

# Maharaja Education Trust ® MIT First Grade College (Affiliated to University of Mysore)

Industrial Suburb, Manandavadi Road, Mysuru -570008

Date: 30-03-2018

### MITFGC LIBRARY

# Statement of Books Purchased to the Library During 2017-18

SI No	Particulars	No. of .Books	Amount
1	No. of Books Purchased from library	144	38670
2	Donated Books (Including gift Books )	238	
	Total	382	38670

MIT FIRST GRADE COLLEGE

# 29/1, 3rd Stage, Industrial Suburb, Fort Mohalle, Mysore-570 068

M.I.T. FIRST GRADE COLLEGE # F-29/1, 3rd Stage, industrial Suburb Fort Mohalla, Mysuru-570 008



NATCA LIMT 1113



No. 65, GURIKAR DEVANNA STREET

1<sup>ST</sup> CROSS FORT MOHALLA

MYSORE 570 004

Tel: 0821-2447952

### Standalone report AUDIT REPORT

have examined the annexed Balance Sheet of

# GOPALASWAMY SHISHUVIHARA COLLEGE OF PROFESSIONAL STUDIES GSI Building, Dr. M.V.Gopalaswamy Road, Lakshmipuram, Mysuru – 570 004

(the College or in GSCPS in short) as on 31st March 2018 and the Income and Expenditure Account for the year ending as on that date which are in agreement with the books of account maintained by the above said College. These financial statements are the responsibility of the Management of the College. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with the auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion. I report as hereunder:

1. The activities of the College, during the year, have resulted in an Excess of Expenditure over Income of Rs.5,33,473/- as against Excess of Income over Expenditure of Rs.2,53,387/- during the previous year 2016-17.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit. In my opinion, proper books of accounts have been kept by the above said College so far as appears from my examination of the books.

In my opinion and to the best of my knowledge and according to the information given to me, the said accounts read together with the schedules and notes thereon, subject to my comments hereinabove, give a true and fair view:

- (i) In case of the Balance Sheet, of the state of affairs of the above said College as on 31st March 2018, and
- (ii) In case of the Income and Expenditure account, of the Excess of Expenditure over Income for the year ending 31st March 2018

Place: Mysuru

Date: 12.10.2018

G.N.ANANTHAVARDHANA Chartered Accountant

G.N. ANANTHAVARDHANA Chartered Accountants Membership No. 025113 # 65, Gurikar Devanna St., I Cross Fort Mohalla, MYSORE-570 004

PRINCIPAL
MIT FIRST GRADE COLLEGE
# F-29/1, 3rd Stage, Industrial Suburb,
Fort Mohalla, Mysuru-570 008

GSI Building, Dr M.V. Gopalaswamy Road, Lakshmipuram, Mysuru 570 004

(A Division of Maharaja Education Trust (R) managed by Gopalaswamy Shishuvihara Managing Committee)
9th Year

OPENING BALANCES:		
Cash on Hand and with Banks - (A)	1	4,00,168

 CAPHOR RECEIL 12:		
Academic Receipts:		
Government Fee	(Note 8.3)	19,91,865
Exam Fees collected		5,08,188
CD Interest		

SB Interest			12,678
Miscellanious Income			4,418
Internal Contributions		6	50,82,899
	(B)		76,00,048
CAPITAL RECEIPTS:			

* 0	(a)				70,00,040
CAPITAL RECEIPTS:					
NSS Grant Received	• •			77,000	
Scholarship received	(Note 8.6	6)		7,43,684	8,20,684
Exam Remuneration received	(Note 8.	7)			70,420
Advances recovered			5		60,000
	(C)	<b>b</b>			9,51,104

PAYMENTS		
EDUCATION PROMOTION EXPENSES:		
Academic Expenses	3	74,66,167
Other Expenses	4	2,16,283
(A)		76,82,450
CAPITAL / OTHER PAYMENTS:		
NSS Grant Utilised	71	.000

TOTAL (A+B+C)

NSS Grant Utilised				71,000	
Scholarship disbursed	(Note 8.6)			7,44,364	8,15,364
Exam Remuneration disbursed	(Note 8.7)				71,420
				•	
Advances paid		:	5		48,000
Fixed Assets acquired			7	<u>.</u>	63,105
(B)	)				9,97,889

(B)		9,97,009
CLOSING BALANCES:	,	
Cash on Hand and with Banks - (C)	1	2,70,981
TOTAL- (A+B+C)		89.51.320

