

M/s. JOSHI & COMPANY

CHARTERED ACCOUNTANT

Prop: CA Vinayaka D Joshi

B com, FCA, DISA (ICAI)



#4158, 16th Main, 7th Cross,
Kuvempu Nagar,
MCC 'B' Block,
Davanagere-577004,
Email: cavdjoshi@gmail.com

Certificate

This is to certify that the mentioned table shows the total expenditure towards the purchase of books & journals excluding salary grants extracted from the audited income and expenditure account and balance sheet for the last two years 2021-22 & 2022-23.

Sl.No	Year	Expenditure towards purchase of books & journals	Total Expenditure
1	2021-22	14,420	2,25,80,957
2	2022-23	38,802	1,65,04,236

The necessary records are produced to me for verification.

The above is true and correct to the best of my knowledge and information provided to me.

Date : 01-08-2023

Place : Davanagere



For M/S JOSHI & COMPANY
CHARTERED ACCOUNTANT

(VINAYAKA.D.JOSHI)

Proprietor

Membership No : 029132

FRN No : 013001S

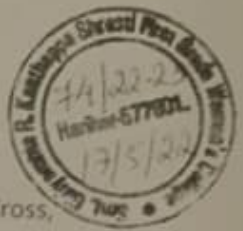
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M/s. JOSHI & COMPANY

CHARTERED ACCOUNTANT
Prop: Vinayaka D Joshi
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#4158, 16th Main, 7th Cross,
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AUDITOR'S REPORT

To,
SMT .GIRIYAMMA KHANTAPPA SHRESTY,
WOMEN'S FIRST GRADE COLLEGE,
SHIMOGA ROAD,
HARIHARA-577601

Report on the Audit of the Financial Statements Opinion

1. We have audited the Balance Sheet of SMT. GIRIYAMMA KHANTAPPA SHRESTY, WOMEN'S FIRST GRADE COLLEGE, SHIMOGA ROAD, HARIHARA-577601. as at 31st March 2022 and the Income and Expenditure Account for the year ended on that date.

2. In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India in case of the Balance Sheet of the association, of the state of affairs as at March 31st 2022 and in case of the Statement of Income and Expenditure, true balance of Deficit for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the association in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statement:

4. The Executive Committee Member of SMT .GIRIYAMMA KHANTAPPA SHRESTY, WOMEN'S FIRST GRADE COLLEGE, SHIMOGA ROAD, HARIHARA-577601. Is responsible for the preparation of these financial statement in accordance with the requirements of Karnataka Societies Registration Act, 1960. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

TO SPM
17-5-22



M/s. JOSHI & COMPANY

CHARTERED ACCOUNTANT*

Prop: Vinayaka D Joshi
Bcom, FCA, DISA(ICA)

#4158, 16th Main, 7th Cross,
Kuvempu Nagar,
M C C 'B' Block,
Davangere-577004,
Email: cavdjoshi@gmail.com

Auditors Responsibilities:

5. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of Chartered Accountants of India. Those standards required that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Report on Other. Legal and Regulatory Requirements

6. The Balance Sheet and the Income and Expenditure Account have been drawn up in accordance with requirements of Karnataka Societies Registration Act, 1960;

7. Subject to the limitations of the audit and as required by the requirements of Karnataka Societies Registration Act, 1960, and subject also to the limitations of disclosure required therein, we report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit and have found them to be satisfactory;
- The transactions of the association which have come to our notice have been within the powers of the association.

8. We further report that:

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

In our opinion, proper books of account have been kept by the said Association so far as appears from our examination of the books of account.

In our opinion, and to the best of our information and according to the explanation given to us, the said accounts give true and fair view:-

- In case of the Balance Sheet, of the state of affairs of the association as at 31st March 2022
- In case of the Income and Expenditure Account, of the Deficit of the Association for the year ended on that date.

