INDEX

6.4.1

1) Internal & External financial audits

6.4.1 Institution conducts internal and external financial audits regularly:

The BLDE Association has adopted Centralized Financial Management system, which is efficiently monitored by the Chief Finance Officer for all its institutions including this college. The institution has adopted a well-established internal as well as external auditing of financial accounts to maintain utmost transparency in all financial matters. It has adopted three types of Audits such as Internal, External and Government Audit.

• Internal Audit:

The Internal checking of the accounts is carried out by the Principal and the Administrators of BLDE Association. The Principal looks after the salary of Management employees, and other expenditures, which are counter checked by the Finance Officer of the parent Association every month.

• External Audit:

The institution has, at present, external auditing system for financial accounts. Shri.Raju Nayak, a well-known Chartered Accountant, based in Vijayapur, is appointed as the chief financial auditor of the institution. The CA and his team initiate the auditing of financial accounts of the institution in the month of March every year and the financial report along with statements of audit and recommendations, if any, will be handed over by the CA to the head of the institution by the end of the month. The audit report will be submitted to the management for record and necessary actions, if necessary, for the improvement of financial management of the institution. The audit report will be submitted every 5 year to the Joint Director of Collegiate Education, Dharwad.

• The Government Audit:

The Government Audit of the college is done by the Audit Department of Government of Karnataka and Joint Director, Dept. of Collegiate Education, Dharwad every 5 year.

Thus, the college has a very effective mechanism to manage its financial resources. For any requirement, first requisition is submitted to the centralized Purchase Committee of the BLDE Association. The committee invites quotations and evaluates them. Then, it places the purchase order, which is subject to audit. Each expense is first sanctioned by Principal and it has to be approved and sanctioned by the Finance Officer of the parent Association. Then, the fund is utilized for particular purpose and later the authorized bills will be submitted to the Principal through the concerned person. Finally the Principal submits all the bills to the Finance Officer.

Further, the objections, if any, related to audit of financial transactions of the institution will be immediately settled by the Chief Finance Officer of the BLDE Association.

PRINCIPAL,
New Arts College.
Tikota. Dist:Vijayapur

6.4.1 Institutional strategies for mobilization of funds and the optimal utilization of Resources

The institution is a Grant –in – Aid College. Hence, it has the Government as well as Private sources for mobilizing of the funds. Certain strategies are in place in the institution for mobilizing funds for academic and general development purposes.

The following are the major sources of funds mobilized by the institution:

- Grant-in-Aid by the State government and the UGC for salary and other allowances of the permanent teaching staff.
- Funds received from BLDE Association for salary and other allowances of Management appointed / temporary staff.
- Development grant by UGC for augmentation of the physical infrastructure.
- Grant for COP, MRP, Seminars/Workshops etc., from UGC.
- Scholarship grant from MHRD, Govt. of India.
- Scholarship grant from the Govt. of Karnataka.
- NSS grant from affiliating University.
- Examination grant from affiliating university.
- Donations sponsored by the public for conducting seminar or conferences.
- Donations sponsored by the public for conducting sports activities.
- Donation from alumni association for various activities.
- Admission and tuition fees collected from students.
- Funds received from BLDE Association for conducting seminars or conferences.
- Funds received from BLDE Association for building & construction.

Optimal utilization of resources:

The institution follows the system of budgetary control over the utilization of funds. Annual budget of the college will be carefully prepared by the Principal and the Chief Accountant and the same will be submitted to the Chief Finance Officer of the parent Association for approval. The funds mobilized through various sources will be utilized strictly as per the provisions made in the annual budget. Apart from this, the construction and maintenance of physical and academic infrastructure is efficiently managed by the Construction Cell of the parent Association. Finally, the management appointed Charted Accountant conducts the statutory audit of all financial transactions and the external audit is done by Auditor General Office Bengaluru. Hence, the optimal utilization of resource is ensured by the institution.

