



# **Acharya Pathasala College of Arts & Science**

Narasimharaja Colony, Bangalore –560 019 Ph: 26603192

## **6.4.2 Annual Audited Statement of Accounts-2023-24**

**ACCOUNTS**

APS COLLEGE OF ARTS AND SCIENCE		
EXPENDITURE LIST(INDIRECT EXPENSES)		
	2023-2024	TOTAL
AIDED	16,99,078.00	16,99,078.00
UNAIDED	22,12,795.00	22,12,795.00
Without Salary Expenses	39,11,873.00	39,11,873.00
Salary	1,48,11,571.00	1,48,11,571.00
With Salary Expenses	1,87,23,444.00	1,87,23,444.00

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 135833W

*Supriya*

PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

*Principal 19/12/24*  
PRINCIPAL  
APS College of Arts & Science  
N.R. Colony, Bangalore-660 012.

APS COLLEGE OF ARTS AND SCIENCE	
EXPENDITURE INCLUDING SALARY DETAILS FOR THE PERIOD FROM 01.04.2023 to 31.03.2024	
<u>Indirect Expenses</u>	2023-2024
Affiliation & Other Fees	18,23,698.00
Bank & DD Charges	3,748.00
Conference & Cultural Expenses	4,95,974.00
Examination & Convocation Expenses	7,972.00
Laboratory, Consumables Expenses	5,271.00
Legal & Professional Expenses	1,15,017.00
Office Expenses	37,758.00
Periodicals & Journals	29,282.00
Postage , Printing and Stationary	92,559.00
Rates & Taxes	2,760.00
Repairs & Maintenance	79,296.00
Salaries	1,48,11,571.00
Sports & RR	1,13,504.00
Telephone & Internet Charges	1,29,853.00
Water & Electricity Charges	2,17,016.00
Travelling & Conveyance	4,000.00
NSS/NCC Expenses	92,895.00
Insurance	22,612.00
Uniform Expenses	1,64,700.00
Security & Housekeeping Charges	4,73,958.00
<b>TOTAL</b>	<b>1,87,23,444.00</b>

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 135833W

*Supriya*  
PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

*Beep* 19/12/24  
APR 19 2024  
APS College of Arts & Science  
N.R. Colony, Bangalore-560 019.



# APS COLLEGE OF ARTS AND SCEINCE

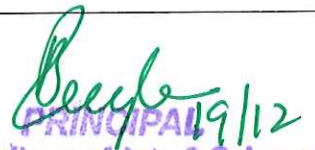
## EXPENDITURE EXCLUDING SALARY DETAILS FOR THE PERIOD FROM 01.04.2023 to 31.03.2024

<u>Indirect Expenses</u>	<u>2023-2024</u>
Affiliation & Other Fees	18,23,698.00
Bank & DD Charges	3,748.00
Conference & Cultural Expenses	4,95,974.00
Examination & Convocation Expenses	7,972.00
Laboratory, Consumables Expenses	5,271.00
Legal & Professional Expenses	1,15,017.00
Office Expenses	37,758.00
Periodicals & Journals	29,282.00
Postage , Printing and Stationary	92,559.00
Rates & Taxes	2,760.00
Repairs & Maintenance	79,296.00
Sports & RR	1,13,504.00
Telephone & Internet Charges	1,29,853.00
Water & Electricity Charges	2,17,016.00
Travelling & Conveyance	4,000.00
NSS/NCC Expenses	92,895.00
Insurance	22,612.00
Uniform Expenses	1,64,700.00
Security & Housekeeping Charges	4,73,958.00
<b>TOTAL</b>	<b>39,11,873.00</b>

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 135833W



PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

  
PRINCIPAL 19/12

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

# APS COLLEGE OF ARTS & SCIENCE - AIDED

## BALANCE SHEET

1-Apr-23 to 31-Mar-24

Liabilities		as at 31-Mar-24	Assets		as at 31-Mar-24
Loans (Liability)			Capital Account		1,43,90,639.48
Current Liabilities		1,02,019.00	Reserves & Surplus		1,43,90,639.48
Other Liabilities		1,02,019.00	Fixed Assets		38,89,409.00
Branch / Divisions		2,31,42,891.61	Computer, Printer & Softwares		13,57,254.00
City (NR Colony) Campus		2,31,42,891.61	Equipments		4,73,931.00
Excess of expenditure over income			Furniture & Fixtures		6,750.00
Opening Balance			Library Books		6,82,302.00
Current Period		4,88,949.00	UGC Grant Assets		13,69,172.00
Less: Transferred		4,88,949.00	Current Assets		49,64,862.13
Total		2,32,44,910.61	Cash-in-Hand		4,736.00
			Bank Accounts		49,60,126.13
Total		2,32,44,910.61	Total		2,32,44,910.61

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 130833W

*Supriya RAO*

PARTNER

SUPRIYA SRINIVAS RAO

FCA, DISA-ICAI, RV SFA - IBBI

ICAI Membership No: 145556

*Principal*

PRINCIPAL

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

**APS COLLEGE OF ARTS & SCIENCE**  
**INCOME & EXPENDITURE**  
1-Apr-23 to 31-Mar-24

Particulars	1-Apr-23 to 31-Mar-24	Particulars	1-Apr-23 to 31-Mar-24
<b>Indirect Expenses</b>	<b>92,73,500.00</b>	<b>Indirect Income</b>	<b>97,62,449.00</b>
Affiliation & Other Fees	8,37,383.00	Fee Received	20,24,839.00
Bank Charges	3,453.00	Interest	1,41,029.00
Conference & Cultural Expenses	5,88,869.00	Miscellaneous Income	70,697.00
General Expenses	5,271.00	Salary & Other Grants Received	75,25,884.00
Legal, Professional & Consultancy Charges	4,900.00		
Office Expenses	37,758.00		
Periodicals & Journals	29,282.00		
Postage, Printing & Stationery	64,922.00		
Rates & Taxes	2,760.00		
Repairs & Maintenance - General & Equipments	50,798.00		
Salaries	75,25,884.00		
Sports & RR	1,13,504.00		
Telephone & Internet Charges	4,716.00		
Travelling & Conveyances	4,000.00		
Excess of income over expenditure	4,88,949.00		
<b>Total</b>	<b>97,62,449.00</b>	<b>Total</b>	<b>97,62,449.00</b>