Place: Davangere
Date: 14-05-2022



For M/s. JOSHI & COMPANY
Chartered Accountant

(Signature)
(Vinayaka D. Joshi)
B.Com., FCA
Proprietor
Membership No: 029132
FRN: 013001S

UDIN: 22029132 AIZDNE2922



SMT GIRIYAMMA KHANTAPPA SHRESTY
WOMEN'S FIRST GRADE COLLEGE
SHIMOGA ROAD
HARIHARA-577601

Balance Sheet as on 31-03-2022

Liabilities	Sch.No	Amount	Assets	Sch.No	Amount
Corpus Fund	1	55,37,316.00	Fixed Assets	6	26,15,721.00
Liabilities (UGC Grants)	2	66,03,926.00	Deposits	7	19,910.00
Loan from Management		1,02,115.00	Assets(Made out of UGC Grant)	8	51,15,619.00
Contractors EMD A/c		26,290.00	Advances	9	2,15,080.00
GOI Students Scholarship	3	27,607.00	Salary Grants Receivable		12,90,178.00
Current Liabilities	4	1,30,677.00			
Provisions	5	12,90,178.00	Closing Balance		
			Cash in Hand	1R&P	-
			Cash at Bank		44,61,601.00
Total		137,18,109.00	Total		137,18,109.00

As Per My Audit Report Annexed
For M/s. JOSHI & COMPANY
Chartered Accountant

(Vinayaka D. Joshi)
P. Comm. FCA
Proprietor

Membership No: 029132
FRN: 0130015



Dt: 14.05.2022

UDIN:- 22029132 AIZDNE2922

For Smt Giriyamma Khantappa Shresty
Women's First grade college

G.B. Gangadharappa
PRINCIPAL, 14.05.22
Smt. Giriyamma Khantappa Shresty
First Grade Women's College
Harhar - 577 601



SMT GIRIYAMMA KHANTAPPA SHRESTY
WOMEN'S FIRST GRADE COLLEGE
SHIMOGA ROAD
HARIHARA-577601

Schedules for Balance Sheet:

Schedule 1: Corpus Fund

Particular	Amount
Opening Balance	56,31,143.00
Add-Audit fees excess provision written back	4,500.00
Less-Deficit During the year	98,327.00
Total	55,37,316.00

Schedule 2: Liabilities (UGC Grants)

Particulars	o/b	Addition	paid	c/b
UGC-Career & Counseling cell Grant (Equipment)	2,02,314.00			2,02,314.00
UGC-Central Assistance Sports Equipments	3,00,000.00			3,00,000.00
UGC-Computer Facility Grant	1,27,300.00			1,27,300.00
UGC-Development Grant	33,04,953.00			33,04,953.00
UGC-Improvement for Facilitate in existing premies	-14,440.00			-14,440.00
UGC-Internal Quality Assurance cell	2,18,000.00			2,18,000.00
UGC-Human Reght Education Foundation Course	1,05,304.00			1,05,304.00
UGC-Management Margin Towards Govt Grant	7,28,272.00			7,28,272.00
UGC-Remedial Coaching for SC/ST/OBC & Minority	9,44,572.00			9,44,572.00
UGC-Seminor Grant	5,228.00			5,228.00
UGC-Special Development Grant for young	3,01,743.00			3,01,743.00
UGC-Special Grant for Enhancement Capacity Building	80,980.00			80,980.00
UGC-Vocational Education Grant	2,99,700.00			2,99,700.00
Total	66,03,926.00			66,03,926.00

Schedule: 3 Scholarship A/c

Particulars	OB	Addition	Paid	C/b
GOI Student Scholarship	17,607.00	1,22,380.00	1,22,380.00	17,607.00
Nagara Sabhe Sahayadhana	10,000.00			10,000.00
Total	27,607.00	1,22,380.00	1,22,380.00	27,607.00

Schedule:4 Current Liabilities

Particulars	OB	Addition	Paid	C/b
KU Exam Remuneration	1,204.00			1,204.00
Hand loan	97.00	10.00		107.00
Audit Fee Payable	29,500.00	29,500.00	25,000.00	29,500.00
Magzine Fee	65,850.00			65,850.00
Library fee	12,106.00			12,106.00
Libraray Book Deposit	2,060.00			2,060.00
Scouts & Guides fee	19,850.00			19,850.00
Total	1,30,667.00	29,510.00	25,000.00	1,30,677.00