PRINCIPAL,
New Arts College,
Tikota. Dist:Vijayapur

AUDIT REPORT

To,
BLDE ASSOCIATION'S
NEW ARTS DEGREE COLLEGE, TIKOTA

1.We have examined the Balance Sheet as at **31st March 2025** and the Income & Expenditure Account for the period beginning from **01-04-2024** to ending on **31-03-2025** (hereinafter referred to as "**year**") attached herewith, of **BLDE ASSOCIATION'S NEW ARTS DEGREE COLLEGE, TIKOTA** along with Notes forming part of accounts annexed thereto.

2. These Financial Statements as well as Notes forming part of accounts annexed thereto are the responsibility of Management. Our responsibility is to express an opinion on these financial statements based on our audit.

3. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

4. Subject to above

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

(b) In our opinion, proper books of account have been kept by **BLDE ASSOCIATION'S NEW ARTS DEGREE COLLEGE, TIKOTA** so far as it appears from our examination of those books.

(c) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with books of account.

(d)In Our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon give a true and fair view

(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2025; and

(ii) In the case of the Income & Expenditure Account of the **Deficit** for the year ended on that date.

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

Place : Vijayapura
Date : 18-08-2025
UDIN: 25021547BMIANX8669

PRINCIPAL,
NEW ARTS COLLEGE
TIKOTA Dist:Vijayapur

CA Rajeev J Naik
Proprietor M. No. 021547

B.L.D.E.Association's New Arts College, Tikota
Balance Sheet as at 31-03-2025

(Amount in Rs. X

	Particulars	Note	31 March 2025	31 March 2024
I	**EQUITY AND LIABILITIES**			
1	**Owners' Funds**		4,42,94,258.98	4,13,54,787.3
(a)	BLDE Association (Head Office), Vijayapur	1	-4,76,98,660.05	-4,49,66,282.8
(b)	Reserves and surplus	2	2,14,72,640.45	2,20,49,392.3
(c)	Grants & Funds		**1,80,68,239.38**	**1,84,37,896.9**
2	**Non-current liabilities**			
(a)	Other long-term liabilities	3	30,20,430.21	30,17,705.21
			30,20,430.21	**30,17,705.21**
3	**Current liabilities**			
(a)	Trade payables	4	-	
(b)	Other current liabilities	5	4,42,848.00	4,26,860.00
			4,42,848.00	**4,26,860.00**
	Total		**2,15,31,517.59**	**2,18,82,462.15**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	6	1,69,41,943.00	1,78,51,757.00
(ii)	Capital work in progress	6	-	-
(b)	Non-current investments	7	40,42,986.31	36,60,623.21
(c)	Other non-current assets	8	-	-
			2,09,84,929.31	**2,15,12,380.21**
2	**Current assets**			
(a)	Loans and advances	9	40,481.56	18,686.56
(b)	Trade receivables	10	-	-
(c)	Cash and bank balances	11	5,06,106.72	2,26,395.38
(d)	Other current assets	12	-	1,25,000.00
			5,46,588.28	**3,70,081.94**
	Total		**2,15,31,517.59**	**2,18,82,462.15**
	The accompanying notes are an integral part of the financial statements			

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

Place : Vijayapura
Date : 18-08-2025
UDIN: 25021547BMIANX8669

PRINCIPAL,
NEW ARTS COLLEGE
TIKOTA. Dist Vijayapur

CA Rajeev J Naik
Proprietor M. No. 021547

B.L.D.E.Association's New Arts College, Tikota
Statement of Profit and Loss for the year ended 31st March, 2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
Revenue from operations	13	1,75,08,119.00	1,49,74,896.08
Other Income	14	1,04,823.00	10,62,124.00
Total Income (I+II)		**1,76,12,942.00**	**1,60,37,020.08**
Expenses:			
Employee benefits expense	15	1,83,71,183.40	1,65,39,740.24
Depreciation and amortization expense	16	11,00,254.00	11,82,536.00
Other expenses	17	8,73,882.21	9,66,658.55
Total expenses		**2,03,45,319.61**	**1,86,88,934.79**
Profit/(Loss) for the year (III- IV)		**-27,32,377.61**	**-26,51,914.71**
The accompanying notes are an integral part of the financial statements			

