

APS College of Arts & Science - AIDED - 2021-22

N.R. Colony
Bangalore

Balance Sheet
1-Apr-21 to 31-Mar-22

Liabilities	as at 31-Mar-22	Assets	as at 31-Mar-22
Loans (Liability)		Capital Account	1,50,71,591.78
Current Liabilities	1,02,115.00	Reserves & Surplus	<u>1,50,71,591.78</u>
Other Liabilities	55,500.00	Fixed Assets	32,53,402.00
Scholarships	<u>46,615.00</u>	Computer, Printer & Softwares	8,58,704.00
Branch / Divisions	2,13,42,496.61	Equipments	17,85,035.00
City (NR Colony) Campus	<u>2,13,42,496.61</u>	Furniture & Fixtures	6,750.00
		Library Books	<u>6,02,913.00</u>
		Current Assets	31,19,617.83
		Cash-in-Hand	512.00
		Bank Accounts	<u>31,19,105.83</u>
		Excess of expenditure over income	
		Opening Balance	
		Current Period	9,92,094.00
		Less: Transferred	<u>(-9,92,094.00)</u>
Total	2,14,44,611.61	Total	2,14,44,611.61


PRINCIPAL 21/1/23
APS College of Arts & Science
N.R. Colony, Bangalore-560 019.

For S S RAO & ASSOCIATES
Chartered Accountants

RAGHAVENDRA H.V.
Partner
Firm No : 135833W
Membership No. : 233075



APS College of Arts & Science - AIDED - 2021-22

N.R. Colony
Bangalore

Income and Expenditure Statement

1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
Indirect Expenses	1,70,21,307.00	Indirect Income	1,60,29,213.00
Affiliation & Other Fees	5,97,428.00	Bank Interest - SB	1,20,535.00
Bank Charges	21,780.00	Fee Received	17,16,175.00
Conference & Cultural Expenses	2,25,398.00	Miscellaneous Income	37,980.00
General Expenses	7,716.00	Salary & Other Grants Received	1,41,54,523.00
Legal, Professional & Consultancy Charges	20,000.00		
Office Expenses	49,138.00	Excess of expenditure over income	9,92,094.00
Postage, Printing & Stationery	48,942.00		
Rates & Taxes	1,550.00		
Repairs & Maintenance- General & Equipments	14,870.00		
Salary & Other Grants - Paid	1,59,68,817.00		
Sports & RR	42,862.00		
Telephone & Internet Charges	16,406.00		
Travelling & Conveyance	6,400.00		
Total	1,70,21,307.00	Total	1,70,21,307.00


21/1/23
PRINCIPAL
APS College of Arts & Science
N.R. Colony, Bangalore-560 019.

For S S RAO & ASSOCIATES
Chartered Accountants
H.V.H.K.
RAGHAVENDRA H.V.
Partner
Firm No : 135833W
Membership No. : 233075