Schedule: 5 Provisions

Particulars	OB	Addition	Paid	C/b
Salary Payable	1803171	12,90,178.00	1803171	12,90,178.00
Total	1803171	12,90,178.00	1803171	12,90,178.00



SMT GIRIYAMMA KHANTAPPA SHRESTY
WOMEN'S FIRST GRADE COLLEGE
SHIMOGA ROAD
HARIHARA-577601

Schedules for Balance Sheet:

Schedule 6: Fixed Assets

Assets	WDV as on 1-4-2021	Addition	Deletions	Total as on 31- 3-2021
Furniture & Fixture	4,91,617.00	3,500.00		4,95,117.00
Sports Equipment	1,53,138.00	875.00		1,54,013.00
Sashana Salakaranegalu (Equipments)	1,61,602.00	78,776.00		2,40,378.00
Electrical Equipment	31,183.00			31,183.00
Library Books	7,08,922.00	14,420.00		7,23,342.00
Xerox Machine	19,926.00			19,926.00
Computer (VC)	775.00			775.00
Water tank	8,410.00			8,410.00
Web Site	1,06,994.00	35,000.00		1,41,994.00
Library Software	1,376.00			1,376.00
Building (college)	7,99,207.00			7,99,207.00
Total	24,83,150.00	1,32,571.00		26,15,721.00

Schedule 7: Deposits

Particulars	Amount
Electricity Deposit:OB	16,610.00
Broad Band Deposit:OB	3,300.00
Total	19,910.00

Schedule 8: Assets (made out of UGC Grants)

Particulars	OB	Addition	Paid	C/b
UGC- Vocational Educational Grant (Building)	50,000.00			50,000.00
UGC-Special development Grant for Young	6,60,314.00			6,60,314.00
UGC-Capacity Buildings(Books)	80,972.00			80,972.00
UGC-Human Right Education Seminar Grants	1,27,295.00			1,27,295.00
UGC-Career & Counseling Cell Grants(Equipment)	2,02,314.00			2,02,314.00
UGC-Remedial Coaching Class for Minority				
1. Books & Journals	3,48,962.00			3,48,962.00
2.Equipments	7,49,084.00			7,49,084.00
UGC-Development Grant				
1.Equipment	7,80,479.00	4,000.00	5,500.00	7,78,979.00
2.Building	8,81,031.00			8,81,031.00
3.Instrumentation Maintenance	1,57,523.00			1,57,523.00
4.Books & Journals	9,46,983.00			9,46,983.00
UGC-Internal Quality Assurance Cell				
1.Equipment	60,000.00			60,000.00
2. ICTs Communication	72,162.00			72,162.00
Total	51,17,119.00			51,15,619.00

