ST. JOSEPH'S INSTITUTE OF MANAGEMENT

Audited Accounts for the Financial Year 2021 – 22

M/s. Sriramulu Naidu & Co.,

Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit of BANGALORE JESUIT EDUCATIONAL SOCIETY)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	Sch No	2021-22	2020-21	PAYMENTS	Sch No	2021-22	2020-21
		₹	₹			₹	₹
To Opening Balances:	1			By Expenses Towards Specific Fees	9	3,68,998.00	9,88,102.00
Cash in Hand		-	23,367.00	By Salaries & Allowances	10	4,15,59,672.00	3,87,04,763.00
Balances with Banks		1,36,11,632.02	2,07,94,432.15	By Administrative Expenses	11	86,49,332.30	66,65,352.90
Sub Total		1,36,11,632.02	2,08,17,799.15	By Donations & Contributions	12	67,16,705.00	69,69,295.00
				By Repairs & Maintenance	13	41,80,092.55	52,14,871.84
To Fees From Students	2	14,86,47,947.19	13,91,43,726.00	By Other Expenses	14	90,07,651.14	67,92,172.64
To Investment Income	3	5,05,520.00	3,78,108.88	By Salary Deductions & Remittances	15	45,30,657.00	52,18,583.00
To Rental & Other Income	4	86,80,890.11	13,09,602.50	By Current Liabilities	16	20,10,820.40	15,23,520.00
To Salary Deductions & Remittances	5	46,22,703.00	51,83,317.00	By Current Assets	17	58,480.00	71,968.00
To Current Liabilities	6	17,00,343.80	8,82,348.00	By Fixed Assets	18	9,69,804.70	17,25,087.80
To Current Assets	7	56,693.00	1,22,420.00	By Interunit Transfers	19	17,06,02,598.00	15,10,27,000.00
To Interunit Transfers	8	8,23,68,584.72	7,08,87,753.00	By Transfer to Head office from FC		-	2,12,726.33
				Sub Total		24,86,54,811.09	22,51,13,442.51
				By Closing Balances:	20		
Sub Total		24,65,82,681.82	21,79,07,275.38	Cash in Hand		-	-
				Balances with Banks		1,15,39,502.75	1,36,11,632.02
				Sub Total		1,15,39,502.75	1,36,11,632.02
TOTAL		**26,01,94,313.84**	**23,87,25,074.53**	**TOTAL**		**26,01,94,313.84**	**23,87,25,074.53**

Report: We hereby certify that the Receipts and Payments Account for the year ended 31st March 2022 represents a True and Fair view of transactions for the year. The same is verified by us and found correct.

For ST. JOSEPH'S INSTITUTE OF MANAGEMENT

Authorised Signatory

As per our report of even date
FOR SRIRAMULU NAIDU & CO.
Chartered Accountants
FRN: 008975S

(CA. Sriramulu Naidu)
Partner
Membership No.018244
UDIN: 22018244ATJZBE4139

SRIRAMULU NAIDU & Co. * BANGALORE * Chartered Accountants

Place: Bengaluru
Date: 18-09-2022

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)

SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-1: Opening Balances		
Cash in Hand		
Cash	-	23,367.00
Sub Total	-	23,367.00
Balances with Banks		
HDFC-5231450000014	1,62,468.98	1,57,603.98
SBI-10977255716	-	2,12,726.33
State Bank of India-10977255535	6,04,134.89	4,96,069.89
The South Indian Bank-6884	86,668.52	16,053.72
The South Indian Bank-010805313630	1,74,361.01	9,07,439.03
The South Indian Bank-25663	5,713.23	28,891.47
HDFC Bank-50100196703228	28,39,043.82	75,70,964.08
Bank of Baroda A/c No.67630100000452	1,03,540.30	1,00,514.30
Bank of Baroda A/c No.67630100000453	96,27,067.47	1,13,04,169.35
The South Indian Bank-26322	4,316.90	-
The South Indian Bank Ltd.A/c No.26323	4,316.90	-
Sub Total	1,36,11,632.02	2,07,94,432.15
Total	**1,36,11,632.02**	**2,08,17,799.15**
SCHEDULE-2: Fees From Students		
Certificate Fees	1,61,464.14	1,01,000.00
English Course	-	72,900.00
Examination & Re Examination	90,501.00	1,00,250.00
Fine Collection	68,867.05	58,594.00
Tuition Fees	14,83,27,115.00	13,83,00,982.00
Toast Master Class	-	5,10,000.00
Total	**14,86,47,947.19**	**13,91,43,726.00**
SCHEDULE-3: Investment Income		
Interest on Savings Bank Account	5,05,520.00	3,78,108.88
Total	**5,05,520.00**	**3,78,108.88**
SCHEDULE-4: Rental & Other Income		
Other Fees from Students		
Application Fees	5,98,002.00	5,23,000.00
Hostel Mess Charges Received	-	11,500.00
Hostel Fees	73,86,664.00	6,81,750.00
Miscellaneous Income	11,324.11	26,427.50
Alumni Association Students Contribution	-	1,21,000.00
Contribution	3,30,400.00	-
Other Income		
Auditorium Receipts	90,500.00	(54,575.00)
Canteen Rent	40,000.00	500.00
Parking Charges	2,24,000.00	-
Total	**86,80,890.11**	**13,09,602.50**