**FOR S S RAO & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
FRN: 135833W  
  
**PARTNER**  
**SUPRIYA SRINIVAS RAO**  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

  
**PRINCIPAL**  
**APS College of Arts & Science**  
N.R. Colony, Bangalore-560 015



# APS COLLEGE OF ARTS & SCIENCE - AIDED

## TRIAL BALANCE

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>1,48,79,588.48 Dr</b>		<b>4,88,949.00</b>	<b>1,43,90,639.48 Dr</b>
Reserves & Surplus	1,48,79,588.48 Dr		4,88,949.00	1,43,90,639.48 Dr
Reserves & Surplus - Arts & Science Degree College	1,48,79,588.48 Dr		4,88,949.00	1,43,90,639.48 Dr
<b>Current Liabilities</b>	<b>77,294.00 Cr</b>	<b>20,28,588.00</b>	<b>20,53,313.00</b>	<b>1,02,019.00 Cr</b>
Duties & Taxes		12,52,311.00	12,52,311.00	
PT Payable		12,000.00	12,000.00	
Professional Tax - Arts & Science Degree College		12,000.00	12,000.00	
TDS Payable		12,40,311.00	12,40,311.00	
TDS - APS Arts & Science - 94C		3,311.00	3,311.00	
TDS - APS Arts & Science College - 92B		12,37,000.00	12,37,000.00	
Other Liabilities	77,294.00 Cr	7,76,277.00	8,01,002.00	1,02,019.00 Cr
LIC	31,479.00 Cr	1,90,277.00	1,90,277.00	31,479.00 Cr
LIC - SALARIES -AS	31,479.00 Cr	1,90,277.00	1,90,277.00	31,479.00 Cr
Other Funds & Grants	12,100.00 Cr	4,31,800.00	4,34,500.00	14,800.00 Cr
Admission Sponership - AS	12,100.00 Cr	4,31,800.00	4,34,500.00	14,800.00 Cr
Scholarships	33,715.00 Cr	25,000.00	30,000.00	38,715.00 Cr
Scholarship- GOI SC/ST-AS	19,045.00 Cr			19,045.00 Cr
SCHOLARSHIP - OBC & PHYSICALLY HANDICAPPED - AS	14,670.00 Cr	25,000.00	30,000.00	19,670.00 Cr
Wellfare Funds			17,025.00	17,025.00 Cr
KSSBF - AS			5,675.00	5,675.00 Cr
KSSWF - AS			5,675.00	5,675.00 Cr
KSTBF - AS			5,675.00	5,675.00 Cr
FBF - AS		600.00	600.00	
LIC - Group Insurance - AS		2,600.00	2,600.00	
Society Loan - AS		1,26,000.00	1,26,000.00	
<b>Fixed Assets</b>	<b>33,35,851.00 Dr</b>	<b>5,53,558.00</b>		<b>38,89,409.00 Dr</b>
Computer,Printer & Softwares	8,58,704.00 Dr	4,98,550.00		13,57,254.00 Dr
Computer & Softwares - Arts & Science Degree Colleg	8,58,704.00 Dr	4,98,550.00		13,57,254.00 Dr
Computer & Softwares - A/S	8,58,704.00 Dr	4,98,550.00		13,57,254.00 Dr
Equipments	4,73,931.00 Dr			4,73,931.00 Dr
Equipments - Arts & Science Degree Colleg	4,73,931.00 Dr			4,73,931.00 Dr
Equipments - AS	4,48,931.00 Dr			4,48,931.00 Dr
MUSICAL INSTRUMENTS - A/S	25,000.00 Dr			25,000.00 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	6,750.00 Dr			6,750.00 Dr
Library Books	6,27,294.00 Dr	55,008.00		6,82,302.00 Dr
Library Books - Arts & Science Degree College	6,27,294.00 Dr	55,008.00		6,82,302.00 Dr
UGC Grant Assets	13,69,172.00 Dr			13,69,172.00 Dr
U.G.C. Grants - AS	13,69,172.00 Dr			13,69,172.00 Dr
<b>Current Assets</b>	<b>42,71,134.13 Dr</b>	<b>50,10,647.00</b>	<b>43,16,919.00</b>	<b>49,64,862.13 Dr</b>
Cash-in-Hand	1,776.00 Dr	6,57,349.00	6,54,389.00	4,736.00 Dr
Cash - Arts & Science	1,776.00 Dr	6,57,349.00	6,54,389.00	4,736.00 Dr
Cash-Arts & Science		1,57,052.00	1,57,052.00	
Petty Cash - AS	1,776.00 Dr	5,00,297.00	4,97,337.00	4,736.00 Dr
<b>Carried Over</b>	<b>2,24,09,279.61 Dr</b>	<b>75,92,793.00</b>	<b>68,59,181.00</b>	<b>2,31,42,891.61 Dr</b>

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN: 135833W

PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

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

continued ...




Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,24,09,279.61 Dr	75,92,793.00	68,59,181.00	2,31,42,891.61 Dr
Bank Accounts	42,69,358.13 Dr	43,53,298.00	36,62,530.00	49,60,126.13 Dr
Bank Accounts - Arts & Science	42,69,358.13 Dr	43,53,298.00	36,62,530.00	49,60,126.13 Dr
Canara Bank A/c No 0473101031383- UGC Grant	3,09,449.00 Dr	9,067.00	413.00	3,18,103.00 Dr
Canara Bank A/c No. 5565 - Govt Mise Account	9,12,052.55 Dr	39,38,439.00	31,63,449.00	16,87,042.55 Dr
Canara Bank A/c No.59310 - Joint A/c with JD	16,01,629.71 Dr	2,30,191.00		18,31,820.71 Dr
Canara Bank A/c No. 59344 - Govt. Coll Maint Account	10,39,728.15 Dr	1,63,296.00	4,98,668.00	7,04,356.15 Dr
Canara Bank A/c SC/ST -61415 -Scholarship Account	4,06,498.72 Dr	12,305.00		4,18,803.72 Dr
Branch / Divisions	2,24,09,279.61 Cr	15,99,230.00	23,32,842.00	2,31,42,891.61 Cr
City (NR Colony) Campus	2,24,09,279.61 Cr	15,99,230.00	23,32,842.00	2,31,42,891.61 Cr
Aps - College Management - AS	16,15,275.00 Dr	70,630.00	1,95,599.00	14,90,306.00 Dr
TRUST - APS Arts & Science Degree College	2,40,24,554.61 Cr	15,28,600.00	21,37,243.00	2,46,33,197.61 Cr
Indirect Income			97,62,449.00	97,62,449.00 Cr
Fee Received			20,24,839.00	20,24,839.00 Cr
Fees Received - Arts & Science Degree College			20,24,839.00	20,24,839.00 Cr
Other Fee			1,34,253.00	1,34,253.00 Cr
National conference Fees			1,34,253.00	1,34,253.00 Cr
Admission Fee-AS			9,538.00	9,538.00 Cr
Application Fee -AS			26,200.00	26,200.00 Cr
BCU UG Exam Remuneration Recieved - AS			2,48,034.00	2,48,034.00 Cr
Class Examination Fee Rcd- AS			59,020.00	59,020.00 Cr
Co-curricular activities Fee			1,14,000.00	1,14,000.00 Cr
College Lab Fee - AS			8,320.00	8,320.00 Cr
College Maintanance Fees - AS			1,36,200.00	1,36,200.00 Cr
College Tution Fees- AS			1,68,260.00	1,68,260.00 Cr
I.D. Card Fee - AS			34,050.00	34,050.00 Cr
Issue of Certificate - AS			61,945.00	61,945.00 Cr
Lab Fees - AS			8,320.00	8,320.00 Cr
Late Admission Fine-AS			1,600.00	1,600.00 Cr
Library Card Fee - AS			22,700.00	22,700.00 Cr
Magazine Fees - AS			45,694.00	45,694.00 Cr
Medical Fee - AS			6,810.00	6,810.00 Cr
Miscellaneous Fee - AS			73,143.00	73,143.00 Cr
N.S.S. Fees Recd Student-AS			11,350.00	11,350.00 Cr
NSS -NCC Amount Received - AS			77,000.00	77,000.00 Cr
OMR Fees - AS			100.00	100.00 Cr
Other Fees-AS			10,500.00	10,500.00 Cr
Red Cross Society - AS			22,900.00	22,900.00 Cr
Registration Fee-FDP/NEXT GEN EMPLOYABILI Programme			4,500.00	4,500.00 Cr
R.R. Library Fee -AS			45,400.00	45,400.00 Cr
Seminar & Workshop Fees			44,600.00	44,600.00 Cr
Sports & Cultural Activities Fee Recd - AS			45,700.00	45,700.00 Cr
Sports Fees- AS			22,700.00	22,700.00 Cr
Stamp Fee-AS			7,945.00	7,945.00 Cr
Tution Fees - AS			1,68,260.00	1,68,260.00 Cr
Uni- Admission Fee - AS			19,159.00	19,159.00 Cr
Uni-Cultural Fee - AS			42,160.00	42,160.00 Cr
Uni- Migration Fees - AS			15,612.00	15,612.00 Cr
Uni Processing Fees - AS			74,160.00	74,160.00 Cr
Uni Registration Fees - AS			54,512.00	54,512.00 Cr
Uni Sports Development Fee - AS			2,00,194.00	2,00,194.00 Cr

