

2016-17 - 01

ACHARYA PATHASALE
COLLEGE OF
COMMERCE

NARSIMRAJ COLONY, BASAVANAGUDI,
BANGALORE - 560019

(I) OPENING BALANCE VERIFICATION

Opening balances are incorporated as per closing tally on 31.03.2016 for followings

1. APS College of commerce BBM
2. APS College of commerce BCOM
3. APS College of commerce MCOM

(II) CASH BOOK VERIFICATION

Observations:

- Cash vouchers should be maintained serial number wise to avoid manipulation & duplicating entries. *We suggest giving reference of cash voucher number in narration and recording cash receipts entries, receipt number wise for better control over accounting.*
- In Cash Book two Cash ledgers are maintained viz. "Cash Commerce" & "Petty Cash BCOM" for Fees collection & day to day expenses respectively,
- In petty Cash book most of the expenses are debited to General expenses. *We recommend that expenses should be booked based on nature of expenses. Ex: Tea & coffee expenses can be booked under Staff welfare expenses. Purchase of diesel for generator can be booked under office expenses.*
- "Cash -BCOM" ledger is opened to record fees received in cash, however we have observed that petty cash expenses also recorded in same ledger. i.e utilization of Fees for petty cash expenses Eg; General expenses incurred Rs 13,123 during 1st Quarter.
This practice should be avoided to better transparency and accounting control. For Petty cash Expenses College should withdraw the amount from bank instead of utilizing fees receipts.
- Cash collection should be deposited on same day or immediate next working day. However this practice is not followed, Bcom Cash collection

Month	Cash collection (Rs)	Cash Deposit (Rs)
April 2016	23,930	23,730
May 2016	69,070	66,180
June 2016	23,68,423	23,62,091

(III) BANK BOOK VERIFICATION

Observations:

- Syndicate Bank a/c No.61936 has been closed during this Quarter; even after the account is closed, bank is still showing balances in books amounting Rs 454.89(cr). We recommend that to close the books properly after passing missing entries. For closure a copy of resolution for the same was not provided for verification. *It is advisable whenever any new bank account is opened or any bank account is closed, it should only be done with the approval of Board and a resolution copy should be kept on record for verification.*
- Syndicate Bank a/c No.108116 has been closed during this Quarter; even after the account is closed, bank is still showing balances in books amounting Rs 30.25(Dr). We recommend that close the books properly after passing missing entries. For closure a copy of resolution for the same was not provided for verification. *It is*

advisable whenever any new bank account is opened or any bank account is closed, it should only be done with the approval of Board and a resolution copy should be kept on record for verification.

- Too many un reconciled cheques pertaining to July 2015 onwards are reversed in this quarter Syndicate Bank 04152010062344. In the instant case payment entry is reversed.

Payment cheque reversed Rs 61,561

Receipts cheque reversed Rs 200

Entry should be done immediately once the cheque is issued for payment or deposited for clearance and BRS should be done monthly to identify the stale cheques and unclear receipt. Standard accounting principles should be followed.

- As per the information received Syndicate Bank A/c No.62532 (SC/ST Scholarship) purely pertains to "Scholarship to SC/ST". This account is showing a closing balance of Rs 4,97,342 for this Quarter. However as per balance sheet the amount of scholarship payable to SC/ST was Rs 1,03,094. These figures need to be reconciled.
- In SBM Bank A/c No.13268, No transactions found other than SB interest credited. We recommend that to close such inoperative account for effective control on operative account.
- There are 7 operative bank accounts found in BCOM books with cumulative balance of Rs 81,11,730. The purpose of keeping such balances should be reviewed as any excess amount could be kept in FD to earn additional interest.

Status of Bank reconciliation as per books is as follows:

Sr No.	Bank	Account No	Tally	Balance as per Books/ Tally	Balance as per Pass sheet	Status of Reconciliation 30.06.2016
1	Syndicate Bank	04152010079 446	BBM	68,29,653.69	68,29,653.69	Reconciled
2	Syndicate Bank	129668	Mco m	Not updated	Not updated	Not Reconciled
3	Syndicate Bank	04152010062 200	Bcom	26,72,617.81	26,72,617.81	Reconciled
4	Syndicate Bank	04152010062 286	Bcom	22,28,695.15	22,28,695.15	Reconciled
5	Syndicate Bank	04152010062 344	Bcom	16,29,751.46	17,49,683.46	Reconciled
6	Syndicate Bank	04152010062 532	Bcom	4,97,342.68	5,92,580.68	Reconciled
7	Syndicate Bank	04152010061 936	Bcom	(454.89)		Account closed on 23.06.2016
8	Syndicate Bank	04152010108 116	Bcom	30.25		Account closed on 23.06.2016
9	SBM Bank	64026513268	Bcom	1,441	1,441	Reconciled
10	Canara Bank	04731010314 82	Bcom	10,81,882	10,81,882	Reconciled

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* These banks were not reconciled during the audit; however during the course of audit we have reconciled the bank balances

(IV) CASH & BANK VOUCHING

We have verified the cash & bank receipt for the period from 01.04.2016 to 30.06.2016. Details of income received as per books (Group Tally) are as follows:

Particulars	Rs
<i>Fees Collection:</i>	
University Fees	7,44,200
Govt Fees	6,36,079
Other Fees	9,06,268
Issue of Certificate	3,050
Library Fine	1,630
Student Verification	1,050
Admission Fees	40,10,010
Application Fees	42,800
APS Trust a/c	13,687
Endowment Prize	15,000
ID Card	1,620
<i>Other Receipts:</i>	
Miscellaneous Income	32,700
Interest Received	97,419.15
Financial Aid	80,000
Salary Arrears received	2,06,861
Salary to staff received in cash	30,18,260
Reading Room	33,769
NAAC Expenses	(60,605)
Total Income	96,17,828.15

We have verified the cash & bank payments for the period from 01.04.2016 to 30.06.2016. Details of expenses paid as per books (Group Tally) are as follows:

Particulars	Rs.
<i>Salary Paid:</i>	
Salaries paid to Staff – cash	30,18,260
Salaries to Staff	12,48,904
Salary Arrears paid	1,88,368
Seminar & Conference a/c	(1,20,000)
Affiliation & other Fees	2,06,514
Security charges	24,483
Sports Expenditure	40,000
General goods & repairs	209
Professional charges	23,450
Computer services	8,810
Electrical Repairs & services	16,624
Repairs & maintenance	1,393

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Financial aid paid	80,000
Telephone charges	13,566
Electricity charges	1,20,372
Water charges	5,520
Bank charges	629
Travelling & Conveyance charges	4,900
Postage	344
Printing and stationary	61,694
RR & Library payments	3,268
Telephone allowances	3,000
General expenses	26,567
UGC Grant repayment made not utilized	1,47,160
Total Payments	51,24,035

Note: We have recommended regrouping of Income and Expenses wherever necessary

(V) PAYROLL

- Salary Arrears received & paid to the UGC Staff. Arrears to salary should be separately accounted and presented. Details of arrears received during the quarter is as follows:
 Arrears received during the quarter Rs 2,06,861
 Arrears paid Rs 1,88,368
- Salary amount of unaided staff are transferred from Trust after deduction of PF & ESI. These PF, ESI of unaided staff are not booked in tally. *We suggest transferring the same through branch & division and booking it as EPF-Staff Contribution ESI-Staff Contribution, EPF-Management Contribution, ESI-Management Contribution.*

Month	Net	ESI	EPF	TDS	PT	Total Salary
April to June 2016	3,40,598	709	20,493	0	3,400	3,65,200
Total No of Staff = 24						

- Aided staff salary is not received from JDC, only deductions are received. Still gross salary entry is passed for single figure as: e.g entry dated 10.04.2016
 Salary paid to staff - Cash a/cDr Rs10,77,693
 To Salary to staff received in cash a/c...Cr Rs 10,77,693

These entries should be split into deductions and net salary (entries mentioned below should be passed).

- Deduction towards aided staff is not bifurcated & single entry is passed under ledger "Salary Deduction". During our previous visit we had specified that deductions should be separately split into LIC, FBF, Loans, etc, since such amount are remittable respectively within due date of each deductions to avoid interest and penalties. *We suggest splitting the entries and booking the liabilities accordingly, so that individual payable could be identified.*

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- TDS for aided staff is deducted and paid by JDCE and challan is given to college. This are not booked in tally. Details of salary TDS of aided staff is as follows:

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount of deduction	Date of Remittance	Amount of Remittance	Challan no.
March 2016		0	29.04.2016	60,000	
		0	21.04.2016	13,499	00002
April 2016		0	17.05.2016	60,000	00003
May 2016		0	20.06.2016	60,000	00005
June 2016		0	13.07.2016	60,000	00011

TDS Return details:

Period	Type of Return	Amount	Date of filing	Due Date	Acknowledgement no.
Q1 01.04.2016 to 30.06.2016	24Q	1,93,499	18.07.2016	31.07.2016	0280996004995 63

TDS default details for the quarter:

Period	Type of Return	Amount
Q1 - 01.04.2016 to 30.06.2016	24Q	600

(B) PROFESSION TAX

- We observed that the deduction of profession tax from salary is not passed along with salary entry in tally.
- Separate entry is passed for Profession tax in ledger "Professional tax of aided & unaided staff". We suggest booking PT of aided and unaided staff separately with the salary entry for better traceability.
- We have observed that PT related to aided staff is received separately from JDCE and college is supposed to make payment. Such liability of PT is not books separately. It is received and paid under common head "Salary Deductions". This should be segregated for better control.

Month	As per Tally / Books		As per challan	
	Date of deduction	Amount of deduction	Date of Remittance	Amount of Remittance
March 2016		6,200	18.04.2016	6200
April 2016		0	19.05.2016	6200
May 2016		0	18.06.2016	6200
June 2016		0	16.07.2016	3400

(C) EMPLOYEE STATE INSURANCE (ESI)

- It is observed that ESI deducted from salary by the trust and net salary is transferred to college.

- This amount should be bought in books of college through Branch & Division and booked under ESI.

(D) EMPLOYEE PROVIDENT FUND (EPF)

- It is observed that EPF deducted from salary by the trust and net salary is transferred to college.
- This amount should be bought in books of college through Branch & Division and booked under EPF.

(E) AIDED STAFF SALARY DEDUCTION

- *Group Insurance payable*
Balance as on 31.03.2016 amounting Rs 825 is unpaid till quarter end.
- *LIC Payable*
Balance as on 31.03.2016 amounting Rs 3,691 is unpaid till quarter end.
- *FBF Payable*
Balance as on 31.03.2016 amounting Rs 150 is unpaid till quarter end.
- *Society Loan Payable*
Balance as on 31.03.2016 amounting Rs 7,949 is unpaid till quarter end

(VII) FIXED ASSETS & CURRENT ASSETS

- UGC Grant assets amounting Rs 7,77,332 is not segregated in books. This need to be segregated as depreciation on such asset is not available. Parallel a liability need to be created in books. Instead of depreciation amount on such grant asset should be reduced from such liability yearly.
- Computer & software's amounting Rs 2,24,513; Computer & software's – UGC Rs 7,77,332 need to be segregated individually into computers and software's.
- Asset need in all three tally need to be regrouped under limited major heads for better presentation like Computer & Software, Furniture & Fixtures, etc. grouping should be uniformly done in all three tally.
- Fixed asset register is not maintained
- Opening balance of staff advance amounting Rs 25,000 not settled till the quarter end 30.06.2016.

(VIII) CAPITAL, CURRENT LIABILITIES

- Salary Deductions ledger shows a balance of Rs 1,15,835 on 30.06.2016. This need to be split based on deductions received in HRMS.
- Opening balances of following deductions from salaries in liabilities side were not paid off till quarter end 30.06.2016: Group Insurance Rs 825 Cr; LIC of India Rs 3,691; FBF Payable Rs 150; Society Loan Rs 7,949
- Other Scholarship shows a debit balance of Rs 164 Dr

Scholarship should be maintained in separate bank account. As per the information provided to us all the scholarship received and disbursed from Syndicate Bank A/c 04152010062532. However balances as at quarter end 30.06.2016 in Bank was Rs 4,97,342.68 and total balance of scholarship was Rs 1,03,094.. These figures need to be reconciled.

(IX) GENERAL OBSERVATION

- We have observed that books were not updated regularly and were taken up for updating from the month of Jan 2017 onwards. *We suggest to not to have such kind of practice. Books should be strictly updated on regular basis.*
- Accounting feature, of BBM & BCOM tally is Profit & Loss account. These should be rectified to Income & Expenditure to avoid error in consolidation process.
- Ledger classification in tally is not correct. E.g. Conference & seminar, tour expenses, Pooja expenses are classified under direct expenses; NAAC Expenses, conference & cultural expenses are classification under indirect income, ID card fees received shown as miscellaneous income, etc.
- We observe that inter branch account classified wrongly under income & expenditure account e.g. Mcom a/c, APS Trust account. Inter branch accounts should be classified under Branch & division.
- Ledger classification in all three tally is also not uniform e.g. Pooja Expenses is classified as indirect expenses in BBM & classified as direct expenses in Bcom. This creates error in overall consolidation of tally.
- Computer is purchased from Amoeba Group on 22.06.2016 amounting Rs 1,11,619 & Books are purchased on 13.06.2016 Rs 35,514 from Sri Book world from general development grant money; this amount is classified under indirect expenses as "UGC Grant repayment made not utilized. Such expenditure being capital in nature, this amount should be included in fixed asset and separately shown in balance sheet. Parallel a liability also need to be created for such asset (AS 12 recognition).
- Financial Aid received during the quarter end 30.06.2016 amounting Rs 80,000 is shown as indirect income. This amount is supposed to be disbursed to respective students, so should be classified in current liabilities in balancesheet.
- JDCE audit expenses amounting Rs 20,000 dated on 20/05/2016 in Syndicate bank A/c No.79446 wrongly accounted as Professional & consultancy expenses in BBM Books. It should be accounted as audit expenses.
- KSSWF & KSTBF is shown under indirect income such amount collected need to be remitted so should be classified under Current liabilities.
- We observe that in most of the cases expenses and income are netted off. In case of fees collected amount is netted off by charging expenses against it. E.g. Counseling charges netted off against Medical fees received; amount paid to finance off net off against miscellaneous fees; Amount paid to news agency for news paper supply is net off against Reading room fees, Fees collected for cultural activities are net off against Cultural & co-curricular activity expenses, etc
- Endowment Fund is received from A. N. Murlidhar on 12.04.2016 amounting Rs 15,000. This is considered as Income and shown in Income & Expenditure account. We suggest showing it under Balancesheet.

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- Coffee & Refreshment expenses (For Q1 amount spent = Rs 15,229) charged off to General expenses.
- We have observed that there are too many unwanted ledgers in tally, this need to be reviewed and minimized e.g. General goods & repairs, General contingency, etc
- We have observed that a lump sum amount is given to staff for conducting activities and expenditure is booked immediately on issue of amount.

E.g.

Date of Payment	Amount	Mode	Narration/ Advance to	Ledger effected on payment in tally
18.04.2016	10,000	Cheque	Paid to DMO for College Talent day exp	Cultural & Co-curricular activity expenses
21.04.2016	18,000	Cheque	Paid to DMN for College College day exp	Cultural & Co-curricular activity expenses
21.04.2016	12,000	Cheque	Paid to DMN for College College day exp	Cultural & Co-curricular activity expenses
21.04.2016	15,000	Cheque	Advance Paid to Mukunda Naik for cultural activities	Cultural & Co-curricular activity expenses
10.05.2016	12,000	Cheque	Paid to DMN for College College day exp	Cultural & Co-curricular activity expenses
21.04.2016	28,355	Cheque	Paid to DMN towards excess amount spent during NAAC period	NAAC Expenses

We suggest to show such amount as advance (under cash so that its reflected in Receipt & Payment account) and settle it once the activity is over by passing bill to bill entry for such activity. It is advisable not to have such kind of practices as individual itemized expenditure for the activity is not traceable

- An amount of Rs 1,20,000 is transferred from UGC a/c to conduct Kannada Conference & seminar in college on 07.04.2016. Utilization of this amount needs to be maintained or tracked separately.
- Stationary stock register is not maintained by the trust.
- PF & ESI contribution of employee is not shown separately in tally. It was shown as "Salary to staff".

EPF & ESI Staff contribution should be segregated into staff and management contribution. *Since Staff contribution is a liability to the Trust, it should be recorded under Current Liabilities and Management contribution is an expenses, it should be recorded under Indirect expenses.*

To have control over statutory payments like PF, ESI, TDS (192 B) following entry could be passed

Salary a/cDr (Gross fig)
 To Employer Contribution (PF) a/c..... Cr
 To Staff Contribution (PF) a/c..... Cr
 To Employer Contribution (ESI) a/..... Cr
 To Staff Contribution (ESI) a/c..... Cr
 To TDS 192 B a/c..... Cr
 To Deductions a/c..... Cr (only if there is any deduction from salary)
 To Bank a/c or Salary Payable a/c..... Cr



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Inter branch balances are not reconciled. We suggest reconciling same at regular intervals

In books of Trust		Rs 3024614.00 Cr
In Books of Arts & College		Rs 35,55,353.00Dr
BBM a/c Tally	Rs 5,22,547.00 Cr	
Bcom a/c Tally	Rs 3,60,400 Cr	
Mcom a/c Tally	Rs 44,38,300.00 Dr	
Total		
Difference		Rs 5,30,739.00



ACHARYA PATHASALE

COLLEGE OF

COMMERCE

NARSIMRAJ COLONY, BASAVANAGUDI,

BANGALORE - 560019

(I) CASH BOOK VERIFICATION

Observations:

- Cash transactions in BBM & Mcom Tally are not recorded.
- We have observed that amount of cash is drawn for undertaking an activity in college and on withdrawal such amount it is directly debited as expenses. We recommend that such withdrawal should be routed through cash ledger and bills/ invoices for actual expenditure incurred against such expenses should be booked.
- We have observed that in petty Cash book B.Com, most of the expenses are debited to General expenses. *We recommend that such expenses should be booked based on nature of expenses.* Ex: Tea & coffee expenses can be booked under Staff welfare expenses. Purchase of diesel for generator can be booked under office expenses.
- Cash collection should be deposited on same day or immediate next working day. However this practice is not followed, Bcom Cash collection

Month	Cash collection (Rs)	Cash Deposit (Rs)
July 2016	4,26,865	4,11,285
August 2016	89,588	1,52,388
September 2016	5,57,974	5,63,826

(II) BANK BOOK VERIFICATION

Observations:

- There are 7 operative bank accounts found in BCOM books with cumulative balance of Rs 1,14,04,448. We suggest reviewing the balances and parking the money to earn better interest.
- We have observed that NAAC Reimbursement received on 01.08.2016 in SYN 04152010062344 amounting Rs 1,42,579 towards remuneration & TA DA. However Expenses against the NAAC Expenses was only Rs 60,605 during the year. When reimbursement is receivable towards expenses, we suggest showing it under "Receivable's or Advances" in current asset. Then. It should not be directly debited or credited to income & expenses, since such transaction is neither an Income nor the expenses to the college and would reflect a wrong picture.
- We have observed that when a self cheque is drawn for specific spending, an expense is directly booked on withdrawal, instead we suggest to first contra it and then pass payment entry in cash for better control over cash. E.g. In Syndicate Bank A/C No.62344 self drawn Rs 77,570 dated on 03.08.2016 towards university exam remuneration, expenses directly booked directly on withdrawal rather than first making inward in petty cash.
- In Syndicate Bank A/C No.62344 transaction dated 01.09.2016 a cheque in favour of BESCO (Electricity charges) amounting Rs 42038 was reversed due to stale

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(chq dt 11.05.2016). However we didn't found any re issue of such cheque at any future dates.

- We recommend to mentioning the purpose of Bank accounts with the name of Bank in tally for better traceability and understanding. This would also help in tracing the interchange of transactions

Ex: Syndicate Bank -A/C No.62532- Scholarship
 Canara Bank -A/C No.31482- Grant
 Syndicate Bank- A/C No.62286-JDCE Joint A/C

- Status of Bank reconciliation as per books is as follows:

Sr No.	Bank	Account No	Tally	Balance as per Books/ Tally	Balance as per Pass sheet	Status of Reconciliation 30.06.2016
1	Syndicate Bank	04152010079446	BBM	37,80,993.94	37,80,993.94	Reconciled
2	Syndicate Bank	129668	Mcom	Not updated	Not updated	Not Reconciled
3	Syndicate Bank	04152010062200	Bcom	27,53,473.33	27,53,473.33	Reconciled
4	Syndicate Bank	04152010062286	Bcom	11,44,077.60	11,44,077.60	Reconciled
5	Syndicate Bank	04152010062344	Bcom	18,33,451.34	18,33,451.34	Reconciled
6	Syndicate Bank	04152010062532	Bcom	4,19,166.16	4,19,166.16	Reconciled
7	Syndicate Bank	04152010061936	Bcom			No transaction from Aug 2016
8	Syndicate Bank	04152010108116	Bcom			No transaction from Aug 2016
9	SBM Bank	64026513268		1,455	1,455	Reconciled
10	Canara Bank	0473101031482	Bcom	10,93,731	10,93,731	Reconciled

* These banks were not reconciled during the audit; however during the course of audit we have reconciled the bank balances.

(III) CASH & BANK VOUCHING

We have verified the cash & bank receipt for the period from 01.07.2016 to 30.09.2016. Details of income received as per books (Group Tally) are as follows:

Particulars	Rs
<i>Fees Collection:</i>	
University Fees	

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Govt Fees	1,29,602
Other Fees	45,334
Convocation function Fees	3,530
Issue of Certificate	15,850
Student Verification	500
Uni Exam Online Processing Fees	29,478
<u>Other Receipts:</u>	
Miscellaneous Income	(13,170)
Interest Received	86,949.97
Financial Aid	39,000
Salary Arrears received	77,570
Salary to staff received in cash	24,77,104
Reading Room	1,409
NAAC Expenses	1,42,579
Total Income	30,35,735.97

We have verified the cash & bank payments for the period from 01.07.2016 to 30.09.2016. Details of expenses paid as per books (Group Tally) are as follows:

Particulars	Rs.
<u>Salary Paid:</u>	
Uni Exam Remuneration Paid-B.Com	77,570
Salary Paid to Aided Staff - Bcom	29,74,314
Salary Arrears Tranfered From Joint A/c	12,31,963
Affiliation & other Fees	73,640
Security charges	49,460
General goods & repairs	1,855
Repairs & maintenance	4,468
Financial aid paid	33,000
Telephone charges	4,452
Electricity charges	(8,903)
Water charges	5,475
Bank charges	3,394
Travelling & Conveyance charges	6,030
Postage	97,523
General expenses	23,866
Total Payments	45,78,107

Note: We have recommended & guided regrouping of Income and Expenses wherever necessary

(IV) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE:

- TDS Payable ledger is showing a credit balance of Rs 496. This is due to stale cheque reversal. The liability need to be identified and paid off if unpaid, to avoid interest.
- TDS for aided staff is deducted and paid by JDCE and challan is given to college. This are not booked in tally. Details of salary TDS of aided staff is as follows:

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount of deduction	Date of Remittance	Amount of Remittance	Challan no.
Jul-2016	0	0	18.08.2016	1,15,500	000002
Aug-2016	0	0	31.08.2016	1,15,500	000003
Sep-2016	0	0	06.10.2016	1,15,500	00022
			21.10.2016	1,14,535	000001
			20.10.2016	3,36,176	No challan

We have informed & guided accountant to record the same in tally.

TDS Return details:

Period	Type of Return	Amount	Date of filing	Due Date	Acknowledgement no.
Q2 01.07.2016 to 30.9.2016	24 Q	2,91,000	04.10.2016	30.10.2016	28099600540734

(B) PROFESSION TAX

- We observed that the deduction of profession tax from salary is not passed along with salary entry in tally.
- Separate entry is passed for Profession tax in ledger "Professional tax of aided & unaided staff". *We suggest booking PT of aided and unaided staff separately with the salary entry for better traceability.*
- We have observed that PT related to aided staff is received separately from JDCE and college is supposed to make payment. Such liability of PT is not books separately. It is received and paid under common head "Salary Deductions". This should be segregated for better control.

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- PT Payments details are as follow

Month	As per Tally / Books		As per challan.	
	Date of deduction	Amount of deduction	Date of Remittance	Amount of Remittance
Jul-2016	06.08.2016	3,600	19.08.2016	6,400
	10.08.2016	2,800		
Aug-2016	03.09.2016	3,600	14.09.2016	6,400
	10.09.2016	2,800		
Sep-2016	07.10.2016	3,600	17.10.2016	6,400
	10.10.2016	2,800		

EMPLOYEE STATE INSURANCE (ESI)

- ESI Payments details are as follow.

Month	Amount deducted	Amount remitted	Due date	Date of payment	Delay
Jul-2016	777	777	21.08.2016	16.08.2016	
Aug-2016	777	777	21.09.2016	14.09.2016	
Sep-2016	777	777	21.10.2016	25.10.2016	4 Days

(C) EMPLOYEE PROVIDENT FUND (EPF)

- PF Payment details are as follow.

Month	Amount deducted	Amount remitted	Due date	Date of payment	Delay
Jul-2016	31,308	31,308	15.08.2016	16.08.2016	
Aug-2016	30,595	30,595	15.09.2016	14.09.2016	
Sep-2016	31,308	31,308	15.10.2016	19.10.2016	4 Days

(D) AIDED STAFF SALARY DEDUCTION

- Group Insurance payable*
Balance as on 31.03.2016 amounting Rs 825 is unpaid till quarter end.
- LIC Payable*
Balance as on 31.03.2016 amounting Rs 3,691 is unpaid till quarter end.
- FBF Payable*
Balance as on 31.03.2016 amounting Rs 150 is unpaid till quarter end.
- Society Loan Payable*
Balance as on 31.03.2016 amounting Rs 7,949 is unpaid till quarter end

(V) GENERAL OBSERVATION

- Accounting feature, of BBM & BCOM tally is Profit & Loss account. These should be rectified to Income & Expenditure to avoid error in consolidation process.
- Ledger classification in all three tally is also not uniform e.g. Pooja Expenses is classified as indirect expenses in BBM & classified as direct expenses in Bcom. This creates error in overall consolidation of tally.
- Remuneration is paid to M.Com lectures, TDS compliances should be checked if such payment exceeds more than Rs 30,000 to individual. TDS to be deducted at the rate of 10% under section 194J.
- BU Affiliation fees paid Rs 3,49,550 dated on 26.09.2016, but as per narration such amount is borrowed from Trust. This is not received in trust books. Proper care should be taken in describing the narration.
- UPS Batteries purchased on 15.07.2016 amounting Rs 1,00,000. However we dint find any transaction towards sale of old batteries. If there is any buy back, then such transaction should be properly effected in books.
- In B.Com book, Fees collected is netted off against Cultural & Co curricular activities expenses ledger. Fees should not be netted off unless it's a refund of fees. Proper bifurcation should be made for receipt & payments. Income should be booked under income side & expenses should record under expenses side.
- BBM related expenses should be incurred from BBM account only. However we found that Affiliation fees paid from B.Com account on 29.09.2016 amounting Rs 49640 towards BBM. Inter branch entries not passed to affect the same.
- University admission fine paid is recorded as Rs 10,800. However received from student is Rs 19400 for this quarter.
- We observe that in most of the cases expenses and income are netted off. In case of fees collected amount is netted off by charging expenses against it. E.g. Counseling charges netted off against Medical fees received; amount paid to finance off net off against miscellaneous fees; Amount paid to news agency for news paper supply is net off against Reading room fees, Fees collected for cultural activities are net off against Cultural & co-curricular activity expenses, etc
- In B.Com, Total amount of Rs 7,43,400 was remmited to university, however these figure is not matching with the collections Eg..Admission, University exam fees, University processing, University Sports development fees, etc. We recommend to record the income in correct head to avoid mismatch of accounts.
- As per information given to us M.Com books was merged with B.Com .However still Mcom Tally is showing opening balances as well as banks were not updated.

ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2016 TO 30.09.2016

- We have observed that entries are not properly passed based on nature of expenses. Most of entries are interchanged in books. Chart of accounts are not followed. We recommend training the current accountant or hiring a professional accountant.
- We have observed that a lump sum amount is given to staff for conducting activities and expenditure is booked immediately on issue of amount.

E.g.

Date of Payment	Amount	Mode	Narration/ Advance to	Ledger effected on payment in tally
01.07.2016	60000	Cheque	Towards First year Inauguration expenses	Cultural Activities (APSCC)
26.09.2016	50000	Cheque	Towards Ganeshotsava expenses	Cultural Activities (APSCC)
13.08.2016	4000	Cash	Advance to Prof Divya to meet exp of Independence day	Cultural & Co-curricular activity expenses
26.09.2016	1630	Cheque	To M N Lakshmi Devi towards Azadi Bachao Andolan	NCC Day

We suggest to show such amount as advance (under cash so that its reflected in Receipt & Payment account) and settle it once the activity is over by passing bill to bill entry for such activity. It is advisable not to have such kind of practices as individual itemized expenditure for the activity is not traceable.

- Inter Branch balances as on 30.09.2016

In books of Trust

Rs 66,76,226.00 Cr

In Books of Arts & College

Rs 73,71,081.00 Dr

BBM a/c Tally

Rs 32,93,181.00 Dr

Bcom a/c Tally

Rs 3,60,400 Cr

Mcom a/c Tally

Rs 44,38,300.00 Dr

Difference

Rs 6,94,855.00

2016-17 - Q3

ACHARYA PATHASALE
COLLEGE OF
COMMERCE

NARSIMRAJ COLONY, BASAVANAGUDI,
BANGALORE - 560019

(I) CASH BOOK VERIFICATION

Observations:

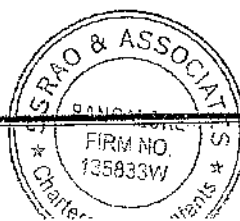
- On 05.10.2016 Cash withdrawn (B.COM) Rs 12,000 towards internal test. Same has been handed over to Principal on 05.10.2016 & again same has been received by cash in Cash Fees Collection account from Principal on 12.11.2016. The said amount spent on Internal Exams from Fees collection cash account. There is no proper supporting found for the expenses. We recommend this kind of complicated transactions to be avoided as much as possible & proper supporting to be attached.
- No Petty Cash Ledger maintained in BBM Books.
- During the quarter in Cash book (B.COM) most of the expenses are debited to General expenses. Total Rs 8,107 recorded as "General Expenses" *We recommend that expenses should be booked based on nature of expenses.* Ex: Tea & coffee expenses can be booked under Staff welfare expenses. Purchase of diesel for generator can be booked under office expenses.
- Cash collection should be deposited on same day or immediate next working day. However this practice is not followed, BCOM Cash collection

Month	Cash collection (Rs)	Cash Deposit (Rs)
Oct-2016	5,80,848	5,80,196
Nov-2016	1,98,415	1,90,525
Dec-2016	24,705	24,705

(II) BANK BOOK VERIFICATION

Observations:

- In SBM Bank A/c No.13268, No transactions found other than SB interest credited. We recommend that to close such inoperative account for effective control on operative account.
- Unutilized UGC Grant repaid from Canara Bank A/C No.31482 amounting Rs 7,23,693 during this quarter. We recommend utilize the amount received from Grant within time if repaid without spending in future it will be difficult to sanction the amount from UGC.
- In Canara Bank A/C No.31482 amount showing Rs 3,81,062 during this quarter end. This account is relating to grant receipt. However we have not found any counter liability for the same.
- There are 7 operative bank accounts found in BCOM books with cumulative balance of Rs 57,83,028. The purpose of keeping such balances should be reviewed as any excess amount could be kept in FD to earn additional interest.
- In Syndicate Bank A/C No.79446 (BBM) showing debit balance of Rs 23,53,689.95. Excess Amount can be transferred to FD & earn better interest Income.



ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.10.2016 TO 31.12.2016

Status of Bank reconciliation as per books is as follows.

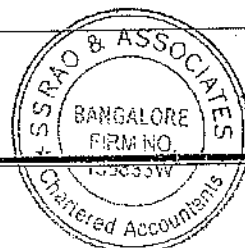
Sr No	Bank	Account No	Tally	Balance as per Books/ Tally	Balance as per Pass sheet	Status of Reconciliation 31.12.2016
1	Syndicate Bank	4152010079446	BBM	23,53,689.95	37,80,993.94	Reconciled
2	Syndicate Bank	4152010062200	Bcom	27,81,234.36	27,81,234.36	Reconciled
3	Syndicate Bank	4152010062286	Bcom	9,79,324.91	9,79,324.91	Reconciled
4	Syndicate Bank	4152010062344	Bcom	12,15,022.46	12,15,022.46	Reconciled
5	Syndicate Bank	4152010062532	Bcom	4,26,530.18	4,26,530.18	Reconciled
6	SBM Bank	64026513268	Bcom	1,469	1,469	Reconciled
7	Canara Bank	473101031482	Bcom	3,81,062	3,81,062	Reconciled

*Banks were reconciled during the course of audit.

(III) CASH & BANK VOUCHING

We have verified the cash & bank receipt for the period from 01.10.2016 to 31.12.2016. Details of income received as per books (Group Tally) are as follows:

Particulars	Rs
<u>Fees Collection:</u>	
Other Fees	(5,680)
Issue of Certificate	13,500
Student Verification	1,000
Uni Exam Online Processing Fees	36,553
<u>Other Receipts:</u>	
Miscellaneous Income	2,045
Interest Received	74,947
Salary Arrears received	42,44,769
Salary Paid to Aided Staff – Bcom	23,88,980
Salary to staff received in cash	2,73,150
Reading Room	(10,755)
Seminar & Conference A/c	(500)
Old News Paper	3,514
Total Income	70,21,523



ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.10.2016 TO 31.12.2016

We have verified the cash & bank payments for the period from 01.10.2016 to 31.12.2016. Details of expenses paid as per books (Group Tally) are as follows:

Particulars	Rs.
<u>Salary Paid:</u>	
Salaries paid to Staff – cash	30,42,293
Salary Paid to Aided Staff – Bcom	42,63,262
Salary Arrears Tranfered From Joint A/c	1,76,658
Affiliation & other Fees	1,53,379
Security charges	12,860
Sports Expenditure	17,720
Professional charges	6,875
Repairs & maintenance	2,380
Telephone charges	6,086
Water charges	3,095
Bank charges	7529
Travelling & Conveyance charges	10,690
Postage	145
Printing and stationary	38,849
RR & Library payments	(2,400)
General expenses	20,953
UGC Grant repayment made not utilized	7,23,696
Total Payments	84,84,070

Note: We have recommended regrouping of Income and Expenses wherever necessary

(IV) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE:

- TDS Payable ledger is showing a credit balance of Rs 481. This is due to stale cheque reversal. The liability need to be identified and paid off if unpaid, to avoid interest.
- TDS for aided staff is deducted and paid by JDCE and challan is given to college. These are booked after our verification in tally.
- Details of salary TDS of aided staff is as follows:

Months	As per Tally / Books		As per challan		
	Date of deduction	Amount of deduction	Date of Remittance	Amount of Remittance	Challan no.
Oct-2016	0	0	04.11.2016	1,15,500	00009

ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.10.2016 TO 31.12.2016

	0	0	15.11.2016	11,714	'00006
Nov-2016	0	0	14.12.2016	2,98,095	00010
	0	0	30.12.2016	2,16,500	00003
Dec-2016	0	0	18.01.2017	1,94,100	00002

• TDS Return details:

Period	Type of Return	Amount	Date of filing	Due Date	Acknowledgement no.
Q3 01.10.2016 to 31.12.2016	24 Q	9,89,186	17.01.2017	31.01.2017	28099600593621

(B) PROFESSION TAX

- We observed that the deduction of profession tax from salary is not passed along with salary entry in tally.
- Separate entry is passed for Profession tax in ledger "Professional tax of aided & unaided staff". We suggest booking PT of aided and unaided staff separately with the salary entry for better traceability.

• Details of PT paid is as follows:

Month	As per Tally / Books		As per challan	
	Date of deduction	Amount of deduction	Date of Remittance	Amount of Remittance
Oct-2016	05.11.2016	3,800	08.11.2016	6,600
	10.11.2016	2,800		
Nov-2016	11.11.2016	2,800	19.12.2016	6,600
	08.12.2016	3,800		
Dec-2016	10.01.2017	4,000	12.01.2017	6,800
	16.01.2017	2,800		

(C) EMPLOYEE STATE INSURANCE (ESI)

- It is observed that ESI deducted from salary by the trust and net salary is transferred to college.
- This amount should be bought in books of college through Branch & Division and booked under ESI.