SRIRAMULU NAIDU & Co., BANGALORE, Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)

SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-5: Salary Deductions & Remittances		
Employee State Insurance	-	3,042.00
Employees Provident Fund	3,44,244.00	3,45,166.00
Professional Tax Payable	92,400.00	88,200.00
Provident Fund Payable	1,78,704.00	1,78,704.00
Guardian Loan	3,69,820.00	3,59,028.00
Sodexho Pass Payable	1,93,824.00	2,26,128.00
TDS - Salaries Payable	33,49,915.00	37,50,980.00
Contribution to Covid-19	93,796.00	2,32,069.00
Total	46,22,703.00	51,83,317.00
SCHEDULE-6: Current Liabilities		
Hostel Caution Deposits	9,53,600.00	3,00,000.00
TDS - Contractors	2,18,369.80	1,41,808.00
TDS - Professional Charges	1,09,100.00	74,211.00
CGST Payable	31,905.00	1,837.50
SGST Payable	31,905.00	1,837.50
Hostel Deposit	-	15,000.00
Employer Contribution to PF	3,54,264.00	3,47,654.00
Profession Tax	1,200.00	-
Total	17,00,343.80	8,82,348.00
SCHEDULE-7: Current Assets		
Advance - Others	-	53,500.00
Staff Advances		
Advance - John Rego	-	3,920.00
Advance- Muthu	15,000.00	10,000.00
Advance-Narashima Murthy	-	55,000.00
Staff EPF Advance		
Advance- Chandrakant M Pattar	24,000.00	-
Advance Fr Suman J	17,693.00	-
Total	56,693.00	1,22,420.00
SCHEDULE-8: Interunit Transfers		
BJES Central A/c	7,43,97,759.72	6,92,08,490.00
SJCBA - Day	-	4,00,000.00
Gratuity Fund	20,48,227.00	12,79,263.00
BJES General	59,22,598.00	-
Total	8,23,68,584.72	7,08,87,753.00

SRIRAMULU NAIDU & Co., BANGALORE, Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)

SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22 ₹	2020-21 ₹
SCHEDULE-9: Expenses Towards Specific Fees		
Registration & Renewal Fees	1,33,630.00	3,91,645.00
Research Centre Expenses	1,17,500.00	5,76,862.00
Sports & Games	1,17,868.00	19,595.00
Total	**3,68,998.00**	**9,88,102.00**
SCHEDULE-10: Salaries & Allowances		
EPF Management Contribution	23,266.00	12,372.00
ESI Management Contribution	589.00	2,231.00
Salaries & Remuneration	3,72,94,546.00	3,58,76,154.00
Salaries - Visiting	10,58,000.00	8,24,450.00
Staff Welfare	5,34,660.00	6,59,338.00
Gratuity	20,48,227.00	12,79,263.00
Salary - Overtime	83,217.00	50,955.00
Staff Medical Insurance	5,17,167.00	-
Total	**4,15,59,672.00**	**3,87,04,763.00**
SCHEDULE-11: Administrative Expenses		
Admission Expenses	1,10,440.00	25,500.00
Advertisement	27,31,966.52	20,46,762.70
AICTE Fees	75,000.00	-
Audit Fees	1,11,510.00	1,09,150.00
Bank Charges	2,364.48	5,389.14
Electricity & Water Charges	14,97,306.00	10,30,974.00
Insurance General	89,768.00	79,060.00
Legal & Professional Charges - Faculty/Others	1,37,040.00	3,41,750.00
Membership & Subscription	19,17,681.08	11,31,214.00
Newspaper & Periodicals	83,450.00	30,994.00
Postage & Telephone	43,076.40	31,127.00
Printing & Stationery	1,78,069.66	92,369.00
Security Charges	12,56,500.00	15,17,910.00
Refreshments	57,684.00	17,384.00
Travel & Conveyance	1,24,180.00	10,587.00
Website, Xerox & Cyclostyling Expenses	2,20,568.16	1,77,632.00
Rates & Taxes	12,728.00	17,550.06
Total	**86,49,332.30**	**66,65,352.90**
SCHEDULE-12: Donations & Contributions		
Scholarship / Fee Concession	20,95,705.00	24,69,295.00
KJES	40,00,000.00	40,00,000.00
Rector Charity Fund	5,00,000.00	5,00,000.00
Alumni Association Students Contribution	1,21,000.00	-
Total	**67,16,705.00**	**69,69,295.00**

SRIRAMULU NAIDU & Co., BANGALORE, Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)

SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-13: Repairs & Maintenance		
R&M - Library	2,47,687.00	8,51,432.44
R&M - Vehicles	97,908.45	76,133.00
R&M - Computers	3,24,511.00	1,93,254.00
R&M - Electrical	6,089.00	1,96,987.40
R&M - General	21,46,854.94	20,52,302.00
R&M - Generator	38,762.00	58,701.00
R&M - Building	12,64,280.16	11,44,230.00
R&M - Furniture	54,000.00	6,41,832.00
Total	41,80,092.55	52,14,871.84
SCHEDULE-14: Other Expenses		
Celebration, Feast & Farewell	1,48,600.00	5,41,304.00
Convocation Expenses	4,18,603.80	2,000.00
Alumini Associaton Expenses	29,205.00	29,205.00
Course Materials Expense	2,46,690.00	-
Corporation Tax	23,99,029.40	-
Interest Paid on Coporate Tax	12,81,866.66	-
Expenses Towards Activities	1,82,514.00	-
Fines Paid	800.00	20,334.50
Garden Expenses	-	4,79,000.00
Hostel Mess Charges	15,99,152.00	2,64,165.00
Internet Charges	6,58,415.20	4,47,006.52
Miscellaneous Expenses	-	17,803.00
Placement	9,30,292.00	3,08,428.00
Students Activities & Union Expenses	3,87,531.68	1,09,426.00
Verve	1,79,125.00	-
Toast Master Class	-	6,07,293.62
News Letters & Business Review	-	45,000.00
Faculty Management Programme	12,105.00	1,77,606.00
Retreat/ Seminar/ Workshops	40,269.00	8,395.00
Student Exposure Programme	-	8,000.00
Examination Expenses	4,93,452.40	8,40,526.00
Immersion Programme	-	28,86,680.00
Total	90,07,651.14	67,92,172.64

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)

SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars		2021-22	2020-21
		₹	₹
SCHEDULE-15: Salary Deductions & Remittances			
Employee State Insurance		130.00	7,146.00
Guardian Loan		3,69,820.00	3,88,947.00
Employees Provident Fund		3,45,924.00	3,42,809.00
Professional Tax Payable		86,200.00	86,800.00
Provident Fund Payable		1,78,704.00	1,78,704.00
Sodexho Pass Payable		1,96,516.00	2,26,128.00
TDS - Salaries Payable		33,49,915.00	37,55,980.00
Contribution to Covid-19		3,448.00	2,32,069.00
	Total	45,30,657.00	52,18,583.00
SCHEDULE-16: Current Liabilities			
Hostel Caution Deposit		11,73,935.00	8,60,000.00
TDS - Contractors		2,16,287.40	1,63,317.00
TDS - Professional Charges		1,09,100.00	82,311.00
Hostel Deposit		-	15,000.00
CGST Payable		28,485.00	1,837.50
SGST Payable		28,485.00	1,837.50
IGST Payable		-	32,400.00
EPF Management Contribution		3,64,180.00	3,66,817.00
Covid 19 Contribution		90,348.00	-
	Total	20,10,820.40	15,23,520.00
SCHEDULE-17: Current Assets			
Electricity Deposit		-	7,750.00
TDS Receivable		4,480.00	-
Advance Others		-	40,000.00
Advance - Fr.Rayappa,S.J.		-	298.00
Staff Advances			
Advance - John Rego		-	3,920.00
Advance- Muthu		10,000.00	15,000.00
Advance - Narasimha Murthy		-	5,000.00
Advance - Chandrakant M Pattar		24,000.00	-
Advance Fr. Suman J		20,000.00	-
	Total	58,480.00	71,968.00
SCHEDULE-18: Fixed Assets			
Computer Software		1,09,032.00	6,62,768.64
Computers		1,13,578.70	5,56,613.00
Equipment		-	2,22,431.00
Library		1,87,874.00	1,35,775.16
Building Construction			
New Building Construction		-	1,47,500.00
Webcam		46,020.00	-
Water Purifier		41,300.00	-
Fire Safety Services		4,72,000.00	-
	Total	9,69,804.70	17,25,087.80

SRIRAMULU NAIDU & Co., BANGALORE, Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)

SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-19: Interunit Transfers		
BJES Central A/c	16,46,80,000.00	14,85,80,000.00
SJCBA - Hostel	-	4,00,000.00
Gratuity Fund	-	20,47,000.00
BJES General	59,22,598.00	-
Total	**17,06,02,598.00**	**15,10,27,000.00**
SCHEDULE-20: Closing Balances		
Cash in Hand		
Cash	-	-
Sub Total	-	-
Balances with Banks		
Bank OB Collect A/c No.67630100000453	31,13,566.47	96,27,067.47
Bank OB Pay A/c No.67630100000452	1,06,417.30	1,03,540.30
HDFC-5231450000014	1,66,168.98	1,62,468.98
SJIM HDFC Bank A/c No.50100196703228	65,31,272.92	28,39,043.82
State Bank of India A/c No. 10977255535	7,62,161.89	6,04,134.89
The South Indian Bank A/c No. 0108053.13630	4,19,961.76	1,74,361.01
The South Indian Bank-6884	20,615.52	86,668.52
The South Indian Bank Ltd. A/c No.25663	98,162.41	5,713.23
The South Indian Bank-26322	63,651.50	4,316.90
The South Indian Bank Ltd. A/c No.26323	2,57,524.00	4,316.90
Sub Total	1,15,39,502.75	1,36,11,632.02
Total	**1,15,39,502.75**	**1,36,11,632.02**