Carried Over

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 135833W

91,92,023.00 1,89,54,472.00 97,62,449.00 Cr

  
PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

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

continued ...



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>91,92,023.00</b>	<b>1,89,54,472.00</b>	<b>97,62,449.00 Cr</b>
Interest			1,41,029.00	1,41,029.00 Cr
Bank Interest - SB			1,41,029.00	1,41,029.00 Cr
Bank Interest - Arts & Science			1,41,029.00	1,41,029.00 Cr
Miscellaneous Income			70,697.00	70,697.00 Cr
Miscellaneous Income - AS			70,697.00	70,697.00 Cr
Salary & Other Grants Received			75,25,884.00	75,25,884.00 Cr
Salary Grants			75,25,884.00	75,25,884.00 Cr
Salary Grants - Arts & Science			75,25,884.00	75,25,884.00 Cr
<b>Indirect Expenses</b>		<b>92,79,500.00</b>	<b>6,000.00</b>	<b>92,73,500.00 Dr</b>
Affiliation & Other Fees		8,37,383.00		8,37,383.00 Dr
Affiliation & Other Fees - Arts & Science		8,37,383.00		8,37,383.00 Dr
Admission Expenses - AS		100.00		100.00 Dr
Admissions Expenses - AS		450.00		450.00 Dr
Affiliation & Other University Payment-AS		5,60,506.00		5,60,506.00 Dr
BCU UG EXAMINATION REMUNERATION - AS		2,34,080.00		2,34,080.00 Dr
Examination Expenses - AS		7,972.00		7,972.00 Dr
LIC Committee Expenses - AS		3,460.00		3,460.00 Dr
NAAC Expenses - AS		17,853.00		17,853.00 Dr
Practical Exam Expenses - AS		12,962.00		12,962.00 Dr
Bank Charges		8,453.00	5,000.00	3,453.00 Dr
Bank Charges - Arts & Science		8,453.00	5,000.00	3,453.00 Dr
Bank & DD Charges - AS		8,453.00	5,000.00	3,453.00 Dr
Conference & Cultural Expenses		5,89,869.00	1,000.00	5,88,869.00 Dr
Conference & Cultural Expenses - Arts & Science		5,89,869.00	1,000.00	5,88,869.00 Dr
Collegeday Celebration - AS		1,28,603.00		1,28,603.00 Dr
Cultural Expenses-AS		37,066.00		37,066.00 Dr
Endowment Prize - AS		5,000.00		5,000.00 Dr
GC Meeting Expenses - AS		5,935.00		5,935.00 Dr
Inguration Function Expenses-AS		11,382.00		11,382.00 Dr
Mathematics Day Expenses - AS		35,000.00		35,000.00 Dr
National Conference-Payments - AS		1,91,841.00		1,91,841.00 Dr
NCC Expenses-AS		5,000.00		5,000.00 Dr
NSS Expenses-AS		87,895.00		87,895.00 Dr
SEMINAR/WORKSHOP/EXHIBITION-AS		42,873.00	1,000.00	41,873.00 Dr
Talents Day - AS		39,184.00		39,184.00 Dr
General Expenses		5,271.00		5,271.00 Dr
Lab Consumables - ARTS		120.00		120.00 Dr
Lab Consumables-AS		5,151.00		5,151.00 Dr
Legal, Professional & Consultancy Charges		4,900.00		4,900.00 Dr
Professional Charges - Arts & Science		4,900.00		4,900.00 Dr
Office Expenses		37,758.00		37,758.00 Dr
Office Expenses - Arts & Science		37,758.00		37,758.00 Dr
Meeting Expenses - AS		5,810.00		5,810.00 Dr
Office Expenses - Arts & Science		31,948.00		31,948.00 Dr
Periodicals & Journals		29,282.00		29,282.00 Dr
News Paper & Periodicals - Arts & Science		29,282.00		29,282.00 Dr
Postage, Printing & Stationery		64,922.00		64,922.00 Dr
Postage, Printing & Stationery - Arts & Science		64,922.00		64,922.00 Dr
Postage, Printing & Stationary-AS		64,922.00		64,922.00 Dr
<b>Carried Over</b>		<b>1,84,71,523.00</b>	<b>1,89,60,472.00</b>	<b>4,88,949.00 Cr</b>

FOR S S RAO & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FRN: 135833W

*Supriya*  
 PARTNER

SUPRIYA SRINIVAS RAO  
 FCA, DISA-ICAI, RV SFA - IBBI  
 ICAI Membership No: 145556

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

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		1,84,71,523.00	1,89,60,472.00	4,88,949.00 Cr
Rates & Taxes		2,760.00		2,760.00 Dr
<i>Rates and Taxes - Arts &amp; Science</i>		2,760.00		2,760.00 Dr
Repairs & Maintenance -General & Equipments		50,798.00		50,798.00 Dr
Repair and Maintenance - Arts & Science Degree Coll		50,798.00		50,798.00 Dr
<i>Repairs and Maintenance - AS</i>		50,798.00		50,798.00 Dr
Salaries		75,25,884.00		75,25,884.00 Dr
Salaries - Aided Staff		75,25,884.00		75,25,884.00 Dr
<i>SALARY TO AIDED STAFF- ARTS &amp; SCI</i>		75,25,884.00		75,25,884.00 Dr
Sports & RR		1,13,504.00		1,13,504.00 Dr
Sports & RR Exp - Arts & Science		1,13,504.00		1,13,504.00 Dr
<i>Library &amp; RR Expenses - Arts &amp; Science Degree</i>		53,385.00		53,385.00 Dr
<i>Sports Expenses-AS</i>		60,119.00		60,119.00 Dr
Telephone & Internet Charges		4,716.00		4,716.00 Dr
Telephone & Internet Charges - Arts & Science		4,716.00		4,716.00 Dr
<i>Telephone Charges-AS</i>		4,716.00		4,716.00 Dr
Travelling & Conveyances		4,000.00		4,000.00 Dr
<i>Travelling &amp; Conveyance - Arts &amp; Science</i>		4,000.00		4,000.00 Dr
Income & Expenditure A/c		4,88,949.00		4,88,949.00 Dr
<b>Grand Total</b>		<b>1,89,60,472.00</b>	<b>1,89,60,472.00</b>	

