

AUDIT REPORT

To,
BLDE Association's
JSS COLLEGE OF EDUCATION, VIJAYAPUR

1. We have examined the Balance Sheet as at 31st March 2022 and the Income & Expenditure Account for the period beginning from 01-04-2021 to ending on 31-03-2022 (hereinafter referred to as "year") attached herewith, of JSS COLLEGE OF EDUCATION, VIJAYAPUR along with Notes forming part of accounts annexed thereto.

2. These Financial Statements as well as Notes forming part of accounts annexed thereto are the responsibility of Management. Our responsibility is to express an opinion on these financial statements based on our audit.

3. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

4. Subject to above

(a) 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.

(b) In our opinion, proper books of account have been kept by JSS COLLEGE OF EDUCATION, VIJAYAPUR so far as it appears from our examination of those books.

(c) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with books of account.

(d) In Our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon give a true and fair view

(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2022; and

(ii) In the case of the Income & Expenditure Account of the Deficit for the year ended on that date.

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT

For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S



Place : Vijayapur
Date : 20-08-2022


UDIN : 22021547ARYVLM4297

CA Rajeev J. Naik
Proprietor M. No. 021547

NAME OF THE INSTITUTION: JSS COLLEGE OF EDUCATION, VIJAYAPUR

BALANCE SHEET AS AT 31st MARCH, 2022

PARTICULARS	SCHEDULE	FOR THE YEAR	FOR THE YEAR
		ENDED ON 31-03-2022	ENDED ON 31-03-2021
LIABILITIES :			
BLDE ASSOCIATION, VIJAYAPUR		83138565.75	16422713.70
RESERVES AND SURPLUS	A	-44431631.02	-3123737.36
EARMARKED FUNDS	B	8954378.00	8904378.00
NON CURRENT LIABILITIES	C	2946665.00	2506341.00
CURRENT LIABILITIES			
SUNDRY CREDITORS FOR STATUTORY EXPENSES	D	3146.00	38199.00
SUNDRY CREDITORS FOR REVENUE EXPENSES	E	33615.00	105213.00
SCHOLARSHIPS PAYABLE	F	38685.00	72840.00
TOTAL RS.		50683423.73	24925947.34
ASSETS :			
FIXED ASSETS	G		
BUILDINGS		34474570.75	9779148.75
COMPUTERS / PERIPHERALS		8252.00	1242.99
PLANT, MACHINERY AND EQUIPMENTS		528100.00	618498.01
FURNITURE AND FIXTURES		3157470.00	3221330.21
LIBRARY BOOKS		583011.13	534620.73
NON-CURRENT ASSETS	H	390081.00	390081.00
CURRENT ASSETS			
CASH ON HAND	-		
BANK BALANCES IN SB AND CURRENT ACCOUNTS	I	6023185.85	5030735.65
BANK BALANCES IN FIXED DEPOSITS	J	4916984.00	4690740.00
ADVANCES AGAINST CAPITAL EXPENSES	K	0.00	1748.00
OTHER RECEIVABLES	L	601769.00	657802.00
TOTAL RS.		50683423.73	24925947.34


Principal
J.S.S. College of Education.
VIJAYAPUR

Date: 20-08-2022

UDIN : 22021547ARYVLM4297

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
 Chartered Accountants
 Firm Reg. No. 003453S



CA Rajeev J Naik
 Proprietor M. No. 021547

NAME OF THE INSTITUTION: JSS COLLEGE OF EDUCATION, VIJAYAPUR

SCHEDULE - "A" RESERVES AND SURPLUS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2022	FOR THE YEAR ENDED ON 31-03-2021
INCOME AND EXPENDITURE ACCOUNT BALANCE		
Opening Balance as per last Balance Sheet	-3123737.36	0.00
Add / Less : Accumulated Surplus / Deficit for the previous year	-36722494.05	0.00
Add / Less : Surplus / Deficit for the year	-4585399.61	-3123737.36
TOTAL RS.	-44431631.02	-3123737.36

SCHEDULE 'B' : EARMARKED FUNDS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2022	FOR THE YEAR ENDED ON 31-03-2021
RESERVE FUND & OTHER EARMARKED FUNDS	7904378.00	7904378.00
UGC XII PLAN GENERAL DEVELOPMENT ASSISTANCE	1000000.00	1000000.00
UN UTILIESED GRANT (UNNATA BHARAT ABHIYAN GRANT)	50000.00	0.00
TOTAL RS.	8954378.00	8904378.00

SCHEDULE 'C' : NON CURRENT LIABILITIES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2022	FOR THE YEAR ENDED ON 31-03-2021
SILVER JUBILEE FUND PAYABLE	809537.00	809537.00
SUPW	5750.00	15875.00
ADVANCE SALARY GRANT PAYABLE	2131378.00	1680929.00
TOTAL RS.	2946665.00	2506341.00