APS College of Arts & Science - AIDED - 2021-22

N.R. Colony
Bangalore

Trial Balance

1-Apr-21 to 31-Mar-22

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	1,40,79,497.78 Dr	9,92,094.00		1,50,71,591.78 Dr
Reserves & Surplus	1,40,79,497.78 Dr	9,92,094.00		1,50,71,591.78 Dr
Reserves & Surplus - AS AID	1,40,79,497.78 Dr	9,92,094.00		1,50,71,591.78 Dr
Current Liabilities	57,995.00 Cr	37,45,551.00	37,89,671.00	1,02,115.00 Cr
Duties & Taxes		30,83,870.00	30,83,870.00	
Professional Tax of Aided & Unaided Staff AS AID		19,800.00	19,800.00	
TDS - ARTS- AS AID		30,64,070.00	30,64,070.00	
Other Liabilities	28,575.00 Cr	4,81,135.00	5,08,060.00	55,500.00 Cr
Refundable Security Deposits	9,525.00 Cr		8,975.00	18,500.00 Cr
Student-SAF- AS AID	9,525.00 Cr		8,975.00	18,500.00 Cr
Salaries Deductions Aided Staff	19,050.00 Cr	4,81,135.00	4,99,085.00	37,000.00 Cr
FBF Payable -AS AID		990.00	990.00	
Group Insurance- AS AID		1,13,116.00	1,13,116.00	
KSSBF- AS AID	9,500.00 Cr		8,975.00	18,475.00 Cr
KSTBF- AS AID	9,550.00 Cr		8,975.00	18,525.00 Cr
Lic Payable -AS AID		2,82,829.00	2,82,829.00	
Society Loan - AS AID		84,200.00	84,200.00	
Scholarships	29,420.00 Cr	1,80,546.00	1,97,741.00	46,615.00 Cr
Scholarship - Arts & Science Degree College		67,750.00	80,650.00	12,900.00 Cr
Scholarship - OBC & Physically Handicapped -APSAS	14,670.00 Cr	15,000.00	15,000.00	14,670.00 Cr
Scholarship - SC/ST-APSAS	14,750.00 Cr	97,796.00	1,02,091.00	19,045.00 Cr
Fixed Assets	31,90,848.00 Dr	67,268.00	4,714.00	32,53,402.00 Dr
Computer,Printer & Softwares	8,58,704.00 Dr			8,58,704.00 Dr
Computer,Printer & Softwares - Arts & Science Degree	8,58,704.00 Dr			8,58,704.00 Dr
Computer & Softwares - A/S AIDED	8,58,704.00 Dr			8,58,704.00 Dr
Equipments	17,77,365.00 Dr	7,670.00		17,85,035.00 Dr
Equipments - Arts & Science Degree College	17,77,365.00 Dr	7,670.00		17,85,035.00 Dr
Office Equipments	17,77,365.00 Dr	7,670.00		17,85,035.00 Dr
Musical Instruments	25,000.00 Dr			25,000.00 Dr
MUSICAL INSTRUMENTS - A/S- AID	25,000.00 Dr			25,000.00 Dr
Equipments - A/S AID	3,83,193.00 Dr	7,670.00		3,90,863.00 Dr
U.G.C. Grants- AS AID	13,69,172.00 Dr			13,69,172.00 Dr
Furniture & Fixtures	6,750.00 Dr			6,750.00 Dr
Furniture & Fixtures - Arts & Science Degree Colleg	6,750.00 Dr			6,750.00 Dr
Furniture & Fixtures- AS AIDED	6,750.00 Dr			6,750.00 Dr
Library Books	5,48,029.00 Dr	59,598.00	4,714.00	6,02,913.00 Dr
Library Books - Arts & Science Degree College	5,48,029.00 Dr	59,598.00	4,714.00	6,02,913.00 Dr
LIBRARY BOOKS - A/S AID	5,48,029.00 Dr	59,598.00	4,714.00	6,02,913.00 Dr
Current Assets	44,63,375.83 Dr	75,68,675.00	89,12,433.00	31,19,617.83 Dr
Loans & Advances	58,970.00 Dr		58,970.00	
Loksha A - AS Unaid - NSS Adv	58,970.00 Dr		58,970.00	
Cash-in-Hand	4,551.00 Dr	19,56,462.00	19,60,501.00	512.00 Dr
Cash - Arts & Science	4,551.00 Dr	19,56,462.00	19,60,501.00	512.00 Dr
Cash-Arts & Science AIDED		16,93,076.00	16,93,076.00	
Petty Cash- AS AIDED	4,551.00 Dr	2,63,386.00	2,67,425.00	512.00 Dr
Carried Over	2,16,75,726.61 Dr	1,23,73,588.00	1,27,06,818.00	2,13,42,496.61 Dr

Banaru 21/1/22
PRINCIPAL
APS College of Arts & Science
N.R. Colony, Bangalore-560 019.