As per my report of for GOPALASWAMY COLLEGE OF Even date attached PROFESSIONAL STUDIES

G.N. ANANTHAVARDHANA
Chartered Accountant
Date: 12.10.2018

K. NAGE GOWDA
N.R.MANJUNATH
Correspondent

G.N. ANANTHAVARDHANA
Chartered Accountants
Membership No. 025113
# 65, Gurikar Devanna St., I Cross

Fort Mohalla, MYSORE-570 004

M.I.T. FIRST GRADE COLLEGE

# F-29/1, 3rd Stage, Industrial Schurb

Fort Mohalla, Mysuru-570 008

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GSI Building, Dr M.V. Gopalaswamy Road, Lakshmipuram, Mysuru 570 004

(A Division of Maharaja Education Trust (R) managed by Gopalaswamy Shishuvihara Managing Committee)

INCOME A	ND EXPENDITURE ACCOUN	VI for the year	Sch	Rs	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	EXPENDITURE		3	710	74,66,167
Academic Expenses			4		2,16,283
Other Expenses			7	•	4,51,071
Depreciation on Asse	ets		,		
		TOTAL			81,33,521
	INCOME	TOTAL			
		8,3			*
Academic Receipts:	بهاد	( Note 20,3)		Ÿ	19,91,865
Government Fee	•	( Note a op)			5,08,188
Exam Fees collecte			6		50,82,899
Internal Contribut			U		4,418
Miscellanious Inco	me				12,678
SB Interest					5,33,473
Excess of	Expenditure over Income				81,33,521
16 y		TOTAL			•
	BALANCE SHEET	as on 31st Mar	ch 2018	3	8
	LIABILITIES .	as on Sisting	Sch	Rs	Rs
			-	12,99,500	
GENERAL RESERVE	xpenditure over Income			5,33,473	7,66,027
Less: Excess of E	xpenditure over meome			-	
CURRENT LIABILIT	IES:				
Scholarship		(Note 10.6)		53,875	59,875
NSS Grante		(Note 10.7)		. 6,000	59,075
N33 Grance		•			8,25,902
		TOTAL			0,23,902
	ASSETS				
FIXED ASSETS:			7	14,92,986	
Gross Block at Cos	st .		,	9,45,481	
Less: Accumulat	ed Depreciation				5,47,505
	Net Block at WDV	:			
		-		8 - N	/
CURRENT ASSETS:			5	7,416	•
Advances Given			1	2,70,981	2,78,397
Cash on Hand a	nd with Banks	TOTAI	1	2), 0), 0	8,25,902
· //		TOTAL for COP	ΔΙΔΩΜΙ	AMY COLLEGE OF	
As per my report of	f	101.005	EECCIUV VPVO MV	IAL STUDIES	
Even date attached		PROI	F23101	י מונטונטונטונטונטונטונטונטונטונטונטונטונטו	5e5
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Your	1-1-1	1		N.R.MANJUNATH	
G.N. ANANTHAVAF	DHANA K. NAGE (		1	Correspondent	
Chartered Account		pal .		Correspondent	

G.N. ANANTHAVARDHANA Chartered Accountants

Chartered Accountant Date: 12.10.2018

Membership No. 025113 # 65, Gurikar Devanna St., I Cross Fort Moballa, MYSORE-570 004

VENKATESH NEGALUR

Accountant PRINCIPAL

M.I.T. FIRST GRADE COLLEGE #F-29/1, 3rd Stage, Industrial Suburb Fort Mohalla, Mysuru-570 008

GSI Building, Dr M.V. Gopalaswamy Road, Lakshmipuram, Mysuru 570 004

(A Division of Maharaja Education Trust (R) managed by Gopalaswamy Shishuvihara Managing Committee) 9th Year

# SCHEDULES TO ACCOUNT: 2017 - 18

## 1 CASH AND BANK BALANCES:

1 CASH AND BANK BALANCES:	T T T T T T T T T T T T T T T T T T T		
	Balance as on		
Particulars	01.04.2017	31.03.2018	
Cook an Hand	800	-	
Cash on Hand		20,000	
Petty Cash on Hand	3,89,544	2,34,625	
KBL, Chamundipuram Br, SB-4852500102888001	5,07,0	- '	
KBL, Chamundipuram Br, SB-36771	9,824	16,357	
SBI, Vishweshawar Nagar Br, SB- 64193596752	4,00,168	2,70,981	
TOTAL	2,00,22		