SCHEDULE 'D' : CURRENT LIABILITIES - SUNDRY CREDITORS FOR STATUTORY EXPENSES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2022	FOR THE YEAR ENDED ON 31-03-2021
ESIC OFFICE	0.00	5549.00
LIC (SALARY SAVING SCHEME)	0.00	7818.00
EMPLOYEE'S PF DEDUCTION	0.00	19686.00
PROFESSIONAL TAX DEDUCTIONS	0.00	2000.00
OTHER SALARY DEDUCTION	3146.00	3146.00
TOTAL RS.	3146.00	38199.00



AUDIT REPORT

To,
BLDE Association's
J.S.S. COLLEGE OF EDUCATION,
VIJAYAPUR

1. We have examined the Balance Sheet as at 31st March 2023 and the Income & Expenditure Account for the period beginning from 01-04-2022 to ending on 31-03-2023 (hereinafter referred to as "year") attached herewith, of J.S.S. COLLEGE OF EDUCATION, VIJAYAPUR along with Notes forming part of accounts annexed thereto.

2. These Financial Statements as well as Notes forming part of accounts annexed thereto are the responsibility of Management. Our responsibility is to express an opinion on these financial statements based on our audit.

3. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

4. Subject to above

(a) 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.

(b) In our opinion, proper books of account have been kept by J.S.S. COLLEGE OF EDUCATION, VIJAYAPUR so far as it appears from our examination of those books.

(c) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with books of account.

(d) In Our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon give a true and fair view

(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2023; and

(ii) In the case of the Income & Expenditure Account of the Deficit for the year ended on that date.

Place : Vijayapur

Date : 22 AUG 2023



MR. AJAY D. KARANISHI & Co.
CHARTERED ACCOUNTANTS.

AJAY D. KARANISHI
M. NO. 203764

UDIN: 23203764BGWZOD8863

JSS COLLEGE OF EDUCATION, VIJAYAPUR

BALANCE SHEET AS AT 31st MARCH, 2023

PARTICULARS	SCHEDULE	FOR THE YEAR	FOR THE YEAR
		ENDED ON 31-03-2023	ENDED ON 31-03-2022
LIABILITIES :			
BLDE ASSOCIATION, VIJAYAPUR	-	88098952.28	83138565.75
RESERVES AND SURPLUS	A	-49048951.57	-44431631.02
ENMARKED FUNDS	B	8950598.00	8954378.00
NON CURRENT LIABILITIES	C	2189392.00	2946665.00
CURRENT LIABILITIES			
SUNDRY CREDITORS FOR STATUTORY EXPENSES	-	-	3146.00
SUNDRY CREDITORS FOR REVENUE EXPENSES	D	948817.00	33615.00
SCHOLARSHIP PAYABLE	-	-	38685.00
TOTAL RS.		51138807.71	50683423.73
ASSETS :			
FIXED ASSETS	E	36800857.00	38751403.88
NON-CURRENT ASSETS	F	2579473.00	390081.00
CURRENT ASSETS			
CASH ON HAND	-	-	-
BANK BALANCES IN SB AND CURRENT ACCOUNTS	G	6012198.71	6023185.85
BANK BALANCES IN FIXED DEPOSITS	H	5312760.00	4916984.00
ADVANCES AGAINST REVENUE EXPENSES	I	433519.00	601769.00
TOTAL RS.		51138807.71	50683423.73

*As per Our Report of Even Date
Attached hereto*



PROF. D. H. MATS'HI & CO.
CHARTERED ACCOUNTANTS.

[Signature]
AJAY K. HANAYASHI.
C.A. NO. 266764

22 AUG 2023

[Signature]
Principal,
J.S.S. College of Education
VIJAYAPUR.

JSS COLLEGE OF EDUCATION, VIJAYAPUR

SCHEDULE 'A' : RESERVES AND SURPLUS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
Opening Balance as per Last Balance Sheet	-44431631.02
Add / Less: Surplus / Deficit during the year	-4617320.55
TOTAL RS.	-49048951.57

SCHEDULE 'B' : ENMARKED FUNDS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
Reserve Fund & Other Earmarked Funds	7904378.00
UGC XII Plan General Development Assistance	1000000.00
UNNATA BHARAT ABHIYAN GRANT	46220.00
TOTAL RS.	8950598.00

SCHEDULE 'C' : NON CURRENT LIABILITIES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
Advance Salary Grants Payable	2189392.00
TOTAL RS.	2189392.00

SCHEDULE 'D' : SUNDRY CREDITORS FOR REVENUE EXPENSES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
CAC Fees B.Lore	108540.00
Contribution Towards Punya Koti Scheme	8000.00
K.S.T.B.F & K.S.S.W.F (Karnataka State Fund)	14450.00
LIC Office Payable	905.00
National Foundation for Teacher's Welfare fund	7385.00
Silver Jubilee Fund Payable	809537.00
TOTAL RS.	948817.00



Principal,
J.S.S. College of Education
VIJAYAPUR.