• Details of ESI paid is as follows:

Month	Amount deducted	Amount remitted	Due date	Date of payment	Delay
Oct-2016	777	777	21.11.2016	16.11.2016	-
Nov-2016	798	798	21.12.2016	14.12.2016	-
Dec-2016	798		21.01.2017	16.01.2017	-

ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.10.2016 TO 31.12.2016

(D) EMPLOYEE PROVIDENT FUND (EPF)

- It is observed that EPF deducted from salary by the trust and net salary is transferred to college.
- This amount should be bought in books of college through Branch & Division and booked under EPF.
- Details of EPF paid is as follows:

Month	Amount deducted	Amount remitted	Due date	Date of payment	Delay
Oct-2016	34,675	34,675	15.11.2016	16.11.2016	1 Day
Nov-2016	34,675	34,675	15.12.2016	14.12.2016	-
Dec-2016	34,859	34,859	15.01.2017	18.01.2017	3 Days

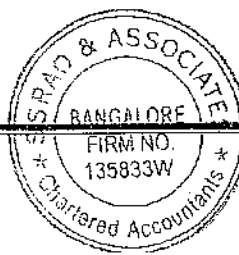
(V) GENERAL OBSERVATION

- We have observed that books were not updated regularly and were taken up for updating from the month of Jan 2017 onwards. *We suggest to not to have such kind of practice. Books should be strictly updated on regular basis.*
- Co-curricular Activities Expenses Rs 1,31,000 during this quarter recorded under Affiliation fees. This should be accounted separately in expenses side for better transparency of account.
- An Amount of Rs 88,000 paid to Shivanna towards cultural activities through self withdrawal cheque during this quarter. Same has been recorded as expenses immediately. This accounting practice is not correct. Such transactions should brought under cash & shown as advance. With supporting, account should be closed.
- Narrations are not given in most of the entries. We suggest proper narration should be given transaction. Such Narration should be self explanatory of incurred expenses or received income.
- UGC Grant Repaid shown under General expenses. These can be shown separately.
- Fees Should be bifurcated on class wise under Fees Received for better transference
- Separate Tally maintained for M.COM. However same has been merged with B.COM. But in tally entire asset & liabilities not transferred..
- Salary Arrears received & paid to the UGC Staff. during the quarter is as follows:
Arrears received during the quarter Rs 20,97,007
Arrears paid Rs 44,39,920



ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.10.2016 TO 31.12.2016

◦ Inter branch balances as on 31.12.2016		
In books of Trust		Rs 66,45,754 Cr
In books of Commerce College		Rs 66,45,754 Dr
BBM	Rs 28,34,354 Dr	
BCom	Rs 3,60,400 Cr	
Mcom	Rs 41,71,800 Dr	



2016-17- Q4

ACHARYA
PATASHALA COLLEGE
OF COMMERCE

N R COLONY, BASAVANAGUDI,
BANGALORE - 560019

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2017 TO 31.03.2017

(I) CASH BOOK VERIFICATION

Observations:

- There were no cash transactions in BBM College. Closing balance available in books Rs 428 which is maintained from last one year.
- Self withdrawal for quantifiable expenses to be avoided. The existing provision of sub-section (3) of Section 40A of the Income Tax Act, provides that any expenditure in respect of which payment or aggregate of payments made to a person in a day, otherwise than by an account payee cheque drawn on a bank or account payee bank draft, exceeds twenty thousand rupees, shall not be allowed as a deduction. We advise expenses should be routed through advance instead of direct booking of expenses from self withdrawal.

Date	Bank	Particular	Amount (Rs)
25.02.2017	Syndicate - 62334	NSS Activities	25,000
03.03.2017	Syndicate - 79446	Cultural Activities	32,052
27.03.2017	Syndicate - 62334	NCC Expenses	15,000

- Cash collection should be deposited on same day or immediate next working day. However this practice is not followed, BCOM Cash collection & Deposits are

Month	Cash collection (Rs)	Cash Deposit (Rs)
Jan-2017	21,100	21,100
Feb-2017	6,300	26,300
Mar-2017	12,67,806	12,79,912

(II) BANK BOOK VERIFICATION

Observations:

- Syndicate Bank A/C No.62532 is opened for Scholarship transaction. During the year end scholarship account showed a balance of Rs 2,37,151 under liability however Bank balance corresponding to such scholarship showed a balance of Rs 6,51,144.12. We advise to reconcile scholarship account and balances to present correct liabilities.
- In Canara Bank A/C No.31482 pertains to Grant. This account showed a balance of Rs 3,81,062 during this quarter end. Whereas no counter liability for the same was found on record.
- In SBM Bank A/c No.13268, No transactions found except SB interest. We recommend reviewing and taking necessary actions of closure of the account for effective control on operative account.
- We have observed that there are 7 operative bank accounts in BCOM & BBM books with cumulative balance of Rs 85,98,332 during the year end. We advise to review the each account & transfer the excess amount in FD to earn better interest.
- Status of Bank reconciliation as per books is as follows.

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2017 TO 31.03.2017

Sr No.	Bank	Account No	Tally	Balance as Per Books/ Tally	Balance as per Pass sheet	Status of Reconciliation 31.03.2017
1	Syndicate Bank	4152010079446	BBM	25,73,953.14	25,73,953.14	Reconciled
2	Syndicate Bank	129668	Mcom	-	-	No transaction from Jun 2016
3	Syndicate Bank	4152010062200	Bcom	27,17,934.28	27,17,934.28	Reconciled
4	Syndicate Bank	4152010062286	Bcom	9,89,847.66	9,89,847.66	Reconciled
5	Syndicate Bank	4152010062344	Bcom	8,43,273.95	8,43,273.95	Reconciled
6	Syndicate Bank	4152010062532	Bcom	6,15,144.12	6,15,144.12	Reconciled
7	Syndicate Bank	4152010061936	Bcom	-	-	No transaction from Aug2016
8	Syndicate Bank	4152010108116	Bcom	-	-	No transaction from Aug2016
9	SBM Bank	64026513268		1,483	1,483	Reconciled
10	Canara Bank	473101031482	Bcom	3,34,236	3,34,236	Reconciled

(III) CASH & BANK VOUCHING

We have verified the cash & bank receipt for the period from 01.01.2017 to 31.03.2017. Details of income received as per books (Group Tally) are as follows.

Particulars	Amount
Salary Arrears Recieved - Bcom	6,70,014
Salary to Staff Recieved - Aided - Bcom	29,91,182
Conference & Cultural Expenses	(1,77,583)
Bank Interest	86,368
Uni Exam Remuneration Recieved - Bcom	74,400
Cultural & Co Curricular Act - Recd	4,900
Govt Fee - BCOM CC	(10,125)
Other Receipts - BCOM CC	(100)
Admission - BBM CC	7,02,500
Endowment Prize - Bcom	200
Issue of Certificate - Bcom	3,300
Other Examintatons - B Com	63,460
Reading Room - Bcom	(10,835)
Seminar & Conference Registration Fees - Bcom	3,700
Student Verification - Bcom	2,300
Uni Convocation Fees - Bcom	50,160
Uni Exam Fees - BCOM CC	11,87,793
Uni Exam Online Processing Fees - Bcom	15,540
Uni Exam Scrutiny - Bcom	13,013
Total Income	56,70,187.29

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2017 TO 31.03.2017

We have verified the cash & bank payments for the period from 01.01.2017 to 31.03.2017. Details of expenses paid as per books (Group Tally) are as follows:

Particulars	Rs
Cleaning & Security Charges	37,098
General Expenses	81,915
Computer Services - Bcom	1,002
Electrical Repairs & Services - Bcom	2,280
Repairs & Maintenance - General & Equipment Bcom	7,790
Financial Aid Paid - Bcom	6,000
Telephone Charges- Bcom	12,434
Electricity Charges - Bcom	78,018
Water Charges - Bcom	5,130
Co-Curricular Activities -Exp -Paid - B Com	11,205
NCC Day - BCOM CC	29,300
NSS Activities - Bcom	50,000
Other Examination - Bcom- Paid	63,460
Special Lecture Programme - BCOM CC	3,500
Uni Exam Conveyance	2,200
Uni Exam Fees Paid - BCOM CC	12,88,531
Uni Exam Remuneration Paid-B.Com	74,400
UNI - NSS FEE PAID	2,326
Postage - Bcom	685
Printing & Stationary -Bcom	43,372
Telephone & Internet Charges	3,000
Travelling & Conveyance	20,000
Bank Charges - Bcom CC	7,927
Conferences & Seminar - BBM CC	1,24,323
Cultural Activities (APSCC) - BBM CC	32,052
Seminar & Conference A/c - Bcom	21,208
M,Com Remuneration - BBM CC	3,36,000
Salary Arrears Paid - Bcom	6,70,014
Salary Paid to Aided Staff - Bcom	30,75,842
Salary to Staff - BBM CC	16,25,311
R.R.& Library A/c - Bcom	260
Sports Expenses - B Com	26,100
Travelling & Conveyance	8,835
Grand Total	77,51,518

(IV) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE:

- TDS for aided staff is deducted and paid by JDCE and challan is given to college. This are not booked in tally. Details of salary TDS of aided staff is as follows:

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2017 TO 31.03.2017

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount of deduction	Date of Remittance	Amount of Remittance	Challan no.
Jan-2017	16.01.2017	1,94,100	22.02.2017	1,91,100	00006
Feb-2017	08.02.2017	43,698	20.03.2017	1,89,000	000017
	10.02.2017	1,91,100	14.03.2017	65,210	00007
Mar-2017	07.03.2017	65,210	08.03.2017	30,765	00003
	08.03.2017	30,765	07.04.2017	7,85,857	00001
	10.03.2017	1,89,000	08.02.2017	43,698	00002

Default for the period FY 2016-17

Period	Form Type	Net Payable
Q1 - 01.04.2016 to 30.06.2016	24 Q	600

- TDS default summary till date

Financial Years	Default (Rs)
2015-16	67,860
2016-17	600
Total	68,460

(B) PROFESSION TAX

- Professional Tax payment details for the quarter are as follows. There is a difference between deduction & payment. Closing balance as on 31.03.2017 was Rs 15,000 (payable)

Month	As per Tally / Books		As per challan	
	Date of deduction	Amount of deduction	Date of Remittance	Amount of Remittance
Jan-2017	10.01.2017	4,000	13.01.2017	6,800
	13.01.2017	2,800		
Feb-2017	07.02.2017	4,200	17.02.2017	7,000
	10.02.2017	2,800		
Mar-2017	01.03.2017	2,600	16.03.2017	7,000
	08.03.2017	4,200		
	10.03.2017	2,600		

(C) EMPLOYEE STATE INSURANCE (ESI)

- This amount should be bought in books of college through Branch & Division and booked under ESI.

Month	Amount deducted	Amount remitted	Due date	Date of payment	Delay
Jan-2017	5,776	5,776	21.02.2017	28.02.2017	7 Days
Feb-2017	6,039	6,039	21.03.2017	07.03.2017	
Mar-2017	6,039	6,039	21.04.2017	17.04.2017	



ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2017 TO 31.03.2017

(D) EMPLOYEE PROVIDENT FUND (EPF)

- It is observed that EPF deducted from salary by the trust and net salary is transferred to college.

Month	Amount deducted	Amount remitted	Due date	Date of payment	Delay
Jan-2017	40,331	40,331	15.02.2017	20.02.2017	5 Days
Feb-2017	41,411	41,411	15.03.2017	07.03.2017	-
Mar-2017	41,411	41,411	15.04.2017	17.04.2017	-

(V) GENERAL OBSERVATION

- We have observed that KSSWF & KSTBF accumulated dues are not paid during the year amounting Rs 24,200 & 22,350 respectively. Interest & penalty can be avoided if paid within due dates.
- LIC payables, Society loans' received as deduction from treasury on behalf of aided employees are not paid on time. Closing balance as on 31.03.2017 was Rs 53,895 and Rs 32,515 respectively. This ledger should be reconciled to reflect correct balance in the books.
- Proper ledgers accounts should be opened based on nature of expenses incurred in the institution, as we have observed that in most of the cases, cash expenses were debited to General Expenses.
- We have observed that Grant utilized during the quarter is recorded as General expenses amounting Rs 52,500. UGC Grant received and expenses incurred against should be identified separately in books as per accounting standards. Separate books of account & supporting documents should be kept as such grants are subjective for Government audit.
- Co-curricular Activities Expenses Rs 11,205 during this quarter recorded under Affiliation fees. This should be accounted separately in expenses.
- Exams Remuneration expenses are recorded under Affiliation Fees in B.COM. Exams remuneration paid to staff should be considered in Form 16. Exams remuneration should be accounted separately in expenses.
- Exams Remuneration during the quarter recorded in BBM amounting Rs 3,36,000 for which TDS provision to adhered.
- We recommend to mention the purpose of Bank accounts with the name of Bank in tally, for better traceability and understanding. This would also help in tracing the interchange of transactions
Ex: Syndicate Bank -A/C No.62532- Scholarship
Canara Bank -A/C No.31482- Grant
Syndicate Bank- A/C No.62286-JDCE Joint A/C
- Physical Assets verification of the Assets in College should be done to record proper Asset and its value in the books.

APS COLLEGE OF COMMERCE

N.R.Colony,Bangalore-19

Annual Receipts & Payments Account for the year 2017-18

APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2017 TO 31.3.2018]

RECEIPTS			PAYMENTS		
Particulars	Amount	Total	Particulars	Amount	Total
Opening Cash Bal	25.00		<u>REGULAR PAYMENTS</u>		
City Cash	2,221.00		Admission Fees -CC BCOM	5,324.00	
in Bank 62300	27,17,934.28		Advances-Bcom	1,33,000.00	
in Bank 62286	9,89,847.66		Bank Charges -CC BCOM	20,493.00	
in Bank 62344	8,69,596.95		Bank Interest -CC BCOM	99.00	
in Bank 62532	6,15,144.12		General Expenses -CC BCOM	32,885.00	
IM Bank 64026513268	1,483.00		General Goods & Repairs - CC BCOM	3,900.00	
in Bank A/c 0473101031482 - CC BCOM	3,34,236.00	55,30,488.01	Generator Expenses -CC BCOM	548.00	
			Governing Council Meeting Expenses - CC BCOM	7,715.00	
<u>REGULAR RECEIPTS</u>			Identity Cards Expenses-CC BCOM	5,304.00	
Advances-Bcom	90,000.00		MAGAZINE EXPENSES - CC BCOM	1,25,808.00	
Application Fees Received - CC BCOM	64,750.00		News Paper & Periodicals-CC BCOM	52,097.00	
Bank Interest -CC BCOM	2,54,628.36		Postage -CC BCOM-CC BCOM	1,312.00	
Varath Scouts & Guide - CC BCOM	28,000.00		Printing & Stationary -CC BCOM	71,486.00	
Class Exam -CC BCOM	1,058.00		Prize Distributed-CC BCOM	5,000.00	
Extracurricular Activities - CC BCOM	10,757.00		Professional Charges -CC BCOM	5,875.00	
College Day Expenses -CC BCOM	3,000.00		Professional Tax -CC BCOM	34,200.00	
T.F COLLECTION - CC BCOM	4,88,030.00		Repairs & Maintenance - CC BCOM	32,050.00	
TOTAL & OTHER FEES RECEIVED - CC BCOM	1,50,790.00		R.R.& Library A/c - CC BCOM	3,980.00	
Identity Card- RECEIVED -CC BCOM	64,100.00		R.R.& LIBRARY Expenses - CC BCOM	5,273.00	
Govt Admission Fees - CC BCOM	1,275.00		Security Charges -CC BCOM	1,71,846.00	
Government Redcross Society - CC BCOM	26,100.00		Sports Expenses - CC BCOM	93,397.00	
Govt FDR -CC BCOM	900.00		Student Verification Fee Expenses - CC BCOM	4,000.00	
Govt of Certificate - CC BCOM	23,650.00		Telephone Charges -CC BCOM	19,947.00	
Library Fees Received - CC BCOM	37,870.00		Travelling & Conveyance Expenses-CC BCOM	31,312.00	
Library Fine Collected - CC BCOM	1,570.00		Trust - APS - BBM - CC BCOM	67,400.00	
Magazine Fees - CC BCOM	81,150.00		Trust - APS - CC BCOM	37,879.00	9,72,128.00
Student Verification - CC BCOM	11,450.00				
Union Fees & Govt Admn Fees-CC BCOM	5,39,412.00	18,78,300.44	<u>OTHER PAYMENTS</u>		
			Class Exam -CC BCOM	13,060.00	
			College Day Expenses -CC BCOM	1,31,229.00	
			Computer and Software Services - CC BCOM	7,996.00	
<u>OTHER RECEIPTS</u>			Cultural and Co-Curricular Activities Expenses -CC BCOM	9,580.00	
Group Insurance-CC BCOM	14,459.00		Electricity Charges - CC BCOM	3,62,786.00	
Group Insurance Payable-CC BCOM	36,512.00		Electrical Repairs & Services -CC BCOM	2,200.00	
Inauguration of 1st Year - CC BCOM	2,819.00		Electric & General Goods - CC BCOM	2,418.00	
S.S.W.F-CC BCOM	15,700.00		Farewell Expenses CC BCOM	25,560.00	
S.T.B.F-CC BCOM	13,350.00		FBF Payable -CC BCOM	1,650.00	
Medical Fees -CC BCOM	18,000.00		Financial Aid-B -CC BCOM	1,17,300.00	
Miscellaneous Fees -CC BCOM	1,16,513.00		Ganeshotsava Expenses - CC BCOM	26,000.00	
Passive Income - CC BCOM	1,555.00		Group Insurance-CC BCOM	14,459.00	
SS Activities - CC BCOM	64,600.00		Group Insurance Payable-CC BCOM	44,987.00	
SS FEE-CC BCOM	905.00		Inauguration of 1st Year - CC BCOM	67,765.00	
Printing & Stationary -CC BCOM	1,514.00		Kannada Rajyotsava Celebration - CC BCOM	354.00	
R.& Library A/c - CC BCOM	64,100.00		LIC Payable -CC BCOM	6,48,056.00	
Sports Fee-CC BCOM	54,100.00		National Festival Celebration Expenses - CC BCOM	1,83,596.00	
Trusts Payable- Bcom	7,92,148.00		NCC Day -CC BCOM	33,873.00	

APS COLLEGE OF COMMERCE

N.R.Colony,Bangalore-19

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Annual Receipts & Payments Account for the year 2017-18

APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2017 TO 31.3.2018]

RECEIPTS		PAYMENTS		
Payable - CC B Com	323.00	NSS Activities - CC BCOM	1,500.00	
Teachers Day Stamps Fund -CC BCOM	13,375.00	NSS Camp Expenses - CC BCOM	60,000.00	
APS - BBM - CC BCOM	5,15,999.00	Seminar & Conference A/c - CC BCOM	200.00	
APS - CC BCOM	1,78,178.00	Seminar & Conference Registration Fees -CC BCOM	550.00	
College of Commerce - PH	26,000.00	21,06,059.00	Society Loan - Beam	4,47,800.00
			Special Lecture Programme - CC BCOM	3,450.00
SCHOLARSHIP			Staff Welfare Expenses - CC BCOM	33,016.00
Special Aid-B -CC BCOM	1,17,300.00		Talents Day Expenses - CC BCOM	1,12,523.00
SC/ST Scholarship - CC BCOM	5,78,163.00		Tds Payable - Beam	7,92,148.00
Scholarship 2018-CC BCOM	7,11,070.00	14,06,533.00	T.D.S Payable - CC B Com	323.00
			Water Charges - CC BCOM	35,782.00
			Website Charges - CC BCOM	3,180.00
COLLECTION			Xerox - CC BCOM	19,809.00
Admission Fees - CC BCOM	20,394.00			32,03,156.00
Convocation Fees - CC BCOM	5,535.00			
CULTURAL ACTIVITIES FEES - CC BCOM	67,352.00		UNI PAYMENT	
Exam Conveyance - Beam	40,400.00		OMR Sheet Fee Paid - CC BCOM	12,950.00
Exam Fees - CC BCOM	22,82,735.00		Uni Admission Fee Paid to University - CC BCOM	1,96,181.00
Exam Online Processing Fees - CC BCOM	18,459.00		Uni Admission Fine - CC BCOM	11,550.00
Exam Remuneration Received -CC BCOM	1,46,760.00		Uni Affiliation--CC BCOM	4,50,000.00
Exam Scrutiny - CC BCOM	19,450.00		Uni Convocation Fee Paid - CC BCOM	26,245.00
L.S.S Fees - CC BCOM	21,756.00		UNI CULTURAL ACTIVITIES PAID - CC BCOM	70,136.00
OMR Sheet - CC BCOM	9,185.00		Uni Exam Contingency -CC BCOM	17,411.00
Processing - CC BCOM	68,244.00		Uni Exam Conveyance - Beam	40,400.00
Re-Admission - CC BCOM	2,52,546.00		Uni Exam Fees Paid -CC BCOM	12,75,804.00
Registration - CC BCOM	49,005.00		Uni Exam Remuneration Paid -CC BCOM	1,46,360.00
Sports Development Fees - CC BCOM	1,03,308.00	33,35,109.00	Uni Exam Scrutiny - CC BCOM	6,150.00
			Uni OMR Sheet - CC BCOM	940.00
GRANTS			Uni Processiong Fee Paid -CC BCOM	76,956.00
Leave Encashment - Retired Aided Staff	4,16,140.00		University Exam Scrutiny Payment - CC BCOM	14,000.00
Salary Arrears Received -CC BCOM	37,40,191.00		Uni Registration Fee Paid--CC BCOM	57,717.00
Salary to Staff Received - Aided -CC BCOM	11,38,961.00		Uni Sports Development Fee Paid-CC BCOM	2,55,672.00
HRMS Salary Received	1,27,96,159.00	1,80,90,471.00		26,58,472.00
			SCHOLARSHIP A/C	
			GOI SC/ST Scholarship - CC BCOM	6,60,470.00
			OBC Scholarship 2018-CC BCOM	7,14,140.00
				13,74,610.00
			GRANTS	
			Leave Encashment - Retired Aided Staff	4,16,140.00
			Salary Arrears Paid -CC BCOM	37,40,191.00
			HRMS Salary Paid	1,27,96,159.00
				1,69,51,490.00
Grand Off		0.55	Round off	
				0.55



APS COLLEGE OF COMMERCE

N.R.Colony,Bangalore-19

Annual Receipts & Payments Account for the year 2017-18

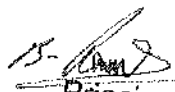
APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2017 TO 31.3.2018]

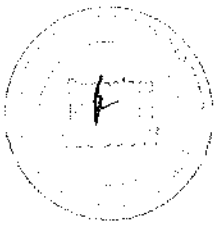
RECEIPTS	PAYMENTS			
	By Closing Cash Bal			
	Peety Cash		292.00	
	S.B A/C 62200		28.00	
	S.B A/C 62286		28,83,924.13	
	S.B A/C 62344		15,61,903.24	
	S.B A/C 62532		18,99,091.75	
	SBM A/c 13268		5,53,241.33	
	CANARA BANK 31482		1,538.00	
GRAND TOTAL Rs		3,23,46,961.00	3,47,086.00	71,87,104.45
				3,23,46,961.00

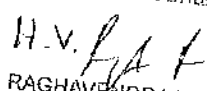
DATE: _____
 I, of the Management, I hereby certify that receipts have been entered as per clause 4 & 5
 of the agreement and credited to respective accounts.

I, of the Management, I hereby certify that expenditure shown above has been actually
 and that part of it relates to scholarship, or to articles for which a special grant is
 of under Grant-in Aid.

I certify I have audited the account of the college for the year 2017-18 and the receipts & payments
 above statement are correctly stated and supported proper vouchers.


Principal
 A.P.S. College of Commerce
 N. R. Colony,
 Bangalore - 560 019.



H. V. RAO & ASSOCIATES
 Chartered Accountants

RAGHAVENDRA H.V.
 Partner
 Firm No: 135833LV
 Membership No: 233075

UDIN: 20233075 AAAADW 3296

date: 16/11/2020
 at: Bangalore

2017-18

Q1

ACHARYA PATHASALE

COLLEGE OF

COMMERCE

BASAVANAGUDI, BANGALORE

(I) OPENING BALANCE VERIFICATION

Opening balances are incorporated as per closing tally on 31.03.2017 for followings

- APS College of commerce BBM
- APS College of commerce BCOM

(II) CASH & BANK BOOK VERIFICATION

- Cash vouchers should be maintained serial number wise to avoid manipulation & duplicating entries. We suggest giving reference of cash voucher number in narration and recording cash receipts entries, receipt number wise for better control over accounting.
- In Cash Book two Cash ledgers are maintained viz. "Cash Commerce" & "Petty Cash BCOM" for Fees collection & day to day expenses respectively,
- During the course of audit, we have found some of the vouchers unrecorded in tally e.g. 21.04.2017 Food expenses of Rs 600 incurred at the time of Blood Donation camp, On 30.06.2017 Purchase of two Biscuit packets of Rs 20. We have also noticed that if these vouchers are recorded then petty cash will show negative balance in the month of April.
- For Petty cash Expenses College should withdraw the amount from bank instead of utilizing fees receipts.
- Cash withdrawn towards expenses is directly booked as expenses instead of routing the transaction through contra and payment vouchers.
- Cash collection should be deposited on same day or immediate next working day. However, this practice is not followed in B.com Cash collection
- Physical cash verification was done on 30.08.2017.

Cash in hand on date of verification	Rs.2,398
Cash balance as per Book/ Tally	Rs.2,398
Difference	Rs. 0

- As per the information received Syndicate Bank A/c No.62532 (SC/ST Scholarship) purely pertains to "Scholarship to SC/ST". This account is showing a closing balance of Rs 5,58,493.45 for this Quarter. However as per balance sheet the amount of scholarship payable to SC/ST was Rs 1,24,895. These figures need to be reconciled.
- In SBM Bank A/c No.13268, No transactions found other than SB interest credited. We recommend that to close such inoperative account for effective control on operative account.
- There are 6 operative bank accounts found in BCOM books with cumulative balance of Rs 72,82,508.46. The purpose of keeping such balances should be reviewed as any excess amount could be kept in FD to earn additional interest.
- There is an opening balance difference of Rs 200.02 in Account number 62344 as per cash book Bank balance is Rs.9,29,133.95 as per Pass Book Balance is Rs. 9,29,333.97. On 01.04.2017 Difference of Rs 200 rectified by crediting as income under student verification.

(III) BANK RECONCILIATION

Status of Bank reconciliation as per books is as follows:

Sr No.	Bank	Account No	Tally	Balance as per Books/ Tally	Balance as per Pass sheet	Status of Reconciliation 30.06.2017
1	Syndicate Bank	04152010079446	BBM	57,08,189.64	57,08,189.64	Reconciled
2	Syndicate Bank	04152010062200	Bcom	30,68,728.61	30,68,728.61	Reconciled
3	Syndicate Bank	04152010062286	Bcom	14,10,807.93	14,10,807.93	Reconciled
4	Syndicate Bank	04152010062344	Bcom	19,05,484.47	19,05,484.47	Reconciled
5	Syndicate Bank	04152010062532	Bcom	5,58,493.45	5,58,493.45	Reconciled
6	SBM Bank	64026513268	Bcom	1,498	1,498	Reconciled
7	Canara Bank	0473101031482	Bcom	3,37,496	3,37,496	Reconciled

(IV) INCOME & EXPENDITURE

We have verified the cash & bank receipt for the period from 01.04.2017 to 30.06.2017. Details of income received as per books (Group Tally) are as follows:

Particulars	Rs
<i>Fees Collection:</i>	
University Fees	7,02,930
Govt Fees	5,26,665
Other Fees	8,12,331
Issue of Certificate	2,800
Library Fine	1,265
Student Verification	(1,800)
Admission Fees	29,16,100
Application Fees	61,500
APS Trust a/c	8,000
ID Card	42,700
<i>Other Receipts:</i>	
Interest Received	95,059.95
Salary Arrears received	37,40,191
Salary to staff received in cash	90,232
Reading Room	(3,760)
Total Income	89,94,213.95

We have verified the cash & bank payments for the period from 01.04.2017 to 30.06.2017. Details of expenses paid as per books (Group Tally) are as follows:

Particulars	Rs.
<i>Salary Paid:</i>	
Salaries paid to Staff – cash	13,75,736
Telephone Allowance to Principal	3,000
Group Insurance	(1,308)
Salary Arrears paid	37,40,191
Seminar & Conference a/c	(2,500)
College Day Expenses	1,31,229
Conference & Cultural Expenses	19,798
Affiliation & other Fees	49,686

ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2017 TO 30.06.2017

Security charges	12,366
Staff Welfare	6,254
Sports Expenditure	27,220
Bu LIC Committee	1,800
General Expenses	20,173
Professional charges	5,875
Computer services	750
Electrical Repairs & services	3,073
Generator Expenses	500
Repairs & maintenance	1,045
Financial aid paid	55,000
Telephone charges	4,500
Electricity charges	1,33,335
Water charges	2,760
Bank charges	1,853
Travelling & Conveyance charges	11,250
Postage	200
Printing and stationary	31,583
Books & Periodicals	16,643
Student Welfare expenses	5,000
University Exam Fees paid	1,29,650
University Remuneration Paid	2,000
Total Payments	57,88,662

Note: We have recommended regrouping of Income and Expenses wherever necessary

(V) FEES COLLECTION

- It is found that there is no reconciliation between monthly fees collection recorded in tally and fees collection recorded in day book. It is advised to reconcile the same on monthly basis.
- It is observed that single receipt is raised for various fees collection like application, admission, Van fees, Management fees received etc. It is advised to raise different receipts for Application, Van fees and management fees received.
- It is advised to submit total fees collection statement along with receipt details to Trust office on monthly basis.
- It is found that fees collection has been utilized for meeting day to day expenses. It is advised to remit the collection to bank immediately after receipt.

(VI) PAYROLL

- Salary Arrears received & paid to the UGC Staff. Arrears to salary should be separately accounted and presented. Details of arrears received during the quarter is as follows:

Arrears received during the quarter	Rs 37,40,191
Arrears paid	Rs 37,40,191

- Salary amount of unaided staff are transferred from Trust after deduction of PF & ESI. These PF, ESI of unaided staff are not booked in tally. We suggest transferring

the same through branch & division and booking it as EPF-Staff Contribution ESI-Staff Contribution, EPF-Management Contribution, ESI-Management Contribution.

Month	Net	ESI	EPF	TDS	PT	Total Salary
April to June 2017	13,75,736	5,663	39,638	0	4,000	14,25,037
Total No of Staff = 24						

- Aided staff salary is not received from JDC, only deductions are received. Still gross salary entry is passed for single figure as: e.g entry
 Salary paid to staff – Cash a/cDr
 To Salary to staff received in cash a/c... Cr
 These entries should be split into deductions and net salary (entries mentioned below should be passed).
- Deduction towards aided staff is not bifurcated & single entry is passed under ledger "Salary Deduction". During our previous visit we had specified that deductions should be separately split into LIC, FBF, Loans, etc, since such amount are remittable respectively within due date of each deductions to avoid interest and penalties. We suggest splitting the entries and booking the liabilities accordingly, so that individual payable could be identified.
- There is one more grouping in Current liability as "Salary Deduction-Aided" under which ledgers are bifurcated as LIC payable, FBF payable, and Society Loan Payable. However, these ledgers show opening balances carried forwarded. We suggest to pass necessary entries to nullify the same
- Group Insurance received & paid classified under indirect expenses. As it is a salary deduction it should be classified under Current Liabilities. This ledger showing Credit balance of Rs. 1,308.
- It is advised to comply standard salary structure to avoid additional payment of gratuity, compensation etc.
- We have observed that Un Aided staff salary deductions like EPF, ESI, TDS entries has not been recorded.
- We observe that TDS of aided staff is paid in college TAN. Salary of such staff is directly credited to respective staff and deductions are remitted to college for payment. Net Salary of such staff was not booked in college. Since TDS of such staff was paid in college TAN, college is liable to file quarterly return and issue Form 16. So, in instant case we advise to book Gross salary of aided staff as suggested in our previous report.

(VII) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE:

- As per the information received, TDS is deducted on salary arrears amounting Rs 7,85,857 for this quarter, but we were unable to trace the entries to match the TDS Figures.
- TDS Payable ledger is showing a credit balance of Rs 481. The liability need to be identified and paid off if unpaid, to avoid interest.
- TDS for aided staff is deducted and paid by JDCE and challan is given to college. This are not booked in tally.
- Details of salary TDS of aided staff is as follows:

ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2017 TO 30.06.2017

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount deducted	Date of Remittance	Amount Remitted	Challan no.
April 2017	01.04.2017	7,85,857	07.04.2017	7,85,857	00001
May 2017	-	75,000	17.05.2017	75,000	00003
June 2017	-	75,000	17.05.2017	75,000	00005

Details of TDS E-Return filed for the quarter is as follows

Type of Return	Amount	Date of filing	Due Date	Acknowledgement no.
24Q	9,35,857	01.08.2017	31.07.2017	028099600741402
26 Q	-	-	-	-

(B) PROFESSION TAX

- We observed that the deduction of profession tax from salary is not passed along with salary entry in tally.
- Separate entry is passed for Profession tax in ledger "Professional tax of aided & unaided staff". We suggest booking PT of aided and unaided staff separately with the salary entry for better traceability.
- We have observed that PT related to aided staff is received separately from JDCE and college is supposed to make payment. Such liability of PT is not books separately. It is received and paid under common head "Salary Deductions". This should be segregated for better control.
- Professional Tax of Unaided staff transferred from BBM account to B.Com Account. This transaction should be recorded under the head Branch/Division. But the Payment entry recorded in BBM Account.
- Details of deduction and remittance of PT is as follows:

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount deducted	Due Date	Date of Remittance	Amount Remitted
April 2017	01.05.2017	6,400	20.05.2017	19.05.2017	6,400
May 2017	01.06.2017	6,000	20.06.2017	19.06.2017	6,000

(C) EMPLOYEE STATE INSURANCE (ESI)

- It is observed that ESI deducted from salary by the trust and net salary is transferred to college.
- This amount should be bought in books of college through Branch & Division and booked under ESI.

(D) EMPLOYEE PROVIDENT FUND (EPF)

- It is observed that EPF deducted from salary by the trust and net salary is transferred to college.
- This amount should be bought in books of college through Branch & Division and booked under EPF.

(E) AIDED STAFF SALARY DEDUCTION

- Status of deductions at the quarter end is as follows:

ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2017 TO 30.06.2017

Particulars	Closing balance	Remarks
Group Insurance payable	Rs 1,625	unpaid till quarter end
LIC Payable	Rs 48,409	unpaid till quarter end
FBF Payable	Rs 110	unpaid till quarter end
Society Loan Payable	Rs 39,485	unpaid till quarter end

(VIII) FIXED ASSETS & CURRENT ASSETS

- Asset in all tally need to be regrouped under limited major heads for better presentation like Computer & Software, Furniture & Fixtures, etc. grouping should be uniformly done in all three tallies.
- Fixed asset register is not maintained
- Opening balance of staff advance amounting Rs 25,000 not settled till the quarter end 30.06.2017.

(IX) CAPITAL, CURRENT LIABILITIES

- Salary Deductions ledger under liability shows a debit balance of Rs. 86,379 on 30.06.2017. This need to be split based on deductions received in HRMS.
- Salary Deductions of Aided staff are not recorded properly. Only payment entries recorded.
- Scholarship should be maintained in separate bank account. As per the information provided to us all the scholarship received and disbursed from Syndicate Bank A/c 04152010062532. However, balances as at quarter end 30.06.2017 in Bank was Rs 5,58,493.45 and total balance of scholarship was Rs 2,33,157. These figures need to be reconciled.

