



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

Receipts & Payments Account for the year Ending : 31.3.2023.

Particulars	Amount	Amount
<u>Endowmwnt Fund A/c</u>		
SALARY DEDUCTION	17,29,646.00	17,29,646.00
Endowment Fd Int Amt (Prize)	5,485.00	-
Red Coss Payable	-	1,995.00
University Examination Fee A/c	9,150.00	41,370.00
<u>Fixed Assets</u>		
MIC SET & AMPLIFIER	-	28,750.00
UPS & BATTERY	-	1,12,000.00
<u>Loans & Advances (Asset)</u>		
Uni Fee Receivable 2 Nd Year	88,200.00	-
University Fee II Nd Year	1,02,700.00	1,02,700.00
<u>Branch / Divisions</u>		
V V SANGHA BELLARY	67,19,748.00	56,20,000.00
<u>Indirect Incomes</u>		
FEES ACCOUNT	63,48,939.00	1,14,190.00
APPLICATION FEE.	50,000.00	-
BANK INTEREST	10,656.00	-
Campus Development Fee	72,000.00	-
College Maintainance	2,20,000.00	97,000.00
Fee A/c	40,91,000.00	40,91,000.00
Indian Red Cross Society Bangalore	8,950.00	2,685.00
Library Fine Fee	1,510.00	-
Miscellaneous Receipt	49,000.00	-
REGISTRATION FEE	50,000.00	-
TBF, SWF & NFTW FLAG FEE	17,305.00	8,890.00



Indirect Expenses

Establishment	-	67,22,230.00
ADVERTISEMENT	-	49,580.40
AFFILIATION FEE/Expenses	-	1,51,770.00
AUDIT FEE	-	9,912.00
BANK CHARGES	-	2,588.32
College Cultural Functions	-	30,578.00
Computer Maintainance	-	4,100.00
ELECTRICITY CHARGESS	-	44,229.00
MISCELLANEOUS EXP	-	4,619.00
National Festival	-	19,792.00
National Journals	1,322.20	8,015.00
NCTE A	-	12,230.00
NEWS PAPER & MAGAZINE	-	2,940.00
OFFICE EXPENSESS.	-	12,025.00
POSTAGE	-	1,010.00
PRINTING & STATIONERY	-	31,094.00
PROFESSIONAL FEE	-	6,000.00
REPAIR & MAINTAINANCE	-	16,920.00
R.O WATER MAINTENANCE	-	17,220.00
TALLY UPGRADATION	-	2,250.00
TELEPHONE & INTERNET CHARGESS	-	18,083.00
TRANSPORTATION	-	910.00
TRAVELLING ALLOWANCES	-	9,500.00
WEB SITE SUBSCRIPTION	-	7,670.00
Work Shop & Training Exp	-	50,112.00
XEROX CHARGESS	-	940.00

Opening & Closing Balance

Cash in Hand	5.00	15.00
Cash at Bank	3,54,400.14	7,43,457.62

Grand Total

1,99,30,016.34

1,99,30,016.34



For T.C. GOUD & CO.,

Chartered Accountants

[Signature]
(T.C.GOUD) M.No. 7034

12-6-23

[Signature]
CHAIRMAN

Sha Bhawaral Babulal Naha
College of Education
HOSPET - 583 201.

[Signature]
PRINCIPAL

Sha Bhawaral Babulal Naha
College of Education
HOSPET-588 201.