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit of BANGALORE JESUIT EDUCATIONAL SOCIETY)
MANAGEMENT ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	Sch No	2021-22	2020-21	PAYMENTS	Sch No	2021-22	2020-21
		₹	₹			₹	₹
To Opening Balances:	1			By Expenses Towards Specific Fees	9	1,33,630.00	9,87,719.00
Cash in Hand		-	23,367.00	By Salaries & Allowances	10	4,01,94,364.00	3,78,18,090.00
Balances with Banks		1,35,10,616.47	2,05,36,760.63	By Administrative Expenses	11	85,98,873.02	62,33,223.26
Sub Total		1,35,10,616.47	2,05,60,127.63	By Donations & Contributions	12	67,16,705.00	69,69,295.00
				By Repairs & Maintenance	13	31,57,454.91	48,07,125.84
To Fees From Students	2	14,86,47,947.19	13,91,43,726.00	By Other Expenses	14	78,67,779.94	65,21,658.64
To Investment Income	3	4,87,778.00	3,71,376.88	By Salary Deductions & Remittances	15	44,99,561.00	49,35,615.00
To Rental & Other Income	4	12,94,226.11	6,15,852.50	By Current Liabilities	16	7,74,639.00	8,25,160.00
To Salary Deductions & Remittances	5	45,02,459.00	49,04,535.00	By Current Assets	17	38,480.00	19,218.00
To Current Liabilities	6	7,73,923.40	7,56,218.00	By Fixed Assets	18	9,69,804.70	17,13,287.80
To Current Assets	7	39,000.00	13,920.00	By Interunit Transfers	19	16,29,22,598.00	14,99,47,000.00
To Interunit Transfers	8	7,77,17,488.72	6,79,22,253.00				
				Sub Total		23,58,73,889.57	22,07,77,392.54
				By Closing Balances:	20		
Sub Total		23,34,62,822.42	21,37,27,881.38	Cash in Hand		-	-
				Balances with Banks		1,10,99,549.32	1,35,10,616.47
				Sub Total		1,10,99,549.32	1,35,10,616.47
TOTAL		24,69,73,438.89	23,42,88,009.01	TOTAL		24,69,73,438.89	23,42,88,009.01

Report: We hereby certify that the Receipts and Payments Account for the year ended 31st March,2022 represents a True and Fair view of transactions for the year. The same is verified by us and found correct.

For ST. JOSEPH'S INSTITUTE OF MANAGEMENT

Authorised Signatory

Place: Bengaluru
Date: 18-09-2022

As per our report of even date
FOR SRIRAMULU NAIDU & CO.
Chartered Accountants
FRN: 008975S

(CA. Sriramulu Naidu)
Partner
Membership No.018244
UDIN: 22018244ATJZBE4139

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
MANAGEMENT ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars		2021-22	2020-21
		₹	₹
SCHEDULE-1: Opening Balances			
Cash in Hand			
Cash		-	23,367.00
	Sub Total	-	23,367.00
Balances with Banks			
HDFC-5231450000014		1,62,468.98	1,57,603.98
State Bank of India A/c No. 10977255535		6,04,134.89	4,96,069.89
The South Indian Bank A/c No. 0108053.13630		1,74,361.01	9,07,439.03
SJIM HDFC Bank A/c No.50100196703228		28,39,043.82	75,70,964.08
Bank of Baroda A/c No.67630100000452		1,03,540.30	1,00,514.30
Bank of Baroda A/c No.67630100000453		96,27,067.47	1,13,04,169.35
	Sub Total	1,35,10,616.47	2,05,36,760.63
	Total	**1,35,10,616.47**	**2,05,60,127.63**
SCHEDULE-2: Fees From Students			
Certificate Fees		1,61,464.14	1,01,000.00
Special Course Fees		-	72,900.00
Examination & Re Examination		90,501.00	1,00,250.00
Fine Collection		68,867.05	58,594.00
Tuition Fees		14,83,27,115.00	13,83,00,982.00
Toast Master Class		-	5,10,000.00
	Total	**14,86,47,947.19**	**13,91,43,726.00**
SCHEDULE-3: Investment Income			
Interest on Savings Bank Account		4,87,778.00	3,71,376.88
	Total	**4,87,778.00**	**3,71,376.88**
SCHEDULE-4: Rental & Other Income			
Other Fees from Students			
SJIM Application Fees 2021-23		2,18,002.00	4,10,000.00
SJIM Application Fees 2020-22		-	1,13,000.00
SJIM Application Fees 2022-24		3,80,000.00	-
Miscellaneous Income		11,324.11	26,427.50
Contribution		3,30,400.00	-
Parking Fees		2,24,000.00	-
Alumni Association Students Contribution		-	1,21,000.00
Rental & Other Income			
Canteen Rent/Water & Electricity		40,000.00	-
Rent-Auditorium Receipts		90,500.00	(54,575.00)
	Total	**12,94,226.11**	**6,15,852.50**