(X) GENERAL OBSERVATION

- Vouchers should be serially arranged. Vouchers & supporting documents are not kept in systematic manner.
- We have observed that books were not updated regularly. *We suggest to not to have such kind of practice. Books should be strictly updated on regular basis.*
- Accounting feature, of BBM & BCOM tally is Profit & Loss account. These should be rectified to Income & Expenditure to avoid error in consolidation process.
- Ledger classification in tally is not correct. E.g. General Expenses, Books & Periodicals, Reading Room.
- Under fees collection ledger, wrongly accounted scholarship received amounting Rs 8,000 during the first quarter. These kind of repeating error should be avoided to prepare proper management report.
- On 16.06.2017 Electricity deposit amounting Rs 13,320 wrongly debited to Electricity Charges. Electricity Deposit is an Current Asset while Electricity charges is an indirect expense It should be rectified
- Principal signature for certain expense Vouchers were missing Eg: University Fees remittance on 17.04.2017 Rs. 39,301, Electrical Repair Work on 24.04.2017 Rs. 1,786 Electricity Charges On 02.06.2017 Rs 33,134
- Certain Expenses incurred during 2016-17 were reimbursed during quarter due to non- submission of Bills by employees eg: Sports expenses of Rs 4,450, Rs 2,250 & Rs 3,400 incurred on 20.02.2017, 27.03.2017 & 28.02.2017 respectively was paid on

ACHARYA PATHASALE COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2017 TO 30.06.2017

10.06.2017, 12.06.2017. These practices should be avoided by fixing time limit for submission of Bills as there are chances of manipulating Bills.

- Cheque no 295960 Photography expenses has been recorded Twice on 16.05.2017 & 08.06.2017. These entries to be rectified as one cheque on 16.05.2017 are cancelled.
- We observe that in most of the cases expenses and income are netted off. In case of fees collected amount is netted off by charging expenses against it. E.g. Counseling charges netted off against Medical fees received; amount paid to finance off net off against miscellaneous fees; Amount paid to news agency for news paper supply is net off against Reading room fees, Fees collected for cultural activities are net off against Cultural & co-curricular activity expenses, etc
- We have observed that there are too many unwanted ledgers in tally, this need to be reviewed and minimized e.g. General goods & repairs, General contingency, etc
- For certain payments vouchers are not available Eg: 04.05.2017 Other Scholarship payment Rs.9,570, 19.05.2017 On 04.05.2017 Rs 124(BBM cash A/C).
- Receipt No 135 Application Fees received Rs 30 but recorded as Rs.20
- Application fees collection related to Management account i.e BBM Account wrongly credited to Government Account i.e B.com Account amounted Rs 1,020
- Stationary stock register is not maintained by the trust.
- PF & ESI contribution of employee is not shown separately in tally. It was shown as "Salary to aided staff".

EPF & ESI Staff contribution should be segregated into staff and management contribution. Since Staff contribution is a liability to the Trust, it should be recorded under Current Liabilities and Management contribution is an expense, it should be recorded under indirect expenses.

Salary a.c.....Dr	(Gross fig)
To Employer Contribution (PF) a.c.....Cr	
To Staff-Contribution (PF) a.c.....Cr	
To Employer Contribution (ESI) a.....Cr	
To Staff Contribution (ESI) a.c.....Cr	
To TDS 192 B a.c.....Cr	
To Deductions a.c.....Cr	(only if there is any deduction from salary)
To Bank a.c or Salary Payable a.c.....Cr	

Inter group transfers are not reconciled. Bank transfers are made between BBM account & B.Com. There are transfers from bank from one tally to another bank. At the group consolidation level this figure should nullify, but however this shows a difference at quarter end as follows:

In the books of BBM		Rs. 9,86,825Dr
In the books of B.com		Rs.11,65,825Cr
Difference		Rs. 1,79,000

Inter branch balances are not reconciled. We suggest reconciling same at regular intervals. Status of reconciliation in books is as follows:

In books of Trust		Rs 30,01,997 Cr
In Books of Commerce College		Rs 32,24,968Dr
In Books of BBM a/c	Rs 35,85,368 Dr	
In Books of Bcom a/c	Rs 3,60,400 Cr	
Difference		Rs 2,21,971

ACHARYA
PATASHALA COLLEGE
OF COMMERCE

N R COLONY, BANGALORE

PRINCIPAL: B PARAMESHA

ACCOUNTS IN CHARGE: MAHENDRA

BOOKS PRODUCED BY: MAHENDRA

(I) CASH & BANK BOOK VERIFICATION

- Cash vouchers should be maintained serial number wise to avoid manipulation & duplicating entries. We suggest giving reference of cash voucher number in narration and recording cash receipts entries, receipt number wise for better control over accounting.
- In Cash Book two Cash ledgers are maintained viz. "Cash Commerce" & "Petty Cash BCOM" for Fees collection & day to day expenses respectively,
- During the course of audit, we have found some vouchers were not signed by Principal Eg: On 10.07.2017 Voucher amounting to Rs 3,450 related to 1st year inauguration expenses.
- For Bank payments, voucher numbers are not mentioned.
- Approval letters from trust should be filed with payment vouchers.
- Cash withdrawn towards expenses is directly booked as expenses instead of routing the transaction through contra and payment vouchers.
- It is observed that, no proper supporting's were found for an amount of Rs 3,500 spent towards Sport Expenses on 18.09.2017.
- Ledger classification should be done properly Eg: Currency counting machine Rs 12,000 wrongly classified as current asset which is rectified during the audit. On 13.9.2017 Rs 1,900 Repair & Maintenance wrongly debited to General Expenses.
- It is observed that certain voucher amount does not match with tally amount. Eg: Staff welfare expenses on 30.08.2017 Rs 75 but recorded Rs.50 and on 18.09.2017 Staff welfare expenses Rs 100 but recorded Rs 200
- We have observed that in some cases carbon copies of Fees receipt were tampered. E.g.on 19.07.2017 Fees collection Receipt No 1409 for Rs 4,700.
On 01.08.2017 Receipt No 1435 carbon copy was overwritten in pen. In daybook Rs 1,222 Fees received was recorded but later it was overwritten to Rs 722
- On 10.07.2017, we have found that there was difference in amount collected and deposited in bank. E.g. Receipt Nos 1314 to 1330 related to application fees amount received amounted to Rs 2,100 but recorded & deposited to Bank Rs 1,600. As informed by the cashier, that fees were collected by lecturers and there was counting mistake. Same shall be remitted to the Bank out of his Pocket.
- We have observed that, the Fees receipts were not filled correctly. E.g On 28.07.2017 Receipt No 1432 Fees received Rs.5,550 but total amount in Receipt & in words written as Rs.15,550.
22.08.2017 Receipt No 1447 fees received is Rs 5,050 but in carbon copy amount overwritten to Rs 5,550 in pen.
- We have observed that cheque are issued for payments in year 2016-17, but not encased within the period of 3 months E.g. TDS payable 247, Scholarship paid Vinutha P Rs 1,058, Other scholarship Rs 8,500, etc Such uncleared cheque become stale if not encased within time and entry of such amount should be reversed to reflect correct expenses.
- Cash collection should be deposited on same day or immediate next working day. However, this practice is not followed in B.com Cash collection
- Physical cash verification was done on 19.01.2018.

Cash in hand on date of verification	Rs.656
Cash balance as per Book/ Tally	Rs.656
Difference	Rs. 0

- As per the information received Syndicate Bank A/c No.62532 (SC/ST Scholarship) purely pertains to "Scholarship to SC/ST". This account is showing a closing balance

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2017 TO 30.09.2017

- of Rs 4,49,395.47 for this Quarter. However as per balance sheet the amount of scholarship payable to SC/ST was Rs 10,861.00 These figures need to be reconciled.
- In SBM Bank A/c No.13268, No transactions found other than SB interest credited. We recommend that to close such inoperative account for effective control on operative account.
- There are 6 operative bank accounts found in BCOM books with cumulative balance of Rs 70,21,909.08 The purpose of keeping such balances should be reviewed as any excess amount could be kept in FD to earn additional interest.
- Canara Bank Account 1482 & SBI 13268 is not operated.

(II) BANK RECONCILIATION

- Status of Bank reconciliation as per books is as follows:

Sr No.	Bank	Account No	Tally	Balance as per Books/ Tally	Balance as per Pass sheet	Status of Reconciliation 30.09.2017
1	Syndicate Bank	04152010079446	BBM	37,11,038.97	37,11,038.97	Reconciled
2	Syndicate Bank	04152010062200	Bcom	30,90,721.82	31,01,445.82	Reconciled
3	Syndicate Bank	04152010062286	Bcom	15,35,043.72	15,35,043.72	Reconciled
4	Syndicate Bank	04152010062344	Bcom	16,07,754.07	17,39,856.07	Reconciled
5	Syndicate Bank	04152010062532	Bcom	4,49,395.47	4,49,395.47	*Reconciled
6	SBM Bank	64026513268	Bcom	1,498	Pass book not updated	Not reconciled
7	Canara Bank	0473101031482	Bcom	3,37,496	3,37,496	Reconciled

*Reconciled during the course of audit.

(III) INCOME & EXPENDITURE

We have verified the cash & bank receipt for the period from 01.07.2017 to 30.09.2017. Details of income received as per books (Group Tally) are as follows:

Particulars	Rs
Fees Collection:	
Admission related fees B.com	5,27,096
Admission related fees BBM	37,17,590
Other Fees	2,10,969
Other Receipts:	
Interest Received	1,12,106.95
Salary Grants received	40,63,696
Uni exam remuneration received	75,200
Uni exam Conveyance	6,000
Total Income	93,06,657.95

We have verified the cash & bank payments for the period from 01.07.2017 to 30.09.2017. Details of expenses paid as per books (Group Tally) are as follows:

Particulars	Rs.
Salary Paid:	
Salaries paid to Staff -- Management	15,86,940
Telephone Allowance to Principal	3,000
Salary Paid to Govt staff	40,62,596

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2017 TO 30.09.2017

Conference & Cultural Expenses	3,11,761
Affiliation & other Fees	2,000
Security charges	74,586
Staff Welfare	9,535
Sports Expenditure	16,950
Pooja Expenses	24,000
General Expenses	21,422
Newspaper & Magazines	1,13,462
Repairs & maintenance	5,528
Telephone charges	6,970
Electricity charges	1,16,583
Water charges	2,700
Bank charges	4,992
Travelling & Conveyance charges	6,350
Postage	540
Printing and stationary	24,591
Xerox	9,645
Exam related expenses	82,790
Fees Refund	11,600
University Fees paid	5,07,709
Total Payments	70,06,250

Note: We have recommended regrouping of Income and Expenses wherever necessary. Above Financial data is as on the date 12.01.2018

(IV) FEES COLLECTION

- It is observed that single receipt book is used for various fees collection like application, admission, Management fees received etc. It is advised to maintain separate receipts books for Misc Fees & For Application and management fees received for better control & accounting purpose.
- It is advised to submit total fees collection statement along with receipt details to Trust office on monthly basis.
- It is found that fees collection has been utilized for meeting day to day expenses. It is advised to remit the collection to bank immediately after receipt.
- Daily Collections of Fees received are recorded in day book and then total of fees collected at the end of the day is transferred to Tally.
- Excel Sheet is based on Fees collected student wise, irrespective of the date received. The information should be updated real time basis.
- Reconciliation between Fees Collection receipt and Tally via Day Book was carried out and Excel sheet maintained by the Accountant.
- Day book is maintained in Excel Format for Management Fees collected and Register Format for Government Fees.
- Reconciliation should be made with the tally & excel sheet collections, daily to avoid differences.
- Fee collected for previous academic year should be separately recorded in the books of account.
- Following is the Fees Reconciliation as per excel Sheet prepared by an institute & Tally data as on 23.12.2017

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2017 TO 30.09.2017

Particulars	Government Fees	Management Fees			Total
	BCOM	BCOM	BBM	MCOM	
Outstanding as on 01.04.2017					
Add: Accrual for current Year	25,11,050	77,35,580	15,91,800	29,34,200	1,22,61,580
Less: Concession		4,73,700		96,000	5,69,700
Less: Refund					
Less: Advance Received					
Less: Outstanding as on 14.12.2017		84,950	18,000	4,35,000	5,37,950
Collection as per Excel Sheet	25,11,050	71,76,930	15,73,800	24,03,200	1,11,53,930
Collection as per Tally	25,15,646				*1,12,30,190
Difference	4,596				76,260
	Excess in tally				Excess in tally

*Management Fees is directly deposited in that Bank of Trust. Therefore, balancing figure of collection as per tally is arrived by reverse working and information available with the institution is as follows:

Total Collection in Tally	Rs 69,84,520
Remitted/ Deposited in Bank of Trust	Rs 41,85,650
Collected during Nov to till date (Compiled from Bank statement since bank statement not updated in tally on 23-12-2017)	Rs 2,93,120
Collection related to previous academic year upto 18.05.2017	+Rs 2,33,100

• Details of Excel sheet of Fees – Course wise

Course	Fees	Fees Due	Fees Collected	Concession	Balance/ Difference
Bcom - I	Government	6,97,100	6,97,100	-	-
Bcom - II	Government	8,95,000	8,95,000	-	-
Bcom - III	Government	9,18,950	9,18,950	-	-
		25,11,050	25,11,050		
BBM - I	Management	6,39,150	6,24,150		15,000
BBM - II	Management	4,05,350	4,02,350		3,000
BBM - III	Management	5,47,300	5,47,300		
		15,91,800	15,73,800		18,000
MCom - I	Management	13,24,000	10,96,000	35,000	1,93,000
MCom - II	Management	16,10,200	13,07,200	61,000	2,42,000
		29,34,200	24,03,200	96,000	4,35,000
Bcom - I	Management	26,82,380	23,70,280	2,72,100	40,000
Bcom - II	Management	24,50,000	23,44,600	90,600	14,800
Bcom - III	Management	26,03,200	24,62,050	11,100	30,150
		77,35,580	71,76,930	4,73,700	84,950

(V) PAYROLL

- Salary amount of unaided staff are transferred from Trust after deduction of PF & ESI. These PF, ESI of unaided staff are not booked in tally. We suggest transferring the same through branch & division and booking it as EPF-Staff Contribution ESI-Staff Contribution, EPF-Management Contribution, ESI-Management Contribution.

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2017 TO 30.09.2017

Month	Net	ESI	EPF	TDS	PT	Total Salary
July to September 2017	14,46,296	11,767	90,277	0	9,600	15,57,940
Total No of Staff = 24						

- Aided staff salary is not received from JDC, only deductions are received. Still gross salary entry is passed for single figure as: e.g entry
Salary paid to staff- Cash a/cDr
 To Salary to staff received in cash a/c...Cr
These entries should be split into deductions and net salary (entries mentioned below should be passed).
- Deduction towards aided staff is not bifurcated & single entry is passed under ledger "Salary Deduction". During our previous visit we had specified that deductions should be separately split into LIC, FBF, Loans, etc, since such amount are remittable respectively within due date of each deductions to avoid interest and penalties. We suggest splitting the entries and booking the liabilities accordingly, so that individual payable could be identified.
- There is one more grouping in Current liability as "Salary Deduction-Aided" under which ledgers are bifurcated as LIC payable, FBF payable, and Society Loan Payable. However, these ledgers show opening balances carried forwarded. We suggest to pass necessary entries to nullify the same.
- It is advised to comply standard salary structure to avoid additional payment of gratuity, compensation etc.
- We have observed that Un Aided staff salary deductions like EPF, ESI, TDS entries were not recorded and the same has been recorded during the course of our Audit.
- We observe that TDS of aided staff is paid in college TAN. Salary of such staff is directly credited to respective staff and deductions are remitted to college for payment. Net Salary of such staff was not booked in college. Since TDS of such staff was paid in college TAN, college is liable to file quarterly return and issue Form 16. So, in instant case we advise to book Gross salary of aided staff as suggested in our previous report.
- Salary entries of unaided staff was not passed correctly. PF, PT were not recorded properly. However, these were rectified during the course of Audit.

(VI) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE:

- There is a mismatch between quarter report & Tax paid. 1st quarter TDS Rs 75,000 considered in Q2 24Q Report.
- It is advised to prepare reconciliation statement for TDS transferred to Trust for Payment.
- TDS on Honorarium paid to Guest faculty Rs. 23,000 has been Paid U/S 192B but it has to be paid u/s 194J.
- TDS Payable ledger is showing a credit balance of Rs 481. The liability need to be identified and paid off if unpaid, to avoid interest.
- TDS for aided staff is deducted and paid by JDCE and challan is given to college.
- Details of salary TDS of aided staff is as follows:

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2017 TO 30.09.2017

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount deducted	Date of Remittance	Amount Remitted	Challan no.
July 2017	09.08.2017	80,000	09.08.2017	80,000	00004
August 2017	22.09.2017	1,20,000	22.09.2017	1,20,000	00002
August 2017	01.08.2017	23,000	01.08.2017	23,000	00001
September 2017	03.11.2017	1,20,000	03.11.2017	1,20,000	00002

Details of TDS E-Return filed for the quarter is as follows

Type of Return	Amount	Date of filing	Due Date	Acknowledgement no.
24Q	3,78,000	30.10.2017	31.10.2017	028099600781862

(B) PROFESSION TAX

- We observed that the deduction of profession tax from salary is not passed along with salary entry in tally.
- Separate entry is passed for Profession tax in ledger "Professional tax of aided & unaided staff". We suggest booking PT of aided and unaided staff separately with the salary entry for better traceability.
- We have observed that PT related to aided staff is received separately from JDCE and college is supposed to make payment. Such liability of PT is not books separately. It is received and paid under common head "Salary Deductions". This should be segregated for better control.
- Professional Tax of Unaided staff transferred from BBM account to B.Com Account. This transaction should be recorded under the head Branch/Division. But the Payment entry recorded in BBM Account.
- In the month of August 2017 salary arrears to employees has been paid & Professional Tax has been deducted due to late payment of salary Professional tax has not been remitted to PTO. Professional Tax account showing a credit balance of Rs 1,400. These may attract Penalty & Interest. It is advised to remit the amount.
- There is a 4 days delay in payment of professional Tax in the month of September 2017.
- Details of deduction and remittance of PT is as follows:

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount deducted	Due Date	Date of Remittance	Amount Remitted
July 2017	01.08.2017	6,000	20.08.2017	17.08.2017	6,000
August 2017	02.09.2017	5,800	20.09.2017	16.09.2017	5,800
August 2017	23.09.2017	1,400	20.09.2017	-	-
September 2017	26.09.2017	5,600	20.10.2017	24.10.2017	5,600

(C) EMPLOYEE STATE INSURANCE (ESI)

- It is observed that ESI deducted from salary by the trust and net salary is transferred to college.
- This amount should be bought in books of college through Branch & Division and booked under BSI.
- Management contribution of ESI should be recorded as Expenses
- Details of deduction and remittance of ESI is as follows:

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2017 TO 30.09.2017

Month	ESI deducted & Remitted	Trust remittance date
July 2017	3,368	04.07.2017
August 2017	4,713	06.08.2017
September 2017	3,686	06.09.2017

(D) EMPLOYEE PROVIDENT FUND (EPF)

- It is observed that EPF deducted from salary by the trust and net salary is transferred to college.
- This amount should be bought in books of college through Branch & Division and booked under EPF.
- Management contribution of EPF should be recorded as Expenses
- Details of deduction and remittance of ESI is as follows:

Month	EPF deducted & Remitted	Trust remittance date
July 2017	25,931	04.07.2017
August 2017	33,131	06.08.2017
September 2017	31,215	06.09.2017

(E) AIDED STAFF SALARY DEDUCTION

- Status of deductions at the quarter end is as follows:

Particulars	Closing balance	Remarks
Group Insurance payable	Rs 3,633	unpaid till quarter end
LIC Payable	Rs 53,895	unpaid till quarter end
FBP Payable	Rs 150	unpaid till quarter end
Society Loan Payable	Rs 31,415	unpaid till quarter end

(VII) FIXED ASSETS & CURRENT ASSETS

- Asset in all tally need to be regrouped under limited major heads for better presentation like Computer & Software, Furniture & Fixtures, etc. grouping should be uniformly done in all three tallies.
- Fixed asset register is not maintained
- Opening balance of staff advance amounting Rs 25,000 not settled till the quarter end 30.09.2017.

(VIII) CAPITAL, CURRENT LIABILITIES

- Salary Deductions of Aided staff are not recorded properly. Only payment entries recorded. We suggest to pass due entries & record the liability instead of passing direct bank entry for accounting control.
- There is an unpaid scholarship ledger in the tally, other Scholarship Rs 14,330 & other scholarship B.com Rs 20,132. These accounts should be reviewed & settled.

(IX) GENERAL OBSERVATION

- Vouchers should be serially arranged. Vouchers & supporting documents are not kept in systematic manner.

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2017 TO 30.09.2017

- Accounting feature, of BBM & BCOM tally is Profit & Loss account. These should be rectified to Income & Expenditure to avoid error in consolidation process.
- Ledger classification in tally is not correct. E.g. General Expenses, Books & Periodicals, Reading Room.
- Repair & maintenance group of ledgers comprises of 3 ledger accounts i.e General repair & maintenance, Computer & Printer repairs, Generator repairs & maintenance. These could be merged into ledgers like Repairs & Maintenance - Equipment.
- FD interest is recoded in the books but the FD are not shown at books of account. Immediate attention should be given to record all FD in books of account.
- Professional Tax payable shows a balance of Rs 1,400/- pertaining to 26.07.2017 not paid.
- Society loan Rs1,100.00 (Rs 550+Rs 550) paid in excess in the month of august.
- Scholarship & Financial aid is Rs 9,500.00 out of which Rs 6,000.00 is payable from previous academic year and Rs 3,500.00 is liability of current academic year. Rs 34,462.00 is opening balance of scholarship payable from previous academic year.
- SC/ST scholarship payable 10,861.00 Cr. & Scholarship at Bank a/c (Syndicate Bank 2532) Rs 4,44,459.45 Dr. There is no reconciliation provided for such balance for yearly classification & student wise classification.
- GST is not recorded in the books of the college. Similarly, GST credits are not transferred on monthly basis to the trust. It is advisable to book the GST credit and transfer it to Trust every month strictly.

Security charges A/c.....Dr
 CGST Input A/c.....Dr (Create under Current assets)
 SGST Input A/c.....Dr (Create under Current assets)
 To Tax Deducted at Source U/s 194C
 To Bank A/c

- Stationary stock register is not maintained by the college
- PF & ESI contribution of employee is not shown separately in tally. It was shown as "Salary to aided staff".
- EPF & ESI Staff contribution should be segregated into staff and management contribution. Since Staff contribution is a liability to the Trust, it should be recorded under Current Liabilities and Management contribution is an expense, it should be recorded under indirect expenses.

Salary a.c.....Dr (Gross fig)
 To Employer Contribution (PF) a.c.....Cr
 To Staff Contribution (PF) a.c.....Cr
 To Employer Contribution (ESI) a.....Cr
 To Staff Contribution (ESI) a.c.....Cr
 To TDS 192 B a.c.....Cr
 To Deductions a.c.....Cr (only if there is any deduction from salary)
 To Bank a.c or Salary Payable a.c.....Cr

- Inter group transfers are reconciled. Bank transfers are made between BBM account & B.Com. There are transfers from bank from one tally to another bank. At the group consolidation level this figure should nullify.

In the books of BBM	Rs. 10,57,225Dr
In the books of B.com	Rs.10,57,225Cr
Difference	Rs. Nil

- Inter branch balances are reconciled.

In the books of APS PU College	Rs. 26,000 Dr
In the books of B.com	Rs.26,000 Cr
Difference	Rs. Nil

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2017 TO 30.09.2017

- Inter branch balances are not reconciled monthly. We suggest reconciling same at regular intervals. These differences are mainly due to pending CGST and SGST entries. Status of reconciliation in books is as follows:

In books of Trust		Rs 68,16,234 Cr
In Books of Commerce College		Rs 67,80,455 Dr
In Books of BBM a/c	Rs 75,00,355 Dr	
In Books of Bcom a/c	Rs 7,19,900 Cr	
Difference		Rs 35,779



2017-18

Q4

ACHARYA PATASHALA
COLLEGE OF COMMERCE

BASAVANAGUDI, BANGALORE

PRINCIPAL: B PARAMESHA

ACCOUNTS IN CHARGE: MAHENDRA

BOOKS PRODUCED BY: MAHENDRA

(I) CASH & BANK BOOK VERIFICATION

- During the course of audit, we found that a voucher dated 22.01.2018 shown at Rs.120 in tally, but the bill amounts to Rs.150.
- It was observed that Receipt nos.2673 to 2757 dated 20.03.2018 total amount was short remitted by Rs.540.
- It is observed that on 21.02.2018 Rs.3,000 given as advance to principal wrongly classified under staff advances, since this was used for the purpose of college expenses.
- During the course of audit it was observed that a voucher dated 13.02.2018 amounting to Rs.1308 of group insurance claim, entry was not found in tally and also a cheque was issued for the same but not been encashed during the course of audit.
- Cash advance entries dated 23.03.2018 and 26.03.2018 amounting to Rs.24,000 and Rs.15,000 respectively paid to Mr.D. C. Shivanna for sports activities. Vouchers were not on record in books individually.
- Cash advance entry dated 27.03.2018 amounting to Rs.20,000 paid to the Principal for BU LIC affiliation inspection expenses. Vouchers were not provided for verification.
- During the course of audit, it was observed Receipt No.2440 amounting to Rs.200 taken as Rs.300 in day book maintained by college and also the entry was not found in tally.
- It was observed that Receipt nos.2684, 2685 and 2686 were tampered.
- It is observed that Fees collection not remitted to Bank immediate next day, even though it is remitted there is short remittance.
- We have observed that cheque are issued for payments in year 2016-17, but not encashed within the period of 3 months, Scholarship paid Vinutha P Rs 1,058, Other scholarship Rs 3,320, etc Such uncleared cheque become stale if not encashed within time and entry of such amount should be reversed to reflect correct expenses.
- Cash collection should be deposited on same day or immediate next working day. However, this practice is not followed in B.com Cash collection
- Physical cash verification was done on 03.04.2018:

Cash in hand on date of verification	Rs. 4,555
Cash balance as per Book/ Tally as on 31.03.2018	Rs 130
Difference	Rs. 4,425
There is negative cash balance of Rs.198 on 12.03.2018 to 20.03.2018	

- Cash vouchers should be maintained serial number wise to avoid manipulation & duplicating entries. We suggest giving reference of cash voucher number in narration and recording cash receipts entries, receipt number wise for better control over accounting.

(II) BANK RECONCILIATION

- Status of Bank reconciliation as on 31.03.2018 as per books is as follows:

Sr No.	Bank	Account No	Tally	Balance as per Books/ Tally	Balance as per Pass sheet	Reconciliation
1	Syndicate Bank	04152010079446	BBM	13,74,905.04	13,74,905.04	Reconciled
2	Syndicate Bank	04152010062200	Bcom	28,83,924.13	28,83,924.13	Reconciled
3	Syndicate Bank	04152010062286	Bcom	15,61,903.24	15,61,903.24	Reconciled
4	Syndicate Bank	04152010062344	Bcom	18,50,597.75	18,50,397.73	Difference of Rs.200.02
5	Syndicate Bank	04152010062532	Bcom	5,53,241.33	5,53,241.33	Reconciled
6	SBM Bank	64026513268	Bcom	1,538	1,538	Reconciled
7	Canara Bank	0473101031482	Bcom	3,47,086	3,47,086	Reconciled

(III) INCOME & EXPENDITURE

We have verified the cash & bank receipt for the period from 01.01.2018 to 31.03.2018. Details of income received as per books (Group Tally) are as follows:

Particulars	Rs
Admission related fees B.com	10,83,327
Admission related fees BBM	3,37,000
Interest Received	79,954.96
Salary Grants received	28,18,774
Total Income	43,19,055.96

We have verified the cash & bank payments for the period from 01.01.2018 to 31.03.2018. Details of expenses paid as per books (Group Tally) are as follows:

Particulars	Rs
Cleaning & Security Charges	43,560
Electricity Charges & Water Charges	5,050
General Expenses	4,063
Periodicals & Journals	32,951
Postage, Printing & Stationary	6,191
Postage, Printing & Stationery	3,000
Repair and Maintenance - Equipments & General	93,080
Repairs & Maintenance - General & Equipment	22,796
Staff Welfare Expenses	9,069
Telephone & Internet Charges	4,830
Water & Electricity Charges	1,06,355
Affiliation & Other Fees	1,40,209
Bank Charges & DD Charges	1,461
Conference & Cultural Expenses	49,437
NSS Camp Expenses	60,000
Salaries	53,51,433
Sports & RR	41,550
Travelling & Conveyance	5,550
Website Charges	3,186
Electrical & Water Repairs	13,002
Staff Welfare Expenses	9,069
Total Expenditure	59,83,771

Note: We have recommended regrouping of Income and Expenses wherever necessary. Above Financial data is as on the date 20.06.2018

(IV) FEES COLLECTION

- It is observed that single receipt book is used for various fees collection like application, admission, Management fees received etc. It is advised to maintain separate receipts books for Misc Fees & For Application and management fees received for better control & accounting purpose. It is advised to submit total fees collection statement along with receipt details to Trust office on monthly basis.
- Daily Collections of Fees received are recorded in day book and then total of fees collected at the end of the day is transferred to Tally. Reconciliation between Fees Collection receipt and Tally via Day Book was carried out and Excel sheet maintained by the Accountant.
- Details of Fees due as on 31.03.2018 - Course wise is below:-

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2018 TO 31.03.2018

Sr No	Class	Total Students Admitted	No of SC & ST students	Fees structure for SC/ST	No of Gen students	Fees structure for Gen	Fees Receivable	Fees Received	Fees Concession	Balance Fees
1	I BCOM	137	37	14,100	100	28,000	33,79,530	30,75,430	2,72,100	30,000
2	II BCOM	197	63	11,800	134	18,800	33,45,000	32,39,600	90,600	14,800
3	III B COM	204	48	11,800	156	18,800	35,22,150	34,02,000	1,11,000	9,150
4	I BBA	20	0			31,500	6,39,150	6,24,150	0	15,000
5	II BBA	20	0			20,000	4,05,350	4,05,350	0	
6	III BBA	27	0			20,000	5,47,300	5,47,300	0	0
			Unit Quota	Fees Structure	Mgmt Quota	Fees Structure				
7	I M COM	47	22	13,000	25	53,000	16,10,200	15,49,200	61,000	0
8	II M COM	38	20	20,000	19	50,000	13,24,000	12,84,000	40,000	0
	Grand Total	690					1,47,72,680	1,41,27,030	5,74,700	68,950

(V) PAYROLL

- Salary amount of unaided staff are transferred from Trust after deduction of PF & ESI. These PF, ESI of unaided staff are not booked in tally. We suggest transferring the same through branch & division and booking it as EPF-Staff Contribution ESI-Staff Contribution, EPF-Management Contribution, ESI-Management Contribution.

(VI) STATUORY COMPLIANCES:

(A) TAX DEDUCTED AT SOURCE:

- TDS Payable ledger is showing a credit balance of Rs 481 and Rs.262. The liability need to be identified and paid off if unpaid, to avoid interest.
- Details of salary TDS of aided staff is as follows:

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount deducted	Date of Remittance	Amount Remitted	Challan no.
January 2018	24.01.2018	2,19,600	09.03.2018	2,19,600	00026
February 2018	05.03.2018	2,19,600	05.03.2018	2,19,600	00976
March 2018	09.03.2018	1,70,000	09.03.2018	1,70,000	

- Details of TDS E-Return filed for the quarter is as follows

Type of Return	Amount	Date of filing	Due Date	Acknowledgement no.
24Q	6,53,830	29.05.2018	31.05.2018	028099600898062

(B) PROFESSION TAX

- Details of deduction and remittance of PT is as follows:

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount deducted	Due Date	Date of Remittance	Amount Remitted
January 2018	07.02.2018	7,200	20.02.2018	19.02.2018	7,200
February 2018	20.02.2018	6,400	20.03.2018	20.03.2018	6,400
March 2018	10.03.2018	6,200	20.04.2018	10.03.2018	6,200

(C) EMPLOYEE STATE INSURANCE (ESI)

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2018 TO 31.03.2018

- Details of deduction and remittance of ESI is as follows:

Month	ESI deducted & Remitted	Trust remittance date
January 2018	3,274	16.01.2018
February 2018	3,508	15.02.2018
March 2018	3,508	15.03.2018

(D) EMPLOYEE PROVIDENT FUND (EPF)

- Details of deduction and remittance of EPF is as follows:

Month	EPF deducted & Remitted	Trust remittance date
January 2018	28,533	13.01.2018
February 2018	29,863	15.02.2018
March 2018	29,863	14.03.2018

(E) AIDED STAFF SALARY DEDUCTION

- Status of deductions at the quarter end is as follows:

Particulars	Closing balance	Remarks
Group Insurance payable	Rs 3,683	unpaid till quarter end
LIC Payable	Rs 53,591	unpaid till quarter end
FBF Payable	Rs 190	unpaid till quarter end
Society Loan Payable	Rs 9,01,666	unpaid till quarter end
Professional tax	Rs.8,000	unpaid till quarter end

(VII) GENERAL OBSERVATION

- FD interest is recorded in the books but the FD are not shown at books of account. Immediate attention should be given to record all FD in books of account.
- Opening balance of staff advance amounting Rs 28,000 not settled till the quarter end 31.03.2018.
- There is an unpaid scholarship ledger in the tally, other Scholarship Rs 1,19,142 & other scholarship B.com Rs 32,632. These accounts should be reviewed & settled.
- SC/ST scholarship payable Rs.1,45,774 Cr. & Scholarship at Bank a/c (Syndicate Bank,2532) Rs 5,53,241.33 Dr. There is no reconciliation provided for such balance for yearly classification & student wise classification.
- EPF & ESI Staff contribution should be segregated into staff and management contribution. Since Staff contribution is a liability to the Trust, it should be recorded under Current Liabilities and Management contribution is an expense, it should be recorded under indirect expenses.
- Inter group transfers are reconciled. Bank transfers are made between BBM account & B.Com. There are transfers from bank from one tally to another bank. At the group consolidation level this figure should nullify.

In the books of BBM	Rs. 14,08,414 Dr
In the books of B.com	Rs. 14,17,357 Cr
Difference	Rs. 8,943

- Inter branch balances are reconciled.

