

**INSTITUTIONAL EXPENDITURE
STATEMENTS HIGHLIGHTING FOR
THE HEADS OF E-GOVERNANCE
IMPLEMENTATION IN THE
AUDITED STATEMENT.**

Expenditure statement of e-governance implementation for the year 2018 – 19

Sl No.	Payments	Amount (INR in lakhs)
1.	Telephone & Internet Expenses	0.89
2.	Software	0.63
3.	Computer Maintenance	1.31
4.	Library Expenses	0.88
	Total	3.71



Auditors Reports

We have audited the attached Balance Sheet of the **M/s ST.ALOYSIUS HIGH SCHL, PU COLLEGE & DEGREE COLLEGE (CONSOLIDATED)**, Cox Town, Bangalore, for the year ended 31st March 2019 and also annexed Consolidated Receipts & Payments Account and Income & Expenditure Account for the period ended on that date and report that ;

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion and to the best of our information and according to the explanations given to us, the said statement together with the schedule attached there to give a true & fair view.
3. In the case of Balance Sheet of the state of affairs of **M/s ST.ALOYSIUS HIGH SCHL, PU COLLEGE & DEGREE COLLEGE (CONSOLIDATED)**, Cox Town, Bangalore as on 31.03.2019.
4. In the case of the Income & Expenditure Account (Consolidated) **Excess of Expenditure Over Income** for the year ending 31st March 2019

**For Simon Rodrigues & Associates
(Chartered Accountant)**

A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text 'SIMON RODRIGUES & ASSOCIATES' around the perimeter and 'BANGALORE' in the center.

**Simon. A. Rodrigues
(Proprietor)**

Date: 18-09-2019

Place: Bangalore

ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE

Receipts & Payments Account for the year ended 31/3/2019

Receipts	Amount	Total	Payments	Amount	Total
TO OPENING BALANCE			BY SALARIES		
* Cash in Hand	3,546		* Salary Paid	57,41,531	
* Cash in Bank - Union Bank			* PF Payable	4,51,693	
- State Bank Mysore A/c	24,373		* ESI Payable	65,863	
- Hostel A/c	2,27,128		* Staff Welfare	-	
- Principle - Bank A/c	17,45,530		* Professional Tax	36,516	62,98,553
- St Aloysius Degree Collg PF/ESI a/c	-				
- Gurdan Bank (Operation A/c)	6,88,368				
- Gurdan Bank (Collection A/c)	7,85,549	34,74,493			
TO COLLEGE FEES			BY OFFICE EXPENSES		
* Registration Fees	24,300		* Printing & Stationery	2,76,872	
* Verification Fees	1,800		* Advertising Expenses	1,33,810	
* Other Fees Collection	33,600		* Telephone & Internet Expenses	88,762	
* Admission Fees	10,66,270		* Admission Fee Refundal		
* Tuition Fees	86,37,120		* NACC Expenses	5,03,498	
* Additional English	2,25,500		* Social Work Department	10,253	
* University Fees	11,00,992		* Professional Tax	-	
* Other State Student Fees	30,000		* Remuneration	25,44,200	
* National Workshop	1,06,500		* University Admission Approval	6,31,065	
* Tally Certificate Fees	39,500	1,12,65,582	* Registration Fee	20,118	
			* NCC Expenses	1,14,612	
TO INTEREST RECEIVED			* Cabel Charges	3,360	
* Interest on SB	1,01,998		* Hostel Expenses	7,64,233	
* Interest on FD	40,983	1,42,981	* Medical Expenses	1,647	
			* Contingency Expenses	29,674	
			* Travelling & Conveyance	2,44,923	
TO MISCELLANEOUS INCOME			* News Paper & Periodicals	26,178	
* Hostel Receipts	1,78,000		* National Workshop	70,836	
* Xerox	1,890		* Tally Fees Paid	1,38,000	
* Mess Fees	8,05,740		* Electricity Charges	1,77,253	
* Canteen Rent	43,000		* Crockery & Utensils	9,777	
* College Fine	4,80,664		* Seminar & Workshop	41,981	
* Seminar and Workshop	-		* Medical Expenses	526	
* Midday Meal	2,16,700		* Garden Expenses	16,322	
* Hostel Deposit	39,000		* NSS Expenses	6,000	



Institution implements e-governance in its operations

* Other Miscellaneous Income	1,975		* Repair & Television	340	
* Canteen Deposit	10,000		* Library Expenses	89,405	
* Student Welfare	1,375		* PF Admin Charges	332	
* Special Fees	3,78,000	21,56,344	* Other Expenses	2,740	59,46,723
TO DONATION RECEIVED		2,35,000			
			BY FUNCTIONS & CELEBRATIONS		
TO SCHOLARSHIP RECEIVED		90,020	* General Function	1,67,292	
			* Sports expenses	1,52,603	3,19,895
TO FIXED DEPOSIT MATURED		66,75,000			
			BY EXAMINATION EXPENSES		8,19,247
			BY REPAIRS & MAINTENANCE		
			* General Maintenance	9,60,805	
			* Electrical Maintenance	14,418	
			* Building Maintenance	3,000	
			* Computer maintenance	1,30,572	11,08,795
			BY BANK CHARGES		2,887
			BY DONATION & CHARITY		18,150
			BY AUDIT FEES		28,686
			BY MISCELLANEOUS EXPENSES		
			* Student Welfare	2,00,628	2,00,628
			BY RATES & TAXES		2,01,578
			BY FIXED DEPOSIT MADE		63,75,000
			* Fixed Deposit		
			BY FIXED ASSET (PURCHASES)		
			* Software	62,500	
			* Furniture	3,23,785	
			* Equipments	68,354	14,36,095



		BY CLOSING BALANCE	
		* Cash in Hand	4,447
		* Cash at Bank - Union Bank	1,53,857
		- State Bank India A/c	80,894
		- Hostel A/c	8,06,971
		- Principle - Bank A/c	-
		- St Aloysius Degree Colleg PF/ESI a/c	46,960
		- Guardian Bank (Operation A/c)	1,93,049
		- Guardian Bank (Collection A/c)	12,86,178
TOTAL	2,40,39,420	TOTAL	2,40,39,420

As per our report annexed

for Simon Rodrigues & Associates
Chartered Accountants

Simon A. Rodrigues
(Proprietor)

Date: 18.09.2019
Place: Bangalore



for ST.ALOYSIUS DEGREE COLLEGE

Rev. Fr. Vinoo Fabian Sudhakar
[Manager]



Manager & Correspondent
St. Aloysius Degree College
Sarvejna Nagar
Bangalore - 560 065

ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE

Income & Expenditure Account for the year ended 31/3/2018

Expenditure	Amount	Total	Income	Amount	Total
TO SALARIES			BY COLLEGE FEES		
* Salary Paid	57,41,531		" Registration Fees	24,300	
" PF Payable	4,51,643		" Verification Fees	1,800	
" ESI Payable	65,865		* Other Fees Collection	33,600	
* Staff Welfare	-		" Admission Fees	10,66,270	
* Professional Tax	36,516	62,95,553	" Tuition Fees	86,57,120	
			" Additional English	2,23,500	
			* University Fees	11,00,992	
			* Other State Student Fees	30,000	
			" National Workshop	1,06,500	
TO OFFICE EXPENSES			" Tally Certificate Fees	39,500	1,12,65,583
* Printing & Stationery	2,76,872				
" Advertising Expenses	1,33,810		BY INTEREST RECEIVED		
* Telephone & Internet Expenses	88,762		" Interest on SB	1,01,998	
* Remuneration	-		" Interest on FD	40,983	1,42,981
* NACC Expenses	5,03,498				
" Social Work Department	10,253		BY MISCELLANEOUS INCOME		
* Professional Tax	-		* Hostel Receipts	1,78,000	
* Remuneration	25,44,200		" Xerox	1,890	
* University Admission Approval	6,31,065		" Mess Fees	8,05,740	
" Registration Fee	20,118		* Canteen Rent	43,000	
" NCC Expenses	1,14,612		* College Fine	4,80,664	
* Cabal Charges	3,360		* Seminar and Workshop	-	
* Hostel Expenses	7,64,233		" Midday Meal	2,16,700	
* Medical Expenses	1,647		" Hostel Deposit	39,000	
" Contingency Expenses	29,674		* Other Miscellaneous Income	1,975	
" Travelling & Conveyance	2,44,923		" Canteen Deposit	10,000	
* News Paper & Periodicals	26,178		" Student Welfare	1,375	21,56,344
" National Workshop	70,836		* Special Fees	3,78,000	
* Tally Fees Paid	1,38,000				
* Electricity Charges	1,77,253		BY DONATION RECEIVED		2,35,000
* Crockery & Utensils	9,777				
* Seminar & Workshop	41,981		BY SCHOLARSHIP RECEIVED		90,000
" Medical Expenses	526				
* Garden Expenses	16,322				
* NSS Expenses	6,000				
* Postage & Television	1,168				
* Library Expenses	89,405				
PF Admin Charges	332				
* Other Expenses	2,740	89,46,723			



TO FUNCTIONS & CELEBRATIONS				
* General Function	1,67,292			
* Sports expenses	1,52,603	3,19,895		
TO EXAMINATION EXPENSES				
		8,19,247		
TO REPAIRS & MAINTENANCE				
* General Maintenance	9,60,805			
* Electrical Maintenance	14,418			
* Building Maintenance	3,000			
* Computer maintenance	1,30,572	11,08,795		
TO BANK CHARGES				
		2,887		
TO DONATION & CHARITY				
		18,150		
TO AUDIT FEES				
		28,696		
TO MISCELLANEOUS EXPENSES				
* Student Welfare	2,00,628	2,00,628		
TO RATES & TAXES				
		2,01,578	EXCESS OF EXPENDITURE	
			OVER INCOME	18,33,402.19
TO DEPRECIATION				
		7,51,185		
TOTAL				
		1,57,23,329	TOTAL	1,57,23,329

As per our report annexed

for Simon Rodrigues & Associates
Chartered Accountants

Simon A. Rodrigues
(Proprietor)

Date: 18.09.2019

Place : Bangalore



for ST.ALOYSIUS DEGREE COLLEGE

Rev. Fr. Vinoo Fabian Sodhakar
(Manager)

Manager & Correspondent
St. Aloysius Degree College
Sarvajna Nagara
Bangaluru - 560 005

Expenditure statement of e-governance implementation for the year 2019 – 20

Sl.No	Payments	Amount (INR in lakhs)
1.	Telephone & Internet Expenses	0.90
2.	Website Maintenance	0.18
3.	Computer Maintenance	1.90
4.	Library & Lab expenses	0.70
5.	Computer	0.29
6.	Projector	0.53
	Total	4.5



Auditors Reports

We have audited the attached Balance Sheet of the M/s ST.ALOYSIUS HIGH SCHL, PU COLLEGE & DEGREE COLLEGE (CONSOLIDATED), Cox Town, Bangalore, for the year ended 31st March 2020 and also annexed Consolidated Receipts & Payments Account and Income & Expenditure Account for the period ended on that date and report that ;

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
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3. In the case of Balance Sheet of the state of affairs of M/s ST.ALOYSIUS HIGH SCHL, PU COLLEGE & DEGREE COLLEGE (CONSOLIDATED), Cox Town, Bangalore as on 31.03.2020.
4. In the case of the Income & Expenditure Account (Consolidated) **Excess of Expenditure Over Income** for the year ending 31st March 2020

For Simon Rodrigues & Associates
(Chartered Accountant)

A handwritten signature in blue ink, followed by a circular purple stamp. The stamp contains the text 'SIMON RODRIGUES & ASSOCIATES' around the perimeter and 'BANGALORE' in the center.

Simon. A. Rodrigues
(Proprietor)

Date: 15-12-2020
Place: Bangalore

ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE

Receipts & Payments Account for the year ended 31/3/2020

Receipts	Amount	Total	Payments	Amount	Total
TO OPENING BALANCE			BY SALARIES		
* Cash in Hand	4,447		* Salary Paid	62,57,038	
* Cash at Bank - Union Bank			* PF Payable	4,99,559	
- State Bank India A/c	1,53,857		* ESI Payable	50,288	68,06,885
- Hostel A/c	80,894				
- Principle - Bank A/c	8,06,971				
- St Aloysius Degree College PF/ESI a/c	-				
- Guardian Bank (Operation A/c)	46,960				
- Guardian Bank (Collection A/c)	1,93,049	12,86,178			
TO COLLEGE FEES			BY OFFICE EXPENSES		
* Registration Fees	25,200		* Printing & Stationery	1,59,386	
* Verification Fees	2,300		* Advertising Expenses	1,11,943	
* Other Fees Collection	14,67,795		* Telephone & Internet Expenses	90,092	
* Admission Fees	7,51,210		* NACC Expenses	4,000	
* Tuition Fees	95,00,700		* Social Work Department	26,845	
* University Fees	7,31,446		* Remuneration	27,59,665	
* Other State Student Fees	1,62,890		* University Admission Approval	18,05,902	
* Tally Certificate Fees	16,270		* Miscellaneous Expenses	2,490	
* College Fine	2,37,241		* Newspaper	25,180	
* Establishment Fees	1,60,000		* Travelling & Conferences	4,87,721	
* Hostel Mess Fees	8,82,070	1,39,37,122	* NCC Expenses	82,422	
			* Cabal Charges	5,410	
			* Fuel & Gas	44,310	
			* Contingency Expenses	15,315	
TO INTEREST RECEIVED			* House Keeping	39,331	
* Interest on SB	63,924		* Workshop for Students	46,440	
* Interest on FD	41,652	1,05,576	* Students Activities	7,200	
			* PT Enrollment	2,500	
			* Medical Expenses	4,583	
			* Guest Lecture	39,136	
			* Faculty Development Training	8,380	
			* Establishment Expenses	56,040	
			* Competitions/ Fests	24,550	
TO MISCELLANEOUS INCOME			* Electricity Charges	1,897	
* Midday Meal	1,65,000		* Seminar & Workshop	32,863	
* Other Miscellaneous Income	2,98,880		* Garden Expenses	9,889	



