

AUDIT REPORT

**The Principal,
J.S.S. COLLEGE FOR WOMEN,
SARASWATHIPURAM, MYSURU.**

Opinion:

We have audited the financial statements of **J.S.S. COLLEGE FOR WOMEN SARASWATHIPURAM, MYSURU (Degree Management A/c)** which comprise the Receipt & Payment Account, Income and Expenditure Account and the Balance Sheet as at March 31, 2022 for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the Association as at March 31, 2022 and its Excess of Income over Expenditure for the year ended on that date.

Basis for Opinion:

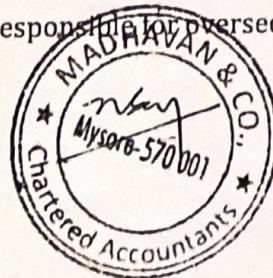
We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent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

Responsibilities of Management and Those Charged with Governance for the Financial Statements:

The Management of **J.S.S. COLLEGE FOR WOMEN SARASWATHIPURAM, MYSURU (Degree Management A/c)** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



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Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

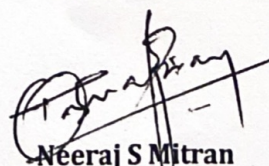
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Date: September 11, 2022
Place: Mysuru

For MADHAVAN & Co.,
Chartered Accountants
ICAI FRN. 001909S



Neeraj S Mitran
Partner

ICAI M No. 235401

UDIN: 22235401ARSZEZ5356

JSS Women College, Saraswathipuram, Mysuru.

Degree College Management A/c
Receipts & Payments A/c For the year Ended 31 March, 2022

Receipts	Sch No	Amount	31 March, 2022	31 March, 2021	Payments	Sch No	Amount	31 March, 2022	31 March, 2021
Opening Balance					Establishment Expenses				
Cash in Hand		6,000		6,000	Salary		31,695,805		27,434,403
Cash at Bank:					Management Contribution To PF		1,589,511		1,941,071
Vijaya Bank - 12960/0269*		511,266		727,887	Management Contribution To ESI		496,298		435,840
Vijaya Bank - 12960/4769		26,128	543,394	261,355	Gratuity		2,963,526	36,745,140	1,117,777
Fees Income	1		34,165,385	34,313,757	Expenses against Fees Income	1		3,084,632	3,068,158
Short Term Courses Fees	2		1,610,001	1,649,225	Expenses Against Short Term Courses Fees	2		610,000	313,000
Other Fees	3		13,615,166	4,442,905	Expenses against Other Fees	3		9,607,541	957,363
Other Income	4		2,629,036	1,373,672	Expenses against Other Income	4		61,612	-
Rental Income	5		93,221	80,452	Expenses against Rental Income	5		115,492	-
Salary Deductions:	6		2,672,821	2,770,100	Salary Deductions:	6		2,664,021	2,764,900
Administrative Expenses	7		2,583,324	1,927,519	Administrative Expenses	7		2,030,665	1,901,102
Advances	8				Advances	8			
JSS MVP		19,045,000		14,559,000	JSS MVP		18,000,000		22,000,000
Other advances		1,525,000	20,570,000	365,000	Other advances		2,025,000	20,025,000	-
Loan					Loan				
Education Loan			152,980	7,920	Education Loan			150,500	-
Mediclaime			231,600	127,650	Mediclaime			252,000	188,100
TDS			3,566	5,174	TDS			3,566	5,174
Security Deposit	10		33,937	49,866	Security Deposit			39,495	10,000
Festival Advance			46,800	134,800	Festival Advance			-	122,000
UGC Advance			-	-	Gratuity			315,673	-
Gratuity			315,673	-	Closing Balance				
					Cash in Hand		6,000		6,000
					Cash at Bank:				
					Vijaya Bank - 12960/0269		3,532,834		511,266
					Vijaya Bank - 12960/4769		22,734	3,561,567	26,128
Total			79,266,904	62,802,282	Total			79,266,905	62,802,282

Vide our report of even date
for MADHAVAN & CO.
Chartered Accountant
ICAI FRN. No.: 001909S

Neeraj S. Mittal
Partner
ICAI M No. 235401
UDIN: 22235401ARSZE5356

Date: September 11, 2022
Place: Mysuru



For J.S.S. COLLEGE FOR WOMEN

Principal
JSS COLLEGE FOR WOMEN
(Autonomous)
Saraswathipuram, MYSORE-9

JSS Women College, Saraswathipuram, Mysuru.

