			2,240.00
	Electric Equipments A/c	108,102.00			108,102.00
	Electrification A/c	1,912,733.00			1,912,733.00
	Fixture & Fittings	81,678.00			81,678.00
	Furniture & Dead Stock A/c	164,618.50		35,000.00	199,618.50
	Pipes & Fittings A/c	549.22			549.22
	Solar Heater A/c	480,963.87			480,963.87
	Womens Hostel Furniture A/c	67,550.00			67,550.00
	Building Materials A/c	(238,732.00)			(238,732.00)
A-2	Investments				
	FD 2017-18	300,000.00	300,000.00		-
	FD Synd Bank 1 2017-18	1,000,000.00	1,000,000.00		-
	FD Synd Bank 2 2017-18	500,000.00			500,000.00
	Fixed Deposit 2018-19. 01			617,267.48	617,267.48
	Fixed Deposit 2018-19. 02			411,511.66	411,511.66
	Fixed Deposit 2018-19 SBK756351			300,000.00	300,000.00
	Fixed Deposit 2018-19 SBK756353			300,000.00	300,000.00
	Synd Bank FD No.1 (16-17)	1,031,633.96		57,477.98	
	Synd Bank FD No.2 (16-17)	1,031,633.96		57,477.98	
	Synd Bank FD No.3 (16-17)	515,816.97		28,738.99	
A-3	Deposits				
	L.P.G Cylinder Deposit A/c	4,000.00			4,000.00
A-4	Advances				
	Advance to Staff				
	Y.K. Hirekudi		10,000.00	22,000.00	12,000.00
A-5	Cash & Bank A/c				
	Cash in Hand				
	Cash in Hand A/c		2,841,400.00	2,841,400.00	
	Bank Accounts				
	Synd Bank Women's Hostel - SB 220/30856	74,408.40	4,682,932.00	4,719,458.76	110,935.16
	Syndicate Bank A/c No-(8) 220/061	466,454.07	1,453,497.00	1,499,940.86	512,897.93
A-6	Institutional Balances				
	M. Com A/c		565,000.00	565,000.00	



SCH	Particulars	Opening Balance	Receipts	Payments	Closing Balance
E-1	Salary to Staff				
	Daily Wages A/c (Womens Hostel)			21,600.00	21,600.00
	Honourarium / Remuneration A/c			308,184.00	308,184.00
E-2	Establishment Expenses				
	Audit Fees A/c			5,000.00	5,000.00
	Bank Commission			708.00	708.00
	Miscellaneous / Contingency A/c			10,607.00	10,607.00
E-3	Expenses Against Specific Fees				
	Canteen & Bank Building Insurance A/c			7,934.00	7,934.00
	Electricity Exp (Boys Hostel) A/c		7,670.00	98,042.00	90,372.00
	Electricity Exp (Ladies Hostel) A/c			501,569.00	501,569.00
	Hosteliers Insurance A/c			6,408.00	6,408.00
	Swimming Pool Expenses A/c			382,548.00	382,548.00
E-5	Repairs & Maintenance				
	Hostel Maintenances A/c			345,283.00	345,283.00
	Repairs & Maintenance A/c			6,180.00	6,180.00
	Repairs to Building A/c			151,801.00	151,801.00
	Repairs to Furniture & Deadstock			7,000.00	7,000.00
I-2	Fees				
	Fees A/c (Boys Hostel)		307,900.00	307,900.00	-
	Fees A/c (Womens Hostel)		2,533,500.00	2,533,500.00	-
	Hostel Fine Fees		900.00		900.00
I-3	Specific Fees				
	Establishment		18,740.00		18,740.00
	Furniture Rent		65,670.00		65,670.00
	Hostellers Insurance Fees		1,350.00		1,350.00
	Light Charges		95,040.00		95,040.00
	Room Rent		29,700.00		29,700.00
	Swimming Pool Fees A/c		159,874.00		159,874.00
	Water Charges		86,500.00		86,500.00
	Womens/Ladies Hostel Fees		2,308,500.00		2,308,500.00
I-4	Interest on Bank S.B A/c				
	Interest on Bank S.B A/c		39,832.45		39,832.45
	Interest on FD A/c		176,980.26		176,980.26
I-6	Miscellaneous Receipts				
	Misc Income		6,675.00		6,675.00
	Grand Total		18,297,539.71	18,297,539.71	

Ameg
CASHIER

AS
ACCOUNTANT

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SUPERINTENDENT PRINCIPAL



For Magennavar & Co.
Chartered Accountants
Firm Reg. No: 011962S

Gangadhar D. Magennavar
Gangadhar D. Magennavar
Proprietor M. No. 220820

**KLE SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE , CHIKKODI
HOSTEL SECTION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019**

Schedule No.	Expenditure	Total	Schedule No.	Income	Total
E-1	Salary to Staff	329,784.00	I-1	Grants	-
E-2	Establishments Expenses	16,315.00	I-2	Fees	900.00
E-3	Department Current Expenses	-	I-3	Specific Fees	2,765,374.00
E-4	Expenses Against Specific Fees	988,831.00	I-4	Interest on Bank	216,812.71
E-5	Repairs & Maintenance	510,264.00	I-5	Rent	-
E-6	Depreciation Account	-	I-6	Misc. Receipts	6,675.00
E-7	Remittance of Fees to Govt	-			
L-10	Surplus for the year	1,144,567.71			
	Total Rs.	2,989,761.71		Total Rs.	2,989,761.71

 CASHIER
 ACCOUNTANT
 SUPERINTENDENT
 PRINCIPAL



For Magennavar & Co.
 Chartered Accountants
 Firm Reg. No. 011962S

 Gangadhar D. Magennavar
 Proprietor M. No. 220820



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI - 591 201.**

DEGREE AIDED SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2019-20**



M/s. V. I. KARHADKAR & CO.,
CHARTERED ACCOUNTANTS

HEAD OFFICE : "SIDDANAND", BASAVESHWAR NAGAR, CHIKODI- 591 201.

BRANCH : B-101, B-WING, ASHRAYA ENCLAVE, ANGOL CROSS, KHANAPUR ROAD, BELAGAVI

E-Mail : vikarhadkar_2233@rediffmail.com



CA. V. I. Karhadkar B.Com., F.C.A

Cell : 9448591773

CA. R.V. Karhadkar B.Com., F.C.A

Cell : 812311223

Office: (08338) 272233

K.L.E.SOCIETY'S B.K DEGREE COLLEGE ., CHIKODI.

TAL: CHIKODI, DIST: BELGAUM

AUDIT REPORT 31-03-2020

WE have audited the accounts of K.L.E.Society's B K College. Degree ,Chikodi for the year ending 31-03-2020 and we report that –

1. We have obtained all the information and explanations and which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the Books of Account of the College
3. In our opinion and to the best of our knowledge and information and explanations given to us, the Statements give a true and fair view
 - a) in case of the Balance Sheet, of the state of affairs of the College as on 31-03-2020, and
 - b) in case of the Income & Expenditure Account, of the surplus for the year ending 31-03-2020,

subject to the following general observations and a separate Annexure in prescribed format enclosed.

General Observations: NIL

We thank the management and staff for their co-operation at the time of our audit.

PLACE: CHIKODI

DATE :08-07-2020



For, M/s. V. I. KARHADKAR & CO.
CHARTERED ACCOUNTANTS.

CA. V. I. KARHADKAR
(PARTNER)

