



## AUDIT REPORT

- 1) I have examined the Balance Sheet of **SREE SIDDAGANGA FIRST GRADE COLLAGE OF ARTS AND COMMERCE SONDEKOPPA ROAD, NELAMANGALA TALUK, BANGALORE 562123** as at **31-03-2023**, and the Income and Expenditure account for the year ended on that date. These financial statements are the responsibility of the management. My responsibility is only to express an opinion on these financial statements based on my audit.
- 2) In my opinion proper books of accounts have been kept by the College so far as appears from my examination of the books of accounts.
- 3) I certify that the financial statements are in agreement with the books of accounts maintained by the said College.
- 4) I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purposes of my audit.
- 5) In my opinion and to the best of my information and according explanations given to me, the said accounts give a true and fair view

(i) In case of Balance Sheet, of the state of affairs of the College as on 31.03.2023

And

(ii) In case of Income and Expenditure Account, of the excess of Expenditure over Income of the College for the year ended on that date.

Date : 16-08-2023

Place : TUMKUR



*S. Viswanath*  
**S VISWANATH**  
**CHARTERED ACCOUNTANT**  
**M No. 203868**

**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE  
NELAMANGALA, BANGALORE DISTRICT**

**BALANCE SHEET AS ON 31.03.2023**

AMOUNT AS ON 31-03-2022	LIABILITIES	SCH	AMOUNT AS ON 31.03.2023	AMOUNT AS ON 31-03-2022	ASSETS	AMOUNT AS ON 31.03.2022
	<b>CAPITAL FUND</b>			9,17,299	<b>FIXED ASSETS - COLLEGE ASSETS</b>	I 7,65,690
26,72,220	Sree Siddaganga Education Society @., Opening balance			47,012	<b>ADVANCE ACCOUNT</b>	II 76,441
	<b>Add:</b> Received During the Year	26,72,220			<b>DEPOSIT ACCOUNT</b>	III 5,50,000
	<b>Less:</b> Paid During the Year	30,65,141		0	<b>CASH AND BANK BALANCES</b>	IV 20,63,842
		(5,53,518)	18,80,472	22,29,402	<b>FEE RECEIVABLES</b>	V 13,30,141
	<b>Balance : Excess of Expenditure over Income</b>	51,83,843				
		(33,03,371)	5,50,000	15,95,571		
-	<b>ENDOWMENT FUND</b>					
17,57,759	<b>CURRENT LIABILITIES AND PROVISIONS</b>	<b>VI</b>	18,78,081			
3,59,305	<b>DIRECTOR OF COLLEGIATE EDUCATION</b>		4,77,560			
<b>47,89,284</b>	<b>TOTAL</b>		<b>47,86,113</b>	<b>47,89,284</b>	<b>TOTAL</b>	<b>47,86,113</b>

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE, NELAMANGALA

DATE : 16-08-2023  
PLACE : TUMKUR

AS PER MY REPORT OF EVEN DATE

*[Signature]*  
**PRESIDENT**  
Sree Siddaganga Education Society (R)  
SREE SIDDAGANGA MATH,  
TUMAKURU - 572104.

*[Signature]*  
**SECRETARY**  
Sree Siddaganga Education Society (R)  
SREE SIDDAGANGA MATH,  
TUMKUR - 572 104.

PRINCIPAL

*[Signature]*  
**PRINCIPAL**  
Sree Siddaganga First Grade  
College of Arts & Commerce  
Nelamangala - 562 123.