AUDIT REPORT

To,
BLDE Association's
Name of the Institute: BLDEA's JSS College of Education, Vijayapur.
District: Vijayapur.

1. We have examined the Balance Sheet as at 31st March 2024 and the Income & Expenditure Account for the period beginning from 01-04-2023 to ending on 31-03-2024 (herein after referred to as "year") attached herewith, of BLDEA's JSS College of Education, Vijayapur along with Notes forming part of accounts annexed thereto.

2. These Financial Statements as well as Notes forming part of accounts annexed thereto are the responsibility of Management. Our responsibility is to express an opinion on these financial statements based on our audit.

3. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

4. Subject to above

(a) 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.

(b) In our opinion, proper books of account have been kept by BLDEA's JSS College of Education, Vijayapur so far as it appears from our examination of those books.

(c) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with books of account.

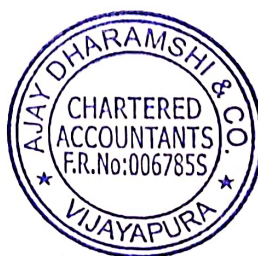
(d) In Our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon give a true and fair view

(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2024; and

(ii) In the case of the Income & Expenditure Account of the Surplus /Deficit for the year ended on that date.

Place: Vijayapur
Date:

23 AUG 2024



FOR AJAY DHARAMSHI & CO.
CHARTERED ACCOUNTANTS.

AJAY DHARAMSHI.
PROPRIETOR (M.NO.203764)

UDIN:24203764 BKFER Y3977

BLDEA JSS COLLEGE OF EDUCATION, VIJAYAPUR

BALANCE SHEET AS AT 31st MARCH, 2024

PARTICULARS	SCHEDULE	FOR THE YEAR ENDED ON 31-03-2024	FOR THE YEAR ENDED ON 31-03-2023
LIABILITIES			
BLDE ASSOCIATION, VIJAYAPUR	-	87469376.35	88098952.28
RESERVES AND SURPLUS	A	-67776401.08	-49048951.57
ENMARKED FUNDS	B	9713915.00	8950598.00
NON CURRENT LIABILITIES	C	2607047.00	2189392.00
CURRENT LIABILITIES			
SUNDRY CREDITORS FOR STATUTORY EXPENSES	D	77039.00	0.00
SUNDRY CREDITORS FOR REVENUE EXPENSES	E	171065.00	948217.00
TOTAL RS.		32262041.27	51138807.71
ASEETS			
FIXED ASSETS	F	20037624.00	36800857.00
NON-CURRENT ASSETS	G	2617128.00	2579473.00
CURRENT ASSETS			
CASH ON HAND	-	-	-
BANK BALANCES IN SB AND CURRENT ACCOUNTS	H	2474496.27	6012198.71
BANK BALANCES IN FIXED DEPOSITS	I	6691310.00	5312760.00
ADVANCES AGAINST REVENUE EXPENSES	J	441483.00	433519.00
TOTAL RS.		32262041.27	51138807.71

As Per Our Report of Green rate
Attached hereto



FOR AJAY DHARAMSHI & CO.
CHARTERED ACCOUNTANTS.

AJAY DHARAMSHI.
PROFESSOR M.NO.20376-1

[Signature]
Principal,
J.S.S. College of Education
VIJAYAPUR.

UDIN: 24203764BKFER43977

[Signature]
Finance Officer,
B. L. D. E. Association,
VIJAYAPUR.

23 AUG 2024

BLDEA JSS COLLEGE OF EDUCATION, VIJAYAPUR

SCHEDULE 'A' : RESERVES AND SURPLUS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Opening Balance as per Last Balance Sheet	49048951.57
Add: Surplus (+) / Deficit (-) during the year	1822449.51
TOTAL RS.	67273451.08

SCHEDULE 'B' : ENMARKED FUNDS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Reserve Fund & Other Earmarked Funds	7904372.00
UGC XII Plan General Development Assistance	1000000.00
Silver Jubilee Fund	809537.00
TOTAL RS.	9713915.00

SCHEDULE 'C' : NON CURRENT LIABILITIES

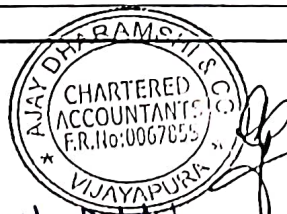
PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Advance Salary Grant Payable	2607047.00
TOTAL RS.	2607047.00