Institution implements e-governance in its operations

* Canteen Deposit	24,900		* Postage & Telegram	664	
* Late Fees	9,210	4,97,090	* Library & Lab Expenses	69,446	
			* Chapel Expenses	5,500	
			* Other Expenses	3,400	
			* Security Charges	2,79,000	
			* Medical Expenses	3,000	
			* Hostel Mess Expenses	7,24,081	
			* Website Maintenance	17,700	70,03,70
TO DONATION RECEIVED		3,100	BY FUNCTIONS & CELEBRATIONS		
			* General Function	1,23,778	1,23,778
TO LOANS & ADVANCES			BY EXAMINATION EXPENSES		35,858
* Aloysius PU College	1,78,096		BY REPAIRS & MAINTENANCE		
* Aloysius High School	92,796		* General Maintenance	97,140	
* Aloysius Middle School	12,170	2,83,062	* Electrical Maintenance	1,50,835	
			* Vehicle Maintenance	7,119	
TO SUBSIDY		13,34,085	* Sports Expenses	45,218	
			* Computer maintenance	1,89,097	5,78,88
			BY BANK CHARGES		1,966
			BY DONATION & CHARITY		10,000
			BY AUDIT FEES		30,121
			BY MISCELLANEOUS EXPENSES		
			* Student Welfare	1,28,395	1,28,395
			BY RATES & TAXES		1,18,036
			BY SCHOLARSHIP		13,380
			BY TDS ON FD INTEREST		4,308
			BY LOANS & ADVANCES		
			* St Aloysius PU College	1,52,458	
			* Staff Loan	34,000	
			* Aloysius High School	8,757	1,95,215



			BY FINCED ASSET (PURCHASES)		
			* Projector	52,472	
			* Computer	28,500	
			* Equipments	3,000	1,12,922
			BY CLOSING BALANCE		
			* Cash in Hand	8,846	
			* Cash at Bank		
			- Union Bank		
			- State Bank India A/c	1,83,422	
			- Flood A/c	66,609	
			- Principle - Bank A/c	9,52,885	
			- St Aloysius Degree Collag PF/ESI a/c		
			- Godrian Bank (Operation A/c)	10,57,814	
			- Godrian Bank (Collection A/c)	13,180	22,82,756
TOTAL		1,74,46,213	TOTAL		1,74,46,213

As per our report annexed

for Simon Rodrigues & Associates
Chartered Accountants

Simon A. Rodrigues
(Proprietor)
UDIN - 20027091AAAAAGK8402
FRN - 007934S
Date: 15.12.2020
Place: Bangalore



for ST.ALOYSIUS DEGREE COLLEGE

Shankar
[Manager & Correspondent]

**MANAGER & CORRESPONDENT
ST. ALOYSIUS DEGREE COLLEGE
COX TOWN, BANGALORE - 560 005**

ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE

Income & Expenditure Account for the year ended 31/3/2020

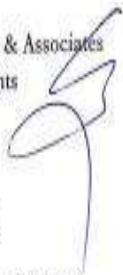
Expenditure	Amount	Total	Income	Amount	Total
TO SALARIES			BY COLLEGE FEES		
" Salary Paid	62,57,038		" Registration Fees	25,200	
" PF Payable	4,99,559		" Verification Fees	2,300	
" ESI Payable	50,288	68,06,885	" Other Fees Collection	14,67,795	
			" Admission Fees	7,51,210	
TO OFFICE EXPENSES			" Tuition Fees	95,00,708	
" Printing & Stationery	1,59,386		" University Fees	7,31,446	
" Advertising Expenses	1,11,943		" Other State Student Fees	1,62,890	
" Telephone & Internet Expenses	90,092		" Tally Certificate Fees	16,270	
" NACC Expenses	4,000		" College Fine	2,37,241	
" Social Work Department	26,845		" Establishment Fees	1,60,000	
" Remuneration	27,59,665		" Hostel Mess Fees	8,82,070	1,39,37,122
" University Admission Approval	18,05,602				
" Miscellaneous Expenses	2,490		BY INTEREST RECEIVED		
" Newspaper	25,180		" Interest on SB	63,924	
" Travelling & Conveyance	4,87,721		" Interest on FD	41,652	1,05,576
" NCC Expenses	82,422				
" Cabel Charges	5,410		BY MISCELLANEOUS INCOME		
" Fuel & Gas	44,310		" Hostel Receipts	-	
" Contingency Expenses	15,315		" College Fine	-	
" House Keeping	39,331		" Seminar and Workshop	-	
" Workshop for Students	46,440		" Midday Meal	1,65,000	
" Students Activities	7,206		" Hostel Deposit	-	
" PT Enrollment	2,500		" Other Miscellaneous Income	2,98,880	
" Medical Expenses	4,583		" Canteen Deposit	24,000	
" Guest Lecture	39,136		" Student Welfare	-	
" Faculty Development Training	8,380		" Late Fees	9,210	4,97,090
" Establishment Expenses	56,040				
" Competitions/ Fests	24,550		BY DONATION RECIVED		3,100
" Electricity Charges	1,897				
" Seminar & Workshop	32,863				
" Garden Expenses	9,889				
" Postage & Telegram	664				
" Library & Lab Expenses	69,446				
" Chapel Expenses	5,500				
" Other Expenses	3,400				
" Security Charges	2,79,000				
" Medical Expenses	3,000				



* Hostel Mess Expenses	7,24,081			
* Students Id Card	7,720			
* Website Maintenance	17,700	70,03,708		
TO FUNCTIONS & CELEBRATIONS				
* General Function	1,23,778	1,23,778		
TO EXAMINATION EXPENSES				
		35,858		
TO REPAIRS & MAINTENANCE				
* General Maintenance	97,340			
* Electrical Maintenance	1,50,835			
* Vehicle Maintenance	7,119			
* Sports Expenses	45,218			
* Building Maintenance	89,277			
* Computer maintenance	1,89,091	5,78,886		
TO BANK CHARGES				
		1,966		
TO DONATION & CHARITY				
		10,000		
TO AUDIT FEES				
		30,121		
TO MISCELLANEOUS EXPENSES				
* Student Welfare	1,28,395	1,28,395		
TO RATES & TAXES				
		1,18,036		
TO SCHOLARSHIP				
		15,380	EXCESS OF EXPENDITURE	9,21,947.14
			OVER INCOME	
TO DEPRECIATION				
		6,13,823		
TOTAL		1,54,64,836	TOTAL	1,54,64,836

As per our report annexed

for Simon Rodrigues & Associates
Chartered Accountants



Simon A. Rodrigues
(Proprietor)
UDIN - 20027091AAAAGK8402
FRN - 007934S
Date: 15.12.2020
Place: Bangalore



for ST.ALOYSIUS DEGREE COLLEGE



[Manager & Correspondent]



Expenditure statement of e-governance implementation for the year 2020 – 21

Sl No.	Payments	Amount (INR in lakhs)
1.	Telephone & Internet Expenses	0.95
2.	Lab expenses	0.13
3.	Website Maintenance	0.38
4.	Computer Maintenance	0.27
5.	Software Maintenance	0.88
	Total	2.61

John Rodrigues & Associates
Chartered Accountants




Auditors Reports

We have audited the attached Balance Sheet of the **M/s ST.ALOYSIUS HIGH SCHL., PU COLLEGE & DEGREE COLLEGE (CONSOLIDATED)**, Cox Town, Bangalore, for the year ended 31st March 2021 and also annexed Consolidated Receipts & Payments Account and Income & Expenditure Account for the period ended on that date and report that ;

