



**T. C. Goud & Co.,**  
Chartered Accountants

**AUDIT REPORT**

To  
The Secretary,  
V.V.Sangha,  
Ballari.

We have audited the attached Balance Sheet of "**SHA BHAWARLAL BABULAL NAHAR COLLEGE OF EDUCATION, HOSAPETE**" as at March 31, 2023 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of our responsibility is to express an opinion on these financial statements based on our audit.

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 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 statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. In our opinion proper books of account as required by law have been kept by the institution, so far as appears from our examination of those books;
3. The Balance Sheet and Income and Expenditure Account dealt with by this report is in agreement with the books of account;
4. In our opinion and to the best of our information and accounting to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.
  - (a) In the case of the Receipts & payments, for the year ended on that date.
  - (b) In the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.



For T.C. GOUD & CO.,  
Chartered Accountants

*(Signature)*  
(T.C.GOUD) M.No. 7034

12/6/23  
CHARTERED ACCOUNTANTS  
UDIN- 23007034BGWMNE8977

**SHA BHAWARLAL BABULAL NAHAR COLLEGE OF EDUCATION**  
(MANAGED BY V V SANGHA), BALLARI  
PDIT COLLEGE CAMPUS, T.B.DAM HOSAPETE - 583 225  
**Balance Sheet as on : 31.3.2023.**

Liabilities	Amount	Assets	Amount
<b>Capital Account</b>		<b>Fixed Assets</b>	
General Fund	9,16,034.00	As per LBS	11,69,791.41
<b>Current Liabilities</b>		<b>Current Assets</b>	
Endowmnt Fund	1,10,000.00	Deposits (Asset)	1,31,032.00
Endowment Fd Int Amt (Prize)	26,055.00	Other Deposits	10,435.00
Red Coss Payable	4,535.00	Tuition Fee Receivable 2022-23	11,08,245.00
University Examination Fee	1,257.00		
V V SANGHA BELLARY	1,80,36,251.00	Excess of expenditure over income	
	1,81,78,098.00	Opening Balance	1,62,05,984.45
		Current Period	2,74,828.48
			1,59,31,155.97
		<b>Closing Balance</b>	
		Cash-in-hand	15.00
		Bank Accounts	7,43,457.62
			7,43,472.62
<b>Total Rs</b>	<b>1,90,94,132.00</b>	<b>Total Rs</b>	<b>1,90,94,132.00</b>



For T.C. GOUD & CO.,  
Chartered Accountants  
*(Signature)*  
(T.C.GOUD) M.No. 7034  
12/6/23

*(Signature)*  
CHAIRMAN  
Sha Bhawarlal Babulal Nahar  
College of Education  
HOSPET - 583 201.

*(Signature)*  
PRINCIPAL  
Sha Bhawarlal Babulal Nahar  
College of Education  
HOSPET-583 201.