Degree College Management A/c
Income & Expenditure A/c For the year ended 31 March, 2022

Expenditure	Sch No	31 March, 2022	31 March, 2021	Income	Sch No	31 March, 2022	31 March, 2021
Establishment Expenses				Fees Income	1	34,165,385	34,313,757
Salary		31,695,805	27,434,403	Courses Fees	2	1,610,001	1,649,225
Management Contribution To PF		1,589,511	1,941,071	Other Fees	3	13,615,166	4,442,905
Management Contribution To ESI		2,963,526	435,840	Other Income	4	2,629,036	1,373,672
Gratuity		496,298	1,117,777	Rental Income	5	93,221	80,452
Expenses against Fees Income	1	3,084,632	3,068,158	e Expenses	7	2,583,324	1,927,519
Expenses Against Short Term Courses Fees	2	610,000	313,000				
Expenses against Other Fees	3	9,607,541	957,363				
Expenses against Other Income	4	61,612	-				
Expenses against Rental Income	5	115,492	-				
Administrative Expenses	7	2,030,665	1,901,102				
Depreciation	11	532,917	598,568				
Excess of Income Over Expenditure		1,908,134	6,020,248				
Total		54,696,133	43,787,530	Total		54,696,133	43,787,530

Vide our report of even date
for MADHAVAN & CO.
Chartered Accountant
ICAI FRN. No.: 0019095

Neeraj S Mitran
Partner
ICAI M No. 235401
UDIN: 22235701ARSZE5356

Date : September 11, 2022
Place: Mysuru



For J.S.S.COLLEGE FOR WOMEN

Principal
JSS COLLEGE FOR WOMEN
Saraswathipuram, Mysore-9

JSS Women College, Saraswathipuram, Mysuru.

Degree College Management A/c
Balance Sheet As on 31 March, 2022

Liabilities	Sch No	Amount	31 March, 2022	31 March, 2021	Assets	Sch No	Amount	31 March, 2022	31 March, 2021
Capital A/c					Property, Plant and Equipment	11		4,467,911	5,000,828
Opening Balance ^a		20,043,231		14,022,983					
Add: Management contribution		-		-	Deposits	9		366,230	366,230
Add: Excess of Income Over Expenditure		1,908,134		6,020,248	Advances	8		4,624,554	5,169,554
Add: Transfer & Adjusted		5,419	21,956,784		UGC Advance				
Security Deposit	10		536,301	541,859	(As per Last B/s)		9,268,455		9,268,455
TDS					Add: Paid Dg the yr		9,268,455		-
(As per Last B/s)		1,303		1,303	Less: Recd Dg the yr		-	9,268,455	-
Add: Deducted Dg the yr		3,566		5,174	Festival Advance				
Less: Remitted Dg the yr.		(3,566)	1,303	(5,174)	(As per Last B/s)		49,301		62,101
Education Loan					Add: Paid Dg the yr		-		122,000
(As per Last B/s)		7,920		-	Less: Recd Dg the yr		49,301		(134,800)
Add: Recd Dg the yr		152,980		7,920	Less: Transfer & Adjusted		(46,800)		-
Less: Paid Dg the yr		160,900		-	Mediclaime				
Less: Transfer & Adjusted		(150,500)	2,480	-	(As per Last B/s)		203,450		143,000
Salary Deduction					Add: Paid Dg the yr		252,000		188,100
(As per Last B/s)		6,899		1,699	Less: Recd Dg the yr		455,450	223,850	(127,650)
Add: Recd Dg the yr		2,672,821	15,699	2,770,100	Closing Balance				
Less: Paid Dg the yr		(2,664,021)		(2,764,900)	Cash in Hand		6,000		6,000
Gratuity					Cash at Bank:				
Add: Recd Dg the yr		315,673		-	Less: Recd Durg the yr		3,532,834		511,266
Less: Paid Dg the yr		(315,673)		-	Less: Recd Durg the yr		22,734	3,561,567	26,128
Total			22,512,567	20,601,212	Total			22,512,567	20,601,212