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,16,75,726.61 Dr	1,23,73,588.00	1,27,06,818.00	2,13,42,496.61 Dr
Bank Accounts	43,99,854.83 Dr	56,12,213.00	68,92,962.00	31,19,105.83 Dr
Bank Accounts - Arts & Science	43,99,854.83 Dr	56,12,213.00	68,92,962.00	31,19,105.83 Dr
Canara Bank A/c No 0473101031383- APSAS-UGC Grant	3,06,242.00 Dr	8,978.00		3,15,220.00 Dr
Canara Bank A/c No. 40529(04152010059310)	28,28,224.71 Dr	3,35,877.00	18,18,188.00	13,45,913.71 Dr
Canara Bank A/c No. 40548(04152010059344)	7,92,292.15 Dr	1,47,508.00	60,985.00	8,78,815.15 Dr
Canara Bank A/c No. 7751 (04152010005565)	1,05,351.25 Dr	49,95,393.00	49,15,845.00	1,84,899.25 Dr
Canara Bank A/c SC/ST (04152010061415)	3,67,744.72 Dr	1,24,457.00	97,944.00	3,94,257.72 Dr
Branch / Divisions	2,16,75,726.61 Cr	6,74,354.00	3,41,124.00	2,13,42,496.61 Cr
City (NR Colony) Campus	2,16,75,726.61 Cr	6,74,354.00	3,41,124.00	2,13,42,496.61 Cr
Aps - College Management - AS	11,70,781.00 Dr	5,28,720.00	41,746.00	16,57,755.00 Dr
Trust - APS A/S Degree College	2,28,46,507.61 Cr	1,45,634.00	2,99,378.00	2,30,00,251.61 Cr
Indirect Income			1,60,29,213.00	1,60,29,213.00 Cr
Bank Interest - SB			1,20,535.00	1,20,535.00 Cr
Bank Interest - Arts & Science			1,20,535.00	1,20,535.00 Cr
Bank Interest - A&S UGC - AS AID			8,978.00	8,978.00 Cr
Bank Intrest -AS AID			1,11,557.00	1,11,557.00 Cr
Fee Received			17,16,175.00	17,16,175.00 Cr
Fee Received - Arts & Science			17,16,175.00	17,16,175.00 Cr
Application Fee- AS AID			26,990.00	26,990.00 Cr
Class Examination Fee Rcd- AS AID			35,815.00	35,815.00 Cr
College Lab Fee - AS			23,660.00	23,660.00 Cr
College Maintanance Fees - AS			1,20,000.00	1,20,000.00 Cr
College Tution Fees- AS			2,78,408.00	2,78,408.00 Cr
GOVT. ADMISSION FEE - AS			10,300.00	10,300.00 Cr
I.D. Card Fee - AS			17,950.00	17,950.00 Cr
Issue of Certificate - AS			50,350.00	50,350.00 Cr
Lab Fees - AS			23,660.00	23,660.00 Cr
Library Card Fee - AS			17,350.00	17,350.00 Cr
Magazine Fees - AS			74,496.00	74,496.00 Cr
Medical Fee - AS			10,770.00	10,770.00 Cr
Miscellaneous Fee - AS			1,28,064.00	1,28,064.00 Cr
N.S.S. Fees Recd Student-AS			8,975.00	8,975.00 Cr
OMR Fees - AS			14,800.00	14,800.00 Cr
Red Cross Society - AS			37,400.00	37,400.00 Cr
R.R. Library Fee -AS			51,055.00	51,055.00 Cr
Sports & Cultural Activities Fee Recd - AS			37,959.00	37,959.00 Cr
Sports Fees- AS			25,130.00	25,130.00 Cr
Stamp Fee-AS			12,565.00	12,565.00 Cr
Tution Fees - AS			2,73,540.00	2,73,540.00 Cr
Uni- Admission Fee - AS			17,640.00	17,640.00 Cr
Uni-Cultural Fee - AS			49,660.00	49,660.00 Cr
Uni- Migration Fees - AS			8,100.00	8,100.00 Cr
Uni Processing Fees - AS			70,945.00	70,945.00 Cr
Uni Registration Fees - AS			50,790.00	50,790.00 Cr
Uni Sports Development Fee - AS			2,39,803.00	2,39,803.00 Cr
Miscellaneous Income			37,980.00	37,980.00 Cr
Mise Income - Arts & Science			37,980.00	37,980.00 Cr
CET-KPSC-OTHER EXAMINATIONS -AS			28,780.00	28,780.00 Cr
Miscellaneous Income- AS AID			4,200.00	4,200.00 Cr
