



K.M. SUBBAIAH & CO.,
CHARTERED ACCOUNTANTS

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CA. Kodandera M. Subbaiah, FCA

A U D I T R E P O R T

We have Audited the Books of Account of **SARVODAYA COLLEGE OF EDUCATION, VIRAJPET-571218**, for the year ended **31.03.2023** and report as under.

1. We have received all the information necessary for our audit.
2. The attached financial statements are in agreement with the books of account maintained.
3. The Balance Sheet gives the true and fair view of state of affairs as on the given date.

Place : Gonikoppal

Date : 04.11.2023

For K. M. SUBBAIAH & CO.
Chartered Accountants

(Kodandera. M. Subbaiah)
MRN: 206133

Sarvodaya College of Education, Virajpet , Kodagu

Balance Sheet as at 31.03.2023

PARTICULARS	Rs.	Rs.	PARTICULARS	Rs.	Rs.
General Fund / Grants :			Fixed Assets -- as per schedule		15,05,904.00
Opening Balance	48,41,607.42				
Add : Excess of Income over Expenditure	1,29,982.93	49,71,590.35			
University Fee - Pending Remittance					
Opening Balance	1,24,940.00				
Amount Collected	1,49,950.00				
Less : Amount Remitted	(2,25,566.00)	49,324.00			
Salary Deductions [PT / PF / Insurance etc.,]			Cash & Bank Balances		
Opening Balance	-		SBI Virajpet SB 64130028748	5,97,512.00	
Amount Received	7,80,421.00		SBI Virajpet SB 64040907809	70,305.50	
Less : Amount Remitted	(7,11,468.00)	68,953.00	Union Bank of India SB-520101215569322	31,40,368.15	
Advance from Management (Affiliation Fee)		2,33,640	Union Bank of India SB - 520101215628973	3,442.50	
			Union Bank of India SB 520101215669491	2,063.80	
			Union Bank of India SB - 520101215612848	3,911.40	38,17,603.35
Total..		53,23,507.35	Total..		53,23,507.35

Place : Gonikoppal
Date : 04.11.2023

Compiled from the Books and Informations furnished

For K M Subbaiah & Co

Kodandera M Subbaiah
Chartered Accountant
M No 206133



Sarvodaya College of Education, Virajpet , Kodagu

Income & Expenditure Account for the year ended 31.03.2023

EXPENDITURE	Rs.		INCOME	Rs.	
College Expenses:			Fee Collection		
Exam Stationery	7,630.00		Admission	750.00	
Medical Inspection / Expenses	1,850.00		Arts & Drawing	600.00	
Bank Charges	389.11		CTC	6,000.00	
Postage / Stamp / Courier Expenses	3,522.96		Development Fee	1,58,000.00	
Printing & Stationary	17,510.00		Education Technology	1,200.00	
NAAC Expenses	5,000.00		Institution Exam Fees	1,500.00	
Sports Expenses	11,500.00		Lab Fee	1,050.00	
Computer Stationery / Printer Toner / Maintenance	46,540.00		Lesson Planning	3,000.00	
Garden Maintenance	6,200.00		Library	2,250.00	
Aqua Guard Maintenance	3,350.00		Magazine Fee	750.00	
General Maintenance	26,742.00		Maintenance Fee	5,940.00	
Lesson Planning fee expenses	3,650.00		Medical Inspection	750.00	
NFTW Fee Expenses	11,426.00		NFTW	290.00	
NSS Fee Expenses	390.00		NSS	415.00	
Adhyayana Peeta Fee Expenses	410.00		Reading Room Fee	1,500.00	
Arts & Drawing Fee Expenses	1,000.00		Sports Fee	1,125.00	
College Office / Administrative Expenses	26,188.00	1,73,298.07	SUPW	1,875.00	
			SWF and TWF	710.00	
			Tuition Fee	3,07,900.00	
			Application Fee	2,300.00	
			TC Charges	1,400.00	
Interest on SB Account refunded to Government		1,13,242	Central Admission Cell	37,260.00	
Flag / Stamp Fee		1,010.00	Adhyayana Peeta Fee	460.00	5,37,025.00
Affiliation Fee paid		2,79,820.00			
Remueration - disbursed		16,305.00	Interest on SB Accounts		1,04,513.00
Fee Refund / Expenses		22,309	Affiliation Fee		2,35,640.00
			Flag / Stamp Fee		1,010
Depreciation on Assets		1,67,326.00	Scholarship Received		4,800.00
			Red Ribbon Club		4,000.00
Excess of Income over Expenditure		1,29,982.93	Remuneration - disbursable		16,305.00
Total..		9,03,293.00	Total..		9,03,293.00

Place : Gonikoppal
Date : 04.11.2023

Compiled from the Books and Informations furnished

For K M Subbalah & Co

Kodandera M Subbalah
Chartered Accountant
M No 206133



Sarvodaya College of Education, Virajpet , Kodagu

Schedule of Fixed Assets and Statement of Depreciation as at 31.03.2023

Sl. No.	Description of Asset	W.D.V as on	Additions	Total	Depreciation		W.D.V as on
		01.04.2022			Rate	Amount	31.03.2023
		Rs.			Rs.	Rs.	Rs.
1	Almirah	718		718	10%	72	646
2	Audio Visual Equipments	16,910		16,910	10%	1,691	15,219
3	Library Books / Journals / Study Materia	2,91,303	12,302	3,03,605	10%	30,361	2,73,244
4	Computer / Peripherals	6,10,484		6,10,484	10%	61,048	5,49,436
5	Electrical Equipments	2,628		2,628	10%	263	2,365
6	Furniture & Fixtures	75,026		75,026	10%	7,503	67,523
7	Generator	28,705		28,705	10%	2,871	25,834
8	Lab / Teaching / Office /Equipments	24,761		24,761	10%	2,476	22,285
9	Motor Pump	778		778	10%	78	700
10	Other Equipments	2,233		2,233	10%	223	2,010
11	Sports Materials	14,088		14,088	10%	1,409	12,679
12	Tools and Equipment	2,361		2,361	10%	236	2,125
13	Weighing Scale	82		82	10%	8	74
14	UPS Battery / Invertor	84,067	81,000	1,65,067	10%	16,507	1,48,560
15	LCD Projector / Screen / Television	75,509	27,500	1,03,009	10%	10,301	92,708
16	Refrigerator	10,546		10,546	10%	1,055	9,491
17	C C Camera	23,146		23,146	10%	2,315	20,831
18	Electrification	2,049		2,049	10%	205	1,844
19	Gate	33,725		33,725	10%	3,373	30,352
20	Bath Room Construction	84,384		84,384	10%	8,438	75,946
21	Books	17,794		17,794	10%	1,779	16,015
22	Digital Camera	5,260		5,260	10%	526	4,734
23	Fan	14,971	10,500	25,471	10%	2,547	22,924
24	Landscaping	13,286		13,286	10%	1,329	11,957
25	Library Software	12,069	7,600	19,669	10%	1,967	17,702
26	Wifi Network	20,241		20,241	10%	2,024	18,217
27	Notice Board	9,035		9,035	10%	904	8,131
28	Crockeries	7,493		7,493	10%	749	6,744
29	Water Tank	3,640		3,640	10%	364	3,276
30	Napkin Burner Machine	16,767	6,395	23,162	10%	2,316	20,846
31	Bio Metric Unit	9,258		9,258	10%	926	8,332
32	LPG Stove	2,916		2,916	10%	292	2,624
33	Water Purifier	11,700		11,700	10%	1,170	10,530
	Total	15,27,933	1,45,297	16,73,230		1,67,326	15,05,904