M.No.: 013623, F.R.No.: 001744S

KLES B K Degree College-2019-20

Trial Balance

1-Apr-2019 to 31-Mar-2020

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
L-1 K.L.E Society's A/c	13,75,31,745.83 Cr			
K.L.E Society's A/c	13,75,31,745.83 Cr	11,47,058.00	50,99,664.00	14,14,84,351.83 Cr
L-2 Specific Funds	84,55,105.39 Cr			
D.C.E Bangalore Deposit A/c	75,06,600.06 Cr		12,06,980.00	87,13,580.06 Cr
P.S.L Library Fund	9,48,505.33 Cr			9,48,505.33 Cr
L-7 Other Payables	16,55,710.00 Cr	1,17,81,077.00	1,05,63,741.00	4,38,374.00 Cr
Collections to Be Remitted	14,80,710.00 Cr	39,57,984.00	26,94,752.00	2,17,478.00 Cr
Bank Building Rent A/c		1,20,000.00	1,20,000.00	
E.P.F Employees Contribution A/c		3,78,291.00	3,78,291.00	
E S I Staff Contribution		1,41,380.00	1,41,380.00	
GST ON RENT		21,600.00	21,600.00	
Income Tax (Contractors)		1,970.00	1,970.00	
KSWF/KSTWF/KSSWF/NTWF A/c		74,650.00	1,13,600.00	38,950.00 Cr
Penal Fees			11,700.00	11,700.00 Cr
R.C.U Exam Fees A/c	14,68,040.00 Cr	25,96,140.00	12,18,160.00	90,060.00 Cr
RCU Practical Exam / Remu A/c	9,468.00 Cr			9,468.00 Cr
RCU Sports/SSI/PSF/IFF/CDC/NSSWF Etc Fees		3,84,640.00	3,96,500.00	11,860.00 Cr
RCU THEORY EXAM REMUNERATION	3,202.00 Cr	52,053.00	48,851.00	
Registration Fees		1,87,260.00	1,87,700.00	440.00 Cr
Scouts & Guides Fees			55,000.00	55,000.00 Cr
Due to Contractors	1,75,000.00 Cr			1,75,000.00 Cr
Prakash Kooge A/c	1,25,000.00 Cr			1,25,000.00 Cr
Vinayak Patil A/c	50,000.00 Cr			50,000.00 Cr
Other Payables		5,000.00	5,000.00	
A.D. SHROFF ELOCUTION COMPETITION A/C		5,000.00	5,000.00	
Recoveries to Be Remitted		74,33,413.00	74,33,413.00	
F.B.F A/c		2,780.00	2,780.00	
G.S.L.I A/c		3,11,386.00	3,11,386.00	
Income Tax (Salary)		53,56,294.00	53,56,294.00	
L.I.C of India A/c		16,01,153.00	16,01,153.00	
Professional Tax A/c		1,61,800.00	1,61,800.00	
Certificate Course & Value Added Course			8,800.00	8,800.00 Cr
Income Tax (PARAMARSH)		39,918.00	39,918.00	
North Karnataka Flood Fund		2,11,412.00	2,11,412.00	
Scholarship (Student Wrong A/c No. Re. Credited		89,350.00	1,26,446.00	37,096.00 Cr
Staff & Student Prize Contribution		44,000.00	44,000.00	
A-1 Assets	13,21,89,108.28 Dr	34,41,289.00		13,56,30,397.28 Dr
Assets Out of Grant	8,12,13,548.36 Dr			8,12,13,548.36 Dr
Immovable Assets-Gr	4,10,03,080.65 Dr			4,10,03,080.65 Dr
Aparts C.O.S.T.P A/c	5,228.65 Dr			5,228.65 Dr
U.G.C Ed Bac. Build./ Class Room A/c	10,01,461.00 Dr			10,01,461.00 Dr
U.G.C Ed Bac. Library Building Exten. A/c	6,59,545.00 Dr			6,59,545.00 Dr
U.G.C Ed Bac. Womens Hostel Compound Wall A/c	3,88,793.00 Dr			3,88,793.00 Dr
U.G.C.Infrostructre Grant NAAC Sci. College A/c	10,06,155.00 Dr			10,06,155.00 Dr
U.G.C Library Building A/c	28,39,758.00 Dr			28,39,758.00 Dr
U.G.C PTAC A/c	10,486.00 Dr			10,486.00 Dr
U.G.C Regional Course A/c	33,383.00 Dr			33,383.00 Dr
UGC Spl Grant for Ent/ of Inti/ Cap Bld in College	1,20,264.00 Dr			1,20,264.00 Dr
U.G.C Spl. Scheme Womens Hostel A/c	3,07,85,175.00 Dr			3,07,85,175.00 Dr
U.G.C Womens Hostel Building A/c	41,52,832.00 Dr			41,52,832.00 Dr
Movebale Assets-Gr	1,35,21,676.71 Dr			1,35,21,676.71 Dr
Colour T.V A/c	8,930.00 Dr			8,930.00 Dr
Ladies Room/ Toilet (UGC GR MS EXIT Primises)	59,06,769.00 Dr			59,06,769.00 Dr
Carried Over	1,54,53,452.94 Cr	1,63,69,424.00	1,68,70,385.00	1,59,54,413.94 Cr



KLES B K Degree College-2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,54,53,452.94 Cr	1,63,69,424.00	1,68,70,385.00	1,59,54,413.94 Cr
UGC Add Assistance Grant Equip-XI Pl.(Exp)	50,56,855.00 Dr			50,56,855.00 Dr
U.G.C Furniture & Equipments A/c	4,27,544.27 Dr			4,27,544.27 Dr
U.G.C Grant Backward Area-GER (Equipments)	2,58,400.00 Dr			2,58,400.00 Dr
U.G.C Grant Backward Area-GER (Library Books) A/c	43,653.00 Dr			43,653.00 Dr
U G C Gymkhana Equipments(E)	2,51,612.00 Dr			2,51,612.00 Dr
U.G.C Lab Equipments A/c	6,58,601.00 Dr			6,58,601.00 Dr
U.G.C Library Books A/c	9,09,312.44 Dr			9,09,312.44 Dr
UGC-XII Pl-Coach.Cl.Ent.Into Ser-Books & Equip.(Exp)	43,998.00 Dr			43,998.00 Dr
UGC-XIPI-Gen.Dev.Ass-Instru.Maint.Fac.A/c(Exp)	1,60,533.00 Dr			1,60,533.00 Dr
UGC-XII Pl- Gen.Dev.Assis.-Books(Exp)	1,58,516.00 Dr			1,58,516.00 Dr
UGC-XII Pl-Gen.Dev.Gr.Bldg(Class Rooms)(Exp)	46,67,110.00 Dr			46,67,110.00 Dr
UGC-XII Pl- I.Q.A.C-(Equip)A/c (Exp)	61,401.00 Dr			61,401.00 Dr
UGC-XII Pl-Rem.Coach.Cl-SC/ST/OBC-Books & Equip(Exp)	39,033.00 Dr			39,033.00 Dr
UGC-XIPI-Grant Devp Sports & Infra&Equip(Exp)	2,72,000.00 Dr			2,72,000.00 Dr
UGC-XI Pl-Indoor Sports Stadium A/c(Exp)	83,93,212.00 Dr			83,93,212.00 Dr
UGC-XI PL-Sports Infra.SWMMING POOL A/c (Exp)	1,28,92,988.00 Dr			1,28,92,988.00 Dr
Assets Out of Own Fund	4,59,12,558.92 Dr	34,41,289.00		4,93,53,847.92 Dr
Immovable Properties-OF	2,00,37,008.02 Dr	26,65,695.00		2,27,02,703.02 Dr
Boy's Toilet Block A/c	4,67,397.00 Dr			4,67,397.00 Dr
Building A/c	93,55,297.00 Dr	26,65,695.00		1,20,20,992.00 Dr
Class Room & Lucturer Hall A/c	5,44,179.03 Dr			5,44,179.03 Dr
College Well A/c	61,851.21 Dr			61,851.21 Dr
Compound Wall A/c	16,05,176.68 Dr			16,05,176.68 Dr
Land, Building & Borewell A/c	58,38,086.24 Dr			58,38,086.24 Dr
Play Ground A/c	15,44,756.90 Dr			15,44,756.90 Dr
Principal Quart. Building A/c	9,600.00 Dr			9,600.00 Dr
Water Drafting A/c	6,10,663.96 Dr			6,10,663.96 Dr
Movable Assets-OF	1,68,54,446.28 Dr	3,57,445.00		1,72,11,891.28 Dr
Aparts Equipments A/c	4,10,223.30 Dr			4,10,223.30 Dr
Computer Equipments A/c	8,02,283.00 Dr			8,02,283.00 Dr
Electrical Equipments A/c	7,55,130.00 Dr			7,55,130.00 Dr
Fixture & Fittings Exp. A/c	69,54,140.00 Dr	52,087.00		70,06,227.00 Dr
Furniture & Dead Stock A/c	36,39,350.73 Dr	5,620.00		36,44,970.73 Dr
Furniture & Fittings Equipments A/c	1,52,167.00 Dr	1,39,730.00		2,91,897.00 Dr
Gymkhana Equipments A/c	87,288.00 Dr			87,288.00 Dr
Lab Equipments A/c	5,52,452.83 Dr			5,52,452.83 Dr
Library Books A/c	13,58,603.93 Dr	25,224.00		13,83,827.93 Dr
Library Equipments A/c	41,560.00 Dr			41,560.00 Dr
Library Furniture A/c	4,26,412.00 Dr	71,626.00		4,98,038.00 Dr
Office Equipments A/c	6,47,168.18 Dr			6,47,168.18 Dr
P.S.L Library Books A/c	9,98,810.31 Dr	63,158.00		10,61,968.31 Dr
Water Cooler	28,857.00 Dr			28,857.00 Dr
Audio/Video Equipments	25,261.00 Dr			25,261.00 Dr
Botany Dept.Equipments A/c	2,58,891.00 Dr			2,58,891.00 Dr
Building Materials A/c	83,12,974.62 Dr			83,12,974.62 Dr
Building Materials (Cement) A/c	5,18,648.00 Dr			5,18,648.00 Dr
Building Materials (Steel) A/c	15,37,819.00 Cr	3,75,653.00		11,62,166.00 Cr
Chemistry Dept.Equipments A/c	1,53,290.00 Dr			1,53,290.00 Dr
Ladies Hostel Building A/c	6,91,823.00 Dr			6,91,823.00 Dr
Microsoft Legal Software A/c	4,51,001.00 Dr			4,51,001.00 Dr
Physics Equipments A/c	87,406.00 Dr			87,406.00 Dr
Zoology Dept. Equipments A/c	59,629.00 Dr	42,496.00		1,02,125.00 Dr
Specific Grants (Assets)	8,01,041.00 Dr			8,01,041.00 Dr
UGC-XIPI-Gen.Dev.Assistance-Equip(E)	8,01,041.00 Dr			8,01,041.00 Dr
Construction of Running Track	18,72,670.00 Dr			18,72,670.00 Dr
Carried Over	1,54,53,452.94 Cr	1,63,69,424.00	1,68,70,385.00	1,59,54,413.94 Cr