In the books of AFS PU College	Rs. 26,000 Dr
In the books of B.com	Rs.26,000 Cr
Difference	Rs. Nil

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2018 TO 31.03.2018

- Inter branch balances are not reconciled monthly. We suggest reconciling same at regular intervals. These differences are mainly due to pending CGST and SGST entries. Status of reconciliation in books is as follows:

In books of Trust		Rs 53,50,746 Cr
In Books of Commerce College		Rs 58,17,452 Dr
In Books of BBM a/c	Rs 67,51,715 Dr	
In Books of Bcom a/c	Rs 9,34,263 Cr	
Difference		Rs 4,66,706



APS COLLEGE OF COMMERCE

N.R.Colony, Bangalore-19

Annual Receipts & Payments Account for the year 2018-19

APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2018 TO 31.3.2019]

RECEIPTS		Total	PAYMENTS		
Particulars	Amount		Particulars	Amount	Total
By Opening Cash Bal	292.00		<u>REGULAR PAYMENTS</u>		
By Cash	29.00		Advances-Bcom	1,20,500.00	
By Bank 62200	28,83,824.13		Bank Charges - Bcom	16,729.00	
By Bank 62286	15,61,903.24		Banks & Society Loan Repayment	4,81,690.00	
By Bank 62344	18,39,041.75		Books and Periodicals - B.Com	1,28,305.00	
By Bank 62532	5,53,241.38		BBF Payable - Bcom	1,560.00	
By Bank 64026513268	1,638.00		Indian Redcross Society-Bcom	16,943.00	
By Bank A/c 0473101031482 - CC BCOM	3,47,066.00		K.S.S.W.F- BCOM	41,000.00	
By 041520101073491		71,87,104.45	K.S.T.B.F-BCOM	40,000.00	
<u>REGULAR RECEIPTS</u>			LIC Payable - Bcom	7,39,355.00	
Advances-Bcom	52,500.00		MAGAZINE EXPENSES	2,200.00	
Application Fees Received-B.Com	60,000.00		Postage - Bcom	3,318.00	
Bank Inter (com)	2,84,989.15		Printing & Stationary - Bcom	1,02,152.00	
Boys Scouts & Guide-Bcom	26,250.00		Professional Charges - Bcom	6,490.00	
BY COLLECTION-BBcom	4,74,700.00		Professional Tax - Bcom	20,400.00	
CAPITAL & OTHER FEES RECEIVED-Bcom	1,51,500.00		Repairs & Maintenance	49,543.00	
By Admission Fees-Bcom	14,160.00		R.R.& LIBRARY Expenses	54,985.00	
By Card-Bcom	50,500.00		Scholarship- Old Undisbursed Scholarship Returned -	6,21,323.00	
By Indian Redcross Society-Bcom	25,250.00		Security Charges - Bcom	1,72,043.00	
By In FDR-Commerce	600.00		Sports Expenses - B Com	1,58,895.00	
By Fee of Certificate - Bcom	26,950.00		Student Verification Fee Expenses	6,500.00	
By Library Fees Received - Bcom	35,360.00		Telephone Charges - Bcom	16,173.00	
By Library Fine Collected-Bcom	700.00		Travelling & Conveyance Expenses - Bcom	30,908.00	27,30,012.00
By Magazine Fees - Bcom	75,750.00				
By Medical Fees - Bcom	15,150.00		<u>OTHER PAYMENTS</u>		
By Professional Tax - Bcom	26,600.00		APS - BBM - CC	22,400.00	
By Student Verification - Bcom	17,000.00		ApS College of Commerce - PU	4,640.00	
By Term Fees & Post Adm Fees-Bcom	4,74,700.00	18,13,729.21	CA/CPT Coaching Class Accreditation Fees	36,000.00	
<u>OTHER RECEIPTS</u>			Class Exm	18,640.00	
By Insurance	88,064.00		College Day Expenses - Bcom	1,48,085.00	
By K.S.S.W.F- BCOM	12,850.00		Computer and Software Services	13,240.00	
By K.S.T.B.F-BCOM	12,400.00		Cultural and Co-Curricular Activities Expenses - Bcom	17,445.00	
By Madikeri (Kodagu) Relief Fund	10,034.00		Electricity Charges	30,349.00	
By Miscellaneous Fees - Bcom	1,45,523.00		Electrical Repairs & Services - Bcom	3,795.00	
By Nitya Day - Bcom	2,016.00		Electric & General Goods-Bcom	7,907.00	
By Activities - Bcom	22,500.00		Farewell Expenses	22,650.00	
By Ang Room - Bcom	50,500.00		Financial Aid - Bcom	2,73,100.00	
By LIBRARY Expenses	4,157.00		GC Meeting Expenses-Bcom	4,471.00	
By TS FEE- Bcom	50,500.00		General Expenses - Bcom	19,583.00	
By Unavailable - Bcom	57,908.00		General Goods & Repairs-Bcom	11,015.00	
By Teachers Day Stamps Fund- Bcom	12,625.00		Generator Expenses - B Com	900.00	
By Aps College of Commerce	4,82,320.00		Group Insurance	88,054.00	
By BBM - CC	5,05,500.00		Group Insurance Payable - Bcom	7,950.00	
By College of Commerce - PU	4,205.00		Identity Cards Expenses	7,901.00	
	681.00	14,31,783.00	Inauguration of 1st Year	55,709.00	
<u>SCHOLARSHIP</u>			Madikeri (Kodagu) Relief Fund	37,061.00	
By Financial Aid - Bcom	2,83,100.00		National Festival Celebration Expenses	69,672.00	

APS COLLEGE OF COMMERCE

N.R.Colony,Bangalore-19

Annual Receipts & Payments Account for the year 2018-19

APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2018 TO 31.3.2019]

RECEIPTS		PAYMENTS			
SC/ST Scholarship	4,90,797.00		NCC Day - Bcom	28,784.00	
C Scholarship-B.Com	8,73,760.00	16,47,657.00	NSS Activities - Bcom	16,260.00	
COLLECTION			NSS Camp Expenses - CC	70,108.00	
Admission Fees-Bcom	1,04,580.00		OMR Sheet Fee Paid	780.00	
Admission Fine	7,130.00		Reading Room - Bcom	4,187.00	
Convocation Fees - Bcom	9,580.00		Seminar & Conference Registration Fees	6,500.00	
CULTURAL ACTIVITIES FEES-Bcom	70,700.00		Special Lecture Programme	10,616.00	
Exam Conveyance - Bcom	22,000.00		Staff Welfare Expenses-Bcom	54,416.00	
Exam Fees-Bcom	4,66,068.00		Talents Day Expenses	12,750.00	
Exam Online Processing Fees - Bcom	1,840.00		Tds Payable- Bcom	6,16,158.00	
Exam Remuneration Recd-Bcom	07,990.00		Teachers Day Stamps Fund- Bcom	62,000.00	
Exam Security - Bcom	1,872.00		Water Charges	68,668.00	
N.S.S Fees - Bcom	21,210.00		Xerox	38,032.00	
OMR Sheet - Bcom	11,685.00		Trust - Aps College of Commerce	85,004.00	19,64,768.00
Processing-Bcom	95,580.00				
Re-Admission - Bcom	2,34,520.00				
Registration - Bcom	70,800.00		UNI PAYMENT		
Sports Development Fees - Bcom	3,35,825.00		Uni Admission Fees-Bcom	54,600.00	
Diversity Migration Fee Recd - Bcom	5,000.00	15,25,200.00	Uni Admission Fine	13,680.00	
			UNI CULTURAL ACTIVITIES PAID	80,085.00	
			Uni Exam Contingency - Bcom	18,137.00	
			Uni Exam Conveyance - Bcom	32,800.00	
			Uni Exam Fees-Bcom	66,767.00	
			Uni Exam Fees Paid	13,66,941.00	
			Uni Exam Remuneration Recd-Bcom	62,900.00	
			Uni OMR Sheet - Bcom	21,855.00	
			Uni Processing-Bcom	1,04,760.00	
			Uni Registration - Bcom	77,600.00	
			Uni Sports Development Fees - Bcom	2,60,905.00	
			University Affiliation Fees - CC	5,61,700.00	27,10,540.00
GRANTS			SCHOLARSHIP A/C		
DA Arrears Eve	22,724.00		GOI SC/ST Scholarship	5,27,624.00	
Salary Arrears Recieved - Bcom	8,03,502.00		OBC Scholarship-B.Com	8,51,628.00	13,79,152.00
Salary Received Aided (Deduction)	19,19,826.00				
RMS Salary Received	1,39,25,144.00	1,66,71,196.00	GRANTS		
			DA Arrears Eve	22,724.00	
			Salary Arrears Paid - Bcom	8,03,502.00	
			Salary Paid to Aided Staff - Bcom	29,910.00	
			BGC Un Spent Grant Returned	3,42,651.00	
			HRMS Salary Paid	1,39,25,144.00	1,51,23,931.00
Round Off		0.34	Round off		0.34

APS COLLEGE OF COMMERCE

N.R.Colony,Bangalore-19

Annual Receipts & Payments Account for the year 2018-19

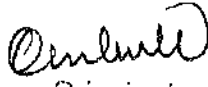
APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2018 TO 31.3.2019]

RECEIPTS		PAYMENTS	
		By Closing Cash Bal	
		Peety Cash	3,814.00
		S.B A/C 62200	29,67,965.51
		S.B A/C 62286	21,22,441.96
		S.B A/C 62344	12,50,981.94
		S.B A/C 62332	13,866.63
		SBM A/c 13268	1,594.00
		CANARA BANK 31482	16,614.00
		SYN 041520101073491	988.72
			63,68,266.66
GRAND TOTAL Rs	3,02,76,670.00	GRAND TOTAL Rs	3,02,76,670.00

CERTIFICATE:


In behalf of the Management I hereby certify that receipts have been printed as per clause 4 & 5 of section II of the agreement and credited to respective accounts.

In behalf of the Management I hereby certify that expenditure shown above has been actually incurred and that no part of it relates to scholarship, or to articles for which a special grant is sanctioned under the Grant-in Aid.


 Principal
 A.P.S. College of Commerce
 N. R. Colony,
 Bangalore - 560 019.

here by certify I have audited the account of the college for the year 2018-19 and the receipts & payments showing the above statement are correctly stated and supported proper vouchers.

M. S. S. RAO & ASSOCIATE
Chartered Accountants


 RAGHAVENDRA H.V.
 Partner
 Firm No: 1358331W
 Membership No: 233075

2018-19 - Q₁ and Q₂

ACHARYA PATASHALA
COLLEGE OF COMMERCE

BASAVANAGUDI, BANGALORE

(I) OPENING BALANCE VERIFICATION

As per our observations and explanation received by the accounts department Opening Balances are incorporated properly as per previous year financial statements.

(II) CASH & BANK BOOK VERIFICATION

- Physical cash verification done on 18.12.2018.

Particulars	Amount
Cash balance as per verification	Rs. 4,150
Cash balance as per Tally	Rs. 4,144
Difference	Rs. 6

- Cash vouchers should be maintained serially to avoid manipulation & duplicating of entries. We have informed the accountants to give reference of cash voucher number in narration for better control over accounting.
- NSS camp expenses is showing negative balance of Rs 9,500. We suggest to review this ledger and pass necessary entries.
- It was observed that cash expenses were booked for more than Rs.10,000 and conveyance charges paid to ayahs has also been done through open cheque. As per new income tax provision any amount paid other than account payee cheque or electronic mode above Rs 10,000 shall be disallowed. Due care should be exercised in making cash/ Bearer cheque transactions. Following are cases where cash payment has exceeded Rs 10,000

Sr no	Ledger	Date of payment	Amount	Tally
1	BU LIC Committee	24.05.2018	15,036	BBM
2	Inauguration of 1 st year	07.07.2018	20,000	Bcom
3	Advance to Principal	10.08.2018	20,000	Bcom
4	National Festival Celebration Expenses	04.09.2018	20,000	Bcom

(III) BANK RECONCILIATION

- Status of Bank reconciliation as on 30.06.2018 as per books is as follows:

Sr No.	Bank	Account No	Tally	Balance as per Books/ Tally	Balance as per Pass sheet	Reconciliation
1	Syndicate Bank	04152010079446	BBM	21,72,309.42	21,72,309.42	Reconciled
2	Syndicate Bank	04152010062200	Bcom	31,55,120.73	31,55,120.73	Reconciled
3.	Syndicate Bank	04152010062286	Bcom	18,98,189.07	18,98,189.07	Reconciled
4	Syndicate Bank	04152010062344	Bcom	22,95,883.19*	18,30,784.19	Not Reconciled
5	Syndicate Bank	04152010062532	Bcom	5,16,763.76	5,16,763.76	Reconciled
6	SBM Bank	64026513268	Bcom	1,538	1,538	Reconciled
7	Canara Bank	0473101031482	Bcom	3,50,048	3,50,048	Reconciled

*Unreconciled entries still there in BRS.

- Status of Bank reconciliation as on 30.09.2018 as per books is as follows:

	Bank	Account No	Tally	Balance as per Books/ Tally	Balance as per Pass sheet	Reconciliation
1	Syndicate Bank	04152010079446	BBM	14,87,569.60	14,87,569.60	Reconciled
2	Syndicate Bank	04152010062200	Bcom	33,21,524.49	33,21,524.49	Reconciled
3.	Syndicate Bank	04152010062286	Bcom	20,85,880.28	20,85,880.28	Reconciled
4	Syndicate Bank	04152010062344	Bcom	26,75,264.42*	22,10,765.44	Not Reconciled
5	Syndicate Bank	04152010062532	Bcom	5,21,322.60	5,21,322.60	Reconciled
6	SBM Bank	64026513268	Bcom	1,538	1,538	Reconciled
7	Canara Bank	0473101031482	Bcom	3,53,136	3,53,136	Reconciled

*Unreconciled entries still there in BRS.

SUMMARY OF CASH AND BANK RECEIPT AND PAYMENTS

(A) SUMMARY OF CASH & BANK RECEIPTS

Month	Cash Receipts	Bank Receipts	Total
BCOM ACCOUNT			
April 2018	2,19,837	12,73,123	14,92,960
May 2018	31,830	2,45,999	2,77,829
June 2018	46,440	3,67,978.30	4,14,418.30
July 2018	1,13,060	1,85,518.02	2,98,578.02
Aug 2018	25,564	3,31,228	3,56,792
Sep 2018	39,815	2,61,310.02	3,01,125.02
BBM ACCOUNT			
April 2018	13,000	NIL	13,000
May 2018	8,88,900	4,84,715	13,73,615
June 2018	13,23,500	5,93,877.38	19,17,377.38
July 2018	11,49,480	3,07,897	14,57,377
Aug 2018	24,96,840	6,31,044	31,27,884
Sep 2018	2,84,200	6,04,177.18	8,88,377.18

* Contra Entries are not considered

(B) SUMMARY OF CASH & BANK PAYMENTS

Month	Cash Payments	Bank Payments	Total
BCOM ACCOUNT			
April 2018	9,245	15,59,674	15,68,919
May 2018	12,915	9,21,146	9,34,061
June 2018	10,521	4,49,565	9,31,667
July 2018	35,870	2,43,247	2,79,117
Aug 2018	41,581	3,10,867	3,52,448
Sep 2018	59,293	2,09,243	2,68,536
BBM ACCOUNT			
April 2018	NIL	3,63,728	3,63,728
May 2018	15,036	15,01,941	15,16,977
June 2018	NIL	8,98,536	8,98,536
July 2018	NIL	30,99,306	30,99,306
Aug 2018	NIL	20,68,139	20,68,139
Sep 2018	NIL	16,71,920	16,71,920

* Contra Entries are not considered

(C) SUMMARY OF CONTRA TRANSACTIONS

Particulars	Rs
BCOM ACCOUNT	
Cash deposited into the Bank	29,99,709
Cash withdrawn from the Bank	1,45,500
Inter-Bank Transfers	NIL
BBM ACCOUNT	
Cash deposited into the Bank	61,44,320
Cash withdrawn from the Bank	NIL
Inter-Bank Transfers	NIL

(D) SUMMARY OF RECEIPT & PAYMENTS FOR THE QUARTER

Particulars	BCOM ACCOUNT		BBM ACCOUNT	
	Cash	Bank	Cash	Bank

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2018 TO 30.09.2018

Fees received	27,33,638	NIL	61,44,320	
Miscellaneous Income	1,44,746	16,15,699	15,100	
Bank Interest Received	NIL	1,41,236.34	NIL	34,7
Total Receipt	28,78,384	17,56,935.34	61,59,420	1,52,75
Advertisement Expenses	900	NIL		
Bank Charges & DD Charges	26	10,483	NIL	708
Books, Periodicals and Magazines	NIL	1,06,225		
Conference & Department Expenses			15,036	98,940
Conference & Cultural Expenses	58,275	2,67,251		
General Expenses	34,250	38,039		
Miscellaneous Expenses	2,681	14,82,711	NIL	21,500
Postage, Printing & Stationery Expenses	2,358	1,03,296		
Security Charges	NIL	90,080		
Electricals & Repair and Maintenance	3,312	56,405		
Salaries	NIL	2,87,853	NIL	7,38,890
Travelling & Conveyance	14,055	4,250		
Total Payments	1,15,857	24,46,593	15,036	8,60,038
Status as on	24 th of December 2018		24 th of December 2018	

(V) FEEES COLLECTION

- Daily Collections of Fees received are recorded in day book and then total of fees collected at the end of the day is transferred to Tally. Reconciliation between Fees Collection receipt and Tally via Day Book was carried out and Excel sheet maintained by the Accountant
- It is advised to submit total fees collection statement along with receipt details to Trust office on monthly basis.
- Fees received are not reconciled periodically with the tally.
- Fees received towards Reading room is wrongly accounted under UGC Grants.
- Migration Fees received is wrongly accounted under Affiliation Fees.
- Some of Fees like Uni Admission Fees, ID Fees, are net off against the corresponding expenses.
- Details of Fees due as on 24.01.2019- Course wise is below: -

Sr No	Class	Total Students Admitted	No of SC & ST students	Fees structure for SC/ST	No of Gen students	Fees structure for Gen	Fees Receivable	Fees Received	Fees Concession	Balance Fees
1	I BCOM	177	44	14,600	133	28,000	44,22,210	38,22,590	3,80,010	2,19,610
2	II BCOM	133	44	12,300	91	19,300	22,98,800	2,16,400	91,000	45,400
3	III B COM	190	58	12,300	132	19,300	32,76,300	30,44,000	71,900	1,60,400
4	I BBA	20				32,000	6,82,660	6,03,160	46,500	33,000
5	II BBA	18				20,500	3,85,200	3,68,200	17,000	0
6	III BBA	18		20,500		20,500	3,74,200	3,23,700	0	50,500
			Uni Quota	Fees Structure	Mngnt Quota	Fees Structure				
7	I M COM	49	25	13,000	24	50,000	16,24,000	14,15,000	18,000	1,91,000
8	II M COM	47	25	20,000	22	50,000	16,40,000	15,46,000	24,000	70,000
	Grand Total						1,47,03,370	1,32,85,050	6,48,410	7,69,910

(VI) STATUORY COMPLIANCES

We have observed that statutory payments related to the sister institutions are paid by trust. There is no proper track of such payments. It is advisable to route such statutory payments of PF, ESI, TDS through Inter branch account (under Branch & Division) and reconciled at regular intervals.

(A) TAX DEDUCTED AT SOURCE

- We have observed that TDS under various sections are not transferred and paid properly. TDS deductions and payments should be recorded and reconciled monthly for better control and avoid revenue losses in forms of interest and penalties due to short deductions, short deposits, late deductions and late deposits.
- TDS short paid on behalf of employees and excess deducted from employees accounted under "Miscellaneous Expenses" ledger amounting Rs 60,020. This is revenue loss to institution due to noncompliance TDS norms. We recommend to avoid this type of adjustments in future to reduce the unnecessary outflow.

(B) PROFESSION TAX

- PT deduction and deposits don not match monthly. There is difference in deduction and deposit in Bcom tally
- Employer PT renewal fees for the earlier years from 2012-13 to 2017-18 is paid alongwith the default interest in the month of April. In tally interest portion is not segregated. Payment due default should be shown separately. It is advisable to segregate the payment between PT and default interest be
- Details of deduction and remittance of PT in Bcom is as follows:

Month	Amount of deduction	Amount of Remittance	Date of Remittance	Due Date	Remark
March 2018	14,600	6,200	20.04.2018	20.04.2018	Less deposited
April 2018	3,200	3,000	23.05.2018	20.05.2018	Less amount deposited late.
May 2018	6,000	2,800	15.06.2018	20.06.2018	Less deposited
June 2018	2,800	2,800	20.07.2018	20.07.2018	
July 2018		5,600	08.08.2018	20.08.2018	No deduction
August 2018	8,400	2,800	14.09.2018	20.09.2018	Less deposited
September 2018	2,800	6,200	10.10.2018	20.10.2018	More Deposited

(C) EPF AND ESI

- EPF Employee contribution of Rs.35,135 and ESI Employee contribution of Rs.4,354 for March 2018 is not passed as provision in previous year ending but payment has been made through bank.
- There is difference in EPF and ESI ledger. It is advised to book provision entry to reconcile the same

(D) AIDED STAFF SALARY DEDUCTIONS

- Status of deductions at the quarter end is as follows:

Particulars	Balance as on 30.06.2018	Balance as on 30.09.2018
Group Insurance payable	2,375 Credit	3,025 Credit
LIC Payable	53,591 Credit	1,15,305 Credit
FBF Payable	190 Credit	610 Credit
Society Loan Payable		46,750 Credit

(VII) GENERAL OBSERVATION

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- In B.Com Library fees collected from students totaling Rs.18,760 is credited Librai under Fixed Assets. The collection being in nature of fees should be income, suggested to rectify the same.
- Advance - Bcom ledger in Bcom tally, is showing unsettled balance of Rs 26,000. ; pertains to opening balance on 01.04.2018. This need to be reviewed and settl immediately.
- KSSWF, KSTBF and Teacher day stamp ledger is not reconciled. There is no reconciliation in collected and amount deposited.
- An amount of Rs 15,340 was incurred on 15.09.2018 towards purchase and installation of duplex unit to Xerox Machine was taken as expenses. Since this being in the nature of investment, we recommend to capitalize the same.
- Scholarship balances are not matching with the Bank maintained for the same. This need to be reviewed and reconciled.
- Inter branch balances are not reconciled at quarter ending September. We suggest reconciling same at regular intervals. Status of reconciliation in books is as follows:

In books of Trust		Rs 81,53,128 Credit
In Books of		Rs 92,36,128 Debit
BBM	Rs 1,02,61,969 Debit	
BCom	Rs 10,24,841 Credit	
Difference		Rs 10,83,000

- Inter Group balances are also not reconciled at quarter ending September

In Books of Commerce College - BBM	Rs 18,13,814 Debit
In Books of Commerce College - BCom	Rs 18,13,914 Credit
Difference	Rs 100
In Books of PU College	Rs 21,360 Debit
In Books of Bcom	Rs 26,000 Credit
Difference	Rs 4,640

**ACHARYA PATASHALA
COLLEGE OF COMMERCE**

BASAVANAGUDI, BANGALORE

(I) CASH & BANK BOOK VERIFICATION

- It was observed that Rs. 7,385 has been received in bank on 17.11.2018 as financial aid for M.Com students. This amount was not adjusted in fees till the quarter end. Supporting voucher for same receipt has not been found on record.
- We have observed that an amount in excess of Rs 10,000 has been paid in a mode other than by an account payee cheque in following cases:

Date	Bank	Tally	Ledger	Narration	Amount
10.10.2018	Syn 04152010079446	BBM	Pooja Expenses	Cheque paid towards Ayudha Pooja Expenses	20,000
9.10.2018	Syn 04152010062344	BCom	Advances	advance for talents day to Ms. Lakshmi Devi	20,000
10.10.2018	Syn 04152010062344	BCom	Advances	Paid to Principal towards talents day expenses	15,000
16.10.2018	Syn 04152010062344	BCom	Advances	Paid to Principal to meet Ganesh Festival expenses	33,000

- We have observed that fees amount of Rs. 22,400 was wrongly transferred to BBM account on 29.10.2018 due to which inter branch tally accounts were not tallied. This was rectified during our audit period.
- Physical cash verification was done on 29.01.2019.

Cash in hand on date of verification	Rs.740
Cash balance as per Book/ Tally as on	Rs.1891
Bills not updated in tally up to 29.01.2019	Rs.950
Difference	Rs.201

- Cash vouchers should be maintained serial number wise to avoid manipulation & duplicating entries. We suggest giving reference of cash voucher number in narration and recording cash receipts entries, receipt number wise for better control over accounting.

(II) BANK RECONCILIATION

- Status of Bank reconciliation as on 31.12.2018 as per books is as follows:

Sr No.	Bank	Account No	Tally	Balance as per Tally	Balance as per pass sheet	Reconciliation
1	Syndicate Bank	04152010079446	BBM	6,17,678.97	11,48,345.97	Reconciled
2	Syndicate Bank	04152010062200	Bcom	32,25,683.05	32,27,100.05	Reconciled
3	Syndicate Bank	04152010062286	Bcom	21,04,281.73	21,04,281.73	Reconciled
4	Syndicate Bank	04152010062344	Bcom	14,41,246.44	15,08,828.44	Difference of Rs.200.02
5	Syndicate Bank	04152010062532	Bcom	5,44,693.49	5,44,693.49	Reconciled
6	SBM Bank	64026513268	Bcom	1,580	1,580	Reconciled
7	Canara Bank	0473101031482	Bcom	3,56,251	1,63,600	Reconciled

(III) RECEIPTS & PAYMENTS

We have verified the Cash and Bank transactions. Receipt and payments for the period from 01.10.2018 to 31.12.2018 as per Group Tally are as follows:

Receipts	Amount	Payments	Amount
Opening Balance			
Bank Accounts - CC	87,81,036.39	ESI Employee Contribution - CC	15,850
Cash-in-Hand - CC	1,843	SALARY PAYABLE	15,64,202
Scholarship - CC	18,712	Dues & Taxes - CC	1,28,875
APS CC B.COM	22,400	Other Liabilities	2,28,567

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Trust - APS COLLEGE OF COMMERCE - CC	13,19,727	Computers & Softwares - BBM - CC	1,96,959
Interest From Bank - SB - CC	6,544.37	Library Books - BBM CC	15,397
Bank Interest - SB - CC	73,222.92	Library Books - CC	175
Fees Received - CC	7,70,350	Loans & Advances (Asse) - CC	68,000
UGC AND OTHER GRANTS RECEIVED - CC	2,10,138	APS - BBM - CC	22,400
		Admission Fee	1,92,825
		Books and Periodicals - B.Com	9,265
		Repair, Service & Maintance	6,490
		Uniform Expenses - CC	56,417
		Cleaning & Security Charges - CC	48,492
		General Expenses - CC	12,512
		Pooja Expenses	20,000
		Postage, Printing & Stationary - CC	9,086
		Repair and Maintenance - Equipments & General - CC	20,494
		Staff Welfare Expenses - CC	12,153
		Telephone & Internet Charges - CC	3,823
		Travelling & Conveyance - CC	4,930
		Water & Electricity Charges - CC	25,096
		Affiliation & Other Fees - CC	2,15,623
		Bank Charges & DD Charges - CC	5,326
		Conference & Cultural Expenses - CC	22,636
		Sports & RR - CC	6,000
		Closing Balance	
		Bank Accounts - CC	82,91,414.68
		Cash-in-Hand - CC	966
Total	1,12,03,974	Total	1,12,03,974

Note: We have recommended regrouping of Income and Expenses wherever necessary. Above Financial data is as on the date 29.01.2019

(IV) FEES COLLECTION

- Fees received are not reconciled periodically with Tally.
- In BBM account Fees refund amounting Rs 10,000 on 04.12.2018 has been wrongly booked under affiliation and other fees instead of adjusting against fees received.
- Fees received -AS -CC ledger under indirect income is showing a negative balance of Rs 4,05,450 at the quarter end. This ledger has to be reconciled.
- It is advised to submit total fees collection statement along with receipt details to Trust office on monthly basis.
- We have been provided with the information of updated statement of the dues from student, on the date of verification as on 18.03.2019:

Course	Fees receivable
I B.com	2,08,290
II B.com	22,780
III B.com	1,37,100
I BBA	33,000
III BBA	40,500
I M.com	1,34,200
II M.com	13,180
Total	5,89,050

(V) STATUORY COMPLIANCES:

(A) TAX DEDUCTED AT SOURCE:

- Details of salary TDS of aided staff is as follows:

Month	As per Tally / Books		As per challan	
	Date of deduction	Amount deducted	Date of Remittance	Amount Remitted
Oct 2018	20.11.2018	323	20.11.2018	323
	29.11.2018	1,12,500	29.11.2018	1,12,500
Nov 2018	11.12.2018	323	11.12.2018	323
	13.12.2018	1,12,500	13.12.2018	1,12,500

- Details of TDS E-Return filed for the quarter is as follows

Type of Return	Amount	Date of filing	Due Date	Acknowledgement no.
34Q	2,92,000	28.01.2019	31.01.2019	038009601062724

- We have observed that TDS ledger was not reconciled at the quarter end. Closing unreconciled amount at the end of quarter was Rs 500.

(B) PROFESSION TAX

- Details of deduction and remittance of PT is as follows:

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount deducted	Due Date	Date of Remittance	Amount Remitted
Oct 2018	12.11.2018	6,800	20.11.2018	13.11.2018	6,800
Nov 2018	07.12.2018	6,200	20.12.2018	10.12.2018	6,200
Dec 2018	13.12.2018	6,600	20.01.2019	09.01.2019	6,600

- We have observed that PT ledger was not reconciled at the quarter end. Closing unreconciled amount at the end of quarter was Rs 17,800.

(C) EMPLOYEE STATE INSURANCE (ESI)

- Details of deduction and remittance of ESI is as follows:

Month	ESI deducted & Remitted	Trust remittance date
Oct 2018	5,907	02.11.2018
Nov 2018	5,401	04.12.2018
Dec 2018	4,076	04.01.2019

(D) EMPLOYEE PROVIDENT FUND (EPF)

- Details of deduction and remittance of EPF is as follows:

Month	EPF deducted & Remitted	Trust remittance date
Oct 2018	41,255	02.11.2018
Nov 2018	37,374	04.12.2018
Dec 2018	32,838	04.01.2019

(E) AIDED STAFF SALARY DEDUCTION

- Status of deductions at the quarter end is as follows:

Particulars	Closing balance	Remarks
Group Insurance payable	Rs 3,675	unpaid till quarter end
LIC Payable	Rs.1,78,149	unpaid till quarter end
FBF Payable	Rs 1,030	unpaid till quarter end

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Society Loan Payable	Rs.86,250	unpaid till quarter end
Professional tax	Rs.17,800	unpaid till quarter end
TDS payable	Rs.500	unpaid till quarter end
KSSWF	Rs.9,750	unpaid till quarter end
KSTBF	Rs.8,100	unpaid till quarter end
Teachers day stamp fund	Rs.26,000 (Dr)	Collection entries not updated

(VI) GENERAL OBSERVATION

- We have observed that Scholarship account is not reconciled and its showing balances in the book amounting Rs 1,27,179 at the end of the quarter. These accounts should be reviewed & settled.
- We have observed that there is no reconciliation between Scholarship and bank account opened for such Scholarship (Syndicate Bank,2532). At the quarter end the unpaid amount of Scholarship was Rs 1,27,179 but in the bank the closing balance was Rs 5,44,693.49 pending for disbursement.
- EPF & ESI Staff contribution should be segregated into staff and management contribution. Since Staff contribution is a liability to the Trust, it should be recorded under Current Liabilities and Management contribution is an expense, it should be recorded under indirect expenses.
- We have observed that some amounts like Red Cross Fund, NSS Fund, Bharatha Scour Fund is collected from students but are not deposited to the university from past years as well as liability was also not created. This amount needs to be recorded, reconciled and deposited periodically.
- Staff Benevolent Fund was not collected from the staff covered by the scheme from past few years and liability for the same was also not created
- An amount of Rs 175 is spent on purchase of Liabrary books on 06.10.2018. This amount was however capitalized. Since this is a nominal amount could be charged to revenue.
- There is no reconciliation between Salary Grant received and paid.
- Inter group transfers weré not reconciled but during audit period. But after our instructions several entries were passed and reconciliation has been done. Bank transfers are made between BBM account & B.Com. There are transfers from bank from one tally to another bank. At the group consolidation level this figure should nullify.

In the books of BBM	Rs.17,91,514 Dr
In the books of B.com	Rs. 17,91,514 Cr
Difference	Rs. 0

- Inter branch balances are not reconciled.

In the books of APS PU College	Rs.21,360 Dr
In the books of B.com	Rs.26,000 Cr
Difference	Rs. 4,640 Dr

- Inter branch balances are not reconciled monthly. We suggest reconciling same at regular intervals. Status of reconciliation in books is as follows:

In books of Trust		Rs 73,09,701 Cr
In Books of Commerce College		Rs 78,09,701 Dr
In Books of BBM a/c	Rs 90,58,242 Dr	
In Books of Bcom a/c	Rs 12,48,541 Cr	
Difference		Rs 5,00,000 Cr

2018 - 19 - Q1


ACHARYA PATASHALA
COLLEGE OF COMMERCE

BASAVANAGUDI, BANGALORE

7. Acharya Patashala College of Commerce,
N.R. Colony, Bangalore-560019.
Ph No: 080-26611786
8. V.V.N Degree College,
#3, Vani Vilas Road, Visveswarapuram
Bangalore-560004. Ph No: 080-26621009
9. Karnataka College of Management & Science,
No.33/2, Tirumenahalli, Hegdenagar Main Road,
Jakkur Post, Yelahanka Hobli, Bangalore-560064.
Ph No: 080-28571484.

The Principals of the above Colleges are instructed to convene the Governing Council Meetings regularly by inviting the above University nominee.

The Travelling allowance and sitting fee to the University Nominee shall be borne by the respective Colleges for the said purpose.


REGISTRAR

To:

1. Dr. R. K. Chandranath, Syndicate Member No:2029, 26th Cross, BSK 2nd Stage, Bengaluru - 560070. Email Id: rkchandranath@gmail.com Ph.No: 9448879797.
2. The Principals of the concerned Affiliated Colleges, BCU.

Copy to:

1. PS to VC / Registrar / Registrar (Evaluation), BCU.
2. Office copy.

(I) CASH & BANK BOOK VERIFICATION

- o We have observed that expenses are booked immediately after giving advances to the staff to meet the expenditure. As also suggested in our earlier reports, the amount should be first booked as contra, then as advance. After the activity is completed, actual expenses should be booked by obtaining the vouchers/bill specific to that activity. We have also observed for some of the expenses no proper supporting provided for the verification. E.g Rs. 5,000 advances paid to Shivanna for Sports activity expenses.; Rs. 5,000 advances paid to Laxmidevi for NCC camp expenses.
- o We have observed that Fees Received from CA Classes has not been shown separately in books.
- o Physical cash verification was done on 02.07.2019

Cash in hand on date of verification	Rs.2,620
Cash balance as per Book/ Tally as on	Rs.2619
Difference	Rs.1

- o During the period of audit, we have observed that only one cash book was maintained in BBM tally, for both petty cash and Fees. We suggest to avoid mixing the other cash transactions with the Fees.
- o NSS Expenses amounting Rs 800 on 23.03.2019, in cash of BBM was wrongly booked as Travelling expenses. We suggest to rectify the same.
- o The institute is booking Interest on FDR, however we have not traced and Fixed Deposit in the books. E.g Rs 200.02 booked in 01.01.2019
- o Daily Cash balance was negative on 01.01.2019 Rs 210; 21.01.2019 Rs 1,609 and 02.02.2019 Rs 200
- o Cash vouchers should be maintained serial number wise to avoid manipulation & duplicating entries. We suggest giving reference of cash voucher number in narration and recording cash receipts entries, receipt number wise for better control over accounting.
- o Syndicate Bank accounts in BBM Tally is pertaining to the Management. We have observed huge bank balances as on 31.03.2019 totaling Rs 7,53,095.64. This could be reviewed for better income by using it towards the object of the trust.
- o Bank in aided tally (BCom) is showing a balance of Rs 63,64,452.66. This need to be reviewed.

(II) BANK RECONCILLATION

- o Status of Bank reconciliation as on 31.03.2019 as per books is as follows:

Sr No.	Bank	Account No	Tally	Balance as per Tally	Balance as per pass sheet	Reconciliation
1	Syndicate Bank	04152010079446	BBM	7,53,095.64	3,43,936.64	Reconciled
2	Syndicate Bank	04152010062300	Bcom	29,57,965.51	29,57,965.51	Reconciled
3	Syndicate Bank	04152010062286	Bcom	21,22,441.96	21,22,441.96	Reconciled
4	Syndicate Bank	04152010062344	Bcom	11,77,453.94	12,77,419.94	Reconciled
5	Syndicate Bank	04152010062532	Bcom	13,866.53	14,866.53	Reconciled
6	SBM Bank	64026513268	Bcom	1,594	1,594	Reconciled
7	Canara Bank	0473101031482	Bcom	16,614	16,614	Reconciled
8	Syndicate Bank	041520101073491	Bcom	988.72	988.72	Reconciled

(III) INCOME & EXPENDITURE

Income received and the Expenditure incurred for the period from 01.01.2019 to 31.03.2019 as per Tally are as follows:

ACHARYA PATASHALA COLLEGE OF COMMERCE
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Income	B COM	BBM	Total
Bank Interest	70,902	5,418	76,320
Fees Received	453	7,75,760	7,75,307
UGC & Other Grants	34,58,663		34,58,663
Int on FDR	200		200
Excess of expenditure over income	16,50,477	16,93,470	33,43,947
Total	51,79,789	24,74,648	76,54,437

Expenditure	B COM	BBM	Total
Affiliation & Other Fees	6,43,757	9,700	6,53,457
Bank Charges	1,261	50	1,311
General Expenses	13,262	1,57,003	1,70,265
Postage, Printing & Stationery	28,071	3,000	31,071
Rates & Taxes		77	77
Repairs & Maintenance - Bldg		1,04,657	1,04,657
Repairs & Maintenance - General & Equipments	17,046	29,280	46,326
Salaries	5,21,323	21,44,681	26,66,004
Travelling & Conveyance	7,673	26,200	33,873
Books, Periodicals & Journals	14,840		14,840
Cleaning & Security Charges	33,471		33,471
Conference & Cultural Expenses	34,173		34,173
Legal & Professional Expenses	6,490		6,490
Sports & RR	17,390		17,390
Staff Welfare Expenses	14,627		14,627
Telephone & Internet Charges	4,201		4,201
UGC & Other Grants - Paid	37,98,464		37,98,464
Water & Electricity Charges	23,740		23,740
Total	51,79,789	24,74,648	76,54,437

Note: We have recommended regrouping of Income and Expenses wherever necessary.

