

APS COLLEGE OF ARTS & SCIENCE - UN AIDED - 2022-23

NR COLONY
BANGALORE

Balance Sheet
1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Loans (Liability)			Capital Account		1,14,20,062.03
			Reserves & Surplus	1,14,20,062.03	
Branch / Divisions		1,78,65,158.00	Current Liabilities		31,95,708.00
City (NR Colony) Campus	1,78,65,158.00		Duties & Taxes	(-)42,407.00	
			Sundry Creditors	32,38,115.00	
			Fixed Assets		31,56,357.00
			BUILDING	9,17,315.00	
			Computer, Printer & Softwares	6,44,058.00	
			Equipments	3,04,334.00	
			Furniture & Fixtures	12,29,099.00	
			Library Books	61,551.00	
			Current Assets		93,030.97
			Bank Accounts	93,030.97	
			Excess of expenditure over income		
			Opening Balance		
			Current Period	63,31,167.58	
			Less: Transferred	(-)63,31,167.58	
Total		1,78,65,158.00	Total		1,78,65,158.00

FOR SSRAO & ASSOCIATES

Chartered Accountants

SUPRIYA SRINIVAS RAO

PARTNER

Firm No:- 135833W

Membership No:- 145556

SSR

Principle 19/2/24
PRINCIPAL

APS College of Arts & Science
NR Colony, Bangalore - 560 019

APS COLLEGE OF ARTS & SCIENCE - UN AIDED - 2022-23
NR COLONY
BANGALORE

Income and Expenditure Statement
 1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Indirect Expenses	1,07,38,898.00	Indirect Income	44,07,730.42
Affiliation & Other Fees	10,60,860.00	Fee Received	44,03,060.00
Bank Charges	72.00	Interest	4,670.42
General Expenses	(-)2.00	Excess of expenditure over income	63,31,167.58
Insurance	1,46,564.00		
Legal, Professional & Consultancy Charges	6,000.00		
Repairs & Maintenance- General & Equipments	7,32,904.00		
Salaries	86,57,837.00		
Uniform Expenses	1,34,663.00		
Total	1,07,38,898.00	Total	1,07,38,898.00

FOR SSRAO & ASSOCIATES
 Chartered Accountants

Srinivas
SUPRIYA SRINIVAS RAO
 PARTNER
 Firm No:- 135833W
 Membership No:- 145556