Sponsorship Amount- AS AID			5,000.00	5,000.00 Cr
Carried Over		1,30,47,942.00	2,90,77,155.00	1,60,29,213.00 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		1,30,47,942.00	2,90,77,155.00	1,60,29,213.00 Cr
Salary & Other Grants Received			1,41,54,523.00	1,41,54,523.00 Cr
Salary Grants -Arts & Science Degree College			1,41,54,523.00	1,41,54,523.00 Cr
Indirect Expenses		1,70,29,439.00	8,132.00	1,70,21,307.00 Dr
Affiliation & Other Fees		5,97,428.00		5,97,428.00 Dr
Affiliation & Other Fees -Arts & Science Degree		5,97,428.00		5,97,428.00 Dr
Examination & Convocation Expenses		63,048.00		63,048.00 Dr
Admission Committee Expenses- AS AID		9,935.00		9,935.00 Dr
Examination Committee Expenses-AS AID		6,057.00		6,057.00 Dr
LIC Committee Expenses- AS AID		18,694.00		18,694.00 Dr
Practical Exam-AS AID		28,362.00		28,362.00 Dr
Affiliation & Other University Payment- AS AID		4,17,100.00		4,17,100.00 Dr
CET-KPSC-OTHER EXAMINATION-PAYMENTS-AS AID		28,780.00		28,780.00 Dr
NAAC Expenses		88,500.00		88,500.00 Dr
Bank Charges		21,780.00		21,780.00 Dr
Bank Charges - Arts & Science		21,780.00		21,780.00 Dr
Conference & Cultural Expenses		2,27,198.00	1,800.00	2,25,398.00 Dr
Conference & Cultural Expenses - Arts & Science		2,27,198.00	1,800.00	2,25,398.00 Dr
Cultura Activities-AS AID		80,635.00	1,800.00	78,835.00 Dr
Endowment Prize- AS AID		15,000.00		15,000.00 Dr
GC Meeting Expenses- AS AID		7,267.00		7,267.00 Dr
Inguration Function Expenses-AS AID		10,834.00		10,834.00 Dr
NCC Expenses-AS- AID		59,620.00		59,620.00 Dr
NSS Expenses-AS AID		14,304.00		14,304.00 Dr
SEMINAR/WORKSHOP/EXHIBITION-AS AID		35,188.00		35,188.00 Dr
YRC EXPENSES- AS AID		4,350.00		4,350.00 Dr
General Expenses		7,976.00	260.00	7,716.00 Dr
General Expenses - Arts & Science		7,976.00	260.00	7,716.00 Dr
LAB Dept Expenses-AS- AID		5,080.00	260.00	4,820.00 Dr
MEETING EXPENSES-AS AID		2,896.00		2,896.00 Dr
Legal,Professional & Consultancy Charges		20,000.00		20,000.00 Dr
Professional Charges- AS AID		20,000.00		20,000.00 Dr
Office Expenses		49,138.00		49,138.00 Dr
Office Expenses - AS AID		49,138.00		49,138.00 Dr
Postage , Printing & Stationery		48,942.00		48,942.00 Dr
Postage,Printing & Stationery - Arts & Science		48,942.00		48,942.00 Dr
Postage, Printing & Stationary-AS AID		48,942.00		48,942.00 Dr
Rates & Taxes		1,550.00		1,550.00 Dr
Rates & Taxes - AS AID		1,550.00		1,550.00 Dr
Repairs & Maintenance- General & Equipments		16,070.00	1,200.00	14,870.00 Dr
Computer & Other Maintenance - Degree College		16,070.00	1,200.00	14,870.00 Dr
Repairs and Maintenance - AS AID		16,070.00	1,200.00	14,870.00 Dr
Salary & Other Grants - Paid		1,59,68,817.00		1,59,68,817.00 Dr
SALARY ARREARS - AIDED-AS AID		18,14,294.00		18,14,294.00 Dr
SALARY TO AIDED STAFF AS AID		1,41,54,523.00		1,41,54,523.00 Dr
Sports & RR		43,843.00	981.00	42,862.00 Dr
Sports & RR Expenses - Arts & Science		43,843.00	981.00	42,862.00 Dr
Carried Over		3,00,77,381.00	2,90,85,287.00	9,92,094.00 Dr