(IV) FEES COLLECTION

- Fees received details provided and confirmed by the Principal

Class	Total Students admitted	Fees Receivable	Fees Received	Fees Concessions	Balance fees receivable
I B com	177	44,22,210	38,32,910	3,81,010	2,08,290
II B com	133	22,98,800	21,85,020	91,000	22,780
III B com	190	32,76,300	30,67,300	71,900	1,37,100
I MBA	20	6,82,660	6,03,160	46,500	33,000
II MBA	18	3,85,200	3,68,200	17,000	Nil
III MBA	18	3,74,200	3,33,700	Nil	40,500
I M com	49	16,24,000	14,71,800	18,000	1,34,200
II M com	47	16,40,000	15,87,820	39,000	13,180

- As per the above Details are confirmed by the principal balance fees receivable for the FY 18-19 will be Rs. 5,89,050.
- We observed that the fees structure was different for the SC ST students and General students.
- Total fees concession given for the FY 18-19 was Rs. 6,64,410
- It was observed that Security charges were not booked for the month of Feb & March 2019.
- Fees reconciliation between tally and the Excel was not done.

- o The institute has received an amount of Rs 1,62,610 received on 30.03.2019 pertaining to FY 2017-18 in BBM account. If the amount is payable to the student, it is advisable to show it under Current liability. *→ Will not be paid to student as per audit*
- o Proper bifurcation of Fees should be done in tally. We have observed that Fees like Reading room fees are shown under UGC Grants. These need to be rectified.
- o We have observed that some amounts like Red Cross Fund, NSS Fund, Bharatha Scout Fund is collected from students but are not deposited to the university as well as liability was also not created. This amount needs to be recorded, reconciled and deposited periodically.

(V) STATUORY COMPLIANCES:

(A) TAX DEDUCTED AT SOURCE:

- o In BBM account TDS late payment interest is paid amounting Rs 93 on March 2019. We advise to update the books before TDS payment & pay on time to avoid additional revenue outflow.
- o Details of salary TDS of aided staff is as follows:

Month	As per Tally / Books		As per challan	
	Date of deduction	Amount deducted	Date of Remittance	Amount Remitted
Jan 2019	08.02.2019	346	08.02.2019	346
Jan 2019	20.02.2019	1,70,250	27.02.2019	1,70,250
Feb 2019	12.03.2019	63	12.03.2019	63
Feb 2019	18.03.2019	259	19.03.2019	259
Feb 2019	11.03.2019	1,73,500	14.03.2019	1,73,500

(B) PROFESSION TAX

- o Details of deduction and remittance of PT, is as follows:

Month	As per Tally / Books		As per challan		
	Date of deduction	Amount deducted	Due Date	Date of Remittance	Amount Remitted
Jan 2019	20.02.2019	6,600	20.02.2019	15.02.2019	6,600
Feb 2019	11.03.2019	6,600	20.03.2019	14.03.2019	6,600

- o We have observed that PT ledger was not reconciled at the quarter end. Closing unreconciled amount at the end of quarter was Rs 400.

(C) EMPLOYEE STATE INSURANCE (ESI)

Details of deduction and remittance of ESI is as follows:

Month	ESI deducted & Remitted	Trust remittance date
Jan 2019	5,268	05.02.2019
Feb 2019	4,526	07.03.2019

(D) EMPLOYEE PROVIDENT FUND (EPF)

Details of deduction and remittance of EPF is as follows:

Month	EPF deducted & Remitted	Trust remittance date
Jan 2019	37,734	05.02.2019
Feb 2019	34,686	07.03.2019

(VI) GENERAL OBSERVATION

- We have observed that there is no reconciliation between Scholarship/ Financial Aid and bank account opened for such Scholarship (Syndicate Bank,2532). At the Year end the unpaid amount of Scholarship was Rs 13,866.53 however as per the Scholarship account its Rs 1,27,179. These accounts should be reviewed & settled.
- We have observed that OBC Scholarship is received and paid from Principal account No SYN 04152010062344 rather than Scholarship bank account.
- UGC Grant has been returned to the government alongwith the SB interest amounting Rs 1,92,651 on 25.01.2019 and Rs 1,50,000 on 08.02.2019. SB Interest paid should be separately accounted as expenses.
- ~~NSS~~ Camp expenses, RR & Liabrary expenses is wrongly booked under Affiliation & Other Fees. *→ Rejected*
- ~~EPF~~ & ESI Staff contribution should be segregated into staff and management contribution. Since Staff contribution is a liability to the Trust, it should be recorded under Current Liabilities and Management contribution is an expense, it should be recorded under indirect expenses. *→ Noted*
- Staff Benevolent Fund was not collected from the staff covered by the scheme from past few years and liability for the same was also not created
- It was observed that Security charges were not booked for the month of Feb and March 2019.
- We have observed that Salary is not accounted in books for the month March 2019, but only ESI and PF were accounted. We suggest to maintain the consistency in passing the entries.
- In BBM Tally, we have observed that Fees received are for MCOM, BBM, BBA and CA courses. However, expenses are not bifurcated according to course structure. We recommend that expenses should be booked course wise to know the financial position of respective course.
- There is no reconciliation between Grant received and paid.
- Madikeri(Kodahu) Relief Fund is showing a credit balance of Rs 10,034. This needs to be reviewed and if not deposited to such fund then this amount should be returned.
- Inter group transfers were not reconciled during audit period. But later after our instruction reconciliation has been done. Bank transfers are made between BBM account & B.Com. There are transfers from bank from one tally to another bank. At the group consolidation level this figure should nullify.

In the books of BBM	Rs.18,91,514 Dr
In the books of B.com	Rs. 21,51,114 Cr
Difference	Rs. 2,59,600

- Inter branch balances are not reconciled.

In the books of APS PU College	Rs.21,360 Dr
In the books of B.com	Rs.25,065 Cr
Difference	Rs. 3,705

- Inter branch balances are reconciled. Status of reconciliation in books is as follows:

In books of Trust		Rs 51,16,605 Cr
In Books of Commerce College		R 51,16,605 Dr
In Books of BBM a/c	Rs 63,65,146 Dr	
In Books of Bcom a/c	Rs 12,48,541 Cr	
Difference		Rs NIL

APS COLLEGE OF COMMERCE

N.R.Colony,Bangalore-19

Annual Receipts & Payments Account for the year 2019-20

APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2019 TO 31.3.2020]

RECEIPTS			PAYMENTS		
Particulars	Amount	Total	Particulars	Amount	Total
By Opening Cash Bal			REGULAR PAYMENTS		
By Cash	3,814.00		Bank Charges - Bcom	9,164.60	
By Bank 62200	29,57,965.51		Banks & Society Loan Repayment	5,49,970.00	
By Bank 62286	21,22,441.96		BBF Payable - Bcom	1,310.00	
By Bank 62344	12,60,981.94		Indian Redcross Society	9,770.00	
By Bank 62532	13,866.53		K.S.S.W.F- BCOM	13,950.00	
YN 041520101073491	988.72		K.S.T.B.F-BCOM	13,950.00	
BAI Bank 64026513268	1,594.00		Library Book- Bcom	1,500.00	
anara Bank A/c 0473101031482 - CC BCOM	16,614.00	63,68,266.66	LIC Payable - Bcom	6,18,114.00	
			Magazine expene	78,330.00	
REGULAR RECEIPTS			Medical Fees - Bcom	793.00	
Application Fees Received-B.Com	64,820.00		Postage - Bcom	2,745.00	
PS - BBM - CC	5,42,514.00		Printing & Stationary -Bcom	1,16,617.00	
Bank Interest - Bcom	2,91,738.91		Professional Tax - Bcom	2,600.00	
Harath Scouts & Guide	27,900.00		Repairs & Maintenance	47,733.00	
Class Exam	81,600.00		R.R.& LIBRARY Expenses	51,525.00	
Class Exam Expenses	56,930.00		Security Charges - Bcom	69,521.00	
Co-Curricular Activities Fee	3,26,600.00		Sports Expenses	87,121.00	
College Tuition Fees-50% of Tuition Fees	5,26,896.00		Student Verification Fee Expenses	5,300.00	
TOTAL & OTHER FEES RECEIVED	2,32,220.00		Teachers Day Stamps Fund	13,950.00	
BBF Payable - Bcom	1,310.00		Telephone & Internet Charges-Bcom	25,717.00	
By Card-Bcom	55,900.00		Travelling & Conveyance Expenses - Bcom	33,073.00	17,46,753.60
Indian Redcross Society	27,900.00				
By on FDR	207.19		OTHER PAYMENTS		
Issue of Certificate	53,000.00		APS - BBM - CC	1,82,914.00	
K.S.S.W.F- BCOM	13,950.00		Chief Minister Relief Fund	48,467.00	
K.S.T.B.F-BCOM	13,950.00		Class Examination Expenses	1,54,609.00	
Library Book- Bcom	750.00		Co-Curricular Activities Fee	8,280.00	
Library Fees Received - Bcom	41,080.00		College Day Expenses - Bcom	1,55,246.00	
LIC Payable - Bcom	6,18,114.00		Computer,Peripherals and Services	72,145.00	
Magazine Fees - Bcom	83,700.00		Cultural and Co-Curricular Activites Expenses - Bcom	3,38,348.00	
Medical Fees - Bcom	16,740.00		Electrical Repairs & Services - Bcom	12,630.00	
Professional Tax - Bcom	26,200.00		Electric & General Goods	15,150.00	
Repairs & Maintenance	3,390.00		Farewell Expenses	30,060.00	
Student Verification	15,556.00		Financial Aid-B.Com	5,13,775.00	
Student Verification Fee Expenses	500.00		Fire Extinguisher	15,600.00	
Tuition Fees & Govt Admn Fees	5,44,219.00	36,67,486.10	General Expenses - Bcom	43,361.00	
			General Goods & Repairs	14,307.00	
OTHER RECEIPTS			Group Insurance Payable - Bcom	6,050.00	
Banks & Society Loan Repayment	5,19,220.00		Identity Cards Expenses	8,314.00	

APS COLLEGE OF COMMERCE

N.R.Colony,Bangalore-19

G. Jay. 1
Credit Balance

Annual Receipts & Payments Account for the year 2019-20

APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2019 TO 31.3.2020]

RECEIPTS		PAYMENTS	
Chief Minister Relief Fund	38,433.00	Inauguration of 1st Year	63,478.00
Group Insurance Payable - Bcom	6,050.00	NCC Day - Bcom	5,000.00
Issue Income - B Com	3,954.00	NSS Activities - Bcom	2,900.00
Miscellaneous Fees - Bcom	1,32,747.00	NSS Camp Expenses - CC	1,42,014.00
NSS Activities - Bcom	31,318.00	Pooja Expenses	15,000.00
NSS Camp Expenses - CC	36,830.00	Seminar & Conference Registration Fees	7,100.00
P.R. & Library- Fee Received	67,510.00	Seminars,Conference and Workshop Expenses	37,795.00
SPORTS FEE- Bcom	55,800.00	Staff Benevolent Fund-APSET	4,000.00
Staff Benevolent Fund-APSET	4,000.00	Staff Welfare Expenses	61,035.00
Tds Payable- Bcom	11,83,710.00	Student Welfare Expenses	4,773.00
Teachers Day Stamps Fund	13,950.00	Talents Day Expenses	5,000.00
Trust - APS COLLEGE OF COMMERCE	1,55,396.00	Tds Payable- Bcom	11,84,018.00
		Trust - APS COLLEGE OF COMMERCE	1,24,751.00
		Water Charges	59,886.00
		Xerox	20,896.00
			33,56,842.00
SCHOLARSHIP		SCHOLARSHIP A/C	
Financial Aid-B.Com	5,18,775.00	GOI SC/ST Scholarship	77,370.00
GOI SC/ST Scholarship	87,170.00	OBC Scholarship-B.Com	5,97,790.00
OBC Scholarship-B.Com	6,37,120.00		6,75,160.00
UNI COLLECTION		UNI PAYMENT	
Uni Admission Fees	1,16,801.00	Uni Admission Fees	2,45,436.00
Uni Admission Fine	2,560.00	UNI.CULTURAL ACTIVITIES FEES	84,770.00
UNI.CULTURAL ACTIVITIES FEES	84,770.00	Uni Exam Contingency - Bcom	13,810.00
Uni Exam Contingency - Bcom	25,472.00	Uni Exam Conveyance - Bcom	51,900.00
Uni Exam Conveyance - Bcom	62,700.00	Uni Exam Fees Paid	30,721.00
Uni Exam Remuneration Recd-Bcom	2,03,950.00	Uni Exam Remuneration Recd-Bcom	2,01,950.00
Uni Exam Scrutiny	9,786.00	Uni Exam Scrutiny	3,000.00
Uni N.S.S Fees	22,428.00	Uni N.S.S Fees	22,428.00
Uni OMR Sheet	16,815.00	Uni OMR Sheet	16,815.00
Uni Processing	1,39,320.00	Uni Processing	1,39,320.00
Uni Re-Admission	2,14,500.00	Uni Registration	1,03,200.00
Uni Registration	1,03,200.00	Uni Sports Development Fees	1,03,966.00
Uni Sports Development Fees	3,64,420.00		10,17,315.00
GRANTS		GRANTS	
Salary Arrears Received - Bcom	15,28,650.00	Salary Arrears Paid - Bcom	15,28,650.00
Salary Received Aided Staff-B.Com	1,16,68,799.00	Salary Paid to Aided Staff-B.Com	1,16,68,799.00
			1,31,97,449.00
Round Off		Round off	
		0.24	0.24

APS COLLEGE OF COMMERCE

N.R.Colony,Bangalore-19

Annual Receipts & Payments Account for the year 2019-20

APPENDIX CLAUSE-12 OF THE SECTION II OF THE AGREEMENT FINANCIAL ACCOUNT FOR THE YEAR
[1.4.2019 TO 31.3.2020]

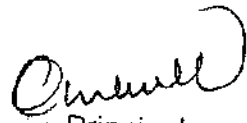
RECEIPTS		PAYMENTS	
		By Closing Cash Bal	-
		Peety Cash	2,060.00
		S.B A/C 62200	34,56,538.88
		S.B A/C 62286	27,56,412.45
		S.B A/C 62344	18,04,588.42
		S.B A/C 62532	24,574.93
		SYN 041520101073491	28,888.48
		SBM A/c 13268	1,648.00
		CANARA BANK 31482	23,575.00
			80,98,387.16
GRAND TOTAL Rs	2,80,91,907.00	GRAND TOTAL Rs	2,80,91,907.00

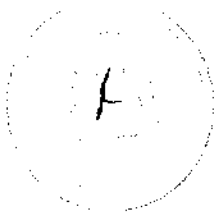
CERTIFICATE:

In behalf of the Management I hereby certify that receipts have been printed as per clause 4 & 5 of section of the agreement and credited to respective accounts.

In behalf of the Management I hereby certify that expenditure shown above has been actually incurred and that no part of it relates to scholarship, or to articles for which a special grant is sanctioned under the Grant-in Aid.

here by certify I have audited the account of the college for the year 2019-20 and the receipts & payments showing the above statement are correctly stated and supported proper vouchers.


Principal
 A.P.S. College of Commerce
 N. R. Colony,
 Bangalore - 560 019.



S S RAO & ASSOCIATES
Chartered Accountants


RAGHAVENDRA H.V.
 Partner
 Firm No: 135833W
 Membership No: 233075

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2019 - 20

**ACHARYA PATASHALA
COLLEGE OF COMMERCE**

BASAVANAGUDI, BANGALORE

(I) CASH & BANK BOOK VERIFICATION

Physical cash verification was done on 14.10.2019.

Particulars	Amount
Cash balance as per verification	15,970
Cash balance as per Tally	14,388
Difference	1,582

We have observed the difference in day book and tally this is due to books were not updated in tally, since August 2019. We have also observed that fees collected in cash are not deposited on daily basis. There is no control on cash handling. We recommend to monitor cash properly to avoid mishandling of cash.

- We have observed that topple duty paid to two peons amounting Rs.1,700/- every month as Travelling & Conveyance. We have not found any supporting or a register for verification.
- Cash withdrawn towards exam remuneration directly booked under bank account instead of routing as contra and payment.
- We have observed that in Syndicate Bank - 79446 under BBM account was showing a balance of Rs 13,61,186 and in aided bank accounts was showing Rs 80,95,078 at the end of the quarter. We recommend to review the such balances for earning better revenue.

(II) BANK RECONCILIATION

Status of Bank reconciliation as on 30.06.2019 as per books is as follows:

Sl. No.	Bank	Tally	Account No	As per Tally	As per Pass sheet	Reconciliation
1	Canara Bank	BCOM	0473101031482	16,614	16,856	Not Reconciled
2	SBM Bank	BCOM	64026513268	1,594	1,608	Not Reconciled
3	Syndicate Bank	BCOM	04152010062200	32,59,947.44	32,59,947.44	Reconciled
4	Syndicate Bank	BCOM	04152010062286	24,86,182.86	24,86,182.86	Reconciled
5	Syndicate Bank	BCOM	04152010062344	22,93,469.79	23,47,253.79	Reconciled
6	Syndicate Bank	BCOM	041520101073491	988.72	997.33	Not Reconciled
7	Syndicate Bank	BCOM	04152010062532	36,282.14	37,282.14	Reconciled
8	Syndicate Bank	BBM	04152010079446	13,16,186.78	13,61,186.78	Reconciled

*Unreconciled entry still there in BRS. These could be reversed after verification.

- There is no transaction in Syndicate Bank A/c: 041520101073491, Canara Bank 0473101031482 and Syndicate Bank A/c:04152010173491.

(III) INCOME & EXPENDITURE

Details of Income and Expenditure for the period from 01.04.2019 to 30.06.2019 is as follows:

Income	BBM- UN Aided	B.Com - Aided	Total
Fees Received	18,42,300	20,67,551	39,09,851
Bank Interest - SB	7,396.14	66,274.29	73,670.43
Ugc & Salary Grants Received		49,16,455	49,16,455
Total	18,49,696.14	70,50,280.29	88,99,976.43

Expenditure	BBM- UN Aided	B.Com - Aided	Total
Affiliation & Other Fees		52,152	52,152
Bank Charges & DD Charges		187	187
Bank Charges & DD Charges	3		3
Cleaning & Security Charges		52,214	52,214
Conference & Cultural Expenses		1,88,861	1,88,861
General Expenses		21,313	21,313



A P S COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2019 TO 30.06.2019

Periodicals & Journals		-1,170	-1,170
Postage, Printing & Stationary		30,819	30,819
Repair and Maintenance - Equipments & General		24,753	24,753
Salaries	11,41,011		11,41,011
Sports & RR		33,850	33,850
Staff Welfare Expenses	300		300
Staff Welfare Expenses		18,599	18,599
Staff Welfare Expenses		3,765	3,765
Telephone & Internet Charges		8,220	8,220
Travelling & Conveyance		49,04,401	49,04,401
UGC & Salary Grant - Paid - Bcom		32,607	32,607
Water & Electricity Charges		16,79,709.29	23,88,091.43
Excess of income over expenditure	7,08,382.14		
Total	18,49,696.14	70,50,280.29	88,99,976.43

(IV) FEES COLLECTION

- We observed that there is no reconciliation between monthly fees collection with course wise recorded in tally and fees collection recorded in India exam software. It is advised to reconcile the same on monthly basis & Course wise.
- It is advised to submit total fees collection with course wise statement along with receipt details to Trust office on a monthly basis.
- Classification of fees is not done properly in tally. E.g University Exam Scrutiny was accounted under Fees received; Migration Fees received is wrongly accounted under Affiliation Fees, etc
- Under University Fees, we have observed that RR and Library expenses were booked amounting Rs 11,469.
- Fees reversed towards Magazine, was wrongly recorded as Magazine expenses.
- We have observed that Fees receipt number is not mentioned in the narration to track the fees received from course wise. This should be mentioned for better reconciliation and control purpose.
- Details of Fees due as on 30.06.2019- Course wise as provided by the accountant is as below:-

Sl. No	Class	Total Students Admitted	No of SC & ST students	Fees structure for SC/ST	No of Gen students	Fees structure for Gen	Fees Receivable
1	I BCOM	254	DNF	17,400	DNF	31,300	
2	II BCOM	155	46	15,000	109	22,000	30,88,000
3	III B COM	117	36	13,100	81	20,100	20,99,700
4	I BBA	16	NIL	NIL	DNF	34,000	5,44,000
5	II BBA	21	NIL	NIL	21	25,500	5,35,500
6	III BBA	19	NIL	NIL	19	22,500	4,27,500
			Uni Quota	Fees Structure	Mgmt Quota	Fees Structure	
7	I M COM	NIL	NIL	DNF	DNF	50,000	
8	II M COM	46	23	DNF	46	50,000	23,00,000
	Grand Total	628	105	NA			

Details of fees between software and tally as at 30.06.2019

Particular	Amount	Amount
Balance as per Tally on 30.06.2019		
Bcom - Aided	20,67,551	
BBM - Unaided	18,42,630	
Trust	21,64,500	60,74,681
Balance as per Software on 30.06.2019		61,19,200
Difference		44,519



A P S COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2019 TO 30.06.2019

*The figures mentioned above was the positions during the time of our audit. The software input updation was not complete at the time of our audit. The report generated by the software was not conclusive for audit opinion due to constant updating of records.

(V) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE

- We have observed that TDS is remitted by the trust on behalf of the institution. However, this amount was not reconciled with the Trust payments before actual deposit to the Government. We suggest to strictly reconcile and remit the TDS payments to avoid differences in the deduction and deposits for better control over statutory compliances.
- Salary Arrears paid for aided staff during the quarter amounting Rs 15,28,650. However, TDS compliances were not recorded in the tally.
- Quarter returns filed by trust.

Month	Section	Amount deducted in institution - Aided	Amount deposited in Trust/ College	Difference
April 2019	194 C	346	293	
May 2019	.92 B	73,500	73,500	
	194 C	293	293	
	194 C	293		293
	92 B	93,000	93,000	
June 2019	194 C	64	64	
	92 B	93,000	93,000	

(B) PROFESSIONAL TAX

- Details of deduction and remittance of PT is as follows:

Month	Amount deducted in institution - Aided	Deposited By the College	Amount deducted in institution - UnAided	Amount deposited in Trust	Difference
April 2019	2,600	2,600	4,000	4,000	
May 2019	2,600	2,600	4,000	4,000	
June 2019	2,600	2,600	3,800	3,800	

PT is booked in both Aided tally and unaided tally.

- Professional tax payment not made within due by the sister institution, However Non-compliance of statutory payment leads to unnecessary revenue loss inform of penalty & Interest.
- PT BBM was showing a credit balance of Rs 4,000 at the quarter end

(C) EPF & ESI DEDUCTIONS

- EPF and ESI deductions are made by the college but deposited by the Trust. Such deductions are not periodically remitted by the Trust.
- Proper ESI compliances should be followed in case of Works contracts. Undertaking needed to be taken from labor supplier to avoid the future hazels.
- Details of EPF and ESI deduction is as follows:

Month	EPF Deduction			ESI Deduction		
	Amount deducted in institution	Amount deposited in Trust	Difference	Amount deducted in institution	Amount deposited in Trust	Difference
April 2019	37,734	37,734		4,882	4,880	
May 2019	37,060	37,060		4,730	4,729	
June 2019	32,977	32,977		3,413	3,413	



(D) AIDED STAFF SALARY DEDUCTIONS

Status of deductions at the quarter end is as follows:

Particulars	Balance as on 30.06.2019
Group Insurance payable	600 Debit
FBF Payable	140 Credit
Society Loan	Rs 21,300 Credit

(VI) GENERAL OBSERVATION

- We observed that FDR interest accounted in tally but there is no Investment made in this institution
- Inter tally balances between the College was reconciled.
- Inter branch balances are not reconciled at quarter ending June. We suggest reconciling same at regular intervals. Status of reconciliation in books is as follows:

In books of Trust		45,11,405 Credit
In Books of		
BBM - Unaided	60,38,238 Debit	
BCom	15,08,141 Credit	45,30,097 Debit
Difference		18,692

- There is ledger "Salary Arrears Paid" showing both sides income & expenditure but there is no balance settled till date & no TDS deduction is shown. These need to be reviewed.
- We have observed that there was an advance paid for the Sports meet on 12.04.2019 amounting Rs 10,000. This has not been settled till the quarter end. We suggest to settle the advances immediately after the closure of activity.
- Annual Membership fees paid to Infivlit amounting Rs 5,900 on 25.04.2019 has been wrongly capitalized as Library Books. We suggest to book it under expenses.
- UNI exam remuneration has been wrongly recorded under UGC & salary grant.
- Salary received and paid to aided staff was not matching. This need to be reviewed.
- We have observed the closing balances in some of the liabilities at the quarter.

Particulars	Balance as on 30.06.2019
KSSWF	18,450 Credit
KSTBF	16,800 Credit
Teacher Day Stamp Fund	8,700 Credit

- We have observed that even if separate tally is maintained for aided and unaided. The transactions were mixed. We suggest to maintain the transactions separately.
- We observed that some of printing & stationery payments are shown as general expenses and those ledger entries to be changed.
- Scholarship balances are not matching with the Bank maintained for the same. This need to be reviewed and reconciled. Scholarship payable at the quarter end was Rs 2,16,929 and the bank balance was Rs 36,282.14
- We have observed that some amounts like Red Cross Fund, NSS Fund, Bharat Scout Fund is collected from students, but are not deposited to the university as well as Liability was also not created. These amounts need to be recorded, reconciled and deposited periodically.
- Staff Benevolent Fund was collected during the quarter amounting Rs 4,000. However, this fund is not maintained or monitored properly as per the rules and regulation framed.



**ACHARYA PATASHALA
COLLEGE OF COMMERCE**

BASAVANAGUDI, BANGALORE

(I) CASH & BANK BOOK VERIFICATION

- Cash balance was negative at the end of July 2019 amounting Rs 42,220 in BBM Tally. Daily cash balance is also negative till 20.08.2019
- Cash vouchers are not maintained for any cash transactions. Directly expenses are booked based on the available bills.
- Cash vouchers should be maintained serial number wise to avoid manipulation & duplicating entries. We suggest giving reference of cash voucher number in narration and recording cash receipts entries, receipt number wise for better control over accounting.
- We have observed that cash fees collection is accounted based on the amount deposited in bank rather than recording the fees and depositing it. This needs to be strictly avoided as it becomes difficult to verify the total collection.
- Physical cash verification was done on 06.12.2019.

Particular	Aided	Unaided
Cash in hand on date of verification	Rs.1,631	Rs. -13,573
Cash balance as per Book/ Tally	Rs.1,631	-
Difference	-	Rs. -13,573

(II) BANK RECONCILIATION

Status of Bank reconciliation as on 30.09.2019 as per books is as follows:

Sr No.	Bank	Account No	Tally	As per Tally	As per Pass sheet	Reconciliation
1	Syndicate Bank	04152010079446	BBM	23,73,835.54	23,73,835.54	Reconciled
2	Syndicate Bank	04152010062200	Bcom	34,20,256.44	34,20,256.44	Reconciled
3	Syndicate Bank	04152010062286	Bcom	27,12,023.83	27,12,023.83	Reconciled
4	Syndicate Bank	04152010062344	Bcom	25,49,785.05	25,49,285.05	Not reconciled
5	Syndicate Bank	04152010062532	Bcom	37,282.14	24,062.14	Reconciled
6	SBM Bank	64026513268	Bcom	1,662	1,662	Reconciled
7	Canara Bank	0473101031482	Bcom	17,005	17,005	Reconciled

(III) INCOME & EXPENDITURE

Details of Income and Expenditure for the period from 01.07.2019 to 30.09.2019 is as follows:

INCOME	B. Com - Aided	BBM- UN Aided	Total
Bank Interest - SB	83,645	11,928	95,573
Fees Received	5,72,129	26,27,247	31,99,376
Ugc & Salary Grants Received - CC	33,50,420	-	33,50,420
Total	40,06,194	26,39,175	66,45,369

EXPENDITURE	B. Com - Aided	BBM- UN Aided	Total
Affiliation & Other Fees	39,877	-	39,877
Bank Charges & DD Charges	7,326	15	7,341
Celebrations - Trust	-	30,890	30,890
Cleaning & Security Charges - CC	17,307	-	17,307
Conference & Cultural Expenses	77,658	54,779	1,32,437
General Expenses - CC	7,612	-	7,612
Periodicals & Journals - CC	78,000	-	78,000
Postage, Printing & Stationery Expenses	35,785	1,01,775	1,37,560
Repair and Maintenance - Equipment's & General	11,236	42,200	53,436
Salaries	-	19,39,506	19,39,506
Sports & RR	36,195	49,215	85,410
Staff Welfare Expenses - CC	19,299	-	19,299

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2019 TO 30.09.2019

Telephone & Internet Charges - CC	2,500		2,500
Travelling & Conveyance - CC	8,100		8,100
UGC & Salary Grant - Paid - Beom	34,33,520		34,33,520
Water & Electricity Charges - CC	6,959		6,959
Excess of income over expenditure	2,24,820	4,20,795	6,45,615
Total	40,06,194	26,39,175	66,45,369

(IV) FEES COLLECTION

- It is observed that fees collection is accounted on Day book daily, based on ERP entry and then the Fees collected in a day is transferred from day book to tally..
- The balances of Fees are not reconciled between ERP and Day book. Reconciliation should be made daily with the Day Book, Tally & ERP collections avoid differences.
- Fees are not accounted receipt vice and consolidated entries is passed in tally on basis of daybook. We have verified the full day collections, and it's not matching with ERP figure.
- Concessions are given on the basis of letter and circular issued by trust and the approval from the principal.
- We have observed that Concession given on basis of "Merit" are as per circular issued by the trust no. APSET/118/2019/20. However, in some places Principal has taken the discretion in applying this concession.
- We have observed that fees are not recognized course wise in tally. We recommend to do the same for better control.
- We observed that there are no proper details for total fees collected and total outstanding were maintained.
- Following is the Fees Reconciliation as per excel Sheet prepared by an institute & Tally data as on 24.12.2019.

Particulars	Amount	Amount
Government Fees	33,69,820	
Management Fees	99,18,387	
Total collection as per ERP		1,32,88,207
Government Fees	32,03,440	
Management Fees	63,16,667	
Trust fees	37,74,230	
Total Collection as per Tally		1,32,94,337
Differences		6,130

(V) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE

- We observed difference in TDS remitted for payment to trust. It is advised to prepare reconciliation statement for TDS transferred to Trust for Payment.
- Details of TDS deduction and deposit is as follows:

Month	Section	Amount booked in Institution	Amount remitted by trust	Difference
Jul-19	194 C	2,733	2,733	
	92B	1,13,000	1,13,000	
Aug-19	194 C	202	202	
	92B	1,13,000	1,13,000	
Sep-19	194 C	2,882	4,376	-1,494
	92B	1,23,000	1,23,000	

ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2019 TO 30.09.2019

Details of TDS E-Return filed for the quarter is as follows

Type of Return	Amount	Date of filing	Due Date	Acknowledgement No
26Q	30,608.00	24.10.2019	31.10.2019	28099601250210
24Q	3,47,000.00	24.10.2019	31.10.2019	28099601250221

(B) PROFESSION TAX

Details of deduction and remittance of PT is as follows:

Month	Amount booked in Institution	Amount remitted by trust	Difference
Jul-19	6,400	6,400	
Aug-19	7,000	7,000	
Sep-19	7,800	7,800	

(C) ESI AND EPF DEDUCTIONS

Details of deduction and remittance of ESI and EPF are as follows:

Month	ESI DEDUCTIONS			EPF DEDUCTIONS		
	Amount booked in Institution	Amount remitted by trust	Difference	Amount booked in Institution	Amount remitted by trust	Difference
Jul-19	1,488	1,488		38,517	38,517	
Aug-19	1,733	1,733		38,920	38,920	
Sep-19	1,954	1,866	88	42,286	43,688	1,402

(D) AIDED STAFF SALARY DEDUCTION

Status of deductions at the quarter end is as follows:

Particulars	Balance as on 30.09.2019	Debit/ Credit.
FBF Payable	270	Credit
LIC Payable	62,051	Credit
Group Insurance	600	Credit

(VI) GENERAL OBSERVATION

- We have observed that vouchers & its supporting documents are not kept in systematic manner. We suggest to serially arrange the vouchers.
- Stationary stock register and Fixed Asset Register is not maintained by the college
- We have observed that staff advance amounting Rs. 1,09,000 given for various activities are shown as unsettled in BCom tally. This has not been settled till the quarter end. We suggest to settle the advances immediately after the closure of activity by passing necessary entries and nullify the same.
- We have observed that an amount of Rs 41,712 is paid to Surya Infotainment Products Pvt Ltd on 20.08.2019 towards annual subscription charges is capitalized as Library books in BBM tally. Since this is in nature of revenue expenditure, we suggest to book it as expenses.
- Profession tax is showing a credit balance of Rs.4,000, this need to be reviewed. As per the information Profession tax are not transferred to trust for payment, but are adjusted against Management Fees deposited to the Trust.
- We observed that FDR interest accounted in tally but there is no Investment corresponding to such interest by the institution.
- Scholarship balances are not matching with the Bank maintained for the same. This need to be reviewed and reconciled. Scholarship payable at the quarter end was Rs 2,16,929 and the bank balance was Rs 36,282.14



ACHARYA PATASHALA COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.07.2019 TO 30.09.2019

- Salary amount of unaided staff are paid from Trust after deduction of PF & ESI and then the salary along with PF and ESI entry is transferred through JV to the institution. Then Salary, PF, ESI of unaided staff are booked in tally based on JV. We suggest to pay the staff salary from the institution bank rather than from Trust Bank for control over payroll. Otherwise there could be chances of missing the track or creating confusion in payroll cases of newly joined, leave adjustments, retire, resigned or retrenched staff in the institution by the trust.
- Inter group transfers are reconciled. Bank transfers are made between BBM account & B.Coin. There are transfers from bank from one tally to another bank, At the group consolidation level this figure should nullify.

In the books of BBM	21,50,364 Dr
In the books of B.coin	21,50,364 Cr
Difference	

- Inter branch balances are not reconciled.

In the books of BBM	49,72,732 Dr	
In the books of B.coin	16,21,491 Cr	33,51,241 Dr
In Trust		32,51,411 Cr
Difference		99,830

- Inter branch balances are reconciled monthly.

In the books of B.coin	25,565 Cr
In the books of Pu	25,565 Dr
Difference	

2019-20.

23.

**ACHARYA PATASHALA
COLLEGE OF COMMERCE**

BASAVANAGUDI, BANGALORE

APS COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.10.2019 TO 31.12.2019

Periodicals & Journals		48,540	48,540
Postage, Printing & Stationary	4,806		4,806
Repair and Maintenance - Equipments & General	4,17,178	39,637	4,56,815
Salaries	19,68,149		19,68,149
Sports & RR	1,94,042	14,971	2,09,013
Uniform Expenses	7,41,090		7,41,090
Staff Welfare Expenses		15,602	15,602
Telephone & Internet Charges		4,964	4,964
Travelling & Conveyance	40,000	9,183	49,183
UGC & Salary Grant - Paid - Bcom		23,19,607	23,19,607
Water & Electricity Charges		6,877	6,877
Excess of income over expenditure		308	308
Total	35,43,965	27,99,782.60	63,43,748

(IV) FEES COLLECTION

- We observed that there is no Fees reconciliation carried out in tally and India exam software in both aspect of monthly fees receipt and Course wise Fees receipt. It is advised to reconcile the same on monthly basis & Course wise basis.
- It is advised to submit a statement of total course wise fees collection along with receipt details to Trust office on a monthly basis.
- We have observed that Fees are not entered Software receipt wise in tally. A Single entry is passed at the end of the day to record the fees received (on that day) in tally. Fees are recorded with one entry for entire receipts for the day in Tally. This will lead to difficulty in reconciliation of fees and may also led to loosing tracks of Fees collections.
- Reconciliation should be made with the tally & ERP collections, daily to avoid differences.
- UNI Admission Fees Received -AS-CC ledger was showing a debit balance. This is due to netting off expenses. As mentioned in earlier reports this need to be rectified. Expenses should be record in expenses side & income should record in income side. This lead to difficulty in consolidation of Financials
- Final fees status and total outstanding reports was not provided for verification.
- Fee should be recorded course wise for better transparency and control in Tally.
- Since Software access was blocked by Software Vendor, we were unable to comment much on Fees.

