



Mootha S.K. & Co.,
Chartered Accountants

Sanjay Kumar Mootha, F.C.A

AUDIT REPORT

We have examined the attached Balance Sheet of **SOMA SUBHADRAMMA RAMAN GOUDA WOMEN'S COLLEGE, RAICHUR** as at 31st March 2024 and also the Receipt & Payment Account and Income & Expenditure account for the year ended on that date annexed there to. These financial statements are the responsibility of the College. Our responsibility is to express an opinion on these financial statements based on our examination.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurances about the financial statement are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion and we report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts have been maintained so far it appears from our examination of the books of accounts produced before us.
3. The Balance sheet, Receipt and payment account and Income & Expenditure account dealt with by this report are in agreement with the books of accounts.
4. In our opinion and to the best of our information and according to the explanation given to us, the said accounts gave a true and fair view in conformity with the accounting principles generally accepted in India:
 - i) In the case of the Balance Sheet of the state of affairs of the College as on 31.03.2024, and
 - ii) In the case of Income & Expenditure Account, of the Surplus for the year ending on 31.03.2024.
 - iii) In the case of Receipts & Payment Account, of the amount received and paid for the year ended on 31.03.2024.

Place: Raichur

Date: 28.06.2024.



For Mootha S.K.& Co.,
Chartered Accountants
F.R.No. 0082455
Sanjay
(CA Sanjay Kumar Mootha)
Proprietor.

M.No. 206245,

UDIN: 24206245BKCVRYV2938.

TARANATH SHIKSHANA SAMSTHES

SOMA SUBHADRAMMA RAMAN GOUD WOMEN'S COLLEGE, RAICHUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE		AMOUNT	INCOME		AMOUNT	AMOUNT
SALARIES TO TEACHING & NON TEACHING STAFF						
			95,13,027.00			
SALARIES TO PART TIME / TEMPORARY STAFF						
Salaries						
Remuneration to Guest Lecturers	26,93,277.00					
Employees Provident Fund	75,000.00					
Employees State Insurance	5,07,026.00					
Gratuity	1,46,629.00					
	<u>4,89,000.00</u>					
		34,26,781.00				
EXPENDITURE TOWARDS SPECIFIC FEES						
Library/ Reading Room Expenses	71,975.00					
Seminar/Orientation Expenses	33,380.00					
Identity Card Expenses	7,200.00					
Internet Fees	17,941.00					
Cultural Activities Expenses	1,07,279.00					
Mid Term Exam Expenses	4,645.00					
	<u>2,42,420.00</u>					
CONTINGENCIES						
Light & Water	2,90,187.00					
Repairs & Maintenance - Building	1,77,971.00					
Bank Charges	1,18,412.50					
Printing & Stationery	69,210.00					
NSS Camp Expenses	60,800.00					
NAAC Fees & Expenses	60,565.80					
University Tournament Expenses	56,305.00					
Talent Day Expenses	49,394.00					
Work Shop Expenses	40,523.00					
Audit Fees	29,500.00					
Web Designing & Development Charges	23,747.00					
Sports Expenses	21,669.00					
Professional Fees	14,000.00					
Affiliation Fees	13,565.62					
Prizes to University Blues	8,050.00					
Postage Expenses	7,986.00					
ACUTAL RECEIPT BY FEES:						
College Development Fees	2,00,951.00					
Library / Reading room Fees	2,19,073.00					
Games & Sports Fees	1,02,363.00					
Medical examination Fees	1,39,071.00					
Mid Term Examination Fees	1,77,208.00					
Cycle Stand Fees	1,29,554.00					
Cultural Activities Fees	2,89,561.00					
Seminar/Orientation Fees	1,96,625.00					
Digital Library Fees	1,38,799.00					
Miscellaneous Fees :	1,05,505.00					
Internet Fees	1,22,889.00					
Women's Hostel Fees	5,57,000.00					
Campus Maintenance Fees	78,063.00					
Miscellaneous Fees :						
a) Registration and sale of Forms	45,910.00					
b) Identity Card Fees	77,645.00					
c) T.C & Miscellaneous Fees	4,610.00					
d) Management Fees	40,350.00					
e) Alumni Fees	200.00					
e) Hostel Application Form Fees	1,400.00					
	<u>26,26,777.00</u>					
OTHER MISCELLANEOUS RECEIPTS						
University Registration Fees	2,940.00					
University Eligibility Fees & Form Fees	2,520.00					
University Sports Fees	1,472.00					
University Welfare Fund	580.00					
University Career Guidance Fees	790.00					
University Tele Education Fees	313.00					
University Late Admission Fees	22,900.00					
University Corpus Fund Fees	1,916.00					
KSW & TGF	8,595.00					
Indian Red Cross Society	200.00					
Bharat Scouts & Guide Fees	13,080.00					