# 2 Details of Salary Grant Received from GSSI Management: (Note 10.4)

2	Details of Salar	y Grant Received	d from GSSI Manag	ement. (Note 10.1)
	Months	1		Gross Salary
				5,70,954
	April			5,50,664
	May			5,17,264
	June	,		4,79,264
	July			
	August	i		5,53,824
	September			6,57,732
	1.5			6,10,847
	October			6,13,490
	November		<b>\</b> ***	5,83,463
	December			
	January	- 1		6,07,538
				6,36,108
	February			6,12,363
	March	T	OTAL	69,93,511

# 3 ACADEMIC EXPENSES:

ACADEMIC EXPENSE	S. Cab	Rs
Particulars	Sch	69,93,511
Salary to Staff	2	31,860
. Advertisement		4,23,291
Students Activities		14,295
News Papers and Per	iodicals	3,210
Lab Consumables	TOTAL	74,66,167
1	TOTAL	

4 OTHER EXPENSES:	
	Rs
Particulars	1,66,165
Printing and Stationery	2,850
Repairs and Maintenance	43,308
Miscellaneous Expenses	3,960
Bank Charges TOTAL	2,16,283
TOTAL	

# F-29/1, 3rd Stage, Industrial Suburb Fort Mohalla, Mysuru-570 008

5 ADVANCES GIVEN:	Op. Bal	Paid	Recovered	Cl. Bal
Particulars	(5,584)	13,000	-	7,416
K - Nagegowda	(5,501)	35,000	35,000	-
Nanda T.N	25,000	-	25,000	
Dr. Raylshankar G.N TOTAL	19,416	48,000	60,000	7,416
TOTAL				

GSI Building, Dr M.V. Gopalaswamy Road, Lakshmipuram, Mysuru 570 004
(A Division of Maharaja Education Trust (R ) managed by Gopalaswamy Shishuvihara Managing Committee)

Still Feet

### SCHEDULES TO ACCOUNT: 2017 - 18

6 INTERNAL CONTRIBUTION:		
Particulars		Rs
Contribution from GSI Management		47,61,738
Contribution from PUC		1,99,911
Contribution from MET		1,21,800
Contribution -High School		(550)
osmite duom in gu benioo.	TOTAL	50,82,899

Note: Internal Contributions agree with Management Account

7 FIXED ASSETS:

THED HOSE IS.	CF	OSS BLOCK		DEPRECIATION BLOCK				NET BLOCK		
PARTICULARS	As on	Add/	As on	Upto	Rate	For the	Upto	As on	As on.	
TARTICULARS	31/03/17	Del	31/03/18	31/03/17		Year	31/03/18	31/03/17	31/03/18	
BLOCK-I Furniture and Fixtures	3,26,869	15,535	3,42,404	88,581	10	24,606	1,13,187	2,38,288	2.29,217	
BLOCK-II Library Books Computer and Projector	4,88,482 5,89,246	38,670 3,500	5,27,152 5,92,746	3,52,285 41,483	60 60	93,319 3,30,758	4,45,604 3,72,241	1,36,197 5,47,763	81.548 2.20.505	
BLOCK-III  V.Guard Pump Set Sports Equipments	25,284	- 5,400	25,284 5,400	12,061	. 15 15	1,983 405	14,044 405		11,240 4,995	
· Spot & Equipment	14.29.881	. 63.105	14,92,986	4,94,410		4,51,071	9,45,481	9,35,471	5,47,505 ~	

PRINCIPAL
M.I.T. FIRST GRADE COLLEGE
# F-29/1, 3rd Stage, Industrial Suburb
Fort Mohalla, Mysuru-570 008

# GOPALASWAMY COLLEGE OF PROFESSIONAL STUDIES GSI Building, Dr M.V. Gopalaswamy Road, Lakshmipuram, Mysuru – 570 004

8. NOTES ON ACCOUNT:

8.1 About the Institution: Gopalaswamy College of Professional Studies (GSCPS or the College in short) was started during the year 2009-10 and is managed by Gopalaswamy Shishuvihara Management (GSM in short) which is a division of Maharaja Education Trust (R) (MET in short). Currently, courses such as BBM, BCA, B.COM, and BSC affiliated to University of Mysore, are conducted.

SCHEDULES TO ACCOUNT: 2017-18

8.2 Accounting policies:

(a) Financial Statements are compiled under Cash System of accounting in accordance with the generally accepted accounting principles. Accordingly, all incomes are accounted when received rather than when accrued and all expenses are accounted when paid rather than when incurred.