(V) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE

- We have observed that TDS is remitted by the trust on behalf of the institution. However, this amount was not reconciled with the Trust payments before actual deposit to the Government.
- An amount of Rs 56,930 was paid towards Printing & stationery on 1.10.2019 to IBEX Bendz in Bcom tally towards answer paper supplied for Examination as per the requirement of the college. This was wrongly accounted as Class examination expenses. We suggest to also check the TDS compliance for this payment.
- TDS Quarterly return was filed by trust.
- Details of deduction and remittance of TDS is as follows:

Month	Section	Amount deducted in institution - Aided	Amount deposited in Trust/ College	Difference
Oct-19	194 C	657	657	
Nov-19	194 C	95	95	

APS COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.10.2019 TO 31.12.2019

- We have observed that unnecessary ledgers are opened without proper requirements. Certain expenses were not recorded as per nature of the transaction. We have already informed this point in our earlier reports still same has not been improved.
- We have observed that In BBM Book, most of the payments were made through trust bank account and later recorded in institute books through JV. There is no cross-verification mechanism after incorporating the transaction through JV. We suggest for better transparency and control in accounting, to route all payment through institute bank accounts since BBM bank account would also have sufficient balances for expenses but not considered. Also, since as per income tax laws, a Trust is suppose to maintain the books of accounts on the Receipts basis, so we suggest to avoid booking the transaction through JV
- Bank transfers are made between BBM account & B.Com. There are transfers from bank from one tally to another bank. At the group consolidation level this figure should nullify.

Status of Intergroup balances were as follows:

In the books of BBM	21,50,364 Dr
In the books of B.com	19,67,450 Cr
Difference	1,82,914

- Status of Inter branch balances is as follows.

In the books of BBM	30,84,489 Dr
In the books of B.com	17,43,152 Cr
In Trust	13,14,737 cr
Difference	26,600

- Status of Inter branch balances between the institution is as follows.

In the books of B.com	25,565 Cr
In the books of Pu	25,565 Dr
Difference	

- Scholarship balances are not matching with the Bank maintained for the same. This need to be reviewed and reconciled. Scholarship payable at the quarter end was Rs 1,35,089. and the bank balance was Rs24,476.60
- We have observed that some amounts like Red Cross Fund, NSS Fund, Bharat Scout Fund is collected from students, but are not deposited to the university as well as Liability was also not created. These amounts need to be recorded, reconciled and deposited periodically.
- We have observed on 26.12.2019 an amount of Rs 40,000 was paid for Industrial visit only Rs. 1,000 per student is paid to tour organizer as per instruction by trust.

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ACHARYA PATASHALA COLLEGE OF COMMERCE

BASAVANAGUDI, BANGALORE

APS COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.01.2020 TO 31.03.2020

Interest From Bank - SB	4,529.17	
Excess of expenditure over income	21,07,979.83	2,10,086.33
Total	30,67,263	50,47,644

Expenditure	BBM- UN Aided	B. Com - Aided
Affiliation & Other Fees		92,118
Bank Charges & DD Charges		236
Conference & Cultural Expenses		42,293
General Expenses		21,561
Postage, Printing & Stationary		27,484
Postage, Printing & Stationery Expenses	6,000	
Repair and Maintenance - Equipments & General		53,552
Salaries	28,58,527	
Sports & RR		13,900
Staff Welfare Expenses		17,108
Telephone & Internet Charges		14,488
Travelling & Conveyance		7,570
UGC & Salary Grant - Paid		47,43,891
Water & Electricity Charges		13,443
REPAIR & MAINTENANCE - GENERAL & EQUIPMENTS	8,496	
Repairs & Maintenance - Building	50,040	
Uniform Expenses	1,44,200	
Total	30,67,263	50,47,644

(IV) FEES COLLECTION

- It is found that there is no reconciliation between monthly fee collection recorded in tally and fee collection recorded in Software. It is advised to reconcile the same on monthly basis. Since Software is blocked, we are unable to comment further regarding Fees.
- Fees receipt was not generated using the software for this quarter, since the software provider has discontinued the service.
- We have observed that Fees was netted off with receipts and payments like Co-curricular Activities Fees, NSS Activities, Indian Redcross Society, etc. This create problem in Fees reconciliation procedure.
- Fees are not recorded course wise in tally. We recommend to records the same for more transparency. E.g. In unaided tally, fees were recorded as Admission Fees - BBM was showing Rs 71,35,101, Admission Fees Due - Mcom was showing Rs 2,466, etc
- Details of Fees Collection for the year 2019-20 as verified by the principal is as follows:

Course	Students	Total Fees	Concession	Fees Receivable	Fees Collected	Balance
I Bcom	251	65,24,720	4,75,100	60,49,620	53,61,710	6,87,910
II Bcom	165	32,45,000	2,50,820	29,94,180	26,97,100	2,97,080
III Bcom	134	23,92,400	1,65,501	22,26,899	22,15,359	11,540
I BBA	14	4,76,000	34,000	4,42,000	3,08,000	1,34,000
II BBA	21	4,56,000	12,500	4,43,500	3,88,540	54,960
III BBA	19	4,11,000	10,000	4,01,000	4,01,000	
Mcom I	40	15,41,247	5,21,147	10,20,100	6,23,700	3,96,400
Mcom II	47	18,38,368	90,000	17,48,368	14,73,692	2,74,676
		1,68,84,735	15,59,068	1,53,25,667	1,34,69,101	18,56,566

- Statement showing reconciliation as submitted by the accountants is as follows

Particulars	Amount	Amount
Fee Collection As per above table		1,34,69,101
Fee Collection As per Tally		
Bcom - Aided Tally	26,25,940	

Month	EPF		ESI	
	Amount deducted in Unaided Books	Amount remitted	Amount deducted in Unaided Books	Amount remitted
Jan 2020	42,243	42,243	1,881	1,881
Feb 2020	42,672	42,672	1,946	1,946
Mar 2020	40,830	40,830	1,942	1,942

(VI) GENERAL OBSERVATION

- Library Books stock to be reviewed. As per the information received Library stock taking was not carried out in several years. We recommend to carry out the same and assess the stock value and numbers of books maintained in library.
- We have observed following unreconciled balances in Aided Tally. This need to be reviewed and reconciled.

Particulars	Amount
Bank & society loan payment	1,02,300 Credit
FBF Payable	400 Credit
LIC Payable	1,21,372 Credit
Uni exam remuneration	2,000 Credit
KSSWF	9,750 Credit
KSTBF	8,100 Credit

- Scholarship in aided tally was showing Rs 1,95,309 but bank balance corresponding to it was showing a balance of Rs 24,674.93. This need to be reviewed.
- We have observed that FD interest was booked amounting Rs 207.19 in the books. We suggest to review the same.
- There was too many sub grouping under the main group of Fees. We recommend to not go for multi sub groupings in tally. Grouping of similar nature fees was also not proper This effect the consolidation procedure.
- We have observed that UNI Exam Conveyance amounting Rs 10,800 and Uni Exam Remuneration amounting Rs 2,000 received for distribution was classified under Affiliation & Other Fees under expenses, after our observation this was rectified and classified as Other liability.
- We have observed that Mcom remuneration was only recorded till Jan 2020 in unaided tally.
- We have observed that an amount of Rs 2,800 on 25.01.2020 was credited to Unifirm Expenses and debited to TDS account, however subsequently this was deleted. Since too many journal vouchers were passed without approval, it becomes very difficult to vouch the transaction.
- We have observed that unnecessary ledgers are opened without proper requirements. Certain expenses were not recorded as per nature of the transaction. We have already informed this point in our earlier reports still same has not been improved.
- We have observed that In BBM Book, most of the payments were made through trust bank account and later recorded in institute books through JV. There is no cross-verification mechanism after incorporating the transaction through JV. We suggest for better transparency and control in accounting, to route all payment through institute bank accounts since BBM bank account would also have sufficient balances for expenses but not considered. Also, since as per income tax laws, a Trust is supposed to maintain the books of accounts on the Receipts basis, so we suggest to avoid booking the transaction through JV
- Status of Intergroup balances were as follows:

In the books of BBM	Rs 22,20,364
In the books of B.com	Rs 22,20,364
Difference	

APS College of Commerce B.Com - Aided - 2020-21
N.R.Colony
Bangalore-19

Income and Expenditure Statement
1-Apr-20 to 31-Mar-21

Particulars	1-Apr-20 to 31-Mar-21	Particulars	1-Apr-20 to 31-Mar-21
Indirect Expense	2,19,90,640.71	Indirect Incomes	2,37,65,126.83
Affiliation & Other Fees	45,736.00	Fee Received	30,99,689.00
Bank Charges and DD Charges	22,869.71	Interest From Bank - SB	2,18,988.83
Conference & Cultural Expenses	25,094.00	Miscellaneous Income	71,326.00
General Expenses	1,13,295.00	UGC & Other Grants - Recieved	2,03,75,123.00
Legal & Professional Expenses	8,750.00		
Periodicals & Journals	1,960.00		
Postage, Printing & Stationary Expenses	81,445.00		
Rent, Rates and Taxes	400.00		
Repairs & Maintenance - Equipment & General	79,731.00		
Seminars, Conference and Workshop Expenses	12,000.00		
Sports & RR	33,378.00		
Staff Welfare Expenses	46,410.00		
Telephone & Internet Charges	16,622.00		
Travelling & Conveyance	24,250.00		
UGC & Other Grants - Paid	2,14,11,817.00		
Water & Electricity Charges	66,883.00		
Excess of income over expenditure	17,74,486.12		
Total	2,37,65,126.83	Total	2,37,65,126.83

For, S S RAO ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 135633W



H.V. [Signature]
PARTNER

[Signature]
Principal
APS College of Commerce
N.R. Colony,
Bangalore-560 019.

Date: 04-05-2022

UDIN: 22233075A11ZXT5824

APS College of Commerce B.Com - Aided - 2020-21

N.R.Colony
Bangalore-19

Balance Sheet
1-Apr-20 to 31-Mar-21

Liabilities	as at 31-Mar-21	Assets	as at 31-Mar-21
Capital Account	91,14,240.28	Fixed Assets	34,46,777.00
Reserves & Surplus	<u>91,14,240.28</u>	Computer, Printer & Software	6,35,857.00
Loans (Liability)		Equipments & Fittings	7,35,105.00
Branch / Divisions	38,78,696.00	Furniture & Fixtures	10,89,639.00
APS - BBM - CC	22,20,364.00	Library Books	2,08,844.00
APS College of Commerce - PU	25,565.00	UGC Grant Asset	<u>7,77,332.00</u>
Trust - APS COLLEGE OF COMMERCE	<u>16,32,767.00</u>	Working Capital	95,46,159.28
Excess of expenditure over Income		Current Assets	98,87,439.28
Opening Balance		Cash-in-Hand	2,724.00
Current Period	17,74,486.12	Bank Accounts	<u>98,84,714.28</u>
Less: Transferred	<u>17,74,486.12</u>	Less: Current Liabilities	3,41,279.00
		FBF Payable	140.00
		KSSWF	25,400.00
		KSTBF	23,750.00
		Other Liabilities	32,150.00
		Scholarship	<u>2,59,839.00</u>
Total	1,29,92,936.28	Total	1,29,92,936.28

For, S S RAO ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 135833W



H V. K. R.
PARTNER

(Signature)
APS College of Commerce
N.R. Colony,
Bangalore-560 019.

2025-26 - Q1

A P S COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2020 TO 30.06.2020

(I) CASH & BANK BOOK VERIFICATION

- Physical cash verification was done on 05.10.2020.

Particulars	BBM	Bcom	Bcom
	Cash - Fees	Petty Cash	Cash
Cash balance as per verification	1,03,900	Not Provided*	73,200
Cash balance as per Tally	1,59,100	3,306	61,200
Difference	55,300	3,306	12,000

*The Physical cash was not provided for verification, since accountant was on long leave.

- The difference in day book and tally was due to non-updating of books.
- Petty Cash book was not maintained for BBM - Unaided Books.
- We observe that in aided Bank, at the end of quarter there is a balance totaling Rs.80,07,460. As per the information received, there was some disputed amount payable to the University/ Board, we suggest to book the liability for the same, till the dispute is resolved.
- There is no transaction in SBM: 64026513268 04, Canara Bank 0473.101031482.

(II) BANK RECONCILIATION

Status of Bank reconciliation as on 30.06.2020 as per books is as follows:

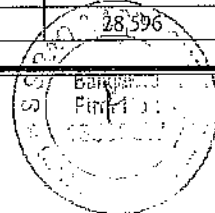
Sl. No.	Bank	Tally	Account No	As per Tally	As per Pass sheet	Reconciliation
1	Canara Bank	BCOM	0473101031482	23,575	23,760	Not Reconciled
2	SBM Bank	BCOM	64026513268	1,349	1,661	Not Reconciled
3	Syndicate Bank	BCOM	04152010062200	34,42,615.48	34,65,133.48	Not Reconciled
4	Syndicate Bank	BCOM	04152010062286	27,77,255.46	27,77,255.46	Reconciled
5	Syndicate Bank	BCOM	04152010062344	17,08,411.99	17,08,411.99	Not Reconciled
6	Syndicate Bank	BCOM	041520101073491	29,091.92	29,091.92	Reconciled
7	Syndicate Bank	BCOM	04152010062532	24,861.51	24,861.51	Reconciled
8	Syndicate Bank	BBM	04152010079446	2,30,397.17	2,30,397.17	Reconciled

(III) INCOME & EXPENDITURE

Details of Income and Expenditure as per tally provided for audit verification for the period from 01.04.2020 to 30.06.2020 is as follows:

Income	BBM- UN Aided	B. Com - Aided	Total
Fees Received	1,52,650		1,52,650
Interest from Bank - SB	2,341.63		2,341.63
Bank Interest - SB		63,230.83	63,230.83
Fee Received - AS		12,400	12,400
Ugr & Salary Grants Received		80,17,768	80,17,768
Misc. Income - B Com			
Excess of expenditure over income	11,27,270.37		11,27,270.37
Total	12,82,262	80,93,398.83	93,75,660.83

Expenditure	BBM- UN Aided	B. Com - Aided	Total
Salaries	12,82,262		12,82,262
Affiliation & Other Fees		26,345	26,345
Bank Charges & DD Charges		607.63	607.63
Conference & Cultural Expenses		2,000	2,000
General Expenses		10,910	10,910
Postage, Printing & Stationary		28,596	28,596



A P S COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2020 TO 30.06.2020

Repair and Maintenance - Equipment's & General		7,810	7,810
Seminars, Conference and Workshop Expenses		11,000	11,000
Staff Welfare Expenses		25,481	25,481
Telephone & Internet Charges		5,756	5,756
Travelling & Conveyance		3,600	3,600
UGC & Salary Grant - Paid		73,88,036	73,88,036
Water & Electricity Charges		17,513	17,513
Library Software AMC Charges		21,240	21,240
Excess of income over expenditure		5,44,504.20	5,44,504.20
Total	12,82,262	80,93,398.83	93,75,660.83

(IV) FEES COLLECTION

- Fees received in as per BBM Tally as on 30.06.2020 was Rs 1,52,650 and in Bcom Tally was Rs 12,400 during the quarter.
- Fees Reconciliation statement between tally and new software was not provided for the verification for the quarter.
- We have observed in BBM tally, fees were not recorded course wise.

(V) STATUORY COMPLIANCES

(A) TAX DEDUCTED AT SOURCE

- We have observed that TDS is remitted by the trust on behalf of the institution. However, this amount was not reconciled with the Trust payments before actual deposit to the Government. We suggest to strictly reconcile and remit the TDS payments to avoid differences in the deduction and deposits for better control over statutory compliances.

Details of TDS deduction and remittance

Month	Section	Amount booked in institution - Aided	Amount booked in the institution - unaided	Deposited as per challan	Difference
April 2020	194 C	-	-	-	-
May 2020	92 B	4,07,697	3,000	4,07,697	-
	194 C	197	-	-	197
June 2020	194 C	529	-	-	529
	92 B	9,53,008	-	9,53,008	-

- Details of TDS Return is as follows:

Form	Acknowledgement No	Date of Filing	Amount
24Q	05990960008610	29.07.2020	1,36,508
26Q	059909600038632	29.07.2020	726

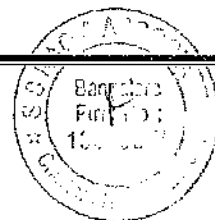
(B) PROFESSIONAL TAX

- Details of deduction and remittance of PT is as follows:

Month	Amount deducted in institution - Aided	Amount deducted in institution - Unaided	Amount deposited as per Challan	Difference
April 2020	2,600	4,600	7,200	-
May 2020	2,600	4,800	7,400	-
June 2020	-	-	5,000	5,000

PT is booked in both Aided tally and unaided tally.

- PT BBM was showing a credit balance of Rs 4,000 and PT Bcom was showing a balance of Rs 400 at the quarter end.



A P S COLLEGE OF COMMERCE
INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2020 TO 30.06.2020

(C) EPF & ESI DEDUCTIONS

Details of EPF and ESI deduction is as follows:

Month	EPF Deduction			ESI Deduction		
	Amount deducted in institution	Amount deposited in Trust	Difference	Amount deducted in institution	Amount deposited in Trust	Difference
April 2020	40,872	40,872	-	1,946	1,945	1
May 2020	45,168	45,168	-	1,946	1,945	1
June 2020		28,905	28,905		1,259	1,259

June month deductions were not recorded in tally.

(VI) GENERAL OBSERVATION

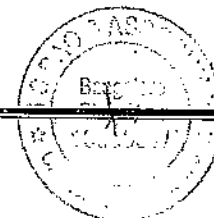
- Audited opening balance was not incorporated during the time of our audit.
- We have observed that, only Salaries amounting Rs 12,82,262 was booked in aided tally, no other expenses were booked for the quarter.
- We have observed that, an amount of Rs 5,664 was paid on 15.05.2020 towards website renewal charges in Bcom tally was wrongly capitalized. This should be booked as expenses.
- Salary advance was showing a balance of Rs 6,29,732 as on 30.06.2020. This need to be reviewed.
- We suggest to undertake physical verifications of the Fixed Assets.
- Inter branch balances are not reconciled at quarter ending June. We suggest reconciling same at regular intervals. Status of reconciliation in books is as follows:

In books of Trust		25,03,410.17
In Books of		
BBM - Unaided	7,89,279.17	
BCom	16,66,352	34,55,631.17
Difference		9,52,221

- We have observed the closing balances in some of the liabilities at the quarter.

Particulars	Balance as on 30.06.2020
FBF	140 Credit
FBF Payable	140 Credit
Other Liabilities/ University Liability	17,850 Credit
UNI Exam Remuneration received	2,000 Credit

- We have observed that salary deductions made in the month of March was paid in the month of May 2020.
- We have observed that UGC grant received was Rs 80,70,768 and paid was Rs 73,88,036 for the quarter. This need to be reviewed.
- We have observed that maximum expenses were booked in the aided tally. There is no bifurcate in aided and unaided expenses.
- Scholarship balances are not matching with the Bank maintained for the same. This need to be reviewed and reconciled. Scholarship payable at the quarter end was Rs 1,95,309 and the bank balance was Rs 24,861.
- Staff Benevolent Fund contribution collection was shown for the quarter. This fund is not maintained or monitored properly as per the rules and regulation framed.



2020-21

ACHARYA PATASHALA COLLEGE OF COMMERCE

**INTERNAL AUDIT REPORT
FOR THE PERIOD 01.07.2020 TO
31.12.2020**

A. CASH & BANK BOOK VERIFICATION

- All the Petty Cash transaction were booked in unaided tally, no petty cash was maintained for BBM – Unaided Books.
- Cash book maintained for Fee collection in Unaided book is showing a negative balance of Rs 1,500 on 31.12.2020. Also, daily cash balances were showing negative for most of the days. We suggest to record the cash transaction on real-time basis.
- We observe that huge balance was accumulated in the aided Bank account amounting Rs.99,99,925.28 as at 31.12.2020 in aided books. As per the information received, there was some disputed amount payable to the University/ Board, we suggest to book the liability for the same, till the dispute is resolved.
- There is no transaction in SBI 64026513268 04, Canara Bank 0473101031482 except SB interest.
- We have observed that an amount of Rs 20,000 cash withdrawn on 05.12.2020 was directly booked as LIC team visit amounting Rs.20,000. We suggest to book the expenses individually, rather than passing single expenses entry. An amount paid cash exceeding Rs 10,000, would attract disallowance under Income tax Act. We suggest to strictly book, a contra for cash withdrawal and pass corresponding payment entry.

B. BANK CASH & BANK RECONCILIATION

- Physical cash verification was done on 05.03.2021

Particulars	BBM	Bcom	Bcom
	Cash - Fees	Petty Cash	Cash
Cash balance as per verification		1,406	
Cash balance as per Tally	-21,400	1,406	
Difference	-21,400		

*Books were not updated during the time of audit

- Status of Bank reconciliation as on 31.12.2020 as per books is as follows:

Bank	Account No	As per Tally	As per Pass sheet	Reconciliation
Canara Bank	0473101031482	24,115	*24,115	Not Reconciled
SBI Bank	64026513268	1,683	*1,683	Not Reconciled
Canara Bank	04152010062200	38,74,898.75	*38,74,898.75	Not Reconciled
Canara Bank	04152010062286	22,63,464.42	22,63,464.42	Reconciled
Canara Bank	04152010062344	36,22,189.58	*36,22,189.58	Not Reconciled
Canara Bank	041520101073491	64,317.38	64,317.38	Reconciled

Canara Bank	04152010062532	1,93,975.15	1,93,975.15	Reconciled
Canara Bank	04152010079446	8,42,782.97	8,42,782.97	Reconciled

*Balances as per Tally.

Since books were not updated, BRS was also not completed in some banks listed above

C. FEES RECONCILIATION

- Fees received in as per BBM Tally as on 31.12.2020 was Rs.21,39,277 and in Bcom Tally was Rs.31,25,735 from 01.07.2020 to 31.12.2020.
- Fees Reconciliation as on 31.12.2020 as per software Rs.20,86,727 and as per tally Rs.20,29,627 the difference is Rs.57,100. No explanation was received for the same.
- A total amount of fees refund was Rs.41,000 from 01.07.2020 to 31.12.2020.
- We have observed that New Software for fees recording was installed and operated during our audit period. There were some technical initially, but were tackled as and when it was there.
- We have observed that Management Fees has been reflected in Government account, the same was rectified till completion of our audit.
- We have observed that too many fees ledgers were opened in different names. We suggest to synchronize the heads with the Software for better reconciliation and presentation.

D. STATUORY COMPLIANCES

We have observed that TDS, PF, ESI is remitted by the trust on behalf of the institution. However, this amount was not reconciled with the Trust payments before actual deposit to the Treasury. We suggest to strictly reconcile and remit the payments to avoid differences in the deduction and deposits for better control over statutory compliances.

TAX DEDUCTED AT SOURCE:

- We observed that an amount of Rs.4,950 was booked under Rates & Taxes in BBM Tally towards interest and delay in payment of TDS. We suggest to avoid such unnecessary outflow by way of penalties & interest.
- Details of TDS deduction and remittance

ACHARYA PATASHALA COLLEGE OF COMMERCE

Month	Section	Amount booked in institution - Aided	Amount booked in the institution - unaided	Deposited as per challan	Difference
July 2020	194 C	181		181	
	192 B	2,44,000		2,44,000	
Aug 2020	194 C	336		336	
	192 B	2,51,000		2,51,000	
Sept 2020	194 C		116	116	
	192 B	2,51,000		2,51,000	
Oct 2020	192 B	2,51,000		2,51,000	
Nov 2020	192 B	2,51,000		2,51,000	
	194 C		11,250	11,250	
Dec 2020	192 B	2,51,000		2,51,000	

e. Details of TDS Return is as follows:

Quarter	Form	Acknowledgement No	Date of Filing	Amount
Q2	24Q	059909600073212	22.10.2020	9,64,132
	26Q	059909600073223	22.10.2020	633
Q3	24Q	05990960123844	28.01.2021	7,53,000
	26Q	059909600123855	28.01.2021	11,250

ii. **PROFESSION TAX:**

Details of deduction and remittance of PT is as follows:

Month	Aided Amount Deducted in institution	Unaided Amount Deducted in institution	Amount deposited by trust	Difference
July 2020	2,600	1,400	4,000	
Aug 2020	2,600	1,200	3,800	
Sept 2020	2,600	3,600	6,200	
Oct 2020	2,600	3,600	6,200	
Nov 2020	2,600	3,400	6,000	
Dec 2020	2,600	3,600	6,400	

- PT is booked in both Aided tally and unaided tally.
- PT Bcom was showing a balance of Rs.2,800 at 31.12.2020.

iii. **EPF&ESI DEDUCTIONS**

Details of deduction of ESI & EPF is as follows:

Month	EPF			ESI		
	Deducted in institution	Deposited by trust	Difference	Deducted in institution	deposited by trust	Difference
July 2020	15,539	15,539		569	569	
Aug 2020	13,116	13,116		352	352	
Sept 2020	30,083	30,083		1,208	1,208	
Oct 2020	29,709	29,709		1,207	1,207	
Nov 2020	29,505	29,505		1,185	1,185	
Dec 2020	31,226	31,226		1,207	1,207	

January month deductions were not recorded in tally.

OTHER LIABILITIES

Status of other liabilities as on 31.12.2020 is as follows

Particulars	Balance as on 31.12.2020
KSSWF	Rs 22,675 Credit
KSTBF	Rs 21,025 Credit
Teacher day Stamp Fund	Rs 12,925 Credit
Other Liabilities/ University Liability	56,625 Credit
UNI Exam Remuneration received	2,900 Credit
Uni Exam conveyance	5,800 Credit

E. GENERAL LEDGER REVIEW

- Salary in the month Sept and Oct 2020 of unaided tally does not match salary sheet maintained by college.
- We observed that a National foundation for communal application fees of Rs.1,110 shown as miscellaneous income instead of Fee receipt.
- We have observed that for many cash payment entries direct expenses has been booked. We suggest to book the expenses individually, rather than passing single expenses entry. E.g an amount of Rs 8,000 cash withdrawn on 07.10.2020 was directly booked via single entry. We suggest to but first a contra has to be passed for cash withdrawal and then corresponding payment has to be passed.
- Water charges also include drinking purified water cans purchased that should be shown under staff welfare charges.
- Status of Inter branch reconciliation were as follows:

In books of Trust		47,71,662.17
In Books of		
BBM - Unaided	30,94,431.17	
BCom	16,77,231	47,71,662.17
Difference		

- Financial Aid received were not disbursed properly, balances were showing since long time. We suggest to take necessary actions for the same.
- We have observed that UGC grant received was Rs.87,93,034 and paid was Rs.98,29,728 for the quarter. This need to be reviewed.
- Scholarship balances are not matching with the Bank maintained for the same. This need to be reviewed and reconciled. Scholarship payable at the quarter end was Rs 3,29,905 and the bank balance was Rs.1,93,975.15.

2020-21 - AL

**ACHARYA PATASHALA
COLLEGE OF COMMERCE**

**INTERNAL AUDIT REPORT
FOR THE PERIOD 01.01.2021 TO
31.03.2021**

C. FEES RECONCILIATION

- We have observed that Fees received as per BBM Tally as on 31.03.2021 was Rs.19,94,470 and in Bcom Tally was Rs.6,84,555 from 01.01.2021 to 31.03.2021.
- Fees Reconciliation as on 31.03.2021;

Consolidated Receipts		
As per tally		
BBM – Unaided	19,94,470	
B.Com – Aided	6,84,555	
Total		26,79,025
As per software:		
Fees Received (Including Management Fees)	43,62,379	
Less: Amount Deposited to Trust Account (from 01.01.2021 to 31.03.2021)	16,60,700	27,01,679
Difference		-22,654

- We have observed that after deducting amount deposited to Trust account there is difference of Rs. 22,654, we suggest to review the same.
- We have observed that too many fees' ledgers were opened in different names. We suggest to synchronize the heads with the Software for better reconciliation and presentation.

D. STATUORY COMPLIANCES

We have observed that TDS, PF, ESI is remitted by the trust on behalf of the institution. However, this amount was reconciled with the Trust payments before actual deposit to the Treasury. We suggest to strictly reconcile and remit the payments to avoid differences in the deduction and deposits for better control over statutory compliances.

i. TAX DEDUCTED AT SOURCE:

- We have observed that TDS paid Rs. 30,000 on 07.04.2021 and Rs 5,000 on 03.04.2021 u/s 192B in Aided account but TDS deduction entry has been not recorded in books, we advised to record the necessary entries.

Details of TDS deduction and remittance;

Month	Section	Amount booked in institution – Aided	Amount booked in the institution – unaided	Deposited as per challan	Difference
Jan 2021	194 C	-	1,280	1,280	-
	192 B	2,51,000		2,51,000	-
Feb 2021	194 C	-	-	-	-
	192 B	3,00,500		3,00,500	-
Mar 2021	194 C	300	38	680	-
	192 B	2,75,500		3,10,500	35,000

- Details of TDS Return is as follows:

Quarter	Form	Acknowledgement No	Date of Filing	Amount
Q4	24Q	059909600216476	14/07-2021	8,62,000
	26Q	059909600216480	14/07-2021	1,961

ACHARYA PATASHALA COLLEGE OF COMMERCE

We have observed that Rs.50 vide bill no.483 dated 01.03.2021 from South Kitchen not accounted in B.com aided account, we advised to review the same.

Status of Inter branch reconciliation were as follows:

In books of Trust		Rs.43,68,873.17
In Books of		
BBM -- Unaided	Rs.16,30,567	
B.Com- Aided	Rs.27,38,306.17	Rs.43,68,873.17
Difference		

In Books of B.COM Aided	Rs.22,20,364
In books of BBM Unaided	Rs.22,20,364
Difference	

In Books of B.COM Aided	Rs.25,565
In Books of APS PU College of Commerce	Rs.25,565
Difference	

Scholarship balances are not matching with the Bank maintained for the same. This need to be reviewed and reconciled. Scholarship payable at the quarter end was Rs.2,59,839 and the bank balance was Rs.1,28,610.15.

ಒಪ್ಪಿಗೆ ಪತ್ರ

ಕಿರಿಯ ಸಹಾಯಕರು/ ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕರ ಹುದ್ದೆಗಳ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆ-2019
ಪರೀಕ್ಷೆ ನಡೆಯುವ ದಿನಾಂಕ 06-06-2020 (ಶನಿವಾರ) ಮತ್ತು 07-06-2020 (ಭಾನುವಾರ)

01	ಶಾಲಾ/ಕಾಲೇಜಿನ ಪೂರ್ಣ ವಿಳಾಸ ಪಿನ್‌ಕೋಡ್ ಸಮೇತ (ಇಂಗ್ಲೀಷಿನಲ್ಲಿ ಒದಗಿಸುವುದು)	A.P.S. COLLEGE OF COMMERCE N.R. COLONY, BANGALORE BASAVANAHUNDI - 560019
01ಎ	ತಮ್ಮ ಶಾಲಾ/ಕಾಲೇಜು ಕೆಳಕಂಡ ಯಾವ ಸಂಸ್ಥೆಯಾಗಿರುತ್ತದೆ	
	a. ಸರ್ಕಾರಿ	—
	b. ಅನುದಾನಿತ	Aided
	c. ಅನುದಾನಿತರಹಿತ	—
01ಬಿ	d. ಖಾಸಗಿ ಸಂಸ್ಥೆ	—
	ಮೇಲ್ಕಂಡ ಪರೀಕ್ಷಾ ದಿನಾಂಕಗಳಲ್ಲಿ ತಮ್ಮ ಸಂಸ್ಥೆಯನ್ನು ಪರೀಕ್ಷೆಗೆ ನೀಡುತ್ತಿರುವ ದಿನಾಂಕಗಳನ್ನು ತಪ್ಪದೇ ನಮೂದಿಸುವುದು.	
	02	07-06-2020 [SUNDAY]
	03	500 students (Five hundred students)
04	ಪರೀಕ್ಷೆ ನಡೆಸುವ ಮೇಲ್ವಿಚಾರಕರ ಹೆಸರು (ಇಂಗ್ಲೀಷಿನಲ್ಲಿ ಒದಗಿಸುವುದು)	Dr. D.M. MUKUNDA NAIK PRINCIPAL
05	ದೂರವಾಣಿ ಸಂಖ್ಯೆ (ಕಛೇರಿ)	080-26611786
06	ದೂರವಾಣಿ ಸಂಖ್ಯೆ (ಮನೆ)	080-26612454
07	ಮೊಬೈಲ್ ದೂರವಾಣಿ ಸಂಖ್ಯೆ	1) 9916910855
		2) 9481414501
08	ಫ್ಯಾಕ್ಸ್ ನಂ./ಇ-ಮೇಲ್ ಐ.ಡಿ.	apscommercecollege@gmail.com
09	ಪರೀಕ್ಷಾ ಕಾರ್ಯಕ್ಕೆ ನೀಡಲಾಗುವ ಸಂಭಾಷನೆಯ ಬಗ್ಗೆ ಬ್ಯಾಂಕ್ ವಿವರಗಳನ್ನು ಇದರೊಂದಿಗೆ ಲಗತ್ತಿಸಿರುವ ಅನುಬಂಧ "ಎ"(Annexure-'A' In English Block Letters) ರಲ್ಲಿ ಕಡ್ಡಾಯವಾಗಿ ನಮೂದಿಸಿ ಸಲ್ಲಿಸತಕ್ಕದ್ದು.	

ಘೋಷಣೆ: ಪರೀಕ್ಷೆ ನಡೆಸಲು ಒಪ್ಪಿರುವ ದಿನಾಂಕದಂದು ನಮ್ಮ ಶಾಲಾ/ಕಾಲೇಜನ್ನು ಬೇರೆ ಯಾವುದೇ ಪರೀಕ್ಷೆಗಳಿಗೆ ಪರೀಕ್ಷಾ ಕೇಂದ್ರವನ್ನಾಗಿ ನೀಡಿರುವುದಿಲ್ಲ/ನೀಡುವುದಿಲ್ಲ.

ವಿಶೇಷ ಸೂಚನೆ: ಶಾಲಾ/ಕಾಲೇಜುಗಳ ಸಂಪೂರ್ಣ ವಿಳಾಸ (ಆಂಗ್ಲಭಾಷೆಯಲ್ಲಿ) ಪಿನ್‌ಕೋಡ್ ಹಾಗೂ Land Markನೊಂದಿಗೆ ನೀಡತಕ್ಕದ್ದು.

Annexure -A
KARNATAKA PUBLIC SERVICE COMMISSION

Details to be provided by the Authorised person of Departments and Institutions
to register in Khajane-II as Recipient.

[All Columns are mandatory - to be filled by the Recipient and should be attested by
Representative of KPSC]

1.	Name of the Officer / Principal / Head Master	:	DY. D.M. MUKUNDA NAIK
2.	KGID No. [In case of Govt. Employee]	:	0100941435
3.	Recipient ID [In case of Govt. Employee ' Others] [Recipient ID should be approved by DDO]	:	
4.	Name of the Account Holder [Name as in the Bank Pass Book].	:	A.P.S. College of Commerce
5.	Contact No. [Mobile No.]	:	9916910855
6.	PAN No.	:	
7.	Bank Name	:	SYNDICATE BANK.
8.	Bank Branch Address	:	No. 01, I MAIN ROAD N. R. COLONY BANGALORE - 560019
9.	Account No.	:	04152010062344
10.	Account Type	:	S.B.
11.	Bank IFSC Code	:	SYNB000415
12.	Bank MICR Code	:	560025011
13.	A Cancelled Cheque Leaf of the above Bank account No.	:	Enclosed
14.	Xerox copy of Bank Pass Book [Bank and Branch Name, Account Holder Name, Account No., IFSC should be shown clearly]	:	Enclosed

[Signature]
12/2/20

Attested by
KPSC Officer / Staff
[those who are appointed to obtain
consent letter from Examination Centre]

[Signature]
Seal & Signature of the Recipient
Principal
A.P.S. College of Commerce
N. R. Colony,
Bangalore - 560 019.