*[Signature]*  
**S VISWANATH**  
CHARTERED ACCOUNTANT  
M. No. 203868

**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE  
NELAMANGALA, BANGALORE DISTRICT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023**

EXPENDITURE				INCOME			
To	AIDED	UN-AIDED	TOTAL	By	AIDED	UN-AIDED	TOTAL
<b>Administrative Expenditure</b>				<b>FEE COLLECTIONS:</b>			
Salary Grant from JDCE	1,76,99,637	-	1,76,99,637	<b>TUTION FEE:</b>			
Salary- Management	-	33,26,292	33,26,292	Tution Fee 2022-23 Principal A/c	74,260	5,54,600	6,28,860
Bank Charges	353	665	1,018		-	-	-
Electricity Charges	81,479	-	81,479	<b>OTHER FEE</b>			
ID Card Expenses	9,440	9,420	18,860	Reading Room Fees	9,590	20,510	30,100
Advertisement Expenses	-	4,600	4,600	Library	13,700	29,300	43,000
Professional Tax	2,500	-	2,500	Sports	41,691	79,878	1,21,569
Reading Room Expenses	18,070	10,096	28,166	Progress & ID Card	16,000	30,067	46,067
Telephone Charges	1,178	797	1,975	Cultural Activities	48,000	90,200	1,38,200
Postage Expenses	2,500	-	2,500	Miscellaneous	1,690	2,13,893	2,15,583
Management Contribution to ESIC	-	39,539	39,539	Study Certificate Fee	8,220	17,580	25,800
Cultural Programme Expenses	35,100	1,41,951	1,77,051	NSS Fee	6,400	12,840	19,240
Freight & Carriage	-	16,830	16,830	Lab Fee	-	-	-
Meeting & Festival Expenses	5,600	16,560	22,160	Geography Lab Fee	8,840	-	8,840
Miscellaneous Expenses	1,195	88,856	90,051	Medical Fee	4,800	9,060	13,860
Printing & Stationery	3,600	39,543	43,143	Prospectus Fee	-	23,300	23,300
Repair & Replacement Expenses	-	55,470	55,470	Admission Fee	-	9,520	9,520
Seminar Expenses	7,000	9,500	16,500	Library Old Book Sale	3,165	-	3,165
NAAC Expenses	-	2,000	2,000	Library Missing Books Amount	3,869	-	3,869
Terminal Examination	-	6,000	6,000	Old News paper sale	4,800	-	4,800
Travelling Allowance	-	13,200	13,200				
Affiliation Fee	-	1,48,700	1,48,700	<b>BANK INTEREST</b>			
<b>OFFICE MAINTENANCE EXPENSES</b>				SBI A/c No 54035617002	18,661	-	18,661
Computer Maintenance	1,702	8,602	10,304	SBI A/c No 54035617013	1,320	-	1,320
Xerox	2,832	4,600	7,432	SBI A/c No 384490500998	-	32,946	32,946
Generator Maintenance	-	1,020	1,020	Interest on FD	-	17,064	17,064
Garden	-	1,250	1,250				
Library	926	825	1,751	<b>SALARY GRANT FROM JDCE</b>	1,76,99,637	-	1,76,99,637
College Website	-	8,000	8,000				
C C Camera	2,000	6,500	8,500	<b>Other Incomes</b>			
Sports	11,108	14,140	25,248	B U Imprest	160	0	160
<b>Other Expenses</b>				NSS Advances	800	-	800
B U Remuneration	8,500	-	8,500				
BCM merit Scholarship	4,805	-	4,805	<b>Excess of Expenditure over Income</b>	4,69,173	28,34,198	33,03,370
<b>Bank Interest Remitted To Govt A/c</b>							
SBI A/c No 54035617002	2,71,848	-	2,71,848				
S B I A/c No 54035617013	58,768	-	58,768				
<b>Audit Fee</b>	20,125	-	20,125				
<b>Depreciation</b>	1,84,510	-	1,84,510				
<b>TOTAL</b>	<b>1,84,34,776</b>	<b>39,74,956</b>	<b>2,24,09,732</b>	<b>TOTAL</b>	<b>1,84,34,776</b>	<b>39,74,956</b>	<b>2,24,09,732</b>

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE, NELAMANGALA

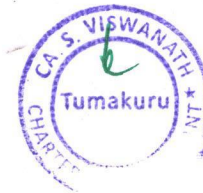
DATE : 16-08-2023  
PLACE : TUMKUR

AS PER MY REPORT OF EVEN DATE

*[Signature]*  
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Sree Siddaganga Education Society (R.)  
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CHARTERED ACCOUNTANT  
M. No. 203868