KLES B K Degree College-2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

Page 3

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,54,53,452.94 Cr	1,63,69,424.00	1,68,70,385.00	1,59,54,413.94 Cr
UGC-Xi PI-Back.Area-GER-Bldg(Gym Hall)(Exp)	11,57,333.00 Dr			11,57,333.00 Dr
UGC-Xi PI-Gen.Dev.Gr-Bldg(Cl.Room)(Exp)	12,31,957.00 Dr			12,31,957.00 Dr
A-2 Investments	68,32,540.34 Dr	28,77,577.02	15,00,000.00	82,10,117.36 Dr
F D Synd. 2 Principal 2017-18	3,12,102.30 Dr	17,764.19		3,29,866.49 Dr
F D Synd 3 Principal 2017-18	3,12,102.30 Dr	17,764.19		3,29,866.49 Dr
FD Synd Bank 1 2017-18	3,11,022.78 Dr	17,702.63		3,28,725.41 Dr
F D Synd Bank 1 Princ. 2017-18	3,12,102.30 Dr	17,764.19		3,29,866.49 Dr
FD Synd Bank 2 2017-18	3,12,403.53 Dr	17,945.39		3,30,348.92 Dr
F D Synd Bank 3 2017-18	3,09,416.86 Dr	17,661.53		3,27,078.39 Dr
Fixed Deposit 2018-19SBK 756274-03	10,00,000.00 Dr	55,322.71		10,55,322.71 Dr
Fixed Deposit 2018-19 SBK756355	2,00,000.00 Dr	5,755.83		2,05,755.83 Dr
Fixed Deposit 2018-19 SI No. 756350	3,00,000.00 Dr	8,633.75		3,08,633.75 Dr
Fixed Deposit SBK756442-2019-20		5,00,000.00	5,00,000.00	
Fixed Deposit SBK756443 -2019-20		10,00,000.00	10,00,000.00	
Fixed Deposit SBK 756444 2019-20		10,27,000.00		10,27,000.00 Dr
Synd.Bank FD No.2 (16-17 Prin.A/c) 2716/5	5,44,756.23 Dr	31,280.14		5,76,036.37 Dr
Syndicate Bank FD No:1695/20-9	7,45,292.58 Dr	18,575.51		7,63,868.09 Dr
Syndicate Bank FD No:1695/21-10	7,24,450.57 Dr	42,041.55		7,66,492.12 Dr
Syndicate Bank FD No:1695/22-11.	7,24,992.10 Dr	40,928.12		7,65,920.22 Dr
Syndicate Bank FD No:1695/23-12.	7,23,898.79 Dr	41,437.29		7,65,336.08 Dr
A-5 Cash & Bank A/c	1,22,57,736.84 Dr	4,32,49,208.68	4,27,79,141.23	1,27,27,804.29 Dr
Cash in Hand		89,535.00	89,535.00	
• Cash in Hand		89,535.00	89,535.00	
Bank Accounts	1,22,57,736.84 Dr	4,31,59,673.68	4,26,89,606.23	1,27,27,804.29 Dr
Liberal Co-Op Bank A/c No-1885 Joint	75,06,600.06 Dr	12,06,980.00		87,13,580.06 Dr
S.B.I (UGC) A/c No-10429442213	19,25,637.66 Dr	15,58,715.00	20,52,664.50	14,31,688.16 Dr
SBM,Chikodi SB-64135748649	27,836.65 Dr	1,02,99,814.00	1,02,04,119.13	1,23,531.52 Dr
Syndicate Bank A/c No-4 (220/023) President	7,33,526.69 Dr	47,40,485.26	44,73,581.60	10,00,430.35 Dr
Syndicate Bank A/c No-5 (220/038) Principal	16,20,729.81 Dr	2,29,13,015.62	2,37,77,536.00	7,56,209.43 Dr
Syndicate Bank A/c No-7 (220/57) Scholarship	4,43,405.97 Dr	24,40,663.80	21,81,705.00	7,02,364.77 Dr
L-9 Institutional Balances	5,95,15,698.00 Cr	12,32,200.00	1,53,62,064.00	7,36,45,562.00 Cr
BCA A/c	23,44,287.00 Cr			23,44,287.00 Cr
M. Com A/c	21,29,475.00 Cr	12,32,200.00	8,11,264.00	17,08,539.00 Cr
Un-Aided Section A/c	5,50,41,936.00 Cr		1,45,50,800.00	6,95,92,736.00 Cr
A-3 Deposits	27,502.00 Dr			27,502.00 Dr
C.L.H.R.D PEC Security Deposit A/c	10,000.00 Dr			10,000.00 Dr
K.E.B Deposit A/c	6,007.00 Dr			6,007.00 Dr
Kiran Gas Deposit A/c	6,850.00 Dr			6,850.00 Dr
L.P.G Deposit A/c	1,900.00 Dr			1,900.00 Dr
Manoj Hollevvagal	2,745.00 Dr			2,745.00 Dr
A-4 Advances	9,98,110.00 Dr	2,35,000.00	1,63,979.00	10,69,131.00 Dr
Advance to Contractor	10,46,180.00 Dr		30,000.00	10,16,180.00 Dr
A.C Pujar (Contractor) A/c	58,180.00 Dr			58,180.00 Dr
Amit R. Bhagoji	75,000.00 Dr			75,000.00 Dr
Aravind.M.Shinde A/c	1,55,000.00 Dr			1,55,000.00 Dr
Atlantic Water Proofing Co. Bgm A/c	50,000.00 Dr			50,000.00 Dr
Diamond Floaring Bgm A/c	3,00,000.00 Dr			3,00,000.00 Dr
J.S.Naik A/c	13,000.00 Dr			13,000.00 Dr
K.G.Mokashi	30,000.00 Dr		30,000.00	45,000.00 Dr
Mustaq.M.Adarganchi A/c	45,000.00 Dr			45,000.00 Dr
Phiroze Karaka & Co A/c	1,10,000.00 Dr			1,10,000.00 Dr
R.M Koujalagi A/c	10,000.00 Dr			10,000.00 Dr
Sawant Associates Belgaum A/c	1,50,000.00 Dr			1,50,000.00 Dr
Shree Associates A/c	50,000.00 Dr			50,000.00 Dr
Carried Over	5,48,53,261.76 Cr	6,39,63,409.70	7,66,75,569.23	6,75,65,421.29 Cr