ಒಪ್ಪಿಗೆ ಪತ್ರ

ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕರ ಹುದ್ದೆಗಳ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆ-2019

ಪರೀಕ್ಷೆ ನಡೆಯುವ ದಿನಾಂಕ (09-05-2020 (ಶನಿವಾರ) ಮತ್ತು 10-05-2020 (ಭಾನುವಾರ)

01	ಶಾಲಾ/ಕಾಲೇಜಿನ ಪೂರ್ಣ ವಿಳಾಸ ಪಿನ್‌ಕೋಡ್ ಸಮೇತ (ಇಂಗ್ಲೀಷಿನಲ್ಲಿ ಒದಗಿಸುವುದು)	A.P.S. COLLEGE OF COMMERCE N.R. COLONY, BANGALORE. BASAVANAHUNTI - 540019
01ಎ	ತಮ್ಮ ಶಾಲಾ/ಕಾಲೇಜು ಕೆಳಕಂಡ ಯಾವ ಸಂಸ್ಥೆಯಾಗಿರುತ್ತದೆ	
	a. ಸರ್ಕಾರಿ	---
	b. ಅನುದಾನಿತ ✓	Aided
	c. ಅನುದಾನಿತರಹಿತ	---
	d. ಖಾಸಗಿ ಸಂಸ್ಥೆ	---
02	ಮೇಲ್ಕಂಡ ಪರೀಕ್ಷಾ ದಿನಾಂಕಗಳಲ್ಲಿ ತಮ್ಮ ಸಂಸ್ಥೆಯನ್ನು ಪರೀಕ್ಷೆಗೆ ನೀಡುತ್ತಿರುವ ದಿನಾಂಕಗಳನ್ನು ತಪ್ಪದೇ ನಮೂದಿಸುವುದು.	10-05-2020 (SUNDAY)
03	ಲಭ್ಯವಿರುವ ಪೀಠೋಪಕರಣಗಳನ್ನು ಆಧರಿಸಿ ಹಂಚಿಕೆ ಮಾಡಬಹುದಾದ ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆ	500/- Students (Five Hundred Students)
04	ಪರೀಕ್ಷೆ ನಡೆಸುವ ಮೇಲ್ವಿಚಾರಕರ ಹೆಸರು (ಇಂಗ್ಲೀಷಿನಲ್ಲಿ ಒದಗಿಸುವುದು)	Dr. D.A. MUKUNDA NAIK PRINCIPAL
05	ದೂರವಾಣಿ ಸಂಖ್ಯೆ (ಕಛೇರಿ)	080-26611786
06	ದೂರವಾಣಿ ಸಂಖ್ಯೆ (ಮನೆ)	080-26612454
07	ಮೊಬೈಲ್ ದೂರವಾಣಿ ಸಂಖ್ಯೆ	1) 9916910855 2) 9481414501
08	ಫ್ಯಾಕ್ಸ್ ನಂ./ಇ-ಮೇಲ್ ಐ.ಡಿ.	aps@commercesecollege@gmail.com
09	ಪರೀಕ್ಷಾ ಕಾರ್ಯಕ್ಕೆ ನೀಡಲಾಗುವ ಸಂಭಾವನೆಯ ಬಗ್ಗೆ ಬ್ಯಾಂಕ್ ವಿವರಗಳನ್ನು ಇದರೊಂದಿಗೆ ಲಗತ್ತಿಸಿರುವ ಅನುಬಂಧ- "ಎ"(Annexure-'A' In English Block Letters) ರಲ್ಲಿ ಕಡ್ಡಾಯವಾಗಿ ನಮೂದಿಸಿ ಸಲ್ಲಿಸತಕ್ಕದ್ದು.	

ಘೋಷಣೆ: ಪರೀಕ್ಷೆ ನಡೆಸಲು ಒಪ್ಪಿರುವ ದಿನಾಂಕದಂದು ನಮ್ಮ ಶಾಲಾ/ಕಾಲೇಜನ್ನು ಬೇರೆ ಯಾವುದೇ ಪರೀಕ್ಷೆಗಳಿಗೆ ಪರೀಕ್ಷಾ ಕೇಂದ್ರವನ್ನಾಗಿ ನೀಡಿರುವುದಿಲ್ಲ/ನೀಡುವುದಿಲ್ಲ.

ವಿಶೇಷ ಸೂಚನೆ: ಶಾಲಾ/ಕಾಲೇಜುಗಳ ಸಂಪೂರ್ಣ ವಿಳಾಸ (ಅಂಗಭಾಷೆಯಲ್ಲಿ) ಪಿನ್‌ಕೋಡ್ ಹಾಗೂ Land Markನೊಂದಿಗೆ ನೀಡತಕ್ಕದ್ದು.

ತಮ್ಮ ವಿಶ್ವಾಸಿ.



ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

ದೂರವಾಣಿ : 22268390, ಫ್ಯಾಕ್ಸ್ : 22266481
ಅಂಚೆ ಪೆಟ್ಟಿಗೆ ನಂ : 5056
ಇ-ಮೇಲ್ : kpsc-ka@nic.in

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗದ ಕಛೇರಿ,
" ಉದ್ಯೋಗ ಸೌಧ",
ಬೆಂಗಳೂರು-560 001.
ವೆಬ್ ಸೈಟ್ : <http://kpsc.kar.nic.in>

ಸಂಖ್ಯೆ : R(4)73 / 2017 ಪಿಎಸ್‌ಸಿ
ಅಡಕ ಪತ್ರಗಳು

ದಿನಾಂಕ : 08/05/2017

ಇಂದ :

9972094060

ಕಾರ್ಯದರ್ಶಿ

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

ಗಳೂರು.

ಇವರಿಗೆ :

ಪ್ರಾಂಶುಪಾಲರು / ಮುಖ್ಯೋಪನ್ಯಾಸಕರು

APS Commerce College

Basavanagudi

Blore

ಮಾನ್ಯರೇ,

ವಿಷಯ: ವಿವಿಧ ಗ್ರೂಪ್ 'ಸಿ' ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳಿಗೆ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ/ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಡೆಸುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: ಆಯೋಗದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ ಪಿಎಸ್‌ಸಿ 1 ಆರ್‌ಟಿ(4)ಬಿ-4/2016 ದಿ: 15.03.2017 ಮತ್ತು ಸೇರ್ಪಡೆ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ ಪಿಎಸ್‌ಸಿ 1 ಆರ್‌ಟಿ(4)ಬಿ-1/ 2017 ದಿ: 15.04.2017.

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಆಯೋಗವು ಸರ್ಕಾರದ ವಿವಿಧ ಇಲಾಖೆಗಳ ಗ್ರೂಪ್ 'ಸಿ' ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳನ್ನು ಪ್ರತಿ ಅಧಿಸೂಚನೆಗಳಲ್ಲಿ ಅಧಿಸೂಚಿಸಲಾಗಿದ್ದು, ಸದರಿ ಹುದ್ದೆಗಳ ನೇಮಕಾತಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ದಿನಾಂಕ: 10-06-2017 ರಂದು ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ ಹಾಗೂ 04-06-2017 ಮತ್ತು 11-06-2017 ರಂದು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯನ್ನು ನಡೆಸಲು ಉದ್ದೇಶಿಸಿದ್ದು, ಈ ಸಂಬಂಧ ತಮ್ಮ ಸಂಸ್ಥೆಯಲ್ಲಿ ಲಭ್ಯವಿರುವ ಪೀಠೋಪಕರಣಗಳೊಂದಿಗೆ ಸಾಕಷ್ಟು ಗಾಳಿ, ಬೆಳಕು, ವಿದ್ಯುತ್ ಸೌಲಭ್ಯವಿರುವ ಕೊಠಡಿಗಳನ್ನು ನೀಡಿ ಪರೀಕ್ಷೆ ನಡೆಸಲು ಸಹಕರಿಸುವಂತೆ ವಿನಂತಿಸುತ್ತಾ ಈ ಪತ್ರದೊಂದಿಗೆ ಲಗತ್ತಿಸಿರುವ ಒಪ್ಪಿಗೆ ಪತ್ರದಲ್ಲಿ ಎಲ್ಲಾ ಮಾಹಿತಿಯನ್ನು ಭರ್ತಿಮಾಡಿ ನಿಮ್ಮ ಸಂಸ್ಥೆಯ ಪೂರ್ಣ ವಿಳಾಸ ಹಾಗೂ ಹತ್ತಿರದ Landmark ನ್ನು ನಮೂದಿಸಿ, ಕಡ್ಡಾಯವಾಗಿ ಸಂಭಾವನೆ ಹಾಗೂ ಸಾದಿಲ್ವಾರು ವೆಚ್ಚಕ್ಕೆ ಧನಾದೇಶವನ್ನು ನೀಡಬೇಕಾಗಿರುವ ಅಧಿಕಾರಿಯ ಬ್ಯಾಂಕ್ ಖಾತೆಯ ಸಂಪೂರ್ಣ ವಿವರಗಳೊಂದಿಗೆ ಬ್ಯಾಂಕ್ ಪಾಸ್ ಬುಕ್‌ನ ಮೊದಲನೇ ಪುಟದ ಚೆರಾಕ್ ಪ್ರತಿಯನ್ನು ನೀಡುವಂತೆ ಕೋರಿದೆ. ನಿಮ್ಮ ಸಂಸ್ಥೆಗೆ ಹಂಚಿಕೆಯಾಗುವ ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆಗನುಗುಣವಾಗಿ ಪ್ರತಿ ಅಭ್ಯರ್ಥಿಗೆ ಪೂರ್ಣ ದಿನದ ಫರೀಕ್ಷೆಗೆ ರೂ.10/- ರಂತೆ ಹಾಗೂ ಅರ್ಧದಿನದ ಪರೀಕ್ಷೆಗೆ ರೂ.6/- ರಂತೆ ಕಟ್ಟಡದ ಬಾಡಿಗೆಯನ್ನು ನೀಡಲಾಗುವುದೆಂಬ ವಿಷಯವನ್ನು ತಮ್ಮ ಗಮನಕ್ಕೆ ತರಲು ನಿರ್ದೇಶಿತನಾಗಿದ್ದೇನೆ.

ವಂದನೆಗಳೊಂದಿಗೆ,

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

P. S. R. U

(ಪಿ. ಗೋಪಿಕೃಷ್ಣ)

ಸಹಾಯಕ ಕಾರ್ಯದರ್ಶಿ,

ಕರ್ನಾಟಕ ಲೋಕ ಸೇವಾ ಆಯೋಗ.

Handwritten signature at the bottom left corner.

Handwritten mark at the bottom right corner.

NDA

33

PROFORMA

17

Name of the Examination : C (VII. SERVICES (PRELIMINARY))

Date of Examination : 31ST MAY 2020

Principal

APS College of Commerce
N.R. Colony, Bangalore-560 019

1.	Particulars of the venue-viz., name, location, pin code etc.	A.p.s college of Commerce N.R colony Block - 560019
2.	No. of halls/rooms	25 Rooms
3.	Period of booking	10-05-2020 (Day of Arrangements) ✓ 31-05-2020 (Day of Examination) ✓ 20-10-2020
4.	Dimension of each hall/room excluding dias etc.	-
5.	No. of candidates the institution is reserved for	600 Ver - 500 student
6.	No. of sets of furniture available	1 set
7.	No. of sets of furniture to be hired	not required
8.	Details of charges of rent, if any	IN 25
9.	Particulars of Supervisor - Name and address (Official)	Principal DR. Mukunda Naik DM. APS College of Commerce
10.	Residential address of the Supervisor	No:14 8th main 11th across Shreyas colony J-p Nagar 4th phase - Block
11.	Telephone Number (Office)	080 26611786
12.	Telephone Number (Residence)	-
13.	Mobile Phone Number	9916910855
14.	Fax Number/e-mail address etc.	apscommercecollege@gmail.com
15.	Name of Account Holder	Principal A/C
16.	Account Number & Type of Account	04152010062344 SBA/C
17.	Bank/Branch/City	Syndicate Bank N.R colony Branch
18.	IFSC Code of the Bank/Branch	SYNB0000415
19.	UTR Number	N.R colony Branch



CERTIFIED THAT NO OTHER EXAMINATION OF ANY OTHER ORGANISATION /AGENCY HAS BEEN/WILL BE FIXED AT THIS INSTITUTION /BUILDING ON THE DATE OF THIS EXAMINATION

ALSO CERTIFIED THAT NONE OF MY RELATIVE/DEPENDENT IS TAKING THE AFORESAID EXAMINATION

PLEASE INCLUDE LANDMARKS VIZ. NAMES OF PROMINENT BUILDING/BLOCKS OF COLONIES ETC. IN VICINITY OF INSTITUTIONS WITH PIN CODE SO THAT IT IS CONVENIENT FOR THE CANDIDATES TO LOCATE THE ALLOTTED VENUE.



SIGNATURE
NAME & DESIGNATION
(IN CAPITAL LETTER)

DR. MUKUNDA NAIK DM

PRINCIPAL

A.P.S. College of Commerce

N.R. colony.

Bangalore-560019

Office phone : 080 26611786

Near: DODDA Ganpathi
Temple

~~B.O.D.~~ : B.M.S. Engineering

1. KPSK FAX NO.: 080-30574927

2. Email: pscka@gmail.com

3. coe-kpscka@nic.in

4. Contact No: 080-22340028



Principal

A.P.S. College of Commerce
N.R. Colony, Bangalore-560 019

ಒಪ್ಪಿಗೆ ಪತ್ರ

2017-18ನೇ ಸಾಲಿನ ಗೆಜೆಟೆಡ್ ಪೋಬೇಷನರ್ ಸೂರ್ವಭಾವಿ ಪರೀಕ್ಷೆ

ಪರೀಕ್ಷೆ ನಡೆಯುವ ದಿನಾಂಕ: 17-05-2020ರ ಭಾನುವಾರ

01	ಶಾಲಾ/ಕಾಲೇಜಿನ ಪೂರ್ಣ ವಿಳಾಸ ಪಿನ್‌ಕೋಡ್ ಸಮೇತ (ಇಂಗ್ಲೀಷಿನಲ್ಲಿ ಒದಗಿಸುವುದು)	A.P.S. COLLEGE OF COMMERCE N.R. COLONY, BANGALORE BASEVAHATHUDI - 560019
01(A)	ತಮ್ಮ ಶಾಲಾ/ಕಾಲೇಜು ಕೆಳಕಂಡ ಯಾವ ಸಂಸ್ಥೆಯಾಗಿರುತ್ತದೆ	
	a. ಸರ್ಕಾರಿ	—
	b. ಅನುದಾನಿತ	Filed
	c. ಅನುದಾನರಹಿತ	—
	d. ಖಾಸಗಿ ಸಂಸ್ಥೆ	—
02	ತಮ್ಮ ಸಂಸ್ಥೆಯನ್ನು ಪರೀಕ್ಷೆಗೆ ನೀಡುತ್ತಿರುವ ದಿನಾಂಕಗಳು	17-05-2020 (SUNDAY)
03	ಲಭ್ಯವಿರುವ ಪೀಠೋಪಕರಣಗಳನ್ನು ಆಧರಿಸಿ ಹಂಚಿಕೆ ಮಾಡಬಹುದಾದ ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆ	500 students (Five Hundred students)
04	ಪರೀಕ್ಷೆ ನಡೆಸುವ ಮೇಲ್ವಿಚಾರಕರ ಹೆಸರು (ಇಂಗ್ಲೀಷಿನಲ್ಲಿ ಒದಗಿಸುವುದು)	Dr. D.M. MUCUNDA NAIK PRINCIPAL
05	ದೂರವಾಣಿ ಸಂಖ್ಯೆ (ಕಛೇರಿ)	080-26611786
06	ದೂರವಾಣಿ ಸಂಖ್ಯೆ (ಮನೆ)	080-26612454
07	ಮೊಬೈಲ್ ದೂರವಾಣಿ ಸಂಖ್ಯೆ	9916910855
08	ಫ್ಯಾಕ್ಸ್ ನಂ./ಇ-ಮೇಲ್ ಐ.ಡಿ.	aprcollcomercecollege@gmail.com
09	ಪರೀಕ್ಷಾ ಕಾರ್ಯಕ್ಕೆ ನೀಡಲಾಗುವ ಸಂಭಾವನೆಯ ಬಗ್ಗೆ ಬ್ಯಾಂಕ್ ವಿವರಗಳನ್ನು ಇದರೊಂದಿಗೆ ಲಗತ್ತಿಸಿರುವ ಅನುಬಂಧ-"ಎ"(Annexure-'A' In English Block Letters) ರಲ್ಲಿ ಕಡ್ಡಾಯವಾಗಿ ನಮೂದಿಸಿ ಸಲ್ಲಿಸತಕ್ಕದ್ದು.	

ಫೋಪಣೆ:- ಪರೀಕ್ಷೆ ನಡೆಸಲು ಒಪ್ಪಿರುವ ದಿನಾಂಕದಂದು ನಮ್ಮ ಶಾಲಾ/ಕಾಲೇಜನ್ನು ಬೇರೆ ಯಾವುದೇ ಪರೀಕ್ಷೆಗಳಿಗೆ ಪರೀಕ್ಷಾ ಕೇಂದ್ರವನ್ನಾಗಿ ನೀಡಿರುವುದಿಲ್ಲ/ನೀಡುವುದಿಲ್ಲ.

ವಿಶೇಷ ಸೂಚನೆ:- ಶಾಲಾ/ಕಾಲೇಜುಗಳ ಸಂಪೂರ್ಣ ವಿಳಾಸ (ಅಂಗ್ಲಭಾಷೆಯಲ್ಲಿ) ಪಿನ್‌ಕೋಡ್ ಹಾಗೂ Land Markನೊಂದಿಗೆ ನೀಡತಕ್ಕದ್ದು.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

ಪರೀಕ್ಷಾ ಮೇಲ್ವಿಚಾರಕರ ಸಹಿ:



ಹೆಸರು:

Dr. D. M. MUCUNDA NAIK

ಕಾಲೇಜು/ಶಾಲೆಯ ಮೊಹರು:

ಪ್ರಾಂಶುಪಾಲರು
ಆಲಾರ್ಡ್ ಶಾಲಾ ಶಾಲಾ ಕಾಲೇಜು
ನರಸೀಪುರ ಕಡಲಿ,
ಬೆಂಗಳೂರು-560 019.



ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

ಸಂಖ್ಯೆ: ಇ(3) 11242 /2016-17/ಪಿಎಸ್‌ಸಿ

ಲೋಕಸೇವಾ ಆಯೋಗದ ಕಛೇರಿ,
"ಉದ್ಯೋಗ ಸೌಧ",
ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 24-01-2017.

ಇಂದ:

ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ,
ಬೆಂಗಳೂರು-560001.

ಇವರಿಗೆ:

ಪ್ರಾಂಶುಪಾಲರು/ ಮುಖ್ಯೋಪಾಧ್ಯಾಯರು,

Capacity : 456

57 APS COLLEGE OF COMMERCE
N.R. COLONY
BENGALURU-5660019

ಮಾನ್ಯರ,

ವಿಷಯ: ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಯಲ್ಲಿನ ಕಿರಿಯ ಸಹಾಯಕರು/ ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕರ ಹುದ್ದೆಗಳ ಮತ್ತು ಆಹಾರ ಮತ್ತು ನಾಗರಿಕ ಸರಬರಾಜು ನಿಗಮ ನಿಯಮಿತದಲ್ಲಿನ ಕಿರಿಯ ಸಹಾಯಕರ ಹುದ್ದೆಗಳ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯ ಬಗ್ಗೆ.

ಆಯೋಗದ ದಿನಾಂಕ: 02-01-2017ರ ಪತ್ರದ ಮೇರೆಗೆ, ಕಿರಿಯ ಸಹಾಯಕರು/ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕರು ಮತ್ತು ಆಹಾರ ಮತ್ತು ನಾಗರಿಕ ಸರಬರಾಜು ನಿಗಮ ನಿಯಮಿತದಲ್ಲಿನ ಕಿರಿಯ ಸಹಾಯಕರ ಹುದ್ದೆಗಳಿಗೆ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯನ್ನು ತಮ್ಮ ಮೇಲ್ವಿಚಾರಣೆಯಲ್ಲಿ ಹಾಗೂ ಸಿಬ್ಬಂದಿಯ ಸಹಕಾರದೊಂದಿಗೆ ತಮ್ಮ ಸಂಸ್ಥೆಯಲ್ಲಿ ನಡೆಸಲು ಒಪ್ಪಿಗೆ ನೀಡಿರುವುದಕ್ಕೆ ಆಯೋಗವು ಈ ಮೂಲಕ ತನ್ನ ಕೃತಜ್ಞತೆಯನ್ನು ಸೂಚಿಸುತ್ತದೆ.

ಮೇಲ್ಕಂಡ ಹುದ್ದೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ತಮ್ಮ ಸಂಸ್ಥೆಯನ್ನು ಆಯೋಗವು ಪರೀಕ್ಷಾ ಕೇಂದ್ರವೆಂದು ಪರಿಗಣಿಸಿದ್ದು, ದಿನಾಂಕ: 12-02-2017(ಭಾನುವಾರ)ರಂದು ನಡೆಯುವ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗೆ ಈ ಮೇಲ್ಕಂಡ ಅಭ್ಯರ್ಥಿಗಳನ್ನು(ಪೂರ್ವಾಹ್ನ ಮತ್ತು ಅಪರಾಹ್ನ) ಪರೀಕ್ಷೆ ಬರೆಯಲು ಹಂಚಿಕೆ ಮಾಡಲಾಗಿರುತ್ತದೆ. ಅಭ್ಯರ್ಥಿಗಳಿಗೆ ಪ್ರವೇಶ ಪತ್ರಗಳನ್ನು ಆಯೋಗದ ಅಂತರ್ಜಾಲದಿಂದ Download ಮಾಡಿಕೊಳ್ಳಲು ಸದ್ಯದಲ್ಲಿಯೇ ಅವಕಾಶ ಕಲ್ಪಿಸಲಾಗುತ್ತದೆ.

ತಮ್ಮ ಜಿಲ್ಲೆಯ ಜಿಲ್ಲಾಧಿಕಾರಿಗಳು ಮತ್ತು ಸಾರ್ವಜನಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆಯ ಉಪನಿರ್ದೇಶಕರು ಪರೀಕ್ಷೆ ನಡೆಸಲು ಅನುಸರಿಸಬೇಕಾದ ಕಾರ್ಯವಿಧಾನಗಳ ಬಗ್ಗೆ ತರಬೇತಿಯನ್ನು ನೀಡಲಿದ್ದು, ಈ ತರಬೇತಿ ನೀಡುವ ದಿನಾಂಕವನ್ನು ಅಪರ ಜಿಲ್ಲಾಧಿಕಾರಿಗಳು ಅಥವಾ ಸಾರ್ವಜನಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆಯ ಉಪನಿರ್ದೇಶಕರು ತಮಗೆ ತಿಳಿಸಲಿದ್ದಾರೆ.

ಪರೀಕ್ಷಾ ಕಾರ್ಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಸಂಭಾವನೆ/ಸಾದಿಲ್ವಾರು ವೆಚ್ಚದ ಕುರಿತು ಮಾಹಿತಿಯನ್ನು ಮತ್ತು ನಾಮಿನಲ್ ರೋಲ್ ಹಾಗೂ ಇನ್ನಿತರ ಪರೀಕ್ಷಾ ಸಾಮಗ್ರಿಗಳನ್ನು ಪರೀಕ್ಷಾ ದಿನಾಂಕಕ್ಕೆ ಒಂದು ವಾರ ಮುಂಚಿತವಾಗಿ ಆಯೋಗದಿಂದ ನೇರವಾಗಿ ತಮಗೆ ಕಳುಹಿಸಲಾಗುವುದೆಂದು ಮತ್ತು ಪರೀಕ್ಷಾ ಕೇಂದ್ರವನ್ನು ಪರಿಗಣಿಸಲಾಗಿರುವ ಅಂಶವನ್ನು ತಮ್ಮ ಕಾರ್ಯಸೂಚಿಯಲ್ಲಿ ಅಳವಡಿಸಿಕೊಳ್ಳಬೇಕೆಂದು ಹಾಗೂ ಈ ಪತ್ರ ತಲುಪಿದ್ದಕ್ಕೆ ಸ್ವೀಕೃತಿಯನ್ನು ಕಳುಹಿಸಿಕೊಡಬೇಕೆಂದು ತಿಳಿಸಲು ಈ ಮೂಲಕ ನಿರ್ದೇಶಿತಳಾಗಿದ್ದೇನೆ.

[Handwritten signature]
25/1/17

ತಮ್ಮ ವಿಶ್ವಾಸಿ,
[Signature]
(ಕೆ.ಟಿ. ಪದ್ಮರೇಖಾ)
ಸಹಾಯಕ ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ.

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

ಸಂಖ್ಯೆ: ಇ(3)11313/2016-17/ಪಿಎಸ್‌ಸಿ

ಲೋಕಸೇವಾ ಆಯೋಗದ ಕಛೇರಿ,
"ಉದ್ಯೋಗ ಸೌಧ",
ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 28.01.2017.

ಇಂದ:

ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ,
ಬೆಂಗಳೂರು-560001.

ಇವರಿಗೆ:

ಪ್ರಾಂಶುಪಾಲರು/ ಮುಖ್ಯೋಪಾಧ್ಯಾಯರು,

57 APS COLLEGE OF COMMERCE
N. R. COLONY
BENGALURU-5660019

ಮಾನ್ಯರೆ,

ವಿಷಯ: ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳ ವಿವಿಧ ಇಲಾಖೆಗಳಲ್ಲಿನ ಕಿರಿಯ ಸಹಾಯಕರು/ ದ್ವಿತೀಯ ದರ್ಜೆ
ಸಹಾಯಕರ ಹುದ್ದೆಗಳ ಅರ್ಹತಾ ಪರೀಕ್ಷೆಗಳ ಬಗ್ಗೆ.

* * * * *

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ದಿನಾಂಕ: 12.02.2017 ರಂದು ನಡೆಯಲಿರುವ ಕಿರಿಯ ಸಹಾಯಕರು/ ದ್ವಿತೀಯ ದರ್ಜೆ
ಸಹಾಯಕರ ಹುದ್ದೆಗಳ ಪರೀಕ್ಷಾ ಕಾರ್ಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಸಂಭಾವನೆ/ ಸಾದಿಲ್ವಾರು/ ಬಾಡಿಗೆ ಇತ್ಯಾದಿ ಮೊತ್ತದ ಚೆಕ್ ಅನ್ನು ಈ
ಪತ್ರದೊಡನೆ ಲಗತ್ತಿಸಿ ಕಳುಹಿಸಿಕೊಡಲಾಗಿದ್ದು, ತಲುಪಿದ್ದಕ್ಕೆ ಸ್ವೀಕೃತಿಯೊಂದನ್ನು ಕಳುಹಿಸಿಕೊಡಬೇಕೆಂದು ಕೋರುತ್ತೇನೆ. ಸದರಿ ಸಂಭಾವನೆ/
ಸಾದಿಲ್ವಾರು/ ಬಾಡಿಗೆಯನ್ನು ತಮಗೆ ಹಂಚಿಕೆಯಾಗಿರುವ ಅಭ್ಯರ್ಥಿಗಳ ಸಾಮರ್ಥ್ಯಕ್ಕನುಗುಣವಾಗಿ ಆಯೋಗದ ದಿನಾಂಕ: 20.02.2015ರ ಅಧಿಕೃತ
ಜ್ಞಾಪನದ ದರಗಳನ್ವಯ ಉಪಯೋಗಿಸಿಕೊಂಡು ಉಳಿದ ಮೊಬಲಗನ್ನು ಆಯೋಗಕ್ಕೆ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಸಲ್ಲಿಸುವಾಗ ಹಿಂತಿರುಗಿಸಬೇಕೆಂದು ಸಹ

ೋರಿದೆ.

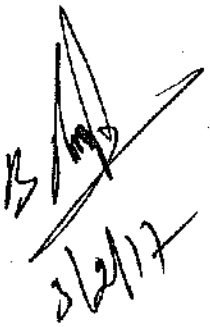
ಮುಂದುವರೆದು, ಸದರಿ ಪರೀಕ್ಷೆ ನಡೆಸಲು ಬೇಕಾದ ನಾಮಿನಲ್ ರೋಲ್ ಹಾಗೂ ಇತರೆ ಪರೀಕ್ಷಾ ಸಾಮಗ್ರಿಗಳನ್ನು
ದಿನಾಂಕ: 07.02.2017ರಂದು ಬೆಳಿಗ್ಗೆ 11-30 ಗಂಟೆಗೆ ಆಯೋಗದ ಬೆಂಗಳೂರಿನ ಕೇಂದ್ರ ಕಛೇರಿಯಲ್ಲಿ ನಡೆಯಲಿರುವ ಪರೀಕ್ಷಾ ಪೂರ್ವಭಾವಿ
ಸಭೆಯಂದು ತಮಗೆ ನೀಡಲಾಗುವುದೆಂದು ತಿಳಿಸಲು ಈ ಮೂಲಕ ನಿರ್ದೇಶಿತಳಾಗಿದ್ದೇನೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,



(ಕೆ.ಟಿ. ಪದ್ಮರೇಖ)

ಸಹಾಯಕ ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ.



ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

ಸಂಖ್ಯೆ: ಇ(2) 8058-9041/2016-17/ಪಿಎಸ್‌ಸಿ

ಲೋಕಸೇವಾ ಆಯೋಗದ ಕಛೇರಿ,
"ಉದ್ಯೋಗ ಸೌಧ",
ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 25-01-2017.

ಇಂದ:

ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ,
ಬೆಂಗಳೂರು-560001.

Handwritten signature and date: 27/1/2017

ಇವರಿಗೆ:

ಪ್ರಾಂಶುಪಾಲರು/ ಮುಖ್ಯೋಪಾಧ್ಯಾಯರು,
49 APS COLLEGE OF COMMERCE
N.R. COLONY BANGALORE-19.

Capacity : 480

ಮಾನ್ಯರೆ,

ವಿಷಯ: ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳ ವಿವಿಧ ಇಲಾಖೆಗಳಲ್ಲಿನ ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕರ
ಹುದ್ದೆಗಳ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯ ಬಗ್ಗೆ.

ಆಯೋಗದ ದಿನಾಂಕ: 02-01-2017ರ ಪತ್ರದ ಮೇರೆಗೆ, ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕರು ಮತ್ತು ಆಹಾರ ಮತ್ತು ನಾಗರೀಕ ಸರಬರಾಜು ನಿಗಮ ನಿಯಮಿತದಲ್ಲಿನ ಹಿರಿಯ ಸಹಾಯಕರ ಹುದ್ದೆಗಳಿಗೆ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯನ್ನು ತಮ್ಮ ಮೇಲ್ವಿಚಾರಣೆಯಲ್ಲಿ ಹಾಗೂ ಸಿಬ್ಬಂದಿಯ ಸಹಕಾರದೊಂದಿಗೆ ತಮ್ಮ ಸಂಸ್ಥೆಯಲ್ಲಿ ನಡೆಸಲು ಒಪ್ಪಿಗೆ ನೀಡಿರುವುದಕ್ಕೆ ಆಯೋಗವು ಈ ಮೂಲಕ ತನ್ನ ಕೃತಜ್ಞತೆಯನ್ನು ಸೂಚಿಸುತ್ತದೆ.

ಮೇಲ್ಕಂಡ ಹುದ್ದೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ತಮ್ಮ ಸಂಸ್ಥೆಯನ್ನು ಆಯೋಗವು ಪರೀಕ್ಷಾ ಕೇಂದ್ರವೆಂದು ಪರಿಗಣಿಸಿದ್ದು, ದಿನಾಂಕ:05-02-2017(ಭಾನುವಾರ) ರಂದು ನಡೆಯುವ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗೆ ತಾವು ನೀಡಿರುವ ಸಾಮರ್ಥ್ಯಕ್ಕನುಗುಣವಾಗಿ ಅಭ್ಯರ್ಥಿಗಳಿಗೆ (ಪೂರ್ವಾಹ್ನ ಮತ್ತು ಅಪರಾಹ್ನ) ಪರೀಕ್ಷೆ ಬರೆಯಲು ಹಂಚಿಕೆ ಮಾಡಲಾಗಿರುತ್ತದೆ. ಅಭ್ಯರ್ಥಿಗಳಿಗೆ ಪ್ರವೇಶ ಪತ್ರಗಳನ್ನು ಆಯೋಗದ ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸದ್ಯದಲ್ಲಿಯೇ ಅವಕಾಶ ಕಲ್ಪಿಸಲಾಗುತ್ತದೆ.

ಅಂತೆಯೇ, ದಿನಾಂಕ: 05-02-2017ರಂದು ನಡೆಯಲಿರುವ ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕರ ಹುದ್ದೆಗಳ ಪರೀಕ್ಷಾ ಕಾರ್ಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಸಂಭಾವನೆ/ ಸಾದಿಲ್ವಾರು /ಬಾಡಿಗೆ ಇತ್ಯಾದಿ ಮೊತ್ತದ ಚೆಕ್ ಅನ್ನು ಈ ಪತ್ರದೊಡನೆ ಲಗತ್ತಿಸಿ ಕಳುಹಿಸಿಕೊಡಲಾಗಿದ್ದು, ತಲುಪಿದ್ದಕ್ಕೆ ಸ್ವೀಕೃತಿಯೊಂದನ್ನು ಕಳುಹಿಸಿಕೊಡಬೇಕೆಂದು ಕೋರುತ್ತೇನೆ. ಸದರಿ ಸಂಭಾವನೆ/ ಸಾದಿಲ್ವಾರು/ ಬಾಡಿಗೆಯನ್ನು ತಮಗೆ ಹಂಚಿಕೆಯಾಗಿರುವ ಅಭ್ಯರ್ಥಿಗಳ ಸಾಮರ್ಥ್ಯಕ್ಕನುಗುಣವಾಗಿ ನಿಮಗೆ ನೀಡಲಾಗಿರುವ ಪರೀಕ್ಷಾ ಸೂಚನೆಗಳ ಕೈಪಿಡಿಯಲ್ಲಿರುವ ಆಯೋಗದ ದಿನಾಂಕ:20-02-2015ರ ಅಧಿಕೃತ ಜ್ಞಾಪನದ ದರಗಳನ್ವಯ ಉಪಯೋಗಿಸಿಕೊಂಡು ಉಳಿದ ಮೊಬಲಗನ್ನು ಆಯೋಗಕ್ಕೆ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಸಲ್ಲಿಸುವಾಗ ಹಿಂತಿರುಗಿಸಬೇಕೆಂದು ಸಹ ಕೋರಿದೆ.

ಮುಂದುವರೆದು, ಸದರಿ ದಿನಾಂಕ: 30-01-2017 ರಂದು ಬೆಳಿಗ್ಗೆ 11-30 ಗಂಟೆಗೆ ಆಯೋಗದ ಬೆಂಗಳೂರಿನ ಕೇಂದ್ರ ಕಛೇರಿಯಲ್ಲಿ ನಡೆಯಲಿರುವ ಪರೀಕ್ಷಾ ಪೂರ್ವಭಾವಿ ಸಭೆಗೆ ಹಾಜರಾಗಲು ತಿಳಿಸುತ್ತಾ, ಪರೀಕ್ಷೆ ನಡೆಸಲು ಬೇಕಾದ ನಾಮಿನಲ್ ರೋಲ್ ಹಾಗೂ ಇತರೆ ಪರೀಕ್ಷಾ ಸಾಮಗ್ರಿಗಳನ್ನು ಸದರಿ ದಿನದಂದು ತಮಗೆ ನೀಡಲಾಗುವುದೆಂದು ತಿಳಿಸಲು ಈ ಮೂಲಕ ನಿರ್ದೇಶಿತನಾಗಿದ್ದೇನೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

Handwritten signature

(ಡಿ.ಶಿವಶಂಕರಪ್ಪ)

ಸಹಾಯಕ ಕಾರ್ಯದರ್ಶಿ,

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ.

Handwritten mark

Handwritten signature and date: 27-1-17

ಒಪ್ಪಿಗೆ ಪತ್ರ

ಇವರಿಗೆ:-

ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ರೋಡ್ ಸೇವಾ ಆಯೋಗ,
ಬೆಂಗಳೂರು-560001.

ಮಾನ್ಯರೇ,

ವಿಷಯ:- ದಿನಾಂಕ 05-10-2016 ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಅಧಿಸೂಚಿಸಿರುವ ಹುದ್ದೆಗಳಿಗೆ
ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ / ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಡೆಸುವುದರ ಬಗ್ಗೆ.