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

Place : Vijayapura
Date : 18-08-2025
UDIN: 25021547BMIANX8669

CA Rajeev J Naik
Proprietor M. No. 021547

PRINCIPAL
NEW ARTS COLLEGE
TIKOTA. Dist:Vijayapur

B.L.D.E.Association's New Arts College, Tikota
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in

		31 March 2025	31 March 20
1	**Reserves and surplus**		
	Opening Balance as per Last Balance Sheet	-4,49,66,282.84	-4,23,14,368
	Add: Surplus (+) / Deficit (-) during the year	-27,32,377.21	-26,51,914
	Total	**-4,76,98,660.05**	**-4,49,66,282**

(Amount in

		31 March 2025	31 March 202
2	**Grants & Funds**		
(a)	Books and Journals Fund	25,39,150.45	25,39,150.
(b)	Building Funds	1,05,90,625.00	1,05,90,625.
(C)	Carrer Counselling Cell	23,411.00	23,411.
(d)	Equipment Funds	81,57,065.00	81,57,065.
(e)	Funds	-	3,20,863.
(f)	Located in Rural Remote Border	37,389.00	37,389.
(g)	Enhancement Initiative	-	2,52,804.
(h)	Prize Money Scholarship	-	3,084.
(i)	Scholarship Fund	1,25,000.00	1,25,000.
	Total	**2,14,72,640.45**	**2,20,49,392.**

B.L.D.E.Association's New Arts College, Tikota
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Other long-term liabilities	31 March 2025	31 March 2024
Interest on FD Prize	10,417.00	7,692.00
Advanced Salary Grant Provision	30,10,013.21	30,10,013.21
Total Other long-term liabilities	**30,20,430.21**	**30,17,705.21**

Trade payables	31 March 2025	31 March 2024
-	-	-
-	-	-
Total Trade payables	**-**	**-**

Other current liabilities	31 March 2025	31 March 2024
LIC (Salary Saving Scheme)	-	18,372.00
K.S.T.B.F & K.S.S. W.F	3,64,720.00	3,30,360.00
Punya Koti Scheme	4,400.00	4,400.00
J B Chalawadi MRP	49,728.00	49,728.00
P S Tolanur MRP	24,000.00	24,000.00
Total Other current liabilities	**4,42,848.00**	**4,26,860.00**

B.L.D.E.Association's New Arts College, Tikota
Notes forming part of the Financial Statements for the year ended 31st March, 2025

6 Property, Plant and Equipment

(Amount in Rs.)

PARTICULARS	OPENING BALANCE AS ON 01-04-2024	ADDITIONS DURING THE YEAR	ADD: TRANSFER IN	TOTAL (2+3+4)	LESS: TRANSFER OUT	LESS: RECOVERY	DEPRECIATION DURING THE YEAR	CLOSING BALANCE AS ON 31-03-2025 (5-6-7-8)
1	2	3	4	5	6	7	8	9
BUILDINGS	1,36,98,572.00	-	-	1,36,98,572.00	-	-	6,84,937.00	1,30,13,635.00
COMPUTERS / PERIPHERALS	4,32,793.00	24,000.00	-	4,56,793.00	-	-	43,280.00	4,13,513.00
PLANT, MACHINERY AND EQUIPMENTS	23,76,322.00	1,50,760.00	-	25,27,082.00	-	-	2,37,634.00	22,89,448.00
FURNITURE AND FIXTURES	5,69,542.00	-	-	5,69,542.00	-	-	56,954.00	5,12,588.00
VEHICLES	-	-	-	-	-	-	-	-
LIBRARY BOOKS	7,74,528.00	15,680.00	-	7,90,208.00	-	-	77,449.00	7,12,759.00
								-
TOTAL RS.	**1,78,51,757.00**	**1,90,440.00**	**-**	**1,80,42,197.00**	**-**	**-**	**11,00,254.00**	**1,69,41,943.00**