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 135833W

*Supriya Srinivas RAO*  
PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

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



# APS COLLEGE OF ARTS & SCIENCE - UN AIDED - 2023-2024

NR COLONY  
BANGALORE

## Receipts and Payments

1-Apr-23 to 31-Mar-24

Page 1

Receipts	1-Apr-23 to 31-Mar-24	Payments	1-Apr-23 to 31-Mar-24
<b>Opening Balance</b>	<b>93,030.97</b>	Bank Charges-Arts & Science	<b>295.00</b>
Canara Bank A/c04152010128068-College Dev	19,345.99	Basic Salary	40,21,046.00
Canara Bank - A/c 04152010145517- MA A/C	73,684.98	CCA - AS	57,105.00
Bank Interest - Arts & Science	2,725.00	D A @ 12%	31,850.00
EPF @12%	4,42,585.00	D A @ 16%	1,21,846.00
ESI @0.75%	13,939.00	D A @27.25%	29,628.00
Professional Tax - Arts & Science Degree College	21,800.00	D A @31%	1,90,121.00
TDS - Salaries - 92B	4,000.00	HRA @15%	1,54,058.00
Trust - APS Arts & Science Degree College	61,04,226.00	HRA @ 24%	1,73,279.00
		Per Allowance -AS	18,07,617.00
		<b>Closing Balance</b>	<b>95,460.97</b>
		Canara Bank A/c04152010128068-College Dev	19,734.99
		Canara Bank - A/c 04152010145517- MA A/C	75,725.98
<b>Total</b>	<b>66,82,305.97</b>	<b>Total</b>	<b>66,82,305.97</b>

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN: 135833W

*Supriya Srinivas RAO*  
PARTNER

SUPRIYA SRINIVAS RAO

FCA, DISA-ICAI, RV SFA - IBBI

ICAI Membership No: 145556

*Principal*  
PRINCIPAL

APS College of Arts & Science  
NR Colony, Bangalore-560 010

**APS COLLEGE OF ARTS & SCIENCE - UNAIDED**  
BALANCE SHEET  
1-Apr-23 to 31-Mar-24

<b>Liabilities</b>		as at 31-Mar-24	<b>Assets</b>		as at 31-Mar-24
<b>Loans (Liability)</b>			<b>Capital Account</b>		<b>1,45,47,152.03</b>
<b>Current Liabilities</b>		<b>46,583.00</b>	Reserves & Surplus		<u>1,45,47,152.03</u>
Duties & Taxes		<u>46,583.00</u>	<b>Fixed Assets</b>		<b>1,40,66,535.00</b>
<b>Branch / Divisions</b>		<b>2,86,62,565.00</b>	BUILDING		96,48,863.00
City (NR Colony) Campus		2,86,66,565.00	Computer, Printer & Softwares		6,44,058.00
Somanahalli Campus		<u>(-)4,000.00</u>	Equipments		8,31,548.00
			Furniture & Fixtures		14,57,019.00
			Library Books		61,551.00
			Plant and Machinery		<u>14,23,496.00</u>
			<b>Current Assets</b>		<b>95,460.97</b>
			Bank Accounts		<u>95,460.97</u>
			<b>Excess of expenditure over income</b>		
			Opening Balance		
			Current Period		31,27,090.00
			Less: Transferred		<u>(-)31,27,090.00</u>
<b>Total</b>		<b>2,87,09,148.00</b>	<b>Total</b>		<b>2,87,09,148.00</b>

  
**PRINCIPAL**  
APS College of Arts & Science  
N.R. Colony, Bangalore-560 015


**FOR S S RAO & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
FRN: 135833W  
  
**PARTNER**  
**SUPRIYA SRINIVAS RAO**  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556



**APS COLLEGE OF ARTS & SCIENCE - UN AIDED**  
**INCOME & EXPENDITURE**  
1-Apr-23 to 31-Mar-24

Particulars	1-Apr-23 to 31-Mar-24	Particulars	1-Apr-23 to 31-Mar-24
<b>Indirect Expenses</b>	<b>94,49,944.00</b>	<b>Indirect Income</b>	<b>63,22,854.00</b>
Affiliation & Other Fees	9,94,287.00	Fee Received	63,20,129.00
Audit Fees	52,948.00	Interest	2,725.00
Bank Charges	295.00		
Gratuity & Exgratia	48,538.00	Excess of expenditure over income	31,27,090.00
Insurance	22,612.00		
Legal, Professional & Consultancy Charges	57,169.00		
Postage, Printing & Stationery	27,637.00		
Repairs & Maintenance - General & Equipments	28,498.00		
Salaries	72,37,149.00		
Security & Housekeeping Charges	4,73,958.00		
Telephone & Internet Charges	1,25,137.00		
Uniform Expenses	1,64,700.00		
Water & Electricity Charges	2,17,016.00		
<b>Total</b>	<b>94,49,944.00</b>	<b>Total</b>	<b>94,49,944.00</b>

**FOR S S RAO & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
FRN: 135833W  
  
**PARTNER**  
**SUPRIYA SRINIVAS RAO**  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

 14/11/24  
**PRINCIPAL**  
**APS College of Arts & Science**  
N.R. Colony, Bangalore-560 01