TARANATH SHIKSHANA SAMSTHE'S

SOMA SUBHADRAMMA RAMAN GOUDA WOMEN'S COLLEGE, RAICHUR

BALANCE SHEET AS AT 31ST MARCH, 2024

CAPITAL & LIABILITY	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
CAPITAL FUND	1	3,06,65,184.75	FIXED ASSETS	3	2,82,46,380.00
Amount payable to Joint Directorate of College Education being balance represented in Joint Account		46,06,292.02	ADVANCES	4	3,95,688.00
Amount of Scholarships Payable to students / refundable to Government			CASH & BANK BALANCES	5	84,59,454.98
GOI SC/ST Scholarships A/c	5,68,838.80				
BCM P.M. Scholarship A/c	<u>74,284.62</u>	6,43,123.42			
Liability Deposit (Represented by bal. in S.B.A/c)		6,54,854.79			
Other Liabilities	2	5,33,068.00			
		<u>3,71,02,522.98</u>			<u>3,71,02,522.98</u>

"As per our report of even date attached."

for MOOTHA S.K. & co
Chartered Accountants,
Firm Reg.No. 008245S



(CA Sanjay Kumar Mootha)
Proprietor.
M.No. 206245

For S.S.R.G. WOMENS COLLEGE

M. B. Ramanna
CHAIRMAN

J. P. Prasad
SECRETARY

A. R. S.
PRINCIPAL

Place: Raichur

Date: 28.06.2024

UDIN: 242062458KCVRW2938

SOMA SUBHADRAMMA RAMAN GOUDA WOMEN'S COLLEGE, RAICHUR

**SCHEDULE ATTACHED TO AND FORMING PART OF BALANCE SHEET AND
INCOME & EXPENDITURE ACCOUNT**

ACCOUNTING YEAR ENDED: 31.03.2024

Schedule 1 : Capital Fund

Opening Balance	3,02,62,887.67
Add : Surplus for the year	4,02,297.08
	<u>3,06,65,184.75</u>

Schedule 2 : Other Liabilities

Scholarship Payable (Opening Balance)	19,199.00
Sanchi Honamma Scholarship	54,000.00
Women's Hostel Deposit	4,39,100.00
Gratuity amount received from LIC of India - Payable to Employees	20,769.00
	<u>5,33,068.00</u>

Schedule 3 : Fixed Assets

Sl.No.	Particulars	Opening Balance	Addition during the year	Closing Balance
1	Land	24,00,000.00	-	24,00,000.00
2	Buildings	1,22,54,871.00	-	1,22,54,871.00
3	Women's Hostel Building	78,78,811.00	-	78,78,811.00
4	Furniture & Fixtures			
	Purchased out of College Fund	5,30,106.00	5,200.00	5,35,306.00
	Purchased out of UGC Fund	3,35,644.00		3,35,644.00
5	Computers			
	Purchased out of College Fund	589.00		589.00
	Purchased out of UGC Fund	8,13,046.00		8,13,046.00
6	Equipments			
	Purchased out of College Fund	6,52,946.00	57,175.00	7,10,121.00
	Purchased out of UGC Fund	25,48,666.00		25,48,666.00
7	Books			
	Purchased out of College Fund	4,44,917.00	1,06,800.00	5,51,717.00
	Purchased out of UGC Fund	2,17,609.00	-	2,17,609.00
		<u>2,80,77,205.00</u>	<u>1,69,175.00</u>	<u>2,82,46,380.00</u>