SRIRAMULU NAIDU & Co., BANGALORE, Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
MANAGEMENT ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-5: Salary Deductions & Remittances		
Employee State Insurance	-	1,552.00
Employees Provident Fund	3,20,196.00	3,03,743.00
Guardian Loan	3,69,820.00	3,59,028.00
Professional Tax Payable	90,000.00	84,400.00
Provident Fund Payable	1,78,704.00	1,78,704.00
Sodexho Pass Payable	1,93,824.00	2,26,128.00
TDS - Salaries Payable	33,49,915.00	37,50,980.00
Total	**45,02,459.00**	**49,04,535.00**
SCHEDULE-6: Current Liabilities		
TDS - Contractors	1,90,469.40	1,30,155.00
TDS - Professional Charges	1,09,100.00	74,211.00
CGST Payable	31,905.00	1,837.50
SGST Payable	31,905.00	1,837.50
Hostel Deposit	-	15,000.00
Covid 19 Contribution	90,348.00	2,26,946.00
EPF Management Contribution	3,20,196.00	3,06,231.00
Total	**7,73,923.40**	**7,56,218.00**
SCHEDULE-7: Current Assets		
Staff Advances		
Advance - John Rego	-	3,920.00
Advance- Muthu	15,000.00	10,000.00
Staff EPF Advance		
Advance- Chandrakant M Pattar	24,000.00	-
Total	**39,000.00**	**13,920.00**
SCHEDULE-8: Interunit Transfers		
BJES Central A/c	6,97,46,663.72	6,66,42,990.00
Gratuity Fund	20,48,227.00	12,79,263.00
BJES- General	59,22,598.00	-
Total	**7,77,17,488.72**	**6,79,22,253.00**

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
MANAGEMENT ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-9: Expenses Towards Specific Fees		
Registration & Renewal Fees	1,33,630.00	3,91,645.00
Research Centre Expenses	-	5,76,862.00
Sports & Games	-	19,212.00
Total	**1,33,630.00**	**9,87,719.00**
SCHEDULE-10: Salaries & Allowances		
EPF Management Contribution	13,246.00	12,372.00
ESI Management Contribution	589.00	2,231.00
Remuneration	5,83,259.00	1,83,570.00
Salaries - Day	3,58,73,166.00	3,48,05,911.00
Salaries - Visiting	10,58,000.00	8,24,450.00
Staff Welfare	5,34,660.00	6,59,338.00
Gratuity	20,48,227.00	12,79,263.00
Salary - Overtime	83,217.00	50,955.00
Total	**4,01,94,364.00**	**3,78,18,090.00**
SCHEDULE-11: Administrative Expenses		
Admission Expenses	1,10,440.00	25,500.00
Advertisement	27,31,966.52	20,46,762.70
AICTE Fees	75,000.00	-
Audit Fees	91,450.00	91,450.00
Bank Charges	483.20	2,500.50
Electricity	11,88,475.00	8,74,444.00
Insurance-Staff & General	89,768.00	79,060.00
Legal & Professional Charges-Faculty/Others	1,37,040.00	3,41,750.00
Membership & Subscription	19,17,681.08	11,31,214.00
Newspaper & Periodicals	83,450.00	30,994.00
Postage & Telephone	42,827.40	30,173.00
Printing	1,76,989.66	91,049.00
Security Charges	10,47,500.00	12,50,500.00
Refreshments	52,191.00	5,875.00
Travel & Conveyance	1,24,180.00	10,587.00
Water Charges	26,281.00	33,982.00
Website Maintenance Charges	2,20,568.16	1,77,632.00
Staff Medical Insurance	4,69,854.00	-
Rates & Taxes	12,728.00	9,750.06
Total	**85,98,873.02**	**62,33,223.26**

SRIRAMULU NAIDU & CO. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
MANAGEMENT ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-12: Donations & Contributions		
Scholarship / Fee Concession	20,95,705.00	24,69,295.00
KJES	40,00,000.00	40,00,000.00
Rector Charity Fund	5,00,000.00	5,00,000.00
Alumni Association Students Contribution	1,21,000.00	-
Total	**67,16,705.00**	**69,69,295.00**
SCHEDULE-13: Repairs & Maintenance		
R&M - Library	2,47,687.00	8,51,432.44
R&M - Vehicles	85,435.45	68,554.00
R&M - Computers	3,24,511.00	1,93,254.00
R&M - Electrical Equipment	6,089.00	1,83,548.40
R&M Furniture & Fixtures	-	6,41,832.00
R&M - General	12,03,650.30	19,96,662.00
R&M - Generator	25,802.00	39,695.00
R&M - Building	12,64,280.16	8,32,148.00
Total	**31,57,454.91**	**48,07,125.84**
SCHEDULE-14: Other Expenses		
Celebration, Feast & Farewell	1,39,744.00	5,28,064.00
Convocation Expenses	4,18,603.80	2,000.00
Alumni Association Expenses	29,205.00	29,205.00
Faculty Development Programme	12,105.00	25,060.00
Course Materials Expense	2,46,690.00	-
Expenses Towards Activities	1,82,514.00	1,52,546.00
Fines Paid	800.00	20,334.50
Garden Expenses	4,43,000.00	4,79,000.00
Inspection Fees	7,800.00	7,800.00
Internet Charges	6,00,480.00	4,47,006.52
Miscellaneous Expenses	-	16,894.00
Toast Master Class	-	6,07,293.62
Placement	9,30,292.00	3,08,428.00
Retreat /Seminar / Workshop	40,269.00	8,395.00
Students Activities & Union Expenses	3,54,180.68	1,09,426.00
Corporation Tax	22,38,933.40	-
Interest Paid	12,81,866.66	-
Verve	1,79,125.00	-
Newsletters & Business Review	-	45,000.00
Sports & Games	1,17,868.00	-
Student Exposure Programme	-	8,000.00
Reasearch Center Expenses	1,17,500.00	-
Examination Expenses	4,93,452.40	8,40,526.00
Student Insurance	33,351.00	-
Immersion Programme	-	28,86,680.00
Total	**78,67,779.94**	**65,21,658.64**