**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE  
NELAMANGALA, BANGALORE DISTRICT  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023**

RECEIPTS				PAYMENTS			
	AIDED	UN-AIDED	TOTAL		AIDED	UN-AIDED	TOTAL
<b>To</b>				<b>By</b>			
<b>BANK ACCOUNTS</b>				<b>ADMINISTRATIVE EXPENDITURE</b>			
Cash in Hand	120	1,250	1,370	Salary Grant from JDCE	1,76,99,637	-	1,76,99,637
SBI A/c No 54035617002	8,73,922	-	8,73,922	Salary- Management	-	30,25,601	30,25,601
Bank of Baroda A/c No 67180100010237	3,59,305	-	3,59,305	Bank Charges	353	665	1,018
S B I A/c No.54035617013	92,526	-	92,526	Electricity Charges	81,479	-	81,479
SBI A/c No 384905000998	-	9,00,238	9,00,238	ID Card Expenses	9,440	9,420	18,860
Sri Siddaganaga Urban Bank	-	2,041	2,041	Advertisement Expenses	-	4,600	4,600
				Professional Tax	2,500	-	2,500
<b>TUTION FEE:</b>				Reading Room Expenses	18,070	10,096	28,166
Tution Fee (Joint A/c)- 2022-23	74,260	-	74,260	Telephone Charges	1,178	797	1,975
Tution Fee 2022-23 Principal A/c	74,260	4,77,520	5,51,780	Audit Fee	20,125	-	20,125
UUCMS Online Fee Collection	-	2,52,161	2,52,161	Postage Expenses	2,500	-	2,500
				Management Contribution to ESIC	-	39,539	39,539
<b>OTHER FEE</b>				Cultural Programme Expenses	35,100	1,41,951	1,77,051
Reading Room Fees	9,590	20,510	30,100	Freight & Carriage	-	16,830	16,830
Library	13,700	29,300	43,000	Meeting & Festival Expenses	5,600	16,560	22,160
Sports	41,691	79,878	1,21,569	Miscellaneous Expenses	1,195	88,856	90,051
Progress & ID Card	16,000	30,067	46,067	Printing & Stationery	3,600	39,543	43,143
Cultural Activities	48,000	90,200	1,38,200	Repair & Replacement Expenses	-	55,470	55,470
Miscellaneous	1,690	2,13,893	2,15,583	Seminar Expenses	7,000	9,500	16,500
Study Certificate Fee	8,220	17,580	25,800	NAAC Expenses	-	2,000	2,000
NSS Fee	6,400	12,840	19,240	Terminal Examination	-	6,000	6,000
Lab Fee	-	-	-	Travelling Allowance	-	13,200	13,200
Geography Lab Fee	8,840	-	8,840	Affiliation Fee	-	1,48,700	1,48,700
Medical Fee	4,800	9,060	13,860				
Prospectus Fee	-	23,300	23,300	<b>OFFICE MAINTENANCE EXPENSES</b>			
Admission Fee	-	9,520	9,520	Computer Maintenance	1,702	8,602	10,304
Library Old Book Sale	3,165	-	3,165	Xerox	2,832	4,600	7,432
Library Missing Books Amount	3,869	-	3,869	Generater Maintenance	-	1,020	1,020
Old News paper sale	4,800	-	4,800	Garden	-	1,250	1,250
				Library	926	825	1,751
<b>BANK INTEREST</b>				College Website	-	8,000	8,000
SBI A/c No 54035617002	18,661	-	18,661	C C Camera	2,000	6,500	8,500
SBI A/c No 54035617013	1,320	-	1,320	Sports	11,108	14,140	25,248
SBI A/c No 384490500998	-	32,946	32,946				
Interest on FD	-	17,064	17,064	<b>CAPITAL PAYMENT :</b>			
				Library	23,148	8,972	32,120
<b>SALARY GRANT FROM JDCE</b>	1,76,99,637	-	1,76,99,637	Geography Lab	780	-	780
<b>CAPITAL RECEIPTS</b>				<b>Sree Siddganga Education Society</b>	-	5,53,518	5,53,518
S S E S A/C	-	30,65,141	30,65,141				
				<b>B.University Remittance:</b>			
<b>B UNIVERSITY COLLECTIONS</b>				Registration fees	-	4,00,781	4,00,781
Registration Fee	41,968	4,00,120	4,42,088				
Examination Fee	1,510	-	1,510	<b>SALARY DEDUCTION:</b>			
				Salary Deduction Management	15,600	-	15,600
<b>SALARY DEDUCTION:</b>				Red Ribbon Club	4,000	-	4,000
Salary Deduction Management	15,600	-	15,600	GSLIC	1,42,227	-	1,42,227
Red Ribbon Club	4,000	-	4,000	B.U Remuneration	2,66,896	-	2,66,896
GSLIC	1,42,227	-	1,42,227	Birthday Fund	-	22,750	22,750
B.U Remuneration	2,15,635	-	2,15,635				
B.U Imprest	576	-	576	<b>UUCMS</b>	-	2,52,161	2,52,161
Birthday Fund	-	22,750	22,750				
				<b>ADVANCES PAID</b>			
<b>OTHER CURRENT LIABILITIES</b>				B.U Postage	70,306	-	70,306
T.B.F	3,025	7,655	10,680	Culturral Programme Advance	-	90,000	90,000
SWF	3,025	7,655	10,680	Flag	770	11,375	12,145
Flag	3,025	7,655	10,680	KP Palanna Deposit	-	50,000	50,000
Bharat Scouts & Guides	8,000	15,050	23,050	College Magazine	34,000	1,500	35,500
Indian Red Cross	8,000	15,050	23,050				
College Magzine	24,000	45,250	69,250	<b>DATTI NIDHI DEPOSITS</b>			
				SSUB Fixed Deposit	-	5,50,000	5,50,000