Schedule 4 : Advances

Advance to Head of the departments	1,73,948.00
Deposit with GESCOM	7,740.00
Fixed Deposit with Canara Bank (Jointly held with JDCE)	1,44,000.00
Advance to NSS Officer	71,000.00
	<u>3,96,688.00</u>



Schedule 5 : Cash and Bank Balances

Cash at Canara Bank, Station Road Branch, Raichur

College Account	6,75,989.01	
GOI SC/ST Scholarships account	5,68,838.80	
BCM Post Matric Scholarship A/c	74,284.62	
Library Deposit Account	6,54,854.79	
Reading Room Account	5,44,131.30	
College Development Account	1,47,421.33	
Games & Sports Account	1,74,128.58	
Golden Jubilee Account	1,00,769.89	
Salary Deduction Account	1,72,318.30	
UGC Grant Account	15,088.15	
UGC Grant (Carrier Orientation Course) Account	3,400.00	
NSS Account	8,480.19	31,39,704.96
Cash at State Bank of India Raichur (Joint Account)		46,06,292.02
SSRG Women's Hostel Account at Canara Bank, LVD College Branch		7,12,748.00
Cash in hand		710.00

84,59,454.98



TARANATH SHIKSHANA SAMSTHES

SOMA SUBHADRAMMA RAMAN GOURI WOMEN'S COLLEGE, RAICHUR.

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2023-2024 (FROM 1-4-2023 TO 31-3-2024)



RECEIPTS

RECEIPTS	AMOUNT	AMOUNT	AMOUNT	AMOUNT
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1 OPENING BALANCES B/LF

1.01 Balances In Savings Bank Accounts at Canara Bank, Station Road Branch				
a) College Account - A/C.No.18162200000010	1,58,817.01			
b) SSSRG Golden Jubilee Fund - A/C.No.18162010042470	99,743.89			
c) GOI SC/ST Scholarship - A/C.No.1816220000020231	5,59,248.80			
d) BGM Post-Matric Scholarship - A/C.No.18162200002006	73,518.62			
e) Library Deposit - A/C.No.18162200001083	7,51,610.79			
f) Reading Room Account - A/C.No.18162200016216	4,07,278.30			
g) Games & Sports Account - A/C.No.18162200016220	1,41,676.58			
h) College Development A/C No. 18162200050925	1,13,686.33			
i) Principal SSSRG PF Account-A/C.No.18162010033276	1,63,086.72			
j) UGC Grant Account A/C No: 05191010296377	14,658.15			
k) UGC Center Orientation Course A/C No: 18162200031024	3,400.00			
l) Principal SSSRG NSS Account-A/C. No. 18162200002090	6,640.19			
1.02 Joint A/C at State Bank of India, Raichur - A/C No.62202771428	24,93,415.38			
1.03 SSSRG Women's College Women's Hostel A/C No. 279710104504	44,83,476.52			
1.04 Principal NSS SSSRG Women's College, SBI A/C No. 41709852720	13,40,882.00			
1.05 Cash in Hand	505.00	83,18,278.90		

2 GRANT IN AID RECEIVED

2.01 a) Salary Grant from Govt. of Karnataka credited to Joint A/C	95,13,027.00			
b) NSS Grant Received	1,42,000.00	96,55,027.00		

3 ACUTAL RECEIPT BY FEES:

3.01 Library / Reading Room Fees	1,32,820.00			
3.02 Games & Sports Fees	1,02,363.00			
3.03 Medical examination Fees	1,39,071.00			
3.04 Mid Term Examination Fees	1,77,208.00			
3.05 Cycle Stand Fees	1,29,554.00			
3.06 Cultural Activities Fund Fees	2,89,561.00			
3.07 Seminar / Orientation Fees	1,96,625.00			
3.08 Digital Library Fees	1,36,799.00			
3.09 Internet Fees	1,22,889.00			
3.10 Campus Maintenance Fees	78,063.00			
3.11 Library Cardon Deposit Fees	86,253.00			
3.12 Miscellaneous Fees:				
a) Registration and Sale of forms	45,910.00			
b) Identity Card Fees	77,645.00			
c) Women's Hostel Fees	5,57,000.00			
d) Management Fees	40,350.00			
e) Miscellaneous Fees	1,05,505.00			
		24,19,616.00		