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
MANAGEMENT ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-15: Salary Deductions & Remittances		
Employee State Insurance	130.00	1,470.00
Guardian Loan	3,69,820.00	3,88,947.00
Employees Provident Fund	3,21,876.00	3,01,386.00
Professional Tax Payable	82,600.00	83,000.00
Provident Fund Payable	1,78,704.00	1,78,704.00
Sodexhho Pass Payable	1,96,516.00	2,26,128.00
TDS - Salaries Payable	33,49,915.00	37,55,980.00
Total	**44,99,561.00**	**49,35,615.00**
SCHEDULE-16: Current Liabilities		
TDS - Contractors	1,88,109.00	1,51,942.00
TDS - Professional Charges	1,09,100.00	82,311.00
Hostel Deposit	-	15,000.00
CGST Payable	28,485.00	1,837.50
SGST Payable	28,485.00	1,837.50
IGST Payable	-	32,400.00
Covid 19 Contribution	90,348.00	2,26,946.00
EPF Management Contribution	3,30,112.00	3,12,886.00
Total	**7,74,639.00**	**8,25,160.00**
SCHEDULE-17: Current Assets		
TDS Receivable	4,480.00	-
Advance - Fr.Rayappa,S.J.	-	298.00
Staff Advances		
Advance - Muthu	10,000.00	15,000.00
Advance - Chandrakant M Pattar	24,000.00	-
Advance - John Rego	-	3,920.00
Total	**38,480.00**	**19,218.00**
SCHEDULE-18: Fixed Assets		
Computer Software	1,09,032.00	6,50,968.64
Computers	1,13,578.70	5,56,613.00
Equipment	-	2,22,431.00
Library	1,87,874.00	1,35,775.16
Webcam	46,020.00	-
Water Purifier	41,300.00	-
Fire Safety Services	4,72,000.00	-
Building Construction-WIP		
New Building Construction	-	1,47,500.00
Total	**9,69,804.70**	**17,13,287.80**

SRIRAMULU NAIDU & CO. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
MANAGEMENT ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-19: Interunit Transfers		
BJES Central A/c	15,70,00,000.00	14,75,00,000.00
BJES General	59,22,598.00	-
BJES - Gratuity Fund	-	20,47,000.00
SJCBA - Hostel	-	4,00,000.00
Total	**16,29,22,598.00**	**14,99,47,000.00**
SCHEDULE-20: Closing Balances		
Cash in Hand		
Cash	-	-
Sub Total	-	-
Balances with Banks		
Bank OB Collect A/c No.67630100000453	31,13,566.47	96,27,067.47
Bank OB Pay A/c No.67630100000452	1,06,417.30	1,03,540.30
HDFC-5231450000014	1,66,168.98	1,62,468.98
SJIM HDFC Bank A/c No.50100196703228	65,31,272.92	28,39,043.82
State Bank of India A/c No.10977255535	7,62,161.89	6,04,134.89
The South Indian Bank A/c No.010805313630	4,19,961.76	1,74,361.01
Sub Total	1,10,99,549.32	1,35,10,616.47
Total	**1,10,99,549.32**	**1,35,10,616.47**

SRIRAMULU NAIDU & CO. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
HOSTEL ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	Sch No	2021-22	2020-21
		₹	₹
To Opening Balances:			
Cash in Hand	1	-	-
Balances with Banks		92,381.75	44,945.19
Sub Total		92,381.75	44,945.19
To Investment Income	2	8,041.00	6,576.00
To Hostel Fee & Other Income	3	41,94,754.00	6,93,750.00
To Salary Deductions & Remittances	4	29,896.00	51,836.00
To Current Liabilities	5	4,63,798.40	3,53,076.00
To Current Assets	6	17,693.00	1,08,500.00
To Interunit Transfers	7	29,81,096.00	29,55,500.00
Sub Total		76,95,278.40	41,69,238.00
TOTAL		77,87,660.15	42,14,183.19

PAYMENTS	Sch No	2021-22	2020-21
		₹	₹
By Administrative Expenses	8	8,41,106.82	9,08,013.44
By Repairs & Maintenance	9	2,81,047.00	4,07,746.00
By Other Expenses	10	12,72,421.00	6,80,164.00
By Salary Deductions & Remittances	11	29,896.00	68,530.00
By Current Liabilities	12	12,14,411.40	9,12,798.00
By Current Assets	13	20,000.00	52,750.00
By Fixed Assets	14	-	11,800.00
By Interunit Transfers	15	40,10,000.00	10,80,000.00
Sub Total		76,68,882.22	41,21,801.44
By Closing Balances:			
Cash in Hand	16	-	-
Balances with Banks		1,18,777.93	92,381.75
Sub Total		1,18,777.93	92,381.75
TOTAL		77,87,660.15	42,14,183.19

Report: We hereby certify that the Receipts and Payments Account for the year ended 31st March ,2022 represents a True and Fair view of transactions for the year. The same is verified by us and found correct.

