

**ST. FRANCIS DE SALES COLLEGE**  
 MERMIER NAGAR, ELECTRONICS CITY P.O., BANGALORE - 560 100  
**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2021**

Opening Balance as on 01-04-2020	LIABILITIES	Additions / Deductions	Closing Balance as on 31-03-2021
8,14,94,220.00	<b>CAPITAL FUND</b> General Fund Less: Excess of Expenditure over Income	41,52,910.00	7,73,41,310.00
10,001.00	<b>TRUST FUND</b> Corpus Gift Received from the Settlor	-	10,001.00
80,000.00	<b>CORPUS FUND</b> Scholarship Fund	-	80,000.00
1,39,64,005.00	<b>BORROWED FUND</b> Bank Overdraft Facility - South Indian Bank Term Loan - South Indian Bank Working Capital Loan (ECLGS) - South Indian Bank	2,33,68,429.00 3,05,00,000.00 29,30,872.00	3,73,32,434.00 3,05,00,000.00 29,30,872.00
3,400.00	<b>ADVANCES AND DEPOSITS</b> Professional Tax Payable	19,200.00	22,600.00
95,532.00	TDS Payable	32,803.00	1,28,335.00
30,188.00	Provident Fund Payable	-30,188.00	-
148.00	ESI Payable	-148.00	-
1,44,012.00	Scholarship to be Disbursed	91,127.00	2,35,139.00
-	Advance - Excess Fee Collected	17,200.00	17,200.00
-	Salary Payable	23,458.00	23,458.00
-	Caution Deposit	10,000.00	10,000.00
75,16,925.00	Advance from Karnataka Fransalian Society	-75,16,925.00	-
10,33,38,431.00	<b>TOTAL</b>		14,86,31,349.00

Opening Balance as on 01-04-2020	ASSETS	Additions / Deductions	Closing Balance as on 31-03-2021
9,88,13,558.00	<b>FIXED ASSETS - Schedule</b> Property, Plant & Equipments Less: Depreciation Provided	4,23,95,174.00 84,76,972.00	13,27,31,760.00
2,05,070.00	<b>ADVANCES AND DEPOSITS</b> Fixed Deposits with Banks	-4,338.00	2,00,732.00
4,800.00	Telephone Deposit	-	4,800.00
93,780.00	Security Deposit - AICTE MBA)	12,00,000.00	12,00,000.00
9,08,059.00	Staff Advances	3,88,030.00	4,81,810.00
7,45,030.00	Advance for Expenses	-1,06,224.00	6,01,835.00
21,600.00	Advance towards Lift	-7,45,030.00	-
-	Excess Professional Tax Paid	-	21,600.00
-	Advance to Eduworld Education Service	7,00,000.00	7,00,000.00
-	Advance to Karnataka Fransalian Society	1,00,61,171.00	1,00,61,171.00
-	Prepaid Website Renewal Charge	27,789.00	27,789.00
8,186.00	<b>TAX CREDIT</b> TDS Refundable	-8,186.00	-
3,65,277.00	<b>BALANCE OF CASH/BANK</b> Cash on Hand	3,09,089.00	6,74,366.00
21,73,071.00	Balance with Banks	-4,47,585.00	17,25,486.00
10,33,38,431.00	<b>TOTAL</b>		14,86,31,349.00

Vide our Audit Report of even date  
 For Lawrence Tellis & Associates  
 CHARTRED ACCOUNTANTS  
 Firm regn No.001857 S

sd/-

Rohan Miranda  
 Partner, M No.022772  
 UDIN21022772AAAALD4692

Place: Bangalore  
 Date: 25/11/2021

**CERTIFICATE**  
 The amounts shown above as per audited accounts for the period 01/04/2020 to 31/03/2021 have been  
 regrouped and restated for the sake of uniformity and clarity in presentation  
 For Philips Cherian & Associates  
 CHARTERED ACCOUNTANTS (Firm No.0002649S)