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion and to the best of our information and according to the explanations given to us, the said statement together with the schedule attached there to give a true & fair view.
3. In the case of Balance Sheet of the state of affairs of **M/s ST.ALOYSIUS HIGH SCHL, PU COLLEGE & DEGREE COLLEGE (CONSOLIDATED)**, Cox Town, Bangalore as on 31.03.2021.
4. In the case of the Income & Expenditure Account (Consolidated) **Excess of Expenditure Over Income** for the year ending 31st March 2021

For John Rodrigues & Associates
(Chartered Accountants)


John Brijesh Rodrigues.FCA
(Proprietor)
Membership No. 211057
Firm Regn No : 016164S



Date : 25.11.2021
Place : Bangalore

UDIN No. 21211057AAAALF6019

ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE

Receipts & Payments Account for the year ended 31/3/2021

Receipts	Amount	Total	Payments	Amount	Total
TO OPENING BALANCE			BY SALARIES		
* Cash in Hand	8,946		* Salary Paid	4,945,451	
* Cash at Bank - Union Bank			* PF Contributions Paid	466,957	
- Sate Bank India A/c	183,477		* ESI Contribution Paid	14,032	
- Houd A/c	66,609		* Labour Welfare Fund	1,480	
- Principle - Bank A/c	952,883		* PF Admin Charges	42,443	
- St Aloysius Degree Collg PF/ESI a/c			* Professional Tax	38,600	
- Garden Bank (Operation A/c)	1,057,814		* Management Contribution to ESI	42,097	
- Garden Bank (Collection A/c)	13,180	2,282,756	* Management Contribution to PF	443,182	5,994,422
TO COLLEGE FEES			BY OFFICE EXPENSES		
* Registration Fees	18,600		* Printing & Stationery	57,758	
* Verification Fees	2,281		* Advertise Expenses	81,435	
* Other Fees Collection	30,940		* Telephone & Internet Expenses	94,949	
* Tuition Fees	9,374,818		* Office Expenses	29,774	
* University Fees	396,520		* Office Maintenance	34,397	
* Other Fees Student Fees	30,000		* Remuneration	1,755,930	
* Tally and Other Certificate Fees	55,532		* Newspaper	38,343	
* College Fees	300		* Travelling & Conveyance	576,135	
* Establishment Fees	433,170		* University Expenses	641,701	
* Hostel Allowance	732,321	11,064,291	* Natural Calamities	15,360	
			* Contingency Expenses	22,289	
TO INTEREST RECEIVED			* House Keeping	42,409	
* Interest on SB	54,883		* Workshop for Students	16,638	
* Interest on FD	18,125	73,008	* Students Activities	1,250	
			* PT Enrollment	2,500	
TO SCHOLARSHIP RECEIVED		343,300	* Medical Expenses	6,750	
			* Guest Lectures	10,800	
TO MISCELLANEOUS INCOME			* Faculty Development Training	13,269	
* Other Miscellaneous Income	79,672	79,672	* Electricity Charges	164,020	
			* Garden Expenses	15,208	
TO DONATION RECEIVED		38,400	* Library & Lab Expenses	13,143	
			* Security Charges	271,580	
TO SUBSIDY TRFD FROM ABE		1,729,366	* Student ID Card	8,068	
			* Gift and Souvenirs	20,000	
			* Website Maintenance	37,610	
			* Establishment Expenses	40,736	
			* Hostel Mess Expenses	527,794	4,549,695



Institution implements e-governance in its operations

		BY FUNCTIONS & CELEBRATIONS		
		" General Function	41,056	
		" Fixed Functions	4,785	48,852
		BY EXAMINATION EXPENSES		289,798
		BY REPAIRS & MAINTENANCE		
		" General Maintenance	14,724	
		" Electrical Maintenance	45,201	
		" Vehicle Maintenance	42,963	
		" Sports Expenses	43,193	
		" Building Maintenance	193,038	
		" Computer Maintenance	26,905	
		" Furniture Maintenance	941	
		" Software Maintenance	87,518	
		" UPS Maintenance	9,300	
		" Xerox Machine Maintenance	15,370	416,353
		BY BANK CHARGES		2,174
		BY AUDIT FEES		31,626
		BY MISCELLANEOUS EXPENSES		
		" Student Welfare		1,345
		BY SCHOLARSHIP PAID		42,717
		BY TDS ON FD INTEREST		1,875
		BY LOANS & ADVANCES		
		" Staff Loan	7,000	7,000
		BY FIXED ASSET (PURCHASES)		
		" Equipments	39,200	
		" Furniture	44,250	
		" Equipments	69,376	152,826
		BY FIXED DEPOSITE		
		" SPD	2,423,185	2,423,185



		BY CLOSING BALANCE	
		" Cash in Hand	7,706
		" Cash at Bank	
		- State Bank India A/c	128,673
		- Hostel A/c	202,525
		- Principle - Bank A/c	442,701
		- St Aloysius Degree Collge PP/BSI a/c	
		- Guardian Bank (Operation A/c)	870,775
		- Guardian Bank (Collection A/c)	26,500
			1,678,880
TOTAL	15,618,643	TOTAL	15,618,643

As per our report annexed

For John Rodrigues & Associates
(Chartered Accountants)



CA John Brijesh Rodrigues, PCA
(Proprietor)
Membership No: 211057
Firm Regn No : 0109645
Date : 25.11.2021
Place : Bangalore

UDIN No. 21211057AAAAF6019

for ST ALOYSIUS DEGREE COLLEGE

[Manager & Correspondent]

MANAGER & CORRESPONDENT
ST. ALOYSIUS DEGREE COLLEGE
COX TOWN, BANGALORE - 560 005

**ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE**

Income & Expenditure Account for the year ended 31/3/2021

Expenditure	Amount	Total	Income	Amount	Total
TO SALARIES			BY COLLEGE FEES		
* Salary Paid	4,945,431		* Registration Fees	18,600	
* PF Contribution Paid	466,957		* Verification Fees	2,200	
* ISI Contribution Paid	14,032		* Other Fees Collection	20,940	
* Labour Welfare Fund	1,680		* Tuition Fees	9,374,818	
* PF Admin Charges	42,443		* University Fees	396,520	
* Professional Tax	38,600		* Other State Student Fees	30,000	
* Management Contribution to ISI	42,097		* Tally and Other Certificate Fees	55,532	
* Management Contribution to PF	443,182	5,994,422	* College Fine	200	
			* Establishment Fees	433,170	
			* Hostel Mess Fees	732,271	11,064,201
TO OFFICE EXPENSES					
* Printing & Stationery	57,758		BY INTEREST RECEIVED		
* Advertising Expenses	89,435		* Interest on SB	54,883	
* Telephone & Internet Expenses	94,949		* Interest on FD	18,125	73,008
* NAAC B Expenses	29,774				
* Office Maintenance	34,397		BY SCHOLARSHIP RECEIVED		343,300
* Remuneration	1,755,930				
* Newspaper	38,343		BY MISCELLANEOUS INCOME		
* Travelling & Conveyance	576,135		* Other Miscellaneous Income	79,672	79,672
* University Expenses	641,701				
* Normal Calamities	15,360		BY DONATION RECEIVED		38,400
* Contingency Expenses	22,280				
* House Keeping	42,439				
* Workshop for Students	16,638				
* Students Activities	1,250				
* PT Enrollment	2,500				
* Medical Expenses	6,750				
* Guest Lecture	10,800				
* Faculty Development Training	13,269				
* Electricity Charges	164,020				
* Garden Expenses	15,238				
* Library & Lab Expenses	13,143				
* Security Charges	271,580				
* Student ID Card	8,968				
* Gift and Incentives	20,200				
* Website Maintenance	37,610				
* Establishment Expenses	40,758				
* Hostel Mess Expenses	527,794	4,349,696			