PARTICULARS	OPENING BALANCE AS ON 01-04-2023	ADDITIONS DURING THE YEAR	ADD: TRANSFER IN	TOTAL (2+3+4)	LESS: TRANSFER OUT	LESS: RECOVERY	DEPRECIATION DURING THE YEAR	CLOSING BALANCE AS ON 31-03-2024 (5-6-7-8)
1	2	3	4	5	6	7	8	9
BUILDINGS	1,44,19,551.00	-	-	1,44,19,551.00	-	-	7,20,979.00	1,36,98,572.00
COMPUTERS / PERIPHERALS	4,80,970.00	-	-	4,80,970.00	-	-	48,177.00	4,32,793.00
PLANT, MACHINERY AND EQUIPMENTS	26,40,361.00	-	-	26,40,361.00	-	-	2,64,039.00	23,76,322.00
FURNITURE AND FIXTURES	6,32,825.00	-	-	6,32,825.00	-	-	63,283.00	5,69,542.00
VEHICLES	-	-	-	-	-	-	-	-
LIBRARY BOOKS	8,60,586.00	-	-	8,60,586.00	-	-	86,058.00	7,74,528.00
TOTAL RS.	**1,90,34,293.00**	**-**	**-**	**1,90,34,293.00**	**-**	**-**	**11,82,536.00**	**1,78,51,757.00**

Capital Work in Progress

	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance		

B.L.D.E.Association's New Arts College, Tikota

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

			31 March 2025	31 March 2024
7	**Non-current investments**			
(a)	Affilation Deposit		6,40,000.00	6,40,000.00
(b)	Telephone Deposit		500.00	500.00
(d)	Electricity Deposits(KPTCL/KEB)		8,610.00	8,610.00
(e)	Deposit with Gas		1,500.00	1,500.00
(f)	Govt. TF A/C Indian Bank Joint A/C 497970969		33,92,376.31	30,10,013.21
	Total		**40,42,986.31**	**36,60,623.21**
8	**Other non-current assets**			
(a)	Security Deposits		-	-
(b)	Others (Specify nature)		-	-
(c)	Others (Specify nature)		-	-
	Total		-	-
9	**Loans and advances**			
(i)	Capital advances			
(a)	Mahiboob Shanwale		-	700.00
(b)	RCUB Exam Advances		40,208.00	17,955.00
(c)	R B Sirasangi Principal		31.56	31.56
(d)	Shri Guru Mudran		242.00	-
		(a)	**40,481.56**	**18,686.56**
(ii)	Other loans and advances (specify nature)		-	-
(a)			-	-
(b)			-	-
		(b)	-	-
	Total (a)+(b)		**40,481.56**	**18,686.56**
10	**Trade receivables**			
(a)			-	-
(b)			-	-
	Total		-	-
11	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
(a)	Canara Bank 08552200037000		3,59,665.42	1,88,693.58
(b)	Canara Bank A/C N. 0540101036355- UGC (GR)		5,190.35	5,190.35
(c)	State Bank of India A/C NO. 64095041371 (SG)		16,250.95	32,511.45
	Total	**(I)**	**3,81,106.72**	**2,26,395.38**

B	**Other Bank Balances**		1,25,000.00	1,25,000.00
(a)	Bank Deposits		-	
(i)	Others (specify nature)		-	-
(ii)	Others (specify nature)			
	Total Other Bank Balances	(II)	**1,25,000.00**	**1,25,000.00**
	Total Cash and bank balances	(I+II)	**5,06,106.72**	**3,51,395.38**
12	**Other current assets**			
	(Specify nature)			
(a)			-	
(b)			-	-
	Total		-	-