# APS COLLEGE OF ARTS & SCIENCE - UNAIDED

## TRIAL BALANCE

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>1,14,20,062.03 Dr</b>	<b>31,27,090.00</b>		<b>1,45,47,152.03 Dr</b>
Reserves & Surplus	1,14,20,062.03 Dr	31,27,090.00		1,45,47,152.03 Dr
Reserves & Surplus - Arts & Science Degree College	1,14,20,062.03 Dr	31,27,090.00		1,45,47,152.03 Dr
<b>Current Liabilities</b>	<b>31,95,708.00 Dr</b>	<b>30,97,115.00</b>	<b>63,39,406.00</b>	<b>46,583.00 Cr</b>
Duties & Taxes	42,407.00 Cr	5,34,392.00	5,38,568.00	46,583.00 Cr
EPF Payable	37,175.00 Cr	4,38,000.00	4,42,585.00	41,760.00 Cr
EPF @12%	37,175.00 Cr	4,38,000.00	4,42,585.00	41,760.00 Cr
ESI Payable	1,232.00 Cr	14,548.00	15,739.00	2,423.00 Cr
ESI @0.75%	1,232.00 Cr	14,548.00	15,739.00	2,423.00 Cr
PT Payable	4,000.00 Cr	23,400.00	21,800.00	2,400.00 Cr
Professional Tax - Arts & Science Degree College	4,000.00 Cr	23,400.00	21,800.00	2,400.00 Cr
TDS Payable		4,000.00	4,000.00	
TDS - Salaries - 92B		4,000.00	4,000.00	
TDS Payable- AS UNAIDED		54,444.00	54,444.00	
Sundry Creditors	32,38,115.00 Dr	25,62,723.00	58,00,838.00	
M Ramachandra		2,11,400.00	2,11,400.00	
Shree Srikanth Constructions	32,38,115.00 Dr	17,50,304.00	49,88,419.00	
YOGANANDA		6,01,019.00	6,01,019.00	
<b>Fixed Assets</b>	<b>31,56,357.00 Dr</b>	<b>1,09,10,178.00</b>		<b>1,40,66,535.00 Dr</b>
BUILDING	9,17,315.00 Dr	87,31,548.00		96,48,863.00 Dr
Building - NR Colony	9,17,315.00 Dr	87,31,548.00		96,48,863.00 Dr
Building -TRST	9,17,315.00 Dr	87,31,548.00		96,48,863.00 Dr
BUILDING - AS	9,17,315.00 Dr	87,31,548.00		96,48,863.00 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	5,27,214.00		8,31,548.00 Dr
Equipments - Arts & Science Degree Colleg	3,04,334.00 Dr	5,27,214.00		8,31,548.00 Dr
Electrical Fittings - AS		4,93,584.00		4,93,584.00 Dr
Equipments - AS	1,32,334.00 Dr	33,630.00		1,65,964.00 Dr
XEROX MACHINE - AS	1,72,000.00 Dr			1,72,000.00 Dr
Furniture & Fixtures	12,29,099.00 Dr	2,27,920.00		14,57,019.00 Dr
Furniture & Fixtures - Arts & Science Degree Colleg	12,29,099.00 Dr	2,27,920.00		14,57,019.00 Dr
Furniture & Fixtures - AS	12,29,099.00 Dr	2,27,920.00		14,57,019.00 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
Plant and Machinery		14,23,496.00		14,23,496.00 Dr
Plant & Machinery - Lift - AS		14,23,496.00		14,23,496.00 Dr
<b>Current Assets</b>	<b>93,030.97 Dr</b>	<b>61,06,951.00</b>	<b>61,04,521.00</b>	<b>95,460.97 Dr</b>
Bank Accounts	93,030.97 Dr	61,06,951.00	61,04,521.00	95,460.97 Dr
Bank Accounts - Arts & Science	93,030.97 Dr	2,725.00	295.00	95,460.97 Dr
Canara Bank A/c04152010128068-College Dev	19,345.99 Dr	566.00	177.00	19,734.99 Dr
Canara Bank - A/c 04152010145517- MA A/C	73,684.98 Dr	2,159.00	118.00	75,725.98 Dr

Carried Over **FOR S S RAO & ASSOCIATES** **1,78,65,158.00 Dr** **2,32,41,334.00** **1,24,43,927.00** **2,86,62,565.00 Dr**

FRN: 135833W

PARTNER

SUPRIYA SRINIVAS RAO

FCA, DISA-ICAI, RV SFA - IBBI

ICAI Membership No: 145556

PRINCIPAL

APS College of Arts & Science  
N.R. Colony, Bangalore-560 010

continued ...



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>1,78,65,158.00 Dr</b>	<b>2,32,41,334.00</b>	<b>1,24,43,927.00</b>	<b>2,86,62,565.00 Dr</b>
Bank Accounts - Salaries		61,04,226.00	61,04,226.00	
Trust-Salaries		61,04,226.00	61,04,226.00	
Trust - Salaries		61,04,226.00	61,04,226.00	
<b>Branch / Divisions</b>	<b>1,78,65,158.00 Cr</b>	<b>63,27,100.00</b>	<b>1,71,24,507.00</b>	<b>2,86,62,565.00 Cr</b>
City (NR Colony) Campus	1,78,65,158.00 Cr	63,23,100.00	1,71,24,507.00	2,86,66,565.00 Cr
Aps - College Management - AS	16,15,275.00 Cr	1,95,599.00	70,630.00	14,90,306.00 Cr
TRUST - APS Arts & Science Degree College	1,62,49,883.00 Cr	61,27,501.00	1,70,53,877.00	2,71,76,259.00 Cr
Somanahalli Campus		4,000.00		4,000.00 Dr
Apsce - APS College of Arts & Science		4,000.00		4,000.00 Dr
<b>Indirect Income</b>			63,22,854.00	<b>63,22,854.00 Cr</b>
Fee Received			63,20,129.00	63,20,129.00 Cr
Fees Received - Arts & Science Degree College			63,20,129.00	63,20,129.00 Cr
Admission Fees - As			52,26,900.00	52,26,900.00 Cr
College Development Fee - CDF-AS			9,45,530.00	9,45,530.00 Cr
Sports & Cultural Fee Recd - AS			11,979.00	11,979.00 Cr
Uniform Fees - AS			1,14,500.00	1,14,500.00 Cr
University Fees - As			21,220.00	21,220.00 Cr
Interest			2,725.00	2,725.00 Cr
Bank Interest - SB			2,725.00	2,725.00 Cr
Bank Interest - Arts & Science			2,725.00	2,725.00 Cr
<b>Indirect Expenses</b>		94,55,115.00	5,171.00	<b>94,49,944.00 Dr</b>
Affiliation & Other Fees		9,94,287.00		9,94,287.00 Dr
Affiliation & Other Fees - Arts & Science		9,94,287.00		9,94,287.00 Dr
Admission, Examination & Affiliation Fee Paid -BCA & MA ACCOUNT		9,94,287.00		9,94,287.00 Dr
Audit Fees		52,948.00		52,948.00 Dr
Audit Fees - AS		52,948.00		52,948.00 Dr
Bank Charges		295.00		295.00 Dr
Bank Charges - Arts & Science		295.00		295.00 Dr
Bank Charges-Arts & Science		295.00		295.00 Dr
Gratuity & Exgratia		48,538.00		48,538.00 Dr
Gratuity - Arts & Science		48,538.00		48,538.00 Dr
Insurance		22,612.00		22,612.00 Dr
Insurance -Fire & Burglary - AS		22,612.00		22,612.00 Dr
Legal, Professional & Consultancy Charges		57,169.00		57,169.00 Dr
Professional Charges - Arts & Science		57,169.00		57,169.00 Dr
Postage, Printing & Stationery		27,637.00		27,637.00 Dr
Postage, Printing & Stationery - Arts & Science		27,637.00		27,637.00 Dr
Printing & Stationery - AS		27,637.00		27,637.00 Dr
Repairs & Maintenance -General & Equipments		28,498.00		28,498.00 Dr
Repair and Maintenance - Arts & Science Degree Coll		28,498.00		28,498.00 Dr
Repairs & Maintenance - General & Equipment -M.A		28,498.00		28,498.00 Dr
Salaries		72,42,320.00	5,171.00	72,37,149.00 Dr
Salaries - Management		72,42,320.00	5,171.00	72,37,149.00 Dr
CCA		57,105.00		57,105.00 Dr
CCA - AS		57,105.00		57,105.00 Dr
DA		3,73,445.00		3,73,445.00 Dr
DA @ 12%		31,850.00		31,850.00 Dr
DA @ 16%		1,21,846.00		1,21,846.00 Dr
DA @27.25%		29,628.00		29,628.00 Dr
<b>Carried Over</b>		<b>3,90,23,549.00</b>	<b>3,58,96,459.00</b>	<b>31,27,090.00 Dr</b>

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
ERN: 135833W

*Surya Rao*  
PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

*Deepa* 14/11/24  
PRINCIPAL  
APS College of Arts & Science  
N.R. Colony, Bangalore-560 019