TO FUNCTIONS & CELEBRATIONS				
* General Function	44,066			
* Hotel Functions	4,786	48,852		
TO EXAMINATION EXPENSES				
		289,793		
TO REPAIRS & MAINTENANCE				
* General Maintenance	14,734			
* Electrical Maintenance	45,201			
* Vehicle Maintenance	42,963			
* Sports Expenses	43,193			
* Building Maintenance	130,038			
* Computer Maintenance	26,905			
* Furniture Maintenance	841			
* Software Maintenance	87,518			
* UPS Maintenance	9,500			
* Xerox Machine Maintenance	15,370	416,253		
TO BANK CHARGES				
		2,374		
TO AUDIT FEES				
		31,626		
TO MISCELLANEOUS EXPENSES				
* Student Welfare		1,345		
TO SCHOLARSHIP PAID				
		12,717		
			EXCESS OF EXPENDITURE	232,446
			OVER INCOME	
TO DEPRECIATION				
		484,150		
TOTAL		11,831,027	TOTAL	11,831,027

As per our report annexed

For John Rodrigues & Associates
(Chartered Accountants)



CA John Brijesh Rodrigues, FCA
(Proprietor)
Membership No. 211057
Firm Regn No : 0161645
Date : 25.11.2021
Place : Bangalore

UDIN No. 21211057AAAALF6019

for ST.ALOYSIUS DEGREE COLLEGE

[Manager & Correspondent]

MANAGER & CORRESPONDENT
ST. ALOYSIUS DEGREE COLLEGE
COX TOWN, BANGALORE - 560 005

Expenditure statement of e-governance implementation for the year 2021 – 22

Sl.No	Payments	Amount (INR in lakhs)
1.	Telephone & Internet Expenses	0.83
2.	Repair & Maintenance of Computers	0.48
3.	Lab expenses	0.23
4.	Computer	0.29
5.	Projector	0.53
	Total	2.36



INDEPENDENT AUDITORS' REPORT

To the Governing Council of The Archdiocesan Board of Education

Opinion

We have audited the financial statements of **St. Aloysius Degree College**, a component unit of The Archdiocesan Board of Education whose financial statements were audited and reported upon by us under the below mentioned UDIN, which comprise the Balance Sheet at March 31, 2022, Income and Expenditure Account and the Receipts & Payments Account for the year then ended for the unit, which have been prepared significantly on the cash basis of accounting.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the unit as at March 31, 2022 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting and for such internal control as management determines is 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, management is responsible for assessing the unit'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 management either intends to liquidate the unit or to cease operations, or has no realistic alternative but to do so.

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



Simon
Rodrigues &
Associates LLP
CHARTERED ACCOUNTANTS

Auditors' Responsibility 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 SAs 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.

A further description of the auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Registration No. 0079345/S000065

Thomas Mathal
Partner
ICAI Membership No. 052141
UDIN: **22052141AXV SXN5124**

Place: Bangalore
Date: 28th September, 2022



Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 control 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 the effectiveness of the entity's internal control."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 entity'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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.



ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE

Income & Expenditure Account for the year ended 31/3/2022

Expenditure	Amount	Total	Income	Amount	Total
TO SALARIES			BY COLLEGE FEES		
Salaries	8,371,287		Admission Fees-Degree College	2,140	
Employer Contribution to FSI	87,817		Application Fees-Degree College	31,015	
Employer Contribution to PF	517,219		Fee Arrears-Degree College-2018-19	10,000	
Gratuity Paid	39,820		Fee Arrears-Degree College-2019-20	31,500	
Remuneration	1,449,615		Fee Arrears-Degree College-2020-21	3,102,553	
Salary Others	17,000		Miscellaneous Fees	10,378	
Congrat to Priests	281,500	10,764,258	Study Certificate	120	
			TC Fee	2,310	
TO OFFICE EXPENSES			Tuition Fees-Degree College	1,725,343	
Advertisement Expenses	9,462		University Fees	627,121	
Interest Charges	41,156		Alumni Fees	2,000	
Medical Expenses	1,270		Bonafide Certificate Fees	180	
Membership and Subscription	3,020		College Fees	6,762,281	
Newspaper & Magazines	27,994		Convocation Fees	23,600	
PF Admin Charges	67,342		Fees-Non-Karnataka	35,000	
Postage Expenses	1,553		Provisional Degree Certificate (PDC)	2,800	12,368,341
Printing and Stationery	200,362				
Com. Website	11,282		BY INTEREST RECEIVED		
Telephone Expenses	42,026		Interest on SB	44,591	
Travelling and Conveyance	39,146		Interest on FD	447,632	492,203
Water and Electricity Charges	202,784				
Allowance	126,000		BY SCHOLARSHIP RECEIVED		76,000
Competition Expenses	4,070				
Diesel Charges	5,500		BY MISCELLANEOUS INCOME		
Housekeeping Expenses	85,007		Fines Collected	4,955	
Insurance-Vehicles	17,580		NET Exams 2021 Received	251,941	
Interest on TDS	1,188		Others	110	
Meeting Expenses	10,496		Sale of Old Newspaper	3,600	
Registration & Renewal Expenses	17,700		Canteen Rent Received	12,500	272,606
Rental Expenses	(37,293)				
Security Charges	235,675		BY DONATION RECEIVED		
Services Expenses	24,147		Flood Relief Fund	70,800	
Lab Expenses	23,247		Nehru Sahaya Trust	957,870	1,028,670
Library Books	21,481				
Local Inquiry Committee(LIC) Expenses	24,562		EXCESS OF EXPENDITURE		
NCC Expenses	37,284		OVER INCOME		2,730,853
Nett Exams 2021	190,910				
Refund - Nett	21,422				
Refund- Wrongly Deposited	37,293				
Sports Expenses	7,081				
University Affiliation Expenses	961,100				
University Expenses	(24,450)				
University Fees Expendata	874,565				
Fees-Examination	500	3,375,072			



TO FUNCTIONS & CELEBRATIONS					
Christmas Day Function	12,015				
General Functions	73,599				
Graduation Day Expenses	90,018				
Teachers' Day Function	6,000	181,632			
TO EXAMINATION EXPENSES					
		26,237			
TO REPAIRS & MAINTENANCE					
Repairs & Maintenance-Building	1,148,995				
Repairs & Maintenance-Computers	48,417				
Repairs & Maintenance-Electrical	266,736				
Repairs & Maintenance-Furniture & Fixtures	95,999				
Repairs & Maintenance-Others	70,494				
Repairs & Maintenance-Vehicles	63,709	1,694,340			
TO DONATION AND CHARITY					
		51,709			
TO BANK CHARGES					
		5,043			
TO AUDIT FEES					
		31,626			
TO SCHOLARSHIP PAID					
		25,000			
TO DEPRECIATION					
		813,766			
TOTAL		16,948,673	TOTAL		16,948,673