Benu 21/1/23
PRINCIPAL
 APS College of Arts & Science
 N.R. Colony, Bangalore-560 019.



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APS College of Arts & Science - AIDED - 2021-22

Trial Balance : 1-Apr-21 to 31-Mar-22

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		3,00,77,381.00	2,90,85,287.00	9,92,094.00 Dr
Telephone & Internet Charges		20,297.00	3,891.00	16,406.00 Dr
<i>Telephone & Internet Charges - Arts & Science</i>		<i>20,297.00</i>	<i>3,891.00</i>	<i>16,406.00 Dr</i>
Travelling & Conveyance		6,400.00		6,400.00 Dr
<i>Travelling & Conveyance - Arts & Science</i>		<i>6,400.00</i>		<i>6,400.00 Dr</i>
<i>Travelling & Conveyance - AS AID</i>		<i>6,400.00</i>		<i>6,400.00 Dr</i>
Income & Expenditure A/c			9,92,094.00	9,92,094.00 Cr
Grand Total		3,00,77,381.00	3,00,77,381.00	

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PRINCIPAL
 APS College of Arts & Science
 N.R. Colony, Bangalore-560 019, k



APS College of Arts & Science - AIDED - 2021-22

N.R. Colony
Bangalore

Receipts and Payments

1-Apr-21 to 31-Mar-22

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Receipts	1-Apr-21 to 31-Mar-22	Payments	1-Apr-21 to 31-Mar-22
Opening Balance	44,04,405.83	Admission Committee Expenses- AS AID	9,935.00
Canara Bank A/c No 0473101031383- APSAS-UGC Grant	3,06,242.00	Affiliation & Other University Payment- AS AID	3,47,850.00
Canara Bank A/c No. 40529(04152010059310)	28,28,224.71	Aps - College Management - AS	5,28,720.00
Canara Bank A/c No. 40548(04152010059344)	7,92,292.15	Bank Charges - Arts & Science	21,780.00
Canara Bank A/c No. 7751 (04152010005565)	1,05,351.25	CET-KPSC-OTHER EXAMINATION-PAYMENTS-AS AID	28,780.00
Canara Bank A/c SC/ST (04152010061415)	3,67,744.72	Cultura Activities-AS AID	80,635.00
Petty Cash- AS AIDED	<u>4,551.00</u>	Endowment Prize- AS AID	15,000.00
Application Fee- AS AID	26,990.00	Equipments - A/S AID	7,670.00
Aps - College Management - AS	23,196.00	Examination Committee Expenses-AS AID	6,057.00
Bank Interest - A&S UGC - AS AID	8,978.00	FBF Payable -AS AID	990.00
Bank Intrest -AS AID	1,11,557.00	GC Meeting Expenses- AS AID	7,267.00
CET-KPSC-OTHER EXAMINATIONS -AS	28,780.00	Group Insurance- AS AID	1,13,116.00
Class Examination Fee Rcd- AS AID	35,015.00	Inguration Function Expenses-AS AID	10,834.00
College Lab Fee - AS	22,880.00	LAB Dept Expenses-AS- AID	5,080.00
College Maintanance Fees - AS	1,17,610.00	LIBRARY BOOKS - A/S AID	59,598.00
College Tution Fees- AS	2,69,948.00	LIC Committee Expenses- AS AID	18,694.00
Cultura Activities-AS AID	1,800.00	Lic Payable -AS AID	2,82,829.00
FBF Payable -AS AID	990.00	MEETING EXPENSES-AS AID	2,896.00
GOVT. ADMISSION FEE - AS	10,300.00	NCC Expenses-AS- AID	650.00
Group Insurance- AS AID	1,13,116.00	NSS Expenses-AS AID	14,304.00
I.D. Card Fee - AS	17,550.00	Office Expenses - AS AID	47,138.00
Issue of Certificate - AS	50,350.00	Postage, Printing & Stationary-AS AID	48,942.00
KSSBF- AS AID	8,775.00	Practical Exam-AS AID	28,362.00
KSTBF- AS AID	8,775.00	Professional Charges- AS AID	20,000.00
LAB Dept Expenses-AS- AID	260.00	Rates & Taxes - AS AID	1,550.00
Lab Fees - AS	22,880.00	Repairs and Maintenance - AS AID	16,070.00
LIBRARY BOOKS - A/S AID	4,714.00	SALARY ARREARS - AIDED-AS AID	18,14,294.00
Library Card Fee - AS	16,950.00	SALARY TO AIDED STAFF AS AID	1,41,54,523.00
Lic Payable -AS AID	2,82,829.00	Scholarship - OBC & Physically Handicapped -APSAS	15,000.00
Magazine Fees - AS	72,496.00	Scholarship - SC/ST-APSAS	97,796.00
Medical Fee - AS	10,530.00	SEMINAR/WORKSHOP/EXHIBITION-AS AID	35,188.00
Miscellaneous Fee - AS	1,24,684.00	Society Loan - AS AID	84,200.00
Miscellaneous Income- AS AID	4,200.00	Sports & RR Expenses - Arts & Science	43,843.00
N.S.S. Fees Recd Student-AS	8,775.00	TDS - ARTS- AS AID	30,64,070.00
OMR Fees - AS	14,700.00	Telephone & Internet Charges - Arts & Science	20,297.00
Professional Tax of Aided & Unaided Staff AS AID	19,800.00	Travelling & Conveyance - AS AID	6,400.00
Red Cross Society - AS	36,400.00	Trust - APS A/S Degree College	1,45,634.00
Repairs and Maintenance - AS AID	1,200.00	YRC EXPENSES- AS AID	4,350.00
R.R. Library Fee -AS	49,935.00	Closing Balance	31,19,617.83
Salary Grants -Arts & Science Degree College	1,41,54,523.00	Canara Bank A/c No 0473101031383- APSAS-UGC Grant	3,15,220.00
Carried Over	2,00,85,891.83	Carried Over	2,43,29,959.83

Bench 21/1/23
PRINCIPAL
APS College of Arts & Science
N.R. Colony, Bangalore-560 019



continued ...