Vide our report of even date
for MADHAVAN & CO.
Chartered Accountant
ICAI FRN. No. 0019095

Neraj S Mitran
Partner
ICAI M No. 235401
UDIN: 22235401ARSZE5356

Date: September 11, 2022
Place: Mysuru

For J.S.S. COLLEGE FOR WOMEN

Principal
JSS COLLEGE FOR WOMEN
Saraswathi



JSS Women College, Saraswathipuram, Mysuru.
Degree College Management A/c

1 Fee Income

Particulars	31 March, 2022		31 March, 2021	
	Receipt	Payment	Receipt	Payment
Alumni Fee	201,700	188,950	191,100	190,500
Bharathiya Samskruthi fee	160,000	-	163,000	-
Blazer Fee	1,589,000	1,306,600	1,651,400	-
Calendar Fee	55,710	54,960	57,930	56,970
Campus Cleaning Fee	901,200	-	772,400	-
Campus Development Fee	762,350	73,630	1,165,817	33,000
Class Exam Fee	371,400	-	614,282	220,510
College Development Fee	18,479,495	30,000	17,538,851	33,000
Flag Fee	102,135	100	106,205	-
Founder's Day	185,700	144,915	193,100	150,535
Golden Jubilee	557,100	-	579,300	-
Graduation Day	377,400	-	382,200	-
Horticulture Fee	618,800	15,400	505,550	-
Id Card	92,500	-	-	-
Jayanthi Fees	92,850	91,600	96,550	94,950
JSS Vartha pathra	9,285	9,160	9,655	9,495
Lab Fee -Commerce	119,000	-	118,600	-
Lab Fee -Science	573,560	-	626,680	-
Language Lab Fee	128,350	-	65,200	-
Library Fee	204,270	-	212,410	-
Micellaneous Fee	-	-	365,634	191,792
NAAC Fee	371,400	-	386,200	-
Placement	125,800	710	127,400	-
Prasada	185,700	183,200	193,100	189,900
Professional courses	1,522,740	-	1,583,420	-
Rajendra Srigala Puthali Fee	-	-	289,650	-
Reading Room	148,480	-	154,480	-
Record Fee	450,050	147,392	460,950	345,376
Saranapatha	92,850	91,600	96,550	94,950
Security Fee	618,900	-	579,300	-
Smart Campus Fee	411,000	-	193,100	-
Spoken English	64,000	-	100,700	-
Sports Fees	204,270	-	212,410	-
Suttur Free Education	185,700	183,200	193,100	189,900
Suttur Sports and Cultural Fee	74,280	-	41,640	34,950
TATA AIG Insurance Fee	464,250	458,000	482,750	474,750
Touching the lives of millions	77,960	65,120	39,120	37,060
Tuition Fees	3,214,800	-	3,352,040	700,020
Workshop/ Seminar	371,400	40,095	411,983	20,500
Total	34,165,385	3,084,632	34,313,757	3,068,158

2 Short Term Course Fee

Particulars	31 March, 2022		31 March, 2021	
	Receipt	Payment	Receipt	Payment
Career Oriented Programme	1,610,001	610,000	1,649,225	313,000
Total	1,610,001	610,000	1,649,225	313,000