As per our report annexed
For Simon Rodrigues & Associates LLP
(Chartered Accountants)



Thomas Mathai
(Partner)

Membership No. 052141

Date : 28.09.2022

Place : Bangalore



for ST.ALOYSIUS DEGREE COLLEGE



[Manager & Correspondent]

MANAGER & CORRESPONDENT
ST. ALOYSIUS DEGREE COLLEGE
COX TOWN, BANGALORE - 560 005

**ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE**

Receipts & Payments Account for the year ended 31/3/2022

Receipts	Amount	Total	Payments	Amount	Total
TO OPENING BALANCE			BY SALARIES		
* Cash in Hand	7,706		Salary Paid	7,640,232	
* Cash at Bank - Union Bank	-		PF Contribution Paid	582,555	
State Bank India A/c	128,673		ESI Contribution Paid	14,334	
Hostel A/c	202,525		Professional Tax	51,400	
Principle - Bank A/c	442,701		Management Contribution to ESI	87,817	
St Aloysius Degree College PF/ESI a/c	-		Management Contribution to PF	517,219	
Gurdian Bank (Operation A/c)	870,775		Gratuity Paid	39,820	
Gurdian Bank (Collection A/c)	26,500	1,678,880	Remuneration	1,449,615	
			Salaries	20,000	
TO COLLEGE FEES			Salary Others	17,000	
Admission Fees-Degree College	2,140		Congruis to Priests	281,500	10,701,492
Application Fees-Degree College	31,015				
Miscellaneous Fees	10,378		BY OFFICE EXPENSES		
Fees-Examination	26,150		Advertisement Expenses	9,462	
Study Certificate	120		Internet Charges	41,156	
TC Fee	2,310		Medical Expenses	1,270	
Tuition Fees-Degree College	4,869,396		Membership and Subscription	3,020	
University Fees	627,121		Newspaper & Magazines	27,994	
Alumni Fees	2,000		PF Admin Charges	67,342	
Bonafide Certificate Fees	180		Postage Expenses	1,553	
College Fees	6,762,281		Printing and Stationery	260,362	
Convocation Fees	23,600		Staff Welfare	14,692	
Fees-Non-Karnataka	35,000		Telephone Expenses	42,026	
Provisional Degree Certificate (PDC)	2,800	12,394,491	Travelling and Conveyance	39,146	
			Water and Electricity Charges	202,784	
TO INTEREST RECEIVED			Allowance	126,000	
Interest on SB	447,612		Lab Expenses	23,247	
Interest on FD	44,591	492,203	Library Books	21,481	
			Local Inquiry Committee(LIC) Expenses	24,562	



			NCC Expenses	37,284	
			Neet Exams 2021	207,423	
TO MISCELLANEOUS INCOME			Refund - Neer	21,422	
Fines Collected	4,455		Refund- Wrongly Deposited	37,293	
NEET Exams 2021 Received	251,941		Sports Expenses	7,081	
Others	110		University Affiliation Expenses	961,100	
Sale of Old Newspaper	3,600		University Expenses	1,200	
Advance for Canteen - Received	10,000		University Fees Expenses	874,565	
Canteen Rent Received	12,500		Competition Expenses	4,070	
Scholarship Received	76,000		Diesel Charges	5,500	
Others	9,905	367,611	Housekeeping Expenses	85,007	
			Insurance-Vehicles	17,580	
TO DONATION RECEIVED			Interest on TDS	1,188	
Flood Relief Fund		70,800	Meeting Expenses	10,496	
			Registration & Renewal Expenses	17,700	
			Security Charges	235,675	
TO LOANS AND ADVANCES			Seminar Expenses	24,347	3,455,028
Control Account-ESI-College-Asset	(27,837)				
Control Account-ESI-High School-Asset	2,670		BY DONATION AND CHARITY		31,700
Control Account-ESI-Kan.Primary-Asset	5,905				
Control Account-ESI-Primary-Asset	35,166		BY FUNCTIONS & CELEBRATIONS		
Control Account-PF-College-Asset	(7,605)		Christmas Day Function	12,015	
Control Account-PF-High School-Asset	67,771		General Functions	73,599	
Control Account-PF-Primary-Asset	38,123		Graduation Day Expenses	90,018	
Control Account-PT-College-Asset	28,461		Teachers' Day Function	6,000	181,632
Control Account-PT-High School-Asset	2,600				
Control Account-PT-Primary-Asset	200	145,454	BY EXAMINATION EXPENSES		26,237
TO FIXED DEPOSIT MATURED		7,275,418	BY REPAIRS & MAINTENANCE		
			Repairs & Maintenance-Building	101,120	
TO GRATUITY FROM ABE		39,820	Repairs & Maintenance-Computers	48,417	
			Repairs & Maintenance-Electrical	266,726	
TO FUND FROM ABE		1,001,944	Repairs & Maintenance-Furniture & Fixtures	95,999	
			Repairs & Maintenance-Others	70,494	
			Repairs & Maintenance-Vehicles	63,709	646,463



		BY BANK CHARGES		5,043
		BY AUDIT FEES		31,626
		BY MISCELLANEOUS EXPENSES		
		Scholarship Paid		25,000
		BY FIXED ASSET		
		Equipments	26,904	
		Furniture	452,188	479,092
		BY FIXED DEPOSIT		
		SFD		6,425,000
		BY CLOSING BALANCE		
		" Cash in Hand	27,465	
		" Cash at Bank		
		State Bank India A/c	212,804	
		Hostel A/c	302,525	
		Principle - Bank A/c	847,474	
		Guardian Bank-Alumni Association of St. Aloysius E.	14,945	
		Guardian Bank (Operation A/c)	127,601	
		Guardian Bank (Collection A/c)	25,493	1,458,307
		TOTAL	23,466,621	TOTAL 23,466,621

As per our report annexed
For Simon Rodrigues & Associates LLP
(Chartered Accountants)

Thomas Mathai
(Partner)
Membership No. 052141
Date : 28.09.2022
Place : Bangalore



for ST.ALOYSIUS DEGREE COLLEGE

[Manager & Correspondent]

MANAGER & CORRESPONDENT
ST. ALOYSIUS DEGREE COLLEGE
COX TOWN, BANGALORE - 560 005

Expenditure statement of e-governance implementation for the year 2022 – 23

Sl No.	Payments	Amount (INR in lakhs)
1.	Telephone & Internet Expenses	0.75
2.	Lab expenses	3.09
2.	Camera	0.50
3.	CCTV	1.15
3.	Computer	1.57
4.	Digital Media Lab Studio	1.72
4.	Repair & Maintenance of Computers	17.61
	Total	26.39



INDEPENDENT AUDITORS' REPORT

To the Governing Council of The Archdiocesan Board of Education

Opinion

We have audited the financial statements **St. Aloysius Degree College** a component unit of The Archdiocesan Board of Education whose financial statements were audited and reported upon by us under the below mentioned UDIN, which comprise the Balance Sheet at March 31, 2023, Income and Expenditure Account and the Receipts & Payments Account for the year then ended for the unit, which have been prepared significantly on the cash basis of accounting.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the unit as at March 31, 2023 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting and for such internal control as management determines is 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, management is responsible for assessing the unit'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 management either intends to liquidate the unit or to cease operations, or has no realistic alternative but to do so.