KLES B K Degree College-2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	5,48,53,261.76 Cr	6,39,63,409.70	7,66,75,569.23	6,75,65,421.29 Cr
Advance to Others		4,000.00	4,000.00	
<i>Advances A/c</i>		4,000.00	4,000.00	
Advance to Staff	48,070.00 Cr	2,23,500.00	1,22,479.00	52,951.00 Dr
A.K.Patil		28,000.00		28,000.00 Dr
M.B.Rotti A/c	20,000.00 Cr			20,000.00 Cr
M.M. Kambar		1,000.00	1,000.00	
R.M Patil A/c	35,080.00 Cr			35,080.00 Cr
S.B. Vanjire A/c		1,00,000.00	50,000.00	50,000.00 Dr
S.M. Bulbuli	7,010.00 Dr	69,000.00	45,979.00	30,031.00 Dr
Y.K. Hirekudi A/c		25,500.00	25,500.00	
Dr. N R Birasal		3,500.00	3,500.00	
Santinath S Latte		4,000.00	4,000.00	
A-6 Institutional Balances	2,28,01,787.57 Dr	60,80,422.00	21,85,000.00	2,66,97,209.57 Dr
B.B.A A/c	2,17,220.00 Dr			2,17,220.00 Dr
B.K PU College A/c	1,11,51,300.00 Dr	47,96,120.00	6,85,000.00	1,52,62,420.00 Dr
C.B Kore Polytechnic A/c	17,82,465.00 Dr			17,82,465.00 Dr
Hostel A/c	96,50,802.57 Dr	12,84,302.00	15,00,000.00	94,35,104.57 Dr
E-1 Salary to Staff		4,98,43,231.00	18,59,514.00	4,79,83,717.00 Dr
E S I Mgt/Employer Contribution		4,96,569.00		4,96,569.00 Dr
Honourarium A/c		7,000.00		7,000.00 Dr
Salary A/c		3,93,27,497.00		3,93,27,497.00 Dr
Temporary Staff Salary A/c		1,00,12,165.00	18,59,514.00	81,52,651.00 Dr
E-2 Establishment Expenses		19,89,700.23	18,830.00	19,70,870.23 Dr
Audit Fees A/c		14,000.00		14,000.00 Dr
Bank Commission A/c		10,652.23		10,652.23 Dr
Campus Maintenance Expenses A/c		2,76,505.00		2,76,505.00 Dr
Electrical Charges A/c		1,49,975.00		1,49,975.00 Dr
E P F Administration Charges		15,774.00		15,774.00 Dr
E P F Management Contribution A/c		3,70,788.00		3,70,788.00 Dr
Garden Expenses A/c		2,65,709.00		2,65,709.00 Dr
G.B.Meeting Expenses A/c		5,100.00		5,100.00 Dr
Group Gratuity Fund		1,53,172.00		1,53,172.00 Dr
Legal/ Professional Fees A/c		33,700.00		33,700.00 Dr
Miscellaneous / Contingency Expenses A/c		42,352.00	2,030.00	40,322.00 Dr
Postage Expenses A/c		11,234.00		11,234.00 Dr
Printing & Stationery A/c		61,547.00		61,547.00 Dr
P.Tax. Reg/Renewal Fees A/c		2,500.00		2,500.00 Dr
RCU Affiliation Fees A/c		4,27,600.00		4,27,600.00 Dr
Seminar TA DA Registration Staff Exp		10,149.00		10,149.00 Dr
Seminar / Workshop / Conference A/c		49,662.00	16,800.00	32,862.00 Dr
T.A A/c		34,108.00		34,108.00 Dr
Telephone Expenses A/c		55,173.00		55,173.00 Dr
E-3 Department Current Expenses		2,77,252.00		2,77,252.00 Dr
Botany Dept. Expenses A/c		26,674.00		26,674.00 Dr
Chemistry Dept. Expenses A/c		1,98,749.00		1,98,749.00 Dr
Physics Dept. Expenses A/c		25,601.00		25,601.00 Dr
Zoology Dept. Expenses A/c		26,228.00		26,228.00 Dr
E-4 Expenses Against Specific Fees		15,47,971.00		15,47,971.00 Dr
Association Expenses A/c		75,163.00		75,163.00 Dr
College Exam Expenses A/c		1,11,632.00		1,11,632.00 Dr
Computer Dept. Expenses A/c		6,51,560.00		6,51,560.00 Dr
Gymkhana Expenses A/c		1,45,313.00		1,45,313.00 Dr
Identity Card Expenses A/c		17,114.00		17,114.00 Dr
Magazine Expenses A/c		1,15,710.00		1,15,710.00 Dr
Carried Over	3,20,51,474.19 Cr	12,37,01,985.93	8,07,38,913.23	1,09,11,598.51 Dr



KLES B K Degree College-2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	3,20,51,474.19 Cr	12,37,01,985.93	8,07,38,913.23	1,09,11,598.51 Dr
<i>Medical Exam Expenses</i>		3,90,462.00		3,90,462.00 Dr
<i>Reading Room Expenses A/c</i>		15,805.00		15,805.00 Dr
<i>Red Cross Association Exp. A/c</i>		17,995.00		17,995.00 Dr
<i>Union Expenses A/c</i>		7,217.00		7,217.00 Dr
E-5 Repairs, Maintenance & Other Expenses		11,15,717.00		11,15,717.00 Dr
<i>Building Insurance A/c</i>		64,276.00		64,276.00 Dr
<i>Library Maintenance A/c</i>		40,986.00		40,986.00 Dr
<i>Post Box Rent A/c</i>		150.00		150.00 Dr
<i>Repairs & Maintenance A/c</i>		1,42,415.00		1,42,415.00 Dr
<i>Repairs to Electrical Fittings</i>		8,12,890.00		8,12,890.00 Dr
<i>Software Renewal/Maintenance Exp.A/C</i>		55,000.00		55,000.00 Dr
E-7 Remittance of Fees to Govt.		12,06,980.00		12,06,980.00 Dr
<i>Remittance of Fees to Govt</i>		12,06,980.00		12,06,980.00 Dr
I-1 Grants			3,93,27,497.00	3,93,27,497.00 Cr
<i>Salary Grant</i>			3,93,27,497.00	3,93,27,497.00 Cr
I-2 Fees		65,50,405.00	92,77,225.00	27,26,820.00 Cr
<i>Admission Fees A/c</i>			34,120.00	34,120.00 Cr
<i>Fees A/c</i>		86,135.00	86,135.00	
<i>Fees (By Challans)</i>		64,64,270.00	64,64,270.00	
<i>Laboratory Fees (College A/c)</i>			1,65,360.00	1,65,360.00 Cr
<i>Laboratory Fees (Govt A/c)</i>			1,66,400.00	1,66,400.00 Cr
<i>Library Fees A/c</i>			77,140.00	77,140.00 Cr
<i>Processing Fees A/c</i>			20,000.00	20,000.00 Cr
<i>P.S.L Library Fees A/c</i>			1,87,340.00	1,87,340.00 Cr
<i>Tuition Fees (College A/c)</i>			10,35,880.00	10,35,880.00 Cr
<i>Tuition Fees (Govt.) A/c</i>			10,40,580.00	10,40,580.00 Cr
I-3 Specific Fees A/c		1,335.00	17,57,790.00	17,56,455.00 Cr
<i>Association Fees A/c</i>			1,54,280.00	1,54,280.00 Cr
<i>College Exam Fees A/c</i>			1,54,280.00	1,54,280.00 Cr
<i>Computer Fees A/c</i>			4,41,000.00	4,41,000.00 Cr
<i>Gymkhana Fees A/c</i>			2,75,500.00	2,75,500.00 Cr
<i>Hand Book Fees A/c</i>			82,650.00	82,650.00 Cr
<i>Identity Card Fees A/c</i>			44,080.00	44,080.00 Cr
<i>Magazine Fees</i>			88,160.00	88,160.00 Cr
<i>Medical Exam Fees A/c</i>			33,060.00	33,060.00 Cr
<i>Reading Room Fees A/c</i>		1,335.00	77,140.00	75,805.00 Cr
<i>Red Cross Assn., Fees A/c</i>			55,000.00	55,000.00 Cr
<i>Sports Fees</i>			77,140.00	77,140.00 Cr
<i>Union Fees A/c</i>			2,75,500.00	2,75,500.00 Cr
I-4 Interest on Bank A/c			5,01,437.90	5,01,437.90 Cr
<i>Interest of FD A/c</i>			4,06,229.65	4,06,229.65 Cr
<i>Interest on Bank SB A/c</i>			95,208.25	95,208.25 Cr
I-6 Misc. Receipts			1,93,940.00	1,93,940.00 Cr
<i>Application & Prospectus Fees</i>			25,000.00	25,000.00 Cr
<i>Certificate Fees A/c</i>			9,700.00	9,700.00 Cr
<i>Loss of Books A/c</i>			25,735.00	25,735.00 Cr
<i>Misc. Receipts</i>			45,355.00	45,355.00 Cr
<i>RCU Per Capita A/c</i>			68,050.00	68,050.00 Cr
<i>T.C Fees A/c</i>			20,100.00	20,100.00 Cr
L-3 Specific Grants	2,64,18,606.30 Cr	24,59,233.00	30,58,715.00	2,70,18,088.30 Cr
<i>Capital Grant (Non- Recurring)</i>	1,34,99,587.80 Cr			1,34,99,587.80 Cr
<i>UGC Grant</i>	1,34,99,587.80 Cr			1,34,99,587.80 Cr
<i>Books & Journals Grant A/c</i>	2,10,000.00 Cr			2,10,000.00 Cr
<i>Colour T.V Grant A/c</i>	7,080.00 Cr			7,080.00 Cr
Carried Over	5,84,70,080.49 Cr	13,50,35,655.93	13,48,55,518.13	5,82,89,942.69 Cr