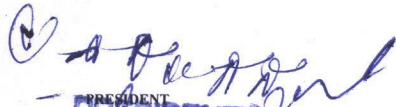


"	<b>DATTI NIDHI DEPOSITS</b>				"	<b>Director of Collegiate Education Joint A/c</b>			
	KP Palanna	-	50,000	50,000		Bank Charges	95	-	95
	S Rajesh	-	1,00,000	1,00,000		"			
	S Jagada	-	1,00,000	1,00,000		<b>Bank Interest Remitted T o Govt A/c</b>			
	Aruna kumari	-	1,00,000	1,00,000		SBI A/c No 54035617002	2,71,848	-	2,71,848
	B M Malini	-	1,00,000	1,00,000		S B I A/c No.54035617013	58,768	-	58,768
	Channappa	-	1,00,000	1,00,000		"			
"	<b>ADVANCES RECEIVED</b>				"	<b>Closing Balance:</b>			
	B U Postal	37,261	-	37,261		Cash in Hand	120	774	894
	NSS Advance	4,000	-	4,000		SBI A/c No 54035617002	6,32,835	-	6,32,835
	Canteen Advance	-	10,000	10,000		Bank of Baroda A/c No.67180100010237(Joint A/c)	4,77,560	-	4,77,560
	Culturral Programme Advance	-	90,000	90,000		S B I A/c No.54035617013	35,078	-	35,078
						SBI A/c No 384905000998	-	8,98,371	8,98,371
						Sri Siddaganaga Urban Bank	-	19,105	19,105
"	<b>TUTION FEE RECEIVABLES:</b>								
	2021-22 Principal A/c	12,220	65,800	78,020					
	2020-21 Principa: A/c	5,640	3,760	9,400					
	2019-20 Principal A/c	940	8,318	9,258					
	2014-15 Principal A/c	857	-	857					
"	<b>Director of Collegiate Education Joint A/c</b>								
	2021-22 Tution Fee Joint A/c	12,220	-	12,220					
	2020-21 Tution Fee Joint A/c	5,640	-	5,640					
	2019-20 Tution Fee Joint A/c	940	-	940					
	2014-15 Tution Fee Joint A/c	857	-	857					
	2019-20 Admin Fee Joint A/c	5,360	-	5,360					
	Geo Lab Fee Joint A/c	8,840	-	8,840					
	Bank of Baroda Interest A/c 67180100010237	10,233	-	10,233					
	<b>Total</b>	<b>1,99,40,376</b>	<b>65,33,572</b>	<b>2,64,73,947</b>		<b>Total</b>	<b>1,99,40,376</b>	<b>65,33,572</b>	<b>2,64,73,947</b>

SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE, NELAMANGALA

DATE : 16-08-2023  
PLACE : TUMKUR

AS PER MY REPORT OF EVEN DATE


  
PRESIDENT  
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S VISWANATH  
CHARTERED ACCOUNTANT  
M. No. 203868

**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERECE  
NELAMANGALA, BANGALORE**

**SCHEDULE- 1: FIXED ASSETS & ALLOWABLE DEPRECIATION - COLLEGE ASSETS**

PARTICULARS	W D V AS ON 01.04.2022	DURING THE YEAR		BALANCE	DEPRECIATION		W D V AS ON 31.03.2023
		ADDITIONS	SALES		RATE (%)	AMOUNT	
<b>FURNITURE &amp; FIXTURES</b>							
Furniture	2,90,055	-	-	2,90,055	10%	29,005	2,61,050
Name Board	1,398	-	-	1,398	10%	140	1,258
Untensils	372	-	-	372	10%	37	335
<b>PLANT &amp; MACHINERY</b>							
Spotsr Equipments	77,423	-	-	77,423	15%	11,613	65,809
Borwell	15,173	-	-	15,173	15%	2,276	12,897
Biometric Machine	11,637	-	-	11,637	15%	1,746	9,892
Generator	1,673	-	-	1,673	15%	251	1,422
Camera	3,539	-	-	3,539	15%	531	3,008
Laboratory Equipments	6,863	780	-	7,643	15%	1,088	6,555
LCD Projector	4,419	-	-	4,419	15%	663	3,756
Typewriter	79	-	-	79	15%	12	67
Water Tank	1,460	-	-	1,460	15%	219	1,241
Xerox machine	54,628	-	-	54,628	15%	8,194	46,434
UPS Battery	41,845	-	-	41,845	15%	6,277	35,568
Fake note detection machine	4,809	-	-	4,809	15%	721	4,087
CC Camera	1,86,862	-	-	1,86,862	15%	28,029	1,58,833
Water Filter	7,987	-	-	7,987	15%	1,198	6,789
<b>PLANT &amp; MACHINERY</b>							
Computer	78,607	-	-	78,607	40%	31,443	47,164
Computer Dept	309	-	-	309	40%	123	185
Library Software	3	-	-	3	40%	1	2
Bio metric	1,305	-	-	1,305	40%	522	783
<b>LIBRARY BOOKS</b>							
Library Books	1,26,853	32,120	3,165	1,58,973	40%	60,420	98,553
<b>TOTAL</b>	<b>9,17,299</b>	<b>32,900</b>	<b>3,165</b>	<b>9,50,199</b>		<b>1,84,510</b>	<b>7,65,690</b>

	Before Sep	After Sep
Geography Lab	-	780
Library	16,273	15,847



**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERCE  
NELAMANGALA, BANGALORE**

**SCHEDULE - II: ADVANCE ACCOUNT**

31-03-2022	PARTICULARS	31-03-2023
	<b>ADVANCE ACCOUNT</b>	
43,396	B.U.Postage	76,441
416	B.U.Imprest	-
3,200	NSS Advances	-
<b>47,012</b>	<b>TOTAL</b>	<b>76,441</b>