3 Other Fees

Particulars	31 March, 2022		31 March, 2021	
	Receipt	Payment	Receipt	Payment
Application Fees/ Prospectus	200,800	-	213,200	-
CA Coaching	-	40,000	50,000	10,000
Certificate Fees	388,530	-	300,580	-
Commerce/Science/Arts Fest	278,400	-	289,650	373,623
Computer Development	1,578,450	-	1,641,350	-
Excess Admission Fee	-	447,836	-	573,740
Fine	2,900	-	80,975	-
Gym Fee	3,000	-	-	-
IAS/KAS Coaching Fee	371,400	-	386,200	-
Information Infrastructure	594,240	-	617,920	-
Medical fee	148,560	-	154,480	-
Miscellaneous	-	-	129,250	-
Poor Student fund	371,400	-	193,100	-
Student Aid Fund	185,700	-	193,100	-
Tempravy Fee	9,306,086	9,114,264	193,100	-
Yoga/Dance/Music	185,700	5,441	-	-
Total	13,615,166	9,607,541	4,442,905	957,363

4 Other Income

Particulars	31 March, 2022		31 March, 2021	
	Receipt	Payment	Receipt	Payment
Bank Interest	367	-	-	-
Miscellaneous	894,008	61,612	-	-
Salary Recovered-Hostel & Clg Staff	1,734,661	-	1,373,672	-
Student verification Charges	-	-	-	-
Total	2,629,036	61,612	1,373,672	-



Rental Income

Particulars	31 March, 2022		31 March, 2021	
	Receipt	Payment	Receipt	Payment
Cycle Stand rent	47,000	57,000	-	-
Canteen Rent	23,721	21,372	21,372	-
Room Rent	-	-	6,960	-
ATM Rent	-	37,120	37,120	-
Auditorium	22,500	-	15,000	-
Total	93,221	115,492	80,452	-

6 Salary Deduction

Particulars	31 March, 2022		31 March, 2021	
	Receipt	Payment	Receipt	Payment
E P F	1,459,463	1,459,463	1,775,169	1,775,169
ESI	114,795	114,795	104,050	104,050
Income Tax	42,000	42,000	23,480	23,480
Covid-19	127,145	127,145	127,650	127,650
L I C	529,828	529,828	486,187	486,187
P T	238,800	230,000	181,000	175,800
REFF	37,169	37,169	17,015	17,015
SFEF	123,621	123,621	55,549	55,549
Total	2,672,821	2,664,021	2,770,100	2,764,900

7 Administrative Expenses

Particulars	31 March, 2022		31 March, 2021	
	Receipt	Payment	Receipt	Payment
Audit Fees	-	56,580	-	56,480
Advertisement	-	-	-	5,971
Bank Charges	-	10,066	-	4,225
COVID-19 Expenses	-	-	-	83,386
Electricity Charges	2,081,274	1,933,473	1,707,162	1,679,862
Hospitality Expenditure	-	10,120	-	51,086
Office Contingency	-	20,426	-	20,092
Security Charges	502,050	-	217,350	-
Water Charges	-	-	3,007	-
Total	2,583,324	2,030,665	1,927,519	1,901,102

8 Advance

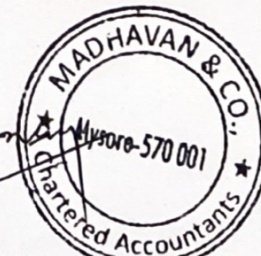
Particulars	Balance as on 01.04.2021		Recd Dg the yr	Paid Dg the yr	Balance as on 31.03.2022	
	Dr	Cr			Dr	Cr
JSSMVP	4,651,150	-	19,045,000	18,000,000	3,606,150	-
OTHERS :						
Advance						
Jayachamarajendra Jayanthi	38,000	-	-	-	38,000	-
PU College	-	-	1,525,000	1,525,000	-	-
Degree College	-	-	-	500,000	500,000	-
Minor Research Project	24,235	-	-	-	24,235	-
Seminar/Workshop	389,150	-	-	-	389,150	-
Special Lecture	24,519	-	-	-	24,519	-
Sports (TA)	2,000	-	-	-	2,000	-
Suttur jathra Cultural	40,500	-	-	-	40,500	-
Total	518,404	-	1,525,000	2,025,000	4,624,554	-