KLES B K Degree College-2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	5,84,70,080.49 Cr	13,50,35,655.93	13,48,55,518.13	5,82,89,942.69 Cr
Computers Grant A/c	1,49,500.00 Cr			1,49,500.00 Cr
Equipment Grant A/c	4,43,466.00 Cr			4,43,466.00 Cr
Grant for Building (Library) A/c	1,50,450.00 Cr			1,50,450.00 Cr
Grant for Play Ground A/c	92,269.00 Cr			92,269.00 Cr
Grant for Remedial Course A/c	40,000.00 Cr			40,000.00 Cr
Spl.Grant(Enhancement of Initiative Capacity Build)	1,20,000.00 Cr			1,20,000.00 Cr
UGC Additional Assistance to Colleges XI Plan(R)	50,00,000.00 Cr			50,00,000.00 Cr
U.G.C Ed Bac. Build./ Class Rooms Grant A/c	99,000.00 Cr			99,000.00 Cr
U.G.C Ed Bac. Library Build. Exten Grant A/c	49,000.00 Cr			49,000.00 Cr
U.G.C Ed Bac. Womens Hostel Compo. Wall Grant A/c	49,000.00 Cr			49,000.00 Cr
U.G.C General Development Grant XIth Plan A/c	6,65,856.00 Cr			6,65,856.00 Cr
U.G.C General & Special Development Grant A/c	2,11,625.80 Cr			2,11,625.80 Cr
U.G.C Grant Backward Area-GER A/c	3,00,000.00 Cr			3,00,000.00 Cr
UGC Grant Devp of Sports & Infr & Equip(R)	5,00,000.00 Cr			5,00,000.00 Cr
U.G.C Grant for Laboratory A/c	7,92,150.00 Cr			7,92,150.00 Cr
U.G.C Grant Spl. Scheme Womens Hostel A/c	37,46,000.00 Cr			37,46,000.00 Cr
UGC- MS Improvement of Facilities in Ext Premises A	2,00,000.00 Cr			2,00,000.00 Cr
U.G.C Womens Hostel Grant A/c	6,74,191.00 Cr			6,74,191.00 Cr
Accrediation Ambassador (PARAMARSH)		1,86,000.00	1,86,000.00	
Any Other Expenditure PARAMARSH		5,900.00	35,000.00	29,100.00 Cr
Contingencies PARAMARSHA		80,965.00	1,00,000.00	19,035.00 Cr
Engagement of Project Staff PARAMARSH		50,000.00	50,000.00	
Guest Lectures (PARAMARSH)		1,50,122.00	1,50,000.00	122.00 Dr
Hon.Direc.of IQAC PARAMARSH		48,000.00	48,000.00	
Hon/resource/persons/mentors/PARAMARSH		1,00,140.00	1,31,000.00	30,860.00 Cr
Organizing Workshop/trainings PARAMARSH		2,76,466.00	6,75,000.00	3,98,534.00 Cr
PARAMARSH A/C		15,00,000.00	15,00,000.00	
TA/DA (As Per Extant Rules) PARAMARSH		61,640.00	1,25,000.00	63,360.00 Cr
U.G.C.Grant for Sports Infrast SWIMMING POOL(Rec)	41,45,000.00 Cr			41,45,000.00 Cr
U.G.C Grant Interest A/c	8,28,179.50 Cr		58,715.00	8,86,894.50 Cr
UGC-XII PI-Coach. Cl.Entry. Ser-Books/Equip(R)	37,500.00 Cr			37,500.00 Cr
UGC-XIPI-GDA(31G)-Career & Counselling Cell(Exp)	60,205.00 Dr			60,205.00 Dr
UGC-XIPI-GDA(31G)-Comp.Bldg.Initiative(Exp)	1,68,409.00 Dr			1,68,409.00 Dr
UGC-XIPI-GDA(31G)-Extension Activities(Exp)	37,801.00 Dr			37,801.00 Dr
UGC-XIPI-GDA(31G)-HR&DE(Exp)A/c	4,880.00 Dr			4,880.00 Dr
UGC-XIPI-GDA(31G)-Study Tour (Exp)A/c	53,380.00 Dr			53,380.00 Dr
UGC-XII PI-GDA(35A)-Common Room Toilet Women(Exp)	80,087.00 Dr			80,087.00 Dr
UGC-XII PI-GDA(35A)-Impr.Exist.Premises(Exp)	76,735.00 Dr			76,735.00 Dr
UGC-XIPI-GDA(Gen-31)-Cultural Activities (Exp)	61,754.00 Dr			61,754.00 Dr
UGC-XIPI-Gen.Dev.Ass.-Class Rooms (R)	20,07,928.00 Cr			20,07,928.00 Cr
UGC-XII PI-Gen.Dev.Assistance (Rec)	16,63,341.00 Cr			16,63,341.00 Cr
UGC-XII PI- I Q A C A/c (Rec)	3,03,588.00 Cr			3,03,588.00 Cr
UGC-XII PI- I.Q.A.C. -(Cont. Exp.) A/c	50,910.00 Dr			50,910.00 Dr
UGC-XII PI- I.Q.A.C.(Hiring Services)(Exp) A/c	60,000.00 Dr			60,000.00 Dr
UGC-XIPI- I.Q.A.C. (Hon) A/c	60,000.00 Dr			60,000.00 Dr
UGC-XIPI-IQAC (ICT Com.Exp)A/c	71,277.00 Dr			71,277.00 Dr
UGC-XII PI- MRP in Maths(MBR-14-15) A/c	20,000.00 Dr			20,000.00 Dr
UGC-XII PI-MRP in Phy (RMP-14-15)A/c	35,080.00 Dr			35,080.00 Dr
UGC-XI PI-Backward Area-GER--Bldg(Gym Hall) (R).	9,00,000.00 Cr			9,00,000.00 Cr
UGC-XI PI-Gen.Dev.Gr.-Bldg(Cl.Room) (R)	8,00,000.00 Cr			8,00,000.00 Cr
UGC-XI PI-Indoor Sports Bldg A/c (R)	30,74,000.00 Cr			30,74,000.00 Cr
L-5 Deposits	24,28,670.00 Cr	42,751.00		23,85,919.00 Cr
Library Deposit, EMD & Caution Money A/c	2,41,664.00 Cr			2,41,664.00 Cr
Security Deposit A/c	21,87,006.00 Cr	42,751.00		21,44,255.00 Cr



Carried Over

6,08,98,750.49 Cr 13,50,78,406.93 13,48,55,518.13 6,06,75,861.69 Cr

KLES B K Degree College-2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	6,08,98,750.49 Cr	13,50,78,406.93	13,48,55,518.13	6,06,75,861.69 Cr
L-6 Scholarships	5,44,064.72 Cr	21,30,929.00	23,53,817.80	7,66,953.52 Cr
Govt Scholarships	4,75,964.72 Cr	20,92,129.00	23,14,217.80	6,98,053.52 Cr
Communal Minority Scholarship A/c	16,492.00 Cr			16,492.00 Cr
Govt. of India Post Matric Schl A/c	14,953.00 Cr			14,953.00 Cr
Govt. of India SC/ST Scholarship A/c	54,441.00 Cr	7,667.00	15,225.00	61,999.00 Cr
Interest in Scholarship	64,148.92 Cr		44,342.80	1,08,491.72 Cr
Sanchi Honnamma Scholarship A/c	2,000.00 Cr	8,000.00	8,000.00	2,000.00 Cr
Scholarship (2002-03) LBS	15,386.80 Cr			15,386.80 Cr
State Govt., Fees Concession A/c	5,640.00 Cr	20,76,462.00	22,46,650.00	1,75,828.00 Cr
State Post Matric Scholarship A/c	3,02,903.00 Cr			3,02,903.00 Cr
Other Scholarship & Deposit	68,100.00 Cr	38,800.00	39,600.00	68,900.00 Cr
Endowment(Samatshetti) Schl.A/c	2,000.00 Cr	2,000.00	2,000.00	2,000.00 Cr
Endowment (Staff BKCC) Scholarship	37,600.00 Cr	36,800.00	36,800.00	37,600.00 Cr
Endowment (TMC) Scholarship A/c	17,500.00 Cr		800.00	18,300.00 Cr
Karnataka Science & Technology Academy Deposit A/c	5,000.00 Cr			5,000.00 Cr
Physically Handicaped Sch. Deposit A/c	6,000.00 Cr			6,000.00 Cr
Income & Expenditure A/c	6,14,42,815.21 Dr			6,14,42,815.21 Dr
Grand Total		13,72,09,335.93	13,72,09,335.93	



For, M/s. V.I. KARHADKAR & CO
CHARTERED ACCOUNTANTS.

CA. V. I. KARHADKAR
(PARTNER)

No.: 013623. F.R.No.: 001744S

08 JUL 2020

Souds
CASHIER

S
ACCOUNTANT

Alani
SUPERINTENDENT

S. Pant
PRINCIPAL

**K.L.E. Society's
KLES BK DEGREE COLLEGE 2019-2020
Income & Expenditure for the year ending 31-03-2020**

Sl.No	Expenditure	Schedule	Amount	Sl.No	Income	Schedule	Amount
I	E-1 Salary to Staff	E-1	4,79,83,717.00	I	I-1 Grants	I-1	3,93,27,497.00
II	E-2 Establishment Expenses	E-2	19,70,870.23	II	I-2 Fees	I-2	27,26,820.00
III	E-3 Department Current Expenses	E-3	2,77,252.00	III	I-3 Specific Fees	I-3	17,56,455.00
IV	E-4 Expenses against specific fees	E-4	15,47,971.00	IV	I-4 Interest on Bank	I-4	5,01,437.90
V	E-5 Repairs & Maintenance	E-5	11,15,717.00	V	I-5 Rent	I-5	-
VI	E-6 Depreciation	E-6		VI	I-6 Miscellaneous Receipts	I-6	1,93,940.00
VII	E-7 Remittance of Fees to Govt	E-7	12,06,980.00	VII	Excess of Expenditure over Income		95,96,357.33
	Grand Total		5,41,02,507.23		Grand Total		5,41,02,507.23

For, M/s. V. I. KARHADKAR & CO.
CHARTERED ACCOUNTANTS.

