



**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, 2022 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 Expenditure Over Income for the year ended on that date



For T.C. GOUD & CO.,  
Chartered Accountants  
*[Signature]*  
(T.C. GOUD) M.No. 7034  
CHARTERED ACCOUNTANTS  
UDIN: - 22007034ANLEVY8480

**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 : 31.3.2022.**

<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>
<b><u>Current Liabilities</u></b>		
Endowment Fd Int Amt (Prize)	5,422.00	-
Red Cross Payable	5,430.00	2,700.00
SCHOLARSHIP	-	25,950.00
University Examination Fee	32,905.00	-
UNIVERSITY FEE 1 St Year	12,77,400.00	12,85,255.00
University Fee 2nd Year Payable	19,950.00	97,650.00
<b><u>Fixed Assets</u></b>		
BIO-MATRIC A/c	-	20,795.00
LIBRARY BOOKS	-	21,715.00
PRINTER SCANER & SOFTWARE	-	22,900.00
<b><u>Current Assets</u></b>		
Uni Fee Receivable 2 Nd Year	-	88,200.00
<b><u>Branch / Divisions</u></b>		
V V SANGHA BELLARY	61,78,967.00	51,00,000.00
<b><u>Indirect Incomes</u></b>		
FEES ACCOUNT	42,01,311.00	33,272.00
APPLICATION FEE.	85,000.00	-
BANK INTEREST	7,230.00	-
Campus Development Fee	1,40,000.00	-
College Maintainance	2,94,355.00	81,000.00
Indian Red Cross Society Bangalore	4,000.00	2,460.00
Library Fine Fee	1,645.00	-
Miscellaneous Receipt	51,100.00	310.00
Other Receipt	692.00	-
REGISTRATION FEE	85,000.00	-
TBF, SWF & NFTW FLAG FEE	15,490.00	8,565.00
<b><u>Indirect Expenses</u></b>		
Establishment	-	61,78,924.00
ADVERTISEMENT	-	27,240.00
AFFILIATION FEE/Expenses	90,000.00	2,18,535.00
AUDIT FEE	-	9,912.00
BANK COMMISSION	-	3,231.90
College Cultural Functions	-	36,805.52
Computer Maintainance	-	11,474.00



ELECTRICITY CHARGESS	-	37,042.00
Garden Maintenance	-	13,550.00
MISCELLANEOUS EXP	-	13,510.00
National Festival	-	33,963.00
National Journals	-	5,000.00
NEWS PAPER & MAGAZINE	-	7,045.00
OFFICE EXPENSESS.	-	11,650.00
POSTAGE	-	1,021.00
PRINTING & STATIONERY	-	33,713.00
PROFESSIONAL FEE	-	6,050.00
REPAIR & MAINTAINANCE	-	12,542.00
R.O WATER MAINTENANCE	-	16,000.00
TALLY UPGRADATION	-	2,250.00
TELEPHONE & INTERNET CHARGESS	-	18,084.00
TRANSPORTATION	-	980.00
TRAVELLING ALLOWANCES	-	16,330.00
WEB SITE SUBCRPTION	-	23,718.00
Work Shop & Training Exp	-	4,550.00
XEROX CHARGESS	-	7,618.00

**Closing & Opening Balance**

Cash in Hand	5.00	5.00
Cash at Bank	14,00,013.56	3,54,400.14

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<b>Grand Total</b>	<b>1,38,95,915.56</b>	<b>1,38,95,915.56</b>
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For T.C. GOUD & CO.,  
Chartered Accountants

*[Signature]*  
(T.C.GOUD) M.No. 7034  
*26.5.22*

*[Signature]*

CHAIRMAN  
Sha Bhawarial Babulal Naha  
College of Education  
HOSPET - 583 201.

*[Signature]*

PRINCIPAL  
Sha Bhawarial Babulal Naha  
College of Education  
HOSPET - 583 201.