For ST. JOSEPH'S INSTITUTE OF MANAGEMENT

Authorised Signatory

As per our report of even date
FOR SRIRAMULU NAIDU & CO.
Chartered Accountants
FRN: 008975S

SRIRAMULU NAIDU & Co., BANGALORE, Chartered Accountants

(CA. Sriramulu Naidu)
Partner
Membership No.018244
UDIN: 22018244ATJZBE4139

Place: Bengaluru
Date: 18-09-2022

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
HOSTEL ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars		2021-22	2020-21
		₹	₹
SCHEDULE-1: Opening Balances			
Cash in Hand			
Cash		-	-
	Sub Total	-	-
Balances with Banks			
The South Indian Bank-6884		86,668.52	16,053.72
The South Indian Bank Ltd.A/c No.25663		5,713.23	28,891.47
	Sub Total	92,381.75	44,945.19
	Total	**92,381.75**	**44,945.19**
SCHEDULE-2: Investment Income			
Interest on Savings Bank Account		8,041.00	6,576.00
	Total	**8,041.00**	**6,576.00**
SCHEDULE-3: Hostel Fee & Other Income			
Other Fees from students			
Hostel Mess Charges (Receipts)		-	11,500.00
Hostel Fee		41,94,754.00	6,81,750.00
Other Income			
Canteen Rent		-	500.00
	Total	**41,94,754.00**	**6,93,750.00**
SCHEDULE-4: Salary Deductions & Remittances			
ESI		-	1,490.00
Professional Tax		2,400.00	3,800.00
Employer Provident Fund		24,048.00	41,423.00
Contribution to Covid 19		3,448.00	5,123.00
	Total	**29,896.00**	**51,836.00**
SCHEDULE-5: Current Liabilities			
Hostel Caution Deposit		4,23,600.00	3,00,000.00
TDS - Contractors		16,150.40	11,653.00
Employee Contribution to PF		24,048.00	41,423.00
	Total	**4,63,798.40**	**3,53,076.00**

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
HOSTEL ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-6: Current Assets		
Advance - Others	-	53,500.00
Advance Narasimha Murthy	-	55,000.00
Advance Fr Suman J	17,693.00	-
Total	**17,693.00**	**1,08,500.00**
SCHEDULE-7: Interunit Transfers		
BJES - Central Pool	29,81,096.00	25,55,500.00
SJCBA - Day	-	4,00,000.00
Total	**29,81,096.00**	**29,55,500.00**

SRIRAMULU NAIDU & Co., BANGALORE, Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
HOSTEL ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-8: Administrative Expenses		
Audit Fees	17,700.00	17,700.00
Bank Charges	470.82	1,366.44
Staff Medical Expenses	34,480.00	-
Corporation Tax	1,60,096.00	-
Salaries	6,21,538.00	8,84,673.00
Remuneration	-	2,000.00
Postage & Telephone	249.00	954.00
Printing & Stationery	1,080.00	1,320.00
Refreshments	5,493.00	-
Total	8,41,106.82	9,08,013.44
SCHEDULE-9: Repairs & Maintenance		
R&M - Electrical & Equipment	-	13,439.00
R&M - Building	-	3,12,082.00
R&M - General	2,55,614.00	55,640.00
R&M - Vehicles	12,473.00	7,579.00
R&M - Generator	12,960.00	19,006.00
Total	2,81,047.00	4,07,746.00
SCHEDULE-10: Other Expenses		
Electricity & Water Charges	1,84,750.00	1,22,548.00
Hostel Mess Charges	8,45,872.00	2,64,165.00
Miscellaneous Expenses	-	909.00
Celebrations & Feasts	4,411.00	13,240.00
Sports & Games	-	383.00
Security Charges	2,09,000.00	2,67,410.00
Refreshments	-	11,509.00
Internet Charges	28,388.00	-
Total	12,72,421.00	6,80,164.00
SCHEDULE-11: Salary Deductions & Remittances		
ESI	-	5,676.00
Professional Tax	2,400.00	3,800.00
Employer Provident Fund	24,048.00	53,931.00
Contribution to Covid-19	3,448.00	5,123.00
Total	29,896.00	68,530.00
SCHEDULE-12: Current Liabilities		
Hostel Caution Deposit	11,73,935.00	8,60,000.00
TDS - Contractors	16,428.40	11,375.00
Employee Contribution to PF	24,048.00	41,423.00
Total	12,14,411.40	9,12,798.00