Beup 19/2/24

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

APS COLLEGE OF ARTS & SCIENCE - UN AIDED - 2022-23

NR COLONY
BANGALORE

Trial Balance
1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	50,88,894.45 Dr	63,31,167.58		1,14,20,062.03 Dr
Reserves & Surplus	50,88,894.45 Dr	63,31,167.58		1,14,20,062.03 Dr
Reserves & Surplus - Arts & Science Degree College	50,88,894.45 Dr	63,31,167.58		1,14,20,062.03 Dr
Current Liabilities	47,238.00 Cr	48,60,108.00	16,17,162.00	31,95,708.00 Dr
Duties & Taxes	47,238.00 Cr	6,18,520.00	6,13,689.00	42,407.00 Cr
EPF Payable	41,239.00 Cr	4,62,488.00	4,58,424.00	37,175.00 Cr
EPF @12%	41,239.00 Cr	4,62,488.00	4,58,424.00	37,175.00 Cr
ESI Payable	1,599.00 Cr	17,012.00	16,645.00	1,232.00 Cr
ESI @0.75%	1,599.00 Cr	17,012.00	16,645.00	1,232.00 Cr
PT Payable	4,400.00 Cr	49,200.00	48,800.00	4,000.00 Cr
Professional Tax - Arts & Science Degree College	4,400.00 Cr	49,200.00	48,800.00	4,000.00 Cr
TDS Payable		89,820.00	89,820.00	
TDS Payable- AS UNAIDED		89,820.00	89,820.00	
Sundry Creditors		42,41,588.00	10,03,473.00	32,38,115.00 Dr
Shree Srikanth Constructions		32,38,115.00		32,38,115.00 Dr
S.VENKATESH		1,19,310.00	1,19,310.00	
VJ TECHNOLOGIES		8,84,163.00	8,84,163.00	
Fixed Assets	20,15,414.00 Dr	11,40,943.00		31,56,357.00 Dr
BUILDING		9,17,315.00		9,17,315.00 Dr
Building - NR Colony		9,17,315.00		9,17,315.00 Dr
BUILDING - Arts & Science College		9,17,315.00		9,17,315.00 Dr
Computer, Printer & Softwares	6,44,058.00 Dr			6,44,058.00 Dr
Computer & Softwares - Arts & Science Degree Colleg	6,44,058.00 Dr			6,44,058.00 Dr
Computers & Softwares - AS	6,44,058.00 Dr			6,44,058.00 Dr
Equipments	3,04,334.00 Dr			3,04,334.00 Dr
Equipments - Arts & Science Degree Colleg	3,04,334.00 Dr			3,04,334.00 Dr
Equipments - A/S	1,32,334.00 Dr			1,32,334.00 Dr
XEROX MACHINE - AS	1,72,000.00 Dr			1,72,000.00 Dr
Furniture & Fixtures	10,05,471.00 Dr	2,23,628.00		12,29,099.00 Dr
Furniture & Fixtures - Arts & Science Degree Colleg	10,05,471.00 Dr	2,23,628.00		12,29,099.00 Dr
Furniture & Fixtures - AS	10,05,471.00 Dr	2,23,628.00		12,29,099.00 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
Current Assets	88,432.55 Dr	69,60,854.42	69,56,256.00	93,030.97 Dr
Bank Accounts	88,432.55 Dr	69,60,854.42	69,56,256.00	93,030.97 Dr
Bank Accounts - Arts & Science	88,432.55 Dr	1,85,520.42	1,80,922.00	93,030.97 Dr
Canara Bank A/c 04152010128068-College Dev	17,336.74 Dr	1,82,895.25	1,80,886.00	19,345.99 Dr
Canara Bank - A/c 04152010145517- MA A/C	71,095.81 Dr	2,625.17	36.00	73,684.98 Dr
Bank Accounts - Salaries		67,75,334.00	67,75,334.00	
Trust-Salaries		67,75,334.00	67,75,334.00	
Trust - Salaries		67,75,334.00	67,75,334.00	
Branch / Divisions	71,45,503.00 Cr	45,91,892.00	1,53,11,547.00	1,78,65,158.00 Cr
City (NR Colony) Campus	71,45,503.00 Cr	45,91,892.00	1,53,11,547.00	1,78,65,158.00 Cr
Aps - College Management - AS	16,57,755.00 Cr	52,780.00	10,300.00	16,15,275.00 Cr
Trust - APS Arts & Science Degree College	54,87,748.00 Cr	45,39,112.00	1,53,01,247.00	1,62,49,883.00 Cr
Carried Over		2,38,84,965.00	2,38,84,965.00	

FOR SSRAO & ASSOCIATES

Chartered Accountants

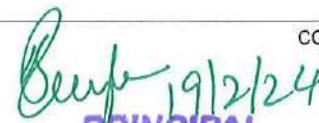
SUPRIYA SRINIVAS RAO

PARTNER

Firm No:- 135833W

Membership No:- 145556

continued ...