CA. V. I. KARHADKAR
(PARTNER)
M.No.: 013623, F.R.No.: 001744S



08 JUL 2020

 CASHIER
 ACCOUNTANT
 SUPERINTENDENT
 PRINCIPAL

K.L.E. Society's

KLES B K DEGREE COLLEGE 2019-2020

Schedules forming part of the Income & Expenditure for the year ending 31.03.2020

Sl. NO	PARTICULARS	Closing Balance
I	I-1 Grants Salary Grant	3,93,27,497.00
	Total Rs.	3,93,27,497.00
II	I-2 Fees Admission Fees A/c Laboratory Fees (College A/c) Laboratory Fees (Govt A/c) Library Fees A/c Processing Fees A/c P.S.L Library Fees A/c Tuition Fees (College A/c) Tuition Fees (Govt.) A/c	34,120.00 1,65,360.00 1,66,400.00 77,140.00 20,000.00 1,87,340.00 10,35,880.00 10,40,580.00
	Total Rs.	27,26,820.00
III	I-3 Specific Fees Association Fees A/c College Exam Fees A/c Computer Fees A/c Gymkhana Fees A/c Hand Book Fees A/c Identity Card Fees A/c Magazine Fees Medical Exam Fees A/c Reading Room Fees A/c Red Cross Assn., Fees A/c Sports Fees Union Fees A/c	1,54,280.00 1,54,280.00 4,41,000.00 2,75,500.00 82,650.00 44,080.00 88,160.00 33,060.00 75,805.00 55,000.00 77,140.00 2,75,500.00
	Total Rs.	17,56,455.00
IV	I-4 Interest on Bank \$. Interest on F.Ds \$. Interest on S.B.A/cs	4,06,229.65 95,208.25
	Total Rs.	5,01,437.90
V	I-5 Rent * Hostel rent * Quarters rent	
	Total Rs.	-
VI	I-6 Miscellaneous Receipts	



Application & Prospectus Fees	25,000.00
Certificate Fees A/c	9,700.00
Loss of Books A/c	25,735.00
Misc. Receipts	45,355.00
RCU Per Capita A/c	68,050.00
T.C Fees A/c	20,100.00
Total Rs.	1,93,940.00
Excess of expenditure over Income	95,96,357.33
Total Rs.	95,96,357.33



J. S. D.
CASHIER

S.
ACCOUNTANT

B. S.
SUPERINTENDENT

S. S.
PRINCIPAL



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

**P.G. SECTION
(M.COM & M.SC)**

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2019-20**





M/s. V. I. KARHADKAR & CO.,
CHARTERED ACCOUNTANTS

HEAD OFFICE : "SIDDANAND", BASAVESHWAR NAGAR, CHIKODI-591 201.

BRANCH : B-101, B-WING, ASHRAYA ENCLAVE, ANGOL CROSS, KHANAPUR ROAD, BELAGAVI

E-Mail : vikarhadkar_2233@rediffmail.com

CA. V. I. Karhadkar_{B.Com., F.C.A}

Cell : 9448591773

CA. R.V. Karhadkar_{B.Com., F.C.A}

Cell : 812311223

Office: (08338) 272233

K.L.E.SOCIETY'S
B.K COLLEGE ., CHIKODI.
M.COM SECTION

TAL: CHIKODI, DIST: BELGAUM

AUDIT REPORT
31-03-2020

WE have audited the accounts of K.L.E.Society's B K College. M.Com Section, Chikodi for the year ending 31-03-2020 and we report that –

1. We have obtained all the information and explanations and which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the Books of Account of the College
3. In our opinion and to the best of our knowledge and information and explanations given to us, the Statements give a true and fair view
 - a) in case of the Balance Sheet, of the state of affairs of the College as on 31-03-2020, and
 - b) in case of the Income & Expenditure Account, of the surplus for the year ending 31-03-2020,
 subject to the following general observations and a separate Annexure in prescribed format enclosed.

General Observations: NIL

We thank the management and staff for their co-operation at the time of our audit.

PLACE: CHIKODI

DATE :06-07-2020



For, M/s. V. I. KARHADKAR & CO.
CHARTERED ACCOUNTANTS.

CA. V. I. KARHADKAR
(PARTNER)

M.No.: 013623, F.R.No.: 001744 S

K.L.E Societys B.K M.Com -2019-20

Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
A-2 Investments	30,19,968.55 Dr	21,59,250.82		51,79,219.37 Dr
Fixed Deposit (15-16) No 5(2720/1)	3,33,449.45 Dr	19,613.89		3,53,063.34 Dr
Fixed Deposit (16-17) No. 6	2,00,000.00 Dr	5,644.71		2,05,644.71 Dr
Fixed Deposit 2017-18 Principal	2,00,000.00 Dr	5,612.92		2,05,612.92 Dr
Fixed Deposit 2018-19 SBK756352	1,50,000.00 Dr	4,316.08		1,54,316.08 Dr
Fixed Deposit No.1.(1714/3)	4,81,256.44 Dr	27,548.75		5,08,805.19 Dr
Fixed Deposit No.2.(1714/4)	4,83,060.75 Dr	27,651.95		5,10,712.70 Dr
Fixed Deposit No. 3.(1714/5)	4,83,421.85 Dr	28,097.39		5,11,519.24 Dr
Fixed Deposit No. 4.(1714/6)	4,83,024.24 Dr	28,069.80		5,11,094.04 Dr
Fixed Deposit SBK 756263 18-19	2,05,755.82 Dr	12,695.33		2,18,451.15 Dr
Fixed Deposit SBK756473 (3864/2)		10,00,000.00		10,00,000.00 Dr
Fixed Deposit SBK756474 (3864/1)		10,00,000.00		10,00,000.00 Dr
A-5 Cash & Bank A/c	13,55,016.63 Dr	43,12,630.42	47,77,679.00	8,89,968.05 Dr
Cash Balance		10,400.00	10,400.00	
Cash in Hand A/c		10,400.00	10,400.00	
Bank Accounts	13,55,016.63 Dr	43,02,230.42	47,67,279.00	8,89,968.05 Dr
Syndicate Bank A/c No-220/7662 (Principal)	44,762.57 Dr	17,45,420.22	12,26,104.00	5,64,078.79 Dr
Syndicate Bank A/c No-220/7677 (President)	13,10,254.06 Dr	25,56,810.20	35,41,175.00	3,25,889.26 Dr
A-1 Assets	7,62,664.00 Dr	1,12,702.00		8,75,366.00 Dr
Assets Out of Own Fund	5,87,788.00 Dr	1,02,524.00		6,90,312.00 Dr
Movable Assets	5,87,788.00 Dr	1,02,524.00		6,90,312.00 Dr
Computer Equipment A/c	67,000.00 Dr	88,500.00		1,55,500.00 Dr
Furniture & Dead Stock A/c	71,896.00 Dr			71,896.00 Dr
General Library Books A/c	1,48,686.00 Dr			1,48,686.00 Dr
Library Books A/c	3,00,206.00 Dr	14,024.00		3,14,230.00 Dr
M. Sc. Botany Equipment	1,74,876.00 Dr	10,178.00		1,85,054.00 Dr
A-3 Deposits (Assets)	10,00,000.00 Dr			10,00,000.00 Dr
K.U Affiliation Deposit A/c	2,00,000.00 Dr			2,00,000.00 Dr
Rcu Affiliation Deposit	8,00,000.00 Dr			8,00,000.00 Dr
A-4 Advances	8,146.00 Dr	69,315.00	67,461.00	10,000.00 Dr
Advance to Staff	8,146.00 Dr		8,146.00	
Y.K. Hirekudi	8,146.00 Dr		8,146.00	
Jyoti L Naganure M.Com Ist			26,195.00	26,195.00 Cr
Jyoti L Nagarale		26,195.00		26,195.00 Dr
Pushpa S Belennavar M. Com Student		28,120.00	28,120.00	
S B Vanjire		15,000.00	5,000.00	10,000.00 Dr
A-6 Institutional Balances	21,29,475.00 Dr	8,11,264.00	12,32,200.00	17,08,539.00 Dr
B.K College A/c	21,29,475.00 Dr	8,11,264.00	12,32,200.00	17,08,539.00 Dr
E-1 Salary to Staff		13,36,700.00		13,36,700.00 Dr
Honourarium / Remuneration A/c		1,54,500.00		1,54,500.00 Dr
Temp Staff Salary		11,82,200.00		11,82,200.00 Dr
E-2 Establishment Expenses A/c		1,55,613.00		1,55,613.00 Dr
Audit Fees A/c		3,000.00		3,000.00 Dr
Bank Commission A/c		258.00		258.00 Dr
Printing & Stationery A/c		6,750.00		6,750.00 Dr
R.C University Affiliation Fees A/c		1,44,000.00		1,44,000.00 Dr
T.A A/c		1,605.00		1,605.00 Dr
E-3 Department Current Expenses		45,076.00		45,076.00 Dr
M.Sc. Botany Dept Exp A/c		1,045.00		1,045.00 Dr
M.Sc Lab. Dept. Exp A/c		44,031.00		44,031.00 Dr
E-4 Expenses Against Specific Fees A/c		55,183.00		55,183.00 Dr
Association Expenses A/c		6,380.00		6,380.00 Dr
Carried Over	82,75,270.18 Dr	90,57,734.24	60,77,340.00	1,12,55,664.42 Dr