**SCHEDULE - III: DEPOSIT ACCOUNT**

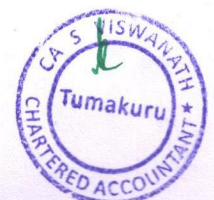
31-03-2022	PARTICULARS	31-03-2023
	<b>Datti Nidhi Deposits:</b>	
-	K P Palanna	50,000
-	Dr. S Rajesh	1,00,000
-	S Jagada	1,00,000
-	S K Aruna kumari	1,00,000
-	B M Malini	1,00,000
-	L Channappa	1,00,000
-	<b>TOTAL</b>	<b>5,50,000</b>

**SCHEDULE - IV : CASH AND BANK BALANCES**

31-03-2022	PARTICULARS	31-03-2023
1,370	<b>CASH ON HAND</b>	894
	<b>BANK BALANCES</b>	
8,73,922	SBI A/c No 54035617002	6,32,835
3,59,305	Bank of Baroda A/c No 010237	4,77,560
92,526	SBI A/c No 54035617013	35,078
9,00,238	SBI A/c No 384905000998	8,98,371
2,041	Sri Siddaganaga Urban Bank	19,105
<b>22,29,402</b>	<b>TOTAL</b>	<b>20,63,842</b>

**SCHEDULE - V: FEE RECEIVABLES**

31-03-2022	PARTICULARS	31-03-2023
	<b>OUT STANDING TUTION FEE:</b>	
1,00,858	Up to Year 2000	-
96,530	Year 2000-01	-
5,700	Year 2001-02	-
1,86,405	Year 2002-03	1,44,518
11,172	Year 2004-05	11,172
14,023	Year 2005-06	14,023
87,984	Year 2006-07	87,984
1,08,376	Year 2007-08	1,08,376
93,183	Year 2008-09	93,183
25,710	Year 2009-10	25,710
33,551	Year 2010-11	33,551
2,22,520	Year 2011-12	2,22,520
2,83,667	Year 2012-13	2,83,667
16,283	Year 2013-14	16,283
25,710	Year 2014-15	24,853
25,639	Year 2016-17	25,639
29,140	Year 2017-18	29,140
4,460	Year 2019-20( BA)	3,520
69,560	Year 2019-20( B.com)	57,482
7,520	Year 2020-21 ( BA)	1,880
60,160	Year 2021-22( BA)	47,940
87,420	Year 2021-22( B. com)	21,620
-	Year 2022-23( B. com)	77,080
<b>15,95,571</b>	<b>TOTAL</b>	<b>13,30,141</b>



**SREE SIDDAGANGA FIRST GRADE COLLEGE OF ARTS AND COMMERECE  
NELAMANGALA, BANGALORE**

**SCHEDULE - VI : CURRENT LIABILITIES AND PROVISIONS**

31-03-2022	PARTICULARS	31-03-2023
1,400	<b>SALARY DEDUCTIONS</b> Professional Tax (JDCE)	1,400
	<b>UNIVERSITY FEE</b>	
3,20,500	Bharat Scouts & Guides	3,43,550
15,238	SC/ST Examination fees	15,238
1,95,252	Registration Fees	2,36,559
2,43,455	Convocation Fees	2,43,455
59,780	Bharat Red Cross	82,830
67,086	Examination Fee	68,596
68,606	University Sports Fee	68,606
52,245	S.W.F	62,925
36,425	T.B.F	47,105
34,691	Flag Fees	33,226
50,000	K P Palanna Deposit	-
		12,02,090
20,125	<b>Audit Fee Payable for the F Y 2022-23</b>	20,125
2,44,975	<b>MANGEMENT SALARY</b>	3,00,691
	<b>OTHER LIABILITIES</b>	
90,639	Medical fees	90,639
73,200	NSS Fee	73,200
1,46,186	College Magazine	1,79,936
-	Canteen Advance	10,000
		3,53,775
<b>17,57,759</b>	<b>TOTAL</b>	<b>18,78,081</b>