SCHEDULE 'D' : SUNDRY CREDITORS FOR STATUTORY EXPENSES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
TDS on Salary	65000.00
Family Benefit Fund (FBF)	40.00
Group Insurance Payable	140.00
LIC (Salary Saving Scheme)	11059.00
Professional Tax Deductions	800.00
TOTAL RS.	77039.00

SCHEDULE 'E' : SUNDRY CREDITORS FOR REVENUE EXPENSES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
CAC Fees B'lore	108540.00
Verus Solutions Private Limited	10620.00
INFLIBNET Centre (N-List Library)	5900.00
103888 - Shri Mallikarjun R Aski	15000.00
K.S.T.B.F & K.S.S.W.F (Karnataka State Fund)	21700.00
National Foundation for Teacher's Welfare fund	9305.00
TOTAL RS.	171065.00



Finance Officer,
B.L.D.E. Association
VIJAYAPUR.

Donat Bharat Abhiyan fund fully utilized that's why it's not displayed in Unmarked fund.

26 - BLDEA JSS COLLEGE OF EDUCATION, VIJAYAPUR
Village Allotted: Sarwad, Kanamuchanal, Siddapur K, Honaganahalli, Katijapur
Total Expenditure from the UBA Grant

Sr. NO	Particulars	Invoice No.	Date	Amount	Payment In favour of	Remarks
1	Appaji Digitals	894	09.10.23	3800	Appaji Digital	Banner and Poster Printing
2	Stationers	306		1990	B.P.Hiremath Stationers and Paper Merchant	Competition and Workshop Under Swatch Bhart Abhiyan (Katijapur)
3	Stationers	307		1900	B.P.Hiremath Stationers and Paper Merchant	Competition and Workshop Under Swatch Bhart Abhiyan (Sarwad)
4	Stationers	308		1900	B.P.Hiremath Stationers and Paper Merchant	Competition and Workshop Under Swatch Bhart Abhiyan (Kanamuchanal)
5	Stationers	309		1900	B.P.Hiremath Stationers and Paper Merchant	Competition and Workshop Under Swatch Bhart Abhiyan (Honaganahalli)
6	Stationers	310		1900	B.P.Hiremath Stationers and Paper Merchant	Competition and Workshop Under Swatch Bhart Abhiyan (Siddapur K)
7	Stationers	311		1310	B.P.Hiremath Stationers and Paper Merchant	Registration Kit for Workshop
8	Honorarium to Expert			2000	Dr.Y.Tammanna	Expert Session-1 During One Day workshop on Rural Development
9	Honorarium to Expert			2000	Dr.Rajashekhar Benakanahalli	Expert Session-2 During One Day workshop on Skill Development
10	Honorarium to Expert			2000	Prof.Sunil S.Patil	Expert Session-3 During One Day workshop on Rural Environment
11	Mysore Restaurant	5581		6060	Mysore Restaurant	Tiffen and Lunch to students and expert after completion of workshop at village
12	Travels Expenditure	354	12.10.24	10000	Private Travels	Visit Five Villages Travelling Expenditures (Various Activities at Village Since Inception of Project)
13	Preeti Enterprise		10.10.23	1950	Preeti Enterprise	UBA Village Survey and UBA Household Survey Form Zerox (Katijapur)
14	Preeti Enterprise		10.10.23	1950	Preeti Enterprise	UBA Village Survey and UBA Household Survey Form Zerox (Sarwad)

15	Preeti Enterprise		10.10.23	1950	Preeti Enterprise	UBA Village Survey and UBA Household Survey Form Zerox (Kanamuchanal)
16	Preeti Enterprise		10.10.23	1950	Preeti Enterprise	UBA Village Survey and UBA Household Survey Form Zerox (Honaganahalli)
17	Preeti Enterprise		10.10.23	1950	Preeti Enterprise	UBA Village Survey and UBA Household Survey Form Zerox (Siddapur K)
18	Tea Snacks	1950		1950	Mysore Restaurant	Tea and Biscuities All Members
19	Photography	894	09.10.23	1540	Appaji Digital	Photo Printing

Total Expenditure the UBA Agent 50000 Amount in words : Fifty Thousand Rupees Only

Note : 1) Unnat Bharat Abhiyana Grant received on 23.03.2022 to our account.

2) Unnat Bharat Abhayana Grant utilised as above.

S. Sai
Finance Officer,
A. L. D. E. Association,
VIJAYAPUR.

[Signature]
Principal,
I.S.S. College of Education
VIJAYAPUR.