Receipts and Payments

Receipts		Payments	
1-Apr-21 to 31-Mar-22		1-Apr-21 to 31-Mar-22	
Brought Forward	2,00,85,891.83	Brought Forward	2,43,29,959.83
Scholarship - Arts & Science Degree College	80,650.00	Canara Bank A/c No. 40529(04152010059310)	13,45,913.71
Scholarship - OBC & Physically Handicapped -APSAS	15,000.00	Canara Bank A/c No. 40548(04152010059344)	8,78,815.15
Scholarship - SC/ST-APSAS	1,02,091.00	Canara Bank A/c No. 7751 (04152010005565)	1,84,899.25
Society Loan - AS AID	84,200.00	Canara Bank A/c SC/ST (04152010061415)	3,94,257.72
Sponsorship Amount- AS AID	5,000.00	Petty Cash- AS AIDED	512.00
Sports & Cultural Activities Fee Recd - AS	36,959.00		
Sports Fees- AS	24,570.00		
Sports & RR Expenses - Arts & Science	981.00		
Stamp Fee-AS	12,285.00		
Student-SAF- AS AID	8,775.00		
TDS - ARTS- AS AID	30,64,070.00		
Telephone & Internet Charges - Arts & Science	3,891.00		
Trust - APS A/S Degree College	1,09,528.00		
Tution Fees - AS	2,66,960.00		
Uni- Admission Fee - AS	17,640.00		
Uni-Cultural Fee - AS	48,540.00		
Uni- Migration Fees - AS	8,100.00		
Uni Processing Fees - AS	70,430.00		
Uni Registration Fees - AS	50,790.00		
Uni Sports Development Fee - AS	2,33,608.00		
Total	2,43,29,959.83	Total	2,43,29,959.83

Raghavendra H.V.
PRINCIPAL
APS College of Arts & Science
N.R. Colony, Bangalore-560 019.

For S S RAO & ASSOCIATES
 Chartered Accountants
H.V. Raghavendra H.V.
RAGHAVENDRA H.V.
 Partner
 Firm No : 135833W
 Membership No. : 233075



APS College of Arts & Science - UN AIDED - 2021-22

NR COLONY
BANGALORE

Receipts and Payments

1-Apr-21 to 31-Mar-22

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Receipts	1-Apr-21 to 31-Mar-22	Payments	1-Apr-21 to 31-Mar-22
Opening Balance	84,073.55	Bank Charges - Arts & Science	1,312.00
Canara Bank A/c04152010128068-College Deve -AS	14,726.74	Basic - As UNAIDED	4,37,567.00
Canara Bank - A/c 04152010145517- MA-AS	69,346.81	CCA - As Unaided	3,450.00
Bank Interest- AS UNAIDED	2,971.00	D A @45.25% AS U	20,277.00
College Development Fee - CDF-AS UNAIDED	2,700.00	D A @ 8.5%- AS UNAIDED	16,011.00
ESI-0.75%-AS	1,599.00	HRA @15%- AS UNAIDED	28,256.00
PF 12% - AS	41,239.00	HRA @ 30%- AS UNAIDED	13,443.00
PT - AS	4,400.00	Other Allowance- AS UNAIDED	1,48,257.00
Trust - APS A/S Degree College	6,20,023.00	Closing Balance	88,432.55
		Canara Bank A/c04152010128068-College Deve -AS	17,336.74
		Canara Bank - A/c 04152010145517- MA-AS	71,095.81
Total	7,57,005.55	Total	7,57,005.55


PRINCIPAL
APS College of Arts & Science
N.R. Colony, Bangalore-560 019.

For S S RAO & ASSOCIATES
Chartered Accountants

RAGHAVENDRA H.V.
Partner
Firm No : 135833W
Membership No. : 233075



APS College of Arts & Science - UN AIDED - 2021-22

NR COLONY
BANGALORE

Balance Sheet

1-Apr-21 to 31-Mar-22

Liabilities		as at 31-Mar-22	Assets		as at 31-Mar-22
Loans (Liability)			Capital Account		50,88,894.45
Current Liabilities		47,238.00	Reserves & Surplus	<u>50,88,894.45</u>	
Duties & Taxes	<u>47,238.00</u>		Fixed Assets		20,15,414.00
Branch / Divisions		71,45,503.00	Computer, Printer & Softwares	6,44,058.00	
City (NR Colony) Campus	<u>71,45,503.00</u>		Equipments	3,04,334.00	
			Furniture & Fixtures	10,05,471.00	
			Library Books	<u>61,551.00</u>	
			Current Assets		88,432.55
			Bank Accounts	<u>88,432.55</u>	
			Excess of expenditure over income		
			Opening Balance		
			Current Period	48,19,185.00	
			Less: Transferred	<u>(-48,19,185.00)</u>	
Total		71,92,741.00	Total		71,92,741.00


 21/1/23
PRINCIPAL
 APS College of Arts & Science
 N.R. Colony, Bangalore-560 019.