Schedule 9: Advance

Particular	Amount
Advance:OB	2,15,080.00
Total	2,15,080.00



SMT GIRIYAMMA KHANTAPPA SHRESTY
WOMEN'S FIRST GRADE COLLEGE
SHIMOGA ROAD
HARIHARA-577601

Income & Expenditure Account for the ended 31-3-2022

Expenditure	Amount	Amount	Income	Amount	Amount
Salary Disbursed:			By Salary Grant Received:		
Salary Paid	160,59,125.00		Salary Received	155,33,850.00	
Salary grant march 2022	12,90,178.00	173,49,303.00	Salary Grant March 2022	12,90,178.00	168,24,028.00
*Salary Deductions Remitted(Sch-2)		41,61,476.00	Deductions from Salary (Sch-2)		41,61,476.00
Fees Paid to Dvg University (Sch-03)		4,36,650.00			
Administration Exp(Sch-04)		2,48,095.00	* Fee Collected:		
*Other Expenses:			Fees received	10,98,978.00	
Exam Remuneration Paid	1,15,225.00		fee Received (Un Aided)	71,040.00	11,70,018.00
NAAC fee	88,500.00		Other Income:		
ports & Games	9,636.00		Interest on SB a/c's	1,33,994.00	
Function & programmers	500.00		Exam Remuneration Received	1,15,225.00	
Institution Professional Tax	2,500.00		Recovery in r/o books lost	3,120.00	2,52,339.00
Student Union	17,025.00				
Red Cross Fee	28,552.00				
Medical Check Up Fee	1,036.00				
Student welfare	10,050.00				
library membership Expenses	5,900.00				
Skill development Expenses	2,240.00	2,81,164.00			
Audit fee (2021-2022)		29,500.00			
			*Deficit		98,327.00
Total		225,06,188.00	Total		225,06,188.00

As Per My Audit Report Annexed
For M/s. JOSHI & COMPANY
Chartered Accountant

(Vinayaka .D. Joshi)

B.Com., FCA
Proprietor

Membership No: 029132

FRN: 0130013

Dt: 14.05.2022

UDIN:- 22029132AI ZDNE2922



For Smt Giriyamma Khantappa Shresty
Women's First grade college

G.B. Gargadhar

PRINCIPAL,

Smt. Giriyamma K. Kanthappa Shresty
First Grade Women's College
Harthar - 577 601

14.05.22

SMT GIRIYAMMA KHANTAPPA SHRESTY
WOMEN'S FIRST GRADE COLLEGE
SHIMOGA ROAD
HARIHARA-577601

Receipts and payments account for the period 1-4-2021 to 31-3-2022

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance:			Audit fee o/s paid	25,000.00	
Cash in Hand			Exam Remuneration Paid	1,15,225.00	1,40,225.00
Cash at Bank(Sch -1)	46,86,489.00	46,86,489.00			
"GOI Scholarship Received		1,22,380.00	Purchase of Fixed Assets:		
"Salary Grant Received:			Furniture & Fixture	3,500.00	
Salary Grant Receivable Recd	18,03,171.00		Sadhana Salakaranegalu	78,776.00	
Salary Grant Received	155,33,850.00	173,37,021.00	Web Site Updating	35,000.00	
			Library books	14,420.00	
Salary deductions (sch -02)		41,61,476.00	Sports Equipments	875.00	1,32,571.00
" Fee Collected:					
Fees received	10,98,978.00		Salary Disbursed:		
Fee Received (Un Aided)	71,040.00	11,70,018.00	Salary Payable Paid	18,03,171.00	
Other income:			Salary Paid	160,59,125.00	178,62,296.00
Interest on SB a/c s	1,33,994.00		GOI Scholarship Paid		1,22,380.00
Exam Remuneration Received	1,15,225.00		Salary Deductions Remitted(Sch-2)		41,61,476.00
Recovery in r/o books lost	3,120.00		Fees Paid to Dvg University (Sch-03)		4,36,650.00
sale of Assets	1,500.00	2,53,839.00	Administration Exp(Sch-04)		2,48,095.00
Hand Loan Received		10.00	"Other Expenses:(Sch-05)		1,65,939.00
			"Closing Balance:		
			Cash in Hand		
			Cash at Bank (Sch-1)	44,61,601.00	44,61,601.00
Total		277,31,233.00	Total		277,31,233.00



For Smt Giriyamma Khantappa Shresty
Women's First grade college

G.B. Hanumanthappa
PRINCIPAL, 14-05-22
Smt. Giriyamma K. Khantappa Shresty
First Grade Women's College
Harihar - 577 601

SMT GIRIYAMMA KHANTAPPA SHRESTY
WOMEN'S FIRST GRADE COLLEGE
SHIMOGA ROAD
HARIHARA-577601

Schedule For Receipts & Payments Accounts :2021-22

Schedule 1: Cash at Bank

Particulars	OB	C/B
SBM(TPP A/c No 54039724359	-	-
SBM(Scholarship A/c No 64088944633	1,19,112.00	1,23,349.00
DHUC Bank(College A/c No 2012)	17,45,782.00	18,34,258.00
DHUC Bank(joint A/c No 5937)	25,17,228.00	22,19,736.00
SBM (Salary A/c No 54039726254)	1,58,862.00	1,34,429.00
Canara Bank (UGC A/c -0478101042528)	1,45,505.00	1,49,829.00
Total	46,86,489.00	44,61,601.00