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

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		2,38,84,965.00	2,38,84,965.00	
Indirect Income			44,07,730.42	44,07,730.42 Cr
Fee Received			44,03,060.00	44,03,060.00 Cr
Fees Received - Arts & Science Degree College			44,03,060.00	44,03,060.00 Cr
Admission Fees - ASU			38,87,750.00	38,87,750.00 Cr
College Development Fee - CDF -ASU			4,52,230.00	4,52,230.00 Cr
Sports & Cultural Fee Received - ASU			13,080.00	13,080.00 Cr
Uniform Fees - ASU			50,000.00	50,000.00 Cr
Interest			4,670.42	4,670.42 Cr
Bank Interest - SB			4,670.42	4,670.42 Cr
Indirect Expenses		1,07,46,748.00	7,850.00	1,07,38,898.00 Dr
Affiliation & Other Fees		10,60,860.00		10,60,860.00 Dr
Affiliation & Other Fees - Arts & Science		10,60,860.00		10,60,860.00 Dr
Admission, Examination & Affiliation Fee Paid -BCA & MA - AS		10,60,860.00		10,60,860.00 Dr
Bank Charges		72.00		72.00 Dr
Bank Charges - AS		72.00		72.00 Dr
General Expenses			2.00	2.00 Cr
Discount & Remission			2.00	2.00 Cr
Insurance		1,46,564.00		1,46,564.00 Dr
Group Personal Accident - AS		1,23,952.00		1,23,952.00 Dr
Insurance -Fire & Burglary - AS		22,612.00		22,612.00 Dr
Legal, Professional & Consultancy Charges		6,000.00		6,000.00 Dr
Professional Charges - AS		6,000.00		6,000.00 Dr
Repairs & Maintenance- General & Equipments		7,32,904.00		7,32,904.00 Dr
Repair and Maintenance - Arts & Science		7,32,904.00		7,32,904.00 Dr
Repairs & Maintenance - General & Equipment -M.A -		7,32,904.00		7,32,904.00 Dr
Salaries		86,65,685.00	7,848.00	86,57,837.00 Dr
Salaries - Management		86,65,685.00	7,848.00	86,57,837.00 Dr
CONSOLIDATED		4,71,592.00		4,71,592.00 Dr
Consolidated 40% - NAMCC - AS		1,88,641.00		1,88,641.00 Dr
Consolidated 60% - NAMCC - AS		2,82,951.00		2,82,951.00 Dr
SCALE		81,94,093.00	7,848.00	81,86,245.00 Dr
DA		5,21,906.00		5,21,906.00 Dr
HRA		4,99,473.00		4,99,473.00 Dr
OTHER ALLOWANCES		15,93,276.00		15,93,276.00 Dr
Basic Salary - AS		49,25,594.00		49,25,594.00 Dr
CCA - AS		70,635.00		70,635.00 Dr
EPF-Management Contribution - Scale - AS		5,14,280.00	6,124.00	5,08,156.00 Dr
ESI -Management Contribution - Scale - AS		68,929.00	1,724.00	67,205.00 Dr
Uniform Expenses		1,34,663.00		1,34,663.00 Dr
Uniform Expenses - AS		1,34,663.00		1,34,663.00 Dr
Income & Expenditure A/c			63,31,167.58	63,31,167.58 Cr
Grand Total		3,46,31,713.00	3,46,31,713.00	

FOR SSRAO & ASSOCIATES

Chartered Accountants

SUPRIYA SRINIVAS RAO

PARTNER

Firm No:- 135833W

Membership No:- 145556

Beup 29/2/24

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

APS COLLEGE OF ARTS & SCIENCE - UN AIDED - 2022-23

NR COLONY
BANGALORE

Receipts and Payments

1-Apr-22 to 31-Mar-23

Page 1

Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
Opening Balance	88,432.55	Bank Charges - AS	72.00
Canara Bank A/c04152010128068-College Dev	17,336.74	Basic Salary - AS	47,03,614.00
Canara Bank - A/c 04152010145517- MA A/C	71,095.81	CCA - AS	65,535.00
Bank Interest - ASU	4,670.42	D A @ 12% - AS	2,58,850.00
EPF @12%	4,56,624.00	D A @27.25% - AS	2,15,670.00
ESI @0.75%	14,763.00	HRA @15% - AS	3,01,106.00
Professional Tax - Arts & Science Degree College	48,800.00	HRA @ 24% - AS	1,58,088.00
Trust - APS Arts & Science Degree College	69,56,184.00	Per Allowance - AS	15,92,658.00
		Trust - APS Arts & Science Degree College	1,80,850.00
		Closing Balance	93,030.97
		Canara Bank A/c04152010128068-College Dev	19,345.99
		Canara Bank - A/c 04152010145517- MA A/C	73,684.98
Total	75,69,473.97	Total	75,69,473.97

FOR SSRAO & ASSOCIATES

Chartered Accountants

Srinivas RAO
SUPREYA SRINIVAS RAO
PARTNER
Firm No:- 135833W
Membership No:- 145556

Principle 19/2/24

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