(b) Fixed assets are stated at historical cost less accumulated depreciation thereon. Depreciation on fixed assets is provided at the rates prescribed in the Income Tax Rules, 1962. No depreciation has been provided on fixed assets acquired during the year. Only such fixed assets acquired out of funds available in the GSCPS are accounted here. Other fixed assets used by the College are accounted in the books of GSM.

8.3 The decision related to fee structure & its amendments, fee concession, etc are taken by the Management from time to time in accordance with guidelines of University of Mysore. During the year, Fee of Rs. 38,77,191/- is collected from BBM, BCA, B.COM and BSC students and Rs 18,85,326/- remitted to University. Net fees of Rs.19,91,865/- is considered as Income.

8.4 The funds for the salary to the staff are met by the College through internal contribution received from GS Management. The deductions from salary like provident fund, TDS, profession tax etc are accounted in the books of GS Management. During the year the salary paid is Rs. 69,93,511 /-.

8.5 Fee collection: Fees are collected by GSM through Corporation Bank Challans. Only Government fee is remitted to the Government by the college. Here only journal entries are passed in this regard. .

8.6. Scholarship grants includes both amount received from BCM Department as well as Voluntary contribution.

8.7 During the year the said College has received exam remuneration from Mysore University for the purpose of run competitive exam, which is disbursed to concerned staffs.

### 8.8 Books of Account maintained:

Cash book and ledger maintained in Tally ERP 9

Exam fee receipts Books.

Scholarship register, Salary register, Expenditure voucher file.

Bank Pass book: KBL SB.288801, KBL SB.36771 and SBI, Vishweshwaranagar SB-96752

As per my report of

Even date attached 4000

G.N.ANANTHAVARDHANA Chartered Accountant

Date: 12.10.2018

G.N. ANANTHAVARDHANA

Charlered Accountants Membership No. 025113

. # 65, Gurikar Devanna St., I Cross Fort Mohalla, MYSORE-570 004

For GOPALASWAMY COLLEGE OF PROFESSIONAL STUDIES

K Nye gudge K.NAGE GOWDA

N.R.MANJUNATH

Principal

Correspondent

Accountant

PRINCIPAL

M.I.T. FIRST GRADE COLLEGE # F-29/1, 3rd Stage, Industrial Suburb

Fort Mohalla, Mysuru-570 008



# 1433, Narayan Shastry Road, Devaraja Mohalla Mysore - 570 001, PH: 0821 - 4004499,

Fax: 0821-4004400, e-mail: sapna.mys@sapnaretail.com GSTIN: 29AAKCS7860D1ZY CIN: U22190KA2007PTC042576

Bill To GOPALSWAMY COLLEGE OF PROFESSIONAL (MIS/GCPSMYS) STUDIES. DR.M.V.GOPALASWAMY ROAD LAXMIPURAM

BILL OF SUPPLY

Spice No

: MYSH17CRB210

**Invoice Date** 

: 12\10\2017

**Credit Days Shipment Mode** 

: 0 : Road

Notes

REF : PRINCIPAL

PH: 988671 9065

Ship To GOPALSWAMY COLLEGE OF PROFESSIONAL STUDIES, DR.M.V.GOPALASWAMY ROAD LAXMIPURAM MYSOORU - 570 004 State Code: 29 KARNATAKA