4 DEVELOPMENT FEES

4.01 College Development Fees collected	2,00,951.00			
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1 EMPLOYEES COST

1.01 SALARIES TO TEACHING STAFF	84,93,712.00			
a) Salaries paid from Joint Account				
1.02 SALARIES TO NON-TEACHING STAFF	10,19,315.00			
a) Salaries paid from Joint Account	26,93,277.00			
1.03 Salary to Management Staff	75,000.00			
1.04 Remuneration to Guest Lecturers	7,42,707.00			
1.05 Contribution to Employees Provident Fund	1,46,629.00			
1.06 Contribution to ESIC	93,320.00			
1.06 Gratuity	1,32,63,960.00			

2 EXPENDITURE TOWARDS SPECIFIC FEES

2.01 Library / Reading Room Expenses	71,975.00			
2.02 Cultural Activities Expenses (TV)	1,07,279.00			
2.03 Seminar/Orientation Expenses	33,380.00			
2.04 Internet Fees	17,941.00			
2.05 Identity Card Fees	7,200.00			
2.06 Mid Term Exam Fees	4,645.00			
		2,42,420.00		

3 SCHOLARSHIP

3.01 GOI SC/ST Scholarship disbursed to Students	6,200.00			
3.02 Sanchi Hevaramma Scholarship disbursed to Students	2,000.00			
		8,200.00		

4 EXPENDITURE ON ITEMS MENTIONED IN CLAUSE No.8, OF PART-IT OF THE AGREEMENT ENTERED IN TO WITH THE GOVERNMENT OF KARNATAKA

4.01 Purchase of Library Books	1,06,800.00			
4.02 Purchase of Equipments (College)	49,800.00			
4.03 Purchase of Furniture and Fixtures (Development)	5,200.00			
4.04 Purchase of Equipments (Development A/C)	7,375.00			
		1,69,175.00		

5 OTHER MISCELLANEOUS PAYMENTS Represented by respective Miscellaneous Receipts

5.01 University Registration Fees remitted	72,249.00			
5.02 University Course Continuation Fees remitted	81,004.00			
5.03 University Equality Fees & Form Fees remitted	72,240.00			
5.04 University Sports Fees remitted	1,26,240.00			
5.05 University Welfare Fund remitted	55,680.50			
5.06 University Career Guidance Fund remitted	75,840.00			
5.07 University Corpus Fund remitted	2,52,000.00			
5.08 University Theory Exam. Advance Disbursed	25,000.00			
5.09 University Tele Education Fees furnished	25,440.00			
5.10 University Late Admission fees remitted	37,100.00			
5.11 Bharat Scout & Guides Fees	12,480.00			
5.12 NSS Bhawan	30,240.00			
5.13 Karnataka Students Welfare Fund / Teachers Benefit Fund	16,905.00			