For S S RAO & ASSOCIATES
 Chartered Accountants

 H.V. R.K.
RAGHAVENDRA H.V.
 Partner
 Firm No: 135833W
 Membership No.: 233075

APS College of Arts & Science - UN AIDED - 2021-22

NR COLONY
BANGALORE

Income and Expenditure Statement

1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
Indirect Expenses	80,94,582.00	Indirect Income	32,75,397.00
Affiliation & Other Fees	7,90,120.00	Bank Interest - SB	2,971.00
Bank Charges	1,312.00	Fee Received	32,72,426.00
General Expenses	20,000.00		
Postage, Printing & Stationery	600.00		
Rates & Taxes	2,500.00		
Repairs & Maintenance- General & Equipments	2,11,898.00		
Salaries	70,68,152.00		
		Excess of expenditure over income	48,19,185.00
Total	80,94,582.00	Total	80,94,582.00

Santhosh 21/1/23
PRINCIPAL

APS College of Arts & Science
N.R. Colony, Bangalore-560 075

For S S RAO & ASSOCIATES
Chartered Accountants
H.V.H.L.
RAGHAVENDRA H.V.
Partner
Firm No : 135833W
Membership No. : 233075



APS College of Arts & Science - UN AIDED - 2021-22

NR COLONY
BANGALORE

Trial Balance

1-Apr-21 to 31-Mar-22

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	2,69,709.45 Dr	48,19,185.00		50,88,894.45 Dr
Reserves & Surplus	2,69,709.45 Dr	48,19,185.00		50,88,894.45 Dr
<i>Reserves & Surplus - APSAS</i>	2,69,709.45 Dr	48,19,185.00		50,88,894.45 Dr
Current Liabilities		4,37,471.00	4,84,709.00	47,238.00 Cr
Duties & Taxes		4,37,471.00	4,84,709.00	47,238.00 Cr
Fixed Assets	14,84,539.00 Dr	5,30,875.00		20,15,414.00 Dr
Computer, Printer & Softwares	1,98,018.00 Dr	4,46,040.00		6,44,058.00 Dr
Computer, Printer & Softwares - Arts & Science Degree	1,98,018.00 Dr	4,46,040.00		6,44,058.00 Dr
<i>Computers & Softwares - AS UNAID</i>	1,98,018.00 Dr	4,46,040.00		6,44,058.00 Dr
Equipments	2,19,499.00 Dr	84,835.00		3,04,334.00 Dr
Equipments - Arts & Science Degree College	2,19,499.00 Dr	84,835.00		3,04,334.00 Dr
<i>Equipments- AS UADED</i>	47,499.00 Dr	84,835.00		1,32,334.00 Dr
<i>XEROX MACHINE- AS UNAIDED</i>	1,72,000.00 Dr			1,72,000.00 Dr
Furniture & Fixtures	10,05,471.00 Dr			10,05,471.00 Dr
Furniture & Fixtures - Arts & Science Degree Colleg	10,05,471.00 Dr			10,05,471.00 Dr
<i>Furniture & Fixtures- AS UNAIDED</i>	10,05,471.00 Dr			10,05,471.00 Dr
Library Books	61,551.00 Dr			61,551.00 Dr
Library Books - Arts & Science Degree College	61,551.00 Dr			61,551.00 Dr
<i>Library Books- AS UNAIDED</i>	61,551.00 Dr			61,551.00 Dr
Current Assets	84,073.55 Dr	6,25,694.00	6,21,335.00	88,432.55 Dr
Bank Accounts	84,073.55 Dr	6,25,694.00	6,21,335.00	88,432.55 Dr
Bank Accounts - Arts & Science	84,073.55 Dr	5,671.00	1,312.00	88,432.55 Dr
<i>Canara Bank A/c 04152010128068-College Deve -AS</i>	14,726.74 Dr	3,302.00	692.00	17,336.74 Dr
<i>Canara Bank - A/c 04152010145517- MA-AS</i>	69,346.81 Dr	2,369.00	620.00	71,095.81 Dr
Bank Accounts - Salaries		6,20,023.00	6,20,023.00	
<i>Trust - Salaries</i>		6,20,023.00	6,20,023.00	
Branch / Divisions	18,38,322.00 Cr	33,39,956.00	86,47,137.00	71,45,503.00 Cr
City (NR Colony) Campus	18,38,322.00 Cr	33,39,956.00	86,47,137.00	71,45,503.00 Cr
<i>Aps - College Management - AS</i>	11,70,781.00 Cr	41,746.00	5,28,720.00	16,57,755.00 Cr
<i>Trust - APS A/S Degree College</i>	6,67,541.00 Cr	32,98,210.00	81,18,417.00	54,87,748.00 Cr
Indirect Income		2,100.00	32,77,497.00	32,75,397.00 Cr
Bank Interest - SB			2,971.00	2,971.00 Cr
Bank Interest - Arts & Science			2,971.00	2,971.00 Cr
<i>Bank Interest- AS UNAIDED</i>			2,971.00	2,971.00 Cr
Fee Received		2,100.00	32,74,526.00	32,72,426.00 Cr
Fee Received - Arts & Science		2,100.00	32,74,526.00	32,72,426.00 Cr
Admission Fees		2,100.00	31,16,430.00	31,14,330.00 Cr
<i>Admission Fees-APS DVP- AS UNAIDED</i>			24,48,000.00	24,48,000.00 Cr
<i>College Development Fee - CDF-AS UNAIDED</i>		2,100.00	6,68,430.00	6,66,330.00 Cr
<i>B Ed College Expenses - Arts & Science UNAIDED</i>			1,50,000.00	1,50,000.00 Cr
<i>Sports & Cultural Fee Recd- AS UNAIDED</i>			8,096.00	8,096.00 Cr
Indirect Expenses		81,62,712.00	68,130.00	80,94,582.00 Dr
Affiliation & Other Fees		7,90,120.00		7,90,120.00 Dr
Affiliation & Other Fees -Arts & Science Degree		7,90,120.00		7,90,120.00 Dr
<i>Admission ,Examination & Affiliation Fee Paid -BCA & MA ACCOUNT</i>		7,90,120.00		7,90,120.00 Dr
Carried Over		1,79,17,993.00	1,30,98,808.00	48,19,185.00 Dr