9 Deposits

Particulars	Balance as on 01.04.2021	Recd Dg the yr	Paid Dg the yr	Balance as on 31.03.2022
Electricity Deposit	366,230	-	-	366,230
Total	366,230	-	-	366,230

10 Security Deposits

Particulars	Balance as on 01.04.2021	Recd Dg the yr	Paid Dg the yr	Balance as on 31.03.2022
Alur Electricals	242	-	-	242
Bright Securities	46,000	-	-	46,000
Canteen	40,000	10,000	-	50,000
Chandrashekar	404	-	-	404
Cycle Stand	30,000	10,000	10,000	30,000
G M Audio Technics	5,772	-	-	5,772
Jagadish Contractor	220,626	-	-	220,626
K.G.Ramesh	49,866	-	24,893	24,973
Maheshwara contractor	12,008	-	-	12,008
Mallikarjuna	1,921	-	-	1,921
Manjunath	4,602	-	4,602	-
Mohammed Azam	71,975	-	-	71,975
Nagara	4,295	-	-	4,295
Rajendra Prasad (Nandini Dairy)	9,200	-	-	9,200
Shekar (Indoor Stadium Work)	-	13,937	-	13,937
Raghunandan Reddy	24,948	-	-	24,948
Vigneshwara Security	20,000	-	-	20,000
Total	541,859	33,937	39,495	536,301



Property, plant and Equipment

Particulars	WDV as 01.04.2021	Additions		Total	Rate of Depreciation	Depn	WDV as 31.03.2022
		Before 30.09.21	After 30.09.21				
Building	4,332,404			4,332,404	10%	433,240	3,899,164
Furniture	11,737	-	-	11,737	10%	1,174	10,563
Speakers	261,045	-	-	261,045	15%	39,157	221,888
Lift	84,008	-	-	84,008	15%	12,601	71,407
Plant & Equipments	311,635	-	-	311,635	15%	46,745	264,889
Total	5,000,828	-	-	5,000,828		532,917	4,467,911

Vide our report of even date
for MADHAVAN & CO.
Chartered Accountant
ICAI FRN. No.: 001909S