K.L.E Societys B.K M.Com -2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	82,75,270.18 Dr	90,57,734.24	60,77,340.00	1,12,55,664.42 Dr
Carrier Guidance Fees A/c		1,680.00		1,680.00 Dr
College Exam Exps		3,250.00		3,250.00 Dr
Identity Card Expenses A/c		2,967.00		2,967.00 Dr
K.L.E Health Student Insurance A/c		33,984.00		33,984.00 Dr
Seminar/ Workshop/ Conference A/c		6,922.00		6,922.00 Dr
E-5 Repairs & Maintenance A/c		48,780.00		48,780.00 Dr
Website Designing Exp		48,780.00		48,780.00 Dr
I-2 Fees		33,22,790.00	35,72,390.00	2,49,600.00 Cr
Admission Application Forms Fees A/c		21,750.00	21,750.00	
Fees A/c		10,400.00	10,400.00	
Fees (By Challans)		32,90,640.00	32,90,640.00	
Tuition Fees			2,49,600.00	2,49,600.00 Cr
I-3 Specific Fees		1,16,960.00	25,90,944.00	24,73,984.00 Cr
Campus Maintenance Fees		23,600.00	1,52,500.00	1,28,900.00 Cr
College Exam Fees			1,05,600.00	1,05,600.00 Cr
Computer Charges		16,800.00	16,800.00	
Computer Lab Fees			1,62,300.00	1,62,300.00 Cr
Course Development Fees			12,61,646.00	12,61,646.00 Cr
Extra Curricular Fees			1,54,600.00	1,54,600.00 Cr
Guest Lecture Fees			23,040.00	23,040.00 Cr
Gymkhana Fees		15,120.00	15,120.00	
I.A. Charges		10,080.00	10,080.00	
I.A. Work Book Fees			23,340.00	23,340.00 Cr
Identity Card Fees			11,520.00	11,520.00 Cr
Laboratory Deposit Fees			11,520.00	11,520.00 Cr
Laboratory Fees			78,000.00	78,000.00 Cr
Library Fees			18,360.00	18,360.00 Cr
Medical Fees			17,280.00	17,280.00 Cr
Medical Health Care Fees			33,630.00	33,630.00 Cr
Rcu Development Fees		8,400.00	8,400.00	
RCU Fees Govt Quota Students			42,264.00	42,264.00 Cr
Reading Room Fees			79,324.00	79,324.00 Cr
Red Cross Unit/fees			5,760.00	5,760.00 Cr
Refund of Govt Quota Fees From RCU		39,600.00	39,600.00	
Student Activity Fees			1,54,600.00	1,54,600.00 Cr
Student Amenity Fees			1,62,300.00	1,62,300.00 Cr
Youth Festival Fee		3,360.00	3,360.00	
I-4 Interest on Bank S.B A/c			2,06,660.24	2,06,660.24 Cr
Interest on Bank A/c			47,409.42	47,409.42 Cr
Interest on FD A/c			1,59,250.82	1,59,250.82 Cr
I-6 Misc.Receipts			1,800.00	1,800.00 Cr
Rcu Per Capita A/c			1,800.00	1,800.00 Cr
L-5 Deposits (Liabilities)	68,130.00 Cr		83,250.00	1,51,380.00 Cr
Caution Money Deposit	68,130.00 Cr		83,250.00	1,51,380.00 Cr
L-7 Other Payables		4,75,004.00	4,88,884.00	13,880.00 Cr
Collection to Be Remitted		4,74,004.00	4,87,884.00	13,880.00 Cr
Admission Forms / Certificates		44,500.00	54,900.00	10,400.00 Cr
C G S F & Miscellanery Fees			1,680.00	1,680.00 Cr
Poor Student Aid Fund		1,680.00	1,680.00	
R.C.U Exam Fees A/c		1,32,460.00	1,32,460.00	
R.C.U. Theory Exam/ Rem A/c		10,124.00	11,924.00	1,800.00 Cr
Registration Fee		2,62,800.00	2,62,800.00	
Sports Development Fees		3,360.00	3,360.00	
Sports Fees		3,120.00	3,120.00	
Carried Over	82,07,140.18 Dr	1,30,21,268.24	1,30,21,268.24	82,07,140.18 Dr



K.L.E Societys B.K M.Com -2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	82,07,140.18 Dr	1,30,21,268.24	1,30,21,268.24	82,07,140.18 Dr
Students Safety Insurance A/c		840.00	840.00	
Students Welfare Fund A/c		4,620.00	4,620.00	
Syllabus Charges		10,500.00	10,500.00	
Admission Penal Fees		1,000.00	1,000.00	
Income & Expense A/c	82,07,140.18 Cr			82,07,140.18 Cr
Grand Total		1,30,21,268.24	1,30,21,268.24	



For, M/s V. I. KARHADKAR & CO.
CHARTERED ACCOUNTANTS.

CA. V. I. KARHADKAR
(PARTNER)

M.No.: 013623, F.R.No.: 0017449

06 JUL 2020

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ACCOUNTANT

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SUPERINTENDENT

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PRINCIPAL

K.L.E. Society's
K.L.E. Society's B.K. M.Com 2019-2020
Income & Expenditure for the year ending 31-03-2020

Sl.No	Expenditure	Schedule	Amount	Sl.No	Income	Schedule	Amount
I	E-1 Salary to Staff	E-1	1,336,700.00	I	I-1 Grants	I-1	-
II	E-2 Establishment Expenses	E-2	155,613.00	II	I-2 Fees	I-2	249,600.00
III	E-3 Department Current Expenses	E-3	45,076.00	III	I-3 Specific Fees	I-3	2,473,984.00
IV	E-4 Expenses against specific fees	E-4	55,183.00	IV	I-4 Interest on Bank	I-4	206,660.24
V	E-5 Repairs & Maintenance	E-5	48,780.00	V	I-5 Rent	I-5	-
VI	E-6 Depreciation	E-6		VI	I-6 Miscellaneous Receipts	I-6	1,800.00
VII	Excess of Income over Expenditure		1,290,692.24	VII	Excess of Expenditure over Income		
	Grand Total		2,932,044.24		Grand Total		2,932,044.24



For, M/s. V. I. KARHADKAR & CO
 CHARTERED ACCOUNTANTS.

CA. V. I. KARHADKAR
 (PARTNER)

M No.: 013623. F.R.No.: 001744 S

05 JUL 2020

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 ACCOUNTANT

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 SUPERINTENDENT

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 PRINCIPAL



**K.L.E. SOCIETY'S
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201.**

HOSTEL SECTION

**AUDIT REPORT AND STATEMENTS FOR
THE YEAR 2019-20**



M/s. V. I. KARHADKAR & CO.,

CHARTERED ACCOUNTANTS

HEAD OFFICE : "SIDDANAND", BASAVESHWAR NAGAR, CHIKODI- 591 201.

BRANCH : B-101, B-WING, ASHRAYA ENCLAVE, ANGOL CROSS, KHANAPUR ROAD, BELAGAVI

E-Mail : vikarhadkar_2233@rediffmail.com



CA. V. I. Karhadkar B.Com., F.C.A

Cell : 9448591773

CA. R.V. Karhadkar B.Com., F.C.A

Cell : 812311223

Office: (08338) 272233

K.L.E.SOCIETY'S
B.K COLLEGE ., CHIKODI.
HOSTEL SECTION

TAL: CHIKODI, DIST: BELGAUM

AUDIT REPORT
31-03-2020

WE have audited the accounts of K.L.E.Society's B K College. Hostel Section, Chikodi for the year ending 31-03-2020 and we report that –

1. We have obtained all the information and explanations and which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the Books of Account of the College
3. In our opinion and to the best of our knowledge and information and explanations given to us, the Statements give a true and fair view
 - a) in case of the Balance Sheet, of the state of affairs of the College as on 31-03-2020, and
 - b) in case of the Income & Expenditure Account, of the surplus for the year ending 31-03-2020,
 subject to the following general observations and a separate Annexure in prescribed format enclosed.

General Observations: NIL

We thank the management and staff for their co-operation at the time of our audit.

PLACE: CHIKODI

DATE :06-07-2020



For, M/s. V. I. KARHADKAR & CO.
CHARTERED ACCOUNTANTS.