Bank 21/1/23
PRINCIPAL

APS College of Arts & Science
N.R. Colony, Bangalore-560 019.



continued ...

APS College of Arts & Science - UN AIDED - 2021-22

Trial Balance : 1-Apr-21 to 31-Mar-22

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		1,79,17,993.00	1,30,98,808.00	48,19,185.00 Dr
Bank Charges		1,312.00		1,312.00 Dr
<i>Bank Charges - Arts & Science</i>		1,312.00		1,312.00 Dr
General Expenses		20,000.00		20,000.00 Dr
General Expenses - Arts & Science		20,000.00		20,000.00 Dr
<i>Office Expenses - AS U</i>		20,000.00		20,000.00 Dr
Postage , Printing & Stationery		600.00		600.00 Dr
Postage,Printing & Stationery - Arts & Science		600.00		600.00 Dr
<i>Printing & Stationery AS U</i>		600.00		600.00 Dr
Rates & Taxes		2,500.00		2,500.00 Dr
<i>Rates and Taxes- AS U</i>		2,500.00		2,500.00 Dr
Repairs & Maintenance- General & Equipments		2,11,898.00		2,11,898.00 Dr
Computer & Other Maintenance - Degree College		2,11,898.00		2,11,898.00 Dr
<i>Repairs & Maintenance - General & Equipment -M.A- U</i>		2,11,898.00		2,11,898.00 Dr
Salaries		71,36,282.00	68,130.00	70,68,152.00 Dr
Salaries - Aps Group		71,36,282.00	68,130.00	70,68,152.00 Dr
CONSOLIDATED		4,37,567.00		4,37,567.00 Dr
<i>Basic - As UNAIDED</i>		4,37,567.00		4,37,567.00 Dr
SCALE		66,98,715.00	68,130.00	66,30,585.00 Dr
CCA - As Unaided		3,450.00		3,450.00 Dr
DA @45.25% AS U		20,277.00		20,277.00 Dr
DA @ 8.5%- AS UNAIDED		16,011.00		16,011.00 Dr
HRA @15%- AS UNAIDED		28,256.00		28,256.00 Dr
HRA @ 30%- AS UNAIDED		13,443.00		13,443.00 Dr
Other Allowance- AS UNAIDED		1,48,257.00		1,48,257.00 Dr
SALARIES- AS UNAIDED		64,69,021.00	68,130.00	64,00,891.00 Dr
Income & Expenditure A/c			48,19,185.00	48,19,185.00 Cr
Grand Total		1,79,17,993.00	1,79,17,993.00	


PRINCIPAL
APS College of Arts & Science
N.R. Colony, Bangalore-560 019.