KAR	NATAKA State	Code:	29 KARNATAKA Stat	te Code : 29				Price I	Disc%	Value In RS
				Publisher	Author	Qty	Curr	650.00	17.00	2697.5
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1	9789327270754	4901	ADVANCED ACCOUNTANCY CORPORATE ACCOUNTING VOL 2	MYSORE BOOK HOUSE	HR KRISHNAIAH GOWDA 🗸	20	RS	130.00	17.00	1079.0
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5	9780070529120	4901	Complete Reference J2ee	TATA McGRAW HILL PUBLISHIN	HERBERT SCHILDT	4			17.00	996.0
6	9780070495432	4901	Complete Reference Java 2	UNITED PUBLISHERS	BS RAMAN V	5	RS	240.00	17.00	747.0
7	EBK0357233	4901	-Corporate Accounting 4 Sem Bcom : Mysu	KALYANI PUBLISHERS / LYALL B	SP JAIN	5	RS	180.00	17.00	1867.5
8	9789327278200	4901	CORPORATE ACCOUNTING FOR B COM 3 SEM : MYU	UNITED PUBLISHERS	BS RAMAN	5	RS	450.00	17.00	
9	EBK0247294	4901	Corporate Accounting For Bcom Bbm Mcom Mba & Professional		. /	2	- RS-	599.00	17.00	994.3
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11	EBK0299304	4901	Financial Accounting 1 Bbm 1 Sem : Mys —INCOME TAX LAW & ACCOUNTS ASSESSMENT YEAR 2017-18	SAHITYA BHAWAN PUBLICATION	I HC MEHROTRA	5	RS	170.00	17.00	705.5
12	EBK0005696	4901	INCOME TAX LAW & ACCOUNTS ASSESSMENT TO ME	UNITED PUBLISHERS	BS RAMAN V	5		385.00	17.00	3195.5
13	EBK0370857	4901	Management Accounting 5 Sem Bcom : Mys	TATA McGRAW HILL PUBLISHIN	E BALAGURUSAMY	10.		350.00	17.00	1452.5
14	9781259029936	4901	Object Oriented Programming With C++	SAPNA BOOK HOUSE	K BYRAPPA	5	RS	225.00	17.00	933.7
15	9788128003356	4901	Parisara Adyayana	KALYANI PUBLISHERS / LYALL B	RK SHARMA	5	RS		17.00	4025.5
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17	9789351343202	4901	Programming With Java A Primer	TATA McGRAW HILL PUBLISHIN	JOHN J DONOVAN	5		610.00	17.00	1589.
18	9780074604823	4901	Systems Programming	BOSCOS PUBLICATIONS	SS BOSCO 🗸	5.	- RS	383.00	17.00	1559.
10	EBK0029664	4901	Theory & Problems In Mathematics 1 Pu		• *					

PRINCIPAL
M.I.T. FIRST GRADE COLLEGE
# F-29/1, 3rd Stage, Industrial Suburb
Fort Mohalla, Mysuru-570 008

Page: 1

N. R. 2002 ನಿರ್ಧೆಕರನ ಸ್ಥಾಸಲಾಗಿ ಅವರ ಸಂಚಿತಿಯಾಗೆ ಮುಂದಾನಿ ಕ್ರಿ ತುಂಬಸಾರ ಕ್ರಿಸ್ತಿಕ್ಕಳ್ಳು मार्च में हैं है और अधिकार है। 17% वयत्त्व निकार है कि कि के हैं है है है है कि कार्य कि कि कि कि कि कि कि कि No fave serre a f. Colo : de varos of 18680 xo gra. Mahe succei B.N 12/10/17

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**Shipment Mode** 

: 12\10\2017

**Credit Days** 

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	20 EBK0132819	4901	Title	Publisher	Author	Qty	Curr	Price	Disc%	Value In RS
	2510132013	4901	Theory & Problems In Mathematics 2 Puc	BOSCOS PUBLICATIONS	SS BOSCO 🗸 .	5	RS	455.00	17.00	1888.25
1				Gross Value: RS 42328.00		129		•	Value	35132.24

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PRINCIPAL M.I.T. FIRST GRADE COLLEGE # F-29/1, 3rd Stage, Industrial Suburb Fort Mohalia, Mysuru-570 008

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-	KANVA PUBLICATIONS (P)	I
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e-mail : giriraju@kanvaprakashana.com, web : www.kanvaprakashana.com

TIN NO : 29240560734

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				Cellage
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1000	2000	4.20		ar jour

Your Order No. :

CASH/CREDIT BILL

No.: 3906 Date:

ಸಂಖೆ, ಪ್ರತಿಗಳು ಮುಖಬೆಲೆ ವಿವರಣೆ / PARTICULARS SL. NO QTY. RATE US. RS. 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 TOTAL Rupees in words : LESS DISCOUNT @ **GRAND TOTAL** 

E &OE

PRINCIPAL M.I.T. FIRST GRADE COLLEGE

Goods once sold cannot be taken back or exth 5-29/1, 3rd Stage, Industrial Suburb All disputes are subject to Bangalore jurisdiction of the Mohalla, Mysuru-570 008

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Your	Order No. :	CASH/CREDIT BILL	No.:	906	Date: 8/2/	2018
ಸಂಖ್ಯೆ SL. NO.	ವಿವರಣೆ / <b>P</b> i	ARTICULARS	ಪ್ರತಿಗಳು QTY.	ಮುಖಬೆರೆ RATE	ದೊತ್ತ / AMOU	er z <sub>e</sub> e
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# Maharaja Education Trust ® MIT First Grade College (Affiliated to University of Mysore)

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