ಆಯೋಗವು ನಡೆಸಲಿರುವ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಮ್ಮ ಕಾಲೇಜು / ಶಾಲೆ /
ಕಂಪೌಂಡ್ ನಡೆಸಲು ಈ ಮೂಲಕ ಒಪ್ಪಿಗೆ ನೀಡುತ್ತಾ, ಸದರಿ ಪರೀಕ್ಷೆಗೆ ಸ್ಥಳವಿರಾಜ / ಇನ್ನಿತರ ಮಾಹಿತಿಯನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ನೀಡಿದೆ:-

ಶಾಲೆ/ ಕಾಲೇಜಿನ ಪೂರ್ಣ ನಾಮ with Location/ Land Mark ಎಸ್ ಕೋಡ್ ಸಮೇತ	ಪರೀಕ್ಷಾ ಕೇಂದ್ರದಲ್ಲಿ ಸಾಕಷ್ಟು ಬೆಳಕು, ಗಾಳಿ, ನೀರು, ಪರೀಕ್ಷಾ ಸಿಬ್ಬಂದಿ, ಇದೆಯೇ / ಇಲ್ಲವೇ?	ಪರೀಕ್ಷಾ ನಡವಳಿ ಮೇಲ್ವಿಚಾರಕರ ಹೆಸರು, ದೂರವಾಣಿ ಸಂಖ್ಯೆ ಮತ್ತು ಇ-ಮೇಲ್ ವಿಳಾಸ	ಕನಾಡೀಶ ನೀಡಬೇಕಾಗಿರುವ ಅಧಿಕಾರಿಯ ಜ್ಯೂಂಟ್ ಖಾತೆಯ ವಿವರಗಳು (ಜ್ಯೂಂಟ್ ಖಾತೆ ಬುಕ್ ನ ಮೂಲವನೇ ಪುಟದ ಜೋಡ್ಡ್ ಪ್ರತಿ ಕಡ್ಡಾಯವಾಗಿ ಅಗತ್ಯ)
Acharya Pankajappa College Laxmanpur N.R. Colony, Bangalore - 15	ಒಂದು	ದೂರವಾಣಿ ಸಂಖ್ಯೆ: ಕಛೇರಿ: 080-26611786 ನಿವಾಸ: ಮೊಬೈಲ್ 9620839768 E-mail ID: acharya@pankajappa.org	Account holders Name ಶ್ರೀ B. PARAMESHTH Pragasini Bank Name / Branch Name SYNDICATE BANK N.R. COLONY BRANCH Full Account No. with 11/13/15 digits 04152010062344 Branch IFSC Code No. SYNB0000415

ಪರೀಕ್ಷಾ ದಿನಾಂಕ	ಪರೀಕ್ಷಾ ಅವಧಿ	ಕನಾಡೀಶ ನೀಡಬೇಕಾದ ಒಟ್ಟು ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆ
ದಿನಾಂಕ: 10.12.2016 (ಶನಿವಾರ)	ಮಧ್ಯಾಹ್ನ 2:00 ಗಂಟೆಯಿಂದ 5:00 ಗಂಟೆಯವರೆಗೆ	
ದಿನಾಂಕ: 11.12.2016 (ಭಾನುವಾರ)	ಬೆಳಿಗ್ಗೆ 10:00 ಗಂಟೆಯಿಂದ 11:30 ಗಂಟೆಯವರೆಗೆ	400
	ಮಧ್ಯಾಹ್ನ 2:00 ಗಂಟೆಯಿಂದ 4:00 ಗಂಟೆಯವರೆಗೆ	400
ದಿನಾಂಕ: 18.12.2016 (ಭಾನುವಾರ)	ಬೆಳಿಗ್ಗೆ 10:00 ಗಂಟೆಯಿಂದ 12:00 ಗಂಟೆಯವರೆಗೆ	400
18-12-2016	ಮಧ್ಯಾಹ್ನ 2:00 ಗಂಟೆಯಿಂದ 4:00 ಗಂಟೆಯವರೆಗೆ ತಮ್ಮ ವಿಶ್ವಾಸಿ,	400

ಪರೀಕ್ಷಾ ಮೇಲ್ವಿಚಾರಕರ ಸಹಿ.....
ಹೆಸರು.....
ಶಾಲೆ/ಕಾಲೇಜಿನ ಮೊಹರು.....



ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

8151096782

B. R. Ravillaukap

KBEK

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗದ ಕಛೇರಿ,

" ಉದ್ಯೋಗ ಸೌಧ",

ಬೆಂಗಳೂರು-560 001

ವೆಬ್ ಸೈಟ್ : <http://kpsc.kar.nic.in>

ದಿನಾಂಕ : 7/11/16

ದೂರವಾಣಿ : 22268390, ಫ್ಯಾಕ್ಸ್ : 22266481

ಅಂಚೆ ಪೆಟ್ಟಿಗೆ ನಂ : 5056

ಇ-ಮೇಲ್ : kpsc-ka@nic.in

ಸಂಖ್ಯೆ : P.114/1309/16...ಎಎಸ್‌ಸಿ
ಅಡಕ ಪತ್ರಗಳು

ಇಂದ :

ಕಾರ್ಯದರ್ಶಿ

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ
ಬೆಂಗಳೂರು.

ಗೆ:

A.P.S. Comedee
N.R. Colony
Blore

ಮಾನ್ಯರೇ,

ವಿಷಯ: ವಿವಿಧ ಗ್ರೂಪ್ 'ಸಿ' ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳಿಗೆ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ/
ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಡೆಸುವ ಬಗ್ಗೆ.
ಉಲ್ಲೇಖ: ಆಯೋಗದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ ಎಎಸ್‌ಸಿ 1 ಆರ್‌ಟಿ(4)ಬಿ-1/2016 ದಿ: 05.10.2016.

ಉಲ್ಲೇಖಿತ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಆಯೋಗವು ಸರ್ಕಾರದ ವಿವಿಧ ಇಲಾಖೆಗಳ ಗ್ರೂಪ್ 'ಸಿ' ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳ ನೇಮಕಾತಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ದಿನಾಂಕ: 10.12.2016 ರಂದು ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ ಹಾಗೂ 11.12.2016 ಮತ್ತು 18.12.2016 ರಂದು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯನ್ನು ನಡೆಸಲು ಉದ್ದೇಶಿಸಿದ್ದು, ಈ ಸಂಬಂಧ ತಮ್ಮ ಸಂಸ್ಥೆಯಲ್ಲಿ ಲಭ್ಯವಿರುವ ಖಾಲಿವಕಾನಗಳೊಂದಿಗೆ ಸಾಕಷ್ಟು ಗಾಳಿ, ಬೆಳಕು, ವಿದ್ಯುತ್ ಸೌಲಭ್ಯವಿರುವ ಕೊಠಡಿಗಳನ್ನು ನೀಡಿ ಪರೀಕ್ಷೆ ನಡೆಸಲು ಸಹಕರಿಸುವಂತೆ ವಿನಂತಿಸುತ್ತಾ ಈ ಪತ್ರದೊಂದಿಗೆ ಲಗತ್ತಿಸಿರುವ ಒಪ್ಪಿಗೆ ಪತ್ರದಲ್ಲಿ ಎಲ್ಲಾ ಮಾಹಿತಿಯನ್ನು ಭರ್ತಿಮಾಡಿ ನಿಮ್ಮ ಸಂಸ್ಥೆಯ ಪೂರ್ಣ ವಿಳಾಸ ಹಾಗೂ ಹತ್ತಿರದ Landmark ನ್ನು ನಮೂದಿಸಿ, ಕಡ್ಡಾಯವಾಗಿ ಸಂಭಾವನೆ ಹಾಗೂ ಸಾದಿಲ್ಲಾರು ವೆಚ್ಚಕ್ಕೆ ಧನಾದೇಶವನ್ನು ನೀಡಬೇಕಾಗಿರುವ ಅಧಿಕಾರಿಯ ಬ್ಯಾಂಕ್ ಖಾತೆಯ ಸಂಪೂರ್ಣ ವಿವರಗಳೊಂದಿಗೆ ಬ್ಯಾಂಕ್ ಪಾಸ್ ಬುಕ್‌ನ ಮೊದಲನೇ ಪುಟದ ಜೆರಾಕ್ಸ್ ಪ್ರತಿಯನ್ನು ನೀಡುವಂತೆ ಕೋರಿದೆ. ನಿಮ್ಮ ಸಂಸ್ಥೆಗೆ ಹಂಚಿಕೆಯಾಗುವ ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆಗನುಗುಣವಾಗಿ ಪ್ರತಿ ಅಭ್ಯರ್ಥಿಗೆ ಪೂರ್ಣ ದಿನದ ಪರೀಕ್ಷೆಗೆ ರೂ.10/- ರಂತೆ ಹಾಗೂ ಅರ್ಧದಿನದ ಪರೀಕ್ಷೆಗೆ ರೂ.6/- ರಂತೆ ಕಟ್ಟಡದ ಬಾಡಿಗೆಯನ್ನು ನೀಡಲಾಗುವುದೆಂಬ ವಿಷಯವನ್ನು ತಮ್ಮ ಗಮನಕ್ಕೆ ತರಲು ಇಚ್ಛಿಸುತ್ತೇನೆ.

ವಂದನೆಗಳೊಂದಿಗೆ,

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

Jus Hoss

(ತೆರಸಾ ಹೂವರ್)

ಸಹಾಯಕ ಕಾರ್ಯದರ್ಶಿ,

ಕರ್ನಾಟಕ ಲೋಕ ಸೇವಾ ಆಯೋಗ.



ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

30574940

ತಂತಿ "ಕರ್ ಪಿ ಎಸ್ ಸಿ"

ದೂರವಾಣಿ: 22268390, ಫ್ಯಾಕ್ಸ್: 22266481

ಅಂಚೆ ಪೆಟ್ಟಿಗೆ ನಂ: 5056

ಇ-ಮೇಲ್: kpsc-ka@nic.in

ಸಂಖ್ಯೆ: R(4) 230/16-17.....ಪಿಎಸ್‌ಸಿ
ಆಡಳಿತ ಪತ್ರಗಳು

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗದ ಕಛೇರಿ,

"ಉದ್ಯೋಗ ಸೌಧ",

ಬೆಂಗಳೂರು-560 001

ವೆಬ್ ಸೈಟ್: <http://kpsc.kar.nic.in>

ದಿನಾಂಕ: 21/8/16

ಇಂದ:

ಕಾರ್ಯದರ್ಶಿ

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ
ಬೆಂಗಳೂರು.

ಇಗ:

APS Arts & Commerce College
Blore

ಮಾನ್ಯರೇ,

ವಿಷಯ: ವಿವಿಧ ಗ್ರೂಪ್ 'ಸಿ' ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳಿಗೆ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ/
ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಡೆಸುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: ಆಯೋಗದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ ಪಿಎಸ್‌ಸಿ 1 ಆರ್‌ಟಿ(4)ಬಿ-2/2015 ದಿ: 03.03.2016.

ಉಲ್ಲೇಖಿತ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಆಯೋಗವು ಸರ್ಕಾರದ ವಿವಿಧ ಇಲಾಖೆಗಳ ಗ್ರೂಪ್ 'ಸಿ' ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳ ನೇಮಕಾತಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ದಿನಾಂಕ: 10.09.2016 ರಂದು ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ ಹಾಗೂ 28.08.2016 ಮತ್ತು 11.09.2016 ರಂದು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯನ್ನು ನಡೆಸಲು ಉದ್ದೇಶಿಸಿದ್ದು, ಈ ಸಂಬಂಧ ತಮ್ಮ ಸಂಸ್ಥೆಯಲ್ಲಿ ಲಭ್ಯವಿರುವ ಪೀಠೋಪಕರಣಗಳೊಂದಿಗೆ ಸಾಕಷ್ಟು ಗಾಳಿ, ಬೆಳಕು, ವಿದ್ಯುತ್ ಸೌಲಭ್ಯವಿರುವ ಕೊಠಡಿಗಳನ್ನು ನೀಡಿ ಪರೀಕ್ಷೆ ನಡೆಸಲು ಸಹಕರಿಸುವಂತೆ ವಿನಂತಿಸುತ್ತಾ ಈ ಪತ್ರದೊಂದಿಗೆ ಲಗತ್ತಿಸಿರುವ ಒಪ್ಪಿಗೆ ಪತ್ರದಲ್ಲಿ ಎಲ್ಲಾ ಮಾಹಿತಿಯನ್ನು ಭರ್ತಿಮಾಡಿ ನಿಮ್ಮ ಸಂಸ್ಥೆಯ ಪೂರ್ಣ ವಿಳಾಸ ಹಾಗೂ ಹತ್ತಿರದ Landmark ನ್ನು ನಮೂದಿಸಿ, ಕಡ್ಡಾಯವಾಗಿ ಸಂಭಾವನೆ ಹಾಗೂ ಸಾದಿಲ್ವಾರು ವೆಚ್ಚಕ್ಕೆ ಧನದೇಶವನ್ನು ನೀಡಬೇಕಾಗಿರುವ ಅಧಿಕಾರಿಯ ಬ್ಯಾಂಕ್ ಖಾತೆಯ ಸಂಪೂರ್ಣ ವಿವರಗಳೊಂದಿಗೆ ಬ್ಯಾಂಕ್ ಪಾಸ್ ಬುಕ್‌ನ ಮೊದಲನೇ ಪುಟದ ಚೆರಾಕ್ ಪ್ರತಿಯನ್ನು ನೀಡುವಂತೆ ಕೋರಿದೆ. ನಿಮ್ಮ ಸಂಸ್ಥೆಗೆ ಹಂಚಿಕೆಯಾಗುವ ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆಗನುಗುಣವಾಗಿ ಪ್ರತಿ ಅಭ್ಯರ್ಥಿಗೆ ಪೂರ್ಣ ದಿನದ ಪರೀಕ್ಷೆಗೆ ರೂ.10/- ರಂತೆ ಹಾಗೂ ಅರ್ಧದಿನದ ಪರೀಕ್ಷೆಗೆ ರೂ.6/- ರಂತೆ ಕಟ್ಟಡದ ಬಾಡಿಗೆಯನ್ನು ನೀಡಲಾಗುವುದೆಂಬ ವಿಷಯವನ್ನು ತಮ್ಮ ಗಮನಕ್ಕೆ ತರಲು ಇಚ್ಛಿಸುತ್ತೇನೆ.

ವಂದನೆಗಳೊಂದಿಗೆ,

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

Jeeva Hoora
(ತೆರೆಸಾ ಹೂವರ್)

ಸಹಾಯಕ ಕಾರ್ಯದರ್ಶಿ,

ಕರ್ನಾಟಕ ಲೋಕ ಸೇವಾ ಆಯೋಗ.

JH

ಒಟ್ಟಿಗೆ ಪತ್ರ

ಇಂದ:-

Principal
APS College of Commerce
N.R. Colony, Bangalore-560019

ಇವರಿಗೆ:-

ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ಲೋಕ ಸೇವಾ ಆಯೋಗ,
ಬೆಂಗಳೂರು-560001.

ಮಾನ್ಯರೇ,

ವಿಷಯ:- ದಿನಾಂಕ 03-03-2016 ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಅಧಿಸೂಚಿಸಿರುವ ವಿವಿಧ ಗ್ರೂಪ್ 'ಸಿ' ಶಾಸ್ತ್ರೀಕೃತರ ಹುದ್ದೆಗಳಿಗೆ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ / ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಡೆಸುವುದರ ಬಗ್ಗೆ.

ಆಯೋಗವು ನಡೆಸಲಿರುವ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಮ್ಮ ಕಾಲೇಜು / ಶಾಲೆ / ಸಂಸ್ಥೆಯಲ್ಲಿ ನಡೆಸಲು ಈ ಮೂಲಕ ಒಟ್ಟಿಗೆ ನೀಡುತ್ತಾ, ಸದರಿ ಪರೀಕ್ಷೆಗೆ ಸ್ಥಳವಕಾಶ / ಇನ್ನಿತರ ಮುಖತಿಯನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ನೀಡಿದೆ:-

ಶಾಲಾ/ ಕಾಲೇಜಿನ ಪೂರ್ಣ ವಿಳಾಸ with Location/ Land Mark ಪಿನ್ ಕೋಡ್ ಸಮೇತ	ಪರೀಕ್ಷಾ ಕೇಂದ್ರದಲ್ಲಿ ಸಾಕಷ್ಟು ಬೆಳಕು, ಗಾಳಿ, ನೀರು, ಪರೀಕ್ಷಾ ಒಬ್ಬಂದಿ, ಇದೆಯೇ / ಇಲ್ಲವೇ?	ಪರೀಕ್ಷಾ ನಡೆಸುವ ಮೇಲ್ವಿಚಾರಕರ ಹೆಸರು ಮತ್ತು ದೂರವಾಣಿ ಸಂಖ್ಯೆ	ಧನಾಡೇಶ ನೀಡಬೇಕಾಗಿರುವ ಅಧಿಕಾರಿಯ ಬ್ಯಾಂಕ್ ಖಾತೆಯ ವಿವರಗಳು (ಬ್ಯಾಂಕ್ ಪಾಸ್ ಬುಕ್ ನ ಮೊದಲನೇ ಪುಟದ ಚೆರಾಕ್ ಪ್ರತಿ ಕಡ್ಡಾಯವಾಗಿ ಲಗತ್ತಿಸಿ)
A.P.S. College of Commerce N.R. Colony, Bangalore- 560019	ಹೌದು	ದೂರವಾಣಿ ಸಂಖ್ಯೆ: ಕಛೇರಿ: 26611786 ನಿವಾಸ: ಮೊಬೈಲ್ 94480185006	Account holders Name Prof. I. S. Subramanya Bank Name / Branch Name Syndi Bank N. R. Colony Branch All Account No. with 11/13/15 digits 04132010061319 Branch IFSC Code No. SYNB0000HIS

ಪರೀಕ್ಷಾ ದಿನಾಂಕ	ಪರೀಕ್ಷಾ ಅವಧಿ	ಪರೀಕ್ಷೆ ಪಡೆಸಬಹುದಾದ ಒಟ್ಟು ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆ
ದಿನಾಂಕ: 28.08.2016 (ಭಾನುವಾರ)	ಬೆಳಿಗ್ಗೆ 10:00 ಗಂಟೆಯಿಂದ ಮಧ್ಯಾಹ್ನ 11:30 ಗಂಟೆಯವರೆಗೆ ಮಧ್ಯಾಹ್ನ 2:00 ಗಂಟೆಯಿಂದ 4:00 ಗಂಟೆಯವರೆಗೆ	400
ದಿನಾಂಕ: 10.09.2016 (ಶನಿವಾರ)	ಮಧ್ಯಾಹ್ನ 2:00 ಗಂಟೆಯಿಂದ 5:00 ಗಂಟೆಯವರೆಗೆ	
ದಿನಾಂಕ: 11.09.2016 (ಭಾನುವಾರ)	ಬೆಳಿಗ್ಗೆ 10:00 ಗಂಟೆಯಿಂದ 11:30 ಗಂಟೆಯವರೆಗೆ ಮಧ್ಯಾಹ್ನ 2:00 ಗಂಟೆಯಿಂದ 4:00 ಗಂಟೆಯವರೆಗೆ	400

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

ಪರೀಕ್ಷಾ ಮೇಲ್ವಿಚಾರಕರ ಸಹಿ.....
ಹೆಸರು.....
ಶಾಲಾ/ಕಾಲೇಜಿನ ಮೊಹರು.....
N.R. Colony,
Bangalore - 560 019.

Received
Acceptance
6/8/16



ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

ತಂತಿ "ಕೆಆರ್ ಪಿ ಎಸ್ ಸಿ"

ದೂರವಾಣಿ : 22268390, ಫ್ಯಾಕ್ಸ್ : 22266481

ಅಂಚೆ ಪೆಟ್ಟಿಗೆ ನಂ : 5056

ಇ-ಮೇಲ್ : kpsc-ka@nic.in

ಸಂಖ್ಯೆ : 149 / 2016 / 776 / 16 / 16 / ಸಿ
ಅಡಕ ಪತ್ರಗಳು

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗದ ಕಛೇರಿ,

" ಉದ್ಯೋಗ ಸೌಧ",

ಬೆಂಗಳೂರು-560 001

ವೆಬ್ ಸೈಟ್ : <http://kpsc.kar.nic.in>

ದಿನಾಂಕ : 22/8/16

ಇಂದ :

ಕಾರ್ಯದರ್ಶಿ

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

ಬೆಂಗಳೂರು.



ಇವರಿಗೆ :

A.P.S. COLLEGE OF COMMERCE,
N.R. COLONY,
NEAR BULL TEMPLE,
BANGALORE-560019.

ಮಾನ್ಯರೇ,

ವಿಷಯ:- ದಿನಾಂಕ 03-03-2016ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಅಧಿಸೂಚಿಸಿರುವ ವಿವಿಧ ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳಿಗೆ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ / ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಡೆಸುವ ಬಗ್ಗೆ.

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ದಿನಾಂಕ 03-03-2016ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಅಧಿಸೂಚಿಸಿರುವ ವಿವಿಧ ಗ್ರೂಪ್-ಸಿ ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳಿಗೆ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ / ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ದಿನಾಂಕ: 28-08-2016, 10-09-2016 ಮತ್ತು 11-09-2016 ರಂದು ನಡೆಸಲು ತೀರ್ಮಾನಿಸಿದ್ದು, ಈ ಪರೀಕ್ಷೆಗಳಿಗೆ ತಮ್ಮ ಸಂಸ್ಥೆಯನ್ನು ಪರೀಕ್ಷಾ ಉಪ ಕೇಂದ್ರವನ್ನಾಗಿ ಪರಿಗಣಿಸಲು ಒಪ್ಪಿಗೆಯನ್ನು ನೀಡಿರುವುದಕ್ಕೆ ಆಯೋಗದ ಪರವಾಗಿ ವಂದನೆಗಳನ್ನು ಅರ್ಪಿಸುತ್ತೇನೆ. ನಿಮ್ಮ ಪರೀಕ್ಷಾ ಕೇಂದ್ರಕ್ಕೆ ಹಂಚಿಕೆ ಮಾಡಲಾದ ಅಭ್ಯರ್ಥಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರೀಕ್ಷಾ ಸಾಮಗ್ರಿಗಳು ಹಾಗೂ ಸಂಭಾವನೆ / ಸಾದಿಲ್ವಾರು ವೆಚ್ಚವನ್ನು ಧನಾದೇಶ ಅಥವಾ NEFT ಮುಖಾಂತರ ಶೀಘ್ರದಲ್ಲಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಕಳುಹಿಸಲಾಗುವುದು. ದಿನಾಂಕ 26-08-2016 ರಂದು ಬೆಳಿಗ್ಗೆ 11:30 ಗಂಟೆಗೆ ಪರೀಕ್ಷಾ ಸಂಬಂಧ ಸಭೆಯನ್ನು ಆಯೋಗದ ಕೇಂದ್ರ ಕಛೇರಿಯಲ್ಲಿ ಏರ್ಪಡಿಸಲಾಗಿದ್ದು, ಈ ಸಭೆಗೆ ತಪ್ಪದೇ ಹಾಜರಾಗುವಂತೆ ಕೋರಿದೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

June Hoare

(ತೆರೆಸ ಹೂವರ್)

ಸಹಾಯಕ ಕಾರ್ಯದರ್ಶಿ

ಕರ್ನಾಟಕ ಲೋಕ ಸೇವಾ ಆಯೋಗ.

w/s



ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ

ದೂರವಾಣಿ : 22268390, ಫ್ಯಾಕ್ಸ್ : 22266481
ಅಂಚೆ ಪೆಟ್ಟಿಗೆ ನಂ : 5056
ಇ-ಮೇಲ್ : kpsc-ka@nic.in

ಸಂಖ್ಯೆ : 1159-1453/1 ಪಿಎಸ್‌ಸಿ
ಆಡಳಿತ ಪತ್ರಗಳು

ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗದ ಕಛೇರಿ,
" ಉದ್ಯೋಗ ಸೌಧ",
ಬೆಂಗಳೂರು-560 001
ವೆಬ್ ಸೈಟ್ : <http://kpsc.kar.nic.in>

ದಿನಾಂಕ : 19/11

ಇಂದ :

ಕಾರ್ಯದರ್ಶಿ
ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗ
ಬೆಂಗಳೂರು.

ಇವರಿಗೆ :

A.P.S. COLLEGE OF COMMERCE (30)
N.R. COLONY,
NEAR BULL TEMPLE,
BANGALORE-560019.

ಮಾನ್ಯರೆ,

ವಿಷಯ:- ದಿನಾಂಕ 03-03-2016ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಅಧಿಸೂಚಿಸಿರುವ ವಿವಿಧ ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳಿಗೆ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ / ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಡೆಸುವ ಬಗ್ಗೆ.
ಉಲ್ಲೇಖ:-ಆಯೋಗದ ಪತ್ರ ಸಂಖ್ಯೆ ಆರ್(4)671-776/2016-17/ಪಿಎಸ್ ಸಿ ದಿನಾಂಕ 22-08-2016

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಉಲ್ಲೇಖಿತ ಪತ್ರವನ್ನು ಮುಂದುವರಿಸುತ್ತಾ, ದಿನಾಂಕ 28-08-2016 ರಂದು ಆಯೋಗದ ಪರೀಕ್ಷೆಯನ್ನು ತಮ್ಮ ಉಪ ಕೇಂದ್ರದಲ್ಲಿ ಸುಗಮವಾಗಿ ನಡೆಸಿಕೊಟ್ಟಿರುವುದಕ್ಕೆ ವಂದನೆಗಳನ್ನು ಅರ್ಪಿಸುತ್ತಾ ಸಂಭಾವನೆಯ ಮೊತ್ತವನ್ನು NEFT ಮೂಲಕ ತಾಂತ್ರಿಕ ತೊಂದರೆಗಳಿಂದಾಗಿ ತಡವಾಗಿ ವರ್ಗಾಯಿಸಿರುವುದಕ್ಕೆ ವಿಷಾದವನ್ನು ವ್ಯಕ್ತಪಡಿಸುತ್ತೇನೆ. ಈಗ ದಿನಾಂಕ: 11-09-2016 ರಂದು ನಡೆಯಲಿರುವ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳ(ಪದವಿಗಿಂತ ಕಡಿಮೆ ವಿದ್ಯಾರ್ಹತೆಯನ್ನೊಳಗೊಂಡ ಗ್ರೂಪ್-ಸಿ ತಾಂತ್ರಿಕೇತರ ಹುದ್ದೆಗಳು) ನಾಮಿನಲ್ ರೋಲ್, ಸೀಟಿಂಗ್ ಪ್ಲಾನ್, ಇತರೆ ಪರೀಕ್ಷಾ ಸಾಮಗ್ರಿಗಳನ್ನು ಈ ಪತ್ರದೊಂದಿಗೆ ಕಳುಹಿಸಿಕೊಡಲಾಗಿದೆ. ಈ ಪರೀಕ್ಷೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಸಂಭಾವನೆಯ ವೆಚ್ಚದ ಮೊತ್ತವನ್ನು NEFT ಮೂಲಕ ಪರೀಕ್ಷೆ ಮುನ್ನವೇ ವರ್ಗಾಯಿಸಲಾಗುವುದು.

ಅಭ್ಯರ್ಥಿಗಳಿಗೆ ಅವರ ಪ್ರವೇಶ ಪತ್ರ ಹಾಗೂ ಭಾವಚಿತ್ರವಿರುವ ಮೂಲ ಗುರುತಿನ ಚೀಟಿಯನ್ನು ಕಡ್ಡಾಯವಾಗಿ ಹಾಜರುಪಡಿಸಬೇಕೆಂದು ಹಾಗೂ ತಪ್ಪಿದ್ದಲ್ಲಿ ಪ್ರವೇಶ ನೀಡಲಾಗುವುದಿಲ್ಲ ಎಂದು ಸೂಚನೆಗಳನ್ನು ನೀಡಲಾಗಿದೆ. ಆದ್ದರಿಂದ ಈ ಸೂಚನೆಯನ್ನು ಪಾಲಿಸದಂತಹ ಅಭ್ಯರ್ಥಿಗಳನ್ನು ಪರೀಕ್ಷಾ ಕೇಂದ್ರದೊಳಗೆ ಪ್ರವೇಶ ನೀಡಬಾರದೆಂದು ತಿಳಿಸಿದೆ. ಬೆಳಿಗಿನ ಅಧಿವೇಶನಕ್ಕೆ 9:45 ಗಂಟೆಗೆ ಮತ್ತು ಮಧ್ಯಾಹ್ನದ ಅಧಿವೇಶನಕ್ಕೆ 1:45 ಗಂಟೆಗೆ ತಮ್ಮ ಸಂಸ್ಥೆಯ ಮುಖ್ಯದ್ವಾರವನ್ನು ಮುಚ್ಚಿ ಈ ವೇಳೆಯ ನಂತರ ಯಾವುದೇ ಅಭ್ಯರ್ಥಿಯನ್ನು ಪ್ರವೇಶಿಸಲು ಅನುಮತಿಸಬಾರದು. ಮುಖ್ಯದ್ವಾರ ಮುಚ್ಚಿದ ನಂತರವೇ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯ ಬಾಕ್ಸ್‌ನ್ನು ತೆರೆಯುವಂತೆ ಕೋರಿದೆ ಹಾಗೂ ಪರೀಕ್ಷೆಗಳು ಅಂತ್ಯವಾಗುವವರೆಗೂ ಯಾವುದೇ ಅಭ್ಯರ್ಥಿಯನ್ನು ಕೊಠಡಿಯಿಂದ ಹೊರ ಕೋಗದಂತೆ ನಿರ್ಬಂಧಿಸಬೇಕಾಗಿದೆ. ತಮ್ಮ ಸಹಕಾರವನ್ನು ಎಂದಿನಂತೆ ನೀಡುವಂತೆ ಮತ್ತೊಮ್ಮೆ ಕೋರಿದೆ.

ತಮ್ಮ ನಿಶ್ಚಯ,

Jais Heave

(ತೆರೆಸ ಹೂವರ್)

ಸಹಾಯಕ ಕಾರ್ಯದರ್ಶಿ

ಕರ್ನಾಟಕ ಲೋಕ ಸೇವಾ ಆಯೋಗ.

ಒಪ್ಪಿಗೆ ಪತ್ರ-3

13
17

ಇವರಿಗೆ:-

ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ಲೋಕ ಸೇವಾ ಆಯೋಗ,
ಬೆಂಗಳೂರು-560001.

ಮಾನ್ಯರೇ,

ವಿಷಯ:- ಆಯೋಗವು ದಿನಾಂಕ:06-12-2016ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಅಧಿಸೂಚಿಸಿರುವ ಪ್ರಥಮ/ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕರ ಹುದ್ದೆಗಳಿಗೆ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ/ ಕಂಪ್ಯೂಟರ್ ಸಾಕ್ಷರತೆ/ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಡೆಸುವುದರ ಬಗ್ಗೆ.

ಆಯೋಗವು ನಡೆಸಲಿರುವ ಕಡ್ಡಾಯ ಕನ್ನಡ ಭಾಷಾ ಪರೀಕ್ಷೆ ಮತ್ತು ಪ್ರಥಮ/ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕರ ಹುದ್ದೆಗಳ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ನಮ್ಮ ಕಾಲೇಜು/ ಶಾಲೆ/ ಸಂಸ್ಥೆಯಲ್ಲಿ ನಡೆಸಲು-ಈ ಮೂಲಕ ಒಪ್ಪಿಗೆ ನೀಡುತ್ತಾ, ಸದರಿ ಪರೀಕ್ಷೆಗೆ ಸ್ಥಳವಕಾಶ/ ಇನ್ನಿತರ ಮಾಹಿತಿಯನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ನೀಡಿದೆ:

ಶಾಲಾ/ ಕಾಲೇಜಿನ ಪೂರ್ಣ ವಿಳಾಸ with Location/ and mark ಪಿನ್ ಕೋಡ್ ಸಮೇತ	ಪರೀಕ್ಷಾ ಕೇಂದ್ರದಲ್ಲಿ ಸಾಕಷ್ಟು ಬೆಳಕು, ಗಾಳಿ, ನೀರು, ಪರೀಕ್ಷಾ ಸಿಬ್ಬಂದಿ, ಇದೆಯೇ/ ಇಲ್ಲವೇ?	ಪರೀಕ್ಷಾ ನಡೆಸುವ ಮೇಲ್ವಿಚಾರಕರ ಹೆಸರು ಮತ್ತು ದೂರವಾಣಿ ಸಂಖ್ಯೆ	ಧನಾದೇಶ ನೀಡಬೇಕಾಗಿರುವ ಅಧಿಕಾರಿಯ ಬ್ಯಾಂಕ್ ಖಾತೆಯ ವಿವರಗಳು (ಬ್ಯಾಂಕ್ ಖಾತೆ ಬುಕ್ ನ ಮೊದಲನೇ ಮುಟದ ಜೆರಾಕ್ ಪ್ರತಿ ಕಡ್ಡಾಯವಾಗಿ ಲಗತ್ತಿಸಿ)
APS COLLEGE OF COMMERCE. N.R. COLONY. BANGALORE -5660019	YES AVAILABLE	ದೂರವಾಣಿ ಸಂಖ್ಯೆ: ಕಛೇರಿ: 080-26613705 ನಿವಾಸ: D. B. PARAMESHA ಮೊಬೈಲ್ 9620839765	Account Holders Name PRINCIPAL APS COLLEGE OF COMMERCE. Bank Name/Branch Name SYNDICATE BANK. N.R. COLONY Branch. BANGALORE-560019 Full Account No. with 11-13-15 digits 04152010062344 Branch IFSC Code No. SYNB000041

ಪರೀಕ್ಷಾ ದಿನಾಂಕ:	ಪರೀಕ್ಷೆಯ ವಿವರಗಳು	ಪರೀಕ್ಷಾ ಅವಧಿ	ಪರೀಕ್ಷೆ ನಡೆಸ ಬಹುದಾದ ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆ (ಪ್ರತಿ ಕೊಠಡಿಗೆ 24 ಅಭ್ಯರ್ಥಿಗಳಂತೆ)
ದಿನಾಂಕ:12.02.2017 ಭಾನುವಾರ	ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕರು/ ಕಿರಿಯ ಸಹಾಯಕರು (KFSC)	(ಸಾಮಾನ್ಯ ಜ್ಞಾನ) ಬೆಳಿಗ್ಗೆ 10.00 ರಿಂದ 11.30 ರವರೆಗೆ (ಸಾಮಾನ್ಯ ಕನ್ನಡ/ ಸಾಮಾನ್ಯ ಇಂಗ್ಲೀಷ್) ಮಧ್ಯಾಹ್ನ 2.00 ರಿಂದ 3.30 ರವರೆಗೆ	500 Students 21 Rooms

ಆಯೋಗಕ್ಕೆ ಈ ಒಪ್ಪಿಗೆ ಪತ್ರವನ್ನು ನೀಡಿದ ಮೇಲೆ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ, ಆಯೋಗವನ್ನು ಸಂಪರ್ಕಿಸದೇ ಈ ಮೇಲ್ಕಂಡ ದಿನಾಂಕಗಳಂದು ಬೇರೆ ಪರೀಕ್ಷೆಗಳಿಗೆ ನಮ್ಮ ಶಾಲಾ/ಕಾಲೇಜು/ಸಂಸ್ಥೆಯನ್ನು ಪರೀಕ್ಷಾ ಕೇಂದ್ರವಾಗಿ ನೀಡಿರುವುದಿಲ್ಲವೆಂದು ದೃಢೀಕರಿಸಿದೆ.

ಕಮ್ಮ ವಿಶ್ವಾಸಿ,

ಪರೀಕ್ಷಾ ಮೇಲ್ವಿಚಾರಕರ ಸಹಿ

ದಿನಾಂಕ: 19/01/2017

Annexure - A
KARNATAKA PUBLIC SERVICE COMMISSION

Details to be provided by the Authorised person of Departments and Institutions
to register in Khajane-II as Recipient.

[All Columns are mandatory - to be filled by the Recipient and should be attested by
Representative of KPSC]

1.	Name of the Officer / Principal / Head Master	Dr. D.M. MUKUNDA NAIK
2.	KGID No. [In case of Govt. Employee]	0100941435
3.	Recipient ID [In case of Govt. Employee / Others] [Recipient ID should be approved by DDO]	-
4.	Name of the Account Holder [Name as in the Bank Pass Book]	APS COLLEGE OF COMMERCE
5.	Contact No. [Mobile No.]	9916910855
6.	PAN No.	
7.	Bank Name	SYNDICATE BANK
8.	Bank Branch Address	NO. 01, D MAIN ROAD N.R. COLONY. BANGALORE - 560017
9.	Account No.	04152010062344
10.	Account Type	S.B.
11.	Bank IFSC Code	SYNB000415
12.	Bank MICR Code	560025011
13.	A Cancelled Cheque Leaf of the above Bank account No.	Enclosed
14.	Xerox copy of Bank Pass Book [Bank and Branch Name, Account Holder Name, Account No., IFSC should be shown clearly]	Enclosed

12/12/20

Attested by
KPSC Officer / Staff
[those who are appointed to obtain
consent letter from Examination Centre]

Seal & Signature of the Recipient
ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಕರ್ನಾಟಕ ಸರ್ಕಾರ
ಸಹಾಯಕ ಕಲಾಧಿಕಾರಿ,
ಬೆಂಗಳೂರು-560 019.