SRIRAMULU NAIDU & Co., BANGALORE, Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
HOSTEL ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars		2021-22	2020-21
		₹	₹
SCHEDULE-13: Current Assets			
Advance Fr. Suman J		20,000.00	-
Advance - Narasimha Murthy		-	5,000.00
Electricity Deposits		-	7,750.00
Advance - Others		-	40,000.00
	Total	**20,000.00**	**52,750.00**
SCHEDULE-14: Fixed Assets			
Computer		-	11,800.00
	Total	**-**	**11,800.00**
SCHEDULE-15: Interunit Transfers			
BJES - Central Pool		40,10,000.00	10,80,000.00
	Total	**40,10,000.00**	**10,80,000.00**
SCHEDULE-16: Closing Balances			
Cash in Hand			
Cash		-	-
	Sub Total	-	-
Balances with Banks			
The South Indian Bank-6884		20,615.52	86,668.52
The South Indian Bank Ltd.A/c No.25663		98,162.41	5,713.23
	Sub Total	1,18,777.93	92,381.75
	Total	**1,18,777.93**	**92,381.75**

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
LADIES HOSTEL ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	Sch No	2021-22	2020-21	PAYMENTS	Sch No	2021-22	2020-21
		₹	₹			₹	₹
To Opening Balances:	1						
Cash in Hand		-	-	By Administrative Expenses	6	14,19,069.30	1,522.20
Balances with Banks		8,633.80	-	By Current Liabilities	7	22,970.00	-
Sub Total		8,633.80	-	By Branch & Divisions	8	36,70,000.00	-
To Investment Income	2	9,701.00	156.00				
To Direct Income	3	31,91,910.00	-				
To Current Liabilities	4	5,52,970.00	-	Sub Total		51,12,039.30	1,522.20
To Branch & Divisions	5	16,70,000.00	10,000.00				
Sub Total		54,24,581.00	10,156.00	By Closing Balances:	9		
				Cash in Hand		-	-
				Balances with Banks		3,21,175.50	8,633.80
				Sub Total		3,21,175.50	8,633.80
TOTAL		54,33,214.80	10,156.00	TOTAL		54,33,214.80	10,156.00

Report: We hereby certify that the Receipts and Payments Account for the year ended 31st March ,2022 represents a True and Fair view of transactions for the year. The same is verified by us and found correct.

For (FORMERLY KNOWN AS ST. JOSEPH'S COLLEGE OF BUSINESS ADMINISTRATION)

Authorised Signatory

Place: Bengaluru
Date: 18-09-2022

As per our report of even date
FOR SRIRAMULU NAIDU & CO.
Chartered Accountants
FRN: 008975S

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

(CA. Sriramulu Naidu)
Partner
Membership No.018244
UDIN: 22018244ATJZBE4139

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
LADIES HOSTEL ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-1: Opening Balances		
Cash in Hand		
Cash	-	-
Sub Total	-	-
Balances with Banks		
The South Indian Bank-26322	4,316.90	-
The South Indian Bank Ltd.S.B.A/c No.26323	4,316.90	-
Sub Total	8,633.80	-
Total	**8,633.80**	**-**
SCHEDULE-2: Investment Income		
Interest on Savings Bank Account	9,701.00	156.00
Total	**9,701.00**	**156.00**
SCHEDULE-3: Direct Income		
Hostel Fees	31,91,910.00	-
Total	**31,91,910.00**	**-**
SCHEDULE-4: Current Liabilities		
Caution Deposit	5,30,000.00	-
TDS Contractors	11,750.00	-
EPF Employee Contribution	10,020.00	-
Professional Tax	1,200.00	-
Total	**5,52,970.00**	**-**
SCHEDULE-5: Branch/Divisions		
BJES Central Pool	16,70,000.00	10,000.00
Total	**16,70,000.00**	**10,000.00**

SRIRAMULU NAIDU & Co. BANGALORE Chartered Accountants

ST. JOSEPH'S INSTITUTE OF MANAGEMENT
(Unit Of BANGALORE JESUIT EDUCATIONAL SOCIETY)
LADIES HOSTEL ACCOUNT

SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	2021-22	2020-21
	₹	₹
SCHEDULE-6: Administrative Expenses		
Bank Charges	1,410.46	1,522.20
AMC Lift	54,000.00	-
Audit Fees	2,360.00	-
Celebrations, Feast & Farewel	4,445.00	-
Electricity & Water Charges	90,000.00	-
EPF Employers Contribution	10,020.00	-
Internet Charges	29,547.20	-
Mess Charges	7,53,280.00	-
R & M General	2,44,590.64	-
Salaries	2,16,583.00	-
Staff Medical Insurance	12,833.00	-
Total	**14,19,069.30**	**1,522.20**
SCHEDULE-7: Current Liabilities		
TDS Contractors	11,750.00	-
EPF Employee Contribution	10,020.00	-
Professional Tax	1,200.00	-
Total	**22,970.00**	-
SCHEDULE-8: Branch & Division		
BJES Central Pool	36,70,000.00	-
Total	**36,70,000.00**	-
SCHEDULE-9: Closing Balances		
Cash in Hand		
Cash	-	-
Sub Total	-	-
Balances with Banks		
The South Indian Bank-26322	63,651.50	4,316.90
The South Indian Bank Ltd.S.B.A/c No.26323	2,57,524.00	4,316.90
Sub Total	3,21,175.50	8,633.80
Total	**3,21,175.50**	**8,633.80**

SRIRAMULU NAIDU & Co.
BANGALORE
Chartered Accountants