TOTAL C/F	2,05,93,672.90	TOTAL C/F	1,36,83,755.00
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AMOUNT RECEIVED FROM MANAGEMENT (SS, BAICHURI)		TOTAL B/F	TOTAL B/F
5.01 Salaries to Temporary Staff	29,19,167.00	29,19,167.00	
5.02 Purchase of Equipments (NAAC)	49,800.00	49,800.00	
6 OTHER INCOME:			
6.01 Interest Received from Bank	1,23,081.00		
6.02 Joint Account	1,061.00		
6.03 B.C.M.Scholarship Account	17,634.00		
6.04 Library Deposit Account	16,341.00		
6.05 GOI SC/ST Scholarship Account - A/C No. 231	11,692.00		
6.06 Reading Room Account - A/C No. 16216	19,970.00		
6.07 College Account	3,977.00		
6.08 Games & Sports Account	3,628.00		
6.09 College Development A/C	1,439.00		
6.10 SSRIG Golden Jubilee A/C	4,995.00		
6.11 Principal SSRIGPF Account - A/C No. 33276	348.00		
6.12 Principal SSRIG NSS Account - A/C No. 2090	430.00		
6.13 U G C Grant Account - A/C No. 29677	39,102.00		
6.14 m) SSRIG Women's Hostel Account No. 14904	2,43,698.00		
6.15 T.C. & Miscellaneous Fees	4,610.00		
6.16 Rent Received	4,320.00		
6.17 Loss of Library Books	435.00		
6.18 Hostel Application Form Fees	1,400.00		
		2,54,403.00	
7 OTHER MISCELLANEOUS RECEIPTS (Represented by respective Miscellaneous Payments)			
7.01 University Registration Fees	75,180.00		
7.02 University Course Continuation Fees	80,741.00		
7.03 University Eligibility Fees & Form Fees	74,760.00		
7.04 University Sports Fees	1,27,712.00		
7.05 University Welfare Fund	55,260.00		
7.06 University Career Guidance Fund	76,630.00		
7.07 Karnataka Students Welfare Fund / Teachers Benefit Fund	25,500.00		
7.08 University Theory Exam Advance Received from KSMU Bijapur	25,000.00		
7.09 University Trade Education Fees	25,753.00		
7.10 University Late Admission Fees	60,000.00		
7.11 Indian Red Cross Society Fees	24,350.00		
7.12 Collection for distribution of stamps such as Army day, Teachers day, Flag fees	12,175.00		
7.13 University Campus Fund	2,53,916.00		
7.14 Bharath Scouts & Guides Fees	25,560.00		
7.15 NSS Bhavan fees	30,555.00		
7.16 Alumni Fees	200.00		
7.17 Admission Fees	10,420.00		
7.18 Deduction from Salaries - Aided Staff	18,13,487.00		
7.19 Deduction from Salaries - Management Staff (PF, ESI and Gratuity)	3,24,152.00		
7.20 Deduction from Salaries - Management Staff (Other Deductions)	1,21,236.00		
7.21 PF & ESI Received from TSS	3,63,587.00		
TOTAL C/F	2,38,17,302.90		
		2,00,86,370.92	
			1,36,83,755.00
5.14 Deduction from Salaries - Aided Staff	18,15,347.00		
5.15 Deduction from Salaries - Management Staff	1,21,236.00		
5.16 Collection for distribution of stamps such as Army day, Teachers day, F	13,275.00		
5.17 Indian Red Cross Society Fees	24,150.00		
5.18 Admission Fees	10,420.00		
5.19 Red Ribbon Gude Fund	4,000.00		
5.20 Gratuity received from LIC of India disbursed	1,33,865.00		
		30,04,683.00	
6 CONTINGENCIES			
6.01 Light & Water Expenses	2,50,187.00		
6.02 Repairs & Maintenance Charges	1,77,971.00		
6.03 Bank Charges	1,20,113.50		
6.04 KPSC Examination Remuneration	83,420.00		
6.05 Printing & Stationery	69,210.00		
6.06 NSS Regular Activities & Special Camp	60,800.00		
6.07 NAAC Fees & Expenses	60,565.80		
6.08 University Tournament A/C	56,305.00		
6.09 Talents Day Expenses	49,394.00		
6.10 Work Shop Expenses	40,523.00		
6.11 Audit Fees	29,500.00		
6.12 Affiliation Fees	13,565.62		
6.13 Web Designing and development charges	23,747.00		
6.14 Inter Collegiate Tournament	21,669.00		
6.15 Professional Fees	14,000.00		
6.16 Prizes to University Buses	8,050.00		
6.17 Postage, Telegram and Telephone Charges	7,986.00		
6.18 Practical Examination Expenses	5,000.00		
6.19 Miscellaneous Expenses	2,61,481.00		
		13,93,487.92	
7 ADVANCES TO HOLD			
7.01 Examination Advance	12,440.00		
7.02 NSS Officer	71,000.00		
		83,440.00	
8 Taranath Shikshana Samsthe Raichur (Hostel Amount)			
8 Refund of Hostel Deposit			2,04,000.00
9 Amount Transferred to Various account (As per Contra)			
10.01 Library Caudon Deposit	3,20,200.00		
10.02 Library Reading Room Fees	2,08,800.00		
10.03 Games and Sports	1,44,900.00		
10.04 College Account - Affiliation fees	29,500.00		
10.05 College Account - NAAC Fees	13,555.00		
		7,16,955.00	