B.L.D.E.Association's New Arts College, Tikota

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

13	**Revenue from operations**	**31 March 2025**	**31 March 2024**
(a)	**Grants from Government**	1,47,67,007.00	1,27,82,911.00
(b)	**Academic Receipts**		-
	Admission Fee	11,840.00	13,520.00
	Computer Fee	2,38,000.00	2,60,000.00
	Labororatory Fees(Agri)	7,800.00	8,060.00
	Labororatory Fees(Geo)	26,780.00	23,920.00
	Library Admission Fee	36,950.00	36,820.00
	Tuition Fee	5,41,440.00	2,03,993.00
	Examination Fee	95,800.00	1,05,200.00
	College Other Fee	2,65,500.00	2,79,500.00
	Healthcare Services Fee	1,19,750.00	49,000.00
	Other Fees	16,832.00	29,847.08
	Annual Social Gathering & Cultural Fee	1,00,950.00	1,01,500.00
	Development Fee	5,44,770.00	5,54,500.00
	Electricity And Water Maintenance	39,840.00	47,040.00
	Home Assignment Fees	49,800.00	58,800.00
	Identity Card Fee	15,770.00	19,600.00
	Journal & Magazine Fee	59,900.00	79,800.00
	Loss Of Book Fee	420.00	5,925.00
	Medical Exam Fees	14,370.00	15,780.00
	Reading Room Fee	33,530.00	36,820.00
	Sports & Games	84,400.00	1,05,200.00
	Transfer Certificate Fee	8,600.00	7,800.00
	Tuition Fees (Govt.)	3,08,320.00	17,860.00
	Mehandi Certificate Course Fees	47,900.00	52,600.00
	Yoga Certificate And Course Fee	47,900.00	52,600.00
	Indian Red Cross Membership Fee Receivable	23,950.00	26,300.00
	Revenue from operations	**1,75,08,119.00**	**1,49,74,896.08**

14	**Other income**	**31 March 2025**	**31 March 2024**
(a)	Interest income		
	Interest On Prize Money Fund	-	226.00
	Interest on Saving Bank Account	1,04,823.00	18,430.00
(b)	Other income		
	NSS Grant Recived	-	58,468.00
(c)	Professional / Technical Receipts	-	-
(d)	Rent on Building		
	Premises Leased/Rent	-	9,80,000.00
	Mess/Canteen Rent	-	5,000.00
(e)	Other non-operating income (Please specify)	-	-
	Total other income	**1,04,823.00**	**10,62,124.00**
	Total (13 + 14)	**1,76,12,942.00**	**1,60,37,020.08**

15	**Employee benefits expense**	**31 March 2025**	**31 March 2024**
(a)	Salaries, wages, bonus and other allowances	1,82,80,864.00	1,63,38,456.00
(b)	Contribution to provident and other funds	72,988.00	83,767.00
(c)	Epf Admin Charges	6,081.40	6,980.24
(d)	Honorarium	11,250.00	1,10,537.00
	Total Employee benefits expense	**1,83,71,183.40**	**1,65,39,740.24**

16	**Depreciation and amortization expense**	**31 March 2025**	**31 March 2024**
(a)	on assets (Refer note 11)	11,00,254.00	11,82,536.00
	Total Depreciation and amortization expense	**11,00,254.00**	**11,82,536.00**