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



Page 1 of 3

Simon
Rodrigues &
Associates LLP

CHARTERED ACCOUNTANTS

Auditors' Responsibility 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 SAs 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.

A further description of the auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Registration No. 0079345/S000065



Thomas Mathal
Partner

ICAI Membership No. 052141
UDIN: 23052141BGXQVXQVX8108

Place: Bangalore
Date: 30th October, 2023

Simon
Rodrigues &
Associates LLP

CHARTERED ACCOUNTANTS

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 control 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 the effectiveness of the entity's internal control.*
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 entity'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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.



ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE

Income & Expenditure Account for the year ended 31/3/2023

Expenditure	Amount	Total	Income	Amount	Total
TO SALARIES & OTHERS			BY COLLEGE FEES		
* Salaries	88,27,287		* Application Fees-Degree College	9,100	
* Salary Others	75,000		* University Fees	8,67,850	
* Remuneration	13,39,630		* Bonafide Certificate Fees	270	
* Congrua to Priests	4,45,000		* College Fees	1,83,39,907	
* Gratuity Paid	5,41,418		* Convocation Fees	47,000	
* Allowance	1,14,000		* Fees-Additional English	20,000	
* Employer Contribution to ESI	44,387		* Fees-Non-Kamataka	55,000	
* Employer Contribution to PF	6,60,772	1,20,47,494	* Fees-Hostel	91,500	
			* Provisional Degree Certificate (PDC)	4,530	
TO OFFICE EXPENSES			* Remuneration - Montfort College	32,000	
* Chapel Expenses	8,850		* Student's ID	12,000	
* Contingencies Expenses	1,379		* Fees Transferred From Principal	15,000	
* Gifts & Tokens	46,768		* Fees Transferred From SBI A/c	26,100	
* Lab Expenses	3,08,434		* Refund of BNU Affiliation Fees	6,25,000	
Labour Charges	98,736		* Miscellaneous Fees	1,13,152	
* Local Inquiry Committee(LIC) Expenses	21,270		* Study Certificate	600	
* NCC Expenses	54,354		* IC Fee	4,230	
* University Admission Fees	7,10,281		* Advance Fees	11,600	
* University Affiliation Expenses	4,99,588		* Fee Arcans-Degree College-2019-20	17,500	
* University Expenses	89,372		* Fee Arcans-Degree College-2020-21	1,27,500	
* University Fee Expenses	1,85,000		* Fee Arcans-Degree College-2021-22	2,16,650	2,06,64,468
* Advertisement Expenses	12,000				
* Internet Charges	18,134		BY INTEREST RECEIVED		
* Library Books	1,23,213		* Interest Received on SPDs	3,01,952	
* Medical Expenses	1,498		* Interest on SB A/c	48,515	(2,33,637)
* Membership and Subscription	36,278				
* Newspaper & Magazines	34,184		BY MISCELLANEOUS INCOME		
* PF Admn Charges	2,732		* NAAC	68,812	
* Postage Expenses	1,254		* Other	50	
* Printing and Stationery	2,52,385		* Sale of Old Newspaper	11,167	
* Stationery Charges	3,000		* Sale of Scrap	450	
* Telephone Expenses	46,631		* Rent Received from Canteen	50,500	
* Travelling and Conveyance	28,586		* Fines Collected	13,138	
* Water and Electricity Charges	2,69,350		* Other Receipts	500	1,44,617
* Housekeeping Expenses	88,685				
* Meeting Expenses	13,451		BY DONATION RECEIVED		50,000
* Registration & Renewal Expenses	120				
* Board Meet Expenses	2,17,284				
* Hostel- Other Expenses	1,00,607				
* Security Charges	2,80,272	35,36,236	EXCESS OF EXPENDITURE OVER INCOME		91,90,263

TO DONATION AND CHARITY		5,150		
TO FUNCTIONS & CELEBRATIONS:				
* General Functions	38,660			
* Graduation Day Expenses	1,10,510			
* Seminar Expenses	51,352			
* Women's Day Celebration	4,489			
* Faculty Development Programme Exp.	19,969			
* Student's Exposure Programme	21,023			
* Competition Expenses	37,270			
* Feasts & Celebrations	76,134			
* Sports Expenses	45,074	4,08,681		
TO EXAMINATION EXPENSES				
		7,933		
TO REPAIRS & MAINTENANCE				
* Repairs & Maintenance-Buildings	29,85,170			
* Repairs & Maintenance-Computers	17,60,973			
* Repairs & Maintenance-Electrical	75,735			
* Repairs & Maintenance-Equipments	67,522			
* Repairs & Maintenance-Furniture & Fixtures	50			
* Repairs & Maintenance-Others	1,21,230			
* Garden Maintenance	8,922			
* Repairs & Maintenance-Vehicles	98,178	62,18,388		
TO BANK CHARGES :				
		1,487		
TO AUDIT FEES				
		33,208		
TO PROPERTY TAX				
		66,07,429		
TO MISCELLANEOUS EXPENSES				
* Scholarship Paid	30,000			
* Miscellaneous	370	30,370		
TO DEPRECIATION				
		8,39,939		
TOTAL		2,97,35,714	TOTAL	2,97,35,714

As per our report annexed
For Simon Rodrigues & Associates LLP
(Chartered Accountants)



Thomas Mathai
(Partner)
Membership No. 052141
Date : 30.10.2023
Place : Bangalore