Philips K Cherian  
 Partner M No.022461  
 UDIN24022461BKBKVJ3166



Place: Bangalore  
 Date: 19/01/2024



**ST. FRANCIS DE SALES COLLEGE**  
 MERMIER NAGAR, ELECTRONICS CITY P.O., BANGALORE - 560 100

SCHEDULES ANNEXED TO AND FORMING PART OF THE CONSOLIDATED ACCOUNTS

**SCHEDULE  
 SCHEDULE OF PROPERTY, PLANT & EQUIPMENTS AND DEPRECIATION**

Sl. No.	Description of Asset	Cost/WDV as at 01-04-2020	Additions	Deletions	Balance as at 03-2021	31-	Rate of Depreciat ion	Depreciation for 2020-2021 (Pro-rata)	Cost/ WDV as at 31-03-2021
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Building								
	Building	6,76,83,397.00	8,51,815.00	-	6,85,35,212.00	5%	34,19,718.00	6,51,15,494.00	
	Building PG & MBA Block - WIP	4,56,000.00	1,94,54,084.00	-	1,99,10,084.00	-	-	1,99,10,084.00	
	Building - Maintenance & Renovation	1,09,77,759.00	1,39,41,326.00	-	2,49,19,085.00	5%	12,45,954.00	2,36,73,131.00	
2	Furniture & Fixtures	85,96,323.00	11,78,928.00	-	97,75,251.00	10%	8,75,674.00	88,99,577.00	
3	Computer & Accessories	10,56,813.00	7,93,786.00	-	18,50,599.00	60%	9,04,730.00	9,45,869.00	
4	Library Books/Facilities	2,53,840.00	32,316.00	-	2,86,156.00	60%	1,59,489.00	1,26,667.00	
5	Laboratory Equipments	8,52,986.00	1,00,000.00	-	9,52,986.00	40%	3,71,824.00	5,81,162.00	
6	Electrical Equipments & Fittings	4,12,456.00	69,030.00	-	4,81,486.00	10%	41,284.00	4,40,202.00	
7	Sports Equipment	1,83,324.00	-	-	1,83,324.00	10%	18,332.00	1,64,992.00	
8	Machinery & Equipments								
	Machinery & Equipments @ 15%	16,99,962.00	11,46,890.00	-	28,46,852.00	15%	2,69,783.00	25,77,069.00	
	Machinery & Equipments @ 10%	41,64,237.00	37,41,999.00	-	79,06,236.00	10%	4,52,657.00	74,53,579.00	
9	Vehicle	7,48,246.00	-	-	7,48,246.00	15%	1,12,237.00	6,36,009.00	
10	Roadways & Pathways	1,30,541.00	-	-	1,30,541.00	5%	6,527.00	1,24,014.00	
11	Basket Ball Court	9,77,178.00	-	-	9,77,178.00	5%	48,859.00	9,28,319.00	
12	Solar Lighting System	6,20,496.00	-	-	6,20,496.00	80%	4,96,397.00	1,24,099.00	
13	Lift	-	10,85,000.00	-	10,85,000.00	15%	53,507.00	10,31,493.00	
		9,88,13,558.00	4,23,95,174.00	-	14,12,08,732.00		84,76,972.00	13,27,31,760.00	



**ST. FRANCIS DE SALES COLLEGE**  
 MERMIER NAGAR, ELECTRONICS CITY P.O., BANGALORE - 560 100

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

<b>INCOME</b>			
<b>PARTICULARS</b>	<b>AMOUNT (Rs.)</b>	<b>AMOUNT (Rs.)</b>	<b>AMOUNT (Rs.)</b>
<b>FEE COLLECTION</b>			
Tuition Fee	3,91,68,735.00		
Less: Institutional Scholarship	10,00,000.00	3,81,68,735.00	
Special Education Fee	13,57,740.00		
Less: Institutional Scholarship	96,740.00	12,61,000.00	
Bangalore University Fee		2,42,530.00	
University Registration Fee		23,12,313.00	
Association/Club Fee		1,72,000.00	
Library Fee		4,09,000.00	
Late Fee		1,40,114.00	
Media Fee		38,79,500.00	
Students Activity Fee		3,75,500.00	
Registration Fee		56,402.00	
Maintenance Fee		1,08,11,102.00	
Bus Fee		24,000.00	
MBA Fee		17,89,600.00	
Certificate Course Fee		30,74,000.00	
Sports & Cultural Fee		90,806.00	6,28,06,602.00
<b>GRANTS RECEIVED</b>			
Grants Received for Scholarships	4,26,826.00		
Less: Scholarship disbursed	4,26,826.00		
Grants Received for Examination		88,985.00	
Grants Received for Scrutiny		19,200.00	
Grants Received for NSS/NCC Programmes		49,300.00	1,57,485.00
<b>ADMINISTRATIVE INCOME</b>			
Application Fee		1,39,608.00	
Admission Fee		4,59,809.00	
Interest Received			
Interest Received - SB		1,40,068.00	
Interest Received - FD		13,257.00	
Interest on Income Tax Refund		604.00	
Scholarship from External Sources		10,000.00	7,63,346.00
<b>HOSTEL INCOME</b>			
Hostel Fee			4,12,560.00
Excess of Expenditure over Income transferred to General Fund Account			41,52,910.00
<b>TOTAL</b>			6,82,92,903.00

**ST. FRANCIS DE SALES COLLEGE**  
 MERMIER NAGAR, ELECTRONICS CITY P.O., BANGALORE - 560 100

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

<b>EXPENDITURE</b>			
<b>PARTICULARS</b>	<b>AMOUNT (Rs.)</b>	<b>AMOUNT (Rs.)</b>	<b>AMOUNT (Rs.)</b>



**PERSONNEL MAINTENANCE**

Salary & Allowances - Teaching & Non Teaching  
 Salary & Allowances  
 Contribution to Provident Fund  
 Contribution to Employees State Insurance (ESI)  
 Honorarium Paid