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>3,90,23,549.00</b>	<b>3,58,96,459.00</b>	<b>31,27,090.00 Dr</b>
D A @31%		1,90,121.00		1,90,121.00 Dr
HRA		3,27,337.00		3,27,337.00 Dr
HRA @15%		1,54,058.00		1,54,058.00 Dr
HRA @ 24%		1,73,279.00		1,73,279.00 Dr
OTHER ALLOWANCES		18,07,617.00		18,07,617.00 Dr
Per Allowance -AS		18,07,617.00		18,07,617.00 Dr
Basic Salary		41,08,620.00	4,000.00	41,04,620.00 Dr
EPF-Management Contribution		4,96,384.00		4,96,384.00 Dr
ESI -Management Contribution		71,812.00	1,171.00	70,641.00 Dr
Security & Housekeeping Charges		4,73,958.00		4,73,958.00 Dr
Cleaning, Security Charges & Housekeeping Cgs - AS		4,73,958.00		4,73,958.00 Dr
Telephone & Internet Charges		1,25,137.00		1,25,137.00 Dr
Telephone & Internet Charges - Arts & Science		1,25,137.00		1,25,137.00 Dr
Telephone and Internet Charges-AS		1,25,137.00		1,25,137.00 Dr
Uniform Expenses		1,64,700.00		1,64,700.00 Dr
Uniform Expenses - AS		1,64,700.00		1,64,700.00 Dr
Water & Electricity Charges		2,17,016.00		2,17,016.00 Dr
Electricity Charges - AS		1,48,497.00		1,48,497.00 Dr
Water Charges - AS		68,519.00		68,519.00 Dr
Income & Expenditure A/c			31,27,090.00	31,27,090.00 Cr
<b>Grand Total</b>		<b>3,90,23,549.00</b>	<b>3,90,23,549.00</b>	

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 135833W

*Supriya*  
PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

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



APS COLLEGE OF ARTS AND SCEINCE	
2023-2024	
<b>Assigned budget on academic facilities:-</b>	<b>30,00,000.00</b>
<b>Expenditure incurred on maintenance of academic facilities</b>	
Affiliation, Examination, Convocation & Other Expenses	18,31,670.00
Conference & Cultural Expenses	5,88,869.00
Legal, Professional Charges	1,17,777.00
Library Books	55,008.00
Periodicals & Journals	29,282.00
RR Expenses	53,385.00
General Expenses	5,271.00
Postage, Printing & Stationery	92,559.00
Telephone & Internet Charges	1,29,853.00
Sports Expenses	60,119.00
<b>GRAND TOTAL</b>	<b>29,63,793.00</b>
<b>Assigned budget on physical facilities:-</b>	<b>25,00,000.00</b>
<b>Expenditure incurred on maintenance of Physical Facilities</b>	
Repairs & Maintenance-General & Equipment	79,296.00
Computer & Software	4,98,550.00
Equipments	33,630.00
Electrical Fittings	4,93,584.00
Furniture & Fixtures	2,27,920.00
Uniform Expenses	1,64,700.00
House Keeping & Security Charges	4,73,958.00
Electricity & Water Charges	2,17,016.00
<b>GRAND TOTAL</b>	<b>21,88,654.00</b>

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN: 135833W  
PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No. 145556

Principal  
19/12  
APS College of Arts & Science  
N.R. Colony, Bangalore-560 019

RECEIPTS

PAYMENTS

Sl. No.	Particulars	Amount Rs. Ps	Amount Rs. Ps	Sl. No.	Particulars	Amount Rs. Ps	Amount Rs. Ps
I	Opening Balance		4271134.13	I	Salary A/c		6877266.00
1	Cash	1,776.00		1	Arrears of Salary	0.00	
2	Sy. Bank A/c No. 40529(04152010059310)	16,01,629.71		2	Salary Paid to Staff	6877266.00	
3	Sy. Bank A/c No. 40548(04152010059344)	10,39,728.15		3	Temporary Staff Salary	0.00	
4	Sy. Bank A/c No. 7751 (04152010005565)	9,12,052.55		4	UGC & Other Grants Paid	0.00	
5	Canara Bank A/c No. 1383 (0473101031383)	3,09,449.00					
6	Sy Bank A/c No. 1415 (04152010061415)	4,06,498.72					
II	Actual Receipts by Fees		505258.00	II	Expenditure towards Specific fees		197794.00
1	Admission Fees	7,376.00		1	R.R. Library Expenses	82667.00	
2	Class Examination Fee	51,740.00		2	Sports Expenses	60119.00	
3	Lab Fees	7,800.00		3	Library Books	55008.00	
4	Magazine Fees	40,094.00		III	University Remittance		0.00
5	Medical Fee	5,970.00		1	Degree Contingency	0.00	
6	R.R. Library Fee	39,800.00		2	Des- Answer Book to Uni	0.00	
7	Sports Fees	19,900.00		3	Uni- Admission Processing Fee	0.00	
8	Tuition Fees	1,58,860.00		4	Uni- Convocation Fees	0.00	
9	Govt Admission Fee	14,858.00		5	Uni- Exam Application Fees	0.00	
10	College Tuition Fee	1,58,860.00		6	Uni- Exam Fees	0.00	
				7	Uni Registration Fees	0.00	
III	Other Misc. Fees		186720.00	8	Uni- Scrutiny Fee	0.00	
1	Application Fee	25,050.00					
2	I.D. Card Fee	29,850.00		IV	OTHER MISC. PAYMENTS		1786387.00
3	Issue of Certificate	61,945.00		1	Bank Charges	8453.00	
4	KSSBF	4,975.00		2	Cultural Expenses	81250.00	
5	KSTBF	4,975.00		3	Computer & Software, Equipments	498550.00	
6	Library Card Fee	19,900.00		4	ESI & EPF Deduction	0.00	
7	SAF	4,975.00		5	Group Insurance	2600.00	
8	N.S.S. Fees	9,950.00		6	K P S C Remuneration	0.00	
9	Red Cross Society	20,100.00		7	KSSBF/KSTBF/SAF	0.00	
10	Scout & Guide	0.00		8	College day Celebration	128693.00	
1	Physically Handicapped Scholarship			9	BCU Remuneration Expenses	234080.00	
2	SC/ST Scholarship	5,000.00		10	Misc. Expenses	550.00	
		0.00		11	Other Deductions	126600.00	
				12	Professional Charges	4900.00	
				13	Repairs and Maintenance	50798.00	
				14	Other Function Expenses	46382.00	
				15	Seminar/Workshop/Exhibition/Conference Expenses	234714.00	
				16	LIC Payable	190277.00	
				17	TDS	3311.00	
				18	Telephone Charges	4716.00	
				19	Meeting Expenses	15205.00	
				20	Travelling & Conveyance-AS	4000.00	
				21	Office/General Expenses	32208.00	
				22	NSS/NCC Expenses	92895.00	
				23	Lab Department Expenses	5271.00	