Schedule 2: Deductions

Particulars	Receipts	Payments
Family Benefit Fund (FBF)	1,500.00	1,500.00
Professional Tax	30,000.00	30,000.00
Income Tax	30,55,200.00	30,55,200.00
Group Insurance(maturity)recd/paid	2,19,186.00	2,19,186.00
Group Insurance premium	6,720.00	6,720.00
LIC Premium A/c	5,91,870.00	5,91,870.00
TDHUCB Loan	35,000.00	35,000.00
Bank of Maharashtra loan	55,000.00	55,000.00
Housing Loan	94,500.00	94,500.00
Gayatri souharda Cr co-op ltd	72,500.00	72,500.00
Total	41,61,476.00	41,61,476.00

Schedule 3 : Fees Paid to Davangere University

Particulars	Payment
Examination Fee	1,10,170.00
University Admission Fee	77,800.00
University Registration fee	34,080.00
University Development fee	1,01,170.00
University Sports Development fee	58,350.00
Fines	8,400.00
University Extra co-curricular Activity	38,900.00
University poor Student fee	7,780.00
Total	4,36,650.00

Schedule 4: Administration Expenses

Particulars	Amount
Electricity charges	36,631.00
Telephone Bill Charges	19,215.00
Repairs & Maintenance	1,01,264.00
Printing & Stationary	27,790.00
Bank Charges	260.00
Postage & Telegrams	3,510.00
News Paper & Periodicals	19,840.00
Safty Insurance Premium	1,175.00
Identity card fee	5,600.00
Class exam Fees	20,159.00
Cleaning Exp	6,240.00
Professional charges	5,900.00
Travelling Allowance Expenses	511.00
Total	2,48,095.00



SMT GIRIYAMMA KHANTAPPA SHRESTY
WOMEN'S FIRST GRADE COLLEGE
SHIMOGA ROAD
HARIHARA-577601

Schedule For Receipts & Payments Accounts :2021-22

Schedule 5: Other Expenses

Particulars	Amount
NAAC fee	88,500.00
Sports & Games	9,636.00
Function & programmers	500.00
Institution Professional Tax	2,500.00
Student Union	17,025.00
Red Cross Fee	28,552.00
Medical Check Up Fee	1,036.00
Student welfare	10,050.00
library membership Expenses	5,900.00
Skill development Expenses	2,240.00
Total	1,65,939.00

Schedules 6: Fees Received

SLNo	Particulars	Amount
1	Examination Fee	90,475.00
2	Prospectus	9,000.00
3	I.A.M Fee	33,800.00
4	Identity Card	4,500.00
5	Students Union	42,250.00
6	Magzin Fee	50,700.00
7	Admission Fee	7,040.00
8	Tution Fee	3,12,408.00
9	medical Fee	10,770.00
10	Sports & Games	34,810.00
11	Reading Room Fee	24,060.00
12	Library Fee	36,000.00
13	S.W.F	8,450.00
14	T.B.F	8,450.00
15	Scouts & Guides	16,900.00
16	Red Cross	23,660.00
17	University Admn.Fee	67,600.00
18	U .Sports development Fee	84,500.00
19	Registration Fee	28,960.00
20	U.E.C.A	57,460.00
21	U. Development Fund	87,380.00
22	U poor Student Fund	6,760.00
23	University Admission penal Fee	5,200.00
24	Transfer Certificate Fee	4,280.00
25	Study Certificate Fee	2,040.00
26	Skill Development Fee	43,940.00
		11,01,393.00
	less: fee refunded to Students:	2,415.00
	Admission Cancelled	
	Total	10,98,978.00