Card 1

TOTAL B/F 2,38,17,302.90

- 3 -

TOTAL B/F 2,00,66,300.92

7.22 Red Ribbon Club Fund 7.23 Gratuity of Employees received from LIC of India 7.24 WPSG Examination Remuneration 7.25 Women's hostel Deposit		6,000.00 1,54,615.00 83,420.00 1,24,000.00	39,95,209.00 16,309.00	11 CLOSING BALANCES C/E 11.01 Balance in Savings Bank Accounts at Canara Bank- Station Road Branch a) College Account - A/C No. 181622000000010 b) GOI SC/ST Scholarship - A/C No. 18162200000231 c) BCM Post-Matric Scholarship-A/C No. 18162200002066 d) Library Deposit - A/C No. 18162200001083 e) SSGG Golden Jubilee Fund A/C No. 181620142470 f) Reading Room Account - A/C No. 18162200016216 g) Games & Sports Account - A/C No. 18162200016220 h) College Development A/C No. 18162200050925 i) Principal SSGG PF Account-A/C No. 18162010033276 j) Principal SSGG NSS Account-A/C No. 18162200002090 k) UGC Grant Account A/C No. 0519101029677 l) UGC Career Orientation Course A/C No. 18162200031024 m) Joint A/c at State Bank of India, Baichur - A/C No. 62202771428 n) SSGG Women's College Women's Hostel A/C No. 2797101014504 o) Principal NSS SSGG Women's College, SBI A/C No. 41709852720 11.05 Cash in Hand	6,75,989.01 5,68,838.80 74,284.62 6,54,854.79 1,00,769.89 5,44,131.30 1,74,128.58 1,47,421.33 1,72,318.30 8,480.19 15,088.15 3,400.00 46,06,292.02 7,12,748.00 710.00	84,59,454.98
8 RECOVERY OF ADVANCES FROM HOD		7,16,955.00	7,16,955.00			
9 Amount Transferred from Various account (As per Contra) 9.01 Library Cardon Deposit 9.02 Library Reading Room Fees (Transferred) 9.03 Games and Sports (Transferred) 9.04 PF Account - Affiliation fees 9.05 PF Account - NAAC Fees		3,20,200.00 2,08,800.00 1,44,900.00 13,555.00 29,500.00				
GRAND TOTAL		2,65,45,775.90			2,65,45,775.90	

1) On behalf of the management, We hereby certify that Receipts have been apportioned as per clause No.4 and 5 of the section II of the agreement and credited to the respective accounts.
 2) Certified that the Pay & Allowance drawn from the Joint Account & disbursed to the staff which has been approved by the Joint Director of Collegiate Education , Gulbarga.
 3) The expenditure shown above has been actually incurred and that no part of it is related to Scholarship or to articles for which a special grant is sanctioned under GRANT IN AID.
 4) Certified that certificates to the above effect have been obtained from authorities of the Bank and the same is enclosed with this statement.

Place : BAICHUR
 Date:- 28.06.2024

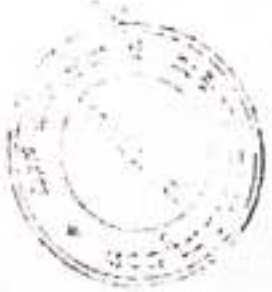
For S.S.R.G. WOMEN'S COLLEGE
 CHAIRMAN
 SECRETARY
 PRINCIPAL

--- : AUDITOR'S CERTIFICATE : ---

We hereby certify that we have audited the accounts of the college for the financial year 2023-2024 and the Receipts and Payments shown in the statement are correctly stated and supported by proper Books of Accounts maintained in Computer System.

AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH

Place : BAICHUR
 Date:- 28.06.2024
 UDIN: 242062459KCVRW2938



For MOOTHA S.K. & CO.,
 CHARTERED ACCOUNTANTS
 Firm Regn. No. 00R2455
 M. No. 206245
 F.R. No. 0082455
 SANDAY KUMAR (MOOTHA)
 PROPRIETOR
 M. No. 206245