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN: 135833W

*[Signature]*  
PARTNER

SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

*[Signature]*  
PRINCIPAL

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



	C/F PAGE-01 Total		24	Examination Expenses	20934.00	8861447.00
	C/F PAGE-01 Total	4963112.13		TOTAL	Contd.....page-02 Page-02	8861447.00
IV	B/F PAGE-01 Total	4963112.13		Total		25000.00
1	UNIVERSITY RECEIPTS	329526.00	1	Physically Handicapped Scholarship	25000.00	1634152.00
2	Uni- Cultural Fee	36,924.00	2	SC/ST Scholarship	0.00	
3	Uni- Admission Fine Fee	1,600.00	V	TRUST PAYMENTS		
4	Uni- Admission Processing Fee	57,600.00		Contingencies		
5	Uni- Convocation Fees	0.00	1	Affiliation Fees	0.00	
6	Uni- Exam Application Fees	0.00	2	Contingency	0.00	
7	Uni- Exam Fees	0.00	3	Conveyance Charges	0.00	
8	Uni-Exam Processing Fees	0.00	4	Postage, Printing and Stationery	64922.00	
9	Uni- Marks Card Fee	15,612.00	5	Trust Payments	1569230.00	
10	Uni- Migration Fee	42,276.00	6	Wrong Entry		
11	Uni- Registration Fees	0.00				
12	Uni- Revaluation Fine Fees	0.00				
13	Uni- Scrutiny Fee	0.00				
14	Uni Sports Development Fee	1,75,414.00				
	OMR Fees	100.00				
	C/F PAGE-02 Total	5292638.13		TOTAL	Contd.....page-03 Page-03	10520599.00
V	B/F PAGE-02 Total	5292638.13		Total		10520599.00
	Grant In Aid Received	6877266.00	VI	Closing Balance (C/o to the Next Year Accounts)		4823015.13
	Arrears of Salary	0.00	1	Cash	4736.00	
	Salary Grant	68,77,266.00	2	Sy. Bank A/c No. 40529(04152010059310)	1831820.71	
			3	Sy. Bank A/c No. 40548(04152010059344)	704356.15	
VI	MISCELLANEOUS RECEIPTS	3173710.00	4	Canara Bank A/c No. 1383 (0473101031383)	318103.00	
1	College Maintenance Fees	1,19,400.00	5	Sy Bank A/c No. 1415 (04152010061415)	418803.72	
2	College Lab Fees	7,800.00	6	Sy Bank A/c No. 7751 (04152010005565)	1545195.55	
3	Cultural Activities	40,100.00				
4	Lic Payable	1,76,180.00				
5	Group Insurance	2,400.00				
6	Admission Sponsorship Fee/Financial Aid	4,34,500.00				
7	Interest on S.B. A/c	1,41,029.00				
8	K P S C Remuneration	0.00				
9	Miscellaneous Fee	66,008.00				
10	Other Deductions	1,33,550.00				
11	Stamp Fees	6,965.00				
12	TDS	11,17,811.00				
13	Telephone Charges	0.00				
14	Trust Receipts/others	2,45,283.00				
15	Co-curricular activities fee	1,00,000.00				

FOR S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 135833W

*S. RAO*  
PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

*Suraj*

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

16	Other Income				
17	Seminar/Workshop Fee/Registration fee	8,200.00			
18	Miscellaneous Income	1,78,753.00			
19	CET-Other Examinations	70,697.00			
20	NSS-NCC Amount Received	2,48,034.00			
		77,000.00			
<b>CERTIFICATE:-</b>					
<b>Total</b>			<b>15343614.13</b>	<b>Total</b>	<b>15343614.13</b>

- 1 On behalf of the management, I here by certify that receipts have been pertained as per clause-4 and 5 of section -II of the agreement and credited to the respective accounts.
- 2 On behalf of the management, I here by certify that expenditure shown above has been actual incurred and that no part of it relates to scholarships to articles for which as special grant is sanctioned under the Grant.

*[Signature]*  
PRINCIPAL

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

- 3 I certify that I have audited the accounts of the college for the year 2023-24 and that the receipts payments shown in the above statement are correctly stated and supported by the proper vouchers.

**FOR S S RAO & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FRN: 135833W**

*[Signature]*  
PARTNER

**SUPRIYA SRINIVAS RAO**  
**FCA, DISA-ICAI, RV SFA - IBBI**  
**ICAI Membership No: 145556**

AUDITOR



# APS COLLEGE OF ARTS & SCIENCE - AIDED-2023-2024

N.R. Colony  
Bangalore

## Receipts and Payments

1-Apr-23 to 30-Mar-24

Page 1

Receipts	1-Apr-23 to 30-Mar-24	Payments	1-Apr-23 to 30-Mar-24
<b>Opening Balance</b>	<b>42,71,134.13</b>	<b>Admission Expenses - AS</b>	<b>100.00</b>
Canara Bank A/c No 0473101031383- UGC Grant	3,09,449.00	Admissions Expenses	450.00
Canara Bank A/c No. 5565 - Govt Mise Account	9,12,052.55	Aps - College Management - AS	70,630.00
Canara Bank A/c No.59310 - Joint A/c with JD	16,01,629.71	Bank & DD Charges - AS	8,453.00
Canara Bank A/c No. 59344 - Govt.Coll Maint Account	10,39,728.15	BCU UG EXAMINAION REMUNERATION	2,34,080.00
Canara Bank A/c SC/ST -61415 -Scholarship Account	4,06,498.72	Collegeday Celebration	1,20,693.00
Petty Cash	1,776.00	Computer & Softwares - A/S	4,98,550.00
Admission Fee-AS	7,376.00	Cultural Expenses-AS	37,066.00
Admission Sponership	4,34,500.00	Endowment Prize	5,000.00
Application Fee	25,050.00	Examination Expenses	7,972.00
Aps - College Management - AS	33,199.00	FBF	600.00
Bank Interest - Arts & Science	1,41,029.00	GC Meeting Expenses	5,935.00
BCU UG EXAMINAION REMUNERATION RECD	2,48,034.00	Inguration Function Expenses-AS	11,382.00
Class Examination Fee Rcd- AS	51,740.00	Lab Consumables	120.00
Co-curricular activities Fee	1,00,000.00	Lab Consumables-AS	5,151.00
College Lab Fee - AS	7,800.00	Library Books - Arts & Science Degree College	55,008.00
College Maintanance Fees - AS	1,19,400.00	Library & RR Expenses - Arts & Science Degree	53,385.00
College Tution Fees- AS	1,58,860.00	LIC Committee Expenses	3,460.00
FBF	550.00	LIC - Group Insurance	2,600.00
I.D. Card Fee - AS	29,850.00	LIC - SALARIES	1,90,277.00
Issue of Certificate - AS	61,945.00	Mathematics Day Expenses	35,000.00
KSSBF	4,975.00	Meeting Expenses	5,810.00
KSSWF	4,975.00	National Conference-Payments	1,91,841.00
KSTBF	4,975.00	NCC Expenses-AS	5,000.00
Lab Fees - AS	7,800.00	News Paper & Periodicals - Arts & Science	29,282.00
Late Admission Fine-AS	1,600.00	NSS Expenses-AS	87,895.00
Library Card Fee - AS	19,900.00	Office Expenses - Arts & Science	31,948.00
LIC Group Insurance	2,400.00	Postage, Printing & Stationary-AS	64,922.00
LIC - SALARIES	1,76,180.00	Practical Exam Expenses	12,962.00
Magazine Fees - AS	40,094.00	Professional Charges - Arts & Science	4,900.00
Medical Fee - AS	5,970.00	Rates and Taxes - Arts & Science	260.00
Miscellaneous Fee - AS	66,008.00	Repairs and Maintenance - AS	50,798.00
Miscellaneous Income	70,697.00	SALARY TO AIDED STAFF	68,77,266.00
National conference -sponsorship & registration fee	1,34,253.00	SCHOLARSHIP - OBC & PHYSICALLY HANDICAPPED	25,000.00
N.S.S. Fees Recd Student-AS	9,950.00	SEMINAR/WORKSHOP/EXHIBITION-AS	42,873.00
NSS -NCC Amount Received	77,000.00	Society Loan - AS	1,26,000.00
OMR Fees - AS	100.00	Sports Expenses-AS	60,119.00
Other Fees-AS	8,200.00	Talents Day	39,184.00
Professional Tax - Arts & Science Degree College	11,000.00	TDS - APS Arts & Science - 94C	3,311.00
Red Cross Society - AS	20,100.00	Telephone Charges-AS	4,716.00
Carried Over	63,56,644.13	Carried Over	90,17,999.00

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN: 135833W

PARTNER

SUPRIYA SRINIVAS RAO

FCA, DISA-ICAI, RV SFA - IBBI

ICAI Membership No: 145556

PRINCIPAL

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

continued ...