Neeraj S Mitran
Partner

ICAI M No. 235401
UDIN: 22235401ARSZBZ5356

Date: September 11, 2022
Place: Mysuru

For J.S.S.COLLEGE FOR WOMEN

[Signature]
Principal

JSS COLLEGE FOR WOMEN

[Signature]
Saraswathi



J.S.S. COLLEGE FOR WOMEN, SARASWATHIPURAM, MYSURU
Degree College Account

Receipts & Payments Accounts for the year ended March 31, 2022

Receipts	Sch No	March 31, 2022	March 31, 2021	Payments	Sch No	March 31, 2022	March 31, 2021
Opening Balance:				Establishment Expenses:			
Cash in Hand		6,000	6,000	Salary - AIDED STAFF	1	11,283,154	19,930,659
Cash at Bank:				Refund & Expenditure against			
College A/c.No.89520100016920		3,292,701	1,543,994	College Fees	2	2,095,150	2,100,576
Joint A/c. No.04860		2,113,638	2,046,349				
Salary A/c. No.34867		57,186	623,341				
Aided Account (BOB-89520100017014)		520,145	-	Scholarship	6	42,600	-
Scholarship A/c.No.03374		684,966	2,017,612				
NSS A/c.No.33597		202,189	178,027	Repairs & Maintenance	9	944,007	581,133
Red Cross A/c.No.85193		519,484	442,535				
Scouts & Guides A/c.No.90033		955,349	839,985	Undisbursed Salary Grant		-	574,337
		8,351,657					
Salary Grants	1	11,283,154	19,930,659	Electricity Deposit		-	27,170
College Fee Income	2	7,654,499	4,651,196	Administrative Expenses:	10	5,269,801	3,753,836
Scholarship	6	72,535	33,500	Fee Reimbursement	4	164,268	1,775,210
Fee Reimbursement	4	139,770	367,530	Other Expenses	3	3,744,423	2,010,002
Other Receipts	3	3,331,980	2,770,163	Autonomous Examination Fee	5	2,682,606	2,811,755
Autonomous Examination Fee	5	7,216,932	6,542,097	Fixed Assets	12	659,189	262,347
Bank Interest				Salary Deductions - Aided Staff	11	2,870,830	5,964,100
College A/c		127,097	113,867				
Salary A/c		3,968	8,647	Group Insurance		110,374	157,669
Scholarship A/c		18,724	30,333				
Scouts A/c		27,559	20,954	Lab Consumables	8	124,476	506,159
Red Cross A/c		14,846	11,039				
NSS A/c		5,542	6,339	Loans & Advances	7	359,000	1,760,757
		197,736					
Aided Account				Grant in advance- Joint a/c			
Aided Fee		-	403,575	Salary Arrears		1,781,150	
Bank Interest		21,319	671	Bank Charges		2,287	1,783,437
		21,319					
Grant in advance- joint a/c				TDS		21,000	17,834
Admission Fee		12,080	-				
Other Income		6,000		Closing Balance:			
Bank Interest		25,428	67,878	Cash in Hand		6,000	6,000
		43,508		Cash at Bank:			
Salary Deductions - Aided Staff	11	2,870,830	5,964,100	College A/c.No.89520100016920		2,661,866	3,292,701
Group Insurance		110,374	157,669	Joint A/c. No.04860		373,709	2,113,638
Loans & Advances	7	880,000	1,789,307	Salary A/c. No.34867		61,204	57,186
TDS		21,000	17,834	Aided Account (BOB-89520100017014)		4,253,430	520,145
				Scholarship A/c.No.03374		741,207	684,966
				NSS A/c.No.33597		275,511	202,189
				Red Cross A/c.No.85193		593,725	519,484
				Scouts & Guides A/c.No.90033		1,074,328	955,349
						10,040,979	
Total		42,195,294	50,585,201	Total		42,195,294	50,585,201

Note: UDIN is not generated as this financial statement is a part of the consolidated financial statements of JSS College for women, Saraswathipuram

Vide our report of even date
for MADHAVAN & CO.
Chartered Accountants
ICAI FRN. No.: 0019095



For J.S.S.COLLEGE FOR WOMEN, SARASWATHIPURAM
MYSURU

Joseph H.B.
PRINCIPAL
JSS COLLEGE FOR WOMEN
(Autonomous)
Saraswathipuram, MYSORE-9

Neeraj S Mitran
Partner
Membership No. 235401

Date: September 21, 2022
Place: Mysuru

J.S.S.College for Women, Saraswathipuram, Mysuru
Degree A/c

Salary Grant & Expenses:

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Salary Grant	9,749,464	9,749,464	14,718,727	14,718,727
Arrears of Salary	1,156,879	1,156,879	3,917,304	3,917,304
Earned Leave Encashment	376,811	376,811	1,294,628	1,294,628
Total	11,283,154	11,283,154	19,930,659	19,930,659

2 Fees Income

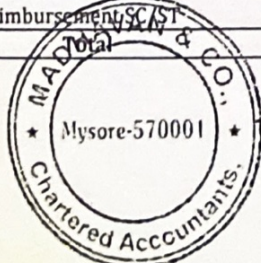
Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Admission Fees	51,440	26,480	52,160	6,000
Affiliation & Review Committee	557,100	576,898	579,000	668,756
College Development Fees	1,670,400	-	965,000	-
Cultural Activity Fees	297,120	20,225	308,800	5,765
COP Fee	292,371	-	307,800	-
ERP Software	2,311,100	95,900	-	-
Identity Card Fees	32,250	33,176	32,700	-
Library Fees	190,540	116,313	191,680	58,581
Magazine Fee	241,280	-	250,900	157,537
Medical Fees	55,680	-	57,900	-
NSS Fee	179,200	91,510	213,020	193,520
Reading Room Fees	135,110	113,866	134,080	66,387
Red Cross Fee	160,240	96,090	163,000	95,000
Sports Fees	190,060	34,692	191,470	59,830
Sports Improvement Fee	352,830	347,700	366,700	361,380
Tuition Fees	363,508	-	240,136	-
SWF	46,425	64,750	48,250	28,500
SWT	167,130	164,700	173,700	171,180
TWF	46,425	93,250	48,250	-
UEIGB	129,990	128,100	135,100	133,140
Browsing Fee	-	-	50	-
Scouts Fee	184,300	91,500	191,500	95,000
Total	7,654,499	2,095,150	4,651,196	2,100,576