for ST ALOYSIUS DEGREE COLLEGE



MANAGER & CORRESPONDENT
ST. ALOYSIUS DEGREE COLLEGE
COX TOWN, BANGALORE-560005

**ST.ALOYSIUS DEGREE COLLEGE
COX TOWN
BANGALORE**

Receipts & Payments Account for the year ended 31/3/2023

Receipts	Amount	Total	Payments	Amount	Total
TO OPENING BALANCE			BY SALARIES & OTHERS		
Cash in Hand			* Salaries	88,27,287	
* Petty Cash	27,463		* Salary Others	75,000	
* Petty Cash - Hostel Account	4,193		* Remuneration	13,39,630	
* Petty Cash - Operational A/c	-		* Congrua to Priests	4,45,000	
Cash at Bank			* Gratuity Paid	5,41,418	
* Guardian Bank-Ahamani Association of St. Aloysius E.	14,943		* Allowance	1,14,000	
* Guardian Bank-Collection A/c	35,493		* Employer Contribution to PSl	44,387	
* Guardian Bank-Hostel A/c	2,92,525		* Employer Contribution to PF	6,60,772	1,20,47,494
* Guardian Bank-Operation A/c	1,27,601				
* Guardian Bank-Principal A/c	3,47,474				
* State Bank of India	2,12,804	14,62,590	BY OFFICE EXPENSES		
			* Chapel Expenses	(8,850)	
TO COLLEGE FEES			* Contingencies Expenses	1,379	
* Application Fees-Degree College	9,100		* Gifts & Incentives	46,768	
* University Fees	8,67,830		* Lab Expenses	3,08,454	
* Bonafide Certificate Fees	270		* Labour Charges	98,946	
* College Fees	1,83,39,907		* Local Inquiry Committee(LIC) Expenses	21,270	
* Convocation Fees	47,000		* NCL Expenses	54,394	
* Fees-Additional English	20,000		* University Admission Fees	7,10,281	
* Fees-Non-Karnataka	55,000		* University Affiliation Expenses	4,99,588	
* Provisional Degree Certificate (PDC)	4,530		* University Expenses	89,372	
* Remuneration - Montfort College	32,000		* University Fee Expenses	1,85,000	
* Student's ID	(12,000)		* University Fee Expenses	1,85,000	
* Fees Transferred From Principal	13,000		* Internet Charges	18,134	
* Fees Transferred From SBI A/c	20,100		* Library Books	1,23,213	
* Refund of BNU Affiliation Fees	6,25,000		* Medical Expenses	1,498	
* Miscellaneous Fees	1,33,152		* Membership and Subscription	36,278	
* Snaky Certificate	600		* Newspaper & Magazines	34,184	
* TC Fee	4,230		* PP Admtn Charges	2,732	
* Advance Fees	11,600		* Postage Expenses	1,254	
* Fees-Hostel	91,500		* Printing and Stationery	2,52,385	
* Fee Arrears-Degree College-2019-20	17,500		* Sewer Charges	5,000	
* Fee Arrears-Degree College-2020-21	1,27,500		* Telephonic Expenses	46,631	
* Fee Arrears-Degree College-2021-22	2,16,630	2,06,04,468	* Traveling and Convoynance	28,586	
			* Water and Electricity Charges	2,69,330	
			* Housekeeping Expenses	88,685	
TO INTEREST RECEIVED			* Meeting Expenses	15,451	
* Interest Received on SFDs	(3,01,952)		* Registration & Renewal Expenses	130	
* Interest on SB A/c	48,315	(2,53,637)	* Security Charges	2,80,272	
			* Hostel Mess Expenses	2,17,284	
TO MISCELLANEOUS INCOME			* Hostel - Other Expenses	1,00,607	35,36,236
* NAAC	68,812				

Institution implements e-governance in its operations

* Others	50		BY DONATION AND CHARITY		3,150
* Sale of Old Newspaper	11,167				
* Sale of Scrap	450		BY FUNCTIONS & CELEBRATIONS		
* Rent Received from Canteen	50,500		* General Functions	38,400	
* Fines Collected	13,138		* Graduation Day Expenses	1,10,510	
* Other Receipts	500	1,44,617	* Seminar Expenses	51,152	
			* Women's Day Celebration	8,489	
TO DONATION RECEIVED		50,000	* Faculty Development Programme Exp.	19,909	
			* Student's Exposure Programme	21,023	
TO FIXED DEPOSIT MATURED		1,17,20,913	* Competition Expenses	37,270	
			* Feats & Celebrations	76,134	
TO GRATUITY FUND		2,35,051	* Sports Expenses	45,074	4,08,081
TO LOANS & ADVANCES			BY EXAMINATION EXPENSES		7,933
* Control Account-ESI-College/Asset	79				
* Staff Loans	2,000		BY REPAIRS & MAINTENANCE		
* Control Account-ESI-Primary-Asset	180		* Repair & Maintenance-Building	40,85,378	
* Advance received from canteen	10,000	12,259	* Repair & Maintenance-Computers	17,80,973	
			* Repair & Maintenance-Circuit	72,000	
TO OTHER FUNDS			* Repair & Maintenance-Equipments	67,522	
* General Fund		25,19,610	* Repair & Maintenance-Furniture& Fixtures	50	
			* Repair & Maintenance-Others	1,21,230	
TO SUNDRY CREDITORS			* Garden Maintenance	8,922	
* Income tax and provisions pay. Ind.	31,280		* Repair & Maintenance-Vehicles	98,378	62,18,388
* JS Contractors	1,41,195	1,72,475			
			BY BANK CHARGES		1,487
TO CURRENT LIABILITIES:					
* PF Payable	(45,491)		BY AUDIT FEES		33,208
* Professional Tax Payable	(4,400)				
* TDS Payable-Contractor	683		BY PROPERTY TAX		66,07,429
* ESI Payable	2,958	(46,252)			
			BY MISCELLANEOUS EXPENSES		
TO FUND TRANSFERRED FROM ABE		1,05,29,475	* Scholarship Paid	30,000	
			* Miscellaneous	370	30,370
			BY FIXED ASSET		
			* Camera	50,000	
			* CCTV	1,14,436	
			* Computers	1,56,940	
			* Digital Media Lab Seater	1,71,646	
			* Laboratory equipments	20,000	
			* Furniture & Fixtures	1,64,409	
			* Office Equipments	2,08,387	
			* Sports Equipments	41,876	
			* Xerox Machine	1,00,300	14,03,308
			BY FIXED DEPOSIT		
			* SFD		1,29,75,000

		BY LOANS & ADVANCES		
		* Control Account-ESI-High School-Asset	2,865	
		* Control Account-PF-College-Asset	49,922	
		* Control Account-PF-High School-Asset	1,773	
		* Control Account-PF-Primary-Asset	68,949	
		* Control Account-PT-College-Asset	1,700	
		* Control Account-PT-High School-Asset	1,200	
		* Control Account-PT-Primary-Asset	1,800	
		* Advance for Canteen	10,000	
		* Funds Transferred - PU College	17,885	
		* Advance Received	10,000	
		* Fund Transfer to Hostel	-	1,66,034
		BY OTHER FUNDS		
		* Funds Transferred - PU College	9,39,800	
		* General Fund	49,210	
		* Sundry Creditors	15,79,793	25,68,803
		BY TDS RECEIVABLE on SFDs 22-23		6,309
		BY ACCRUED INTEREST on SFDs		33,606
		BY CLOSING BALANCE		
		Cash in Hand		
		* Petty Cash	4,193	
		* Petty Cash - Hostel Account	9,649	
		* Petty Cash - Operational A/c	17,693	
		Cash at Bank		
		* Guardian Bank-Alumni Association of St. Aloysius II	25,130	
		* Guardian Bank-Collection A/c	4,326	
		* Guardian Bank-Hostel A/c	57,336	
		* Guardian Bank-Operation A/c	7,91,118	
		* Guardian Bank-Principal A/c	1,03,218	
		* State Bank of India	87,982	11,00,845
		TOTAL	4,71,49,480	TOTAL
				4,71,49,480

As per our report annexed
For Simon Rodrigues & Associates LLP
(Chartered Accountants)




Thomas Mathai
(Partner)
Membership No. 052141
Date : 30.10.2023
Place : Bangalore

for ST.ALOYSIUS DEGREE COLLEGE



[Manager & Correspondent]
MANAGER & CORRESPONDENT
ST. ALOYSIUS DEGREE COLLEGE
COX TOWN, BANGALORE-560005