# APS COLLEGE OF ARTS & SCIENCE - AIDED-2023-2024

Receipts and Payments

Page 2

Receipts		Payments	
1-Apr-23 to 30-Mar-24		1-Apr-23 to 30-Mar-24	
Brought Forward	63,56,644.13	Brought Forward	90,17,999.00
Registration Fee-FDP/NEXT GEN EMPLOYABILITY Programme	4,500.00	Travelling & Conveyance - Arts & Science	4,000.00
R.R. Library Fee -AS	39,800.00	Trust - APS Arts & Science Degree College	14,98,600.00
Salary Grants - Arts & Science	68,77,266.00	<b>Closing Balance</b>	48,23,015.13
SCHOLARSHIP - OBC & PHYSICALLY HANDICAPPED	5,000.00	Canara Bank A/c No 0473101031383- UGC Grant	3,18,103.00
Seminar/workshop Fee-AS	40,000.00	Canara Bank A/c No. 5565 - Govt Mise Account	15,45,195.55
Society Loan - AS	1,22,000.00	Canara Bank A/c No.59310 - Joint A/c with JD	18,31,820.71
Sports & Cultural Activities Fee Recd - AS	40,100.00	Canara Bank A/c No. 59344 - Govt.Coll Maint Account	7,04,356.15
Sports Fees- AS	19,900.00	Canara Bank A/c SC/ST -61415 -Scholarship Account	4,18,803.72
Stamp Fee-AS	6,965.00	Petty Cash	4,736.00
TDS - APS Arts & Science - 94C	3,311.00		
TDS - APS Arts & Science College - 92B	11,14,500.00		
Trust - APS Arts & Science Degree College	2,12,084.00		
Tution Fees - AS	1,58,860.00		
Uni- Admission Fee - AS	14,858.00		
Uni- Cultural Fee - AS	36,924.00		
Uni- Migration Fees - AS	15,612.00		
Uni Processing Fees - AS	57,600.00		
Uni Registration Fees - AS	42,276.00		
Uni Sports Development Fee - AS	1,75,414.00		
<b>Total</b>	<b>1,53,43,614.13</b>	<b>Total</b>	<b>1,53,43,614.13</b>

*Beyle*

**PRINCIPAL**

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

**FOR S S RAO & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FRN: 135833W

*Srinivas*

**PARTNER**

**SUPRIYA SRINIVAS RAO**  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556



# APS COLLEGE OF ARTS & SCIENCE COLLEGE

## BUDGETED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 2023-2024

Expenditure	2023-2024	Income	2023-2024
	Rs.		Rs.
To Affiliation & Other Fees	15,54,893	By Fees Received	1,02,82,756
To Bank Charges & Intrest	3,748	By UGC & Salary Grant received	75,25,884
To Conference & Cultural Expenses	5,88,869	By Interest from Bank - SB	1,43,754
To Admission,Examination & Lic Committee Expenses	42,697	By Miscellaneous Income	2,04,950
To Rate and Taxes	8,031	To UG Examination Remuneration RCD	2,34,080
To Office Expenses	37,758	By Excess of Expenditure over Income	3,32,020
To Postage, Printing & Stationery	92,559		
To Professional & Consulatnce Charges	1,15,017		
To Repairs & Maintenance - General	79,296		
To Salaries (AIDED)	75,25,884		
To Salaries (MGT)	72,85,687		
To Telephone Charges	1,29,853		
TO periodicals & Journals	29,282		
To Sports & RR	1,13,504		
To Travelling & Conveyance	4,000		
To Lab Department Expenses	-		
To Insurance	22,612		
To Uniform Expenses	1,64,700		
To UG Examination Remuneration Paid	2,34,080		
To Water & Electricity Charges	2,17,016		
To Security & Housekeeping Charges	4,73,958		
	1,87,23,444		1,87,23,444

FOR S S RAO & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 135833W

*[Signature]*  
PARTNER

SUPRIYA SRINIVAS RAO

FCA, DISA-ICAI, RV SFA - IBBI

ICAI Membership No: 145556

*[Signature]*  
PRINCIPAL

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



Dashboard  
(https://apsasc.can)



My Payslips  
(https://apsasc.can)



Student  
(https://apsasc.can)



Staff  
(https://apsasc.can)



Staff Attendance  
(https://apsasc.can)



My Attendance  
(https://apsasc.can)



Staff Leaves  
(https://apsasc.can)

## Daily Fee Report

From 01-04-2023 To 31-03-2024

Payment Method

Cheque

Net Banking

Cash

Online Payment

Total

Amount

2,39,600

80,85,624

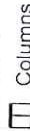
2,05,032

17,52,500

1,02,82,756

Show 10 entries

Enter Search...



#	Receipt Date	Receipt Number	Admission Number	Enrollment No	Student Name	Class / Section
1	30-03-2024	APSASCG/2023-24/00698 ()				
2	28-03-2024	APSASCG/2023-24/00697 ()				
3	26-03-2024	APSASCMT/2023-24/00300 (https://apsasc.campuselement.in/feesv2/fees_collection/fee_receipt_view/4535/0)				BA-hi
4	26-03-2024	APSASCMA/2023-24/00048 (https://apsasc.campuselement.in/feesv2/fees_collection/fee_receipt_view/4530/0)				MA-U
5	26-03-2024	APSASCBBCA/2023-24/00376 (https://apsasc.campuselement.in/feesv2/fees_collection/fee_receipt_view/4534/0)				BCA-
6	26-03-2024	APSASCBBCA/2023-24/00375 (https://apsasc.campuselement.in/feesv2/fees_collection/fee_receipt_view/4533/0)				BCA-
7	26-03-2024	APSASCBBCA/2023-24/00374 (https://apsasc.campuselement.in/feesv2/fees_collection/fee_receipt_view/4532/0)				BCA-
8	26-03-2024	APSASCBBCA/2023-24/00373 (https://apsasc.campuselement.in/feesv2/fees_collection/fee_receipt_view/4531/0)				BCA-
9	26-03-2024	APSASCBBCA/2023-24/00372 (https://apsasc.campuselement.in/feesv2/fees_collection/fee_receipt_view/4530/0)				BCA-

FOR S S RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 135883W

*S.S. Rao*

PARTNER  
SUPRIYA SRINIVAS RAO  
FCA, DISA-ICAI, RV SFA - IBBI  
ICAI Membership No: 145556

*S.S. Rao*

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