3 Other Income And Expenses

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Application Fees	-	2,400	-	3,800
Additional (Intake) Students	275,000	-	28,000	30,800
CBSE FEE	10,000	-	-	-
Convocation Fee	900,450	1,707,120	594,520	-
Admission Fine	140,100	41,500	169,800	59,900
Excess/Shortage Admission Fee	445,065	566,848	205,966	199,066
Language fee	6,600	1,650	4,950	-
Transfer Certificate	1,680	-	1,920	-
Due Certificate Fee	240	-	960	-
Eligibility Fee	59,400	84,150	112,600	108,900
Litrury Cultural Activities	185,700	183,000	193,000	190,200
Miscellaneous income	85,653	129,075	68,457	414,866
Migration Fee	141,600	-	141,600	-
Readmission fee	17,930	-	17,540	16,800
Special Fee	77,810	78,080	89,370	77,270
Aided Account	-	-	190,670	-
P&GS	50	-	-	-
Sale of old News Papers	262	-	5,910	-
University Registration Fee	984,440	950,600	944,900	908,400
Total	3,331,980	3,744,423	2,770,163	2,010,002

4 Fee Reimbursement

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Fee Re-imbursement -PG	22,370	36,080	76,780	23,010
Fee Re-imbursement OBC	-	22,610	28,110	1,500,140
Fee Re-imbursement SC/ST	117,400	105,578	262,640	252,060
Total	139,770	164,268	367,530	1,775,210



Autonomous Examination Fee

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Autonomous Exam Fees	7,216,932	2,682,606	6,542,097	2,811,755
Total	7,216,932	2,682,606	6,542,097	2,811,755

6 Scholarship:

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Scholarship	72,535	42,600	33,500	-
Total	72,535	42,600	33,500	-

7 Loans & Advances:

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Autonomous Exam	-	-	1,519,391	284,566
UGC Account	-	-	-	805,000
Management Account	500,000	-	34,200	-
NSS Activity	-	-	-	-
Advance to Research	72,800	72,800	-	-
Aided T A/c	-	-	-	403,575
UGC NET/SLET Exam	110,900	110,900	194,526	194,526
Seminar	-	-	-	22,090
Advance for Meeting Expenses	192,000	171,000	39,000	51,000
Sports Advance	4,300	4,300	2,190	-
Total	880,000	359,000	1,789,307	1,760,757

8 Lab Consumables

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Bio Chemistry Lab	-	102,220	-	3,887
Bio technology	-	180	-	135,996
Botany Lab	-	7,572	-	4,485
Chemistry Lab	-	6,335	-	232,347
Zoology Lab	-	5,674	-	-
Micro Biology Lab	-	2,145	-	25,635
Physics Lab Consumables	-	350	-	103,809
Total	-	124,476	-	506,159

9 Repairs & Maintenance

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Building Maintenance	-	323,564	-	111,052
Computer Maintenance	-	63,886	-	74,576
Electrical Maintenance	-	138,628	-	44,685
Website Maintenance	-	8,669	-	-
Lift Maintenance	-	80,153	-	74,912
Xerox maintenance	-	85,588	-	31,973
UPS Maintenance	-	7,365	-	5,363
Other Repair and Maintenance	-	236,154	-	238,572
Total	-	944,007	-	581,133



Administrative Expenses:

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
Audit Fee	-	90,860	-	46,610
Advertisement Expenses	-	-	4,635	46,475
Bank Charges	11,181	44,426	-	28,272
Electricity Charges	-	1,290,233	-	1,024,927
Meeting Expenditure	-	234,681	-	37,904
Internet Expenses	-	338,020	-	235,071
Office Contingency	-	13,725	-	13,448
Special Lecture	-	2,060	-	-
NAAC	-	75,336	-	-
Office AMC	-	28,320	-	23,600
Postage	-	4,540	-	3,855
Printing & Stationary	-	214,625	1,344	172,425
Property Tax	-	309,018	-	117,594
Prospectus	-	57,333	-	85,770
Research	-	561,290	-	-
Horticulture (Campus)	-	761,772	-	748,370
Travelling Expenses	-	4,161	-	3,808
Telephone Expenses	3,186	49,852	-	76,606
Cable Charges	-	1,000	-	1,265
Water purifier	-	20,350	-	18,036
Cleaning charges	-	850,020	-	728,019
Security Charges	-	332,546	-	347,760
Total	14,367	5,284,168	5,979	3,759,815

11 Salary Deductions

Particulars	March 31, 2022		March 31, 2021	
	Receipts	Payments	Receipts	Payments
LIC	120,495	120,495	196,678	196,678
GIP	5,825	5,825	8,550	8,550
EFBF	610	610	1,020	1,020
PT	12,200	12,200	20,400	20,400
IT	2,706,500	2,706,500	5,657,557	5,657,557
FA	-	-	7,500	7,500
Health Insurance	25,200	25,200	19,800	19,800
Flood Relief Fund	-	-	52,595	52,595
Total	2,870,830	2,870,830	5,964,100	5,964,100

12 Fixed Assets

Particulars	WDV as on 31.03.2021	Additions		Total	Depreciation Rate	Depreciation	WDV as on 31.03.2022
		Before 30.09.2021	After 30.09.2021				
Building	1,240,556	-	-	1,240,556	10%	124,056	1,116,500
Furniture	728,813	-	-	728,813	10%	72,881	655,932
Road	1,467,999	-	-	1,467,999	10%	146,800	1,321,199
Vaccum Cleaner	4,143	-	-	4,143	15%	622	3,522
Bio Chemistry Lab	254,633	99,179	-	353,812	15%	53,072	300,740
Bio Technology Lab	283,168	-	-	283,168	15%	42,475	240,693
Botany Lab	87,938	18,290	-	106,228	15%	15,934	90,294
Chemistry Lab	536,596	-	-	536,596	15%	80,489	456,106
Geography Lab	33,689	-	-	33,689	15%	5,053	28,635
Zoology lab	-	247,720	-	247,720	15%	37,158	210,562
Equipments	394,059	24,898	89,000	507,957	15%	69,519	438,438
Micro Biology Lab	213,004	-	-	213,004	15%	31,951	181,053
Physics Lab	222,013	-	-	222,013	15%	33,302	188,711
Computer & Printers	410,272	147,382	32,720	590,374	40%	229,606	360,769
Total	5,876,883	537,469	121,720	6,536,072		942,917	5,593,155

Note: UDIN is not generated as this financial statement is a part of the consolidated financial statements of JSS College for women, Saraswathipuram

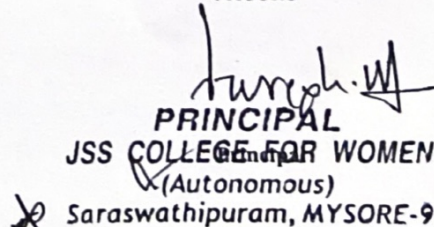
Vide our report of even date
for MADHAVAN & CO.
Chartered Accountants
ICAI FRN. No.: 0019095


Neeraj S. Mitran
Partner
Membership No. 235401

Date: September 21, 2022
Place: Mysuru



For J.S.S.COLLEGE FOR WOMEN, SARASWATHIPURAM
MYSURU


PRINCIPAL
JSS COLLEGE FOR WOMEN
(Autonomous)
Saraswathipuram, MYSORE-9