B.L.D.E.Association's New Arts College, Tikota

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31 March 2025	31 March 2024
17	**Other Expenses**		
		6,600.00	10,310.00
(i)	**Academic Expenses**	25,130.00	15,561.00
(a)	Workshop, Seminars & conferences	-	1,500.00
(b)	Cultural Activities	23,600.00	7,250.00
(c)	NSS Regular Expenses	2,17,500.00	53,300.00
(d)	Sports Meet Expenses	7,500.00	2,500.00
(d)	Affilation Fee	20,200.00	-
(e)	RCUB Sports Athletic Meet Fee	11,016.00	-
(f)	Remuneration of Visiting Faculty	3,750.00	-
(g)	College Contigency	12,089.00	-
(h)	Value Added Courses Expenditure	37,680.00	-
(i)	Indentity Card Expenses		
(j)	Red Cross Expenses		
		3,130.00	1,150.00
(ii)	**Administrative Expenses**	24,426.00	2,389.50
(a)	Advertisement & Publicity	486.56	1,236.52
(b)	Annual Maintenance Charges (Software	1,400.00	5,100.00
(c)	Bank Charges / Commission	2,520.00	7,369.00
(d)	Cleaning Materials & Services (House Keeping	83,285.90	75,013.80
(e)	Contingency Expenditures	18,000.00	18,000.00
(f)	Electricity & Power	15,930.00	2,22,135.00
(g)	Green and Energy Audit	48,775.00	49,952.00
(h)	Health Insurance	44,770.00	29,364.00
(i)	Miscellaneous Expenditures	15.00	53.00
(j)	News Paper, Magazines & Journals	2,103.00	2,955.00
(k)	Others Expenses	29,333.00	2,54,728.00
(l)	Postage, Stamps and Courier Charges	-	3,240.00
(m)	Printing and Stationary	3,600.00	-
(n)	Professional Fee and Consultancy	-	63,582.00
(o)	Rent/Lease Expenses	1,29,943.00	19,728.00
(p)	Repairs & Maintenance Building	210.00	3,644.00
(q)	Repairs & Maintenance Computer	2,000.00	3,870.00
(r)	Repairs & Maintenance Electrical	-	1.76
(s)	Repairs & Maintenance Others	7,799.80	-
(t)	Round Off	80,995.95	92,035.97
(u)	Software Subscription Charges	9,814.00	9,820.00
(v)	Student Fee Processing Charges (Fee Software)	-	10,540.00
(w)	Telephone, Modem and Wi-Fi Charges	280.00	330.00
(X)	Transportation Expenses		
(Y)	Water Charges		
	Total (i + ii)	**8,73,882.21**	**9,66,658.55**
	Total (15 + 16 + 17)	**2,03,45,319.61**	**1,86,88,934.79**

PRINCIPAL,
NEW ARTS COLLEGE
TIKOTA. Dist:Vijayapura

BLDE ASSOCIATION'S
NEW ARTS DEGREE COLLEGE, TIKOTA

NOTES FORMING PART OF ACCOUNTS FOR THE PERIOD FROM 01-04-2024 TO 31-03-2025

ACCOUNTING POLICIES:

1. The figures for the previous year, in Financial Statements attached herewith, have been rearranged and regrouped, wherever considered necessary,

2. The Accounts are maintained on cash basis except the Staff Salaries & Expenses which are maintained on accrual basis.

3. The grants received from various authorities / institutions are accounted for during the year to the extent of actual spent during year the balance being carried forward for subsequent year as an advance grant to be spent in further years as per directions of sponsoring authority of such respective grants.

4. The concept of going concern is being followed and accordingly all financial transactions are recorded on historical costs.

5. The Consumables such as stationery, printed forms, journals, medical consumables, engineering consumables etc. are charged to Income & Expenditure Account on the basis of Purchases during year. Stock Registers of these materials are maintained and these materials are used under proper control.

6. Fixed Assets are shown at actual cost less depreciation charged till the end of year under audit. Depreciation on Land is not charged.

NOTES FORMING PART OF ACCOUNTS:

7. During the year under audit certain earlier year balances not payable or not recoverable, as institution-wise detailed herein below are written back and written off respectively.

ACCOUNTS WRITTEN BACK

Sr. No.	Particulars	Amount
1	Funds	320863.94
2	Enhancement Inititive	252804.00
	Total Rs.	573667.94

Subject to our audit report of even da
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

Place : Vijayapura
Date : 18-08-2025
UDIN: 25021547BMIANX8669

CA Rajeev J Naik
Proprietor M. No. 021547

PRINCIPAL,
NEW ARTS COLLEGE
IKOTA. Dist-Vijayapura