3,67,15,850.00  
 27,30,050.00  
 1,96,348.00  
 3,59,041.00

4,00,01,289.00

Faculty Development Expenses

Aid for Attending Seminars & Conferences  
 Competency Enhancement Expenses

Staff Welfare Expenses

5,984.00  
 32,000.00

37,984.00  
 1,89,351.00

4,02,28,624.00

**UNIVERSITY AFFILIATION & OTHER EXPENSES**

University Fee - Admission  
 University Fee - Affiliation  
 University Fee - Others

33,27,224.00  
 3,46,999.00  
 6,335.00

36,80,558.00

**STUDENTS AMENITIES**

Student Development Expenses  
 Virtual Classroom Expenses  
 Aviation Course Expenses  
 Library Expenses  
 Subscription & Membership  
 News Papers & Periodicals  
 Laboratory Expenses  
 E-Governance  
 ERP - College Management Software  
 IT Infrastructure  
 Internet & Telephone Charges  
 Website Renewal Charges  
 Financial Assistance to Students  
 Meritorious Scholarships  
 Seminars, Conference, & Workshop  
 Seminars & Conferences Expenses  
 NSS/NCC Camp Expenses  
 Awards & Prizes  
 Sports & Games Expenses  
 Student Uniforms & ID Card Expenses  
 Medical Expenses  
 Student Welfare Expenses

25,000.00  
 2,27,810.00  
 35,370.00  
 68,589.00  
 1,03,959.00  
 73,928.00  
 2,02,400.00  
 2,01,913.00  
 50,563.00  
 2,52,476.00  
 56,000.00  
 29,000.00  
 86,716.00  
 67,403.00  
 5,873.00  
 3,61,201.00  
 7,125.00  
 2,32,849.00

17,31,740.00

**RESEARCH AND DEVELOPMENT EXPENSES**

Seed Money for Research  
 C/o

9,000.00

4,56,49,922.00

B/f

4,56,49,922.00

**ADMINISTRATIVE EXPENSES**

Campus Infrastructure Maintenance  
 Repairs & Maintenance  
 Repairs & Maintenance - Computer  
 Repairs & Maintenance - Electrical Equipments  
 Repairs & Maintenance - Xerox Machine  
 Repairs & Maintenance - Building  
 Repairs & Maintenance - Generator  
 Repairs & Maintenance - General  
 Electricity & Water Charges  
 Security Charges

8,45,311.00  
 74,001.00  
 25,700.00  
 12,70,282.00  
 17,826.00  
 1,14,372.00  
 2,99,343.00  
 15,91,673.00



Laundry & Toiletries	79,211.00		
Green Initiatives	22,629.00	43,40,348.00	
Examination Expenses			
Examination Remuneration to Invigilators		9,010.00	
Advertisement Expenses		5,360.00	
Audit Fee		79,060.00	
Legal & Professional Charges		1,36,480.00	
Admission Promotion Expenses		1,50,000.00	
Printing & Stationery Expenses		10,76,963.00	
Postage & Courier Charges		21,039.00	
Bank Charges		18,355.00	
Vehicle Maintenance Expenses		47,771.00	
Travelling & Conveyance Expenses		44,405.00	
Accreditation Expenses		4,24,800.00	
Swiping Machine charges		31,869.00	
Insurance, Licence & Taxes			
Building Insurance Paid	13,658.00		
Institution Profession Tax	2,500.00		
Vehicle Insurance Paid	9,575.00	25,733.00	
Statutory Arrears & Interest			
Interest on Delayed Payment of TDS	21,124.00		
EPF/PT Penalty paid	7,212.00		
TDS Paid but not Collected-Written Off	86.00	28,422.00	
Charity & Donation		43,000.00	64,82,615.00
<b>HOSTEL EXPENSES</b>			
Mess Expenses			11,35,140.00
<b>FINANCIAL CHARGES</b>			
Loan Processing & Other Charges		10,67,192.00	
Interest on Term Loan		24,78,957.00	
Interest on Working Capital Loan		1,55,623.00	
Interest on Bank Overdraft		28,46,482.00	65,48,254.00
Depreciation Provided			84,76,972.00
<b>TOTAL</b>			6,82,92,903.00

Vide our Audit Report of even date  
 For Lawrence Tellis & Associates  
 CHARTRED ACCOUNTANTS  
 Firm regn No.001857 S

sd/-

Rohan Miranda  
 Partner, M No.022772  
 UDIN21022772AAALD4692

**CERTIFICATE**  
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 regrouped and restated for the sake of uniformity and clarity in presentation

For Philips Cherian & Associates  
 CHARTRED ACCOUNTANTS(Firm No.0002649S)

Philips K Cherian  
 PartnerM No.022461  
 UDIN24022461BKBKWJ3166

  
**PRINCIPAL**  
**St. Francis de Sales College**  
 Electronics City Post, Bangalore - 560 100



Place: Bangalore  
 Date:19/01/2024