CA. V. I. KARHADKAR
(PARTNER)

M.No.: 013623, F.R.No.: 001744S

B.K College, Hostel 2019-20

Trial Balance

1-Apr-2019 to 31-Mar-2020

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
A-1 Assets	1,04,67,921.09 Dr	1,95,740.00		1,06,63,661.09 Dr
Immovable Properties	77,53,168.50 Dr			77,53,168.50 Dr
Canteen & Bank Building A/c	21,52,589.00 Dr			21,52,589.00 Dr
Hostel Building A/c	56,00,579.50 Dr			56,00,579.50 Dr
Movable Properties	29,53,484.59 Dr	1,95,740.00		31,49,224.59 Dr
Canteen Furniture & Equip A/c	1,00,050.00 Dr	47,502.00		1,47,552.00 Dr
Collapsible Gate A/c	2,240.00 Dr			2,240.00 Dr
Electric Equipments A/c	1,08,102.00 Dr			1,08,102.00 Dr
Electrification A/c	19,12,733.00 Dr			19,12,733.00 Dr
Fixture & Fittings	81,678.00 Dr	40,404.00		1,22,082.00 Dr
Furniture & Dead Stock A/c	1,99,618.50 Dr	1,07,834.00		3,07,452.50 Dr
Pipes & Fittings A/c	549.22 Dr			549.22 Dr
Solar Heater A/c	4,80,963.87 Dr			4,80,963.87 Dr
Womens Hostel Furniture A/c	67,550.00 Dr			67,550.00 Dr
Building Materials A/c	2,38,732.00 Cr			2,38,732.00 Cr
A-2 Investments	48,51,558.98 Dr	17,37,219.05	13,89,111.94	51,99,666.09 Dr
FD Synd Bank 1 2017-18	6,17,267.48 Dr	38,071.82		6,55,339.30 Dr
FD Synd Bank 2 2017-18	5,00,000.00 Dr	31,107.47		5,31,107.47 Dr
Fixed Deposit 2018-19. 02	4,11,511.66 Dr	25,381.23		4,36,892.89 Dr
Fixed Deposit 2018-19 SBK756351	3,00,000.00 Dr		3,00,000.00	
Fixed Deposit 2018-19 SBK756353	3,00,000.00 Dr	8,633.75		3,08,633.75 Dr
Fixed Deposit SBK756440- 2019-20		5,13,591.25		5,13,591.25 Dr
Fixed Deposit SBK756441-2019-20		10,27,182.50		10,27,182.50 Dr
Synd Bank FD No.1 (16-17)	10,89,111.94 Dr		10,89,111.94	
Synd Bank FD No.2 (16-17)	10,89,111.94 Dr	62,167.69		11,51,279.63 Dr
Synd Bank FD No.3 (16-17)	5,44,555.96 Dr	31,083.34		5,75,639.30 Dr
A-5 Cash & Bank A/c	6,23,833.09 Dr	55,00,623.84	49,00,634.50	12,23,822.33 Dr
Cash in Hand		5,98,000.00	5,98,000.00	
Cash in Hand A/c		5,98,000.00	5,98,000.00	
Bank Accounts	6,23,833.09 Dr	49,02,623.84	43,02,634.60	12,23,822.33 Dr
Synd Bank Women's Hostel - SB 220/30856	1,10,935.16 Dr	45,35,149.12	42,27,572.60	4,18,511.68 Dr
Syndicate Bank A/c No-(8) 220/061	5,12,897.93 Dr	3,67,474.72	75,062.00	8,05,310.65 Dr
A-3 Deposits	4,000.00 Dr		50,000.00	46,000.00 Cr
L.P.G Cylinder Deposit A/c	4,000.00 Dr			4,000.00 Dr
Swimming Pool Deposit(C B Patil)			50,000.00	50,000.00 Cr
A-4 Advances	12,000.00 Dr		12,000.00	
Y K Hirekudi	12,000.00 Dr		12,000.00	
E-1 Salary to Staff		3,21,071.00		3,21,071.00 Dr
Honourarium / Remuneration A/c		9,000.00		9,000.00 Dr
Temp Staff Salary		3,12,071.00		3,12,071.00 Dr
E-2 Establishment Expenses		5,785.60		5,785.60 Dr
Audit Fees A/c		5,000.00		5,000.00 Dr
Bank Commission		785.60		785.60 Dr
E-3 Expenses Against Specific Fees		7,09,988.00	73,514.00	6,36,474.00 Dr
Canteen & Bank Building Insurance A/c		1,406.00		1,406.00 Dr
Electricity Exp (Boys Hostel) A/c		96,298.00	66,880.00	29,418.00 Dr
Electricity Exp (Ladies Hostel) A/c		3,56,519.00		3,56,519.00 Dr
Hostel Building Insurance A/c		4,717.00		4,717.00 Dr
Hosteliers Insurance A/c		6,408.00		6,408.00 Dr
Swimming Pool Expenses A/c		2,44,640.00	6,634.00	2,38,006.00 Dr
Carried Over	1,59,59,313.16 Dr	84,70,427.49	64,25,260.54	1,80,04,480.11 Dr



B.K College, Hostel 2019-20

Trial Balance : 1-Apr-2019 to 31-Mar-2020

Page 2

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,59,59,313.16 Dr	84,70,427.49	64,25,260.54	1,80,04,480.11 Dr
E-5 Repairs & Maintenance		7,29,805.00		7,29,805.00 Dr
Hostel Maintenances A/c		2,39,975.00		2,39,975.00 Dr
Repairs & Maintenance A/c		3,62,349.00		3,62,349.00 Dr
Repairs to Building A/c		1,27,481.00		1,27,481.00 Dr
I-2 Fees		28,35,700.00	28,24,700.00	11,000.00 Dr
Fees A/c (Boys Hostel)		2,93,700.00	2,82,700.00	11,000.00 Dr
Fees A/c (Womens Hostel)		25,42,000.00	25,42,000.00	
I-3 Specific Fees		2,500.00	26,41,155.00	26,38,655.00 Cr
Electricity Fees			10,560.00	10,560.00 Cr
Establishment			18,000.00	18,000.00 Cr
Furniture Rent			57,750.00	57,750.00 Cr
Hostelers Insurance Fees			1,250.00	1,250.00 Cr
Light Charges			11,660.00	11,660.00 Cr
Room Rent			28,600.00	28,600.00 Cr
Swimming Pool Fees A/c			59,835.00	59,835.00 Cr
Water Charges		2,500.00	82,500.00	80,000.00 Cr
Womens/Ladies Hostel Fees			23,71,000.00	23,71,000.00 Cr
I-4 Interest on Bank S.B A/c			3,22,514.95	3,22,514.95 Cr
Interest on Bank SB A/c			52,248.85	52,248.85 Cr
Interest on FD A/c			2,70,266.10	2,70,266.10 Cr
L-5 Deposits (Liability)	6,15,557.00 Cr	1,56,769.00	1,97,269.00	6,56,057.00 Cr
Hostel Deposit A/c (Boys)	53,000.00 Cr	4,000.00	5,500.00	54,500.00 Cr
Security Deposit	33,557.00 Cr	20,769.00	20,769.00	33,557.00 Cr
Womens Hostel Mess Contractor Deposit	50,000.00 Cr			50,000.00 Cr
Womens/Ladies Hostel Deposit	4,79,000.00 Cr	1,32,000.00	1,71,000.00	5,18,000.00 Cr
L-7 Other Payables		2,174.00	2,174.00	
Income Tax (Contractors)		2,174.00	2,174.00	
L-9 Institutional Balance	95,65,802.57 Cr	15,00,000.00	12,84,302.00	93,50,104.57 Cr
B.K College A/c	96,50,802.57 Cr	15,00,000.00	12,84,302.00	94,35,104.57 Cr
Un- Aided A/c	85,000.00 Dr			85,000.00 Dr
Income & Expense A/c	57,77,953.59 Cr			57,77,953.59 Cr
Grand Total		1,36,97,375.49	1,36,97,375.49	



For, M/s. V. I. KARHADKAR & CO
CHARTERED ACCOUNTANTS.

CA. V. I. KARHADKAR
(PARTNER)

M.No.: 013623, F.R.No.: 0017445

06 JUL 2020

[Signature]
CASHIER

[Signature]
ACCOUNTANT

[Signature]
SUPERINTENDENT

[Signature]
PRINCIPAL

K.L.E. Society's
B.K. COLLEGE - HOSTEL 2019-2020
Income & Expenditure for the year ending 31-03-2020

Sl.No	Expenditure	Schedule	Amount	Sl.No	Income	Schedule	Amount
I	E-1 Salary to Staff	E-1	3,21,071.00	I	I-1 Grants	I-1	-
II	E-2 Establishment Expenses	E-2	5,785.60	II	I-2 Fees	I-2	-
III	E-3 Department Current Expenses	E-3	-	III	I-3 Specific Fees	I-3	26,38,655.00
IV	E-4 Expenses against specific fees	E-4	6,36,474.00	IV	I-4 Interest on Bank	I-4	3,22,514.95
V	E-5 Repairs & Maintenance	E-5	7,29,805.00	V	I-5 Rent	I-5	-
VI	I-2 Fees	I-2	11,000.00	VI	I-6 Miscellaneous Receipts	I-6	-
VII	Excess of Income over Expenditure		12,57,034.35	VII	Excess of Expenditure over Income		
	Grand Total		29,61,169.95		Grand Total		29,61,169.95

For, M/s. V. I. KARHADKAR & CO.
CHARTERED ACCOUNTANTS.



CA. V. I. KARHADKAR
(PARTNER)
M.No.: 013623, F.R.No.: 001744S

06 JUL 2020


CASHIER
 
ACCOUNTANT
 
SUPERINTENDENT
 
PRINCIPAL