



T. C. Goud & Co.,
Chartered Accountants

AUDIT REPORT

To
The Secretary,
V.V.Sangha,
Ballari.

We have audited the attached Balance Sheet of "SMT. ALLUAM SUMANGALAMMA DEGREE COLLEGE FOR WOMEN (UN-AIDED), BALLARI 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:-

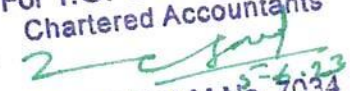
1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. In our opinion proper books of account as required by law have been kept by the institution, so far as appears from our examination of those books;
3. 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.


CHAIRMAN
College Governing Council
mt. A.S.M. College for Women,
BALLARI


PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103



For T.C. GOUD & CO.,
Chartered Accountants

(T.C.GOUD) M.No. 7034
CHARTERED ACCOUNTANTS
UDIN- 23007034BGWMNQ5389

Door No. 39B, New No. 194, 2nd Main,
Parvathi Nagar, Ballari, Karnataka - 583 103

☎ 08392 - 297497, 8762936400 / 94496 20894
✉ tcgoud_bly@rediffmail.com

Asm Un Aided 2022-23

Receipts and Payments

1-Apr-22 to 31-Mar-23

Page 1

Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
Opening Balance	6,94,970.44	Capital Account	1,22,160.00
Bank Accounts	6,93,999.44	NMDC Exam	1,22,160.00
Cash-in-hand	971.00	Current Liabilities	91,668.00
Capital Account	1,22,160.00	Aided Fee Return	21,926.00
NMDC Exam	1,22,160.00	Exam Postal Amt (UG)	69,742.00
Current Liabilities	97,983.00	Fixed Assets	2,06,384.00
Aided Fee Return	21,926.00	Batteries	1,60,000.00
Exam Postal Amt (UG)	76,057.00	Books Purchase	46,384.00
Current Assets	5,73,500.00	Branch / Divisions	30,00,000.00
Fee Receivable 2021-22	5,73,500.00	V V Ssangha Ballari	30,00,000.00
Branch / Divisions	25,26,243.00	Indirect Income	19,446.00
V V Ssangha Ballari	25,26,243.00	Fee Account	19,446.00
Indirect Income	47,44,491.00	Indirect Expenses	38,73,761.97
Application Fee	47,000.00	Audit Fee	3,540.00
Interest Received	39,128.00	Bank Charges	7,397.97
Fee Account	46,58,363.00	Building Repairs and Maintenance	11,556.00
		College Maintenance	85,558.00
		Cultural Activities (B.Ed College)	1,00,000.00
		Festival Expenses	27,410.00
		Generator Maintenance	3,588.00
		Printing and Stationery	1,29,202.00
		Project Work Guide Ship Fee 2022-23	13,300.00
		Refreshment Charges	6,874.00
		Remuneration (NEP Online Work)	60,400.00
		Sports Expenses	8,464.00
		Ta Da Expenses	26,446.00
		University Fee 2022-23	9,20,416.00
		Establishment	24,69,610.00
		Closing Balance	14,45,927.47
		Bank Accounts	14,44,956.47
		Cash-in-hand	971.00
Total	87,59,347.44	Total	87,59,347.44



For T.C. GOUD & CO.,
Chartered Accountants

(T.C. GOUD) M.No. 7034

5-6-25

PRINCIPAL

Smt. A.S.M. College for Women
BALLARI-583 103

CHAIRMAN

College Governing Council
Smt. A.S.M. College for Women
BALLARI

Asm Un Aided 2022-23

Profit & Loss A/c

1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Indirect Expenses	36,02,525.97	Indirect Income	42,38,664.00
ESTABLISHMENT	24,69,610.00	Fee Account	41,52,536.00
AUDIT FEE	3,540.00	APPLICATION FEE	47,000.00
BANK CHARGES	7,397.97	Interest Received	39,128.00
Building Repairs and Maintenance	11,556.00		
College Maintenance	85,558.00		
Cultural Activities (B.Ed College)	1,00,000.00		
Depreciation	2,15,145.00		
Festival Expenses	27,410.00		
Generator Maintenance	3,588.00		
Printing and Stationery	1,29,202.00		
Project Work Guide Ship Fee 2022-23	13,300.00		
Refreshment Charges	6,874.00		
Remuneration (NEP Online Work)	60,400.00		
Sports Expenses	8,464.00		
Ta Da Expenses	26,446.00		
University Fee 2022-23	4,34,035.00		
Nett Profit	6,36,138.03		
Total	42,38,664.00	Total	42,38,664.00



For T.C. GOUD & CO.,
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5-6-23

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Asm Un Aided 2022-23

Balance Sheet

1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Capital Account		29,44,601.00	Fixed Assets		17,70,120.00
General Fund	29,44,601.00		Almara	31,897.00	
Loans (Liability)			Batteries	1,94,401.00	
Current Liabilities		6,315.00	Benches	77,484.00	
Exam Postal Amt (UG)	6,315.00		Black Board	44,994.00	
Suspense A/c			Books Purchase	39,249.00	
Profit & Loss A/c		18,14,432.47	Buildings	5,73,549.00	
Opening Balance	11,78,294.44		C C CAMERA	96,172.00	
Current Period	6,36,138.03		Computer	3,76,682.00	
			Furniture & Fixtures Account	2,96,839.00	
			Ups	38,853.00	
			Current Assets		14,45,927.47
			Closing Stock		
			Cash-in-hand	971.00	
			Bank Accounts	14,44,956.47	
			Branch / Divisions		15,49,301.00
			V V Ssangha Ballari	15,49,301.00	
Total		47,65,348.47	Total		47,65,348.47



For T.C. GOUD & CO.,
Chartered Accountants

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5-6-23

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BALLARI-583 103

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BALLARI

SMT. ALLUAM SUMANGALAMMA DEGREE COLLEGE FOR WOMEN (UN AIDED)
(MANAGED BY V.V.SANGHA,BALLARI)

Depreciation Schedule For the year 2022-23

SL NO	Particulars	WDV AS ON 01.04.2022	Additions		Amount	Depreciat ion %	Depreciation Amount	WDV AS ON 31.03.2023
			More then 180 Days	Less then 180 Days				
1	Almara	35,441	-	-	35,441	10%	3,544	31,897
2	Batteries	68,707	1,60,000	-	2,28,707	15%	34,306	1,94,401
3	Benches	86,093	-	-	86,093	10%	8,609	77,484
4	Black Board	49,993	-	-	49,993	10%	4,999	44,994
5	Books	3,570	-	46,384	49,954	40%	10,705	39,249
6	buildings	5,73,549	-	-	5,73,549	0%	-	5,73,549
7	CC-Camera	1,13,144	-	-	1,13,144	15%	16,972	96,172
8	Computers	8,003	-	4,64,850	4,72,853	40%	96,171	3,76,682
9	Furniture & Fixtures	3,29,821	-	-	3,29,821	10%	32,982	2,96,839
10	Ups	45,710	-	-	45,710	15%	6,857	38,853
	Grand Total	13,14,031	1,60,000	5,11,234	19,85,265		2,15,145	17,70,120

